



PRESS RELEASE

Worcester County Government ♦ Phone (410) 632-1194
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TO: Local Media
FROM: Worcester County Commissioners
DATE: June 3, 2026
FOR RELEASE: Immediately
TOPIC: Worcester County Adopts FY 2027 Operating Budget
For Additional Comment: Chief Administrative Officer Weston S. Young at (410) 632-1194

FY27 Worcester budget maintains 81.5 cent property tax rate, increases education funding by 8 percent

On June 2, 2026, the Worcester County Commissioners approved the Fiscal Year 2027 (FY27) Operating Budget of \$300,172,146.

“This budget provides meaningful salary increases for our valued employees and makes substantial investments across all departments, while still maintaining a fiscally conservative approach,” Worcester County Commissioner President Ted Elder said. “It includes a historic funding increase for the Board of Education and ensures that law enforcement has the resources to address public safety needs.”

The FY27 budget maintains the property tax rate of 81.5¢ per \$100 of assessed value and the County’s local income tax rate of 2.25%. Worcester County residents will continue to benefit from the lowest income tax rate and the third lowest real property tax rate as compared to all other counties in Maryland.

The approved budget includes \$15.7 million in increased property tax revenues. Revenue from other local taxes increased by \$1 million, including a \$375,000 increase in the room tax and a \$500,000 increase in transfer tax.

The approved budget allows a salary step for eligible county employees plus a \$4,000 cost-of-living adjustment for county staff. The budget also includes record funding for the Worcester County Board of Education. Increases over the current year include an additional \$8.9 million in direct funding as well as increases of \$827,270 in Other Post Employment benefits and \$1.1 million in private pre-kindergarten. These amounts combined with the debt service associated with school construction amount to a total funding of \$142 million and an increase of \$10.9 million over the current fiscal year. The funding for the Board of Education is expected to allow for a salary step plus a \$4,000 cost-of-living adjustment to cover rising health insurance and salary related increases, including pension, and FICA.

The coming year’s spending plan also includes a \$2.8 million increase in the Worcester County Sheriff’s Office budget. This budget includes a one-grade increase for all sworn officers which when combined with the COLA will result in a starting salary of \$70,221 for FY27. In addition, funding for continuing education and capital equipment to replace vehicles was also approved.

“This fiscal year represents a significant step forward in our ongoing efforts to recruit, retain, and support the dedicated men and women of our Worcester County Sheriff’s Office,” Sheriff Matt Crisafulli said. “Law enforcement agencies across our region continue to face intense competition for qualified personnel, and maintaining a professional, well-trained workforce requires us to remain competitive with surrounding jurisdictions. By helping move our office toward a more competitive

compensation structure, the Commissioners have demonstrated their commitment to ensure that Worcester County remains a place where talented law enforcement professionals choose to build their careers and serve our residents. I am grateful for the partnership we share with the Commissioners and for their recognition of the important work performed every day by the members of our Sheriff's Office. Together, we are taking meaningful steps to strengthen public safety and better position our office for the challenges and opportunities that rest ahead."

FY27 funding also includes \$3.3 million in grants to county fire companies and \$10.8 million in ambulance grants, which includes supplemental funding for 10 EMS companies to assist with runs and personnel costs.

Grants to towns increased by \$2 million, including unrestricted grant increases of \$869,757 to the Town of Ocean City, and \$55,000 each to the Town of Berlin, Snow Hill and the City of Pocomoke.

The approved budget includes a transfer of \$2.4 million to maintain a 15% Reserve Fund and \$2.9 million to the Reserve Fund for capital expenses associated with the Buckingham Elementary School replacement project. The Reserve Fund is a tool that is vital to the County's emergency preparedness plans and plays a key role in the County's fiscal health and stable bond rating of AAA for Fitch, AA+ for Standard and Poor's and Aa2 for Moody's Investor Services. This outstanding bond rating enables Worcester County Government to borrow money at low interest rates that save taxpayers hundreds of thousands of dollars for capital projects, like the upcoming school replacement projects.

The FY27 budget is \$18.7 million, or 7%, more than the FY26 budget. Budget decisions were based upon current and projected trends. In early 2026, requests from County departments and agencies for FY27 totaled \$302 million. During budget deliberations, the property tax estimate from SDAT rose and a motor fuel tax rebate was added as a new revenue source. With these adjustments, along with revisions to several departmental requests, the commissioners were able to adopt a balanced FY27 budget.

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RESOLUTION NO. 26 -16
RESOLUTION ADOPTING EXPENSE BUDGETS AND
ESTABLISHING TAX RATES FOR FISCAL YEAR 2027

Recitals

- A. Worcester County Code CG Section 4-201, requires the County Commissioners annually adopt an Expense Budget and tax rates for each fiscal year.
- B. The County Commissioners have complied with all the requirements for the adoption of the Expense Budget and tax rates.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that:

- I. The County Commissioners adopt a General Fund Expense Budget for Fiscal Year 2027 in the amount of \$ 300,172,146 pursuant to the attached FY 2027 Operating Budget.
- 2. The County Commissioners adopt the following taxes for Fiscal Year 2027.
 - a. A Real Property Tax of \$0.815 upon every one hundred dollars of assessed and assessable real property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made before August 1, 2026.
 - b. In accordance with State Law, a Semi-Annual Property Tax payment option shall be available on Real Property Tax bills to those eligible and shall be subject to an additional service charge of 0.0% of the remaining tax due at the second installment to cover lost interest and administrative expenses.
 - c. A Business and Personal Property Tax of \$2.0375 upon every one hundred dollars of assessed and assessable business and personal property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made within thirty days of initial issuance of the bill.
 - d. A Public Utility (real and personal) and Railroad (personal) Tax of \$2.0375 upon every one hundred dollars of assessed and assessable public utility property and railroad personal property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made within thirty days of initial issuance of the bill.

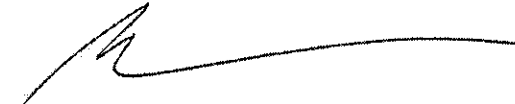
- e. A Local Income Tax of 2.25% of an individual's Maryland taxable income pursuant to the Resolution of the County Commissioners dated June 4, 2019.
 - f. An Admissions and Amusement Tax of 3% pursuant to Resolution of the County Commissioners dated June 6, 2000.
 - g. A Room Tax of 6.0% pursuant to Resolution of the County Commissioners dated November 18, 2025, effective January 1, 2026.
 - h. A Recordation Tax of \$3.30 on each \$500 of consideration, pursuant to Worcester County Code, TR Section 1-701.
 - i. A Transfer Tax of 0.5% of the consideration payable pursuant to Worcester County Code TR Section 1-801.
 - j. A Food and Beverage Sales Tax of 0.5% within the Town of Ocean City pursuant to Resolution of the County Commissioners dated April 21, 2009.
 - k. A Credit Card Fee shall be charged on any county revenue transaction where applicable.
3. All other license fees, permit fees, user fees, taxes and other charges not enumerated above will be at such amounts and rates as are currently in force or as shall be amended by resolution of the County Commissioners at which time such amended amounts and rates will be effective.

AND BE IT RESOLVED that this Resolution will become effective July 1, 2026.

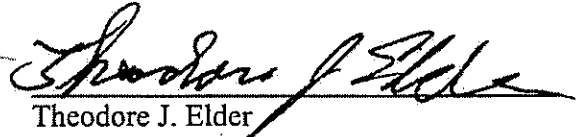
PASSED AND ADOPTED this 2nd day of June, 2026:

Attest:


Worcester County Commissioners




Weston S. Young
Chief Administrative Officer



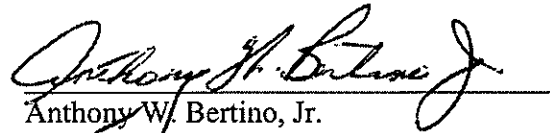
Theodore J. Elder
President



Madison J. Bunting, Jr.
Vice-President



Caryn G. Abbott
Commissioner



Anthony W. Bertino, Jr.
Commissioner

Eric Fiori
Commissioner

Joseph M. Mitreic
Commissioner

Diana Purnell
Commissioner

Worcester County

FY2027 Estimated Revenue Summary

	FY2027 Adopted Revenues	FY2026 Adopted Budget	\$ Variance	% Variance
PROP TAX - Property Taxes	201,568,215	185,818,745	15,749,470	8%
INC TAX - Income Tax	53,000,000	53,000,000	-	0%
OTHER TAX - Other Taxes	19,340,000	18,310,000	1,030,000	6%
ST SHRD - State Shared	4,114,501	3,525,791	588,710	17%
FRNCH - Franchise Fees	23,000	23,000	-	0%
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	125,000	125,000	-	0%
LIC/PRMT - Licenses and Permits	2,836,400	2,864,115	(27,715)	-1%
CHG SVC - Charges for Services	2,886,484	2,673,454	213,030	8%
INT/PEN - Interest & Penalties	6,000,000	5,000,000	1,000,000	20%
FINES - Fines & Forfeitures	46,000	31,000	15,000	48%
MISC - Miscellaneous	988,716	610,557	378,159	62%
INTGOV FED - Intergovernmental - Federal Revenues	376,711	374,013	2,698	1%
INTGOV ST - Intergovernmental - State Revenues	5,173,725	4,747,382	426,343	9%
TRNS IN - Transfers In	3,693,394	4,292,960	(599,566)	-14%
General Fund Total Revenues:	300,172,146	281,396,017	18,776,129	7%

Worcester County

FY2027 Approved General Fund Budget Summary

	FY27 Approved Budget	2026 Adopted Budget	\$ Variance	% Variance
Department: 1001 County Commissioners				
PERS SVCS - Personnel Services	2,046,446	1,884,314	162,132	9%
SUPP & MAT - Supplies & Materials	55,515	56,870	(1,355)	-2%
MAINT & SVCS - Maintenance & Services	41,708	41,992	(284)	-1%
OTHR CHGS - Other Charges	72,516	68,851	3,665	5%
Department Total: County Commissioners	2,216,185	2,052,027	164,158	8%
Department: 1002 Circuit Court				
PERS SVCS - Personnel Services	2,006,600	1,919,807	86,793	5%
SUPP & MAT - Supplies & Materials	273,259	263,696	9,563	4%
MAINT & SVCS - Maintenance & Services	114,465	114,465	-	0%
OTHR CHGS - Other Charges	8,900	8,900	-	0%
Department Total: Circuit Court	2,403,224	2,306,868	96,356	4%
Department: 1003 Orphan's Court				
PERS SVCS - Personnel Services	73,507	72,658	849	1%
SUPP & MAT - Supplies & Materials	2,000	2,800	(800)	-29%
OTHR CHGS - Other Charges	6,800	6,800	-	0%
Department Total: Orphan's Court	82,307	82,258	49	0%
Department: 1004 State's Attorney				
PERS SVCS - Personnel Services	4,772,020	4,420,613	351,407	8%
SUPP & MAT - Supplies & Materials	128,179	114,964	13,215	11%
MAINT & SVCS - Maintenance & Services	24,250	24,250	-	0%
OTHR CHGS - Other Charges	27,940	26,755	1,185	4%
Department Total: State's Attorney	4,952,389	4,586,582	365,807	8%
Department: 1005 Treasurer's Office				
PERS SVCS - Personnel Services	1,839,889	1,709,376	130,513	8%
SUPP & MAT - Supplies & Materials	212,426	193,610	18,816	10%
MAINT & SVCS - Maintenance & Services	3,300	2,940	360	12%
OTHR CHGS - Other Charges	19,360	16,225	3,135	19%
Department Total: Treasurer's Office	2,074,975	1,922,151	152,824	8%
Department: 1006 Elections Office				
PERS SVCS - Personnel Services	895,441	809,727	85,714	11%
SUPP & MAT - Supplies & Materials	926,208	609,255	316,953	52%
MAINT & SVCS - Maintenance & Services	172,083	171,768	315	0%
OTHR CHGS - Other Charges	22,520	16,610	5,910	36%
Department Total: Elections Office	2,016,252	1,607,360	408,892	25%
Department: 1007 Human Resources				
PERS SVCS - Personnel Services	826,627	753,834	72,793	10%
SUPP & MAT - Supplies & Materials	27,969	28,495	(526)	-2%
MAINT & SVCS - Maintenance & Services	59,375	108,775	(49,400)	-45%
OTHR CHGS - Other Charges	31,405	31,141	264	1%
Department Total: Human Resources	945,376	922,245	23,131	3%
Department: 1008 Development, Review & Permits				
PERS SVCS - Personnel Services	2,814,265	2,851,629	(37,364)	-1%
SUPP & MAT - Supplies & Materials	272,710	292,619	(19,909)	-7%
MAINT & SVCS - Maintenance & Services	73,410	73,410	-	0%

Worcester County

FY2027 Approved General Fund Budget Summary

	FY27 Approved Budget	2026 Adopted Budget	\$ Variance	% Variance
OTHR CHGS - Other Charges	50,317	57,361	(7,044)	-12%
Department Total: Development, Review & Permits	3,210,702	3,275,019	(64,317)	-2%
Department: 1010 Environmental Programs				
PERS SVCS - Personnel Services	2,648,471	2,367,336	281,135	12%
SUPP & MAT - Supplies & Materials	483,109	331,499	151,610	46%
MAINT & SVCS - Maintenance & Services	266,032	165,352	100,680	61%
OTHR CHGS - Other Charges	9,274	8,664	610	7%
CAP EQ - Capital Equipment	50,000	50,000	-	0%
Department Total: Environmental Programs	3,456,886	2,922,851	534,035	18%
Department: 1011 Information Technology				
PERS SVCS - Personnel Services	1,985,325	1,677,341	307,984	18%
SUPP & MAT - Supplies & Materials	59,580	24,880	34,700	139%
MAINT & SVCS - Maintenance & Services	5,020	3,720	1,300	35%
OTHR CHGS - Other Charges	21,324	9,200	12,124	132%
CAP EQ - Capital Equipment	50,000	-	50,000	
Department Total: Information Technology	2,121,249	1,715,141	406,108	24%
Department: 1090 Other General Government				
SUPP & MAT - Supplies & Materials	3,072,249	2,345,144	727,105	31%
MAINT & SVCS - Maintenance & Services	1,351,495	1,044,994	306,501	29%
OTHR CHGS - Other Charges	3,658,287	2,948,602	709,685	24%
Department Total: Other General Government	8,082,031	6,338,740	1,743,291	28%
Department: 1101 Sheriff's Office				
PERS SVCS - Personnel Services	18,452,429	16,353,706	2,098,723	13%
SUPP & MAT - Supplies & Materials	1,725,420	1,442,990	282,430	20%
MAINT & SVCS - Maintenance & Services	835,990	815,410	20,580	3%
OTHR CHGS - Other Charges	266,000	245,000	21,000	9%
CAP EQ - Capital Equipment	1,227,000	862,000	365,000	42%
Department Total: Sheriff's Office	22,506,839	19,719,106	2,787,733	14%
Department: 1102 Emergency Services				
PERS SVCS - Personnel Services	4,703,044	4,209,318	493,726	12%
SUPP & MAT - Supplies & Materials	1,392,706	915,762	476,944	52%
MAINT & SVCS - Maintenance & Services	349,622	627,822	(278,200)	-44%
OTHR CHGS - Other Charges	39,050	46,400	(7,350)	-16%
CAP EQ - Capital Equipment	85,000	249,000	(164,000)	-66%
Department Total: Emergency Services	6,569,422	6,048,302	521,120	9%
Department: 1103 Jail				
PERS SVCS - Personnel Services	12,364,176	11,781,707	582,469	5%
SUPP & MAT - Supplies & Materials	856,980	1,062,177	(205,197)	-19%
MAINT & SVCS - Maintenance & Services	2,769,905	2,793,714	(23,809)	-1%
OTHR CHGS - Other Charges	34,850	22,356	12,494	56%
CAP EQ - Capital Equipment	55,000	175,219	(120,219)	-69%
Department Total: Jail	16,080,911	15,835,173	245,738	2%
Department: 1104 Fire Marshal				
PERS SVCS - Personnel Services	1,373,049	1,228,985	144,064	12%
SUPP & MAT - Supplies & Materials	79,835	79,385	450	1%

Worcester County

FY2027 Approved General Fund Budget Summary

	FY27 Approved Budget	2026 Adopted Budget	\$ Variance	% Variance
MAINT & SVCS - Maintenance & Services	60,200	54,200	6,000	11%
OTHR CHGS - Other Charges	14,050	13,690	360	3%
CAP EQ - Capital Equipment	-	90,000	(90,000)	-100%
Department Total: Fire Marshal	1,527,134	1,466,260	60,874	4%
Department: 1105 Volunteer Fire Departments				
SUPP & MAT - Supplies & Materials	245,500	263,000	(17,500)	-7%
MAINT & SVCS - Maintenance & Services	27,400	25,900	1,500	6%
OTHR CHGS - Other Charges	15,011,206	13,442,565	1,568,641	12%
CAP EQ - Capital Equipment	70,000	-	70,000	
Department Total: Volunteer Fire Departments	15,354,106	13,731,465	1,622,641	12%
Department: 1201 Maintenance				
PERS SVCS - Personnel Services	2,780,899	2,540,231	240,668	9%
SUPP & MAT - Supplies & Materials	102,821	104,139	(1,318)	-1%
MAINT & SVCS - Maintenance & Services	136,921	137,051	(130)	0%
OTHR CHGS - Other Charges	35,225	20,036	15,189	76%
CAP EQ - Capital Equipment	153,650	218,950	(65,300)	-30%
Department Total: Maintenance	3,209,516	3,020,407	189,109	6%
Department: 1202 Roads				
PERS SVCS - Personnel Services	3,651,958	3,298,499	353,459	11%
SUPP & MAT - Supplies & Materials	1,950,097	1,974,629	(24,532)	-1%
MAINT & SVCS - Maintenance & Services	1,728,438	1,582,173	146,265	9%
OTHR CHGS - Other Charges	37,483	19,113	18,370	96%
CAP EQ - Capital Equipment	1,084,852	736,692	348,160	47%
Department Total: Roads	8,452,828	7,611,106	841,722	11%
Department: 1203 Public Works				
PERS SVCS - Personnel Services	1,216,777	1,128,377	88,400	8%
SUPP & MAT - Supplies & Materials	32,495	36,205	(3,710)	-10%
MAINT & SVCS - Maintenance & Services	279,770	259,670	20,100	8%
OTHR CHGS - Other Charges	25,775	15,100	10,675	71%
CAP EQ - Capital Equipment	50,000	65,000	(15,000)	-23%
Department Total: Public Works	1,604,817	1,504,352	100,465	7%
Department: 1204 Boat Landings				
SUPP & MAT - Supplies & Materials	330,000	355,000	(25,000)	-7%
MAINT & SVCS - Maintenance & Services	49,913	51,513	(1,600)	-3%
Department Total: Boat Landings	379,913	406,513	(26,600)	-7%
Department: 1205 Homeowner Convenience Centers				
PERS SVCS - Personnel Services	671,149	629,135	42,014	7%
SUPP & MAT - Supplies & Materials	12,200	12,200	-	0%
MAINT & SVCS - Maintenance & Services	266,992	266,992	-	0%
OTHR CHGS - Other Charges	1,000	1,000	-	0%
CAP EQ - Capital Equipment	55,000	68,000	(13,000)	-19%
Department Total: Homeowner Convenience Centers	1,006,341	977,327	29,014	3%
Department: 1206 Recycling				

Worcester County

FY2027 Approved General Fund Budget Summary

	FY27 Approved Budget	2026 Adopted Budget	\$ Variance	% Variance
PERS SVCS - Personnel Services	871,153	783,000	88,153	11%
SUPP & MAT - Supplies & Materials	19,590	20,470	(880)	-4%
MAINT & SVCS - Maintenance & Services	331,050	328,910	2,140	1%
OTHR CHGS - Other Charges	1,000	1,000	-	0%
CAP EQ - Capital Equipment	71,000	110,000	(39,000)	-35%
Department Total: Recycling	1,293,793	1,243,380	50,413	4%
Department: 1301 Health Department				
SUPP & MAT - Supplies & Materials	200	-	200	
MAINT & SVCS - Maintenance & Services	487,337	468,328	19,009	4%
OTHR CHGS - Other Charges	6,596,121	11,471,209	(4,875,088)	-42%
CAP EQ - Capital Equipment	30,000	56,048	(26,048)	-46%
Department Total: Health Department	7,113,658	11,995,585	(4,881,927)	-41%
Department: 1302 Mosquito Control				
PERS SVCS - Personnel Services	113,020	108,942	4,078	4%
SUPP & MAT - Supplies & Materials	3,755	3,505	250	7%
MAINT & SVCS - Maintenance & Services	29,035	31,335	(2,300)	-7%
OTHR CHGS - Other Charges	151,540	151,540	-	0%
Department Total: Mosquito Control	297,350	295,322	2,028	1%
Department: 1401 Commission on Aging				
SUPP & MAT - Supplies & Materials	146,000	138,635	7,365	5%
MAINT & SVCS - Maintenance & Services	220,060	203,700	16,360	8%
OTHR CHGS - Other Charges	1,906,199	1,549,387	356,812	23%
CAP EQ - Capital Equipment	-	104,600	(104,600)	-100%
Department Total: Commission on Aging	2,272,259	1,996,322	275,937	14%
Department: 1402 Other Social Services				
OTHR CHGS - Other Charges	636,368	646,368	(10,000)	-2%
Department Total: Other Social Services	636,368	646,368	(10,000)	-2%
Department: 1502 WOR-WIC Community College				
OTHR CHGS - Other Charges	2,775,142	2,707,168	67,974	3%
Department Total: WOR-WIC Community College	2,775,142	2,707,168	67,974	3%
Department: 1505 Board of Education				
OTHR CHGS - Other Charges	134,234,625	123,421,994	10,812,631	9%
Department Total: Board of Education	134,234,625	123,421,994	10,812,631	9%
Department: 1601 Recreation Department				
PERS SVCS - Personnel Services	2,490,595	2,325,563	165,032	7%
SUPP & MAT - Supplies & Materials	642,205	646,335	(4,130)	-1%
MAINT & SVCS - Maintenance & Services	233,634	271,993	(38,359)	-14%
OTHR CHGS - Other Charges	58,495	51,220	7,275	14%
CAP EQ - Capital Equipment	-	31,000	(31,000)	-100%
Department Total: Recreation Department	3,424,929	3,326,111	98,818	3%
Department: 1602 Parks Department				
PERS SVCS - Personnel Services	961,974	873,597	88,377	10%
SUPP & MAT - Supplies & Materials	660,041	565,264	94,777	17%
MAINT & SVCS - Maintenance & Services	164,478	165,730	(1,252)	-1%

Worcester County

FY2027 Approved General Fund Budget Summary

	FY27 Approved Budget	2026 Adopted Budget	\$ Variance	% Variance
OTHR CHGS - Other Charges	13,411	8,685	4,726	54%
CAP EQ - Capital Equipment	149,590	132,745	16,845	13%
Department Total: Parks Department	1,949,494	1,746,021	203,473	12%
Department: 1603 Libraries				
PERS SVCS - Personnel Services	4,215,268	3,882,927	332,341	9%
SUPP & MAT - Supplies & Materials	520,200	509,750	10,450	2%
MAINT & SVCS - Maintenance & Services	392,587	381,312	11,275	3%
OTHR CHGS - Other Charges	24,492	11,800	12,692	108%
CAP EQ - Capital Equipment	-	32,000	(32,000)	-100%
Department Total: Libraries	5,152,547	4,817,789	334,758	7%
Department: 1604 Other Recreation & Culture				
OTHR CHGS - Other Charges	95,000	95,000	-	0%
Department Total: Other Recreation & Culture	95,000	95,000	-	0%
Department: 1701 Extension Service				
SUPP & MAT - Supplies & Materials	20,934	20,449	485	2%
OTHR CHGS - Other Charges	282,050	262,292	19,758	8%
Department Total: Extension Service	302,984	282,741	20,243	7%
Department: 1702 Other Natural Resources				
SUPP & MAT - Supplies & Materials	50,000	50,000	-	0%
OTHR CHGS - Other Charges	1,075,800	565,800	510,000	90%
Department Total: Other Natural Resources	1,125,800	615,800	510,000	83%
Department: 1801 Economic Development				
PERS SVCS - Personnel Services	265,363	256,482	8,881	3%
SUPP & MAT - Supplies & Materials	250,450	250,650	(200)	0%
MAINT & SVCS - Maintenance & Services	110,575	78,575	32,000	41%
OTHR CHGS - Other Charges	26,750	27,100	(350)	-1%
CAP EQ - Capital Equipment	-	20,000	(20,000)	-100%
Department Total: Economic Development	653,138	632,807	20,331	3%
Department: 1803 Tourism				
PERS SVCS - Personnel Services	549,351	490,694	58,657	12%
SUPP & MAT - Supplies & Materials	423,080	289,762	133,318	46%
MAINT & SVCS - Maintenance & Services	909,890	911,558	(1,668)	0%
OTHR CHGS - Other Charges	22,300	21,800	500	2%
CAP EQ - Capital Equipment	25,653	-	25,653	
Department Total: Tourism	1,930,274	1,713,814	216,460	13%
Department: 1901 Taxes Shared with Towns				
OTHR CHGS - Other Charges	396,338	4,068,096	(3,671,758)	-90%
Department Total: Taxes Shared with Towns	396,338	4,068,096	(3,671,758)	-90%
Department: 1902 Grants to Towns				
SUPP & MAT - Supplies & Materials	250,000	50,000	200,000	400%
OTHR CHGS - Other Charges	8,617,557	6,752,170	1,865,387	28%
Department Total: Grants to Towns	8,867,557	6,802,170	2,065,387	30%
Department: 1975 Debt Service				

Worcester County

FY2027 Approved General Fund Budget Summary

	FY27 Approved Budget	2026 Adopted Budget	\$ Variance	% Variance
OTHR CHGS - Other Charges	10,155,254	10,080,635	74,619	1%
Department Total: Debt Service	10,155,254	10,080,635	74,619	1%
Department: 1985 Interfund				
INTFND CHGS - Interfund Charges	9,242,233	6,857,641	2,384,592	35%
Department Total: Interfund	9,242,233	6,857,641	2,384,592	35%
Expenditure Grand Totals:	300,172,146	281,396,017	18,776,129	7%

Worcester County
FY2027 Adopted Revenue Budget Detailed Report

	2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY27 Adopted Budget vs FY26 Adopted Budget	% Variance FY27 Adopted Budget vs FY26 Adopted Budget
Fund: 100 General Fund				
Revenue				
<u>PROP TAX - Property Taxes</u>				
4000 - Full Year Real Property Taxes	201,035,570	182,546,198	18,489,372	10%
4010 - Personal Property Taxes	160,607	224,125	(63,518)	-28%
4020 - Corporation Property Taxes	4,591,068	4,946,052	(354,984)	-7%
4030 - Railroad & Utility Property Tax	5,348,825	4,846,235	502,590	10%
4035 - Railroad Real Property	3,798	2,437	1,361	56%
4040 - Half Year Real Property Taxes	40,750	224,125	(183,375)	-82%
4050 - Tax Additions & Abatements	(232,600)	(188,200)	(44,400)	24%
4060 - Interest on Delinquent Taxes	850,000	800,000	50,000	6%
4070 - Discounts Allowed on Taxes	(600,000)	(550,000)	(50,000)	9%
4080 - Tax Credits For Assessment I	(9,629,803)	(7,032,227)	(2,597,576)	37%
PROP TAX - Property Taxes Totals	201,568,215	185,818,745	15,749,470	8%
<u>INC TAX - Income Tax</u>				
4100 - Income Tax	53,000,000	53,000,000	-	0%
INC TAX - Income Tax Totals	53,000,000	53,000,000	-	0%
<u>OTHER TAX - Other Taxes</u>				
4200 - Admission & Amusement Taxes	890,000	750,000	140,000	19%
4210 - Recordation Taxes	9,500,000	9,450,000	50,000	1%
4221 - Cannabis Tax	90,000	125,000	(35,000)	-28%
4240 - Food Tax	110,000	110,000	-	0%
4250 - Room Tax	330,000	275,000	55,000	20%
4250 040 - Room Tax Due to Unincorporated Areas	1,920,000	1,600,000	320,000	20%
4340 - Transfer Tax	6,500,000	6,000,000	500,000	8%
OTHER TAX - Other Taxes Totals	19,340,000	18,310,000	1,030,000	6%
<u>ST SHRD - State Shared</u>				
4300 - Highway Users Taxes	1,999,402	2,031,609	(32,207)	-2%
4310 - 911 Fees	2,115,099	1,494,182	620,917	42%
ST SHRD - State Shared Totals	4,114,501	3,525,791	588,710	17%
<u>FRNCH - Franchise Fees</u>				
4400 - Franchise Fees	23,000	23,000	-	0%
FRNCH - Franchise Fees Totals	23,000	23,000	-	0%
<u>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</u>				
4600 - Sale Of Fixed Assets	125,000	125,000	-	0%
LOSS DSP ASTS - Gain/Loss on Disposal of Assets Totals	125,000	125,000	-	0%
<u>LIC/PRMT - Licenses and Permits</u>				
4900 - Liquor Licenses	950,000	950,000	-	0%
4905 - Vending Machine Licenses	70,000	65,000	5,000	8%
4910 - Traders Licenses	90,000	90,000	-	0%
4915 - Occupational Licenses	7,000	34,000	(27,000)	-79%
4920 - Bingo Permits	16,500	15,000	1,500	10%

Worcester County

FY2027 Adopted Revenue Budget Detailed Report

	2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY27 Adopted Budget vs FY26 Adopted Budget	% Variance FY27 Adopted Budget vs FY26 Adopted Budget
4927 - Rental License Fee	205,000	195,000	10,000	5%
4930 - Building Permits	315,000	350,000	(35,000)	-10%
4932 - Electrical Permits	21,000	21,000	-	0%
4933 - Commercial Plumbing Plan Review	2,000	2,500	(500)	-20%
4935 - Marriage Licenses	20,000	20,000	-	0%
4936 - Civil Ceremony	2,000	1,800	200	11%
4941 - Shoreline Construction Permit	20,000	20,000	-	0%
4942 - Timber Harvest Permit	3,000	3,000	-	0%
4943 - SEC/SWM Permit	45,000	45,000	-	0%
4945 010 - Environmental Permits Burn Permit	600	600	-	0%
4945 020 - Environmental Permits Campground Permit	4,000	4,000	-	0%
4945 030 - Environmental Permits Septic Permit	29,000	29,000	-	0%
4945 040 - Environmental Permits Waste Hauler Permit	3,000	3,000	-	0%
4945 050 - Environmental Permits Well Permit	16,800	16,800	-	0%
4945 060 - Environmental Permits Other	300	300	-	0%
4945 070 - Environmental Permits Review Fee	75,000	75,000	-	0%
4950 - Health Permits	440,000	426,915	13,085	3%
4955 - Raffle Permits	1,500	1,500	-	0%
4960 - Plumbing Permits	90,000	90,000	-	0%
4965 - Gas Permits	20,000	20,000	-	0%
4970 - Forestry Conservation Review Fees	6,000	6,000	-	0%
4980 - Landfill Permits-Household	320,000	320,000	-	0%
4982 - PAYT Tags - Household	7,500	7,500	-	0%
5060 100 - Licenses and Permits Board of Zoning Appeal Fee	29,000	25,000	4,000	16%
5060 300 - Licenses and Permits Site Plan Review	12,000	11,000	1,000	9%
5060 400 - Licenses and Permits Rezoning Fee	2,000	2,000	-	0%
5060 500 - Licenses and Permits Subdivision Review Fee	12,000	12,000	-	0%
5060 600 - Licenses and Permits Text Amendment Application Fee	1,200	1,200	-	0%
LIC/PRMT - Licenses and Permits Totals	2,836,400	2,864,115	(27,715)	-1%
CHG SVC - Charges for Services				
4850 010 - Credit Card Fees Environmental Programs	6,000	6,000	-	0%
4850 050 - Credit Card Fees Recreation	1,100	1,100	-	0%
4940 - Shoreline Construction Application Fee	31,000	31,000	-	0%
5047 - Stormwater Management Review Fee	110,000	110,000	-	0%
5065 100 - Sheriff Fees Sheriff Fees - Paper Service	-	35,000	(35,000)	-100%
5065 200 - Sheriff Fees Sheriff Fees - Peddler's License	-	800	(800)	-100%
5065 300 - Sheriff Fees Sheriff Fees - Parking Fines	-	200	(200)	-100%
5065 400 - Sheriff Fees Animal Control Fees	4,500	90	4,410	4900%
5065 500 - Sheriff Fees Animal Shelter Revenue	-	2,500	(2,500)	-100%
5065 700 - Sheriff Fees Contractual Services	280,000	115,000	165,000	143%
5065 800 - Sheriff Fees Body Worn Camera	-	250	(250)	-100%

Worcester County

FY2027 Adopted Revenue Budget Detailed Report

	2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY27 Adopted Budget vs FY26 Adopted Budget	% Variance FY27 Adopted Budget vs FY26 Adopted Budget
5065 990 - Sheriff Fees Other	40,000	1,500	38,500	2567%
5070 100 - Sale of Publications & Copies Commissioners	1,200	350	850	243%
5070 300 - Sale of Publications & Copies Dev. Review & Permitting	50	50	-	0%
5070 600 - Sale of Publications & Copies Elections	400	400	-	0%
5070 700 - Sale of Publications & Copies Circuit Court	450	450	-	0%
5075 - Library Use Charges	20,000	20,000	-	0%
5076 - Library Erate Reimbursement	500	850	(350)	-41%
5085 - Liquor Advertising Fees	1,600	1,200	400	33%
5090 - Firearms Training Center Fee	15,000	12,000	3,000	25%
5095 100 - Payments For Jail Use Work Release	4,200	4,000	200	5%
5095 150 - Payments For Jail Use Inmate Grievance Device	30,000	30,000	-	0%
5095 250 - Payments For Jail Use REIM US MARSHAL FEES	954,612	742,600	212,012	29%
5095 400 - Payments For Jail Use State Housing	29,340	48,775	(19,435)	-40%
5095 600 - Payments For Jail Use Social Security	2,400	2,500	(100)	-4%
5095 700 - Payments For Jail Use State Mental Health Reimb.	22,000	22,000	-	0%
5095 800 - Payments For Jail Use Pretrial Fees	14,400	8,250	6,150	75%
5100 - Fire Inspection Fees	-	-	-	#DIV/0!
5100 100 - Fire Inspection Fees Plan Review Fee	100,000	120,000	(20,000)	-17%
5100 200 - Fire Inspection Fees Fire Safety Fee	25,000	25,000	-	0%
5100 600 - Fire Inspection Fees Fire Inspections QAP	25,000	25,000	-	0%
5105 100 - Public Works Revenues Pipe Sales	50,000	50,000	-	0%
5107 - Roads Department Fees	2,500	2,500	-	0%
5110 - Recreation Fees	365,377	344,329	21,048	6%
5111 - Ice Vending Machine Fee	20,000	20,000	-	0%
5115 - Mosquito Control Charges	45,000	45,000	-	0%
5120 - Circuit Court Bar Library	5,000	5,000	-	0%
5127 - Recreation Center Rental Fees	27,400	34,700	(7,300)	-21%
5128 - Recreation Sponsorships	3,200	2,900	300	10%
5142 - Election Filing Fee	350	350	-	0%
5155 - CommunityService Fees	70,000	70,000	-	0%
5160 - Family Services Legal Fees Other	500	500	-	0%
5161 - Casino Security	-	17,250	(17,250)	-100%
5162 - Seacrets Security	-	50,000	(50,000)	-100%
5165 - Critical Area Review Fees	8,000	8,000	-	0%
5167 - Water/Sewer Plan Amendment Fee	2,000	2,000	-	0%
5175 200 - Donations Sponsorship Program Recreation	4,000	4,000	-	0%
5185 - Recycling Revenue	75,000	180,500	(105,500)	-58%
5186 - Metal Recycling Revenue	40,000	35,000	5,000	14%
5195 - Tire Revenue	35,000	35,000	-	0%
5215 - Motor Coach Fees	15,000	15,000	-	0%
5220 010 - Park Fees Field Rental	8,135	4,190	3,945	94%
5220 020 - Park Fees Pavilion Rental	6,525	6,525	-	0%

Worcester County

FY2027 Adopted Revenue Budget Detailed Report

	2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY27 Adopted Budget vs FY26 Adopted Budget	% Variance FY27 Adopted Budget vs FY26 Adopted Budget
5220 030 - Park Fees Tree of Life	2,400	2,400	-	0%
5220 035 - Park Fees Tournament Rental	75,950	70,000	5,950	9%
5220 040 - Park Fees User Fees	13,000	12,725	275	2%
5221 - Parking Fees - Boat Landing	3,000	2,720	280	10%
5224 - SPEC EVENTS - SPONSORSHIP	67,600	72,250	(4,650)	-6%
5225 - Concession Stand Fees	156,500	156,500	-	0%
5226 - Special Events Fees	23,795	23,750	45	0%
5227 - Tournament Fees	9,500	9,500	-	0%
5230 010 - Environmental Fees Perk Test Fee	22,000	16,000	6,000	38%
5230 020 - Environmental Fees Plat Review Fee	9,000	6,000	3,000	50%
5230 030 - Environmental Fees Water Sample Fee	500	500	-	0%
5240 - Shared Facility/Service Area Fee	500	500	-	0%
5245 - Solar Renewable Energy Credits	1,000	1,000	-	0%
CHG SVC - Charges for Services Totals	2,886,484	2,673,454	213,030	8%
INT/PEN - Interest & Penalties				
4700 - Interest On Investments	6,000,000	5,000,000	1,000,000	20%
INT/PEN - Interest & Penalties Totals	6,000,000	5,000,000	1,000,000	20%
FINES - Fines & Forfeitures				
5300 - Court Fines	30,000	25,000	5,000	20%
5310 - Civil Infraction Fines	16,000	6,000	10,000	167%
FINES - Fines & Forfeitures Totals	46,000	31,000	15,000	48%
MISC - Miscellaneous				
4260 010 - Rents/State Revenue Boat Landings	87,132	79,972	7,160	9%
4260 020 - Rents/State Revenue County Admin	71,860	71,856	4	0%
4260 030 - Rents/State Revenue Elections	23,144	14,229	8,915	63%
4270 - Rents-Tower Site/Contrib & Donat	29,580	27,000	2,580	10%
4350 - Credit Card Rebate	7,000	-	7,000	
4360 - Motor Fuel Tax Rebate	170,000	-	170,000	
4800 - Other Miscellaneous Revenue	580,000	400,000	180,000	45%
4830 - Workers Comp Reimbursement	5,000	-	5,000	
4860 - Animal Control Restitution	1,000	-	1,000	
4875 - Tax Sale Revenue	14,000	17,500	(3,500)	-20%
MISC - Miscellaneous Totals	988,716	610,557	378,159	62%
INTGOV FED - Intergovernmental - Federal Revenues				
5541 - Traffic Safety SHA	3,000	1,500	1,500	100%
5600 - Federal Payments In Lieu of Taxe	25,198	24,000	1,198	5%
5625 - CDBG Housing Rehab Grant	150,000	150,000	-	0%
5664 020 - US Fish and Wildlife Service Other General Government	6,326	6,326	-	0%
5675 - Child Support Enforcement Grant	7,500	7,500	-	0%
5745 300 - Homeland Security Grant SHSGP	96,477	96,477	-	0%
5745 600 - Homeland Security Grant EMPG	76,317	76,317	-	0%
5770 - Bulletproof Vest Program	7,500	7,500	-	0%
5785 - MDE Beach Monitoring Grant	4,393	4,393	-	0%
INTGOV FED - Intergovernmental - Federal Revenues Totals	376,711	374,013	2,698	1%

Worcester County

FY2027 Adopted Revenue Budget Detailed Report

	2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY27 Adopted Budget vs FY26 Adopted Budget	% Variance FY27 Adopted Budget vs FY26 Adopted Budget
INTGOV ST - Intergovernmental - State Revenues				
5515 - DHCD Housing Administration Fee	7,000	7,000	-	0%
5525 - Conservation Easement Administrative Fee	25,000	25,000	-	0%
5530 - Eastern Shore Library Grant	84,000	80,000	4,000	5%
5543 - Dental Program Reimbursement	30,751	16,721	14,030	84%
5615 - Maryland Coastal Bays	50,000	-	50,000	
5630 - Water System Monitoring Grant	48,750	48,750	-	0%
5635 - Police Protection Grant	200,000	200,000	-	0%
5640 - State Library Aid	202,600	202,600	-	0%
5645 - Share of State Park Receipts	625,000	535,000	90,000	17%
5650 - State Aid for Fire Companies	405,819	369,004	36,815	10%
5655 - Program Open Space Grant - Parks	523,770	450,208	73,562	16%
5660 - Waterway Improvement Grants	330,000	255,000	75,000	29%
5662 - BRF Operations & Maintenance Grant	42,000	42,000	-	0%
5663 - Share of State Forest Land	70,000	70,000	-	0%
5665 - State Aid for Bridges	584,720	480,000	104,720	22%
5680 - State Grant for Critical Areas	5,000	9,000	(4,000)	-44%
5688 - MD Dept of Aging Grant	6,000	5,635	365	6%
5690 - SSTAP Grant	138,000	131,000	7,000	5%
5704 - MD AOC Security Grant	16,805	10,134	6,671	66%
5705 - State Grant for Tourism	195,000	195,000	-	0%
5712 - GOCCP Grant	46,000	46,000	-	0%
5713 - GOCCP - Sheriff Grants	60,000	75,000	(15,000)	-20%
5715 - Coastal Zone Grant	86,100	-	86,100	
5725 - Family Support Grant	418,334	418,334	-	0%
5730 - Septic System BRF Grant Program	375,000	300,000	75,000	25%
5732 - Conservation Easements Reimbursements	50,000	50,000	-	0%
5735 030 - Other Grants Human Resources	3,500	-	3,500	
5735 050 - Other Grants Recreation	25,500	32,500	(7,000)	-22%
5757 - Trial Jury Reimbursement	54,000	54,000	-	0%
5760 - Drug Court Grant	224,076	224,076	-	0%
5762 - Heroin Coordinator Grant	70,000	65,000	5,000	8%
5767 - Medication Opioid Disorder Grant	23,000	213,920	(190,920)	-89%
5905 - Sheriff-Sex Offender Grant	8,000	9,000	(1,000)	-11%
5910 - Sher-Health Tobacco Enforcement	17,500	7,500	10,000	133%
5912 - Sher-Health Underage Drinking	7,500	5,000	2,500	50%
5925 - MALPF Admin Fee	15,000	15,000	-	0%
5940 - Intern Program Grant	100,000	100,000	-	0%
INTGOV ST - Intergovernmental - State Revenues Totals	5,173,725	4,747,382	426,343	9%
TRNS IN - Transfers In				
5510 - Transfers From Other Funds	1,121,905	1,888,490	(766,585)	-41%
5511 - Casino/Local Impact Grant Funds	2,571,489	2,404,470	167,019	7%
TRNS IN - Transfers In Totals	3,693,394	4,292,960	(599,566)	-14%
General Fund Total Revenues	300,172,146	281,396,017	18,776,129	7%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Fund: 100 - General Fund					
EXPENSES					
Department: 1001 - County Commissioners					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,380,682	1,309,793	70,889	5%
6000.400	Personnel Services Overtime Pay	1,000	1,000	0	0%
6010.020	Benefits Contingency	404	528	(124)	-23%
6010.025	Benefits Deferred Comp Match	17,919	9,000	8,919	99%
6010.030	Benefits Hospitalization Insurance	298,437	211,481	86,956	41%
6010.050	Benefits Retirement	181,048	173,941	7,107	4%
6010.060	Benefits Social Security Taxes	104,050	100,360	3,690	4%
6010.070	Benefits Unemployment Insurance	522	527	(5)	-1%
6010.090	Benefits Workmans Compensation Ins	22,641	27,764	(5,123)	-18%
6010.120	Benefits Long Term Disability	2,930	1,979	951	48%
6010.130	Benefits Life Insurance	2,863	2,243	620	28%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,543	2,428	1,115	46%
6010.150	Benefits Retirement Administration Fee	2,413	2,534	(121)	-5%
6010.900	Benefits OPEB contribution	27,994	40,736	(12,742)	-31%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,046,446	1,884,314	162,132	9%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	3,484	3,408	76	2%
6100.060	Administrative Expense Books and Publications	500	500	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	8,421	7,602	819	11%
6100.165	Administrative Expense Meeting Expense	950	950	0	0%
6100.190	Administrative Expense Office Supplies	5,000	5,000	0	0%
6100.210	Administrative Expense Paper	2,500	2,500	0	0%
6100.230	Administrative Expense Postage & Freight	500	500	0	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	500	500	0	0%
6110.090	Supplies & Equipment Computers & Printers	2,300	4,200	(1,900)	-45%
6110.245	Supplies & Equipment Mobile Phones	14,508	14,508	0	0%
6110.280	Supplies & Equipment Office Furniture	3,700	4,050	(350)	-9%
6130.010	Equipment Maintenance Copier Lease	12,052	12,052	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	1,100	1,100	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		55,515	56,870	(1,355)	-2%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.020	Legal Services County Attorney Expenses	11,708	11,212	496	4%
6510.035	Legal Services County Code Expenses	8,000	8,000	0	0%
6510.050	Legal Services Court Reporters	700	600	100	17%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000	3,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000	1,000	0	0%
6550.270	Building Site Expenses Telephone	1,800	1,680	120	7%
6900.010	Advertising Budget Advertisements	5,500	4,500	1,000	22%
6900.030	Advertising Legislative Advertisements	10,000	12,000	(2,000)	-17%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		41,708	41,992	(284)	-1%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	21,000	21,000	0	0%
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,850	3,850	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	45,666	42,801	2,865	7%
7000.115	Travel, Training & Expense Mileage	2,000	1,200	800	67%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		72,516	68,851	3,665	5%
Department Total: 1001 - County Commissioners		2,216,185	2,052,027	164,158	8%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department: 1002 - Circuit Court					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,415,832	1,308,877	106,955	8%
6010.020	Benefits Contingency	420	527	(107)	-20%
6010.025	Benefits Deferred Comp Match	14,166	8,000	6,166	77%
6010.030	Benefits Hospitalization Insurance	244,437	226,168	18,269	8%
6010.050	Benefits Retirement	158,960	173,819	(14,859)	-9%
6010.060	Benefits Social Security Taxes	107,570	100,130	7,440	7%
6010.070	Benefits Unemployment Insurance	543	527	16	3%
6010.090	Benefits Workmans Compensation Ins	23,543	27,744	(4,201)	-15%
6010.120	Benefits Long Term Disability	3,166	1,978	1,188	60%
6010.130	Benefits Life Insurance	2,660	2,242	418	19%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,684	2,426	1,258	52%
6010.150	Benefits Retirement Administration Fee	2,509	2,532	(23)	-1%
6010.900	Benefits OPEB contribution	29,110	64,837	(35,727)	-55%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,006,600	1,919,807	86,793	5%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	2,000	2,000	0	0%
6100.060	Administrative Expense Books and Publications	2,000	2,000	0	0%
6100.080	Administrative Expense Copier Supplies	180	180	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,734	4,734	0	0%
6100.110	Administrative Expense Envelopes	1,500	1,500	0	0%
6100.150	Administrative Expense Incentives & Events	1,515	1,515	0	0%
6100.190	Administrative Expense Office Supplies	7,500	7,500	0	0%
6100.210	Administrative Expense Paper	2,500	2,500	0	0%
6110.120	Supplies & Equipment Equipment Rental	1,000	1,000	0	0%
6110.170	Supplies & Equipment Jury Expenses	3,700	3,700	0	0%
6110.245	Supplies & Equipment Mobile Phones	516	516	0	0%
6110.270	Supplies & Equipment Office Equipment Repairs	300	300	0	0%
6110.280	Supplies & Equipment Office Furniture	5,590	5,590	0	0%
6110.290	Supplies & Equipment Other Office Equipment	810	810	0	0%
6130.010	Equipment Maintenance Copier Lease	8,080	8,080	0	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	20,518	17,626	2,892	16%
6150.050	Uniforms & Personal Equipment Uniforms	500	500	0	0%
6160.040	Grant Programs Court Security Grant	16,805	10,134	6,671	66%
6160.060	Grant Programs Drug Treatment Court	67,396	67,396	0	0%
6160.070	Grant Programs Family Support Services	126,115	126,115	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		273,259	263,696	9,563	4%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.030	Legal Services Court Appointed Attorneys	12,000	12,000	0	0%
6510.040	Legal Services Court Library Levy	2,000	2,000	0	0%
6510.050	Legal Services Court Reporters	5,000	5,000	0	0%
6510.080	Legal Services Jury Per Diem	92,000	92,000	0	0%
6550.028	Building Site Expenses Cable	265	265	0	0%
6550.270	Building Site Expenses Telephone	3,200	3,200	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		114,465	114,465	0	0%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,400	1,400	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,000	6,000	0	0%
7000.115	Travel, Training & Expense Mileage	1,500	1,500	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		8,900	8,900	0	0%
Department Total: 1002 - Circuit Court		2,403,224	2,306,868	96,356	4%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department: 1003 - Orphan's Court					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	31,097	28,501	2,596	9%
6010.020	Benefits Contingency	9	11	(2)	-18%
6010.030	Benefits Hospitalization Insurance	31,686	27,180	4,506	17%
6010.050	Benefits Retirement	2,753	3,785	(1,032)	-27%
6010.060	Benefits Social Security Taxes	2,379	2,181	198	9%
6010.070	Benefits Unemployment Insurance	12	11	1	9%
6010.090	Benefits Workmans Compensation Ins	517	604	(87)	-14%
6010.120	Benefits Long Term Disability	0	43	(43)	-100%
6010.130	Benefits Life Insurance	66	49	17	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	81	53	28	53%
6010.150	Benefits Retirement Administration Fee	55	55	0	0%
6010.900	Benefits OPEB contribution	4,852	10,185	(5,333)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		73,507	72,658	849	1%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.060	Administrative Expense Books and Publications	1,900	2,700	(800)	-30%
6100.190	Administrative Expense Office Supplies	100	100	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		2,000	2,800	(800)	-29%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	4,800	4,800	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,000	2,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		6,800	6,800	0	0%
Department Total: 1003 - Orphan's Court		82,307	82,258	49	0%
Department: 1004 - State's Attorney					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	3,430,000	3,128,701	301,299	10%
6010.020	Benefits Contingency	998	1,261	(263)	-21%
6010.025	Benefits Deferred Comp Match	31,042	20,000	11,042	55%
6010.030	Benefits Hospitalization Insurance	500,625	404,869	95,756	24%
6010.050	Benefits Retirement	401,761	415,491	(13,730)	-3%
6010.060	Benefits Social Security Taxes	262,271	238,567	23,704	10%
6010.070	Benefits Unemployment Insurance	1,291	1,259	32	3%
6010.090	Benefits Workmans Compensation Ins	55,970	66,319	(10,349)	-16%
6010.120	Benefits Long Term Disability	8,215	4,728	3,487	74%
6010.130	Benefits Life Insurance	6,903	5,359	1,544	29%
6010.140	Benefits FSA & PSA Admin and EAP Program	8,758	5,800	2,958	51%
6010.150	Benefits Retirement Administration Fee	5,966	6,052	(86)	-1%
6010.900	Benefits OPEB contribution	58,220	122,207	(63,987)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		4,772,020	4,420,613	351,407	8%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	4,000	4,000	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	10,060	7,900	2,160	27%
6100.160	Administrative Expense Legal Books & Publications	975	1,485	(510)	-34%
6100.190	Administrative Expense Office Supplies	9,000	9,100	(100)	-1%
6110.090	Supplies & Equipment Computers & Printers	9,600	6,720	2,880	43%
6110.245	Supplies & Equipment Mobile Phones	15,770	12,480	3,290	26%
6110.280	Supplies & Equipment Office Furniture	2,000	2,000	0	0%
6110.290	Supplies & Equipment Other Office Equipment	2,000	2,000	0	0%
6110.390	Supplies & Equipment Small Equipment	2,000	2,000	0	0%
6130.010	Equipment Maintenance Copier Lease	11,820	8,004	3,816	48%
6130.070	Equipment Maintenance Software Maintenance Agreements	60,260	58,471	1,789	3%
6150.050	Uniforms & Personal Equipment Uniforms	694	804	(110)	-14%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		128,179	114,964	13,215	11%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.090	Legal Services Prosecution Expenses	2,500	2,500	0	0%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6510.105	Legal Services Appeal Expenses	2,700	2,700	0	0%
6510.110	Legal Services Transcripts	5,000	5,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,000	8,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000	3,000	0	0%
6550.028	Building Site Expenses Cable	1,550	1,550	0	0%
6550.270	Building Site Expenses Telephone	1,500	1,500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		24,250	24,250	0	0%
<i>OTHR CHGS - Other Charges</i>					
7000.080	Travel, Training & Expense Extradition Expense	14,000	14,000	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,940	12,755	1,185	9%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		27,940	26,755	1,185	4%
Department Total: 1004 - State's Attorney		4,952,389	4,586,582	365,807	8%
Department: 1005 - Treasurer's Office					
Location: 010 - Treasurer's Office					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,296,557	1,185,966	110,591	9%
6000.400	Personnel Services Overtime Pay	0	2,000	(2,000)	-100%
6010.020	Benefits Contingency	384	478	(94)	-20%
6010.025	Benefits Deferred Comp Match	12,362	10,000	2,362	24%
6010.030	Benefits Hospitalization Insurance	204,390	163,046	41,344	25%
6010.050	Benefits Retirement	164,941	157,496	7,445	5%
6010.060	Benefits Social Security Taxes	99,186	91,281	7,905	9%
6010.070	Benefits Unemployment Insurance	497	477	20	4%
6010.090	Benefits Workmans Compensation Ins	21,560	25,139	(3,579)	-14%
6010.120	Benefits Long Term Disability	3,106	1,792	1,314	73%
6010.130	Benefits Life Insurance	2,609	2,031	578	28%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,374	2,199	1,175	53%
6010.150	Benefits Retirement Administration Fee	2,298	2,294	4	0%
6010.900	Benefits OPEB contribution	28,625	65,177	(36,552)	-56%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,839,889	1,709,376	130,513	8%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	1,100	1,100	0	0%
6100.055	Administrative Expense Bond	3,000	3,000	0	0%
6100.060	Administrative Expense Books and Publications	2,000	2,000	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,030	4,400	(1,370)	-31%
6100.110	Administrative Expense Envelopes	3,500	3,500	0	0%
6100.130	Administrative Expense Food Tax Bills & Envelopes	0	250	(250)	-100%
6100.190	Administrative Expense Office Supplies	9,350	9,350	0	0%
6100.210	Administrative Expense Paper	2,500	2,500	0	0%
6100.220	Administrative Expense Payroll Checks & Forms	3,000	2,000	1,000	50%
6100.230	Administrative Expense Postage & Freight	100	100	0	0%
6100.250	Administrative Expense Room Tax Bills & Envelopes	1,000	1,000	0	0%
6100.260	Administrative Expense Tax Bills & Envelopes	22,000	23,500	(1,500)	-6%
6110.090	Supplies & Equipment Computers & Printers	8,100	7,880	220	3%
6110.245	Supplies & Equipment Mobile Phones	3,000	3,420	(420)	-12%
6110.270	Supplies & Equipment Office Equipment Repairs	0	300	(300)	-100%
6110.280	Supplies & Equipment Office Furniture	1,750	1,750	0	0%
6110.290	Supplies & Equipment Other Office Equipment	1,000	1,000	0	0%
6130.010	Equipment Maintenance Copier Lease	6,060	6,060	0	0%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	125,500	119,500	6,000	5%
6130.060	Equipment Maintenance Software Licensing	15,436	0	15,436	N/A
6150.050	Uniforms & Personal Equipment Uniforms	1,000	1,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		212,426	193,610	18,816	10%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.110	Consulting Services Programming	1,500	1,500	0	0%
6550.270	Building Site Expenses Telephone	1,800	1,440	360	25%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		3,300	2,940	360	12%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,940	6,000	(2,060)	-34%
7000.060	Travel, Training & Expense Educational Training	3,000	3,000	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,220	5,025	5,195	103%
7000.115	Travel, Training & Expense Mileage	2,200	2,200	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		19,360	16,225	3,135	19%
Location Total: 010 - Treasurer's Office		2,074,975	1,922,151	152,824	8%
Department Total: 1005 - Treasurer's Office		2,074,975	1,922,151	152,824	8%
Department: 1006 - Elections Office					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	147,701	131,900	15,801	12%
6000.500	Personnel Services State Employee Salary & Benefit	726,924	668,350	58,574	9%
6010.020	Benefits Contingency	44	53	(9)	-17%
6010.050	Benefits Retirement	1,461	0	1,461	N/A
6010.060	Benefits Social Security Taxes	11,300	5,650	5,650	100%
6010.070	Benefits Unemployment Insurance	57	53	4	8%
6010.090	Benefits Workmans Compensation Ins	2,456	2,796	(340)	-12%
6010.120	Benefits Long Term Disability	0	199	(199)	-100%
6010.130	Benefits Life Insurance	0	226	(226)	-100%
6010.140	Benefits FSA & PSA Admin and EAP Program	384	245	139	57%
6010.150	Benefits Retirement Administration Fee	262	255	7	3%
6010.900	Benefits OPEB contribution	4,852	0	4,852	N/A
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		895,441	809,727	85,714	11%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	630	630	0	0%
6100.110	Administrative Expense Envelopes	1,400	1,400	0	0%
6100.180	Administrative Expense National Voter Regis Postcards	812	792	20	3%
6100.190	Administrative Expense Office Supplies	20,000	20,000	0	0%
6100.210	Administrative Expense Paper	2,000	2,000	0	0%
6110.090	Supplies & Equipment Computers & Printers	7,847	6,877	970	14%
6110.245	Supplies & Equipment Mobile Phones	2,000	2,000	0	0%
6110.280	Supplies & Equipment Office Furniture	0	2,000	(2,000)	-100%
6110.440	Supplies & Equipment Voting Machines	568,995	298,471	270,524	91%
6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	45,440	89,300	(43,860)	-49%
6120.020	Voting Machine & Poll Expenses Ballot Expenses	750	750	0	0%
6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	3,800	3,800	0	0%
6120.050	Voting Machine & Poll Expenses Election Cell Phone	1,750	1,750	0	0%
6120.060	Voting Machine & Poll Expenses Election Judge Expense	8,700	84,125	(75,425)	-90%
6120.070	Voting Machine & Poll Expenses Election Judge Training Material	10,500	10,500	0	0%
6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	3,800	2,800	1,000	36%
6120.090	Voting Machine & Poll Expenses Specimen Ballot Expense	50,000	42,000	8,000	19%
6120.095	Voting Machine & Poll Expenses State Allocation County Share	133,828	19,104	114,724	601%
6120.110	Voting Machine & Poll Expenses Voter Notification Cards	45,000	4,000	41,000	1025%
6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	12,800	10,800	2,000	19%
6130.010	Equipment Maintenance Copier Lease	1,627	1,627	0	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	2,760	2,760	0	0%
6130.100	Equipment Maintenance Other Equipment Lease	1,769	1,769	0	0%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		926,208	609,255	316,953	52%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.150	Consulting Services Temporary Clerical Staff	54,000	54,000	0	0%
6550.040	Building Site Expenses Cleaning Contract	3,000	3,000	0	0%
6550.050	Building Site Expenses Custodial Supplies	900	900	0	0%
6550.060	Building Site Expenses Electricity	11,078	11,078	0	0%
6550.081	Building Site Expenses Fire Extinguishers	100	100	0	0%
6550.170	Building Site Expenses Office Rent/Lease	93,115	94,000	(885)	-1%
6550.180	Building Site Expenses Pest Control/Termite Insp	1,100	1,100	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	750	750	0	0%
6550.270	Building Site Expenses Telephone	6,840	6,840	0	0%
6550.300	Building Site Expenses Trash Removal	1,200	0	1,200	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		172,083	171,768	315	0%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	2,556	2,489	67	3%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	15,464	10,121	5,343	53%
7000.115	Travel, Training & Expense Mileage	4,500	4,000	500	13%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		22,520	16,610	5,910	36%
Department Total: 1006 - Elections Office		2,016,252	1,607,360	408,892	25%
Department: 1007 - Human Resources					
Location: 090 - Human Resources					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	512,197	458,582	53,615	12%
6000.400	Personnel Services Overtime Pay	4,000	4,000	0	0%
6010.020	Benefits Contingency	152	185	(33)	-18%
6010.025	Benefits Deferred Comp Match	8,156	3,000	5,156	172%
6010.030	Benefits Hospitalization Insurance	63,415	56,145	7,270	13%
6010.050	Benefits Retirement	66,787	60,900	5,887	10%
6010.060	Benefits Social Security Taxes	39,212	35,395	3,817	11%
6010.070	Benefits Unemployment Insurance	196	185	11	6%
6010.090	Benefits Workmans Compensation Ins	8,517	9,721	(1,204)	-12%
6010.120	Benefits Long Term Disability	1,259	693	566	82%
6010.130	Benefits Life Insurance	1,058	785	273	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,333	850	483	57%
6010.150	Benefits Retirement Administration Fee	908	887	21	2%
6010.900	Benefits OPEB contribution	10,027	20,368	(10,341)	-51%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		717,217	651,696	65,521	10%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	540	540	0	0%
6100.040	Administrative Expense Alcohol and Drug Testing Supplies	363	363	0	0%
6100.050	Administrative Expense Background Checks	2,500	6,000	(3,500)	-58%
6100.060	Administrative Expense Books and Publications	700	600	100	17%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,030	720	310	43%
6100.110	Administrative Expense Envelopes	400	400	0	0%
6100.150	Administrative Expense Incentives & Events	1,250	1,250	0	0%
6100.190	Administrative Expense Office Supplies	2,400	2,400	0	0%
6100.210	Administrative Expense Paper	1,200	1,272	(72)	-6%
6110.090	Supplies & Equipment Computers & Printers	6,300	4,000	2,300	58%
6110.245	Supplies & Equipment Mobile Phones	2,076	2,040	36	2%
6110.290	Supplies & Equipment Other Office Equipment	510	510	0	0%
6130.010	Equipment Maintenance Copier Lease	2,400	2,400	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	850	850	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		22,519	23,345	(826)	-4%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.040	Consulting Services Consulting Services	0	50,000	(50,000)	-100%
6530.050	Consulting Services Crisis/Fitness for Duty	2,000	2,000	0	0%
6530.080	Consulting Services Physicals, Shots & Drug Testing	31,875	32,375	(500)	-2%

Worcester County FY2027 Adopted Budget Detailed Report

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6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500	3,500	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500	1,500	1,000	67%
6550.270	Building Site Expenses Telephone	500	400	100	25%
6900.040	Advertising Personnel Advertisements	19,000	19,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		59,375	108,775	(49,400)	-45%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,120	3,225	(105)	-3%
7000.060	Travel, Training & Expense Educational Training	12,300	20,800	(8,500)	-41%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	15,935	7,016	8,919	127%
7000.115	Travel, Training & Expense Mileage	50	100	(50)	-50%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		31,405	31,141	264	1%
Location Total: 090 - Human Resources		830,516	814,957	15,559	2%
Location: 095 - Volunteer Services					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	67,773	62,891	4,882	8%
6010.020	Benefits Contingency	20	25	(5)	-20%
6010.030	Benefits Hospitalization Insurance	24,301	20,857	3,444	17%
6010.050	Benefits Retirement	9,005	8,352	653	8%
6010.060	Benefits Social Security Taxes	5,189	4,818	371	8%
6010.070	Benefits Unemployment Insurance	26	25	1	4%
6010.090	Benefits Workmans Compensation Ins	1,127	1,333	(206)	-15%
6010.120	Benefits Long Term Disability	171	95	76	80%
6010.130	Benefits Life Insurance	144	108	36	33%
6010.140	Benefits FSA & PSA Admin and EAP Program	176	117	59	50%
6010.150	Benefits Retirement Administration Fee	120	122	(2)	-2%
6010.900	Benefits OPEB contribution	1,358	3,395	(2,037)	-60%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		109,410	102,138	7,272	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.150	Administrative Expense Incentives & Events	5,450	5,150	300	6%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		5,450	5,150	300	6%
Location Total: 095 - Volunteer Services		114,860	107,288	7,572	7%
Department Total: 1007 - Human Resources		945,376	922,245	23,131	3%
Department: 1008 - Development, Review & Permits					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,979,398	1,941,460	37,938	2%
6000.400	Personnel Services Overtime Pay	3,000	3,000	0	0%
6010.020	Benefits Contingency	586	782	(196)	-25%
6010.025	Benefits Deferred Comp Match	18,812	15,000	3,812	25%
6010.030	Benefits Hospitalization Insurance	360,700	333,145	27,555	8%
6010.050	Benefits Retirement	213,567	257,826	(44,259)	-17%
6010.060	Benefits Social Security Taxes	151,426	148,800	2,626	2%
6010.070	Benefits Unemployment Insurance	757	781	(24)	-3%
6010.090	Benefits Workmans Compensation Ins	32,851	41,153	(8,302)	-20%
6010.120	Benefits Long Term Disability	4,202	2,934	1,268	43%
6010.130	Benefits Life Insurance	3,531	3,325	206	6%
6010.140	Benefits FSA & PSA Admin and EAP Program	5,141	3,599	1,542	43%
6010.150	Benefits Retirement Administration Fee	3,502	3,756	(254)	-7%
6010.900	Benefits OPEB contribution	36,792	96,068	(59,276)	-62%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,814,265	2,851,629	(37,364)	-1%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	1,300	1,200	100	8%
6100.060	Administrative Expense Books and Publications	1,000	1,915	(915)	-48%
6100.070	Administrative Expense International Bldg Code Supplies	500	500	0	0%
6100.080	Administrative Expense Copier Supplies	75	75	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,719	3,299	420	13%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6100.110	Administrative Expense Envelopes	1,500	1,500	0	0%
6100.190	Administrative Expense Office Supplies	2,500	3,000	(500)	-17%
6100.210	Administrative Expense Paper	2,000	2,000	0	0%
6100.230	Administrative Expense Postage & Freight	3,500	3,500	0	0%
6100.240	Administrative Expense Printing Expense	2,500	2,500	0	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	750	750	0	0%
6110.090	Supplies & Equipment Computers & Printers	4,236	10,880	(6,644)	-61%
6110.140	Supplies & Equipment GIS Mapping Supplies	4,900	11,032	(6,132)	-56%
6110.245	Supplies & Equipment Mobile Phones	6,820	6,820	0	0%
6110.270	Supplies & Equipment Office Equipment Repairs	300	300	0	0%
6110.280	Supplies & Equipment Office Furniture	1,500	3,000	(1,500)	-50%
6110.340	Supplies & Equipment Safety Program Equipment	150	150	0	0%
6110.390	Supplies & Equipment Small Equipment	500	500	0	0%
6130.010	Equipment Maintenance Copier Lease	3,500	2,978	522	18%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,260	1,100	160	15%
6130.060	Equipment Maintenance Software Licensing	34,000	34,000	0	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	5,000	9,920	(4,920)	-50%
6150.040	Uniforms & Personal Equipment Uniform Allowance	3,000	3,500	(500)	-14%
6180.010	Housing Rehabilitation Program CDBG Advertising	700	700	0	0%
6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	1,500	1,500	0	0%
6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	150,000	150,000	0	0%
6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	6,000	6,000	0	0%
6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	23,000	23,000	0	0%
6180.080	Housing Rehabilitation Program Special Loan Fee Expense	7,000	7,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		272,710	292,619	(19,909)	-7%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.010	Legal Services Board/Commission Attorney	32,000	32,000	0	0%
6510.050	Legal Services Court Reporters	4,000	4,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	13,000	13,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000	5,000	0	0%
6550.081	Building Site Expenses Fire Extinguishers	150	150	0	0%
6550.270	Building Site Expenses Telephone	1,260	1,260	0	0%
6900.025	Advertising Legal Advertisements	18,000	18,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		73,410	73,410	0	0%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	26,400	26,400	0	0%
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,700	1,735	(35)	-2%
7000.060	Travel, Training & Expense Educational Training	3,500	3,000	500	17%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	18,717	26,226	(7,509)	-29%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		50,317	57,361	(7,044)	-12%
Department Total: 1008 - Development, Review & Permits		3,210,702	3,275,019	(64,317)	-2%
Department: 1010 - Environmental Programs					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,789,907	1,585,656	204,251	13%
6000.400	Personnel Services Overtime Pay	1,500	1,500	0	0%
6010.020	Benefits Contingency	530	639	(109)	-17%
6010.025	Benefits Deferred Comp Match	17,367	10,000	7,367	74%
6010.030	Benefits Hospitalization Insurance	398,470	322,930	75,540	23%
6010.050	Benefits Retirement	223,848	210,575	13,273	6%
6010.060	Benefits Social Security Taxes	136,928	121,418	15,510	13%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6010.070	Benefits Unemployment Insurance	686	638	48	8%
6010.090	Benefits Workmans Compensation Ins	29,732	33,611	(3,879)	-12%
6010.120	Benefits Long Term Disability	4,213	2,396	1,817	76%
6010.130	Benefits Life Insurance	3,540	2,716	824	30%
6010.140	Benefits FSA & PSA Admin and EAP Program	4,652	2,940	1,712	58%
6010.150	Benefits Retirement Administration Fee	3,169	3,067	102	3%
6010.900	Benefits OPEB contribution	33,929	69,250	(35,321)	-51%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,648,471	2,367,336	281,135	12%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.030	Administrative Expense Alcohol and Drug Testing	200	200	0	0%
6100.052	Administrative Expense Bank Fees	7,000	7,000	0	0%
6100.060	Administrative Expense Books and Publications	585	585	0	0%
6100.080	Administrative Expense Copier Supplies	464	344	120	35%
6100.090	Administrative Expense Database/Shared Computer costs	1,350	1,350	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	2,670	3,270	(600)	-18%
6100.190	Administrative Expense Office Supplies	5,000	5,000	0	0%
6100.210	Administrative Expense Paper	600	600	0	0%
6100.230	Administrative Expense Postage & Freight	250	250	0	0%
6100.240	Administrative Expense Printing Expense	400	400	0	0%
6110.050	Supplies & Equipment Camera Equipment	100	100	0	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	9,200	3,200	6,000	188%
6110.090	Supplies & Equipment Computers & Printers	7,930	11,220	(3,290)	-29%
6110.140	Supplies & Equipment GIS Mapping Supplies	400	400	0	0%
6110.245	Supplies & Equipment Mobile Phones	8,250	7,420	830	11%
6110.270	Supplies & Equipment Office Equipment Repairs	225	175	50	29%
6110.280	Supplies & Equipment Office Furniture	1,950	390	1,560	400%
6110.290	Supplies & Equipment Other Office Equipment	665	245	420	171%
6110.295	Supplies & Equipment Program Supplies and Equipment	1,645	1,950	(305)	-16%
6110.340	Supplies & Equipment Safety Program Equipment	3,080	2,880	200	7%
6110.390	Supplies & Equipment Small Equipment	1,045	520	525	101%
6130.010	Equipment Maintenance Copier Lease	4,000	4,000	0	0%
6160.007	Grant Programs DNR Grants	76,100	0	76,100	N/A
6160.012	Grant Programs DNR Bainbridge Pond Project	0	0	0	N/A
6160.140	Grant Programs Septic Upgrade Grant	350,000	280,000	70,000	25%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		483,109	331,499	151,610	46%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.040	Consulting Services Consulting Services	109,000	10,000	99,000	990%
6530.140	Consulting Services Stormwater Management Review	110,000	110,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	23,000	23,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,500	4,500	1,000	22%
6540.040	Vehicle Operating Expenses Vehicle Registration	300	300	0	0%
6550.040	Building Site Expenses Cleaning Contract	9,687	9,687	0	0%
6550.140	Building Site Expenses Internet Access	3,600	3,120	480	15%
6550.270	Building Site Expenses Telephone	1,045	1,045	0	0%
6900.025	Advertising Legal Advertisements	1,400	1,200	200	17%
6900.030	Advertising Legislative Advertisements	500	500	0	0%
6900.060	Advertising Water & Sewer Plan Amendments	2,000	2,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		266,032	165,352	100,680	61%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	1,400	1,400	0	0%
7000.040	Travel, Training & Expense Continuing Education/Certification	635	635	0	0%
7000.060	Travel, Training & Expense Educational Training	6,975	6,365	610	10%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	114	114	0	0%
7000.115	Travel, Training & Expense Mileage	150	150	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		9,274	8,664	610	7%
<i>CAP EQ - Capital Equipment</i>					

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
9010.010	Capital Equipment New Vehicles	50,000	50,000	0	0%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		50,000	50,000	0	0%
Department Total: 1010 - Environmental Programs		3,456,886	2,922,851	534,035	18%
Department: 1011 - Information Technology					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,363,497	1,147,006	216,491	19%
6000.400	Personnel Services Overtime Pay	13,400	13,400	0	0%
6010.020	Benefits Contingency	404	462	(58)	-13%
6010.025	Benefits Deferred Comp Match	10,956	10,000	956	10%
6010.030	Benefits Hospitalization Insurance	253,241	174,180	79,061	45%
6010.050	Benefits Retirement	180,625	152,322	28,303	19%
6010.060	Benefits Social Security Taxes	104,329	87,747	16,582	19%
6010.070	Benefits Unemployment Insurance	523	462	61	13%
6010.090	Benefits Workmans Compensation Ins	22,673	24,313	(1,640)	-7%
6010.120	Benefits Long Term Disability	3,404	1,733	1,671	96%
6010.130	Benefits Life Insurance	2,858	1,965	893	45%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,548	2,126	1,422	67%
6010.150	Benefits Retirement Administration Fee	2,417	2,219	198	9%
6010.900	Benefits OPEB contribution	23,450	59,406	(35,956)	-61%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,985,325	1,677,341	307,984	18%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	700	700	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	280	80	200	250%
6100.190	Administrative Expense Office Supplies	600	600	0	0%
6100.210	Administrative Expense Paper	200	200	0	0%
6110.090	Supplies & Equipment Computers & Printers	23,300	2,360	20,940	887%
6110.245	Supplies & Equipment Mobile Phones	25,000	18,940	6,060	32%
6110.280	Supplies & Equipment Office Furniture	1,200	1,200	0	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	7,500	0	7,500	N/A
6150.050	Uniforms & Personal Equipment Uniforms	800	800	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		59,580	24,880	34,700	139%
<i>MAINT & SVCS - Maintenance & Services</i>					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,300	2,200	1,100	50%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,680	1,480	200	14%
6550.081	Building Site Expenses Fire Extinguishers	40	40	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		5,020	3,720	1,300	35%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	7,000	5,000	2,000	40%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,724	4,000	9,724	243%
7000.115	Travel, Training & Expense Mileage	600	200	400	200%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		21,324	9,200	12,124	132%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	50,000	0	50,000	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		50,000	0	50,000	
Department Total: 1011 - Information Technology		2,121,249	1,715,141	406,108	24%
Department: 1090 - Other General Government					
Location: 020 - Information Technology					
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	24,000	5,400	18,600	344%
6100.190	Administrative Expense Office Supplies	8,000	9,500	(1,500)	-16%
6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000	10,000	0	0%
6110.090	Supplies & Equipment Computers & Printers	20,000	20,000	0	0%
6110.165	Supplies & Equipment IT	4,500	4,500	0	0%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6110.390	Supplies & Equipment Small Equipment	10,000	11,000	(1,000)	-9%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	968,000	152,000	816,000	537%
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	19,000	0	19,000	N/A
6130.042	Equipment Maintenance Network	254,000	206,000	48,000	23%
6130.060	Equipment Maintenance Software Licensing	336,450	147,915	188,535	127%
6130.070	Equipment Maintenance Software Maintenance Agreements	249,000	1,011,365	(762,365)	-75%
6130.075	Equipment Maintenance Software Upgrades	199,250	137,200	62,050	45%
6160.043	Grant Programs Other Grants	100,000	100,000	0	0%
Account Classification Total: SUPP & MAT - Supplies & Materials		2,202,200	1,814,880	387,320	21%
MAINT & SVCS - Maintenance & Services					
6500.090	Systems Maintenance Wireless Network Upgrades	500	500	0	0%
6530.110	Consulting Services Programming	0	12,000	(12,000)	-100%
6550.230	Building Site Expenses Security System Expenses	177,100	0	177,100	N/A
6550.305	Building Site Expenses Utility Locator	500	500	0	0%
6700.250	Other Maint. & Svcs Internet Service	8,000	5,200	2,800	54%
Account Classification Total: MAINT & SVCS - Maintenance & Services		186,100	18,200	167,900	923%
OTHR CHGS - Other Charges					
7000.060	Travel, Training & Expense Educational Training	15,800	9,500	6,300	66%
Account Classification Total: OTHR CHGS - Other Charges		15,800	9,500	6,300	66%
Location Total: 020 - Information Technology		2,404,100	1,842,580	561,520	30%
Location: 025 - Management Information Systems					
SUPP & MAT - Supplies & Materials					
6110.270	Supplies & Equipment Office Equipment Repairs	1,000	1,000	0	0%
6110.350	Supplies & Equipment Scanners	10,000	10,000	0	0%
6130.060	Equipment Maintenance Software Licensing	54,200	0	54,200	N/A
6130.070	Equipment Maintenance Software Maintenance Agreements	479,874	161,189	318,685	198%
Account Classification Total: SUPP & MAT - Supplies & Materials		545,074	172,189	372,885	217%
OTHR CHGS - Other Charges					
7000.060	Travel, Training & Expense Educational Training	5,000	5,000	0	0%
Account Classification Total: OTHR CHGS - Other Charges		5,000	5,000	0	0%
Location Total: 025 - Management Information Systems		550,074	177,189	372,885	210%
Location: 050 - Courthouse					
MAINT & SVCS - Maintenance & Services					
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000	3,000	0	0%
6550.050	Building Site Expenses Custodial Supplies	14,400	13,260	1,140	9%
6550.060	Building Site Expenses Electricity	93,000	93,000	0	0%
6550.070	Building Site Expenses Elevator Testing	11,500	10,300	1,200	12%
6550.080	Building Site Expenses Fire Alarm Testing	2,030	2,030	0	0%
6550.081	Building Site Expenses Fire Extinguishers	225	225	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	45,000	50,000	(5,000)	-10%
6550.100	Building Site Expenses Generator Services & Repairs	2,500	2,500	0	0%
6550.110	Building Site Expenses Heating Fuel Oil	28,000	28,000	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	700	700	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	684	684	0	0%
6550.230	Building Site Expenses Security System Expenses	2,000	2,000	0	0%
6550.250	Building Site Expenses Sprinkler Testing	920	920	0	0%
6550.270	Building Site Expenses Telephone	15,000	15,000	0	0%
6550.280	Building Site Expenses Tipping Fees	600	600	0	0%
6550.300	Building Site Expenses Trash Removal	3,000	2,500	500	20%
6550.310	Building Site Expenses Water & Sewer	2,640	2,400	240	10%
Account Classification Total: MAINT & SVCS - Maintenance & Services		225,199	227,119	(1,920)	-1%
Location Total: 050 - Courthouse		225,199	227,119	(1,920)	-1%
Location: 055 - Public Safety Storage					
MAINT & SVCS - Maintenance & Services					
6550.015	Building Site Expenses Building Supplies	5,000	5,000	0	0%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000	1,000	0	0%
6550.040	Building Site Expenses Cleaning Contract	2,200	2,200	0	0%
6550.050	Building Site Expenses Custodial Supplies	200	200	0	0%
6550.060	Building Site Expenses Electricity	5,000	5,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	3,500	3,000	500	17%
6550.081	Building Site Expenses Fire Extinguishers	500	500	0	0%
6550.086	Building Site Expenses Generator Fuel Propane	2,000	0	2,000	N/A
6550.090	Building Site Expenses General Maintenance Repairs	5,000	5,000	0	0%
6550.120	Building Site Expenses Heating Propane	2,000	2,000	0	0%
6550.140	Building Site Expenses Internet Access	1,000	1,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,200	1,200	0	0%
6550.300	Building Site Expenses Trash Removal	500	500	0	0%
6550.310	Building Site Expenses Water & Sewer	800	800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		30,300	27,800	2,500	9%
Location Total: 055 - Public Safety Storage		30,300	27,800	2,500	9%
Location: 060 - Isle of Wight					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	0	500	(500)	-100%
6550.040	Building Site Expenses Cleaning Contract	7,020	6,756	264	4%
6550.050	Building Site Expenses Custodial Supplies	1,000	1,000	0	0%
6550.060	Building Site Expenses Electricity	7,000	7,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	380	380	0	0%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	2,000	4,000	(2,000)	-50%
6550.120	Building Site Expenses Heating Propane	4,000	2,500	1,500	60%
6550.180	Building Site Expenses Pest Control/Termite Insp	420	345	75	22%
6550.220	Building Site Expenses Security Alarm Monitoring	750	750	0	0%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	400	400	0	0%
6550.280	Building Site Expenses Tipping Fees	110	110	0	0%
6550.300	Building Site Expenses Trash Removal	1,300	1,100	200	18%
6550.320	Building Site Expenses Water Treatment	3,000	3,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		27,430	27,891	(461)	-2%
Location Total: 060 - Isle of Wight		27,430	27,891	(461)	-2%
Location: 070 - Government Center					
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	18,652	18,352	300	2%
6100.165	Administrative Expense Meeting Expense	3,480	3,480	0	0%
6100.190	Administrative Expense Office Supplies	3,000	3,000	0	0%
6100.230	Administrative Expense Postage & Freight	150,100	150,100	0	0%
6110.090	Supplies & Equipment Computers & Printers	3,000	3,000	0	0%
6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000	3,000	0	0%
6110.370	Supplies & Equipment Sign Materials	5,000	5,000	0	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	125,723	162,783	(37,060)	-23%
6130.100	Equipment Maintenance Other Equipment Lease	13,020	9,360	3,660	39%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		324,975	358,075	(33,100)	-9%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.070	Legal Services Judgements & Lawsuits	16,000	10,000	6,000	60%
6530.010	Consulting Services Annual Audit Fees	101,900	99,200	2,700	3%
6530.040	Consulting Services Consulting Services	200,900	81,500	119,400	147%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000	25,000	0	0%
6545	Energy	15,000	15,000	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	13,500	13,500	0	0%
6550.040	Building Site Expenses Cleaning Contract	71,745	69,675	2,070	3%
6550.050	Building Site Expenses Custodial Supplies	14,885	14,885	0	0%
6550.060	Building Site Expenses Electricity	100,000	100,000	0	0%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6550.070	Building Site Expenses Elevator Testing	3,800	3,800	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	1,650	1,650	0	0%
6550.081	Building Site Expenses Fire Extinguishers	175	175	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	0	800	(800)	-100%
6550.090	Building Site Expenses General Maintenance Repairs	50,000	70,000	(20,000)	-29%
6550.100	Building Site Expenses Generator Services & Repairs	6,000	6,000	0	0%
6550.120	Building Site Expenses Heating Propane	16,000	14,000	2,000	14%
6550.124	Building Site Expenses HVAC Loop Water Treatment	3,500	3,500	0	0%
6550.170	Building Site Expenses Office Rent/Lease	2,760	2,760	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	350	150	43%
6550.220	Building Site Expenses Security Alarm Monitoring	250	250	0	0%
6550.230	Building Site Expenses Security System Expenses	5,000	5,000	0	0%
6550.250	Building Site Expenses Sprinkler Testing	1,250	1,250	0	0%
6550.260	Building Site Expenses Taxes	500	500	0	0%
6550.270	Building Site Expenses Telephone	57,000	47,000	10,000	21%
6550.280	Building Site Expenses Tipping Fees	500	1,000	(500)	-50%
6550.300	Building Site Expenses Trash Removal	4,000	3,000	1,000	33%
6550.310	Building Site Expenses Water & Sewer	17,500	17,500	0	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services		729,315	607,295	122,020	20%
OTHR CHGS - Other Charges					
7000.020	Travel, Training & Expense Board Member Allowance	25,700	30,700	(5,000)	-16%
7000.050	Travel, Training & Expense Courier Service	1,500	1,500	0	0%
7000.060	Travel, Training & Expense Educational Training	700	700	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	30,365	26,145	4,220	16%
7040.010	Tri-County Council Shore Transit MTA Local Match	637,737	387,737	250,000	64%
7040.020	Tri-County Council Shore Transit Capital Match	70,055	66,867	3,188	5%
7040.030	Tri-County Council Tri-County Council	10,000	10,000	0	0%
7120.110	Other Non-Matching Expenses Briddletown Service Area Appro.	31,500	31,500	0	0%
7120.130	Other Non-Matching Expenses SDAT Expense	1,402,000	1,265,573	136,427	11%
7170.100	Benefits & Insurance Property & Liability Insurance	1,376,000	1,016,450	359,550	35%
7500	Other Expenses	51,930	96,930	(45,000)	-46%
Account Classification Total: OTHR CHGS - Other Charges		3,637,487	2,934,102	703,385	24%
Location Total: 070 - Government Center		4,691,777	3,899,472	792,305	20%
Location: 075 - Other Government Buildings					
MAINT & SVCS - Maintenance & Services					
6550.028	Building Site Expenses Cable	132	132	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	200	200	0	0%
6550.040	Building Site Expenses Cleaning Contract	5,280	5,280	0	0%
6550.050	Building Site Expenses Custodial Supplies	2,640	900	1,740	193%
6550.060	Building Site Expenses Electricity	24,624	18,750	5,874	31%
6550.080	Building Site Expenses Fire Alarm Testing	900	900	0	0%
6550.081	Building Site Expenses Fire Extinguishers	130	130	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,000	5,000	0	0%
6550.120	Building Site Expenses Heating Propane	300	300	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	520	520	0	0%
6550.140	Building Site Expenses Internet Access	8,400	6,840	1,560	23%
6550.180	Building Site Expenses Pest Control/Termite Insp	672	672	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	2,220	1,560	660	42%
6550.230	Building Site Expenses Security System Expenses	1,620	0	1,620	N/A
6550.270	Building Site Expenses Telephone	1,020	900	120	13%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.310	Building Site Expenses Water & Sewer	5,400	5,400	0	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services		59,458	47,884	11,574	24%
Location Total: 075 - Other Government Buildings		59,458	47,884	11,574	24%
Location: 080 - State's Attorney Building					
MAINT & SVCS - Maintenance & Services					
6550.030	Building Site Expenses Carpet/VCT Cleaning	835	835	0	0%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6550.040	Building Site Expenses Cleaning Contract	11,000	10,500	500	5%
6550.050	Building Site Expenses Custodial Supplies	2,000	1,800	200	11%
6550.060	Building Site Expenses Electricity	40,000	40,000	0	0%
6550.070	Building Site Expenses Elevator Testing	4,000	3,650	350	10%
6550.080	Building Site Expenses Fire Alarm Testing	553	553	0	0%
6550.081	Building Site Expenses Fire Extinguishers	40	40	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,000	5,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	500	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	600	408	192	47%
6550.230	Building Site Expenses Security System Expenses	1,000	1,000	0	0%
6550.250	Building Site Expenses Sprinkler Testing	760	760	0	0%
6550.270	Building Site Expenses Telephone	3,240	3,240	0	0%
6550.280	Building Site Expenses Tipping Fees	120	120	0	0%
6550.300	Building Site Expenses Trash Removal	432	0	432	N/A
6550.310	Building Site Expenses Water & Sewer	1,748	1,060	688	65%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		71,828	69,466	2,362	3%
Location Total: 080 - State's Attorney Building		71,828	69,466	2,362	3%
Location: 085 - Bank Street Building					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	450	450	0	0%
6550.040	Building Site Expenses Cleaning Contract	5,000	3,220	1,780	55%
6550.050	Building Site Expenses Custodial Supplies	800	450	350	78%
6550.060	Building Site Expenses Electricity	5,500	5,500	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	360	360	0	0%
6550.081	Building Site Expenses Fire Extinguishers	35	35	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,000	3,000	0	0%
6550.120	Building Site Expenses Heating Propane	3,000	3,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	420	360	60	17%
6550.220	Building Site Expenses Security Alarm Monitoring	250	204	46	23%
6550.270	Building Site Expenses Telephone	1,500	1,320	180	14%
6550.280	Building Site Expenses Tipping Fees	50	50	0	0%
6550.300	Building Site Expenses Trash Removal	600	550	50	9%
6550.310	Building Site Expenses Water & Sewer	900	840	60	7%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		21,865	19,339	2,526	13%
Location Total: 085 - Bank Street Building		21,865	19,339	2,526	13%
Department Total: 1090 - Other General Government		8,082,031	6,338,740	1,743,291	28%
Department: 1101 - Sheriff's Office					
Location: 030 - Sheriff					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	10,981,172	9,313,100	1,668,072	18%
6000.400	Personnel Services Overtime Pay	393,000	409,500	(16,500)	-4%
6000.410	Personnel Services Overtime Grants/Reimbursements	316,000	380,250	(64,250)	-17%
6000.450	Personnel Services Overtime Pay - Kennel	75,000	75,000	0	0%
6010.020	Benefits Contingency	3,256	3,753	(497)	-13%
6010.025	Benefits Deferred Comp Match	108,341	50,000	58,341	117%
6010.030	Benefits Hospitalization Insurance	1,713,826	1,282,499	431,327	34%
6010.050	Benefits Retirement	3,093,947	2,966,755	127,192	4%
6010.060	Benefits Social Security Taxes	840,061	795,743	44,318	6%
6010.070	Benefits Unemployment Insurance	4,210	3,748	462	12%
6010.090	Benefits Workmans Compensation Ins	182,602	197,411	(14,809)	-8%
6010.120	Benefits Long Term Disability	23,119	14,074	9,045	64%
6010.130	Benefits Life Insurance	19,420	15,951	3,469	22%
6010.140	Benefits FSA & PSA Admin and EAP Program	28,573	17,265	11,308	65%
6010.150	Benefits Retirement Administration Fee	19,463	18,016	1,447	8%
6010.900	Benefits OPEB contribution	192,400	385,629	(193,229)	-50%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		17,994,390	15,928,694	2,065,696	13%
<i>SUPP & MAT - Supplies & Materials</i>					

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6100.010	Administrative Expense Administrative Expenses	0	0	0	N/A
6100.030	Administrative Expense Alcohol and Drug Testing	500	500	0	0%
6100.050	Administrative Expense Background Checks	2,500	1,500	1,000	67%
6100.055	Administrative Expense Bond	250	350	(100)	-29%
6100.060	Administrative Expense Books and Publications	4,000	1,500	2,500	167%
6100.080	Administrative Expense Copier Supplies	200	200	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	12,000	12,000	0	0%
6100.110	Administrative Expense Envelopes	1,000	1,000	0	0%
6100.190	Administrative Expense Office Supplies	20,000	20,000	0	0%
6100.210	Administrative Expense Paper	5,000	5,000	0	0%
6100.230	Administrative Expense Postage & Freight	300	200	100	50%
6100.240	Administrative Expense Printing Expense	5,250	4,500	750	17%
6110.030	Supplies & Equipment Bike Patrol Equipment	7,500	7,500	0	0%
6110.035	Supplies & Equipment STAR Team Supplies & Equipment	33,000	33,000	0	0%
6110.050	Supplies & Equipment Camera Equipment	420,000	420,000	0	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	2,000	2,500	(500)	-20%
6110.090	Supplies & Equipment Computers & Printers	48,920	40,890	8,030	20%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	4,500	4,500	0	0%
6110.160	Supplies & Equipment Investigation Supplies	6,000	5,000	1,000	20%
6110.180	Supplies & Equipment K9 Expense	20,000	20,000	0	0%
6110.190	Supplies & Equipment Law Enforcement Equipment	139,500	135,000	4,500	3%
6110.245	Supplies & Equipment Mobile Phones	57,000	54,000	3,000	6%
6110.270	Supplies & Equipment Office Equipment Repairs	500	500	0	0%
6110.280	Supplies & Equipment Office Furniture	7,500	7,500	0	0%
6110.290	Supplies & Equipment Other Office Equipment	1,500	16,500	(15,000)	-91%
6110.297	Supplies & Equipment Community Policing Supplies	6,500	5,750	750	13%
6130.010	Equipment Maintenance Copier Lease	7,800	4,200	3,600	86%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	5,000	5,000	0	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	51,000	46,500	4,500	10%
6130.060	Equipment Maintenance Software Licensing	4,000	10,000	(6,000)	-60%
6130.070	Equipment Maintenance Software Maintenance Agreements	460,250	195,000	265,250	136%
6150.010	Uniforms & Personal Equipment Bullet Proof Vests	45,000	49,000	(4,000)	-8%
6150.040	Uniforms & Personal Equipment Uniform Allowance	86,300	80,750	5,550	7%
6150.050	Uniforms & Personal Equipment Uniforms	105,000	100,000	5,000	5%
6150.060	Uniforms & Personal Equipment Ammunition	84,500	84,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,654,270	1,374,340	279,930	20%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.085	Legal Services Other Legal Expenses	15,000	15,000	0	0%
6530.050	Consulting Services Crisis/Fitness for Duty	6,500	6,500	0	0%
6530.090	Consulting Services Pre-Employment Physicals	7,750	7,000	750	11%
6530.115	Consulting Services Psychological Services	55,000	55,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	400,000	400,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	190,000	175,000	15,000	9%
6540.040	Vehicle Operating Expenses Vehicle Registration	2,600	1,000	1,600	160%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	25,000	25,000	0	0%
6550.028	Building Site Expenses Cable	1,800	1,140	660	58%
6550.060	Building Site Expenses Electricity	720	600	120	20%
6550.081	Building Site Expenses Fire Extinguishers	1,500	1,500	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	7,000	7,000	0	0%
6550.170	Building Site Expenses Office Rent/Lease	3,000	3,000	0	0%
6550.270	Building Site Expenses Telephone	3,600	3,600	0	0%
6900.040	Advertising Personnel Advertisements	5,750	4,300	1,450	34%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		725,220	705,640	19,580	3%
<i>OTHR CHGS - Other Charges</i>					

Worcester County FY2027 Adopted Budget Detailed Report

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7000.030	Travel, Training & Expense Canine Training	35,000	35,000	0	0%
7000.040	Travel, Training & Expense Continuing Education/Certificati	80,000	80,000	0	0%
7000.060	Travel, Training & Expense Educational Training	95,000	95,000	0	0%
7000.090	Travel, Training & Expense Firearms Training	11,000	11,000	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,500	6,500	0	0%
7000.125	Travel, Training & Expense Transport Expenses	24,500	4,500	20,000	444%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		252,000	232,000	20,000	9%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	768,000	568,000	200,000	35%
9010.020	Capital Equipment Public Safety Equipment	398,500	294,000	104,500	36%
9010.060	Capital Equipment Other	60,500	0	60,500	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		1,227,000	862,000	365,000	42%
Location Total: 030 - Sheriff		21,852,880	19,102,674	2,750,206	14%
Location: 035 - Firearms Training Center					
<i>SUPP & MAT - Supplies & Materials</i>					
6110.340	Supplies & Equipment Safety Program Equipment	1,500	1,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,500	1,500	0	0%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000	2,260	740	33%
6550.028	Building Site Expenses Cable	2,040	1,920	120	6%
6550.060	Building Site Expenses Electricity	2,700	2,400	300	13%
6550.081	Building Site Expenses Fire Extinguishers	100	100	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	7,000	7,000	0	0%
6550.200	Building Site Expenses Portalets	1,020	1,020	0	0%
6550.300	Building Site Expenses Trash Removal	2,040	1,800	240	13%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		17,900	16,500	1,400	8%
<i>OTHR CHGS - Other Charges</i>					
7000.090	Travel, Training & Expense Firearms Training	4,000	3,000	1,000	33%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		4,000	3,000	1,000	33%
Location Total: 035 - Firearms Training Center		23,400	21,000	2,400	11%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Location: 040 - Animal Control					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	293,324	266,969	26,355	10%
6000.400	Personnel Services Overtime Pay	20,000	20,000	0	0%
6010.020	Benefits Contingency	87	108	(21)	-19%
6010.025	Benefits Deferred Comp Match	3,498	1,000	2,498	250%
6010.030	Benefits Hospitalization Insurance	64,023	54,919	9,104	17%
6010.050	Benefits Retirement	38,955	35,453	3,502	10%
6010.060	Benefits Social Security Taxes	22,441	21,953	488	2%
6010.070	Benefits Unemployment Insurance	112	107	5	5%
6010.090	Benefits Workmans Compensation Ins	4,878	5,659	(781)	-14%
6010.120	Benefits Long Term Disability	735	403	332	82%
6010.130	Benefits Life Insurance	617	457	160	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	763	495	268	54%
6010.150	Benefits Retirement Administration Fee	520	516	4	1%
6010.900	Benefits OPEB contribution	8,086	16,973	(8,887)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		458,039	425,012	33,027	8%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,000	1,000	0	0%
6100.190	Administrative Expense Office Supplies	1,000	1,000	0	0%
6110.020	Supplies & Equipment Animal Food	8,000	8,000	0	0%
6110.025	Supplies & Equipment Animal Transport Containers	500	500	0	0%
6110.045	Supplies & Equipment Medication/Supplements	2,000	1,000	1,000	100%
6110.055	Supplies & Equipment Animal Supplies	2,000	1,000	1,000	100%
6110.070	Supplies & Equipment CO2 for Chambers	20,000	20,000	0	0%
6110.135	Supplies & Equipment Fuel for Incinerator	4,500	4,500	0	0%
6110.160	Supplies & Equipment Investigation Supplies	3,500	3,500	0	0%
6110.315	Supplies & Equipment Rabies Clinic Supplies	5,000	5,000	0	0%
6110.395	Supplies & Equipment Spay and Neuter Supplies	7,000	7,000	0	0%
6110.430	Supplies & Equipment Traps	2,500	2,500	0	0%
6130.010	Equipment Maintenance Copier Lease	900	900	0	0%
6150.040	Uniforms & Personal Equipment Uniform Allowance	4,250	4,250	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	7,500	7,000	500	7%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		69,650	67,150	2,500	4%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.120	Consulting Services Rabies Clinic	1,000	1,000	0	0%
6530.160	Consulting Services Veterinary Services	18,000	18,000	0	0%
6530.165	Consulting Services Vet Services - Spay & Neuter	6,000	6,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000	20,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000	10,000	0	0%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	5,000	5,000	0	0%
6550.028	Building Site Expenses Cable	1,500	1,320	180	14%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200	1,200	0	0%
6550.040	Building Site Expenses Cleaning Contract	2,500	2,500	0	0%
6550.050	Building Site Expenses Custodial Supplies	600	600	0	0%
6550.060	Building Site Expenses Electricity	7,200	7,200	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	360	360	0	0%
6550.081	Building Site Expenses Fire Extinguishers	300	300	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	6,000	8,500	(2,500)	-29%
6550.120	Building Site Expenses Heating Propane	5,000	5,000	0	0%
6550.130	Building Site Expenses Incinerator Expense	500	500	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	2,000	360	1,640	456%
6550.220	Building Site Expenses Security Alarm Monitoring	480	360	120	33%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	1,000	1,200	(200)	-17%
6550.242	Building Site Expenses Sewage Pump Monitoring	480	300	180	60%
6550.270	Building Site Expenses Telephone	2,100	2,100	0	0%
6550.280	Building Site Expenses Tipping Fees	150	150	0	0%
6550.300	Building Site Expenses Trash Removal	1,500	1,320	180	14%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		92,870	93,270	(400)	0%
<i>OTHR CHGS - Other Charges</i>					
7000.060	Travel, Training & Expense Educational Training	10,000	10,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		10,000	10,000	0	0%
Location Total: 040 - Animal Control		630,559	595,432	35,127	6%
Department Total: 1101 - Sheriff's Office		22,506,839	19,719,106	2,787,733	14%
Department: 1102 - Emergency Services					
Location: 044 - Operations Center					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	3,003,508	2,635,605	367,903	14%
6000.400	Personnel Services Overtime Pay	275,000	200,000	75,000	38%
6010.020	Benefits Contingency	890	1,062	(172)	-16%
6010.025	Benefits Deferred Comp Match	7,586	12,000	(4,414)	-37%
6010.030	Benefits Hospitalization Insurance	692,907	575,735	117,172	20%
6010.050	Benefits Retirement	343,684	350,008	(6,324)	-2%
6010.060	Benefits Social Security Taxes	229,770	216,925	12,845	6%
6010.070	Benefits Unemployment Insurance	1,152	1,061	91	9%
6010.090	Benefits Workmans Compensation Ins	49,944	55,867	(5,923)	-11%
6010.120	Benefits Long Term Disability	6,467	3,983	2,484	62%
6010.130	Benefits Life Insurance	5,431	4,514	917	20%
6010.140	Benefits FSA & PSA Admin and EAP Program	7,815	4,886	2,929	60%
6010.150	Benefits Retirement Administration Fee	5,323	5,098	225	4%
6010.900	Benefits OPEB contribution	73,567	142,574	(69,007)	-48%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		4,703,044	4,209,318	493,726	12%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	4,500	4,500	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,475	6,020	(2,545)	-42%
6100.190	Administrative Expense Office Supplies	2,000	1,500	500	33%
6100.210	Administrative Expense Paper	1,000	1,000	0	0%
6110.017	Supplies & Equipment AED Units	186,520	13,000	173,520	1335%
6110.090	Supplies & Equipment Computers & Printers	4,300	9,540	(5,240)	-55%
6110.110	Supplies & Equipment Disaster Preparedness Materials	2,500	2,500	0	0%
6110.120	Supplies & Equipment Equipment Rental	10,000	10,000	0	0%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	8,000	8,000	0	0%
6110.140	Supplies & Equipment GIS Mapping Supplies	1,000	1,000	0	0%
6110.245	Supplies & Equipment Mobile Phones	17,420	16,420	1,000	6%
6110.280	Supplies & Equipment Office Furniture	1,500	1,500	0	0%
6110.290	Supplies & Equipment Other Office Equipment	9,475	0	9,475	N/A
6110.320	Supplies & Equipment Radio Supplies	101,500	52,450	49,050	94%
6110.325	Supplies & Equipment Radio Equipment	195,000	75,000	120,000	160%
6110.340	Supplies & Equipment Safety Program Equipment	25,000	10,000	15,000	150%
6110.390	Supplies & Equipment Small Equipment	17,000	17,000	0	0%
6130.010	Equipment Maintenance Copier Lease	2,988	2,988	0	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,400	2,400	0	0%
6130.050	Equipment Maintenance Radio Maintenance Contract	324,871	323,567	1,304	0%
6130.060	Equipment Maintenance Software Licensing	29,000	26,500	2,500	9%
6130.070	Equipment Maintenance Software Maintenance Agreements	164,450	164,450	0	0%
6150.040	Uniforms & Personal Equipment Uniform Allowance	17,480	15,700	1,780	11%
6150.050	Uniforms & Personal Equipment Uniforms	6,750	6,750	0	0%
6160.080	Grant Programs Homeland Security Grant	96,477	96,477	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,234,606	868,262	366,344	42%
<i>MAINT & SVCS - Maintenance & Services</i>					
6500.085	Systems Maintenance Sirens	10,000	10,000	0	0%
6530.030	Consulting Services Computer Services	25,000	100,000	(75,000)	-75%
6530.040	Consulting Services Consulting Services	38,000	218,000	(180,000)	-83%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6530.050	Consulting Services Crisis/Fitness for Duty	40,000	40,000	0	0%
6530.095	Consulting Services Pre-Employment Testing	18,000	18,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	17,200	17,200	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,650	8,650	0	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	200	200	0	0%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	4,200	4,200	0	0%
6550.028	Building Site Expenses Cable	1,800	1,800	0	0%
6550.060	Building Site Expenses Electricity	5,100	5,100	0	0%
6550.170	Building Site Expenses Office Rent/Lease	38,472	38,472	0	0%
6550.270	Building Site Expenses Telephone	28,300	28,000	300	1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		234,922	489,622	(254,700)	-52%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	12,550	14,750	(2,200)	-15%
7000.060	Travel, Training & Expense Educational Training	1,000	1,000	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,500	30,650	(5,150)	-17%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		39,050	46,400	(7,350)	-16%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	65,000	189,000	(124,000)	-66%
9010.020	Capital Equipment Public Safety Equipment	20,000	60,000	(40,000)	-67%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		85,000	249,000	(164,000)	-66%
Location Total: 044 - Operations Center		6,296,622	5,862,602	434,020	7%
Location: 045 - Transmitter Site					
<i>SUPP & MAT - Supplies & Materials</i>					
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	158,100	47,500	110,600	233%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		158,100	47,500	110,600	233%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	75,000	70,000	5,000	7%
6550.080	Building Site Expenses Fire Alarm Testing	500	1,250	(750)	-60%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.086	Building Site Expenses Generator Fuel Propane	2,000	2,000	0	0%
6550.100	Building Site Expenses Generator Services & Repairs	10,000	10,000	0	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	20,000	47,750	(27,750)	-58%
6550.180	Building Site Expenses Pest Control/Termite Insp	3,000	3,000	0	0%
6550.290	Building Site Expenses Transmitter Site Expenses	4,000	4,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		114,700	138,200	(23,500)	-17%
Location Total: 045 - Transmitter Site		272,800	185,700	87,100	47%
Department Total: 1102 - Emergency Services		6,569,422	6,048,302	521,120	9%
Department: 1103 - Jail					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	8,134,098	7,637,849	496,249	6%
6000.400	Personnel Services Overtime Pay	100,000	100,000	0	0%
6010.020	Benefits Contingency	2,411	3,078	(667)	-22%
6010.025	Benefits Deferred Comp Match	71,165	50,000	21,165	42%
6010.030	Benefits Hospitalization Insurance	1,631,127	1,439,285	191,842	13%
6010.050	Benefits Retirement	1,433,218	1,404,948	28,270	2%
6010.060	Benefits Social Security Taxes	622,259	591,946	30,313	5%
6010.070	Benefits Unemployment Insurance	3,119	3,074	45	1%
6010.090	Benefits Workmans Compensation Ins	135,259	161,900	(26,641)	-16%
6010.120	Benefits Long Term Disability	19,476	11,543	7,933	69%
6010.130	Benefits Life Insurance	16,358	13,082	3,276	25%
6010.140	Benefits FSA & PSA Admin and EAP Program	21,165	14,159	7,006	49%
6010.150	Benefits Retirement Administration Fee	14,417	14,775	(358)	-2%
6010.900	Benefits OPEB contribution	160,104	336,068	(175,964)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		12,364,176	11,781,707	582,469	5%
<i>SUPP & MAT - Supplies & Materials</i>					

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6100.050	Administrative Expense Background Checks	500	500	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	350	250	100	40%
6100.190	Administrative Expense Office Supplies	6,750	6,750	0	0%
6110.090	Supplies & Equipment Computers & Printers	17,900	7,090	10,810	152%
6110.190	Supplies & Equipment Law Enforcement Equipment	26,900	1,500	25,400	1693%
6110.245	Supplies & Equipment Mobile Phones	3,282	2,256	1,026	45%
6110.320	Supplies & Equipment Radio Supplies	7,000	7,000	0	0%
6130.010	Equipment Maintenance Copier Lease	6,700	6,700	0	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT Fees	600	210	390	186%
6130.070	Equipment Maintenance Software Maintenance Agreements	27,707	26,388	1,319	5%
6150.040	Uniforms & Personal Equipment Uniform Allowance	65,800	66,500	(700)	-1%
6150.050	Uniforms & Personal Equipment Uniforms	10,000	12,863	(2,863)	-22%
6160.064	Grant Programs Inmate Opiod Medication	23,700	213,920	(190,220)	-89%
6190.010	Inmate Expenses Food Services	507,541	450,000	57,541	13%
6190.020	Inmate Expenses Hospital & Physicians Charges	75,000	95,000	(20,000)	-21%
6190.030	Inmate Expenses Inmate Supplies & Services	15,750	15,750	0	0%
6190.040	Inmate Expenses Jail Dentist	10,000	15,000	(5,000)	-33%
6190.070	Inmate Expenses Kitchen Supplies	19,000	6,000	13,000	217%
6190.080	Inmate Expenses Medical Supplies	20,000	20,000	0	0%
6190.090	Inmate Expenses Pharmaceutical	5,000	100,000	(95,000)	-95%
6190.100	Inmate Expenses Processing Supplies	7,500	8,500	(1,000)	-12%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		856,980	1,062,177	(205,197)	-19%
MAINT & SVCS - Maintenance & Services					
6190.075	Inmate Expenses Medical Contract	1,839,367	1,899,740	(60,373)	-3%
6530.050	Consulting Services Crisis/Fitness for Duty	1,000	1,000	0	0%
6530.080	Consulting Services Physicals, Shots & Drug Testing	500	500	0	0%
6530.115	Consulting Services Psychological Services	5,650	6,780	(1,130)	-17%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,300	6,000	300	5%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500	2,500	0	0%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	300	300	0	0%
6550.050	Building Site Expenses Custodial Supplies	50,000	60,000	(10,000)	-17%
6550.060	Building Site Expenses Electricity	262,500	262,500	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	5,000	5,000	0	0%
6550.081	Building Site Expenses Fire Extinguishers	1,550	1,550	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	150,000	90,000	60,000	67%
6550.100	Building Site Expenses Generator Services & Repairs	5,000	5,000	0	0%
6550.110	Building Site Expenses Heating Fuel Oil	240,000	260,000	(20,000)	-8%
6550.125	Building Site Expenses HVAC Repairs/Replacement	10,000	10,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	500	0	0%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	15,000	10,500	4,500	43%
6550.250	Building Site Expenses Sprinkler Testing	1,700	1,700	0	0%
6550.270	Building Site Expenses Telephone	5,000	5,000	0	0%
6550.300	Building Site Expenses Trash Removal	6,038	5,750	288	5%
6550.310	Building Site Expenses Water & Sewer	152,000	148,400	3,600	2%
6700.050	Other Maint. & Svcs Phone Service	0	650	(650)	-100%
6700.700	Other Maint. & Svcs Prison Labor	10,000	10,344	(344)	-3%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		2,769,905	2,793,714	(23,809)	-1%
OTHR CHGS - Other Charges					
7000.060	Travel, Training & Expense Educational Training	25,000	15,100	9,900	66%
7000.090	Travel, Training & Expense Firearms Training	4,850	4,850	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,000	2,406	2,594	108%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		34,850	22,356	12,494	56%
CAP EQ - Capital Equipment					
9010.020	Capital Equipment Public Safety Equipment	10,000	13,719	(3,719)	-27%
9010.060	Capital Equipment Other	45,000	161,500	(116,500)	-72%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		55,000	175,219	(120,219)	-69%
Department Total: 1103 - Jail		16,080,911	15,835,173	245,738	2%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department: 1104 - Fire Marshal					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	825,639	709,741	115,898	16%
6000.400	Personnel Services Overtime Pay	40,800	40,800	0	0%
6010.020	Benefits Contingency	245	286	(41)	-14%
6010.025	Benefits Deferred Comp Match	8,250	5,000	3,250	65%
6010.030	Benefits Hospitalization Insurance	154,886	130,786	24,100	18%
6010.050	Benefits Retirement	245,685	237,489	8,196	3%
6010.060	Benefits Social Security Taxes	63,163	57,418	5,745	10%
6010.070	Benefits Unemployment Insurance	317	286	31	11%
6010.090	Benefits Workmans Compensation Ins	13,729	15,044	(1,315)	-9%
6010.120	Benefits Long Term Disability	2,057	1,073	984	92%
6010.130	Benefits Life Insurance	1,729	1,216	513	42%
6010.140	Benefits FSA & PSA Admin and EAP Program	2,148	1,316	832	63%
6010.150	Benefits Retirement Administration Fee	1,463	1,373	90	7%
6010.900	Benefits OPEB contribution	12,938	27,157	(14,219)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,373,049	1,228,985	144,064	12%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.060	Administrative Expense Books and Publications	1,000	1,000	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,790	6,940	(150)	-2%
6100.110	Administrative Expense Envelopes	200	200	0	0%
6100.190	Administrative Expense Office Supplies	1,500	1,500	0	0%
6100.210	Administrative Expense Paper	400	400	0	0%
6100.240	Administrative Expense Printing Expense	425	425	0	0%
6110.050	Supplies & Equipment Camera Equipment	1,200	1,200	0	0%
6110.090	Supplies & Equipment Computers & Printers	2,200	2,100	100	5%
6110.130	Supplies & Equipment Fire Investigation Equipment	2,500	2,500	0	0%
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	19,850	19,850	0	0%
6110.160	Supplies & Equipment Investigation Supplies	2,500	2,500	0	0%
6110.190	Supplies & Equipment Law Enforcement Equipment	4,000	4,000	0	0%
6110.245	Supplies & Equipment Mobile Phones	3,900	3,900	0	0%
6110.280	Supplies & Equipment Office Furniture	1,500	1,500	0	0%
6110.320	Supplies & Equipment Radio Supplies	2,500	2,500	0	0%
6110.450	Supplies & Equipment Fire Prevention	2,000	2,000	0	0%
6130.010	Equipment Maintenance Copier Lease	1,600	1,600	0	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	3,500	3,000	500	17%
6130.070	Equipment Maintenance Software Maintenance Agreements	4,520	4,520	0	0%
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	8,300	8,300	0	0%
6150.040	Uniforms & Personal Equipment Uniform Allowance	5,950	5,950	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	3,500	3,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		79,835	79,385	450	1%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.050	Consulting Services Crisis/Fitness for Duty	3,750	3,750	0	0%
6530.080	Consulting Services Physicals, Shots & Drug Testing	6,000	6,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	30,000	30,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	20,000	14,000	6,000	43%
6550.270	Building Site Expenses Telephone	450	450	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		60,200	54,200	6,000	11%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,150	2,940	210	7%
7000.060	Travel, Training & Expense Educational Training	4,350	4,350	0	0%
7000.090	Travel, Training & Expense Firearms Training	1,650	1,500	150	10%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,900	4,900	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		14,050	13,690	360	3%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	0	72,000	(72,000)	-100%
9010.020	Capital Equipment Public Safety Equipment	0	18,000	(18,000)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	90,000	(90,000)	-100%
Department Total: 1104 - Fire Marshal		1,527,134	1,466,260	60,874	4%
Department: 1105 - Volunteer Fire Departments					
Location: 100 - Town of Pocomoke					
<i>OTHR CHGS - Other Charges</i>					
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,223,566	1,144,479	79,087	7%
7080.060	Fire & Ambulance State Grant for Fire Companies	1,889	159	1,730	1088%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,225,455	1,144,638	80,817	7%
Location Total: 100 - Town of Pocomoke		1,225,455	1,144,638	80,817	7%
Location: 105 - Pocomoke VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		363,509	333,959	29,550	9%
Location Total: 105 - Pocomoke VFD		363,509	333,959	29,550	9%
Location: 110 - Town of Berlin					
<i>OTHR CHGS - Other Charges</i>					
7080.060	Fire & Ambulance State Grant for Fire Companies	14,956	4,175	10,781	258%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		14,956	4,175	10,781	258%
Location Total: 110 - Town of Berlin		14,956	4,175	10,781	258%
Location: 115 - Berlin VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,456,647	1,309,919	146,728	11%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,820,156	1,643,878	176,278	11%
Location Total: 115 - Berlin VFD		1,820,156	1,643,878	176,278	11%
Location: 120 - Town of Snow Hill					
<i>OTHR CHGS - Other Charges</i>					
7080.060	Fire & Ambulance State Grant for Fire Companies	2,842	754	2,088	277%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		2,842	754	2,088	277%
Location Total: 120 - Town of Snow Hill		2,842	754	2,088	277%
Location: 125 - Snow Hill VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,097,978	1,007,236	90,742	9%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,461,487	1,341,195	120,292	9%
Location Total: 125 - Snow Hill VFD		1,461,487	1,341,195	120,292	9%
Location: 130 - Town of Ocean City					
<i>OTHR CHGS - Other Charges</i>					
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	4,206,673	3,711,841	494,832	13%
7080.060	Fire & Ambulance State Grant for Fire Companies	69,552	43,566	25,986	60%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		4,276,225	3,755,407	520,818	14%
Location Total: 130 - Town of Ocean City		4,276,225	3,755,407	520,818	14%
Location: 135 - Ocean City VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		363,509	333,959	29,550	9%
Location Total: 135 - Ocean City VFD		363,509	333,959	29,550	9%
Location: 145 - Girdletree VFD					
<i>OTHR CHGS - Other Charges</i>					

Worcester County FY2027 Adopted Budget Detailed Report

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7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	86,000	86,550	(550)	-1%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		462,009	430,509	31,500	7%
Location Total: 145 - Girdletree VFD		462,009	430,509	31,500	7%
Location: 155 - Stockton VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	91,800	89,850	1,950	2%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		467,809	433,809	34,000	8%
Location Total: 155 - Stockton VFD		467,809	433,809	34,000	8%
Location: 165 - Newark VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	457,121	411,192	45,929	11%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		833,130	755,151	77,979	10%
Location Total: 165 - Newark VFD		833,130	755,151	77,979	10%
Location: 175 - Bishopville VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	560,740	502,660	58,080	12%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		936,749	846,619	90,130	11%
Location Total: 175 - Bishopville VFD		936,749	846,619	90,130	11%
Location: 185 - Showell VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	537,073	473,780	63,293	13%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		913,082	817,739	95,343	12%
Location Total: 185 - Showell VFD		913,082	817,739	95,343	12%
Location: 195 - Ocean Pines VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,111,330	952,200	159,130	17%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,474,839	1,286,159	188,680	15%
Location Total: 195 - Ocean Pines VFD		1,474,839	1,286,159	188,680	15%
Location: 197 - County Fire Training Center					
<i>SUPP & MAT - Supplies & Materials</i>					
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	35,500	53,000	(17,500)	-33%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		35,500	53,000	(17,500)	-33%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.010	Building Site Expenses Building/Property Improvement	1,500	1,500	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,300	1,300	0	0%
6550.040	Building Site Expenses Cleaning Contract	3,200	3,000	200	7%
6550.050	Building Site Expenses Custodial Supplies	300	300	0	0%
6550.060	Building Site Expenses Electricity	7,500	7,500	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	500	500	0	0%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	600	600	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	4,000	3,500	500	14%
6550.100	Building Site Expenses Generator Services & Repairs	2,200	1,500	700	47%
6550.120	Building Site Expenses Heating Propane	2,000	2,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	500	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,400	1,400	0	0%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300	300	0	0%
6550.270	Building Site Expenses Telephone	700	650	50	8%
6550.280	Building Site Expenses Tipping Fees	100	100	0	0%
6550.300	Building Site Expenses Trash Removal	900	850	50	6%
6550.320	Building Site Expenses Water Treatment	200	200	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		27,400	25,900	1,500	6%
<i>OTHR CHGS - Other Charges</i>					
7000.125	Travel, Training & Expense Transport Expenses	3,000	3,000	0	0%
7080.030	Fire & Ambulance Firemens Training Center	24,500	15,000	9,500	63%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		27,500	18,000	9,500	53%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	70,000	0	70,000	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		70,000	0	70,000	
Location Total: 197 - County Fire Training Center		160,400	96,900	63,500	66%
Location: 198 - LOSAP					
<i>OTHR CHGS - Other Charges</i>					
7080.040	Fire & Ambulance LOSAP Appropriation	205,266	205,266	0	0%
7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000	8,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		213,266	213,266	0	0%
Location Total: 198 - LOSAP		213,266	213,266	0	0%
Location: 200 - Administration					
<i>SUPP & MAT - Supplies & Materials</i>					
6160.043	Grant Programs Other Grants	210,000	210,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		210,000	210,000	0	0%
<i>OTHR CHGS - Other Charges</i>					
7080.070	Fire & Ambulance Fire	154,683	83,348	71,335	86%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		154,683	83,348	71,335	86%
Location Total: 200 - Administration		364,683	293,348	71,335	24%
Department Total: 1105 - Volunteer Fire Departments		15,354,106	13,731,465	1,622,641	12%
Department: 1201 - Maintenance					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,845,517	1,682,571	162,946	10%
6000.400	Personnel Services Overtime Pay	17,900	17,900	0	0%
6010.020	Benefits Contingency	547	678	(131)	-19%
6010.025	Benefits Deferred Comp Match	20,812	8,000	12,812	160%
6010.030	Benefits Hospitalization Insurance	422,952	331,055	91,897	28%
6010.050	Benefits Retirement	240,675	223,445	17,230	8%
6010.060	Benefits Social Security Taxes	141,183	133,390	7,793	6%
6010.070	Benefits Unemployment Insurance	708	677	31	5%
6010.090	Benefits Workmans Compensation Ins	30,688	35,666	(4,978)	-14%
6010.120	Benefits Long Term Disability	4,533	2,543	1,990	78%
6010.130	Benefits Life Insurance	3,808	2,882	926	32%
6010.140	Benefits FSA & PSA Admin and EAP Program	4,802	3,119	1,683	54%
6010.150	Benefits Retirement Administration Fee	3,271	3,255	16	0%
6010.900	Benefits OPEB contribution	43,503	95,050	(51,547)	-54%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,780,899	2,540,231	240,668	9%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	9,945	9,945	0	0%
6100.190	Administrative Expense Office Supplies	1,200	1,200	0	0%
6110.090	Supplies & Equipment Computers & Printers	1,700	5,140	(3,440)	-67%
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	9,001	8,950	51	1%
6110.245	Supplies & Equipment Mobile Phones	19,973	17,250	2,723	16%
6110.320	Supplies & Equipment Radio Supplies	2,000	2,000	0	0%
6110.340	Supplies & Equipment Safety Program Equipment	4,500	5,700	(1,200)	-21%
6110.420	Supplies & Equipment Tools & Supplies	16,750	16,750	0	0%
6130.035	Equipment Maintenance Maintenance Management Service	22,852	22,204	648	3%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6150.050	Uniforms & Personal Equipment Uniforms	14,900	15,000	(100)	-1%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		102,821	104,139	(1,318)	-1%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.080	Consulting Services Physicals, Shots & Drug Testing	250	100	150	150%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,750	60,750	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	14,500	14,500	0	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	800	200	600	300%
6540.060	Vehicle Operating Expenses Vehicle Equipment	21,280	21,800	(520)	-2%
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	3,000	3,000	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,200	3,200	0	0%
6550.050	Building Site Expenses Custodial Supplies	1,500	1,200	300	25%
6550.060	Building Site Expenses Electricity	10,000	10,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	355	355	0	0%
6550.081	Building Site Expenses Fire Extinguishers	400	400	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	1,000	1,000	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,500	5,500	0	0%
6550.100	Building Site Expenses Generator Services & Repairs	1,000	1,000	0	0%
6550.120	Building Site Expenses Heating Propane	5,000	5,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	348	348	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	588	588	0	0%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450	450	0	0%
6550.280	Building Site Expenses Tipping Fees	300	300	0	0%
6550.300	Building Site Expenses Trash Removal	1,200	1,860	(660)	-35%
6800.010	Custodial Services Custodial Purchases	90,000	72,500	17,500	24%
6800.020	Custodial Services Custodial Supply Billing	(85,000)	(67,500)	(17,500)	26%
6900.005	Advertising Bid Advertising	500	500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		136,921	137,051	(130)	0%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	9,600	9,200	400	4%
7000.060	Travel, Training & Expense Educational Training	2,750	2,750	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	22,875	8,086	14,789	183%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		35,225	20,036	15,189	76%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	95,000	152,500	(57,500)	-38%
9010.070	Capital Equipment Heavy Equipment	58,650	66,450	(7,800)	-12%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		153,650	218,950	(65,300)	-30%
Department Total: 1201 - Maintenance		3,209,516	3,020,407	189,109	6%
Department: 1202 - Roads					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	2,349,503	2,051,470	298,033	15%
6000.400	Personnel Services Overtime Pay	20,000	20,000	0	0%
6010.020	Benefits Contingency	697	827	(130)	-16%
6010.025	Benefits Deferred Comp Match	18,047	14,000	4,047	29%
6010.030	Benefits Hospitalization Insurance	670,457	596,570	73,887	12%
6010.050	Benefits Retirement	291,557	272,435	19,122	7%
6010.060	Benefits Social Security Taxes	179,739	155,166	24,573	16%
6010.070	Benefits Unemployment Insurance	901	826	75	9%
6010.090	Benefits Workmans Compensation Ins	39,069	43,485	(4,416)	-10%
6010.120	Benefits Long Term Disability	5,486	3,100	2,386	77%
6010.130	Benefits Life Insurance	4,609	3,514	1,095	31%
6010.140	Benefits FSA & PSA Admin and EAP Program	6,113	3,803	2,310	61%
6010.150	Benefits Retirement Administration Fee	4,164	3,968	196	5%
6010.900	Benefits OPEB contribution	61,616	129,335	(67,719)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		3,651,958	3,298,499	353,459	11%
<i>SUPP & MAT - Supplies & Materials</i>					

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6100.080	Administrative Expense Copier Supplies	400	400	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	909	1,181	(272)	-23%
6100.190	Administrative Expense Office Supplies	1,000	1,400	(400)	-29%
6110.080	Supplies & Equipment Computer Repairs & Supplies	160	160	0	0%
6110.090	Supplies & Equipment Computers & Printers	600	5,060	(4,460)	-88%
6110.120	Supplies & Equipment Equipment Rental	456	456	0	0%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,710	3,710	0	0%
6110.245	Supplies & Equipment Mobile Phones	6,600	6,600	0	0%
6110.340	Supplies & Equipment Safety Program Equipment	4,500	4,500	0	0%
6110.345	Supplies & Equipment Salt	8,350	8,350	0	0%
6110.365	Supplies & Equipment Shop Supplies	6,000	6,000	0	0%
6110.370	Supplies & Equipment Sign Materials	50,000	50,000	0	0%
6110.390	Supplies & Equipment Small Equipment	30,000	49,000	(19,000)	-39%
6110.400	Supplies & Equipment Striping Paint & Supplies	70,000	70,000	0	0%
6110.420	Supplies & Equipment Tools & Supplies	15,000	15,000	0	0%
6130.010	Equipment Maintenance Copier Lease	1,212	1,212	0	0%
6130.055	Equipment Maintenance Roads Management System	8,400	8,400	0	0%
6130.075	Equipment Maintenance Software Upgrades	3,600	4,000	(400)	-10%
6140.010	Road Maintenance Materials Blacktop for Overlay	1,500,000	1,500,000	0	0%
6140.020	Road Maintenance Materials Patching Material	35,000	35,000	0	0%
6140.030	Road Maintenance Materials Stone	62,000	62,000	0	0%
6140.040	Road Maintenance Materials Pipe	120,000	120,000	0	0%
6140.050	Road Maintenance Materials Bridge Material	2,500	2,500	0	0%
6140.060	Road Maintenance Materials Other	1,700	1,700	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	18,000	18,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,950,097	1,974,629	(24,532)	-1%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.080	Consulting Services Physicals, Shots & Drug Testing	150	150	0	0%
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	5,000	5,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	230,000	230,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	200,000	180,000	20,000	11%
6540.040	Vehicle Operating Expenses Vehicle Registration	800	300	500	167%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	35,000	35,000	0	0%
6540.060	Vehicle Operating Expenses Vehicle Equipment	9,648	10,800	(1,152)	-11%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000	1,000	0	0%
6550.040	Building Site Expenses Cleaning Contract	4,400	4,400	0	0%
6550.050	Building Site Expenses Custodial Supplies	1,300	1,300	0	0%
6550.060	Building Site Expenses Electricity	20,000	20,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	1,100	900	200	22%
6550.081	Building Site Expenses Fire Extinguishers	1,250	1,250	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	300	300	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	7,000	6,500	500	8%
6550.100	Building Site Expenses Generator Services & Repairs	1,250	1,250	0	0%
6550.120	Building Site Expenses Heating Propane	5,500	5,500	0	0%
6550.140	Building Site Expenses Internet Access	3,660	2,820	840	30%
6550.180	Building Site Expenses Pest Control/Termite Insp	1,032	1,032	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	3,008	2,340	668	29%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	885	780	105	13%
6550.270	Building Site Expenses Telephone	3,420	3,180	240	8%
6600.010	Road Maintenance Ocean Pines Per Agreement	219,535	223,071	(3,536)	-2%
6600.015	Road Maintenance Paving and Re-paving	5,000	5,000	0	0%
6600.020	Road Maintenance Special Road Construction	5,000	5,000	0	0%
6600.025	Road Maintenance Contractual Services	79,000	79,000	0	0%
6600.030	Road Maintenance State Aid Bridges	730,900	600,000	130,900	22%
6600.040	Road Maintenance Street Lighting	150,000	150,000	0	0%
6600.055	Road Maintenance Tipping Fees - Litter	3,000	6,000	(3,000)	-50%
6900.025	Advertising Legal Advertisements	300	300	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,728,438	1,582,173	146,265	9%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
<i>OTHR CHGS - Other Charges</i>					
7000.060	Travel, Training & Expense Educational Training	10,033	9,398	635	7%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	27,450	9,715	17,735	183%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		37,483	19,113	18,370	96%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	720,000	279,000	441,000	158%
9010.050	Capital Equipment Building Improvements	157,000	0	157,000	N/A
9010.060	Capital Equipment Other	0	50,000	(50,000)	-100%
9010.070	Capital Equipment Heavy Equipment	207,852	407,692	(199,840)	-49%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		1,084,852	736,692	348,160	47%
Department Total: 1202 - Roads		8,452,828	7,611,106	841,722	11%
Department: 1203 - Public Works					
Location: 200 - Administration					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	383,462	337,287	46,175	14%
6010.020	Benefits Contingency	114	136	(22)	-16%
6010.025	Benefits Deferred Comp Match	2,195	3,000	(805)	-27%
6010.030	Benefits Hospitalization Insurance	59,461	44,903	14,558	32%
6010.050	Benefits Retirement	28,614	44,792	(16,178)	-36%
6010.060	Benefits Social Security Taxes	28,842	24,905	3,937	16%
6010.070	Benefits Unemployment Insurance	147	136	11	8%
6010.090	Benefits Workmans Compensation Ins	6,376	7,150	(774)	-11%
6010.120	Benefits Long Term Disability	540	510	30	6%
6010.130	Benefits Life Insurance	453	578	(125)	-22%
6010.140	Benefits FSA & PSA Admin and EAP Program	998	625	373	60%
6010.150	Benefits Retirement Administration Fee	680	652	28	4%
6010.900	Benefits OPEB contribution	4,447	16,973	(12,526)	-74%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		516,329	481,647	34,682	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	120	120	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	225	325	(100)	-31%
6100.190	Administrative Expense Office Supplies	2,000	2,000	0	0%
6110.090	Supplies & Equipment Computers & Printers	1,500	3,060	(1,560)	-51%
6110.245	Supplies & Equipment Mobile Phones	2,300	2,300	0	0%
6110.290	Supplies & Equipment Other Office Equipment	1,000	3,000	(2,000)	-67%
6130.010	Equipment Maintenance Copier Lease	2,500	2,500	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	800	800	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		10,445	14,105	(3,660)	-26%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.040	Consulting Services Consulting Services	10,000	10,000	0	0%
6530.065	Consulting Services Gas Monitoring/Remediation	40,000	40,000	0	0%
6530.070	Consulting Services Ground Water Mon/Closed Landfill	130,000	80,000	50,000	63%
6530.170	Consulting Services Water & Sewer Consulting	60,000	70,000	(10,000)	-14%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000	3,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000	3,000	0	0%
6550.043	Building Site Expenses Closed Landfills Maintenance	10,000	30,000	(20,000)	-67%
6550.270	Building Site Expenses Telephone	420	420	0	0%
6900.005	Advertising Bid Advertising	1,000	1,000	0	0%
6900.025	Advertising Legal Advertisements	500	500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		257,920	237,920	20,000	8%
<i>OTHR CHGS - Other Charges</i>					
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	24,275	13,600	10,675	78%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		24,275	13,600	10,675	78%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	50,000	0	50,000	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		50,000	0	50,000	

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Location Total: 200 - Administration		858,969	747,272	111,697	15%
Location: 210 - Central Fuel Facility					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	12,000	12,000	0	0%
6850.010	Central Fuel Facility Fuel Purchases	1,200,000	1,200,000	0	0%
6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,200,000)	(1,200,000)	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		12,000	12,000	0	0%
<i>CAP EQ - Capital Equipment</i>					
9010.050	Capital Equipment Building Improvements	0	65,000	(65,000)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	65,000	(65,000)	-100%
Location Total: 210 - Central Fuel Facility		12,000	77,000	(65,000)	-84%
Location: 220 - Fleet Management					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	450,316	400,501	49,815	12%
6000.400	Personnel Services Overtime Pay	6,000	5,000	1,000	20%
6010.020	Benefits Contingency	134	161	(27)	-17%
6010.025	Benefits Deferred Comp Match	4,439	3,000	1,439	48%
6010.030	Benefits Hospitalization Insurance	125,056	122,033	3,023	2%
6010.050	Benefits Retirement	58,228	53,187	5,041	9%
6010.060	Benefits Social Security Taxes	34,451	31,022	3,429	11%
6010.070	Benefits Unemployment Insurance	173	161	12	7%
6010.090	Benefits Workmans Compensation Ins	7,488	8,489	(1,001)	-12%
6010.120	Benefits Long Term Disability	1,098	605	493	81%
6010.130	Benefits Life Insurance	923	686	237	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,172	742	430	58%
6010.150	Benefits Retirement Administration Fee	798	775	23	3%
6010.900	Benefits OPEB contribution	10,172	20,368	(10,196)	-50%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		700,448	646,730	53,718	8%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	200	200	0	0%
6110.090	Supplies & Equipment Computers & Printers	0	2,100	(2,100)	-100%
6110.340	Supplies & Equipment Safety Program Equipment	2,000	1,000	1,000	100%
6110.365	Supplies & Equipment Shop Supplies	2,500	2,500	0	0%
6110.420	Supplies & Equipment Tools & Supplies	6,000	6,000	0	0%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,500	1,500	0	0%
6130.075	Equipment Maintenance Software Upgrades	6,850	5,800	1,050	18%
6150.050	Uniforms & Personal Equipment Uniforms	3,000	3,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		22,050	22,100	(50)	0%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.080	Consulting Services Physicals, Shots & Drug Testing	150	150	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500	3,500	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500	3,500	0	0%
6550.300	Building Site Expenses Trash Removal	1,000	900	100	11%
6700.650	Other Maint. & Svcs Tipping Fees	1,700	1,700	0	0%
6750.010	Fleet Services Fleet Repairs	300,000	300,000	0	0%
6750.020	Fleet Services Repair Billings	(300,000)	(300,000)	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		9,850	9,750	100	1%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500	1,500	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,500	1,500	0	0%
Location Total: 220 - Fleet Management		733,848	680,080	53,768	8%
Department Total: 1203 - Public Works		1,604,817	1,504,352	100,465	7%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
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	5,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		5,000	5,000	0	0%
Location Total: 240 - For Non-Split Expenses		5,000	5,000	0	0%
Location: 250 - Cedar Hall					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	525	525	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,517	1,525	(8)	-1%
Location Total: 250 - Cedar Hall		1,517	1,525	(8)	-1%
Location: 255 - Gum Point					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	420	420	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,412	1,420	(8)	-1%
Location Total: 255 - Gum Point		1,412	1,420	(8)	-1%
Location: 260 - George Island Landing					
<i>SUPP & MAT - Supplies & Materials</i>					
6160.181	Grant Programs DNR Waterway Improvement Funds	0	250,000	(250,000)	-100%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		0	250,000	(250,000)	-100%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
6900.005	Advertising Bid Advertising	0	200	(200)	-100%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		992	1,200	(208)	-17%
Location Total: 260 - George Island Landing		992	251,200	(250,208)	-100%
Location: 265 - Public Landing					
<i>SUPP & MAT - Supplies & Materials</i>					
6160.181	Grant Programs DNR Waterway Improvement Funds	325,000	100,000	225,000	225%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		325,000	100,000	225,000	225%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.050	Building Site Expenses Custodial Supplies	0	1,000	(1,000)	-100%
6550.060	Building Site Expenses Electricity	3,550	3,550	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	8,930	6,900	2,030	29%
6550.200	Building Site Expenses Portalets	2,522	2,838	(316)	-11%
6900.005	Advertising Bid Advertising	200	0	200	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		15,202	14,288	914	6%
Location Total: 265 - Public Landing		340,202	114,288	225,914	198%
Location: 270 - Taylor Landing					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		992	1,000	(8)	-1%
Location Total: 270 - Taylor Landing		992	1,000	(8)	-1%
Location: 275 - South Point					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	200	200	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,092	1,100	(8)	-1%
Location Total: 275 - South Point		1,092	1,100	(8)	-1%
Location: 280 - West Ocean City					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.050	Building Site Expenses Custodial Supplies	0	2,500	(2,500)	-100%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6550.060	Building Site Expenses Electricity	5,250	5,250	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	17,000	17,000	0	0%
6550.300	Building Site Expenses Trash Removal	2,220	2,000	220	11%
6550.310	Building Site Expenses Water & Sewer	2,000	2,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		26,470	28,750	(2,280)	-8%
Location Total: 280 - West Ocean City		26,470	28,750	(2,280)	-8%
Location: 285 - Mason Landing					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	252	230	22	10%
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,244	1,230	14	1%
Location Total: 285 - Mason Landing		1,244	1,230	14	1%
Location: 290 - Shell Mill					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		992	1,000	(8)	-1%
Location Total: 290 - Shell Mill		992	1,000	(8)	-1%
Department Total: 1204 - Boat Landings		379,913	406,513	(26,600)	-7%
Department: 1205 - Homeowner Convenience Centers					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	465,694	415,042	50,652	12%
6000.400	Personnel Services Overtime Pay	5,000	5,000	0	0%
6010.020	Benefits Contingency	138	167	(29)	-17%
6010.025	Benefits Deferred Comp Match	1,403	1,000	403	40%
6010.030	Benefits Hospitalization Insurance	74,013	78,247	(4,234)	-5%
6010.050	Benefits Retirement	61,651	55,117	6,534	12%
6010.060	Benefits Social Security Taxes	35,627	32,135	3,492	11%
6010.070	Benefits Unemployment Insurance	179	167	12	7%
6010.090	Benefits Workmans Compensation Ins	7,744	8,798	(1,054)	-12%
6010.120	Benefits Long Term Disability	1,161	627	534	85%
6010.130	Benefits Life Insurance	977	711	266	37%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,212	769	443	58%
6010.150	Benefits Retirement Administration Fee	825	803	22	3%
6010.900	Benefits OPEB contribution	15,525	30,552	(15,027)	-49%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		671,149	629,135	42,014	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	7,700	7,700	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	4,500	4,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		12,200	12,200	0	0%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.020	Building Site Expenses Buildings & Grounds Maintenance	8,000	8,000	0	0%
6550.060	Building Site Expenses Electricity	4,000	4,000	0	0%
6550.200	Building Site Expenses Portalets	3,996	3,996	0	0%
6550.270	Building Site Expenses Telephone	996	996	0	0%
6550.280	Building Site Expenses Tipping Fees	250,000	250,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		266,992	266,992	0	0%
<i>OTHR CHGS - Other Charges</i>					
7000.060	Travel, Training & Expense Educational Training	1,000	1,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,000	1,000	0	0%
<i>CAP EQ - Capital Equipment</i>					
9010.060	Capital Equipment Other	55,000	68,000	(13,000)	-19%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		55,000	68,000	(13,000)	-19%
Department Total: 1205 - Homeowner Convenience Centers		1,006,341	977,327	29,014	3%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department: 1206 - Recycling					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	552,177	499,847	52,330	10%
6000.400	Personnel Services Overtime Pay	5,000	5,000	0	0%
6010.020	Benefits Contingency	164	201	(37)	-18%
6010.025	Benefits Deferred Comp Match	5,429	1,000	4,429	443%
6010.030	Benefits Hospitalization Insurance	162,957	127,099	35,858	28%
6010.050	Benefits Retirement	73,070	66,380	6,690	10%
6010.060	Benefits Social Security Taxes	42,243	38,620	3,623	9%
6010.070	Benefits Unemployment Insurance	212	201	11	5%
6010.090	Benefits Workmans Compensation Ins	9,182	10,595	(1,413)	-13%
6010.120	Benefits Long Term Disability	1,378	755	623	83%
6010.130	Benefits Life Insurance	1,157	856	301	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,437	927	510	55%
6010.150	Benefits Retirement Administration Fee	979	967	12	1%
6010.900	Benefits OPEB contribution	15,768	30,552	(14,784)	-48%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		871,153	783,000	88,153	11%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.030	Administrative Expense Alcohol and Drug Testing	90	90	0	0%
6100.190	Administrative Expense Office Supplies	2,000	2,000	0	0%
6110.090	Supplies & Equipment Computers & Printers	0	880	(880)	-100%
6110.340	Supplies & Equipment Safety Program Equipment	1,500	1,500	0	0%
6110.420	Supplies & Equipment Tools & Supplies	11,500	11,500	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	4,500	4,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		19,590	20,470	(880)	-4%
<i>MAINT & SVCS - Maintenance & Services</i>					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	55,000	60,000	(5,000)	-8%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000	10,000	0	0%
6540.070	Vehicle Operating Expenses Off-road Fuel	10,000	10,000	0	0%
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	40,000	35,000	5,000	14%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	50,000	50,000	0	0%
6550.040	Building Site Expenses Cleaning Contract	5,000	5,000	0	0%
6550.050	Building Site Expenses Custodial Supplies	1,500	1,500	0	0%
6550.060	Building Site Expenses Electricity	40,000	40,000	0	0%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	360	140	39%
6550.220	Building Site Expenses Security Alarm Monitoring	1,000	2,000	(1,000)	-50%
6550.250	Building Site Expenses Sprinkler Testing	1,600	1,600	0	0%
6550.270	Building Site Expenses Telephone	1,400	1,400	0	0%
6550.280	Building Site Expenses Tipping Fees	25,000	30,000	(5,000)	-17%
6700.620	Other Maint. & Svcs Tire Recycling	35,000	35,000	0	0%
6700.640	Other Maint. & Svcs Special Events	50,000	40,000	10,000	25%
6700.660	Other Maint. & Svcs HHW Ads	5,000	7,000	(2,000)	-29%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		331,050	328,910	2,140	1%
<i>OTHR CHGS - Other Charges</i>					
7000.060	Travel, Training & Expense Educational Training	1,000	1,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,000	1,000	0	0%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	0	80,000	(80,000)	-100%
9010.070	Capital Equipment Heavy Equipment	71,000	30,000	41,000	137%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		71,000	110,000	(39,000)	-35%
Department Total: 1206 - Recycling		1,293,793	1,243,380	50,413	4%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department: 1301 - Health Department					
Location: 200 - Administration					
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	200	0	200	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		200	0	200	
<i>MAINT & SVCS - Maintenance & Services</i>					
6900.025	Advertising Legal Advertisements	2,500	2,500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		2,500	2,500	0	0%
<i>OTHR CHGS - Other Charges</i>					
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468	26,468	0	0%
7130.020	Matching Appropriation Health Department State Share	6,379,898	11,254,986	(4,875,088)	-43%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		6,406,366	11,281,454	(4,875,088)	-43%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	30,000	56,048	(26,048)	-46%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		30,000	56,048	(26,048)	-46%
Location Total: 200 - Administration		6,439,066	11,340,002	(4,900,936)	-43%
Location: 300 - Snow Hill Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	4,200	3,240	960	30%
6550.040	Building Site Expenses Cleaning Contract	51,799	50,289	1,510	3%
6550.060	Building Site Expenses Electricity	70,000	70,000	0	0%
6550.070	Building Site Expenses Elevator Testing	3,777	3,700	77	2%
6550.080	Building Site Expenses Fire Alarm Testing	600	600	0	0%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	1,000	1,000	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	35,000	27,000	8,000	30%
6550.100	Building Site Expenses Generator Services & Repairs	3,500	3,500	0	0%
6550.120	Building Site Expenses Heating Propane	70,000	70,000	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	550	550	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	500	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	750	550	200	36%
6550.242	Building Site Expenses Sewage Pump Monitoring	650	550	100	18%
6550.250	Building Site Expenses Sprinkler Testing	3,650	3,650	0	0%
6550.270	Building Site Expenses Telephone	26,000	24,500	1,500	6%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.300	Building Site Expenses Trash Removal	1,866	1,866	0	0%
6550.310	Building Site Expenses Water & Sewer	4,500	4,000	500	13%
6700.250	Other Maint. & Svcs Internet Service	1,800	1,800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		280,742	267,895	12,847	5%
Location Total: 300 - Snow Hill Branch		280,742	267,895	12,847	5%
Location: 310 - Pocomoke Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.040	Building Site Expenses Cleaning Contract	12,457	12,094	363	3%
6550.050	Building Site Expenses Custodial Supplies	50	50	0	0%
6550.060	Building Site Expenses Electricity	19,000	19,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	300	300	0	0%
6550.081	Building Site Expenses Fire Extinguishers	100	100	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	4,800	4,800	0	0%
6550.110	Building Site Expenses Heating Fuel Oil	8,000	8,000	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	300	300	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	1,000	1,000	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	300	300	0	0%
6550.270	Building Site Expenses Telephone	5,800	5,200	600	12%
6550.280	Building Site Expenses Tipping Fees	50	50	0	0%
6550.300	Building Site Expenses Trash Removal	20	20	0	0%
6700.250	Other Maint. & Svcs Internet Service	2,100	2,100	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		54,277	53,314	963	2%
Location Total: 310 - Pocomoke Branch		54,277	53,314	963	2%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Location: 320 - Berlin Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,300	3,300	0	0%
6550.040	Building Site Expenses Cleaning Contract	20,828	20,221	607	3%
6550.060	Building Site Expenses Electricity	26,000	26,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	535	535	0	0%
6550.081	Building Site Expenses Fire Extinguishers	175	175	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	12,000	12,000	0	0%
6550.100	Building Site Expenses Generator Services & Repairs	5,000	5,000	0	0%
6550.120	Building Site Expenses Heating Propane	9,000	7,500	1,500	20%
6550.124	Building Site Expenses HVAC Loop Water Treatment	650	650	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	650	400	250	63%
6550.220	Building Site Expenses Security Alarm Monitoring	450	450	0	0%
6550.270	Building Site Expenses Telephone	10,680	10,680	0	0%
6550.280	Building Site Expenses Tipping Fees	300	300	0	0%
6550.300	Building Site Expenses Trash Removal	3,098	3,098	0	0%
6700.250	Other Maint. & Svcs Internet Service	2,880	2,880	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		95,546	93,189	2,357	3%
Location Total: 320 - Berlin Branch		95,546	93,189	2,357	3%
Location: 330 - Ocean City Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	200	200	0	0%
6550.040	Building Site Expenses Cleaning Contract	6,091	5,913	178	3%
6550.060	Building Site Expenses Electricity	3,000	3,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	450	450	0	0%
6550.081	Building Site Expenses Fire Extinguishers	250	250	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,000	3,000	0	0%
6550.120	Building Site Expenses Heating Propane	2,500	1,550	950	61%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	300	300	0	0%
6550.270	Building Site Expenses Telephone	2,900	2,900	0	0%
6550.280	Building Site Expenses Tipping Fees	50	25	25	100%
6550.300	Building Site Expenses Trash Removal	40	40	0	0%
6550.310	Building Site Expenses Water & Sewer	2,000	2,000	0	0%
6700.250	Other Maint. & Svcs Internet Service	2,340	2,340	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		23,521	22,368	1,153	5%
Location Total: 330 - Ocean City Branch		23,521	22,368	1,153	5%
Location: 345 - Berlin Dental Clinic					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	200	200	0	0%
6550.040	Building Site Expenses Cleaning Contract	4,761	4,622	139	3%
6550.060	Building Site Expenses Electricity	8,500	8,500	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	450	450	0	0%
6550.081	Building Site Expenses Fire Extinguishers	20	20	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,000	3,000	0	0%
6550.120	Building Site Expenses Heating Propane	4,600	4,600	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	450	400	50	13%
6550.220	Building Site Expenses Security Alarm Monitoring	300	300	0	0%
6550.255	Building Site Expenses Stormwater Utility Fee	150	150	0	0%
6550.270	Building Site Expenses Telephone	6,500	5,000	1,500	30%
6550.280	Building Site Expenses Tipping Fees	20	20	0	0%
6700.250	Other Maint. & Svcs Internet Service	1,800	1,800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		30,751	29,062	1,689	6%
Location Total: 345 - Berlin Dental Clinic		30,751	29,062	1,689	6%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Location: 700 - School Safety					
<i>OTHR CHGS - Other Charges</i>					
7120.350	Other Non-Matching Expenses School Safety	189,755	189,755	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		189,755	189,755	0	0%
Location Total: 700 - School Safety		189,755	189,755	0	0%
Department Total: 1301 - Health Department		7,113,658	11,995,585	(4,881,927)	-41%
Department: 1302 - Mosquito Control					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	82,537	77,841	4,696	6%
6010.020	Benefits Contingency	24	31	(7)	-23%
6010.025	Benefits Deferred Comp Match	0	1,000	(1,000)	-100%
6010.030	Benefits Hospitalization Insurance	9,505	8,154	1,351	17%
6010.050	Benefits Retirement	10,882	10,337	545	5%
6010.060	Benefits Social Security Taxes	6,315	5,957	358	6%
6010.070	Benefits Unemployment Insurance	32	31	1	3%
6010.090	Benefits Workmans Compensation Ins	1,372	1,650	(278)	-17%
6010.120	Benefits Long Term Disability	206	118	88	75%
6010.130	Benefits Life Insurance	173	133	40	30%
6010.140	Benefits FSA & PSA Admin and EAP Program	215	144	71	49%
6010.150	Benefits Retirement Administration Fee	146	151	(5)	-3%
6010.900	Benefits OPEB contribution	1,613	3,395	(1,782)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		113,020	108,942	4,078	4%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.080	Administrative Expense Copier Supplies	100	100	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	0	100	(100)	-100%
6100.190	Administrative Expense Office Supplies	300	300	0	0%
6110.090	Supplies & Equipment Computers & Printers	600	0	600	N/A
6110.245	Supplies & Equipment Mobile Phones	525	525	0	0%
6110.340	Supplies & Equipment Safety Program Equipment	750	1,000	(250)	-25%
6110.420	Supplies & Equipment Tools & Supplies	500	500	0	0%
6130.010	Equipment Maintenance Copier Lease	480	480	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	500	500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		3,755	3,505	250	7%
<i>MAINT & SVCS - Maintenance & Services</i>					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,500	12,500	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500	4,500	0	0%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,500	2,000	500	25%
6540.060	Vehicle Operating Expenses Vehicle Equipment	1,440	1,440	0	0%
6550.050	Building Site Expenses Custodial Supplies	500	300	200	67%
6550.060	Building Site Expenses Electricity	2,500	3,500	(1,000)	-29%
6550.080	Building Site Expenses Fire Alarm Testing	325	325	0	0%
6550.081	Building Site Expenses Fire Extinguishers	150	150	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,500	5,500	(2,000)	-36%
6550.220	Building Site Expenses Security Alarm Monitoring	1,020	1,020	0	0%
6550.280	Building Site Expenses Tipping Fees	100	100	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		29,035	31,335	(2,300)	-7%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	500	500	0	0%
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	151,040	151,040	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		151,540	151,540	0	0%
Department Total: 1302 - Mosquito Control		297,350	295,322	2,028	1%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department: 1401 - Commission on Aging					
Location: 200 - Administration					
<i>SUPP & MAT - Supplies & Materials</i>					
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000	2,000	0	0%
6160.065	Grant Programs Md Dept of Aging	6,000	5,635	365	6%
6160.142	Grant Programs SSTAP	138,000	131,000	7,000	5%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		146,000	138,635	7,365	5%
<i>OTHR CHGS - Other Charges</i>					
7000.070	Travel, Training & Expense Expense Allowance	7,500	7,300	200	3%
7140.010	Commission on Aging Appropriatio Aging Audit	9,000	8,800	200	2%
7140.020	Commission on Aging Appropriatio Aging Insurance	5,000	4,800	200	4%
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	461,900	405,200	56,700	14%
7170.010	Benefits & Insurance Allowance for COLA	154,012	196,355	(42,343)	-22%
7500	Other Expenses	180,000	0	180,000	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		817,412	622,455	194,957	31%
Location Total: 200 - Administration		963,412	761,090	202,322	27%
Location: 300 - Snow Hill Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	8,500	7,000	1,500	21%
6550.040	Building Site Expenses Cleaning Contract	23,000	22,700	300	1%
6550.050	Building Site Expenses Custodial Supplies	4,000	2,100	1,900	90%
6550.060	Building Site Expenses Electricity	26,000	25,700	300	1%
6550.080	Building Site Expenses Fire Alarm Testing	420	400	20	5%
6550.081	Building Site Expenses Fire Extinguishers	320	200	120	60%
6550.090	Building Site Expenses General Maintenance Repairs	8,300	8,300	0	0%
6550.100	Building Site Expenses Generator Services & Repairs	600	600	0	0%
6550.120	Building Site Expenses Heating Propane	21,000	20,800	200	1%
6550.140	Building Site Expenses Internet Access	3,400	3,400	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	300	200	100	50%
6550.220	Building Site Expenses Security Alarm Monitoring	1,120	200	920	460%
6550.250	Building Site Expenses Sprinkler Testing	2,100	2,000	100	5%
6550.270	Building Site Expenses Telephone	3,500	3,500	0	0%
6550.300	Building Site Expenses Trash Removal	1,200	1,000	200	20%
6550.310	Building Site Expenses Water & Sewer	3,800	3,700	100	3%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		107,560	101,800	5,760	6%
<i>OTHR CHGS - Other Charges</i>					
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	87,800	74,600	13,200	18%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		87,800	74,600	13,200	18%
Location Total: 300 - Snow Hill Branch		195,360	176,400	18,960	11%
Location: 310 - Pocomoke Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,500	3,000	500	17%
6550.040	Building Site Expenses Cleaning Contract	3,800	3,800	0	0%
6550.050	Building Site Expenses Custodial Supplies	400	200	200	100%
6550.080	Building Site Expenses Fire Alarm Testing	220	200	20	10%
6550.081	Building Site Expenses Fire Extinguishers	200	0	200	N/A
6550.090	Building Site Expenses General Maintenance Repairs	2,000	3,100	(1,100)	-35%
6550.110	Building Site Expenses Heating Fuel Oil	6,000	4,800	1,200	25%
6550.124	Building Site Expenses HVAC Loop Water Treatment	280	200	80	40%
6550.140	Building Site Expenses Internet Access	1,800	1,800	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	200	300	150%
6550.220	Building Site Expenses Security Alarm Monitoring	220	200	20	10%
6550.270	Building Site Expenses Telephone	800	800	0	0%
6550.310	Building Site Expenses Water & Sewer	800	800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		20,520	19,100	1,420	7%
<i>OTHR CHGS - Other Charges</i>					

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,500	78,600	13,900	18%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		92,500	78,600	13,900	18%
Location Total: 310 - Pocomoke Branch		113,020	97,700	15,320	16%
Location: 320 - Berlin Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,400	2,400	0	0%
6550.040	Building Site Expenses Cleaning Contract	4,500	4,500	0	0%
6550.050	Building Site Expenses Custodial Supplies	1,200	600	600	100%
6550.060	Building Site Expenses Electricity	9,400	9,200	200	2%
6550.080	Building Site Expenses Fire Alarm Testing	420	400	20	5%
6550.081	Building Site Expenses Fire Extinguishers	220	200	20	10%
6550.090	Building Site Expenses General Maintenance Repairs	4,800	1,300	3,500	269%
6550.100	Building Site Expenses Generator Services & Repairs	600	600	0	0%
6550.120	Building Site Expenses Heating Propane	2,400	2,300	100	4%
6550.140	Building Site Expenses Internet Access	1,800	1,800	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	200	300	150%
6550.220	Building Site Expenses Security Alarm Monitoring	600	600	0	0%
6550.270	Building Site Expenses Telephone	1,600	1,200	400	33%
6550.300	Building Site Expenses Trash Removal	1,000	1,000	0	0%
6550.310	Building Site Expenses Water & Sewer	2,200	1,700	500	29%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		33,640	28,000	5,640	20%
<i>OTHR CHGS - Other Charges</i>					
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,000	78,200	13,800	18%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		92,000	78,200	13,800	18%
Location Total: 320 - Berlin Branch		125,640	106,200	19,440	18%
Location: 330 - Ocean City Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000	3,000	0	0%
6550.040	Building Site Expenses Cleaning Contract	6,400	6,800	(400)	-6%
6550.050	Building Site Expenses Custodial Supplies	1,600	900	700	78%
6550.060	Building Site Expenses Electricity	7,400	7,200	200	3%
6550.080	Building Site Expenses Fire Alarm Testing	400	400	0	0%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	8,200	6,200	2,000	32%
6550.120	Building Site Expenses Heating Propane	13,200	13,000	200	2%
6550.124	Building Site Expenses HVAC Loop Water Treatment	600	600	0	0%
6550.140	Building Site Expenses Internet Access	2,000	2,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	200	300	150%
6550.220	Building Site Expenses Security Alarm Monitoring	420	400	20	5%
6550.250	Building Site Expenses Sprinkler Testing	820	800	20	3%
6550.270	Building Site Expenses Telephone	1,800	1,800	0	0%
6550.310	Building Site Expenses Water & Sewer	2,600	2,500	100	4%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		49,140	46,000	3,140	7%
<i>OTHR CHGS - Other Charges</i>					
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,000	78,200	13,800	18%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		92,000	78,200	13,800	18%
Location Total: 330 - Ocean City Branch		141,140	124,200	16,940	14%
Location: 340 - Worcester Adult Medical Day Svcs					
<i>OTHR CHGS - Other Charges</i>					
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	248,800	213,432	35,368	17%
7140.090	Commission on Aging Appropriatio Senior Ride Service	22,400	21,800	600	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		271,200	235,232	35,968	15%
Location Total: 340 - Worcester Adult Medical Day Svcs		271,200	235,232	35,968	15%
Location: 350 - Direct Services - MAP					

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
MAINT & SVCS - Maintenance & Services					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,200	5,000	200	4%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,000	3,800	200	5%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		9,200	8,800	400	5%
OTHR CHGS - Other Charges					
7140.030	Commission on Aging Appropriatio Aging Programs	14,000	13,600	400	3%
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	45,800	30,100	15,700	52%
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	34,687	30,100	4,587	15%
7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	64,000	64,500	(500)	-1%
7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	89,400	77,500	11,900	15%
7140.070	Commission on Aging Appropriatio Senior Meals	28,000	7,600	20,400	268%
7140.080	Commission on Aging Appropriatio Senior Ride Salary & Fringe	133,400	115,500	17,900	15%
7140.090	Commission on Aging Appropriatio Senior Ride Service	44,000	43,200	800	2%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		453,287	382,100	71,187	19%
CAP EQ - Capital Equipment					
9010.010	Capital Equipment New Vehicles	0	104,600	(104,600)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	104,600	(104,600)	-100%
Location Total: 350 - Direct Services - MAP		462,487	495,500	(33,013)	-7%
Department Total: 1401 - Commission on Aging		2,272,259	1,996,322	275,937	14%
Department: 1402 - Other Social Services					
OTHR CHGS - Other Charges					
7100.010	County Grants Atlantic General Hospital	110,000	110,000	0	0%
7100.017	County Grants Big Brothers/Big Sisters	1,000	1,000	0	0%
7100.020	County Grants BRAVE Program	3,500	3,500	0	0%
7100.022	County Grants Coastal Hospice at the Ocean	10,000	10,000	0	0%
7100.023	County Grants The Cricket Center	50,000	50,000	0	0%
7100.030	County Grants Development Center	219,497	219,497	0	0%
7100.035	County Grants Diakonia	50,000	50,000	0	0%
7100.040	County Grants Drug & Alcohol Council	9,000	9,000	0	0%
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	1,000	1,000	0	0%
7100.085	County Grants Life Crisis Center	8,500	8,500	0	0%
7100.100	County Grants Maryland Food Bank	0	10,000	(10,000)	-100%
7100.160	County Grants Samaritan Shelter	20,000	20,000	0	0%
7100.175	County Grants Social Services Pharmacy Grant	15,000	15,000	0	0%
7100.210	County Grants Worcester County GOLD	15,000	15,000	0	0%
7100.220	County Grants Youth & Family Counseling	95,000	95,000	0	0%
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871	28,871	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		636,368	646,368	(10,000)	-2%
Department Total: 1402 - Other Social Services		636,368	646,368	(10,000)	-2%
Department: 1502 - WOR-WIC Community College					
OTHR CHGS - Other Charges					
7120.040	Other Non-Matching Expenses Appropriation for Wor-Wic	2,758,536	2,707,168	51,368	2%
7120.115	Other Non-Matching Expenses Retirement	16,606	0	16,606	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		2,775,142	2,707,168	67,974	3%
Department Total: 1502 - WOR-WIC Community College		2,775,142	2,707,168	67,974	3%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
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.	120,566,518	111,984,899	8,581,619	8%
7120.092	Other Non-Matching Expenses Non-Recurring Board of Ed	0	42,098	(42,098)	-100%
7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	990,000	929,955	60,045	6%
7120.332	Other Non-Matching Expenses Board of Ed Restricted Programs	1,064,323	0	1,064,323	N/A
7120.340	Other Non-Matching Expenses Teacher Pension Shift	993,784	672,312	321,472	48%
7170.040	Benefits & Insurance Other Post-Employment Benefits	10,620,000	9,792,730	827,270	8%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		134,234,625	123,421,994	10,812,631	9%
Location Total: 200 - Administration		134,234,625	123,421,994	10,812,631	9%
Department Total: 1505 - Board of Education		134,234,625	123,421,994	10,812,631	9%
Department: 1601 - Recreation Department					
Location: 400 - Admin					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,806,633	1,649,361	157,272	10%
6000.400	Personnel Services Overtime Pay	1,500	1,500	0	0%
6010.020	Benefits Contingency	536	665	(129)	-19%
6010.025	Benefits Deferred Comp Match	16,482	6,000	10,482	175%
6010.030	Benefits Hospitalization Insurance	305,632	208,863	96,769	46%
6010.050	Benefits Retirement	136,641	194,374	(57,733)	-30%
6010.060	Benefits Social Security Taxes	138,209	126,292	11,917	9%
6010.070	Benefits Unemployment Insurance	693	664	29	4%
6010.090	Benefits Workmans Compensation Ins	30,042	34,962	(4,920)	-14%
6010.120	Benefits Long Term Disability	2,667	2,493	174	7%
6010.130	Benefits Life Insurance	2,240	2,825	(585)	-21%
6010.140	Benefits FSA & PSA Admin and EAP Program	4,701	3,058	1,643	54%
6010.150	Benefits Retirement Administration Fee	3,202	3,191	11	0%
6010.900	Benefits OPEB contribution	41,417	91,315	(49,898)	-55%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,490,595	2,325,563	165,032	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.050	Administrative Expense Background Checks	1,500	2,500	(1,000)	-40%
6100.052	Administrative Expense Bank Fees	10,000	9,500	500	5%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	11,200	11,350	(150)	-1%
6100.110	Administrative Expense Envelopes	200	200	0	0%
6100.165	Administrative Expense Meeting Expense	1,000	1,000	0	0%
6100.190	Administrative Expense Office Supplies	4,000	4,000	0	0%
6100.210	Administrative Expense Paper	1,800	1,800	0	0%
6100.240	Administrative Expense Printing Expense	1,500	1,500	0	0%
6100.270	Administrative Expense Tournament Fees	35,100	35,100	0	0%
6110.090	Supplies & Equipment Computers & Printers	12,100	10,010	2,090	21%
6110.100	Supplies & Equipment Concession Stand	117,500	117,500	0	0%
6110.245	Supplies & Equipment Mobile Phones	2,400	2,400	0	0%
6110.280	Supplies & Equipment Office Furniture	350	525	(175)	-33%
6110.310	Supplies & Equipment Promotional Materials	6,500	6,500	0	0%
6110.385	Supplies & Equipment Sponsorship Materials	14,000	14,000	0	0%
6110.420	Supplies & Equipment Tools & Supplies	1,000	1,000	0	0%
6130.010	Equipment Maintenance Copier Lease	2,400	2,400	0	0%
6130.025	Equipment Maintenance Equipment Upgrades	20,050	17,650	2,400	14%
6130.070	Equipment Maintenance Software Maintenance Agreement	7,450	8,885	(1,435)	-16%
6130.075	Equipment Maintenance Software Upgrades	12,500	18,000	(5,500)	-31%
6150.050	Uniforms & Personal Equipment Uniforms	10,100	9,700	400	4%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		272,650	275,520	(2,870)	-1%
<i>MAINT & SVCS - Maintenance & Services</i>					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,200	5,160	40	1%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,870	2,870	0	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	0	200	(200)	-100%
6540.060	Vehicle Operating Expenses Vehicle Equipment	0	3,800	(3,800)	-100%
6550.010	Building Site Expenses Building/Property Improvement	0	14,000	(14,000)	-100%
6550.028	Building Site Expenses Cable	3,030	2,208	822	37%
6550.040	Building Site Expenses Cleaning Contract	0	21,500	(21,500)	-100%
6550.050	Building Site Expenses Custodial Supplies	14,000	15,000	(1,000)	-7%
6550.060	Building Site Expenses Electricity	76,000	76,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	700	700	0	0%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	700	700	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	42,300	42,300	0	0%
6550.100	Building Site Expenses Generator Services & Repairs	1,840	1,840	0	0%
6550.120	Building Site Expenses Heating Propane	42,000	42,000	0	0%
6550.140	Building Site Expenses Internet Access	2,760	2,700	60	2%
6550.180	Building Site Expenses Pest Control/Termite Insp	225	225	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	408	408	0	0%
6550.242	Building Site Expenses Sewage Pump Monitoring	350	350	0	0%
6550.245	Building Site Expenses Solar Panel Maintenance	2,000	2,000	0	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800	1,800	0	0%
6550.270	Building Site Expenses Telephone	2,245	800	1,445	181%
6550.280	Building Site Expenses Tipping Fees	0	50	(50)	-100%
6550.300	Building Site Expenses Trash Removal	3,406	3,082	324	11%
6550.310	Building Site Expenses Water & Sewer	5,200	5,200	0	0%
6700.700	Other Maint. & Svcs Prison Labor	0	500	(500)	-100%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		207,234	245,593	(38,359)	-16%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	2,800	2,800	0	0%
7000.040	Travel, Training & Expense Continuing Education/Certificati	12,525	15,450	(2,925)	-19%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	43,170	32,970	10,200	31%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		58,495	51,220	7,275	14%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	0	31,000	(31,000)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	31,000	(31,000)	-100%
Location Total: 400 - Admin		3,028,974	2,928,896	100,078	3%
Location: 410 - Recreation					
<i>SUPP & MAT - Supplies & Materials</i>					
6175.010	Recreation Programs Adult Recreation Programs	25,225	25,125	100	0%
6175.020	Recreation Programs After School Programs	21,300	20,250	1,050	5%
6175.030	Recreation Programs Aquatics Programs	5,300	4,200	1,100	26%
6175.040	Recreation Programs MRPA Amusement Park Tickets	0	6,000	(6,000)	-100%
6175.070	Recreation Programs Special Events	189,200	194,300	(5,100)	-3%
6175.080	Recreation Programs Summer Camps for Youth	34,400	29,750	4,650	16%
6175.090	Recreation Programs Youth Recreational Outdoor Pgms	57,290	53,350	3,940	7%
6175.204	Recreation Programs Fitness Programs	16,640	16,640	0	0%
6175.205	Recreation Programs Public High School Track Meets	4,000	5,000	(1,000)	-20%
6175.206	Recreation Programs Senior Adult Recreational Pgms	1,200	1,200	0	0%
6175.400	Recreation Programs Motor Coach Tours	15,000	15,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		369,555	370,815	(1,260)	0%
<i>MAINT & SVCS - Maintenance & Services</i>					
6900.050	Advertising Recreation Advertisements	26,400	26,400	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		26,400	26,400	0	0%
Location Total: 410 - Recreation		395,955	397,215	(1,260)	0%
Department Total: 1601 - Recreation Department		3,424,929	3,326,111	98,818	3%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department: 1602 - Parks Department					
Location: 500 - Admin					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	647,264	585,320	61,944	11%
6000.400	Personnel Services Overtime Pay	3,000	2,000	1,000	50%
6010.020	Benefits Contingency	192	236	(44)	-19%
6010.025	Benefits Deferred Comp Match	7,120	3,000	4,120	137%
6010.030	Benefits Hospitalization Insurance	144,774	104,254	40,520	39%
6010.050	Benefits Retirement	76,001	77,730	(1,729)	-2%
6010.060	Benefits Social Security Taxes	49,517	44,931	4,586	10%
6010.070	Benefits Unemployment Insurance	248	236	12	5%
6010.090	Benefits Workmans Compensation Ins	10,763	12,407	(1,644)	-13%
6010.120	Benefits Long Term Disability	1,433	885	548	62%
6010.130	Benefits Life Insurance	1,203	1,003	200	20%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,684	1,085	599	55%
6010.150	Benefits Retirement Administration Fee	1,147	1,132	15	1%
6010.900	Benefits OPEB contribution	17,628	39,378	(21,750)	-55%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		961,974	873,597	88,377	10%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.080	Administrative Expense Copier Supplies	0	280	(280)	-100%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	550	550	0	0%
6100.190	Administrative Expense Office Supplies	400	400	0	0%
6100.210	Administrative Expense Paper	30	25	5	20%
6110.090	Supplies & Equipment Computers & Printers	2,450	280	2,170	775%
6110.120	Supplies & Equipment Equipment Rental	1,235	1,235	0	0%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,900	3,000	900	30%
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	10,000	10,000	0	0%
6110.245	Supplies & Equipment Mobile Phones	1,200	1,200	0	0%
6110.340	Supplies & Equipment Safety Program Equipment	780	780	0	0%
6110.380	Supplies & Equipment Signage	2,900	2,900	0	0%
6110.390	Supplies & Equipment Small Equipment	3,500	3,500	0	0%
6110.420	Supplies & Equipment Tools & Supplies	4,000	4,000	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	4,240	4,240	0	0%
6160.007	Grant Programs DNR Grants	200,000	0	200,000	N/A
6160.225	Grant Programs POS - Future Park Land Acquis	0	112,552	(112,552)	-100%
6160.241	Grant Programs New Park Development	359,744	371,422	(11,678)	-3%
6200.020	Other Supplies & Materials Materials	65,112	48,900	16,212	33%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		660,041	565,264	94,777	17%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.080	Consulting Services Physicals, Shots & Drug Testing	180	0	180	N/A
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	33,000	35,900	(2,900)	-8%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,500	8,500	0	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	0	200	(200)	-100%
6540.060	Vehicle Operating Expenses Vehicle Equipment	0	300	(300)	-100%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000	15,000	(5,000)	-33%
6550.050	Building Site Expenses Custodial Supplies	7,900	4,400	3,500	80%
6550.081	Building Site Expenses Fire Extinguishers	600	600	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	32,000	32,000	0	0%
6550.120	Building Site Expenses Heating Propane	300	300	0	0%
6550.140	Building Site Expenses Internet Access	2,200	2,500	(300)	-12%
6550.270	Building Site Expenses Telephone	352	324	28	9%
6700.640	Other Maint. & Svcs Special Events	4,900	4,900	0	0%
6900.005	Advertising Bid Advertising	500	500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		100,432	105,424	(4,992)	-5%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	4,752	3,960	792	20%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
7000.060	Travel, Training & Expense Educational Training	1,350	950	400	42%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,539	3,375	3,164	94%
7000.115	Travel, Training & Expense Mileage	770	400	370	93%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		13,411	8,685	4,726	54%
CAP EQ - Capital Equipment					
9010.010	Capital Equipment New Vehicles	0	45,000	(45,000)	-100%
9010.060	Capital Equipment Other	8,500	8,500	0	0%
9010.070	Capital Equipment Heavy Equipment	141,090	79,245	61,845	78%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		149,590	132,745	16,845	13%
Location Total: 500 - Admin		1,885,448	1,685,715	199,733	12%
Location: 510 - John Walter Smith Park					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	8,700	7,800	900	12%
6550.200	Building Site Expenses Portalets	3,072	3,248	(176)	-5%
6550.242	Building Site Expenses Sewage Pump Monitoring	300	278	22	8%
6550.280	Building Site Expenses Tipping Fees	185	185	0	0%
6550.300	Building Site Expenses Trash Removal	3,330	3,056	274	9%
6550.310	Building Site Expenses Water & Sewer	1,302	850	452	53%
6700.350	Other Maint. & Svcs Mosquito Control	480	480	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		17,369	15,897	1,472	9%
Location Total: 510 - John Walter Smith Park		17,369	15,897	1,472	9%
Location: 520 - Showell Park					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	4,850	4,600	250	5%
6550.200	Building Site Expenses Portalets	2,550	3,248	(698)	-21%
6550.300	Building Site Expenses Trash Removal	2,350	2,144	206	10%
6550.310	Building Site Expenses Water & Sewer	3,000	800	2,200	275%
6700.350	Other Maint. & Svcs Mosquito Control	355	355	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		13,105	11,147	1,958	18%
Location Total: 520 - Showell Park		13,105	11,147	1,958	18%
Location: 530 - Newtown Park					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	7,500	7,200	300	4%
6550.200	Building Site Expenses Portalets	1,850	2,040	(190)	-9%
6550.242	Building Site Expenses Sewage Pump Monitoring	300	300	0	0%
6700.350	Other Maint. & Svcs Mosquito Control	400	400	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		10,050	9,940	110	1%
Location Total: 530 - Newtown Park		10,050	9,940	110	1%
Location: 540 - N Worc Cty Athletic Complex					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	5,700	5,700	0	0%
6550.200	Building Site Expenses Portalets	4,638	5,112	(474)	-9%
6550.242	Building Site Expenses Sewage Pump Monitoring	300	300	0	0%
6550.255	Building Site Expenses Stormwater Utility Fee	1,900	1,785	115	6%
6550.280	Building Site Expenses Tipping Fees	100	100	0	0%
6550.310	Building Site Expenses Water & Sewer	1,300	1,200	100	8%
6700.350	Other Maint. & Svcs Mosquito Control	325	325	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		14,263	14,522	(259)	-2%
Location Total: 540 - N Worc Cty Athletic Complex		14,263	14,522	(259)	-2%
Location: 590 - Satellite Parks					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	1,500	1,500	0	0%
6550.200	Building Site Expenses Portalets	7,759	7,300	459	6%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		9,259	8,800	459	5%
Location Total: 590 - Satellite Parks		9,259	8,800	459	5%
Department Total: 1602 - Parks Department		1,949,494	1,746,021	203,473	12%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department: 1603 - Libraries					
Location: 200 - Administration					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	2,894,306	2,566,656	327,650	13%
6000.400	Personnel Services Overtime Pay	2,000	2,000	0	0%
6010.020	Benefits Contingency	858	1,034	(176)	-17%
6010.025	Benefits Deferred Comp Match	19,223	19,000	223	1%
6010.030	Benefits Hospitalization Insurance	616,890	524,576	92,314	18%
6010.050	Benefits Retirement	300,088	340,852	(40,764)	-12%
6010.060	Benefits Social Security Taxes	221,415	196,504	24,911	13%
6010.070	Benefits Unemployment Insurance	1,110	1,033	77	7%
6010.090	Benefits Workmans Compensation Ins	48,128	54,406	(6,278)	-12%
6010.120	Benefits Long Term Disability	5,627	3,879	1,748	45%
6010.130	Benefits Life Insurance	4,727	4,396	331	8%
6010.140	Benefits FSA & PSA Admin and EAP Program	7,531	4,758	2,773	58%
6010.150	Benefits Retirement Administration Fee	5,130	4,965	165	3%
6010.900	Benefits OPEB contribution	88,235	158,868	(70,633)	-44%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		4,215,268	3,882,927	332,341	9%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,600	1,600	0	0%
6100.190	Administrative Expense Office Supplies	18,000	18,000	0	0%
6100.210	Administrative Expense Paper	3,000	3,000	0	0%
6100.230	Administrative Expense Postage & Freight	4,500	4,500	0	0%
6110.090	Supplies & Equipment Computers & Printers	25,600	25,950	(350)	-1%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000	3,000	0	0%
6110.210	Supplies & Equipment Library AV-Multimedia	81,000	81,000	0	0%
6110.230	Supplies & Equipment Library Books	204,000	204,000	0	0%
6110.240	Supplies & Equipment Library Periodicals	38,000	32,000	6,000	19%
6110.245	Supplies & Equipment Mobile Phones	2,000	1,550	450	29%
6110.270	Supplies & Equipment Office Equipment Repairs	500	500	0	0%
6110.280	Supplies & Equipment Office Furniture	5,100	5,100	0	0%
6110.310	Supplies & Equipment Promotional Materials	5,000	5,000	0	0%
6130.010	Equipment Maintenance Copier Lease	24,300	24,300	0	0%
6130.030	Equipment Maintenance Library Shared Computer System	0	7,150	(7,150)	-100%
6130.070	Equipment Maintenance Software Maintenance Agreements	17,000	9,500	7,500	79%
6160.120	Grant Programs Library Srv Enhancement - ESRL	84,000	80,000	4,000	5%
6170.040	Program Expense Library Programs	3,600	3,600	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		520,200	509,750	10,450	2%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.085	Legal Services Other Legal Expenses	1,500	1,500	0	0%
6530.060	Consulting Services Design Fees	0	12,000	(12,000)	-100%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000	4,250	750	18%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	500	0	500	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		7,000	17,750	(10,750)	-61%
<i>OTHR CHGS - Other Charges</i>					
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,500	8,800	700	8%
7120.115	Other Non-Matching Expenses Retirement	11,592	0	11,592	N/A
7170.100	Benefits & Insurance Property & Liability Insurance	3,400	3,000	400	13%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		24,492	11,800	12,692	108%
Location Total: 200 - Administration		4,766,960	4,422,227	344,733	8%
Location: 300 - Snow Hill Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.005	Building Site Expenses Automatic Doors	447	447	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500	2,500	0	0%
6550.040	Building Site Expenses Cleaning Contract	15,980	15,525	455	3%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6550.050	Building Site Expenses Custodial Supplies	2,200	2,100	100	5%
6550.060	Building Site Expenses Electricity	15,000	15,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	500	500	0	0%
6550.081	Building Site Expenses Fire Extinguishers	150	150	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	7,000	7,000	0	0%
6550.120	Building Site Expenses Heating Propane	7,500	7,500	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000	1,000	0	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	500	500	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,000	1,000	0	0%
6550.270	Building Site Expenses Telephone	2,800	2,800	0	0%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.300	Building Site Expenses Trash Removal	1,500	1,500	0	0%
6550.310	Building Site Expenses Water & Sewer	4,000	4,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		62,877	62,322	555	1%
Location Total: 300 - Snow Hill Branch		62,877	62,322	555	1%
Location: 310 - Pocomoke Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.005	Building Site Expenses Automatic Doors	447	447	0	0%
6550.040	Building Site Expenses Cleaning Contract	15,980	9,300	6,680	72%
6550.050	Building Site Expenses Custodial Supplies	2,500	1,400	1,100	79%
6550.060	Building Site Expenses Electricity	35,000	2,500	32,500	1300%
6550.080	Building Site Expenses Fire Alarm Testing	600	300	300	100%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	2,000	500	1,500	300%
6550.120	Building Site Expenses Heating Propane	7,500	400	7,100	1775%
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,200	300	900	300%
6550.170	Building Site Expenses Office Rent/Lease	0	32,505	(32,505)	-100%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,200	400	800	200%
6550.270	Building Site Expenses Telephone	3,500	3,500	0	0%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.300	Building Site Expenses Trash Removal	50	50	0	0%
6550.310	Building Site Expenses Water & Sewer	1,000	500	500	100%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		71,827	52,952	18,875	36%
Location Total: 310 - Pocomoke Branch		71,827	52,952	18,875	36%
Location: 320 - Berlin Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,500	1,500	0	0%
6550.040	Building Site Expenses Cleaning Contract	15,980	15,525	455	3%
6550.050	Building Site Expenses Custodial Supplies	2,500	2,400	100	4%
6550.060	Building Site Expenses Electricity	11,000	10,000	1,000	10%
6550.070	Building Site Expenses Elevator Testing	3,000	3,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	600	600	0	0%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	7,500	7,500	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,200	1,200	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,200	1,200	0	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800	1,800	0	0%
6550.270	Building Site Expenses Telephone	5,000	5,000	0	0%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.300	Building Site Expenses Trash Removal	600	600	0	0%
6550.310	Building Site Expenses Water & Sewer	3,000	3,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		55,730	54,175	1,555	3%
Location Total: 320 - Berlin Branch		55,730	54,175	1,555	3%
Location: 325 - Ocean Pines Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6550.005	Building Site Expenses Automatic Doors	638	638	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500	2,500	0	0%
6550.040	Building Site Expenses Cleaning Contract	17,550	17,100	450	3%
6550.050	Building Site Expenses Custodial Supplies	2,500	2,400	100	4%
6550.060	Building Site Expenses Electricity	37,000	37,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	1,000	1,000	0	0%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	10,000	10,000	0	0%
6550.120	Building Site Expenses Heating Propane	16,000	16,000	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000	1,000	0	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000	2,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,000	1,000	0	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800	1,800	0	0%
6550.270	Building Site Expenses Telephone	4,000	4,000	0	0%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.300	Building Site Expenses Trash Removal	2,300	2,300	0	0%
6550.310	Building Site Expenses Water & Sewer	3,500	3,500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		103,638	103,088	550	1%
Location Total: 325 - Ocean Pines Branch		103,638	103,088	550	1%
Location: 335 - Ocean City 100th St. Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.005	Building Site Expenses Automatic Doors	575	575	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,600	1,600	0	0%
6550.040	Building Site Expenses Cleaning Contract	14,040	13,650	390	3%
6550.050	Building Site Expenses Custodial Supplies	2,500	2,400	100	4%
6550.060	Building Site Expenses Electricity	40,000	40,000	0	0%
6550.070	Building Site Expenses Elevator Testing	4,000	4,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	450	450	0	0%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	10,000	10,000	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	800	800	0	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000	2,000	0	0%
6550.140	Building Site Expenses Internet Access	2,500	2,500	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,500	1,500	0	0%
6550.242	Building Site Expenses Sewage Pump Monitoring	300	300	0	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800	1,800	0	0%
6550.270	Building Site Expenses Telephone	4,000	4,000	0	0%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.300	Building Site Expenses Trash Removal	100	100	0	0%
6550.310	Building Site Expenses Water & Sewer	4,500	4,500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		91,515	91,025	490	1%
<i>CAP EQ - Capital Equipment</i>					
9010.100	Capital Equipment Furniture & Fixtures	0	32,000	(32,000)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	32,000	(32,000)	-100%
Location Total: 335 - Ocean City 100th St. Branch		91,515	123,025	(31,510)	-26%
Department Total: 1603 - Libraries		5,152,547	4,817,789	334,758	7%
Department: 1604 - Other Recreation & Culture					
<i>OTHR CHGS - Other Charges</i>					
7100.019	County Grants Cpt. Steve's Poor Girls Open Inc	10,000	10,000	0	0%
7100.050	County Grants Furnacetown	40,000	40,000	0	0%
7100.095	County Grants MarVa Theatre Performing Arts Ct	15,000	15,000	0	0%
7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	30,000	30,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		95,000	95,000	0	0%
Department Total: 1604 - Other Recreation & Culture		95,000	95,000	0	0%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department: 1701 - Extension Service					
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	8,300	7,700	600	8%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	634	749	(115)	-15%
6100.190	Administrative Expense Office Supplies	6,000	6,000	0	0%
6100.230	Administrative Expense Postage & Freight	1,000	1,000	0	0%
6130.010	Equipment Maintenance Copier Lease	5,000	5,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		20,934	20,449	485	2%
<i>OTHR CHGS - Other Charges</i>					
7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	282,050	262,292	19,758	8%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		282,050	262,292	19,758	8%
Department Total: 1701 - Extension Service		302,984	282,741	20,243	7%
Department: 1702 - Other Natural Resources					
<i>SUPP & MAT - Supplies & Materials</i>					
6170.010	Program Expense Spongy Moth Control	50,000	50,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		50,000	50,000	0	0%
<i>OTHR CHGS - Other Charges</i>					
7100.180	County Grants Soil Conservation	12,000	12,000	0	0%
7130.030	Matching Appropriation Conservation Easements	13,800	13,800	0	0%
7130.040	Matching Appropriation Md Agri Land Preservation Fund	50,000	50,000	0	0%
7130.050	Matching Appropriation Beach Maintenance	1,000,000	490,000	510,000	104%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,075,800	565,800	510,000	90%
Department Total: 1702 - Other Natural Resources		1,125,800	615,800	510,000	83%
Department: 1801 - Economic Development					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	183,014	170,481	12,533	7%
6010.020	Benefits Contingency	54	69	(15)	-22%
6010.025	Benefits Deferred Comp Match	1,650	2,000	(350)	-18%
6010.030	Benefits Hospitalization Insurance	34,104	36,580	(2,476)	-7%
6010.050	Benefits Retirement	24,279	22,640	1,639	7%
6010.060	Benefits Social Security Taxes	14,002	13,044	958	7%
6010.070	Benefits Unemployment Insurance	70	69	1	1%
6010.090	Benefits Workmans Compensation Ins	3,043	3,614	(571)	-16%
6010.120	Benefits Long Term Disability	458	258	200	78%
6010.130	Benefits Life Insurance	385	292	93	32%
6010.140	Benefits FSA & PSA Admin and EAP Program	746	316	430	136%
6010.150	Benefits Retirement Administration Fee	324	330	(6)	-2%
6010.900	Benefits OPEB contribution	3,234	6,789	(3,555)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		265,363	256,482	8,881	3%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	1,800	0	1,800	N/A
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,110	4,110	0	0%
6100.150	Administrative Expense Incentives & Events	14,000	16,000	(2,000)	-13%
6100.190	Administrative Expense Office Supplies	700	700	0	0%
6110.090	Supplies & Equipment Computers & Printers	2,100	2,100	0	0%
6110.245	Supplies & Equipment Mobile Phones	2,040	2,040	0	0%
6110.280	Supplies & Equipment Office Furniture	1,500	1,500	0	0%
6110.310	Supplies & Equipment Promotional Materials	12,000	12,000	0	0%
6130.010	Equipment Maintenance Copier Lease	1,200	1,200	0	0%
6130.060	Equipment Maintenance Software Licensing	11,000	11,000	0	0%
6170.020	Program Expense Workforce Development Programs	200,000	200,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		250,450	250,650	(200)	0%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.040	Consulting Services Consulting Services	65,000	45,000	20,000	44%
6530.180	Consulting Services Web Page	12,000	0	12,000	N/A

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,875	1,875	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000	1,000	0	0%
6550.270	Building Site Expenses Telephone	700	700	0	0%
6900.015	Advertising Economic Development	30,000	30,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		110,575	78,575	32,000	41%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	1,500	1,500	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,100	25,450	(350)	-1%
7000.115	Travel, Training & Expense Mileage	150	150	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		26,750	27,100	(350)	-1%
<i>CAP EQ - Capital Equipment</i>					
9010.170	Capital Equipment Software	0	20,000	(20,000)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	20,000	(20,000)	-100%
Department Total: 1801 - Economic Development		653,138	632,807	20,331	3%
Department: 1803 - Tourism					
Location: 200 - Administration					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	293,619	271,891	21,728	8%
6010.020	Benefits Contingency	87	110	(23)	-21%
6010.025	Benefits Deferred Comp Match	3,300	2,000	1,300	65%
6010.030	Benefits Hospitalization Insurance	8,449	7,248	1,201	17%
6010.050	Benefits Retirement	38,955	36,107	2,848	8%
6010.060	Benefits Social Security Taxes	22,463	20,803	1,660	8%
6010.070	Benefits Unemployment Insurance	113	109	4	4%
6010.090	Benefits Workmans Compensation Ins	4,882	5,763	(881)	-15%
6010.120	Benefits Long Term Disability	734	411	323	79%
6010.130	Benefits Life Insurance	618	466	152	33%
6010.140	Benefits FSA & PSA Admin and EAP Program	764	504	260	52%
6010.150	Benefits Retirement Administration Fee	520	526	(6)	-1%
6010.900	Benefits OPEB contribution	4,852	10,184	(5,332)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		379,356	356,122	23,234	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	1,800	600	1,200	200%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,554	7,554	0	0%
6100.150	Administrative Expense Incentives & Events	1,800	1,800	0	0%
6100.190	Administrative Expense Office Supplies	850	1,000	(150)	-15%
6110.050	Supplies & Equipment Camera Equipment	12,000	0	12,000	N/A
6110.090	Supplies & Equipment Computers & Printers	2,100	4,200	(2,100)	-50%
6110.245	Supplies & Equipment Mobile Phones	1,308	1,308	0	0%
6110.310	Supplies & Equipment Promotional Materials	74,800	54,800	20,000	36%
6110.393	Supplies & Equipment Special Event Sponsorship	10,000	10,000	0	0%
6130.010	Equipment Maintenance Copier Lease	600	600	0	0%
6130.060	Equipment Maintenance Software Licensing	10,000	10,000	0	0%
6160.150	Grant Programs Tourism Grant Projects	195,000	195,000	0	0%
6170.090	Program Expense Tourism Events	100,000	0	100,000	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		417,812	286,862	130,950	46%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.040	Consulting Services Consulting Services	33,100	35,100	(2,000)	-6%
6530.180	Consulting Services Web Page	17,328	18,000	(672)	-4%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400	2,400	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125	1,125	0	0%
6550.060	Building Site Expenses Electricity	3,504	3,000	504	17%
6550.090	Building Site Expenses General Maintenance Repairs	275	275	0	0%
6550.140	Building Site Expenses Internet Access	2,058	2,058	0	0%
6550.170	Building Site Expenses Office Rent/Lease	37,602	37,602	0	0%
6900.052	Advertising Supplemental Advertising	283,500	283,500	0	0%
6900.055	Advertising Tourism	506,000	506,000	0	0%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		886,892	889,060	(2,168)	0%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	1,500	1,500	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	20,000	20,000	0	0%
7000.115	Travel, Training & Expense Mileage	200	200	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		21,700	21,700	0	0%
<i>CAP EQ - Capital Equipment</i>					
9010.170	Capital Equipment Software	25,653	0	25,653	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		25,653	0	25,653	
Location Total: 200 - Administration		1,731,413	1,553,744	177,669	11%
Location: 420 - Pocomoke Welcome Center					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	132,661	95,234	37,427	39%
6000.400	Personnel Services Overtime Pay	1,000	0	1,000	N/A
6010.020	Benefits Contingency	39	38	1	3%
6010.025	Benefits Deferred Comp Match	1,650	0	1,650	N/A
6010.030	Benefits Hospitalization Insurance	9,505	8,154	1,351	17%
6010.050	Benefits Retirement	8,846	12,647	(3,801)	-30%
6010.060	Benefits Social Security Taxes	10,149	7,287	2,862	39%
6010.070	Benefits Unemployment Insurance	51	38	13	34%
6010.090	Benefits Workmans Compensation Ins	2,206	2,019	187	9%
6010.120	Benefits Long Term Disability	163	144	19	13%
6010.130	Benefits Life Insurance	137	163	(26)	-16%
6010.140	Benefits FSA & PSA Admin and EAP Program	345	177	168	95%
6010.150	Benefits Retirement Administration Fee	235	184	51	28%
6010.900	Benefits OPEB contribution	3,008	8,487	(5,479)	-65%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		169,995	134,572	35,423	26%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	1,468	100	1,368	1368%
6100.190	Administrative Expense Office Supplies	200	600	(400)	-67%
6110.090	Supplies & Equipment Computers & Printers	800	800	0	0%
6110.310	Supplies & Equipment Promotional Materials	1,400	0	1,400	N/A
6110.380	Supplies & Equipment Signage	1,000	1,000	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	400	400	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		5,268	2,900	2,368	82%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.040	Building Site Expenses Cleaning Contract	4,142	4,142	0	0%
6550.050	Building Site Expenses Custodial Supplies	380	380	0	0%
6550.060	Building Site Expenses Electricity	14,000	14,000	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	750	250	500	200%
6550.140	Building Site Expenses Internet Access	1,722	1,722	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	204	204	0	0%
6550.270	Building Site Expenses Telephone	1,800	1,800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		22,998	22,498	500	2%
<i>OTHR CHGS - Other Charges</i>					
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	600	100	500	500%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		600	100	500	500%
Location Total: 420 - Pocomoke Welcome Center		198,861	160,070	38,791	24%
Department Total: 1803 - Tourism		1,930,274	1,713,814	216,460	13%
Department: 1901 - Taxes Shared with Towns					
Location: 100 - Town of Pocomoke					
<i>OTHR CHGS - Other Charges</i>					
7160.020	Towns' Share Towns' Share County Income Tax	0	374,782	(374,782)	-100%
7160.040	Towns' Share Towns' Share Liquor License Fees	9,375	9,375	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		9,375	384,157	(374,782)	-98%
Location Total: 100 - Town of Pocomoke		9,375	384,157	(374,782)	-98%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Location: 110 - Town of Berlin					
<i>OTHR CHGS - Other Charges</i>					
7160.020	Towns' Share Towns' Share County Income Tax	0	735,422	(735,422)	-100%
7160.040	Towns' Share Towns' Share Liquor License Fees	34,000	29,150	4,850	17%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		34,000	764,572	(730,572)	-96%
Location Total: 110 - Town of Berlin		34,000	764,572	(730,572)	-96%
Location: 120 - Town of Snow Hill					
<i>OTHR CHGS - Other Charges</i>					
7160.020	Towns' Share Towns' Share County Income Tax	0	233,354	(233,354)	-100%
7160.040	Towns' Share Towns' Share Liquor License Fees	9,563	9,563	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		9,563	242,917	(233,354)	-96%
Location Total: 120 - Town of Snow Hill		9,563	242,917	(233,354)	-96%
Location: 130 - Town of Ocean City					
<i>OTHR CHGS - Other Charges</i>					
7160.010	Towns' Share Towns' Share County Bingo Fee	3,400	2,900	500	17%
7160.020	Towns' Share Towns' Share County Income Tax	0	2,333,550	(2,333,550)	-100%
7160.040	Towns' Share Towns' Share Liquor License Fees	340,000	340,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		343,400	2,676,450	(2,333,050)	-87%
Location Total: 130 - Town of Ocean City		343,400	2,676,450	(2,333,050)	-87%
Department Total: 1901 - Taxes Shared with Towns		396,338	4,068,096	(3,671,758)	-90%
Department: 1902 - Grants to Towns					
Location: 100 - Town of Pocomoke					
<i>OTHR CHGS - Other Charges</i>					
7100.153	County Grants Restricted Fire Grant	68,000	72,000	(4,000)	-6%
7100.193	County Grants Unrestricted to Town	797,153	599,338	197,815	33%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		865,153	671,338	193,815	29%
Location Total: 100 - Town of Pocomoke		865,153	671,338	193,815	29%
Location: 110 - Town of Berlin					
<i>OTHR CHGS - Other Charges</i>					
7100.153	County Grants Restricted Fire Grant	221,000	221,000	0	0%
7100.193	County Grants Unrestricted to Town	855,000	550,000	305,000	55%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,076,000	771,000	305,000	40%
Location Total: 110 - Town of Berlin		1,076,000	771,000	305,000	40%
Location: 120 - Town of Snow Hill					
<i>OTHR CHGS - Other Charges</i>					
7100.153	County Grants Restricted Fire Grant	92,000	83,000	9,000	11%
7100.193	County Grants Unrestricted to Town	1,117,153	849,338	267,815	32%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,209,153	932,338	276,815	30%
Location Total: 120 - Town of Snow Hill		1,209,153	932,338	276,815	30%
Location: 130 - Town of Ocean City					
<i>OTHR CHGS - Other Charges</i>					
7100.153	County Grants Restricted Fire Grant	225,000	208,000	17,000	8%
7100.192	County Grants Tourism to Town	50,000	50,000	0	0%
7100.193	County Grants Unrestricted to Town	4,373,251	3,503,494	869,757	25%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		4,648,251	3,761,494	886,757	24%
Location Total: 130 - Town of Ocean City		4,648,251	3,761,494	886,757	24%
Location: 190 - Ocean Pines Association					
<i>SUPP & MAT - Supplies & Materials</i>					
6160.043	Grant Programs Other Grants	250,000	50,000	200,000	400%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		250,000	50,000	200,000	400%
<i>OTHR CHGS - Other Charges</i>					
7100.028	County Grants OPA Recreation Conditional Grant	40,000	20,000	20,000	100%
7100.065	County Grants Grants to Towns for Police	725,000	550,000	175,000	32%
7100.153	County Grants Restricted Fire Grant	54,000	46,000	8,000	17%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		819,000	616,000	203,000	33%
Location Total: 190 - Ocean Pines Association		1,069,000	666,000	403,000	61%

Worcester County FY2027 Adopted Budget Detailed Report

Account Number	Account Description	FY2027 Adopted Budget 6/2/26	2026 Adopted Budget	\$ Variance FY2027 Adopted Budget vs FY26 Adopted Budget	% Variance FY2027 Adopted Budget vs FY26 Adopted Budget
Department Total: 1902 - Grants to Towns		8,867,557	6,802,170	2,065,387	30%
Department: 1975 - Debt Service					
<i>OTHR CHGS - Other Charges</i>					
7200.020	Bond & Interest Expense Bond Interest Expense	2,363,318	0	2,363,318	N/A
7200.025	Bond & Interest Expense Bond Principal Expense	7,791,936	0	7,791,936	N/A
7700.090	Debt Service 2013 Capital Improvement Bonds	0	403,835	(403,835)	-100%
7700.100	Debt Service 2014 Capital Improvement Bonds	0	3,715,327	(3,715,327)	-100%
7700.110	Debt Service 2015 Capital Improvement Bond	0	800,064	(800,064)	-100%
7700.120	Debt Service 2019 Capital Improvement Bond	0	3,096,242	(3,096,242)	-100%
7700.130	Debt Service 2022 Capital Improvement Bond	0	2,065,167	(2,065,167)	-100%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		10,155,254	10,080,635	74,619	1%
Department Total: 1975 - Debt Service		10,155,254	10,080,635	74,619	1%
Department: 1985 - Interfund					
<i>INTFND CHGS - Interfund Charges</i>					
8100.010	Transfers Out Transfers to Other Funds	2,999,480	1,158,594	1,840,886	159%
8100.080	Transfers Out Transfer to Reserve Fund	5,424,052	3,819,995	1,604,057	42%
8100.090	Transfers Out Intergovernmental Grants	0	1,739,052	(1,739,052)	-100%
8100.095	Transfers Out Intergovernmental Loans	818,701	140,000	678,701	485%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		9,242,233	6,857,641	2,384,592	35%
Department Total: 1985 - Interfund		9,242,233	6,857,641	2,384,592	35%
GENENERAL FUND TOTAL EXPENSES:		300,172,146	281,396,017	18,776,129	7%

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

FY2027 Capital by Department											6/2/2026
Acct. Number		Description	Vehicle Rating	Replace / New	\$ Department Requested	FY2027 Adopted	Comments	Model Yr to Replace	Estimated Miles	Request Description	
20	1101.030.9010.060	equip Recruiting/Community Event Trailer		N	\$ 10,500	\$ 10,500	Casino/VLT			1 at \$10,500	
21	1101.030.9010.060	equip Side x Side Utility Vehicle		N	\$ 40,000	\$ 40,000	Casino/VLT			1 at \$40,000	
22	1101.030.9010.060	equip Trailer for Side x Side Utility Vehicle		N	\$ 10,000	\$ 10,000	Casino/VLT			1 at \$10,000	
Emergency Services											
23	1102.044.9010.010	vehicle Tahoe or Similar SUV	7	R	\$ 65,000	\$ 65,000	Casino/VLT	2005	140,421	Estimated annual repair \$1,000	
24	1102.044.9010.020	equip Equipment & labor for new vehicle		N	\$ 20,000	\$ 20,000	Casino/VLT			1 at \$20,000	
Jail											
25	1103.9010.020	equip 7 new cameras for blind spots at Jail		N	\$ 10,000	\$ 10,000	Casino/VLT			7 cameras totaling \$10,000	
26	1103.9010.060	equip New intercom system		R	\$ 45,000	\$ 45,000	Casino/VLT			Replace broken intercom system	
Total Casino/Video Lottery Terminals Revenue					\$ 1,367,000	\$ 1,367,000					

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

FY2027 Capital by Department										6/2/2026
Acct. Number		Description	Vehicle Rating	Replace / New	\$ Department Requested	FY2027 Adopted	Comments	Model Yr to Replace	Estimated Miles	Request Description
Health Department										
48	1301.200.9010.010	vehicle	Replace 1 vehicle		R	\$ 30,000	\$ 30,000	General Fund		Requesting 1 replacement vehicle
Parks Department										
49	1602.500.9010.060	equip	Soccer goal replacement sets		R	\$ 8,500	\$ 8,500	General Fund		These soccer goals will replace old steel goals that are rusted & in poor shape.
50	1602.500.9010.060	equip	Toro infield pro 5040 w/carbide tip tool bar		R	\$ 32,500	\$ 32,500	General Fund		This will replace the last John Deere unit that is more than 20 years old.
51	1602.500.9010.070	equip	Skid Steer w/heavy duty bucket, brushcutter, soil conditioner & stump grinder		R	\$ 108,590	\$ 108,590	General Fund		This will replace the 1987 John Deere Tractor that has multiple issues and replace a large brushcutter
Tourism										
52	1801.9010.170	software	Community Calendar		N	\$ 25,653	\$ 25,653	General Fund		Community calendar software request
Total FY2027 General Fund						\$ 1,716,893	\$ 1,716,893			
TOTAL						\$ 3,083,893	\$ 3,083,893			

GRANTS TO TOWNS - FY2027
Request vs Approved- Pocomoke City

	<u>Pocomoke City FY26 Approved</u>	<u>Pocomoke City FY27 Request</u>	<u>Pocomoke City FY27 Approved</u>
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	550,000	550,000	550,000
Unrestricted Grant Increase Requested		55,000	55,000
Infrastructure Grant	49,338	42,153	42,153
New Community Center Construction Funding Request		150,000	150,000
Restricted Fire Grant	72,000	68,000	68,000
	671,338	865,153	865,153
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,144,479	1,223,566	1,223,566
Supplemental Cnty Grant EMS to provide level fund	-	-	-
* Cnty Grant Vol. Fire Dept - based on code	298,804	326,512	327,251
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
Sub-Total County Grants & Debt	2,117,741	2,418,351	2,419,090
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
* Liquor License Distribution	9,375	9,375	9,375
	9,375	9,375	9,375
TOTAL	\$ 2,131,616	\$ 2,432,226	\$ 2,432,965

* Mandated by State or County Code

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

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

	Berlin FY26 Approved	Berlin FY27 Request	Berlin FY27 Approved
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	550,000	550,000	550,000
Unrestricted Grant Increase			55,000
Flower Street Community Center - Schematic design & site work	-	250,000	250,000
Restricted Fire Grant	221,000	221,000	221,000
	771,000	1,021,000	1,076,000
* Cnty Grant Vol. Fire Dept	298,804	326,512	327,251
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,309,919	1,456,647	1,456,647
Supplemental Cnty Grant EMS to provide level fund		-	-
	1,611,843	1,786,279	1,787,018
Sub-Total County Grants & Debt	2,382,843	2,807,279	2,863,018
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
* Liquor License Distribution	29,150	34,000	34,000
	29,150	34,000	34,000
TOTAL	\$ 2,416,493	\$ 2,845,779	\$ 2,901,518

* Mandated by State or County Code

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

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

	Snow Hill FY26 Approved	Snow Hill FY27 Request	Snow Hill FY27 Approved
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	550,000	550,000	550,000
Unrestricted Grant Increase			55,000
Other Grants - in lieu	200,000	200,000	200,000
Other Grants - in lieu requested increase		10,000	10,000
Other Grants - in lieu Bikeways	50,000	50,000	50,000
Bank Street Promenade Project		100,000	100,000
Sidewalks to Schools		110,000	110,000
Infrastrure Grant	49,338	42,153	42,153
Restricted Fire Grant	83,000	92,000	92,000
	932,338	1,154,153	1,209,153
* Cnty Grant Vol. Fire Dept	298,804	326,512	327,251
(1) Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,007,236	1,097,978	1,097,978
Supplemental Cnty Grant EMS to provide level fund			
	1,309,160	1,427,610	1,428,349
Sub-Total County Grants & Debt	2,241,498	2,581,763	2,637,502
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
* Liquor License Distribution	9,563	9,563	9,563
	9,563	9,563	9,563
TOTAL	\$ 2,255,561	\$ 2,595,826	\$ 2,651,565

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY24

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

GRANTS TO TOWNS - FY2027
Request vs Approved - Ocean City

	Ocean City FY26 Approved	Ocean City FY27 Request	Ocean City FY27 Approved
<u>COUNTY GRANTS TO TOWNS</u>			
Ocean City Unrestricted Grant	2,798,494	2,798,494	2,798,494
Unrestricted Grant Increase Requested		869,757	869,757
Convention Bureau	50,000	50,000	50,000
Recreation Grant	100,000	100,000	100,000
Tourism Marketing	400,000	400,000	400,000
Other Grants - Park & Ride	80,000	80,000	80,000
Downtown Redevelopment	125,000	125,000	125,000
Restricted Fire Grant	208,000	225,000	225,000
	3,761,494	4,648,251	4,648,251
(1) Ambulance Grant ***Included in 1105 budget	2,464,346	2,861,285	2,861,285
(1) EMS Services to WOC	1,247,495	1,345,388	1,345,388
Supplemental Cnty Grant EMS to provide level fund			
* Cnty Grant Vol. Fire Dept-General Fund Bgt	298,804	326,512	327,251
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
<u>DEBT SERVICE FOR BENEFIT OF OCEAN CITY</u>			
Beach Maintenance-DNR Fund	490,000	1,000,000	1,000,000
	4,503,765	5,536,305	5,537,044
Sub-Total County Grants & Debt	8,265,259	10,184,556.00	10,185,295.00
Tourism Marketing On-Behalf	270,000	270,000	270,000
<u>SHARED REVENUES</u>			
* Bingo License Receipts	2,900	3,400	3,400
* Liquor License Distribution	340,000	340,000	340,000
	342,900	343,400	343,400
TOTAL	\$ 8,878,159	\$ 10,797,956	\$ 10,798,695

* Mandated by State or County Code

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

GRANTS TO TOWNS - FY2027
Request vs Approved - Ocean Pines Association

	Ocean Pines FY26 Approved	Ocean Pines FY27 Request	Ocean Pines FY27 Approved
<u>COUNTY GRANTS TO TOWNS</u>			
** County Street Grants By Agreement	223,071	219,353	219,353
Infrastructure - Roads & Bridge Repairs		150,000	150,000
Unrestricted Grant Supplement	50,000		
New Fire Station Funding Request		100,000	100,000
Recreation & Parks Grant	20,000	40,000	40,000
Police Aid	550,000	725,000	725,000
Restricted Fire Grant	46,000	54,000	54,000
	889,071	1,288,353	1,288,353
* Cnty Grant Vol. Fire Dept	298,804	326,512	327,251
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	952,200	1,111,330	1,111,330
Supplement to provide level funding		-	-
	1,254,124	1,440,962	1,441,701
Sub-Total County Grants & Debt	2,143,195	2,729,315	2,730,054
TOTAL	\$ 2,143,195	\$ 2,729,315	\$ 2,730,054

** In Roads Dept Budget

* Mandated by State or County Code

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