



PRESS RELEASE

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TO: Local Media
FROM: Worcester County Commissioners
DATE: June 4, 2025
FOR RELEASE: Immediately
TOPIC: Worcester County Adopts FY 2026 Operating Budget
For Additional Comment: Chief Administrative Officer Weston S. Young at (410) 632-1194

FY26 Worcester budget decreases property tax rate, increases education funding by 7 percent

On June 3, 2025, the Worcester County Commissioners approved the Fiscal Year 2026 (FY26) Operating Budget of \$281,396,017.

"This budget increases funding for priorities like education and public safety and at the same time decreases the property tax rate for our residents," Worcester County Commissioner President Ted Elder said. "Everyone is coming out of this with something."

The FY26 budget decreases the real property tax rate by 3 cents. The new real property tax is 81.5¢ per \$100 of assessed value and the County's local income tax rate is 2.25%. Worcester County residents will continue to benefit from the lowest income tax rate and the second lowest real property tax rate as compared to all other counties in Maryland. The County Commissioners also approved a 0% Homestead Tax Credit cap, which will take effect in fiscal year 2027. This cap will help eligible homeowners by preventing increases in taxable assessments.

The approved budget includes \$11.7 million in increased property tax revenues. Income tax revenue increased by \$6 million. Revenue from other local taxes increased by \$1.4 million, including a \$725,000 increase in the recordation tax and a \$500,000 increase in transfer tax. It also allows a salary step for eligible employees plus a \$2,500 cost-of-living adjustment for county staff.

The approved budget includes record funding for the Worcester County Board of Education at \$113.8 million, an increase of \$7.5 million over the current fiscal year. The funding is expected to allow for a salary step plus a cost-of-living adjustment and to cover rising health insurance and salary related increases, including pension, FICA, and Other Post Employment Benefits.

The coming year's spending plan also includes a \$2.4 million increase in the Worcester County Sheriff's Office budget. This budget includes a two-grade increase for all sworn officers, funding for continuing education, and capital equipment to replace vehicles.

"We feel that we are moving in a positive direction with our budgetary needs," Sheriff Matthew Crisafulli said. "We must stay competitive as other law-enforcement agencies continue to increase their salary packages. This will be an ongoing process for my office."

FY26 funding also includes \$2.9 million in grants to county fire companies and \$9.6 million in ambulance grants, which includes supplemental funding for 10 EMS companies to assist with runs and personnel costs.

Grants to towns increased by \$250,000, including unrestricted grant increases of \$50,000 each to the towns and Ocean Pines Association.

The approved budget includes a transfer of \$3.8 million to maintain a 15% Reserve Fund. The State mandated 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 Buckingham Elementary School replacement project.

There are also dozens of public, emergency, and education projects currently being funded with assigned reserve funds. These include but are not limited to \$2.8 million to replace the Government Center roof, \$1.7 million to replace the roof at Pocumoke Elementary School, and \$1.8 million to Fire Tower and Training Center upgrades utilized by Worcester County's 10 volunteer fire companies and the Fire Marshal's Office.

The FY26 budget increased by \$19.4 million or 7% more than the FY25 budget. Budget decisions were based upon current and projected trends. In early 2025, County departments' and agencies requests' for FY26 totaled \$286 million. During budget deliberations, the commissioners made cuts of \$5.4 million across all divisions of government to adopt a balanced FY26 budget.

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RESOLUTION NO. 25 - 14
RESOLUTION ADOPTING EXPENSE BUDGETS AND
ESTABLISHING TAX RATES FOR FISCAL YEAR 2026

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 2026 in the amount of \$ 281,396,017 pursuant to the attached FY 2026 Operating Budget.
- 2. The County Commissioners adopt the following taxes for Fiscal Year 2026.
 - 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, 2025.
 - 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.

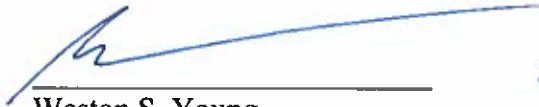
- e. A Local Income Tax of 2.25% of an individual's Maryland taxable income pursuant to the Resolution of the County Commissioners dated June 4, 2019.
 - f. An Admissions and Amusement Tax of 3% pursuant to Resolution of the County Commissioners dated June 6, 2000.
 - g. A Room Tax of 5.0% pursuant to Resolution of the County Commissioners dated August 20, 2019.
 - 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, 2025.

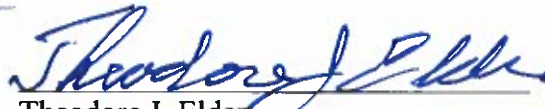
PASSED AND ADOPTED this 3rd day of June, 2025:

Attest:

Worcester County Commissioners

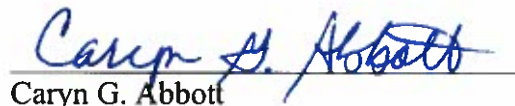


Weston S. Young
Chief Administrative Officer



Theodore J. Elder
President

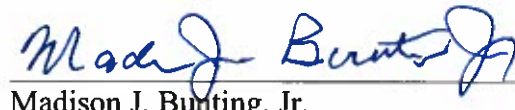
Eric J. Fiori
Vice President



Caryn G. Abbott
Commissioner



Anthony W. Bertino, Jr.
Commissioner



Madison J. Bunting, Jr.
Commissioner

Joseph M. Mitrecic
Commissioner

Diana Purnell
Commissioner

Worcester County				
FY2026 Estimated Revenue Summary				
	2026 Adopted Revenue Budget	2025 Adopted Budget	\$ Variance	% Variance
PROP TAX - Property Taxes	\$185,818,745	\$174,036,523	\$11,782,222	7%
INC TAX - Income Tax	\$53,000,000	\$47,000,000	\$6,000,000	13%
OTHER TAX - Other Taxes	\$18,310,000	\$16,910,000	\$1,400,000	8%
ST SHRD - State Shared	\$3,525,791	\$3,571,155	(\$45,364)	-1%
FRNCH - Franchise Fees	\$23,000	\$22,690	\$310	1%
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$125,000	\$125,000	\$0	0%
LIC/PRMT - Licenses and Permits	\$2,864,115	\$2,768,190	\$95,925	3%
CHG SVC - Charges for Services	\$2,673,454	\$1,927,478	\$745,976	39%
INT/PEN - Interest & Penalties	\$5,000,000	\$6,000,000	(\$1,000,000)	-17%
FINES - Fines & Forfeitures	\$31,000	\$31,000	\$0	0%
MISC - Miscellaneous	\$610,557	\$456,533	\$154,024	34%
INTGOV FED - Intergovernmental - Federal Revenues	\$374,013	\$1,333,099	(\$959,086)	-72%
INTGOV ST - Intergovernmental - State Revenues	\$4,747,382	\$5,470,574	(\$723,192)	-13%
TRNS IN - Transfers In	\$4,292,960	\$2,265,375	\$2,027,585	90%
TOTAL REVENUES	\$281,396,017	\$261,917,617	\$19,478,400	7%

Worcester County				
FY2026 Approved General Fund Budget Summary				
	2026 Approved	2025 Adopted Budget	\$ Variance	% Variance
Department: 1001 County Commissioners				
PERS SVCS - Personnel Services	1,884,314	1,690,633	193,681	11%
SUPP & MAT - Supplies & Materials	56,870	59,829	(2,959)	-5%
MAINT & SVCS - Maintenance & Services	41,992	45,125	(3,133)	-7%
OTHR CHGS - Other Charges	68,851	64,717	4,134	6%
CAP EQ - Capital Equipment	0	0	0	
Department Total: County Commissioners	2,052,027	1,860,304	191,723	10%
Department: 1002 Circuit Court				
PERS SVCS - Personnel Services	1,919,807	1,784,336	135,471	8%
SUPP & MAT - Supplies & Materials	263,696	364,278	(100,582)	-28%
MAINT & SVCS - Maintenance & Services	114,465	110,465	4,000	4%
OTHR CHGS - Other Charges	8,900	10,400	(1,500)	-14%
Department Total: Circuit Court	2,306,868	2,269,479	37,389	2%
Department: 1003 Orphan's Court				
PERS SVCS - Personnel Services	72,658	70,800	1,858	3%
SUPP & MAT - Supplies & Materials	2,800	2,800	0	0%
OTHR CHGS - Other Charges	6,800	6,800	0	0%
Department Total: Orphan's Court	82,258	80,400	1,858	2%
Department: 1004 State's Attorney				
PERS SVCS - Personnel Services	4,420,613	4,592,627	(172,014)	-4%
SUPP & MAT - Supplies & Materials	114,964	113,947	1,017	1%
MAINT & SVCS - Maintenance & Services	24,250	24,250	0	0%
OTHR CHGS - Other Charges	26,755	24,350	2,405	10%
CAP EQ - Capital Equipment	0	0	0	
Department Total: State's Attorney	4,586,582	4,755,174	(168,592)	-4%
Department: 1005 Treasurer's Office				
PERS SVCS - Personnel Services	1,709,376	1,677,387	31,989	2%
SUPP & MAT - Supplies & Materials	193,610	184,155	9,455	5%
MAINT & SVCS - Maintenance & Services	2,940	2,900	40	1%
OTHR CHGS - Other Charges	16,225	17,550	(1,325)	-8%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Treasurer's Office	1,922,151	1,881,992	40,159	2%
Department: 1006 Elections Office				
PERS SVCS - Personnel Services	809,727	660,851	148,876	23%
SUPP & MAT - Supplies & Materials	609,255	670,011	(60,756)	-9%
MAINT & SVCS - Maintenance & Services	171,768	152,887	18,881	12%
OTHR CHGS - Other Charges	16,610	15,231	1,379	9%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Elections Office	1,607,360	1,498,980	108,380	7%
Department: 1007 Human Resources				
PERS SVCS - Personnel Services	753,834	714,935	38,899	5%
SUPP & MAT - Supplies & Materials	28,495	27,940	555	2%
MAINT & SVCS - Maintenance & Services	108,775	37,100	71,675	193%
OTHR CHGS - Other Charges	31,141	5,200	25,941	499%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Human Resources	922,245	785,175	137,070	17%

Worcester County				
FY2026 Approved General Fund Budget Summary				
	2026 Approved	2025 Adopted Budget	\$ Variance	% Variance
Department: 1008 Development, Review & Permit				
PERS SVCS - Personnel Services	2,851,629	2,681,106	170,523	6%
SUPP & MAT - Supplies & Materials	292,619	303,075	(10,456)	-3%
MAINT & SVCS - Maintenance & Services	73,410	104,961	(31,551)	-30%
OTHR CHGS - Other Charges	57,361	52,996	4,365	8%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Development, Review & Permit	3,275,019	3,142,138	132,881	4%
Department: 1010 Environmental Programs				
PERS SVCS - Personnel Services	2,367,336	2,205,102	162,234	7%
SUPP & MAT - Supplies & Materials	331,499	396,393	(64,894)	-16%
MAINT & SVCS - Maintenance & Services	165,352	121,705	43,647	36%
OTHR CHGS - Other Charges	8,664	6,164	2,500	41%
CAP EQ - Capital Equipment	50,000	50,000	0	0%
Department Total: Environmental Programs	2,922,851	2,779,364	143,487	5%
Department: 1011 Information Technology				
PERS SVCS - Personnel Services	1,677,341	1,594,088	83,253	5%
SUPP & MAT - Supplies & Materials	24,880	21,280	3,600	17%
MAINT & SVCS - Maintenance & Services	3,720	2,840	880	31%
OTHR CHGS - Other Charges	9,200	7,600	1,600	21%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Information Technology	1,715,141	1,625,808	89,333	5%
Department: 1090 Other General Government				
SUPP & MAT - Supplies & Materials	2,345,144	1,405,979	939,165	67%
MAINT & SVCS - Maintenance & Services	1,044,994	993,754	51,240	5%
OTHR CHGS - Other Charges	2,948,602	2,143,366	805,236	38%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Other General Government	6,338,740	4,543,099	1,795,641	40%
Department: 1101 Sheriff's Office				
PERS SVCS - Personnel Services	16,353,706	13,905,415	2,448,291	18%
SUPP & MAT - Supplies & Materials	1,442,990	1,532,028	(89,038)	-6%
MAINT & SVCS - Maintenance & Services	815,410	846,922	(31,512)	-4%
OTHR CHGS - Other Charges	245,000	206,500	38,500	19%
CAP EQ - Capital Equipment	862,000	790,000	72,000	9%
Department Total: Sheriff's Office	19,719,106	17,280,865	2,438,241	14%
Department: 1102 Emergency Services				
PERS SVCS - Personnel Services	4,209,318	3,316,340	892,978	27%
SUPP & MAT - Supplies & Materials	915,762	879,109	36,653	4%
MAINT & SVCS - Maintenance & Services	627,822	226,572	401,250	177%
OTHR CHGS - Other Charges	46,400	23,800	22,600	95%
CAP EQ - Capital Equipment	249,000	95,000	154,000	162%
Department Total: Emergency Services	6,048,302	4,540,821	1,507,481	33%
Department: 1103 Jail				
PERS SVCS - Personnel Services	11,781,707	10,827,666	954,041	9%
SUPP & MAT - Supplies & Materials	1,062,177	969,139	93,038	10%
MAINT & SVCS - Maintenance & Services	2,793,714	2,419,813	373,901	15%
OTHR CHGS - Other Charges	22,356	10,056	12,300	122%
CAP EQ - Capital Equipment	175,219	13,895	161,324	1,160%
Department Total: Jail	15,835,173	14,240,569	1,594,604	11%

Worcester County				
FY2026 Approved General Fund Budget Summary				
	2026 Approved	2025 Adopted Budget	\$ Variance	% Variance
Department: 1104 Fire Marshal				
PERS SVCS - Personnel Services	1,228,985	1,166,229	62,756	5%
SUPP & MAT - Supplies & Materials	79,385	68,755	10,630	15%
MAINT & SVCS - Maintenance & Services	54,200	49,110	5,090	10%
OTHR CHGS - Other Charges	13,690	11,565	2,125	18%
CAP EQ - Capital Equipment	90,000	176,000	(86,000)	-49%
Department Total: Fire Marshal	1,466,260	1,471,659	(5,399)	0%
Department: 1105 Volunteer Fire Departments				
SUPP & MAT - Supplies & Materials	263,000	82,200	180,800	220%
MAINT & SVCS - Maintenance & Services	25,900	23,072	2,828	12%
OTHR CHGS - Other Charges	13,442,565	12,084,644	1,357,921	11%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Volunteer Fire Departments	13,731,465	12,189,916	1,541,549	13%
Department: 1201 Maintenance				
PERS SVCS - Personnel Services	2,540,231	2,094,699	445,532	21%
SUPP & MAT - Supplies & Materials	104,139	98,547	5,592	6%
MAINT & SVCS - Maintenance & Services	137,051	100,908	36,143	36%
OTHR CHGS - Other Charges	20,036	17,550	2,486	14%
CAP EQ - Capital Equipment	218,950	103,750	115,200	111%
Department Total: Maintenance	3,020,407	2,415,454	604,953	25%
Department: 1202 Roads				
PERS SVCS - Personnel Services	3,298,499	2,964,716	333,783	11%
SUPP & MAT - Supplies & Materials	1,974,629	1,439,398	535,231	37%
MAINT & SVCS - Maintenance & Services	1,582,173	851,868	730,305	86%
OTHR CHGS - Other Charges	19,113	10,113	9,000	89%
CAP EQ - Capital Equipment	736,692	570,100	166,592	29%
Department Total: Roads	7,611,106	5,836,195	1,774,911	30%
Department: 1203 Public Works				
PERS SVCS - Personnel Services	1,128,377	965,386	162,991	17%
SUPP & MAT - Supplies & Materials	36,205	29,340	6,865	23%
MAINT & SVCS - Maintenance & Services	259,670	225,546	34,124	15%
OTHR CHGS - Other Charges	15,100	13,750	1,350	10%
CAP EQ - Capital Equipment	65,000	76,000	(11,000)	-14%
Department Total: Public Works	1,504,352	1,310,022	194,330	15%
Department: 1204 Boat Landings				
SUPP & MAT - Supplies & Materials	355,000	5,000	350,000	6,942%
MAINT & SVCS - Maintenance & Services	51,513	49,438	2,075	4%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Boat Landings	406,513	54,438	352,075	647%
Department: 1205 Homeowner Convenience Centers				
PERS SVCS - Personnel Services	629,135	583,842	45,293	8%
SUPP & MAT - Supplies & Materials	12,200	12,200	0	0%
MAINT & SVCS - Maintenance & Services	266,992	315,560	(48,568)	-15%
OTHR CHGS - Other Charges	1,000	1,000	0	0%
INTFND CHGS - Interfund Charges	0	70,461	(70,461)	-100%
CAP EQ - Capital Equipment	68,000	0	68,000	
Department Total: Homeowner Convenience Centers	977,327	983,063	(5,736)	-1%

Worcester County				
FY2026 Approved General Fund Budget Summary				
	2026 Approved	2025 Adopted Budget	\$ Variance	% Variance
Department: 1206 Recycling				
PERS SVCS - Personnel Services	783,000	729,002	53,998	7%
SUPP & MAT - Supplies & Materials	20,470	19,590	880	4%
MAINT & SVCS - Maintenance & Services	328,910	271,410	57,500	21%
OTHR CHGS - Other Charges	1,000	1,000	0	0%
INTFND CHGS - Interfund Charges	0	154,530	(154,530)	-100%
CAP EQ - Capital Equipment	110,000	50,000	60,000	120%
Department Total: Recycling	1,243,380	1,225,532	17,848	1%
Department: 1301 Health Department				
SUPP & MAT - Supplies & Materials	0	0	0	
MAINT & SVCS - Maintenance & Services	468,328	458,116	10,212	2%
OTHR CHGS - Other Charges	11,471,209	11,258,191	213,018	2%
CAP EQ - Capital Equipment	56,048	0	56,048	
Department Total: Health Department	11,995,585	11,716,307	279,278	2%
Department: 1302 Mosquito Control				
PERS SVCS - Personnel Services	108,942	99,306	9,636	10%
SUPP & MAT - Supplies & Materials	3,505	3,325	180	5%
MAINT & SVCS - Maintenance & Services	31,335	29,750	1,585	5%
OTHR CHGS - Other Charges	151,540	95,200	56,340	59%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Mosquito Control	295,322	227,581	67,741	30%
Department: 1401 Commission on Aging				
SUPP & MAT - Supplies & Materials	138,635	174,975	(36,340)	-21%
MAINT & SVCS - Maintenance & Services	203,700	195,600	8,100	4%
OTHR CHGS - Other Charges	1,549,387	1,405,730	143,657	10%
CAP EQ - Capital Equipment	104,600	0	104,600	
Department Total: Commission on Aging	1,996,322	1,776,305	220,017	12%
Department: 1402 Other Social Services				
PERS SVCS - Personnel Services	0	0	0	
SUPP & MAT - Supplies & Materials	0	0	0	
OTHR CHGS - Other Charges	646,368	636,627	9,741	2%
Department Total: Other Social Services	646,368	636,627	9,741	2%
Department: 1502 WOR-WIC Community College				
OTHR CHGS - Other Charges	2,707,168	2,618,000	89,168	3%
Department Total: WOR-WIC Community College	2,707,168	2,618,000	89,168	3%
Department: 1505 Board of Education				
OTHR CHGS - Other Charges	123,421,994	115,054,401	8,367,593	7%
Department Total: Board of Education	123,421,994	115,054,401	8,367,593	7%
Department: 1601 Recreation Department				
PERS SVCS - Personnel Services	2,325,563	1,915,122	410,441	21%
SUPP & MAT - Supplies & Materials	646,335	631,255	15,080	2%
MAINT & SVCS - Maintenance & Services	271,993	245,678	26,315	11%
OTHR CHGS - Other Charges	51,220	41,853	9,367	22%
CAP EQ - Capital Equipment	31,000	0	31,000	
Department Total: Recreation Department	3,326,111	2,833,908	492,203	17%

Worcester County				
FY2026 Approved General Fund Budget Summary				
	2026 Approved	2025 Adopted Budget	\$ Variance	% Variance
Department: 1602 Parks Department				
PERS SVCS - Personnel Services	873,597	835,032	38,565	5%
SUPP & MAT - Supplies & Materials	565,264	1,423,284	(858,020)	-60%
MAINT & SVCS - Maintenance & Services	165,730	148,766	16,964	11%
OTHR CHGS - Other Charges	8,685	11,245	(2,560)	-23%
CAP EQ - Capital Equipment	132,745	106,000	26,745	25%
Department Total: Parks Department	1,746,021	2,524,327	(778,306)	-31%
Department: 1603 Libraries				
PERS SVCS - Personnel Services	3,882,927	3,470,934	411,993	12%
SUPP & MAT - Supplies & Materials	509,750	469,975	39,775	8%
MAINT & SVCS - Maintenance & Services	381,312	334,507	46,805	14%
OTHR CHGS - Other Charges	11,800	11,000	800	7%
CAP EQ - Capital Equipment	32,000	0	32,000	
Department Total: Libraries	4,817,789	4,286,416	531,373	12%
Department: 1604 Other Recreation & Culture				
OTHR CHGS - Other Charges	95,000	80,000	15,000	19%
Department Total: Other Recreation & Culture	95,000	80,000	15,000	19%
Department: 1701 Extension Service				
PERS SVCS - Personnel Services	0	0	0	
SUPP & MAT - Supplies & Materials	20,449	19,799	650	3%
MAINT & SVCS - Maintenance & Services	0	195	(195)	-94%
OTHR CHGS - Other Charges	262,292	247,500	14,792	6%
Department Total: Extension Service	282,741	267,494	15,247	6%
Department: 1702 Other Natural Resources				
SUPP & MAT - Supplies & Materials	50,000	73,935	(23,935)	-32%
OTHR CHGS - Other Charges	565,800	552,000	13,800	2%
Department Total: Other Natural Resources	615,800	625,935	(10,135)	-2%
Department: 1801 Economic Development				
PERS SVCS - Personnel Services	256,482	239,915	16,567	7%
SUPP & MAT - Supplies & Materials	250,650	218,840	31,810	15%
MAINT & SVCS - Maintenance & Services	78,575	48,575	30,000	62%
OTHR CHGS - Other Charges	27,100	20,620	6,480	31%
CAP EQ - Capital Equipment	20,000	64,500	(44,500)	-69%
Department Total: Economic Development	632,807	592,450	40,357	7%
Department: 1803 Tourism				
PERS SVCS - Personnel Services	490,694	463,954	26,740	6%
SUPP & MAT - Supplies & Materials	289,762	320,700	(30,938)	-10%
MAINT & SVCS - Maintenance & Services	911,558	845,558	66,000	8%
OTHR CHGS - Other Charges	21,800	12,850	8,950	70%
CAP EQ - Capital Equipment	0	0	0	
Department Total: Tourism	1,713,814	1,643,062	70,752	4%
Department: 1901 Taxes Shared with Towns				
OTHR CHGS - Other Charges	4,068,096	3,630,114	437,982	12%
PMT OTH GOVT - Payments to Other Government Entities	0	0	0	
Department Total: Taxes Shared with Towns	4,068,096	3,630,114	437,982	12%

Worcester County				
FY2026 Approved General Fund Budget Summary				
	2026 Approved	2025 Adopted Budget	\$ Variance	% Variance
Department: 1902 Grants to Towns				
SUPP & MAT - Supplies & Materials	50,000	0	50,000	
OTHR CHGS - Other Charges	6,752,170	6,617,628	134,542	2%
Department Total: Grants to Towns	6,802,170	6,617,628	184,542	3%
Department: 1975 Debt Service				
OTHR CHGS - Other Charges	10,080,635	10,077,454	3,181	0%
Department Total: Debt Service	10,080,635	10,077,454	3,181	0%
Department: 1985 Interfund				
INTFND CHGS - Interfund Charges	6,857,641	9,939,161	(3,081,520)	-31%
Department Total: Interfund	6,857,641	9,939,161	(3,081,520)	-31%
Expenditure Totals:	281,396,017	261,917,617	19,478,400	7%

Worcester County FY2026 Adopted Revenue Budget Detail Report					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	FY2025 Adopted Budget	\$ Variance FY2026 Adopted Budget vs FY2025 Adopted	% Variance FY2026 Adopted Budget vs FY2025 Adopted
Fund: 100 - General Fund					
REVENUES					
<i>PROP TAX - Property Taxes</i>					
4000	Full Year Real Property Taxes	182,546,198	169,574,541	12,971,657	8%
4010	Personal Property Taxes	224,125	301,031	(76,906)	-26%
4020	Corporation Property Taxes	4,946,052	3,712,719	1,233,333	33%
4030	Railroad & Utility Property Tax	4,846,235	5,032,714	(186,479)	-4%
4035	Railroad Real Property	2,437	2,256	181	8%
4040	Half Year Real Property Taxes	224,125	190,125	34,000	18%
4050	Tax Additions & Abatements	(188,200)	(208,200)	20,000	-10%
4060	Interest on Delinquent Taxes	800,000	750,000	50,000	7%
4070	Discounts Allowed on Taxes	(550,000)	(500,000)	(50,000)	10%
4080	Tax Credits For Assessment I	(7,032,227)	(4,818,663)	(2,213,564)	46%
Account Classification Total: PROP TAX - Property Taxes		\$ 185,818,745	\$ 174,036,523	\$ 11,782,222	7%
<i>INC TAX - Income Tax</i>					
4100	Income Tax	53,000,000	47,000,000	6,000,000	13%
Account Classification Total: INC TAX - Income Tax		\$ 53,000,000	\$ 47,000,000	\$ 6,000,000	13%
<i>OTHER TAX - Other Taxes</i>					
4200	Admission & Amusement Taxes	750,000	700,000	50,000	7%
4210	Recordation Taxes	9,450,000	8,725,000	725,000	8%
4221	Cannabis Tax	125,000	100,000	25,000	25%
4240	Food Tax	110,000	110,000	0	0%
4250	Room Tax	275,000	275,000	0	0%
4250.040	Room Tax Due to Unincorporated Areas	1,600,000	1,500,000	100,000	7%
4340	Transfer Tax	6,000,000	5,500,000	500,000	9%
Account Classification Total: OTHER TAX - Other Taxes		\$ 18,310,000	\$ 16,910,000	\$ 1,400,000	8%
<i>ST SHRD - State Shared</i>					
4300	Highway Users Taxes	2,031,609	1,783,847	247,762	14%
4310	911 Fees	1,494,182	1,787,308	(293,126)	-16%
Account Classification Total: ST SHRD - State Shared		\$ 3,525,791	\$ 3,571,155	\$ (45,364)	-1%
<i>FRNCH - Franchise Fees</i>					
4400	Franchise Fees	23,000	22,690	310	1%
Account Classification Total: FRNCH - Franchise Fees		\$ 23,000	\$ 22,690	\$ 310	1%
<i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>					
4600	Sale Of Fixed Assets	125,000	125,000	0	0%
Account Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets		\$ 125,000	\$ 125,000	\$ -	0%
<i>LIC/PRMT - Licenses and Permits</i>					
4900	Liquor Licenses	950,000	950,000	0	0%
4905	Vending Machine Licenses	65,000	65,000	0	0%
4910	Traders Licenses	90,000	80,000	10,000	13%
4915	Occupational Licenses	34,000	7,000	27,000	386%
4920	Bingo Permits	15,000	13,000	2,000	15%
4927	Rental License Fee	195,000	210,000	(15,000)	-7%
4930	Building Permits	350,000	315,000	35,000	11%
4932	Electrical Permits	21,000	21,000	0	0%
4933	Commercial Plumbing Plan Review	2,500	2,500	0	0%
4935	Marriage Licenses	20,000	20,000	0	0%
4936	Civil Ceremony	1,800	1,200	600	50%
4941	Shoreline Construction Permit	20,000	20,000	0	0%
4942	Timber Harvest Permit	3,000	3,000	0	0%
4943	SEC/SWM Permit	45,000	39,000	6,000	15%
4945.010	Environmental Permits Burn Permit	600	600	0	0%
4945.020	Environmental Permits Campground Permit	4,000	3,325	675	20%
4945.030	Environmental Permits Septic Permit	29,000	29,000	0	0%
4945.040	Environmental Permits Waste Hauler Permit	3,000	3,000	0	0%

Worcester County FY2026 Adopted Revenue Budget Detail Report					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	FY2025 Adopted Budget	\$ Variance FY2026 Adopted Budget vs FY2025 Adopted	% Variance FY2026 Adopted Budget vs FY2025 Adopted
4945.050	Environmental Permits Well Permit	16,800	16,800	0	0%
4945.060	Environmental Permits Other	300	300	0	0%
4945.070	Environmental Permits Review Fee	75,000	60,000	15,000	25%
4950	Health Permits	426,915	426,915	0	0%
4955	Raffle Permits	1,500	1,500	0	0%
4960	Plumbing Permits	90,000	75,000	15,000	20%
4965	Gas Permits	20,000	20,000	0	0%
4970	Forestry Conservation Review Fees	6,000	6,000	0	0%
4980	Landfill Permits-Household	320,000	320,000	0	0%
4982	PAYT Tags - Household	7,500	7,500	0	0%
5060.100	Licenses and Permits Board of Zoning Appeal Fee	25,000	25,000	0	0%
5060.300	Licenses and Permits Site Plan Review	11,000	11,000	0	0%
5060.400	Licenses and Permits Rezoning Fee	2,000	2,000	0	0%
5060.500	Licenses and Permits Subdivision Review Fee	12,000	12,000	0	0%
5060.600	Licenses and Permits Text Amendment Application Fee	1,200	1,200	0	0%
5060.700	Licenses and Permits Nat Resources Text Amendment App	0	350	(350)	-100%
Account Classification Total: LIC/PRMT - Licenses and Permits		\$ 2,864,115	\$ 2,768,190	\$ 95,925	3%
<i>CHG SVC - Charges for Services</i>					
4850.010	Credit Card Fees Environmental Programs	6,000	6,000	0	0%
4850.020	Credit Card Fees DRP	0	2,000	(2,000)	-100%
4850.030	Credit Card Fees States Attorney	0	1,100	(1,100)	-100%
4850.050	Credit Card Fees Recreation	1,100	1,100	0	0%
4940	Shoreline Construction Application Fee	31,000	31,000	0	0%
5047	Stormwater Management Review Fee	110,000	95,000	15,000	16%
5065.100	Sheriff Fees Sheriff Fees - Paper Service	35,000	25,000	10,000	40%
5065.200	Sheriff Fees Sheriff Fees - Peddler's License	800	200	600	300%
5065.300	Sheriff Fees Sheriff Fees - Parking Fines	200	75	125	167%
5065.400	Sheriff Fees Animal Control Fees	90	1,500	(1,410)	-94%
5065.500	Sheriff Fees Animal Shelter Revenue	2,500	2,500	0	0%
5065.700	Sheriff Fees Contractual Services	115,000	94,500	20,500	22%
5065.800	Sheriff Fees Body Worn Camera	250	100	150	150%
5065.990	Sheriff Fees Other	1,500	1,500	0	0%
5070.100	Sale of Publications & Copies Commissioners	350	350	0	0%
5070.300	Sale of Publications & Copies Dev. Review & Permitting	50	50	0	0%
5070.600	Sale of Publications & Copies Elections	400	400	0	0%
5070.700	Sale of Publications & Copies Circuit Court	450	250	200	80%
5075	Library Use Charges	20,000	12,000	8,000	67%
5076	Library Erate Reimbursement	850	850	0	0%
5080	County Share Vehicle Tag Fee	0	1,000	(1,000)	-100%
5085	Liquor Advertising Fees	1,200	1,200	0	0%
5090	Firearms Training Center Fee	12,000	7,500	4,500	60%
5095.100	Payments For Jail Use Work Release	4,000	2,500	1,500	60%
5095.150	Payments For Jail Use Inmate Grievance Device	30,000	0	30,000	-
5095.250	Payments For Jail Use REIM US MARSHAL FEES	742,600	0	742,600	-
5095.400	Payments For Jail Use State Housing	48,775	81,630	(32,855)	-40%
5095.500	Payments For Jail Use Weekenders	0	2,000	(2,000)	-100%
5095.600	Payments For Jail Use Social Security	2,500	2,500	0	0%
5095.700	Payments For Jail Use State Mental Health Reimb.	22,000	20,000	2,000	10%
5095.800	Payments For Jail Use Pretrial Fees	8,250	5,000	3,250	65%
5100.100	Fire Inspection Fees Plan Review Fee	120,000	120,000	0	0%
5100.200	Fire Inspection Fees Fire Safety Fee	25,000	25,000	0	0%
5100.600	Fire Inspection Fees Fire Inspections QAP	25,000	25,000	0	0%
5105.100	Public Works Revenues Pipe Sales	50,000	50,000	0	0%
5107	Roads Department Fees	2,500	2,500	0	0%
5110	Recreation Fees	344,329	388,158	(43,829)	-11%
5111	Ice Vending Machine Fee	20,000	20,000	0	0%
5115	Mosquito Control Charges	45,000	45,000	0	0%
5120	Circuit Court Bar Library	5,000	5,000	0	0%
5127	Recreation Center Rental Fees	34,700	24,900	9,800	39%
5128	Recreation Sponsorships	2,900	13,900	(11,000)	-79%

Worcester County FY2026 Adopted Revenue Budget Detail Report					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	FY2025 Adopted Budget	\$ Variance FY2026 Adopted Budget vs FY2025 Adopted	% Variance FY2026 Adopted Budget vs FY2025 Adopted
5130	Tourism Programs and Events	0	1,500	(1,500)	-100%
5142	Election Filing Fee	350	125	225	180%
5155	CommunityService Fees	70,000	70,000	0	0%
5160	Family Services Legal Fees Other	500	500	0	0%
5161	Casino Security	17,250	8,500	8,750	103%
5162	Seacrets Security	50,000	90,000	(40,000)	-44%
5165	Critical Area Review Fees	8,000	8,000	0	0%
5167	Water/Sewer Plan Amendment Fee	2,000	2,000	0	0%
5175.200	Donations Sponsorship Program Recreation	4,000	6,000	(2,000)	-33%
5175.205	Donations Sponsorship Program Youth Scholarship Donation	0	1,500	(1,500)	-100%
5181	First Offender Program Fees	0	5,000	(5,000)	-100%
5185	Recycling Revenue	180,500	180,500	0	0%
5186	Metal Recycling Revenue	35,000	35,000	0	0%
5195	Tire Revenue	35,000	35,000	0	0%
5215	Motor Coach Fees	15,000	15,000	0	0%
5220.010	Park Fees Field Rental	4,190	15,000	(10,810)	-72%
5220.020	Park Fees Pavilion Rental	6,525	5,700	825	14%
5220.030	Park Fees Tree of Life	2,400	2,400	0	0%
5220.035	Park Fees Tournament Rental	70,000	55,000	15,000	27%
5220.040	Park Fees User Fees	12,725	8,500	4,225	50%
5221	Parking Fees - Boat Landing	2,720	1,000	1,720	172%
5224	SPEC EVENTS - SPONSORSHIP	72,250	76,000	(3,750)	-5%
5225	Concession Stand Fees	156,500	100,000	56,500	57%
5226	Special Events Fees	23,750	33,090	(9,340)	-28%
5227	Tournament Fees	9,500	7,500	2,000	27%
5230.010	Environmental Fees Perk Test Fee	16,000	16,000	0	0%
5230.020	Environmental Fees Plat Review Fee	6,000	6,000	0	0%
5230.030	Environmental Fees Water Sample Fee	500	400	100	25%
5240	Shared Facility/Service Area Fee	500	500	0	0%
5245	Solar Renewable Energy Credits	1,000	1,000	0	0%
5435	BRF Admin Fee	0	22,500	(22,500)	-100%
Account Classification Total: CHG SVC - Charges for Services		\$ 2,673,454	\$ 1,927,478	\$ 745,976	39%
<i>INT/PEN - Interest & Penalties</i>					
4700	Interest On Investments	5,000,000	6,000,000	(1,000,000)	-17%
Account Classification Total: INT/PEN - Interest & Penalties		\$ 5,000,000	\$ 6,000,000	\$ (1,000,000)	-17%
<i>FINES - Fines & Forfeitures</i>					
5300	Court Fines	25,000	25,000	0	0%
5310	Civil Infraction Fines	6,000	6,000	0	0%
Account Classification Total: FINES - Fines & Forfeitures		\$ 31,000	\$ 31,000	\$ -	0%
<i>MISC - Miscellaneous</i>					
4260.010	Rents/State Revenue Boat Landings	79,972	79,972	0	0%
4260.020	Rents/State Revenue County Administration	71,856	61,332	10,524	17%
4260.030	Rents/State Revenue Elections	14,229	14,229	0	0%
4270	Rents-Tower Site/Contrib & Donat	27,000	27,500	(500)	-2%
4800	Other Miscellaneous Revenue	400,000	200,000	200,000	100%
4875	Tax Sale Revenue	17,500	13,500	4,000	30%
5420	Retiree Drug Subsidy	0	60,000	(60,000)	-100%
Account Classification Total: MISC - Miscellaneous		\$ 610,557	\$ 456,533	\$ 214,024	47%

Worcester County FY2026 Adopted Revenue Budget Detail Report					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	FY2025 Adopted Budget	\$ Variance FY2026 Adopted Budget vs FY2025 Adopted	% Variance FY2026 Adopted Budget vs FY2025 Adopted
<i>INTGOV FED - Intergovernmental - Federal Revenues</i>					
5541	Traffic Safety SHA	1,500	1,500	0	0%
5600	Federal Payments In Lieu of Taxe	24,000	22,000	2,000	9%
5625	CDBG Housing Rehab Grant	150,000	150,000	0	0%
5664.020	US Fish and Wildlife Service Other General Government	6,326	6,750	(424)	-6%
5675	Child Support Enforcement Grant	7,500	10,000	(2,500)	-25%
5745.300	Homeland Security Grant SHSGP	96,477	96,477	0	0%
5745.600	Homeland Security Grant EMPG	76,317	76,317	0	0%
5749	Local Assistance & Tribal Grant	0	50,000	(50,000)	-100%
5761	Jail - US Marshals Grant	0	415,000	(415,000)	-100%
5770	Bulletproof Vest Program	7,500	7,500	0	0%
5774	Grant Programs - St Atty Federal	0	494,294	(494,294)	-100%
5785	MDE Beach Monitoring Grant	4,393	3,261	1,132	35%
Account Classification Total: INTGOV FED - Intergovernmental - Federal Revenues		\$ 374,013	\$ 1,333,099	\$ (959,086)	-72%
<i>INTGOV ST - Intergovernmental - State Revenues</i>					
5515	DHCD Housing Administration Fee	7,000	7,000	0	0%
5525	Conservation Easement Administrative Fee	25,000	25,000	0	0%
5530	Eastern Shore Library Grant	80,000	80,000	0	0%
5543	Dental Program Reimbursement	16,721	16,721	0	0%
5630	Water System Monitoring Grant	48,750	48,750	0	0%
5635	Police Protection Grant	200,000	200,000	0	0%
5640	State Library Aid	202,600	197,150	5,450	3%
5645	Share of State Park Receipts	535,000	625,000	(90,000)	-14%
5650	State Aid for Fire Companies	369,004	370,000	(996)	0%
5655	Program Open Space Grant - Parks	450,208	1,247,376	(797,168)	-64%
5660	Waterway Improvement Grants	255,000	12,776	242,224	1896%
5662	BRF Operations & Maintenance Grant	42,000	42,000	0	0%
5663	Share of State Forest Land	70,000	73,000	(3,000)	-4%
5665	State Aid for Bridges	480,000	0	480,000	-
5680	State Grant for Critical Areas	9,000	9,000	0	0%
5688	MD Dept of Aging Grant	5,635	46,000	(40,365)	-88%
5690	SSTAP Grant	131,000	126,975	4,025	3%
5704	MD AOC Security Grant	10,134	110,716	(100,582)	-91%
5705	State Grant for Tourism	195,000	160,000	35,000	22%
5712	GOCCP Grant	46,000	106,700	(60,700)	-57%
5713	GOCCP - Sheriff Grants	75,000	425,000	(350,000)	-82%
5725	Family Support Grant	418,334	418,334	0	0%
5730	Septic System BRF Grant Program	300,000	260,000	40,000	15%
5732	Conservation Easements Reimbursements	50,000	50,000	0	0%
5735.020	Other Grants Tourism	0	104,160	(104,160)	-100%
5735.050	Other Grants Recreation	32,500	18,500	14,000	76%
5735.055	Other Grants Environmental Programs	0	96,000	(96,000)	-100%
5757	Trial Jury Reimbursement	54,000	54,000	0	0%
5760	Drug Court Grant	224,076	224,076	0	0%
5762	Heroin Coordinator Grant	65,000	52,000	13,000	25%
5767	Medication Opioid Disorder Grant	213,920	131,840	82,080	62%
5905	Sheriff-Sex Offender Grant	9,000	8,000	1,000	13%
5910	Sher-Health Tobacco Enforcement	7,500	7,500	0	0%
5912	Sher-Health Underage Drinking	5,000	5,000	0	0%
5925	MALPF Admin Fee	15,000	12,000	3,000	25%
5940	Intern Program Grant	100,000	100,000	0	0%
Account Classification Total: INTGOV ST - Intergovernmental - State Revenues		\$ 4,747,382	\$ 5,470,574	\$ (723,192)	-13%
<i>TRNS IN - Transfers In</i>					
5510	Transfers From Other Funds	1,888,490	0	1,888,490	-
5511	Casino/Local Impact Grant Funds	2,404,470	2,265,375	139,095	6%
Account Classification Total: TRNS IN - Transfers In		\$ 4,292,960	\$ 2,265,375	\$ 2,027,585	90%
REVENUES TOTAL:		\$ 281,396,017	\$ 261,917,617	\$ 19,538,400	7%

FY2026 Adopted Expense Budget
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Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Fund: 100 - General Fund							
EXPENSES							
Department: 1001 - County Commissioners							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	1,309,793.00	(15,491.00)	1,325,284.00	1,202,756.00	107,037.00	9%
6000.400	Personnel Services Overtime Pay	1,000.00	-	1,000.00	0.00	1,000.00	N/A
6010.020	Benefits Contingency	528.00	7.00	521.00	526.00	2.00	0%
6010.025	Benefits Deferred Comp Match	9,000.00	-	9,000.00	9,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	211,481.00	15,645.00	195,836.00	180,705.00	30,776.00	17%
6010.050	Benefits Retirement	173,941.00	(2,057.00)	175,998.00	143,970.00	29,971.00	21%
6010.060	Benefits Social Security Taxes	100,360.00	1,481.00	98,879.00	89,499.00	10,861.00	12%
6010.070	Benefits Unemployment Insurance	527.00	7.00	520.00	526.00	1.00	0%
6010.090	Benefits Workmans Compensation Ins	27,764.00	1,696.00	26,068.00	18,282.00	9,482.00	52%
6010.120	Benefits Long Term Disability	1,979.00	27.00	1,952.00	1,974.00	5.00	0%
6010.130	Benefits Life Insurance	2,243.00	30.00	2,213.00	2,237.00	6.00	0%
6010.140	Benefits FSA & PSA Admin and EAP Program	2,428.00	33.00	2,395.00	2,421.00	7.00	0%
6010.150	Benefits Retirement Administration Fee	2,534.00	35.00	2,499.00	2,527.00	7.00	0%
6010.900	Benefits OPEB contribution	40,736.00	-	40,736.00	36,210.00	4,526.00	12%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,884,314.00	\$1,413.00	\$1,882,901.00	\$1,690,633.00	\$193,681.00	11%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	3,408.00	-	3,408.00	3,467.00	(59.00)	-2%
6100.060	Administrative Expense Books and Publications	500.00	-	500.00	500.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,602.00	-	7,602.00	6,852.00	750.00	11%
6100.165	Administrative Expense Meeting Expense	950.00	-	950.00	950.00	0.00	0%
6100.190	Administrative Expense Office Supplies	5,000.00	-	5,000.00	7,000.00	(2,000.00)	-29%
6100.210	Administrative Expense Paper	2,500.00	-	2,500.00	3,000.00	(500.00)	-17%
6100.230	Administrative Expense Postage & Freight	500.00	-	500.00	500.00	0.00	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	500.00	-	500.00	500.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	4,200.00	-	4,200.00	3,100.00	1,100.00	35%
6110.245	Supplies & Equipment Mobile Phones	14,508.00	-	14,508.00	14,508.00	0.00	0%
6110.280	Supplies & Equipment Office Furniture	4,050.00	-	4,050.00	6,400.00	(2,350.00)	-37%
6130.010	Equipment Maintenance Copier Lease	12,052.00	-	12,052.00	12,052.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	1,100.00	-	1,100.00	1,000.00	100.00	10%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$56,870.00	-	\$56,870.00	\$59,829.00	(\$2,959.00)	-5%
<i>MAINT & SVCS - Maintenance & Services</i>							

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6510.020	Legal Services County Attorney Expenses	11,212.00	-	11,212.00	6,965.00	4,247.00	61%
6510.035	Legal Services County Code Expenses	8,000.00	-	8,000.00	11,500.00	(3,500.00)	-30%
6510.050	Legal Services Court Reporters	600.00	-	600.00	600.00	0.00	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	-	3,000.00	3,000.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.270	Building Site Expenses Telephone	1,680.00	-	1,680.00	1,560.00	120.00	8%
6900.010	Advertising Budget Advertisements	4,500.00	-	4,500.00	4,500.00	0.00	0%
6900.030	Advertising Legislative Advertisements	12,000.00	-	12,000.00	16,000.00	(4,000.00)	-25%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$41,992.00	-	\$41,992.00	\$45,125.00	(\$3,133.00)	-7%
<i>OTHR CHGS - Other Charges</i>							
7000.020	Travel, Training & Expense Board Member Allowance	21,000.00	-	21,000.00	21,000.00	0.00	0%
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,850.00	-	3,850.00	3,850.00	0.00	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	42,801.00	-	42,801.00	38,667.00	4,134.00	11%
7000.115	Travel, Training & Expense Mileage	1,200.00	-	1,200.00	1,200.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$68,851.00	-	\$68,851.00	\$64,717.00	\$4,134.00	6%
Department Total: 1001 - County Commissioners		\$2,052,027.00	\$1,413.00	\$2,050,614.00	\$1,860,304.00	\$191,723.00	10%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1002 - Circuit Court							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	1,308,877.00	(20,910.00)	1,329,787.00	1,229,597.00	79,280.00	6%
6010.020	Benefits Contingency	527.00	5.00	522.00	538.00	(11.00)	-2%
6010.025	Benefits Deferred Comp Match	8,000.00	-	8,000.00	8,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	226,168.00	16,731.00	209,437.00	207,239.00	18,929.00	9%
6010.050	Benefits Retirement	173,819.00	(2,777.00)	176,596.00	147,183.00	26,636.00	18%
6010.060	Benefits Social Security Taxes	100,130.00	(1,599.00)	101,729.00	94,027.00	6,103.00	6%
6010.070	Benefits Unemployment Insurance	527.00	5.00	522.00	538.00	(11.00)	-2%
6010.090	Benefits Workmans Compensation Ins	27,744.00	1,588.00	26,156.00	18,690.00	9,054.00	48%
6010.120	Benefits Long Term Disability	1,978.00	19.00	1,959.00	2,018.00	(40.00)	-2%
6010.130	Benefits Life Insurance	2,242.00	22.00	2,220.00	2,287.00	(45.00)	-2%
6010.140	Benefits FSA & PSA Admin and EAP Program	2,426.00	23.00	2,403.00	2,475.00	(49.00)	-2%
6010.150	Benefits Retirement Administration Fee	2,532.00	24.00	2,508.00	2,583.00	(51.00)	-2%
6010.900	Benefits OPEB contribution	64,837.00	-	64,837.00	69,161.00	(4,324.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,919,807.00	(\$6,869.00)	\$1,926,676.00	\$1,784,336.00	\$135,471.00	8%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	2,000.00	-	2,000.00	2,000.00	0.00	0%
6100.060	Administrative Expense Books and Publications	2,000.00	-	2,000.00	2,000.00	0.00	0%
6100.080	Administrative Expense Copier Supplies	180.00	-	180.00	180.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,734.00	-	4,734.00	4,734.00	0.00	0%
6100.110	Administrative Expense Envelopes	1,500.00	-	1,500.00	1,500.00	0.00	0%
6100.150	Administrative Expense Incentives & Events	1,515.00	-	1,515.00	1,515.00	0.00	0%
6100.190	Administrative Expense Office Supplies	7,500.00	-	7,500.00	7,500.00	0.00	0%
6100.210	Administrative Expense Paper	2,500.00	-	2,500.00	2,500.00	0.00	0%
6110.120	Supplies & Equipment Equipment Rental	1,000.00	-	1,000.00	1,000.00	0.00	0%
6110.170	Supplies & Equipment Jury Expenses	3,700.00	-	3,700.00	3,700.00	0.00	0%
6110.245	Supplies & Equipment Mobile Phones	516.00	-	516.00	516.00	0.00	0%
6110.270	Supplies & Equipment Office Equipment Repairs	300.00	-	300.00	300.00	0.00	0%
6110.280	Supplies & Equipment Office Furniture	5,590.00	-	5,590.00	5,590.00	0.00	0%
6110.290	Supplies & Equipment Other Office Equipment	810.00	-	810.00	810.00	0.00	0%
6130.010	Equipment Maintenance Copier Lease	8,080.00	-	8,080.00	8,080.00	0.00	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	17,626.00	-	17,626.00	17,626.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	500.00	-	500.00	500.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6160.040	Grant Programs Court Security Grant	10,134.00	-	10,134.00	110,716.00	(100,582.00)	-91%
6160.060	Grant Programs Drug Treatment Court	67,396.00	-	67,396.00	67,396.00	0.00	0%
6160.070	Grant Programs Family Support Services	126,115.00	-	126,115.00	126,115.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$263,696.00	-	\$263,696.00	\$364,278.00	(\$100,582.00)	-28%
<i>MAINT & SVCS - Maintenance & Services</i>							
6510.030	Legal Services Court Appointed Attorneys	12,000.00	-	12,000.00	8,000.00	4,000.00	50%
6510.040	Legal Services Court Library Levy	2,000.00	-	2,000.00	2,000.00	0.00	0%
6510.050	Legal Services Court Reporters	5,000.00	-	5,000.00	5,000.00	0.00	0%
6510.080	Legal Services Jury Per Diem	92,000.00	-	92,000.00	92,000.00	0.00	0%
6550.028	Building Site Expenses Cable	265.00	-	265.00	265.00	0.00	0%
6550.270	Building Site Expenses Telephone	3,200.00	-	3,200.00	3,200.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$114,465.00	-	\$114,465.00	\$110,465.00	\$4,000.00	4%
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,400.00	-	1,400.00	1,400.00	0.00	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,000.00	-	6,000.00	7,500.00	(1,500.00)	-20%
7000.115	Travel, Training & Expense Mileage	1,500.00	-	1,500.00	1,500.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$8,900.00	-	\$8,900.00	\$10,400.00	(\$1,500.00)	-14%
Department Total: 1002 - Circuit Court		\$2,306,868.00	(\$6,869.00)	\$2,313,737.00	\$2,269,479.00	\$37,389.00	2%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1003 - Orphan's Court							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	28,501.00	-	28,501.00	28,501.00	0.00	0%
6010.020	Benefits Contingency	11.00	-	11.00	12.00	(1.00)	-8%
6010.030	Benefits Hospitalization Insurance	27,180.00	2,011.00	25,169.00	25,169.00	2,011.00	8%
6010.050	Benefits Retirement	3,785.00	-	3,785.00	3,412.00	373.00	11%
6010.060	Benefits Social Security Taxes	2,181.00	-	2,181.00	2,181.00	0.00	0%
6010.070	Benefits Unemployment Insurance	11.00	-	11.00	12.00	(1.00)	-8%
6010.090	Benefits Workmans Compensation Ins	604.00	43.00	561.00	433.00	171.00	39%
6010.120	Benefits Long Term Disability	43.00	1.00	42.00	47.00	(4.00)	-9%
6010.130	Benefits Life Insurance	49.00	1.00	48.00	53.00	(4.00)	-8%
6010.140	Benefits FSA & PSA Admin and EAP Program	53.00	1.00	52.00	57.00	(4.00)	-7%
6010.150	Benefits Retirement Administration Fee	55.00	1.00	54.00	60.00	(5.00)	-8%
6010.900	Benefits OPEB contribution	10,185.00	1.00	10,184.00	10,863.00	(678.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$72,658.00	\$2,059.00	\$70,599.00	\$70,800.00	\$1,858.00	3%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.060	Administrative Expense Books and Publications	2,700.00	-	2,700.00	2,700.00	0.00	0%
6100.190	Administrative Expense Office Supplies	100.00	-	100.00	100.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$2,800.00	-	\$2,800.00	\$2,800.00	\$0.00	0%
<i>OTHR CHGS - Other Charges</i>							
7000.020	Travel, Training & Expense Board Member Allowance	4,800.00	-	4,800.00	4,800.00	0.00	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,000.00	-	2,000.00	2,000.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$6,800.00	-	\$6,800.00	\$6,800.00	\$0.00	0%
Department Total: 1003 - Orphan's Court		\$82,258.00	\$2,059.00	\$80,199.00	\$80,400.00	\$1,858.00	2%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1004 - State's Attorney							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	3,128,701.00	(85,762.00)	3,214,463.00	3,367,777.00	(239,076.00)	-7%
6010.020	Benefits Contingency	1,261.00	(2.00)	1,263.00	1,476.00	(215.00)	-15%
6010.025	Benefits Deferred Comp Match	20,000.00	-	20,000.00	20,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	404,869.00	77,419.00	327,450.00	334,089.00	70,780.00	21%
6010.050	Benefits Retirement	415,491.00	(11,390.00)	426,881.00	403,123.00	12,368.00	3%
6010.060	Benefits Social Security Taxes	238,567.00	(6,559.00)	245,126.00	228,425.00	10,142.00	4%
6010.070	Benefits Unemployment Insurance	1,259.00	(2.00)	1,261.00	1,476.00	(217.00)	-15%
6010.090	Benefits Workmans Compensation Ins	66,319.00	3,092.00	63,227.00	51,258.00	15,061.00	29%
6010.120	Benefits Long Term Disability	4,728.00	(8.00)	4,736.00	5,534.00	(806.00)	-15%
6010.130	Benefits Life Insurance	5,359.00	(8.00)	5,367.00	6,272.00	(913.00)	-15%
6010.140	Benefits FSA & PSA Admin and EAP Program	5,800.00	(9.00)	5,809.00	6,789.00	(989.00)	-15%
6010.150	Benefits Retirement Administration Fee	6,052.00	(10.00)	6,062.00	7,084.00	(1,032.00)	-15%
6010.900	Benefits OPEB contribution	122,207.00	-	122,207.00	159,324.00	(37,117.00)	-23%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$4,420,613.00	(23,239.00)	4,443,852.00	\$4,592,627.00	(\$172,014.00)	-4%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	4,000.00	-	4,000.00	4,000.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,900.00	-	7,900.00	9,049.00	(1,149.00)	-13%
6100.160	Administrative Expense Legal Books & Publications	1,485.00	-	1,485.00	3,065.00	(1,580.00)	-52%
6100.190	Administrative Expense Office Supplies	9,100.00	-	9,100.00	9,000.00	100.00	1%
6110.090	Supplies & Equipment Computers & Printers	6,720.00	-	6,720.00	4,100.00	2,620.00	64%
6110.245	Supplies & Equipment Mobile Phones	12,480.00	-	12,480.00	12,480.00	0.00	0%
6110.280	Supplies & Equipment Office Furniture	2,000.00	-	2,000.00	2,000.00	0.00	0%
6110.290	Supplies & Equipment Other Office Equipment	2,000.00	-	2,000.00	2,000.00	0.00	0%
6110.390	Supplies & Equipment Small Equipment	2,000.00	-	2,000.00	2,000.00	0.00	0%
6130.010	Equipment Maintenance Copier Lease	8,004.00	-	8,004.00	10,020.00	(2,016.00)	-20%
6130.070	Equipment Maintenance Software Maintenance Agreements	58,471.00	-	58,471.00	54,471.00	4,000.00	7%
6150.050	Uniforms & Personal Equipment Uniforms	804.00	-	804.00	1,762.00	(958.00)	-54%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$114,964.00	-	\$114,964.00	\$113,947.00	\$1,017.00	1%
<i>MAINT & SVCS - Maintenance & Services</i>							
6510.090	Legal Services Prosecution Expenses	2,500.00	-	2,500.00	2,500.00	0.00	0%
6510.105	Legal Services Appeal Expenses	2,700.00	-	2,700.00	2,700.00	0.00	0%
6510.110	Legal Services Transcripts	5,000.00	-	5,000.00	5,000.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,000.00	-	8,000.00	8,000.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.028	Building Site Expenses Cable	1,550.00	-	1,550.00	1,550.00	0.00	0%
6550.270	Building Site Expenses Telephone	1,500.00	-	1,500.00	1,500.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$24,250.00	-	\$24,250.00	\$24,250.00	\$0.00	0%
<i>OTHR CHGS - Other Charges</i>							
7000.080	Travel, Training & Expense Extradition Expense	14,000.00	-	14,000.00	14,000.00	0.00	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	12,755.00	-	12,755.00	10,350.00	2,405.00	23%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$26,755.00	-	\$26,755.00	\$24,350.00	\$2,405.00	10%
Department Total: 1004 - State's Attorney		\$4,586,582.00	(\$23,239.00)	\$4,609,821.00	\$4,755,174.00	(\$168,592.00)	-4%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1005 - Treasurer's Office							
Location: 010 - Treasurer's Office							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	1,185,966.00	(42,057.00)	1,228,023.00	1,178,673.00	7,293.00	1%
6000.400	Personnel Services Overtime Pay	2,000.00	-	2,000.00	2,000.00	0.00	0%
6010.020	Benefits Contingency	478.00	(4.00)	482.00	516.00	(38.00)	-7%
6010.025	Benefits Deferred Comp Match	10,000.00	-	10,000.00	10,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	163,046.00	23,734.00	139,312.00	160,185.00	2,861.00	2%
6010.050	Benefits Retirement	157,496.00	(5,585.00)	163,081.00	141,087.00	16,409.00	12%
6010.060	Benefits Social Security Taxes	91,281.00	(858.00)	92,139.00	87,996.00	3,285.00	4%
6010.070	Benefits Unemployment Insurance	477.00	(5.00)	482.00	516.00	(39.00)	-8%
6010.090	Benefits Workmans Compensation Ins	25,139.00	984.00	24,155.00	17,916.00	7,223.00	40%
6010.120	Benefits Long Term Disability	1,792.00	(17.00)	1,809.00	1,934.00	(142.00)	-7%
6010.130	Benefits Life Insurance	2,031.00	(19.00)	2,050.00	2,192.00	(161.00)	-7%
6010.140	Benefits FSA & PSA Admin and EAP Program	2,199.00	(20.00)	2,219.00	2,373.00	(174.00)	-7%
6010.150	Benefits Retirement Administration Fee	2,294.00	(22.00)	2,316.00	2,476.00	(182.00)	-7%
6010.900	Benefits OPEB contribution	65,177.00	-	65,177.00	69,523.00	(4,346.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,709,376.00	(\$23,869.00)	\$1,733,245.00	\$1,677,387.00	\$31,989.00	2%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	1,100.00	-	1,100.00	0.00	1,100.00	N/A
6100.055	Administrative Expense Bond	3,000.00	-	3,000.00	3,000.00	0.00	0%
6100.060	Administrative Expense Books and Publications	2,000.00	-	2,000.00	2,000.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,400.00	-	4,400.00	3,925.00	475.00	12%
6100.110	Administrative Expense Envelopes	3,500.00	-	3,500.00	3,500.00	0.00	0%
6100.130	Administrative Expense Food Tax Bills & Envelopes	250.00	-	250.00	400.00	(150.00)	-38%
6100.190	Administrative Expense Office Supplies	9,350.00	-	9,350.00	9,400.00	(50.00)	-1%
6100.210	Administrative Expense Paper	2,500.00	-	2,500.00	2,500.00	0.00	0%
6100.220	Administrative Expense Payroll Checks & Forms	2,000.00	-	2,000.00	3,500.00	(1,500.00)	-43%
6100.230	Administrative Expense Postage & Freight	100.00	-	100.00	100.00	0.00	0%
6100.250	Administrative Expense Room Tax Bills & Envelopes	1,000.00	-	1,000.00	1,000.00	0.00	0%
6100.260	Administrative Expense Tax Bills & Envelopes	23,500.00	-	23,500.00	21,000.00	2,500.00	12%
6110.090	Supplies & Equipment Computers & Printers	7,880.00	-	7,880.00	6,640.00	1,240.00	19%
6110.245	Supplies & Equipment Mobile Phones	3,420.00	-	3,420.00	3,600.00	(180.00)	-5%
6110.270	Supplies & Equipment Office Equipment Repairs	300.00	-	300.00	300.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6110.280	Supplies & Equipment Office Furniture	1,750.00	-	1,750.00	2,600.00	(850.00)	-33%
6110.290	Supplies & Equipment Other Office Equipment	1,000.00	-	1,000.00	1,000.00	0.00	0%
6130.010	Equipment Maintenance Copier Lease	6,060.00	-	6,060.00	3,240.00	2,820.00	87%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	119,500.00	-	119,500.00	115,050.00	4,450.00	4%
6150.050	Uniforms & Personal Equipment Uniforms	1,000.00	-	1,000.00	1,400.00	(400.00)	-29%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$193,610.00	-	\$193,610.00	\$184,155.00	\$9,455.00	5%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.110	Consulting Services Programming	1,500.00	-	1,500.00	1,500.00	0.00	0%
6550.270	Building Site Expenses Telephone	1,440.00	-	1,440.00	1,400.00	40.00	3%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$2,940.00	-	\$2,940.00	\$2,900.00	\$40.00	1%
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	6,000.00	-	6,000.00	7,000.00	(1,000.00)	-14%
7000.060	Travel, Training & Expense Educational Training	3,000.00	-	3,000.00	4,200.00	(1,200.00)	-29%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,025.00	-	5,025.00	4,350.00	675.00	16%
7000.115	Travel, Training & Expense Mileage	2,200.00	-	2,200.00	2,000.00	200.00	10%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$16,225.00	-	\$16,225.00	\$17,550.00	(\$1,325.00)	-8%
Location Total: 010 - Treasurer's Office		\$1,922,151.00	(\$23,869.00)	\$1,946,020.00	\$1,881,992.00	\$40,159.00	2%
Department Total: 1005 - Treasurer's Office		\$1,922,151.00	(\$23,869.00)	\$1,946,020.00	\$1,881,992.00	\$40,159.00	2%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1006 - Elections Office							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	131,900.00	-	131,900.00	16,550.00	115,350.00	697%
6000.500	Personnel Services State Employee Salary & Benefit	668,350.00	-	668,350.00	642,642.00	25,708.00	4%
6010.020	Benefits Contingency	53.00	1.00	52.00	7.00	46.00	657%
6010.060	Benefits Social Security Taxes	5,650.00	-	5,650.00	1,267.00	4,383.00	346%
6010.070	Benefits Unemployment Insurance	53.00	1.00	52.00	7.00	46.00	657%
6010.090	Benefits Workmans Compensation Ins	2,796.00	202.00	2,594.00	252.00	2,544.00	1010%
6010.120	Benefits Long Term Disability	199.00	5.00	194.00	27.00	172.00	637%
6010.130	Benefits Life Insurance	226.00	6.00	220.00	31.00	195.00	629%
6010.140	Benefits FSA & PSA Admin and EAP Program	245.00	7.00	238.00	33.00	212.00	642%
6010.150	Benefits Retirement Administration Fee	255.00	6.00	249.00	35.00	220.00	629%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$809,727.00	\$228.00	\$809,499.00	\$660,851.00	\$148,876.00	23%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.100	Administrative Expense Dues, Licenses & Subscriptions	630.00	-	630.00	630.00	0.00	0%
6100.110	Administrative Expense Envelopes	1,400.00	-	1,400.00	1,200.00	200.00	17%
6100.180	Administrative Expense National Voter Regis Postcards	792.00	-	792.00	764.00	28.00	4%
6100.190	Administrative Expense Office Supplies	20,000.00	-	20,000.00	11,000.00	9,000.00	82%
6100.210	Administrative Expense Paper	2,000.00	-	2,000.00	1,500.00	500.00	33%
6110.090	Supplies & Equipment Computers & Printers	6,877.00	-	6,877.00	6,457.00	420.00	7%
6110.245	Supplies & Equipment Mobile Phones	2,000.00	-	2,000.00	2,000.00	0.00	0%
6110.280	Supplies & Equipment Office Furniture	2,000.00	-	2,000.00	9,000.00	(7,000.00)	-78%
6110.440	Supplies & Equipment Voting Machines	298,471.00	-	298,471.00	327,845.00	(29,374.00)	-9%
6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	89,300.00	-	89,300.00	43,400.00	45,900.00	106%
6120.020	Voting Machine & Poll Expenses Ballot Expenses	750.00	-	750.00	750.00	0.00	0%
6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	3,800.00	-	3,800.00	3,800.00	0.00	0%
6120.050	Voting Machine & Poll Expenses Election Cell Phone	1,750.00	-	1,750.00	1,500.00	250.00	17%
6120.060	Voting Machine & Poll Expenses Election Judge Expense	84,125.00	-	84,125.00	176,750.00	(92,625.00)	-52%
6120.070	Voting Machine & Poll Expenses Election Judge Training Material	10,500.00	-	10,500.00	10,000.00	500.00	5%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	2,800.00	-	2,800.00	2,800.00	0.00	0%
6120.090	Voting Machine & Poll Expenses Specimen Ballot Expense	42,000.00	-	42,000.00	24,000.00	18,000.00	75%
6120.095	Voting Machine & Poll Expenses State Allocation County Share	19,104.00	-	19,104.00	27,159.00	(8,055.00)	-30%
6120.110	Voting Machine & Poll Expenses Voter Notification Cards	4,000.00	-	4,000.00	3,500.00	500.00	14%
6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	10,800.00	-	10,800.00	9,800.00	1,000.00	10%
6130.010	Equipment Maintenance Copier Lease	1,627.00	-	1,627.00	1,627.00	0.00	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	2,760.00	-	2,760.00	2,760.00	0.00	0%
6130.100	Equipment Maintenance Other Equipment Lease	1,769.00	-	1,769.00	1,769.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$609,255.00	-	\$609,255.00	\$670,011.00	(\$60,756.00)	-9%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.150	Consulting Services Temporary Clerical Staff	54,000.00	-	54,000.00	47,520.00	6,480.00	14%
6550.040	Building Site Expenses Cleaning Contract	3,000.00	-	3,000.00	2,912.00	88.00	3%
6550.050	Building Site Expenses Custodial Supplies	900.00	-	900.00	650.00	250.00	38%
6550.060	Building Site Expenses Electricity	11,078.00	-	11,078.00	8,750.00	2,328.00	27%
6550.081	Building Site Expenses Fire Extinguishers	100.00	-	100.00	100.00	0.00	0%
6550.170	Building Site Expenses Office Rent/Lease	94,000.00	-	94,000.00	84,265.00	9,735.00	12%
6550.180	Building Site Expenses Pest Control/Termite Insp	1,100.00	-	1,100.00	1,100.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	-	750.00	750.00	0.00	0%
6550.270	Building Site Expenses Telephone	6,840.00	-	6,840.00	6,840.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$171,768.00	-	\$171,768.00	\$152,887.00	\$18,881.00	12%
<i>OTHR CHGS - Other Charges</i>							
7000.020	Travel, Training & Expense Board Member Allowance	2,489.00	-	2,489.00	2,489.00	0.00	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,121.00	-	10,121.00	8,742.00	1,379.00	16%
7000.115	Travel, Training & Expense Mileage	4,000.00	-	4,000.00	4,000.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$16,610.00	-	\$16,610.00	\$15,231.00	\$1,379.00	9%
Department Total: 1006 - Elections Office		\$1,607,360.00	\$228.00	\$1,607,132.00	\$1,498,980.00	\$108,380.00	7%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1007 - Human Resources							
Location: 090 - Human Resources							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	458,582.00	68,324.00	390,258.00	435,622.00	22,960.00	5%
6000.400	Personnel Services Overtime Pay	4,000.00	-	4,000.00	4,000.00	0.00	0%
6010.020	Benefits Contingency	185.00	32.00	153.00	191.00	(6.00)	-3%
6010.025	Benefits Deferred Comp Match	3,000.00	-	3,000.00	3,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	56,145.00	4,163.00	51,982.00	59,563.00	(3,418.00)	-6%
6010.050	Benefits Retirement	60,900.00	9,074.00	51,826.00	52,144.00	8,756.00	17%
6010.060	Benefits Social Security Taxes	35,395.00	(313.00)	35,708.00	33,270.00	2,125.00	6%
6010.070	Benefits Unemployment Insurance	185.00	32.00	153.00	191.00	(6.00)	-3%
6010.090	Benefits Workmans Compensation Ins	9,721.00	2,045.00	7,676.00	6,621.00	3,100.00	47%
6010.120	Benefits Long Term Disability	693.00	118.00	575.00	715.00	(22.00)	-3%
6010.130	Benefits Life Insurance	785.00	133.00	652.00	810.00	(25.00)	-3%
6010.140	Benefits FSA & PSA Admin and EAP Program	850.00	145.00	705.00	877.00	(27.00)	-3%
6010.150	Benefits Retirement Administration Fee	887.00	151.00	736.00	915.00	(28.00)	-3%
6010.900	Benefits OPEB contribution	20,368.00	-	20,368.00	21,726.00	(1,358.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$651,696.00	\$83,904.00	\$567,792.00	\$619,645.00	\$32,051.00	5%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	540.00	-	540.00	540.00	0.00	0%
6100.040	Administrative Expense Alcohol and Drug Testing Supplie	363.00	-	363.00	100.00	263.00	263%
6100.050	Administrative Expense Background Checks	6,000.00	-	6,000.00	6,000.00	0.00	0%
6100.060	Administrative Expense Books and Publications	600.00	-	600.00	500.00	100.00	20%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	720.00	-	720.00	528.00	192.00	36%
6100.110	Administrative Expense Envelopes	400.00	-	400.00	400.00	0.00	0%
6100.150	Administrative Expense Incentives & Events	1,250.00	-	1,250.00	1,250.00	0.00	0%
6100.190	Administrative Expense Office Supplies	2,400.00	-	2,400.00	2,400.00	0.00	0%
6100.210	Administrative Expense Paper	1,272.00	-	1,272.00	1,272.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	4,000.00	-	4,000.00	4,000.00	0.00	0%
6110.245	Supplies & Equipment Mobile Phones	2,040.00	-	2,040.00	2,040.00	0.00	0%
6110.290	Supplies & Equipment Other Office Equipment	510.00	-	510.00	510.00	0.00	0%
6130.010	Equipment Maintenance Copier Lease	2,400.00	-	2,400.00	2,400.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	850.00	-	850.00	850.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$23,345.00	-	\$23,345.00	\$22,790.00	\$555.00	2%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.040	Consulting Services Consulting Services	50,000.00	-	50,000.00	0.00	50,000.00	N/A
6530.050	Consulting Services Crisis/Fitness for Duty	2,000.00	-	2,000.00	1,700.00	300.00	18%
6530.080	Consulting Services Physicals, Shots & Drug Testing	32,375.00	-	32,375.00	16,000.00	16,375.00	102%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500.00	-	3,500.00	3,500.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,500.00	-	1,500.00	1,500.00	0.00	0%
6550.270	Building Site Expenses Telephone	400.00	-	400.00	400.00	0.00	0%
6900.040	Advertising Personnel Advertisements	19,000.00	-	19,000.00	14,000.00	5,000.00	36%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$108,775.00	-	\$108,775.00	\$37,100.00	\$71,675.00	193%
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,225.00	-	3,225.00	2,800.00	425.00	15%
7000.060	Travel, Training & Expense Educational Training	20,800.00	-	20,800.00	800.00	20,000.00	2500%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	7,016.00	-	7,016.00	1,400.00	5,616.00	401%
7000.115	Travel, Training & Expense Mileage	100.00	-	100.00	200.00	(100.00)	-50%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$31,141.00	-	\$31,141.00	\$5,200.00	\$25,941.00	499%
Location Total: 090 - Human Resources		\$814,957.00	\$83,904.00	\$731,053.00	\$684,735.00	\$130,222.00	19%
Location: 095 - Volunteer Services							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	62,891.00	(1,264.00)	64,155.00	59,326.00	3,565.00	6%
6010.020	Benefits Contingency	25.00	-	25.00	26.00	(1.00)	-4%
6010.030	Benefits Hospitalization Insurance	20,857.00	1,550.00	19,307.00	19,293.00	1,564.00	8%
6010.050	Benefits Retirement	8,352.00	(168.00)	8,520.00	7,101.00	1,251.00	18%
6010.060	Benefits Social Security Taxes	4,818.00	(94.00)	4,912.00	4,544.00	274.00	6%
6010.070	Benefits Unemployment Insurance	25.00	-	25.00	26.00	(1.00)	-4%
6010.090	Benefits Workmans Compensation Ins	1,333.00	71.00	1,262.00	902.00	431.00	48%
6010.120	Benefits Long Term Disability	95.00	-	95.00	97.00	(2.00)	-2%
6010.130	Benefits Life Insurance	108.00	1.00	107.00	110.00	(2.00)	-2%
6010.140	Benefits FSA & PSA Admin and EAP Program	117.00	1.00	116.00	119.00	(2.00)	-2%
6010.150	Benefits Retirement Administration Fee	122.00	1.00	121.00	125.00	(3.00)	-2%
6010.900	Benefits OPEB contribution	3,395.00	-	3,395.00	3,621.00	(226.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$102,138.00	\$98.00	\$102,040.00	\$95,290.00	\$6,848.00	7%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.150	Administrative Expense Incentives & Events	5,150.00	-	5,150.00	5,150.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$5,150.00	-	\$5,150.00	\$5,150.00	\$0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Location Total: 095 - Volunteer Services		\$107,288.00	\$98.00	\$107,190.00	\$100,440.00	\$6,848.00	7%
Department Total: 1007 - Human Resources		\$922,245.00	\$84,002.00	\$838,243.00	\$785,175.00	\$137,070.00	17%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1008 - Development, Review & Permits							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	1,941,460.00	(43,709.00)	1,985,169.00	1,839,033.00	102,427.00	6%
6000.400	Personnel Services Overtime Pay	3,000.00	-	3,000.00	3,000.00	0.00	0%
6010.020	Benefits Contingency	782.00	2.00	780.00	805.00	(23.00)	-3%
6010.025	Benefits Deferred Comp Match	15,000.00	-	15,000.00	15,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	333,145.00	24,647.00	308,498.00	313,980.00	19,165.00	6%
6010.050	Benefits Retirement	257,826.00	(5,804.00)	263,630.00	220,132.00	37,694.00	17%
6010.060	Benefits Social Security Taxes	148,800.00	(2,834.00)	151,634.00	139,573.00	9,227.00	7%
6010.070	Benefits Unemployment Insurance	781.00	2.00	779.00	805.00	(24.00)	-3%
6010.090	Benefits Workmans Compensation Ins	41,153.00	2,105.00	39,048.00	27,954.00	13,199.00	47%
6010.120	Benefits Long Term Disability	2,934.00	9.00	2,925.00	3,018.00	(84.00)	-3%
6010.130	Benefits Life Insurance	3,325.00	10.00	3,315.00	3,421.00	(96.00)	-3%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,599.00	11.00	3,588.00	3,702.00	(103.00)	-3%
6010.150	Benefits Retirement Administration Fee	3,756.00	12.00	3,744.00	3,863.00	(107.00)	-3%
6010.900	Benefits OPEB contribution	96,068.00	-	96,068.00	106,820.00	(10,752.00)	-10%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$2,851,629.00	(\$25,549.00)	2,877,178.00	\$2,681,106.00	\$170,523.00	6%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	1,200.00	-	1,200.00	900.00	300.00	33%
6100.052	Administrative Expense Bank Fees	0.00	-	0.00	2,000.00	(2,000.00)	-100%
6100.060	Administrative Expense Books and Publications	1,915.00	-	1,915.00	1,915.00	0.00	0%
6100.070	Administrative Expense International Bldg Code Supplies	500.00	-	500.00	500.00	0.00	0%
6100.080	Administrative Expense Copier Supplies	75.00	-	75.00	75.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,299.00	-	3,299.00	2,927.00	372.00	13%
6100.110	Administrative Expense Envelopes	1,500.00	-	1,500.00	1,500.00	0.00	0%
6100.190	Administrative Expense Office Supplies	3,000.00	-	3,000.00	3,000.00	0.00	0%
6100.210	Administrative Expense Paper	2,000.00	-	2,000.00	2,000.00	0.00	0%
6100.230	Administrative Expense Postage & Freight	3,500.00	-	3,500.00	3,000.00	500.00	17%
6100.240	Administrative Expense Printing Expense	2,500.00	-	2,500.00	2,500.00	0.00	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	750.00	-	750.00	750.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	10,880.00	-	10,880.00	22,030.00	(11,150.00)	-51%
6110.140	Supplies & Equipment GIS Mapping Supplies	11,032.00	-	11,032.00	4,900.00	6,132.00	125%
6110.245	Supplies & Equipment Mobile Phones	6,820.00	-	6,820.00	6,820.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6110.270	Supplies & Equipment Office Equipment Repairs	300.00	-	300.00	300.00	0.00	0%
6110.280	Supplies & Equipment Office Furniture	3,000.00	-	3,000.00	4,450.00	(1,450.00)	-33%
6110.340	Supplies & Equipment Safety Program Equipment	150.00	-	150.00	150.00	0.00	0%
6110.390	Supplies & Equipment Small Equipment	500.00	-	500.00	500.00	0.00	0%
6130.010	Equipment Maintenance Copier Lease	2,978.00	-	2,978.00	2,978.00	0.00	0%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,100.00	-	1,100.00	1,100.00	0.00	0%
6130.060	Equipment Maintenance Software Licensing	34,000.00	-	34,000.00	34,580.00	(580.00)	-2%
6130.070	Equipment Maintenance Software Maintenance Agreements	9,920.00	-	9,920.00	7,500.00	2,420.00	32%
6130.075	Equipment Maintenance Software Upgrades	0.00	-	0.00	5,000.00	(5,000.00)	-100%
6150.040	Uniforms & Personal Equipment Uniform Allowance	3,500.00	-	3,500.00	3,500.00	0.00	0%
6180.010	Housing Rehabilitation Program CDBG Advertising	700.00	-	700.00	700.00	0.00	0%
6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	1,500.00	-	1,500.00	1,500.00	0.00	0%
6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	150,000.00	-	150,000.00	150,000.00	0.00	0%
6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	6,000.00	-	6,000.00	6,000.00	0.00	0%
6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	23,000.00	-	23,000.00	23,000.00	0.00	0%
6180.080	Housing Rehabilitation Program Special Loan Fee Expense	7,000.00	-	7,000.00	7,000.00	0.00	0%
Account Classification Total: SUPP & MAT - Supplies & Materials		\$292,619.00	-	\$292,619.00	\$303,075.00	(\$10,456.00)	-3%
MAINT & SVCS - Maintenance & Services							
6510.010	Legal Services Board/Commission Attorney	32,000.00	-	32,000.00	32,000.00	0.00	0%
6510.050	Legal Services Court Reporters	4,000.00	-	4,000.00	4,000.00	0.00	0%
6530.040	Consulting Services Consulting Services	0.00	-	0.00	31,551.00	(31,551.00)	-100%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	13,000.00	-	13,000.00	13,000.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	150.00	-	150.00	150.00	0.00	0%
6550.270	Building Site Expenses Telephone	1,260.00	-	1,260.00	1,260.00	0.00	0%
6900.025	Advertising Legal Advertisements	18,000.00	-	18,000.00	18,000.00	0.00	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services		\$73,410.00	-	\$73,410.00	\$104,961.00	(\$31,551.00)	-30%
OTHR CHGS - Other Charges							
7000.020	Travel, Training & Expense Board Member Allowance	26,400.00	-	26,400.00	26,400.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,735.00	-	1,735.00	2,215.00	(480.00)	-22%
7000.060	Travel, Training & Expense Educational Training	3,000.00	-	3,000.00	3,000.00	0.00	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	26,226.00	-	26,226.00	21,381.00	4,845.00	23%
Account Classification Total: OTHR CHGS - Other Charges		\$57,361.00	-	\$57,361.00	\$52,996.00	\$4,365.00	8%
Department Total: 1008 - Development, Review & Permits		\$3,275,019.00	(\$25,549.00)	\$3,300,568.00	\$3,142,138.00	\$132,881.00	4%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1010 - Environmental Programs							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	1,585,656.00	(30,548.00)	1,616,204.00	1,479,048.00	106,608.00	7%
6000.400	Personnel Services Overtime Pay	1,500.00	-	1,500.00	1,500.00	0.00	0%
6010.020	Benefits Contingency	639.00	4.00	635.00	647.00	(8.00)	-1%
6010.025	Benefits Deferred Comp Match	10,000.00	-	10,000.00	10,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	322,930.00	23,889.00	299,041.00	315,800.00	7,130.00	2%
6010.050	Benefits Retirement	210,575.00	(4,057.00)	214,632.00	177,042.00	33,533.00	19%
6010.060	Benefits Social Security Taxes	121,418.00	(2,338.00)	123,756.00	112,805.00	8,613.00	8%
6010.070	Benefits Unemployment Insurance	638.00	4.00	634.00	647.00	(9.00)	-1%
6010.090	Benefits Workmans Compensation Ins	33,611.00	1,821.00	31,790.00	22,482.00	11,129.00	50%
6010.120	Benefits Long Term Disability	2,396.00	15.00	2,381.00	2,427.00	(31.00)	-1%
6010.130	Benefits Life Insurance	2,716.00	17.00	2,699.00	2,751.00	(35.00)	-1%
6010.140	Benefits FSA & PSA Admin and EAP Program	2,940.00	19.00	2,921.00	2,978.00	(38.00)	-1%
6010.150	Benefits Retirement Administration Fee	3,067.00	19.00	3,048.00	3,107.00	(40.00)	-1%
6010.900	Benefits OPEB contribution	69,250.00	-	69,250.00	73,868.00	(4,618.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$2,367,336.00	(\$11,155.00)	\$2,378,491.00	\$2,205,102.00	\$162,234.00	7%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.030	Administrative Expense Alcohol and Drug Testing	200.00	-	200.00	100.00	100.00	100%
6100.052	Administrative Expense Bank Fees	7,000.00	-	7,000.00	7,000.00	0.00	0%
6100.060	Administrative Expense Books and Publications	585.00	-	585.00	691.00	(106.00)	-15%
6100.080	Administrative Expense Copier Supplies	344.00	-	344.00	172.00	172.00	100%
6100.090	Administrative Expense Database/Shared Computer costs	1,350.00	-	1,350.00	1,350.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,270.00	-	3,270.00	3,270.00	0.00	0%
6100.190	Administrative Expense Office Supplies	5,000.00	-	5,000.00	5,000.00	0.00	0%
6100.210	Administrative Expense Paper	600.00	-	600.00	600.00	0.00	0%
6100.230	Administrative Expense Postage & Freight	250.00	-	250.00	150.00	100.00	67%
6100.240	Administrative Expense Printing Expense	400.00	-	400.00	400.00	0.00	0%
6110.050	Supplies & Equipment Camera Equipment	100.00	-	100.00	100.00	0.00	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	3,200.00	-	3,200.00	2,700.00	500.00	19%
6110.090	Supplies & Equipment Computers & Printers	11,220.00	-	11,220.00	1,820.00	9,400.00	516%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6110.140	Supplies & Equipment GIS Mapping Supplies	400.00	-	400.00	400.00	0.00	0%
6110.245	Supplies & Equipment Mobile Phones	7,420.00	-	7,420.00	7,420.00	0.00	0%
6110.270	Supplies & Equipment Office Equipment Repairs	175.00	-	175.00	175.00	0.00	0%
6110.280	Supplies & Equipment Office Furniture	390.00	-	390.00	0.00	390.00	N/A
6110.290	Supplies & Equipment Other Office Equipment	245.00	-	245.00	245.00	0.00	0%
6110.295	Supplies & Equipment Program Supplies and Equipment	1,950.00	-	1,950.00	2,000.00	(50.00)	-3%
6110.340	Supplies & Equipment Safety Program Equipment	2,880.00	-	2,880.00	2,280.00	600.00	26%
6110.390	Supplies & Equipment Small Equipment	520.00	-	520.00	520.00	0.00	0%
6130.010	Equipment Maintenance Copier Lease	4,000.00	-	4,000.00	4,000.00	0.00	0%
6160.135	Grant Programs Other Environmental Grants	0.00	-	0.00	96,000.00	(96,000.00)	-100%
6160.140	Grant Programs Septic Upgrade Grant	280,000.00	-	280,000.00	260,000.00	20,000.00	8%
Account Classification Total: SUPP & MAT - Supplies & Materials		\$331,499.00	-	\$331,499.00	\$396,393.00	(\$64,894.00)	-16%
MAINT & SVCS - Maintenance & Services							
6530.040	Consulting Services Consulting Services	10,000.00	-	10,000.00	10,000.00	0.00	0%
6530.140	Consulting Services Stormwater Management Review	110,000.00	-	110,000.00	74,100.00	35,900.00	48%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	23,000.00	-	23,000.00	20,000.00	3,000.00	15%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500.00	-	4,500.00	4,500.00	0.00	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	300.00	-	300.00	300.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	9,687.00	4,687.00	5,000.00	5,000.00	4,687.00	94%
6550.140	Building Site Expenses Internet Access	3,120.00	-	3,120.00	3,060.00	60.00	2%
6550.270	Building Site Expenses Telephone	1,045.00	-	1,045.00	1,045.00	0.00	0%
6900.025	Advertising Legal Advertisements	1,200.00	-	1,200.00	1,200.00	0.00	0%
6900.030	Advertising Legislative Advertisements	500.00	-	500.00	500.00	0.00	0%
6900.060	Advertising Water & Sewer Plan Amendments	2,000.00	-	2,000.00	2,000.00	0.00	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services		\$165,352.00	\$4,687.00	\$160,665.00	\$121,705.00	\$43,647.00	36%
OTHR CHGS - Other Charges							
7000.020	Travel, Training & Expense Board Member Allowance	1,400.00	-	1,400.00	300.00	1,100.00	367%
7000.040	Travel, Training & Expense Continuing Education/Certificati	635.00	-	635.00	635.00	0.00	0%
7000.060	Travel, Training & Expense Educational Training	6,365.00	-	6,365.00	5,115.00	1,250.00	24%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	114.00	-	114.00	114.00	0.00	0%
7000.115	Travel, Training & Expense Mileage	150.00	-	150.00	0.00	150.00	N/A
Account Classification Total: OTHR CHGS - Other Charges		\$8,664.00	-	\$8,664.00	\$6,164.00	\$2,500.00	41%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
	<i>CAP EQ - Capital Equipment</i>						
9010.010	Capital Equipment New Vehicles	50,000.00	-	50,000.00	50,000.00	0.00	0%
9010.060	Capital Equipment Other	0.00	(4,000.00)	4,000.00	0.00	0.00	N/A
	<i>Account Classification Total: CAP EQ - Capital Equipment</i>	\$50,000.00	(\$4,000.00)	\$54,000.00	\$50,000.00	\$0.00	0%
	Department Total: 1010 - Environmental Programs	\$2,922,851.00	(\$10,468.00)	\$2,933,319.00	\$2,779,364.00	\$143,487.00	5%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1011 - Information Technology							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	1,147,006.00	(22,834.00)	1,169,840.00	1,121,443.00	25,563.00	2%
6000.400	Personnel Services Overtime Pay	13,400.00	-	13,400.00	3,000.00	10,400.00	347%
6010.020	Benefits Contingency	462.00	2.00	460.00	491.00	(29.00)	-6%
6010.025	Benefits Deferred Comp Match	10,000.00	-	10,000.00	10,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	174,180.00	33,268.00	140,912.00	151,630.00	22,550.00	15%
6010.050	Benefits Retirement	152,322.00	(3,033.00)	155,355.00	134,237.00	18,085.00	13%
6010.060	Benefits Social Security Taxes	87,747.00	(1,764.00)	89,511.00	85,653.00	2,094.00	2%
6010.070	Benefits Unemployment Insurance	462.00	3.00	459.00	491.00	(29.00)	-6%
6010.090	Benefits Workmans Compensation Ins	24,313.00	1,303.00	23,010.00	17,046.00	7,267.00	43%
6010.120	Benefits Long Term Disability	1,733.00	10.00	1,723.00	1,840.00	(107.00)	-6%
6010.130	Benefits Life Insurance	1,965.00	12.00	1,953.00	2,086.00	(121.00)	-6%
6010.140	Benefits FSA & PSA Admin and EAP Program	2,126.00	12.00	2,114.00	2,258.00	(132.00)	-6%
6010.150	Benefits Retirement Administration Fee	2,219.00	13.00	2,206.00	2,356.00	(137.00)	-6%
6010.900	Benefits OPEB contribution	59,406.00	-	59,406.00	61,557.00	(2,151.00)	-3%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,677,341.00	\$6,992.00	\$1,670,349.00	\$1,594,088.00	\$83,253.00	5%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	700.00	-	700.00	500.00	200.00	40%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	80.00	-	80.00	80.00	0.00	0%
6100.190	Administrative Expense Office Supplies	600.00	-	600.00	500.00	100.00	20%
6100.210	Administrative Expense Paper	200.00	-	200.00	200.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	2,360.00	-	2,360.00	4,560.00	(2,200.00)	-48%
6110.245	Supplies & Equipment Mobile Phones	18,940.00	-	18,940.00	13,740.00	5,200.00	38%
6110.280	Supplies & Equipment Office Furniture	1,200.00	-	1,200.00	1,200.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	800.00	-	800.00	500.00	300.00	60%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$24,880.00	-	\$24,880.00	\$21,280.00	\$3,600.00	17%
<i>MAINT & SVCS - Maintenance & Services</i>							
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,200.00	-	2,200.00	1,800.00	400.00	22%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,480.00	-	1,480.00	1,000.00	480.00	48%
6550.081	Building Site Expenses Fire Extinguishers	40.00	-	40.00	40.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$3,720.00	-	\$3,720.00	\$2,840.00	\$880.00	31%
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	5,000.00	-	5,000.00	5,000.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,000.00	-	4,000.00	2,400.00	1,600.00	67%
7000.115	Travel, Training & Expense Mileage	200.00	-	200.00	200.00	0.00	0%
Account Classification Total: OTHR CHGS - Other Charges		\$9,200.00	-	\$9,200.00	\$7,600.00	\$1,600.00	21%
Department Total: 1011 - Information Technology		\$1,715,141.00	\$6,992.00	\$1,708,149.00	\$1,625,808.00	\$89,333.00	5%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1090 - Other General Government							
Location: 020 - Information Technology							
<i>SUPP & MAT - Supplies & Materials</i>							
6100.100	Administrative Expense Dues, Licenses & Subscriptions	5,400.00	-	5,400.00	4,852.00	548.00	11%
6100.190	Administrative Expense Office Supplies	9,500.00	-	9,500.00	8,000.00	1,500.00	19%
6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000.00	-	10,000.00	10,000.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	20,000.00	-	20,000.00	20,000.00	0.00	0%
6110.165	Supplies & Equipment IT	4,500.00	-	4,500.00	4,500.00	0.00	0%
6110.390	Supplies & Equipment Small Equipment	11,000.00	-	11,000.00	0.00	11,000.00	N/A
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	152,000.00	-	152,000.00	152,000.00	0.00	0%
6130.042	Equipment Maintenance Network	206,000.00	-	206,000.00	205,000.00	1,000.00	0%
6130.060	Equipment Maintenance Software Licensing	147,915.00	-	147,915.00	120,665.00	27,250.00	23%
6130.070	Equipment Maintenance Software Maintenance Agreements	1,011,365.00	-	1,011,365.00	179,850.00	831,515.00	462%
6130.075	Equipment Maintenance Software Upgrades	137,200.00	-	137,200.00	134,750.00	2,450.00	2%
6160.043	Grant Programs Other Grants	100,000.00	-	100,000.00	100,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$1,814,880.00	-	\$1,814,880.00	\$939,617.00	\$875,263.00	93%
<i>MAINT & SVCS - Maintenance & Services</i>							
6500.090	Systems Maintenance Wireless Network Upgrades	500.00	-	500.00	500.00	0.00	0%
6530.110	Consulting Services Programming	12,000.00	-	12,000.00	17,000.00	(5,000.00)	-29%
6550.305	Building Site Expenses Utility Locator	500.00	-	500.00	500.00	0.00	0%
6700.250	Other Maint. & Svcs Internet Service	5,200.00	-	5,200.00	5,000.00	200.00	4%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$18,200.00	-	\$18,200.00	\$23,000.00	(\$4,800.00)	-21%
<i>OTHR CHGS - Other Charges</i>							
7000.060	Travel, Training & Expense Educational Training	9,500.00	-	9,500.00	8,000.00	1,500.00	19%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$9,500.00	-	9,500.00	\$8,000.00	\$1,500.00	19%
Location Total: 020 - Information Technology		\$1,842,580.00	-	\$1,842,580.00	\$970,617.00	\$871,963.00	90%
Location: 025 - Management Information Systems							
<i>SUPP & MAT - Supplies & Materials</i>							
6110.270	Supplies & Equipment Office Equipment Repairs	1,000.00	-	1,000.00	1,000.00	0.00	0%
6110.350	Supplies & Equipment Scanners	10,000.00	-	10,000.00	10,000.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6130.070	Equipment Maintenance Software Maintenance Agreements	161,189.00	-	161,189.00	154,200.00	6,989.00	5%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$172,189.00	-	\$172,189.00	\$165,200.00	\$6,989.00	4%
<i>OTHR CHGS - Other Charges</i>							
7000.060	Travel, Training & Expense Educational Training	5,000.00	-	5,000.00	5,000.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$5,000.00	-	\$5,000.00	\$5,000.00	\$0.00	0%
Location Total: 025 - Management Information Systems		\$177,189.00	-	\$177,189.00	\$170,200.00	\$6,989.00	4%
Location: 050 - Courthouse							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	-	3,000.00	5,000.00	(2,000.00)	-40%
6550.050	Building Site Expenses Custodial Supplies	13,260.00	-	13,260.00	13,260.00	0.00	0%
6550.060	Building Site Expenses Electricity	93,000.00	-	93,000.00	93,000.00	0.00	0%
6550.070	Building Site Expenses Elevator Testing	10,300.00	-	10,300.00	10,000.00	300.00	3%
6550.080	Building Site Expenses Fire Alarm Testing	2,030.00	-	2,030.00	2,030.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	225.00	-	225.00	225.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	50,000.00	-	50,000.00	50,000.00	0.00	0%
6550.100	Building Site Expenses Generator Services & Repairs	2,500.00	-	2,500.00	2,500.00	0.00	0%
6550.110	Building Site Expenses Heating Fuel Oil	28,000.00	-	28,000.00	28,000.00	0.00	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	700.00	-	700.00	700.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	684.00	-	684.00	684.00	0.00	0%
6550.230	Building Site Expenses Security System Expenses	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.250	Building Site Expenses Sprinkler Testing	920.00	-	920.00	920.00	0.00	0%
6550.270	Building Site Expenses Telephone	15,000.00	-	15,000.00	14,600.00	400.00	3%
6550.280	Building Site Expenses Tipping Fees	600.00	-	600.00	600.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	2,500.00	-	2,500.00	2,500.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	2,400.00	-	2,400.00	2,400.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$227,119.00	-	\$227,119.00	\$228,419.00	(\$1,300.00)	-1%
Location Total: 050 - Courthouse		\$227,119.00	-	\$227,119.00	\$228,419.00	(\$1,300.00)	-1%
Location: 055 - Public Safety Storage							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.015	Building Site Expenses Building Supplies	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	2,200.00	-	2,200.00	2,200.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.050	Building Site Expenses Custodial Supplies	200.00	-	200.00	200.00	0.00	0%
6550.060	Building Site Expenses Electricity	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	500.00	-	500.00	400.00	100.00	25%
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.140	Building Site Expenses Internet Access	1,000.00	-	1,000.00	1,500.00	(500.00)	-33%
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	-	400.00	300.00	100.00	33%
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	-	1,200.00	1,200.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	500.00	-	500.00	500.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	800.00	-	800.00	800.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$27,800.00	-	\$27,800.00	\$28,100.00	(\$300.00)	-1%
Location Total: 055 - Public Safety Storage		\$27,800.00	-	\$27,800.00	\$28,100.00	(\$300.00)	-1%
Location: 060 - Isle of Wight							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	500.00	-	500.00	500.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	6,756.00	-	6,756.00	6,600.00	156.00	2%
6550.050	Building Site Expenses Custodial Supplies	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.060	Building Site Expenses Electricity	7,000.00	-	7,000.00	7,000.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	380.00	-	380.00	310.00	70.00	23%
6550.081	Building Site Expenses Fire Extinguishers	50.00	-	50.00	50.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	4,000.00	-	4,000.00	4,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	2,500.00	-	2,500.00	2,500.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	345.00	-	345.00	340.00	5.00	1%
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	-	750.00	1,000.00	(250.00)	-25%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	400.00	-	400.00	400.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	110.00	-	110.00	100.00	10.00	10%
6550.300	Building Site Expenses Trash Removal	1,100.00	-	1,100.00	1,100.00	0.00	0%
6550.320	Building Site Expenses Water Treatment	3,000.00	-	3,000.00	6,000.00	(3,000.00)	-50%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$27,891.00	-	\$27,891.00	\$30,900.00	(\$3,009.00)	-10%
Location Total: 060 - Isle of Wight		\$27,891.00	-	\$27,891.00	\$30,900.00	(\$3,009.00)	-10%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Location: 070 - Government Center							
<i>SUPP & MAT - Supplies & Materials</i>							
6100.100	Administrative Expense Dues, Licenses & Subscriptions	18,352.00	-	18,352.00	18,322.00	30.00	0%
6100.165	Administrative Expense Meeting Expense	3,480.00	-	3,480.00	3,480.00	0.00	0%
6100.190	Administrative Expense Office Supplies	3,000.00	-	3,000.00	5,000.00	(2,000.00)	-40%
6100.230	Administrative Expense Postage & Freight	150,100.00	-	150,100.00	145,000.00	5,100.00	4%
6110.090	Supplies & Equipment Computers & Printers	3,000.00	-	3,000.00	3,000.00	0.00	0%
6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000.00	-	3,000.00	3,000.00	0.00	0%
6110.370	Supplies & Equipment Sign Materials	5,000.00	-	5,000.00	5,000.00	0.00	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	162,783.00	-	162,783.00	109,000.00	53,783.00	49%
6130.100	Equipment Maintenance Other Equipment Lease	9,360.00	-	9,360.00	9,360.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$358,075.00	-	\$358,075.00	\$301,162.00	\$56,913.00	19%
<i>MAINT & SVCS - Maintenance & Services</i>							
6510.070	Legal Services Judgements & Lawsuits	10,000.00	-	10,000.00	10,000.00	0.00	0%
6530.010	Consulting Services Annual Audit Fees	99,200.00	46,200.00	53,000.00	53,000.00	46,200.00	87%
6530.040	Consulting Services Consulting Services	81,500.00	-	81,500.00	81,500.00	0.00	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000.00	-	25,000.00	25,000.00	0.00	0%
6545	Energy	15,000.00	-	15,000.00	15,000.00	0.00	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	13,500.00	-	13,500.00	5,000.00	8,500.00	170%
6550.040	Building Site Expenses Cleaning Contract	69,675.00	-	69,675.00	68,000.00	1,675.00	2%
6550.050	Building Site Expenses Custodial Supplies	14,885.00	-	14,885.00	12,000.00	2,885.00	24%
6550.060	Building Site Expenses Electricity	100,000.00	-	100,000.00	100,000.00	0.00	0%
6550.070	Building Site Expenses Elevator Testing	3,800.00	-	3,800.00	3,800.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	1,650.00	-	1,650.00	1,650.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	175.00	-	175.00	175.00	0.00	0%
6550.085	Building Site Expenses Generator Fuel Oil	800.00	-	800.00	800.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	70,000.00	-	70,000.00	70,000.00	0.00	0%
6550.100	Building Site Expenses Generator Services & Repairs	6,000.00	-	6,000.00	6,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	14,000.00	-	14,000.00	14,000.00	0.00	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	3,500.00	-	3,500.00	3,500.00	0.00	0%
6550.170	Building Site Expenses Office Rent/Lease	2,760.00	-	2,760.00	2,760.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.180	Building Site Expenses Pest Control/Termite Insp	350.00	-	350.00	350.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	250.00	-	250.00	250.00	0.00	0%
6550.230	Building Site Expenses Security System Expenses	5,000.00	-	5,000.00	6,000.00	(1,000.00)	-17%
6550.250	Building Site Expenses Sprinkler Testing	1,250.00	-	1,250.00	1,250.00	0.00	0%
6550.260	Building Site Expenses Taxes	500.00	-	500.00	500.00	0.00	0%
6550.270	Building Site Expenses Telephone	47,000.00	-	47,000.00	47,000.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	17,500.00	-	17,500.00	17,500.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$607,295.00	\$46,200.00	\$561,095.00	\$549,035.00	\$58,260.00	11%
<i>OTHR CHGS - Other Charges</i>							
7000.020	Travel, Training & Expense Board Member Allowance	30,700.00	-	30,700.00	33,800.00	(3,100.00)	-9%
7000.050	Travel, Training & Expense Courier Service	1,500.00	-	1,500.00	1,500.00	0.00	0%
7000.060	Travel, Training & Expense Educational Training	700.00	-	700.00	700.00	0.00	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	26,145.00	-	26,145.00	24,635.00	1,510.00	6%
7040.010	Tri-County Council Shore Transit MTA Local Match	387,737.00	-	387,737.00	415,814.00	(28,077.00)	-7%
7040.020	Tri-County Council Shore Transit Capital Match	66,867.00	-	66,867.00	30,520.00	36,347.00	119%
7040.030	Tri-County Council Tri-County Council	10,000.00	-	10,000.00	10,000.00	0.00	0%
7120.110	Other Non-Matching Expenses Briddletown Service Area Appro.	31,500.00	-	31,500.00	31,500.00	0.00	0%
7120.130	Other Non-Matching Expenses SDAT Expense	1,265,573.00	-	1,265,573.00	685,000.00	580,573.00	85%
7170.100	Benefits & Insurance Property & Liability Insurance	1,016,450.00	-	1,016,450.00	800,000.00	216,450.00	27%
7500	Other Expenses	96,930.00	-	96,930.00	96,897.00	33.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$2,934,102.00	-	\$2,934,102.00	\$2,130,366.00	\$803,736.00	38%
Location Total: 070 - Government Center		\$3,899,472.00	\$46,200.00	\$3,853,272.00	\$2,980,563.00	\$918,909.00	31%
Location: 075 - Other Government Buildings							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.028	Building Site Expenses Cable	132.00	-	132.00	132.00	0.00	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	-	200.00	200.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	5,280.00	-	5,280.00	4,600.00	680.00	15%
6550.050	Building Site Expenses Custodial Supplies	900.00	-	900.00	900.00	0.00	0%
6550.060	Building Site Expenses Electricity	18,750.00	-	18,750.00	18,750.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	900.00	-	900.00	900.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.081	Building Site Expenses Fire Extinguishers	130.00	-	130.00	130.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	300.00	-	300.00	300.00	0.00	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	520.00	-	520.00	520.00	0.00	0%
6550.140	Building Site Expenses Internet Access	6,840.00	-	6,840.00	4,092.00	2,748.00	67%
6550.180	Building Site Expenses Pest Control/Termite Insp	672.00	-	672.00	672.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,560.00	-	1,560.00	1,560.00	0.00	0%
6550.270	Building Site Expenses Telephone	900.00	-	900.00	900.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	400.00	-	400.00	400.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	5,400.00	-	5,400.00	7,614.00	(2,214.00)	-29%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$47,884.00	-	\$47,884.00	\$46,670.00	\$1,214.00	3%
Location Total: 075 - Other Government Buildings		\$47,884.00	-	\$47,884.00	\$46,670.00	\$1,214.00	3%
Location: 080 - State's Attorney Building							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	835.00	-	835.00	800.00	35.00	4%
6550.040	Building Site Expenses Cleaning Contract	10,500.00	-	10,500.00	10,500.00	0.00	0%
6550.050	Building Site Expenses Custodial Supplies	1,800.00	-	1,800.00	1,800.00	0.00	0%
6550.060	Building Site Expenses Electricity	40,000.00	-	40,000.00	40,000.00	0.00	0%
6550.070	Building Site Expenses Elevator Testing	3,650.00	-	3,650.00	3,500.00	150.00	4%
6550.080	Building Site Expenses Fire Alarm Testing	553.00	-	553.00	553.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	40.00	-	40.00	40.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	-	500.00	500.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	408.00	-	408.00	408.00	0.00	0%
6550.230	Building Site Expenses Security System Expenses	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.250	Building Site Expenses Sprinkler Testing	760.00	-	760.00	760.00	0.00	0%
6550.270	Building Site Expenses Telephone	3,240.00	-	3,240.00	3,240.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	120.00	-	120.00	120.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	1,060.00	-	1,060.00	1,000.00	60.00	6%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$69,466.00	-	\$69,466.00	\$69,221.00	\$245.00	0%
Location Total: 080 - State's Attorney Building		\$69,466.00	-	\$69,466.00	\$69,221.00	\$245.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Location: 085 - Bank Street Building							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	450.00	-	450.00	450.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	3,220.00	-	3,220.00	3,125.00	95.00	3%
6550.050	Building Site Expenses Custodial Supplies	450.00	-	450.00	450.00	0.00	0%
6550.060	Building Site Expenses Electricity	5,500.00	-	5,500.00	4,000.00	1,500.00	38%
6550.080	Building Site Expenses Fire Alarm Testing	360.00	-	360.00	320.00	40.00	13%
6550.081	Building Site Expenses Fire Extinguishers	35.00	-	35.00	35.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	3,000.00	-	3,000.00	4,100.00	(1,100.00)	-27%
6550.180	Building Site Expenses Pest Control/Termite Insp	360.00	-	360.00	325.00	35.00	11%
6550.220	Building Site Expenses Security Alarm Monitoring	204.00	-	204.00	204.00	0.00	0%
6550.270	Building Site Expenses Telephone	1,320.00	-	1,320.00	1,200.00	120.00	10%
6550.280	Building Site Expenses Tipping Fees	50.00	-	50.00	50.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	550.00	-	550.00	550.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	840.00	-	840.00	600.00	240.00	40%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$19,339.00	-	\$19,339.00	\$18,409.00	\$930.00	5%
Location Total: 085 - Bank Street Building		\$19,339.00	-	\$19,339.00	\$18,409.00	\$930.00	5%
Department Total: 1090 - Other General Government		\$6,338,740.00	\$46,200.00	\$6,292,540.00	\$4,543,099.00	\$1,795,641.00	40%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1101 - Sheriff's Office							
Location: 030 - Sheriff							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	9,313,100.00	(357,160.00)	9,670,260.00	8,113,995.00	1,199,105.00	15%
6000.400	Personnel Services Overtime Pay	409,500.00	(224,000.00)	633,500.00	409,500.00	0.00	0%
6000.410	Personnel Services Overtime Grants/Reimbursements	380,250.00	-	380,250.00	105,500.00	274,750.00	260%
6000.450	Personnel Services Overtime Pay - Kennel	75,000.00	-	75,000.00	88,317.00	(13,317.00)	-15%
6010.020	Benefits Contingency	3,753.00	(46.00)	3,799.00	3,513.00	240.00	7%
6010.025	Benefits Deferred Comp Match	50,000.00	-	50,000.00	50,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	1,282,499.00	165,813.00	1,116,686.00	1,096,592.00	185,907.00	17%
6010.050	Benefits Retirement	2,966,755.00	(203,319.00)	3,170,074.00	2,430,260.00	536,495.00	22%
6010.060	Benefits Social Security Taxes	795,743.00	55,968.00	739,775.00	620,112.00	175,631.00	28%
6010.070	Benefits Unemployment Insurance	3,748.00	(46.00)	3,794.00	3,513.00	235.00	7%
6010.090	Benefits Workmans Compensation Ins	197,411.00	7,200.00	190,211.00	122,013.00	75,398.00	62%
6010.120	Benefits Long Term Disability	14,074.00	(172.00)	14,246.00	13,174.00	900.00	7%
6010.130	Benefits Life Insurance	15,951.00	(195.00)	16,146.00	14,931.00	1,020.00	7%
6010.140	Benefits FSA & PSA Admin and EAP Program	17,265.00	(211.00)	17,476.00	16,160.00	1,105.00	7%
6010.150	Benefits Retirement Administration Fee	18,016.00	(220.00)	18,236.00	16,863.00	1,153.00	7%
6010.900	Benefits OPEB contribution	385,629.00	-	385,629.00	409,173.00	(23,544.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$15,928,694.00	(556,388.00)	16,485,082.00	\$13,513,616.00	\$2,415,078.00	18%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.030	Administrative Expense Alcohol and Drug Testing	500.00	-	500.00	600.00	(100.00)	-17%
6100.050	Administrative Expense Background Checks	1,500.00	-	1,500.00	2,000.00	(500.00)	-25%
6100.055	Administrative Expense Bond	350.00	-	350.00	500.00	(150.00)	-30%
6100.060	Administrative Expense Books and Publications	1,500.00	-	1,500.00	10,000.00	(8,500.00)	-85%
6100.080	Administrative Expense Copier Supplies	200.00	-	200.00	240.00	(40.00)	-17%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	12,000.00	-	12,000.00	12,000.00	0.00	0%
6100.110	Administrative Expense Envelopes	1,000.00	-	1,000.00	1,000.00	0.00	0%
6100.190	Administrative Expense Office Supplies	20,000.00	-	20,000.00	26,000.00	(6,000.00)	-23%
6100.210	Administrative Expense Paper	5,000.00	-	5,000.00	5,000.00	0.00	0%
6100.230	Administrative Expense Postage & Freight	200.00	-	200.00	100.00	100.00	100%
6100.240	Administrative Expense Printing Expense	4,500.00	-	4,500.00	4,000.00	500.00	13%
6110.030	Supplies & Equipment Bike Patrol Equipment	7,500.00	-	7,500.00	6,000.00	1,500.00	25%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6110.035	Supplies & Equipment STAR Team Supplies & Equipment	33,000.00	-	33,000.00	30,000.00	3,000.00	10%
6110.050	Supplies & Equipment Camera Equipment	420,000.00	-	420,000.00	420,000.00	0.00	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	2,500.00	-	2,500.00	3,000.00	(500.00)	-17%
6110.090	Supplies & Equipment Computers & Printers	40,890.00	-	40,890.00	58,500.00	(17,610.00)	-30%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	4,500.00	-	4,500.00	4,500.00	0.00	0%
6110.160	Supplies & Equipment Investigation Supplies	5,000.00	-	5,000.00	5,000.00	0.00	0%
6110.180	Supplies & Equipment K9 Expense	20,000.00	-	20,000.00	42,000.00	(22,000.00)	-52%
6110.190	Supplies & Equipment Law Enforcement Equipment	135,000.00	(90,000.00)	225,000.00	170,000.00	(35,000.00)	-21%
6110.245	Supplies & Equipment Mobile Phones	54,000.00	-	54,000.00	50,000.00	4,000.00	8%
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	-	500.00	600.00	(100.00)	-17%
6110.280	Supplies & Equipment Office Furniture	7,500.00	-	7,500.00	8,400.00	(900.00)	-11%
6110.290	Supplies & Equipment Other Office Equipment	16,500.00	-	16,500.00	4,500.00	12,000.00	267%
6110.297	Supplies & Equipment Community Policing Supplies	5,750.00	-	5,750.00	5,000.00	750.00	15%
6110.320	Supplies & Equipment Radio Supplies	0.00	-	0.00	2,000.00	(2,000.00)	-100%
6130.010	Equipment Maintenance Copier Lease	4,200.00	-	4,200.00	5,500.00	(1,300.00)	-24%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	5,000.00	-	5,000.00	6,000.00	(1,000.00)	-17%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	46,500.00	-	46,500.00	48,000.00	(1,500.00)	-3%
6130.060	Equipment Maintenance Software Licensing	10,000.00	-	10,000.00	25,000.00	(15,000.00)	-60%
6130.070	Equipment Maintenance Software Maintenance Agreements	195,000.00	-	195,000.00	200,000.00	(5,000.00)	-3%
6150.010	Uniforms & Personal Equipment Bullet Proof Vests	49,000.00	-	49,000.00	49,000.00	0.00	0%
6150.040	Uniforms & Personal Equipment Uniform Allowance	80,750.00	-	80,750.00	80,750.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	100,000.00	-	100,000.00	100,000.00	0.00	0%
6150.060	Uniforms & Personal Equipment Ammunition	84,500.00	-	84,500.00	84,585.00	(85.00)	0%
Account Classification Total: SUPP & MAT - Supplies & Materials		\$1,374,340.00	(\$90,000.00)	\$1,464,340.00	\$1,469,775.00	(\$95,435.00)	-6%
MAINT & SVCS - Maintenance & Services							
6510.085	Legal Services Other Legal Expenses	15,000.00	-	15,000.00	15,000.00	0.00	0%
6530.050	Consulting Services Crisis/Fitness for Duty	6,500.00	-	6,500.00	6,500.00	0.00	0%
6530.090	Consulting Services Pre-Employment Physicals	7,000.00	-	7,000.00	7,000.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6530.100	Consulting Services Professional Fees	0.00	-	0.00	4,500.00	(4,500.00)	-100%
6530.115	Consulting Services Psychological Services	55,000.00	(10,000.00)	65,000.00	66,400.00	(11,400.00)	-17%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	400,000.00	-	400,000.00	348,000.00	52,000.00	15%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	175,000.00	-	175,000.00	175,000.00	0.00	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	1,000.00	-	1,000.00	1,000.00	0.00	0%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	25,000.00	-	25,000.00	40,000.00	(15,000.00)	-38%
6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	0.00	-	0.00	48,000.00	(48,000.00)	-100%
6550.028	Building Site Expenses Cable	1,140.00	-	1,140.00	1,020.00	120.00	12%
6550.060	Building Site Expenses Electricity	600.00	-	600.00	1,000.00	(400.00)	-40%
6550.081	Building Site Expenses Fire Extinguishers	1,500.00	-	1,500.00	1,557.00	(57.00)	-4%
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	-	7,000.00	7,000.00	0.00	0%
6550.170	Building Site Expenses Office Rent/Lease	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.270	Building Site Expenses Telephone	3,600.00	-	3,600.00	7,980.00	(4,380.00)	-55%
6900.040	Advertising Personnel Advertisements	4,300.00	-	4,300.00	3,500.00	800.00	23%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$705,640.00	(\$10,000.00)	\$715,640.00	\$736,457.00	(\$30,817.00)	-4%
<i>OTHR CHGS - Other Charges</i>							
7000.030	Travel, Training & Expense Canine Training	35,000.00	-	35,000.00	7,000.00	28,000.00	400%
7000.040	Travel, Training & Expense Continuing Education/Certificati	80,000.00	-	80,000.00	75,500.00	4,500.00	6%
7000.060	Travel, Training & Expense Educational Training	95,000.00	-	95,000.00	90,000.00	5,000.00	6%
7000.090	Travel, Training & Expense Firearms Training	11,000.00	-	11,000.00	10,000.00	1,000.00	10%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,500.00	-	6,500.00	8,000.00	(1,500.00)	-19%
7000.125	Travel, Training & Expense Transport Expenses	4,500.00	-	4,500.00	6,000.00	(1,500.00)	-25%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$232,000.00	-	\$232,000.00	\$196,500.00	\$35,500.00	18%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	568,000.00	-	568,000.00	560,000.00	8,000.00	1%
9010.020	Capital Equipment Public Safety Equipment	294,000.00	-	294,000.00	230,000.00	64,000.00	28%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$862,000.00	-	\$862,000.00	\$790,000.00	\$72,000.00	9%
Location Total: 030 - Sheriff		\$19,102,674.00	(\$656,388.00)	\$19,759,062.00	\$16,706,348.00	\$2,396,326.00	14%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Location: 035 - Firearms Training Center							
<i>SUPP & MAT - Supplies & Materials</i>							
6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	-	1,500.00	0.00	1,500.00	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$1,500.00	-	\$1,500.00	\$0.00	\$1,500.00	
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,260.00	-	2,260.00	3,000.00	(740.00)	-25%
6550.028	Building Site Expenses Cable	1,920.00	-	1,920.00	1,500.00	420.00	28%
6550.060	Building Site Expenses Electricity	2,400.00	-	2,400.00	3,000.00	(600.00)	-20%
6550.081	Building Site Expenses Fire Extinguishers	100.00	-	100.00	125.00	(25.00)	-20%
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	-	7,000.00	7,620.00	(620.00)	-8%
6550.200	Building Site Expenses Portalets	1,020.00	-	1,020.00	1,020.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	1,800.00	-	1,800.00	2,100.00	(300.00)	-14%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$16,500.00	-	\$16,500.00	\$18,365.00	(\$1,865.00)	-10%
<i>OTHR CHGS - Other Charges</i>							
7000.090	Travel, Training & Expense Firearms Training	3,000.00	-	3,000.00	0.00	3,000.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$3,000.00	-	\$3,000.00	\$0.00	\$3,000.00	
Location Total: 035 - Firearms Training Center		\$21,000.00	-	\$21,000.00	\$18,365.00	\$2,635.00	14%
Location: 040 - Animal Control							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	266,969.00	(7,519.00)	274,488.00	250,305.00	16,664.00	7%
6000.400	Personnel Services Overtime Pay	20,000.00	-	20,000.00	16,500.00	3,500.00	21%
6010.020	Benefits Contingency	108.00	-	108.00	109.00	(1.00)	-1%
6010.025	Benefits Deferred Comp Match	1,000.00	-	1,000.00	1,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	54,919.00	(2,647.00)	57,566.00	50,857.00	4,062.00	8%
6010.050	Benefits Retirement	35,453.00	(999.00)	36,452.00	29,961.00	5,492.00	18%
6010.060	Benefits Social Security Taxes	21,953.00	954.00	20,999.00	19,151.00	2,802.00	15%
6010.070	Benefits Unemployment Insurance	107.00	(1.00)	108.00	109.00	(2.00)	-2%
6010.090	Benefits Workmans Compensation Ins	5,659.00	260.00	5,399.00	3,799.00	1,860.00	49%
6010.120	Benefits Long Term Disability	403.00	(1.00)	404.00	410.00	(7.00)	-2%
6010.130	Benefits Life Insurance	457.00	(1.00)	458.00	465.00	(8.00)	-2%
6010.140	Benefits FSA & PSA Admin and EAP Program	495.00	(1.00)	496.00	503.00	(8.00)	-2%
6010.150	Benefits Retirement Administration Fee	516.00	(2.00)	518.00	525.00	(9.00)	-2%
6010.900	Benefits OPEB contribution	16,973.00	-	16,973.00	18,105.00	(1,132.00)	-6%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$425,012.00	(9,957.00)	434,969.00	\$391,799.00	\$33,213.00	8%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	0.00	-	0.00	100.00	(100.00)	-100%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,000.00	-	1,000.00	1,500.00	(500.00)	-33%
6100.190	Administrative Expense Office Supplies	1,000.00	-	1,000.00	1,250.00	(250.00)	-20%
6110.020	Supplies & Equipment Animal Food	8,000.00	-	8,000.00	8,000.00	0.00	0%
6110.025	Supplies & Equipment Animal Transport Containers	500.00	-	500.00	600.00	(100.00)	-17%
6110.045	Supplies & Equipment Medication/Supplements	1,000.00	-	1,000.00	0.00	1,000.00	N/A
6110.055	Supplies & Equipment Animal Supplies	1,000.00	-	1,000.00	0.00	1,000.00	N/A
6110.070	Supplies & Equipment CO2 for Chambers	20,000.00	-	20,000.00	17,000.00	3,000.00	18%
6110.135	Supplies & Equipment Fuel for Incinerator	4,500.00	-	4,500.00	6,000.00	(1,500.00)	-25%
6110.160	Supplies & Equipment Investigation Supplies	3,500.00	-	3,500.00	0.00	3,500.00	N/A
6110.290	Supplies & Equipment Other Office Equipment	0.00	-	0.00	200.00	(200.00)	-100%
6110.315	Supplies & Equipment Rabies Clinic Supplies	5,000.00	-	5,000.00	5,000.00	0.00	0%
6110.395	Supplies & Equipment Spay and Neuter Supplies	7,000.00	-	7,000.00	7,500.00	(500.00)	-7%
6110.430	Supplies & Equipment Traps	2,500.00	-	2,500.00	2,953.00	(453.00)	-15%
6130.010	Equipment Maintenance Copier Lease	900.00	-	900.00	900.00	0.00	0%
6150.040	Uniforms & Personal Equipment Uniform Allowance	4,250.00	-	4,250.00	4,250.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	7,000.00	-	7,000.00	7,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$67,150.00	-	\$67,150.00	\$62,253.00	\$4,897.00	8%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.120	Consulting Services Rabies Clinic	1,000.00	-	1,000.00	1,000.00	0.00	0%
6530.160	Consulting Services Veterinary Services	18,000.00	-	18,000.00	18,000.00	0.00	0%
6530.165	Consulting Services Vet Services - Spay & Neuter	6,000.00	-	6,000.00	6,000.00	0.00	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000.00	-	20,000.00	17,000.00	3,000.00	18%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	-	10,000.00	10,000.00	0.00	0%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.028	Building Site Expenses Cable	1,320.00	-	1,320.00	1,440.00	(120.00)	-8%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	-	1,200.00	1,200.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	2,500.00	-	2,500.00	3,000.00	(500.00)	-17%
6550.050	Building Site Expenses Custodial Supplies	600.00	-	600.00	600.00	0.00	0%
6550.060	Building Site Expenses Electricity	7,200.00	-	7,200.00	7,200.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	360.00	-	360.00	360.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.081	Building Site Expenses Fire Extinguishers	300.00	-	300.00	300.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	8,500.00	-	8,500.00	8,500.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.130	Building Site Expenses Incinerator Expense	500.00	-	500.00	1,200.00	(700.00)	-58%
6550.180	Building Site Expenses Pest Control/Termite Insp	360.00	-	360.00	300.00	60.00	20%
6550.220	Building Site Expenses Security Alarm Monitoring	360.00	-	360.00	230.00	130.00	57%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	1,200.00	-	1,200.00	1,400.00	(200.00)	-14%
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	-	300.00	200.00	100.00	50%
6550.270	Building Site Expenses Telephone	2,100.00	-	2,100.00	2,700.00	(600.00)	-22%
6550.280	Building Site Expenses Tipping Fees	150.00	-	150.00	150.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	1,320.00	-	1,320.00	1,320.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$93,270.00	-	\$93,270.00	\$92,100.00	\$1,170.00	1%
<i>OTHR CHGS - Other Charges</i>							
7000.060	Travel, Training & Expense Educational Training	10,000.00	-	10,000.00	10,000.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$10,000.00	-	\$10,000.00	\$10,000.00	\$0.00	0%
Location Total: 040 - Animal Control		\$595,432.00	(\$9,957.00)	\$605,389.00	\$556,152.00	\$39,280.00	7%
Department Total: 1101 - Sheriff's Office		\$19,719,106.00	(\$666,345.00)	\$20,385,451.00	\$17,280,865.00	\$2,438,241.00	14%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1102 - Emergency Services							
Location: 044 - Operations Center							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	2,635,605.00	(50,945.00)	2,686,550.00	2,168,052.00	467,553.00	22%
6000.400	Personnel Services Overtime Pay	200,000.00	-	200,000.00	180,518.00	19,482.00	11%
6010.020	Benefits Contingency	1,062.00	7.00	1,055.00	949.00	113.00	12%
6010.025	Benefits Deferred Comp Match	12,000.00	-	12,000.00	12,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	575,735.00	226,001.00	349,734.00	346,838.00	228,897.00	66%
6010.050	Benefits Retirement	350,008.00	(6,766.00)	356,774.00	259,516.00	90,492.00	35%
6010.060	Benefits Social Security Taxes	216,925.00	11,403.00	205,522.00	164,076.00	52,849.00	32%
6010.070	Benefits Unemployment Insurance	1,061.00	7.00	1,054.00	949.00	112.00	12%
6010.090	Benefits Workmans Compensation Ins	55,867.00	3,023.00	52,844.00	32,955.00	22,912.00	70%
6010.120	Benefits Long Term Disability	3,983.00	25.00	3,958.00	3,558.00	425.00	12%
6010.130	Benefits Life Insurance	4,514.00	28.00	4,486.00	4,033.00	481.00	12%
6010.140	Benefits FSA & PSA Admin and EAP Program	4,886.00	31.00	4,855.00	4,365.00	521.00	12%
6010.150	Benefits Retirement Administration Fee	5,098.00	32.00	5,066.00	4,554.00	544.00	12%
6010.900	Benefits OPEB contribution	142,574.00	-	142,574.00	133,977.00	8,597.00	6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$4,209,318.00	182,846.00	4,026,472.00	\$3,316,340.00	\$892,978.00	27%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	4,500.00	-	4,500.00	4,500.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,020.00	-	6,020.00	4,625.00	1,395.00	30%
6100.190	Administrative Expense Office Supplies	1,500.00	-	1,500.00	1,500.00	0.00	0%
6100.210	Administrative Expense Paper	1,000.00	-	1,000.00	1,000.00	0.00	0%
6110.017	Supplies & Equipment AED Units	13,000.00	-	13,000.00	30,500.00	(17,500.00)	-57%
6110.090	Supplies & Equipment Computers & Printers	9,540.00	-	9,540.00	0.00	9,540.00	N/A
6110.110	Supplies & Equipment Disaster Preparedness Materials	2,500.00	-	2,500.00	1,900.00	600.00	32%
6110.120	Supplies & Equipment Equipment Rental	10,000.00	-	10,000.00	10,000.00	0.00	0%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	8,000.00	-	8,000.00	8,000.00	0.00	0%
6110.140	Supplies & Equipment GIS Mapping Supplies	1,000.00	-	1,000.00	1,000.00	0.00	0%
6110.245	Supplies & Equipment Mobile Phones	16,420.00	-	16,420.00	15,170.00	1,250.00	8%
6110.280	Supplies & Equipment Office Furniture	1,500.00	-	1,500.00	4,500.00	(3,000.00)	-67%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6110.320	Supplies & Equipment Radio Supplies	52,450.00	-	52,450.00	42,450.00	10,000.00	24%
6110.325	Supplies & Equipment Radio Equipment	75,000.00	-	75,000.00	60,000.00	15,000.00	25%
6110.340	Supplies & Equipment Safety Program Equipment	10,000.00	-	10,000.00	10,000.00	0.00	0%
6110.390	Supplies & Equipment Small Equipment	17,000.00	-	17,000.00	0.00	17,000.00	N/A
6130.010	Equipment Maintenance Copier Lease	2,988.00	-	2,988.00	2,988.00	0.00	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,400.00	-	2,400.00	2,400.00	0.00	0%
6130.050	Equipment Maintenance Radio Maintenance Contract	323,567.00	-	323,567.00	319,668.00	3,899.00	1%
6130.060	Equipment Maintenance Software Licensing	26,500.00	-	26,500.00	19,500.00	7,000.00	36%
6130.070	Equipment Maintenance Software Maintenance Agreements	164,450.00	-	164,450.00	158,306.00	6,144.00	4%
6130.090	Equipment Maintenance Weather Service Subscription	0.00	-	0.00	2,400.00	(2,400.00)	-100%
6150.040	Uniforms & Personal Equipment Uniform Allowance	15,700.00	-	15,700.00	2,500.00	13,200.00	528%
6150.050	Uniforms & Personal Equipment Uniforms	6,750.00	-	6,750.00	7,225.00	(475.00)	-7%
6160.080	Grant Programs Homeland Security Grant	96,477.00	-	96,477.00	96,477.00	0.00	0%
6160.602	Grant Programs Homeland Security - HMEP	0.00	-	0.00	35,000.00	(35,000.00)	-100%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$868,262.00	-	\$868,262.00	\$841,609.00	\$26,653.00	3%
<i>MAINT & SVCS - Maintenance & Services</i>							
6500.085	Systems Maintenance Sirens	10,000.00	-	10,000.00	0.00	10,000.00	N/A
6530.030	Consulting Services Computer Services	100,000.00	-	100,000.00	0.00	100,000.00	N/A
6530.040	Consulting Services Consulting Services	218,000.00	-	218,000.00	35,000.00	183,000.00	523%
6530.050	Consulting Services Crisis/Fitness for Duty	40,000.00	-	40,000.00	0.00	40,000.00	N/A
6530.095	Consulting Services Pre-Employment Testing	18,000.00	-	18,000.00	0.00	18,000.00	N/A
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	17,200.00	-	17,200.00	17,200.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,650.00	-	8,650.00	8,650.00	0.00	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	-	200.00	200.00	0.00	0%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	4,200.00	-	4,200.00	4,200.00	0.00	0%
6550.028	Building Site Expenses Cable	1,800.00	-	1,800.00	1,800.00	0.00	0%
6550.060	Building Site Expenses Electricity	5,100.00	-	5,100.00	5,100.00	0.00	0%
6550.170	Building Site Expenses Office Rent/Lease	38,472.00	-	38,472.00	38,472.00	0.00	0%
6550.270	Building Site Expenses Telephone	28,000.00	-	28,000.00	28,000.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$489,622.00	-	\$489,622.00	\$138,622.00	\$351,000.00	253%
<i>OTHR CHGS - Other Charges</i>							

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
7000.040	Travel, Training & Expense Continuing Education/Certificati	14,750.00	-	14,750.00	8,500.00	6,250.00	74%
7000.060	Travel, Training & Expense Educational Training	1,000.00	-	1,000.00	3,500.00	(2,500.00)	-71%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	30,650.00	-	30,650.00	11,800.00	18,850.00	160%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$46,400.00	-	\$46,400.00	\$23,800.00	\$22,600.00	95%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	189,000.00	-	189,000.00	77,000.00	112,000.00	145%
9010.020	Capital Equipment Public Safety Equipment	60,000.00	-	60,000.00	18,000.00	42,000.00	233%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$249,000.00	-	\$249,000.00	\$95,000.00	\$154,000.00	162%
Location Total: 044 - Operations Center		\$5,862,602.00	\$182,846.00	\$5,679,756.00	\$4,415,371.00	\$1,447,231.00	33%
Location: 045 - Transmitter Site							
<i>SUPP & MAT - Supplies & Materials</i>							
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	47,500.00	-	47,500.00	37,500.00	10,000.00	27%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$47,500.00	-	\$47,500.00	\$37,500.00	\$10,000.00	27%
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.060	Building Site Expenses Electricity	70,000.00	-	70,000.00	70,000.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	1,250.00	-	1,250.00	1,250.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	200.00	-	200.00	200.00	0.00	0%
6550.086	Building Site Expenses Generator Fuel Propane	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.100	Building Site Expenses Generator Services & Repairs	10,000.00	-	10,000.00	10,000.00	0.00	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	47,750.00	-	47,750.00	0.00	47,750.00	N/A
6550.180	Building Site Expenses Pest Control/Termite Insp	3,000.00	-	3,000.00	500.00	2,500.00	500%
6550.290	Building Site Expenses Transmitter Site Expenses	4,000.00	-	4,000.00	4,000.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$138,200.00	-	\$138,200.00	\$87,950.00	\$50,250.00	57%
Location Total: 045 - Transmitter Site		\$185,700.00	-	\$185,700.00	\$125,450.00	\$60,250.00	48%
Department Total: 1102 - Emergency Services		\$6,048,302.00	\$182,846.00	\$5,865,456.00	\$4,540,821.00	\$1,507,481.00	33%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1103 - Jail							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	7,637,849.00	(162,434.00)	7,800,283.00	7,244,203.00	393,646.00	5%
6000.400	Personnel Services Overtime Pay	100,000.00	-	100,000.00	75,000.00	25,000.00	33%
6010.020	Benefits Contingency	3,078.00	14.00	3,064.00	3,187.00	(109.00)	-3%
6010.025	Benefits Deferred Comp Match	50,000.00	-	50,000.00	50,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	1,439,285.00	210,690.00	1,228,595.00	1,268,511.00	170,774.00	13%
6010.050	Benefits Retirement	1,404,948.00	(29,434.00)	1,434,382.00	1,109,633.00	295,315.00	27%
6010.060	Benefits Social Security Taxes	591,946.00	(4,776.00)	596,722.00	552,969.00	38,977.00	7%
6010.070	Benefits Unemployment Insurance	3,074.00	14.00	3,060.00	3,187.00	(113.00)	-4%
6010.090	Benefits Workmans Compensation Ins	161,900.00	8,471.00	153,429.00	110,672.00	51,228.00	46%
6010.120	Benefits Long Term Disability	11,543.00	52.00	11,491.00	11,950.00	(407.00)	-3%
6010.130	Benefits Life Insurance	13,082.00	58.00	13,024.00	13,543.00	(461.00)	-3%
6010.140	Benefits FSA & PSA Admin and EAP Program	14,159.00	63.00	14,096.00	14,658.00	(499.00)	-3%
6010.150	Benefits Retirement Administration Fee	14,775.00	66.00	14,709.00	15,295.00	(520.00)	-3%
6010.900	Benefits OPEB contribution	336,068.00	-	336,068.00	354,858.00	(18,790.00)	-5%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$11,781,707.00	\$22,784.00	\$11,758,923.00	\$10,827,666.00	\$954,041.00	9%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.050	Administrative Expense Background Checks	500.00	-	500.00	500.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	250.00	-	250.00	175.00	75.00	43%
6100.190	Administrative Expense Office Supplies	6,750.00	-	6,750.00	6,750.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	7,090.00	-	7,090.00	5,300.00	1,790.00	34%
6110.190	Supplies & Equipment Law Enforcement Equipment	1,500.00	-	1,500.00	1,500.00	0.00	0%
6110.245	Supplies & Equipment Mobile Phones	2,256.00	-	2,256.00	1,500.00	756.00	50%
6110.320	Supplies & Equipment Radio Supplies	7,000.00	-	7,000.00	5,000.00	2,000.00	40%
6130.010	Equipment Maintenance Copier Lease	6,700.00	-	6,700.00	6,700.00	0.00	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	210.00	-	210.00	588.00	(378.00)	-64%
6130.070	Equipment Maintenance Software Maintenance Agreements	26,388.00	-	26,388.00	25,136.00	1,252.00	5%
6150.040	Uniforms & Personal Equipment Uniform Allowance	66,500.00	-	66,500.00	57,400.00	9,100.00	16%
6150.050	Uniforms & Personal Equipment Uniforms	12,863.00	-	12,863.00	12,250.00	613.00	5%
6160.064	Grant Programs Inmate Opiod Medication	213,920.00	-	213,920.00	131,840.00	82,080.00	62%
6190.010	Inmate Expenses Food Services	450,000.00	-	450,000.00	450,000.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6190.020	Inmate Expenses Hospital & Physicians Charges	95,000.00	-	95,000.00	95,000.00	0.00	0%
6190.030	Inmate Expenses Inmate Supplies & Services	15,750.00	-	15,750.00	15,000.00	750.00	5%
6190.040	Inmate Expenses Jail Dentist	15,000.00	-	15,000.00	15,000.00	0.00	0%
6190.070	Inmate Expenses Kitchen Supplies	6,000.00	-	6,000.00	6,000.00	0.00	0%
6190.080	Inmate Expenses Medical Supplies	20,000.00	-	20,000.00	25,000.00	(5,000.00)	-20%
6190.090	Inmate Expenses Pharmaceutical	100,000.00	-	100,000.00	100,000.00	0.00	0%
6190.100	Inmate Expenses Processing Supplies	8,500.00	-	8,500.00	8,500.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$1,062,177.00	-	\$1,062,177.00	\$969,139.00	\$93,038.00	10%
<i>MAINT & SVCS - Maintenance & Services</i>							
6190.075	Inmate Expenses Medical Contract	1,899,740.00	-	1,899,740.00	1,542,013.00	357,727.00	23%
6530.050	Consulting Services Crisis/Fitness for Duty	1,000.00	-	1,000.00	1,000.00	0.00	0%
6530.080	Consulting Services Physicals, Shots & Drug Testing	500.00	-	500.00	500.00	0.00	0%
6530.115	Consulting Services Psychological Services	6,780.00	-	6,780.00	6,500.00	280.00	4%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,000.00	-	6,000.00	6,000.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500.00	-	2,500.00	2,500.00	0.00	0%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	300.00	-	300.00	300.00	0.00	0%
6550.050	Building Site Expenses Custodial Supplies	60,000.00	-	60,000.00	60,000.00	0.00	0%
6550.060	Building Site Expenses Electricity	262,500.00	-	262,500.00	250,000.00	12,500.00	5%
6550.080	Building Site Expenses Fire Alarm Testing	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	1,550.00	-	1,550.00	1,550.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	90,000.00	-	90,000.00	75,000.00	15,000.00	20%
6550.100	Building Site Expenses Generator Services & Repairs	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.110	Building Site Expenses Heating Fuel Oil	260,000.00	-	260,000.00	260,000.00	0.00	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	10,000.00	-	10,000.00	10,000.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	-	500.00	500.00	0.00	0%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	10,500.00	-	10,500.00	10,000.00	500.00	5%
6550.250	Building Site Expenses Sprinkler Testing	1,700.00	-	1,700.00	1,700.00	0.00	0%
6550.270	Building Site Expenses Telephone	5,000.00	-	5,000.00	25,000.00	(20,000.00)	-80%
6550.300	Building Site Expenses Trash Removal	5,750.00	-	5,750.00	4,600.00	1,150.00	25%
6550.310	Building Site Expenses Water & Sewer	148,400.00	-	148,400.00	140,000.00	8,400.00	6%
6700.050	Other Maint. & Svcs Phone Service	650.00	-	650.00	650.00	0.00	0%
6700.700	Other Maint. & Svcs Prison Labor	10,344.00	-	10,344.00	12,000.00	(1,656.00)	-14%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$2,793,714.00	-	\$2,793,714.00	\$2,419,813.00	\$373,901.00	15%
<i>OTHR CHGS - Other Charges</i>							
7000.060	Travel, Training & Expense Educational Training	15,100.00	-	15,100.00	4,000.00	11,100.00	278%
7000.090	Travel, Training & Expense Firearms Training	4,850.00	-	4,850.00	3,850.00	1,000.00	26%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,406.00	-	2,406.00	2,206.00	200.00	9%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$22,356.00	-	\$22,356.00	\$10,056.00	\$12,300.00	122%
<i>CAP EQ - Capital Equipment</i>							
9010.020	Capital Equipment Public Safety Equipment	13,719.00	13,719.00	-	0.00	13,719.00	N/A
9010.060	Capital Equipment Other	161,500.00	-	161,500.00	13,895.00	147,605.00	1062%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$175,219.00	\$13,719.00	\$161,500.00	\$13,895.00	\$161,324.00	1161%
Department Total: 1103 - Jail		\$15,835,173.00	\$36,503.00	\$15,798,670.00	\$14,240,569.00	\$1,594,604.00	11%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1104 - Fire Marshal							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	709,741.00	(11,100.00)	720,841.00	710,723.00	(982.00)	0%
6000.400	Personnel Services Overtime Pay	40,800.00	-	40,800.00	20,000.00	20,800.00	104%
6010.020	Benefits Contingency	286.00	3.00	283.00	309.00	(23.00)	-7%
6010.025	Benefits Deferred Comp Match	5,000.00	-	5,000.00	5,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	130,786.00	9,675.00	121,111.00	116,076.00	14,710.00	13%
6010.050	Benefits Retirement	237,489.00	(3,222.00)	240,711.00	216,577.00	20,912.00	10%
6010.060	Benefits Social Security Taxes	57,418.00	682.00	56,736.00	52,131.00	5,287.00	10%
6010.070	Benefits Unemployment Insurance	286.00	3.00	283.00	310.00	(24.00)	-8%
6010.090	Benefits Workmans Compensation Ins	15,044.00	865.00	14,179.00	10,749.00	4,295.00	40%
6010.120	Benefits Long Term Disability	1,073.00	11.00	1,062.00	1,161.00	(88.00)	-8%
6010.130	Benefits Life Insurance	1,216.00	12.00	1,204.00	1,315.00	(99.00)	-8%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,316.00	13.00	1,303.00	1,424.00	(108.00)	-8%
6010.150	Benefits Retirement Administration Fee	1,373.00	14.00	1,359.00	1,486.00	(113.00)	-8%
6010.900	Benefits OPEB contribution	27,157.00	-	27,157.00	28,968.00	(1,811.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,228,985.00	(3,044.00)	1,232,029.00	\$1,166,229.00	\$62,756.00	5%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.060	Administrative Expense Books and Publications	1,000.00	-	1,000.00	500.00	500.00	100%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,940.00	-	6,940.00	6,285.00	655.00	10%
6100.110	Administrative Expense Envelopes	200.00	-	200.00	200.00	0.00	0%
6100.190	Administrative Expense Office Supplies	1,500.00	-	1,500.00	1,000.00	500.00	50%
6100.210	Administrative Expense Paper	400.00	-	400.00	400.00	0.00	0%
6100.240	Administrative Expense Printing Expense	425.00	-	425.00	425.00	0.00	0%
6110.050	Supplies & Equipment Camera Equipment	1,200.00	-	1,200.00	1,000.00	200.00	20%
6110.090	Supplies & Equipment Computers & Printers	2,100.00	-	2,100.00	2,100.00	0.00	0%
6110.130	Supplies & Equipment Fire Investigation Equipment	2,500.00	-	2,500.00	2,000.00	500.00	25%
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	19,850.00	-	19,850.00	16,050.00	3,800.00	24%
6110.160	Supplies & Equipment Investigation Supplies	2,500.00	-	2,500.00	2,000.00	500.00	25%
6110.190	Supplies & Equipment Law Enforcement Equipment	4,000.00	-	4,000.00	4,000.00	0.00	0%
6110.245	Supplies & Equipment Mobile Phones	3,900.00	-	3,900.00	3,900.00	0.00	0%
6110.280	Supplies & Equipment Office Furniture	1,500.00	-	1,500.00	1,200.00	300.00	25%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6110.320	Supplies & Equipment Radio Supplies	2,500.00	-	2,500.00	2,500.00	0.00	0%
6110.450	Supplies & Equipment Fire Prevention	2,000.00	-	2,000.00	1,200.00	800.00	67%
6130.010	Equipment Maintenance Copier Lease	1,600.00	-	1,600.00	1,600.00	0.00	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	3,000.00	-	3,000.00	3,000.00	0.00	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	4,520.00	-	4,520.00	3,695.00	825.00	22%
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	8,300.00	-	8,300.00	7,400.00	900.00	12%
6150.040	Uniforms & Personal Equipment Uniform Allowance	5,950.00	-	5,950.00	5,100.00	850.00	17%
6150.050	Uniforms & Personal Equipment Uniforms	3,500.00	-	3,500.00	3,200.00	300.00	9%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$79,385.00	-	\$79,385.00	\$68,755.00	\$10,630.00	15%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.050	Consulting Services Crisis/Fitness for Duty	3,750.00	-	3,750.00	3,750.00	0.00	0%
6530.080	Consulting Services Physicals, Shots & Drug Testing	6,000.00	-	6,000.00	6,000.00	0.00	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	30,000.00	-	30,000.00	27,000.00	3,000.00	11%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	14,000.00	-	14,000.00	12,000.00	2,000.00	17%
6550.270	Building Site Expenses Telephone	450.00	-	450.00	360.00	90.00	25%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$54,200.00	-	\$54,200.00	\$49,110.00	\$5,090.00	10%
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,940.00	-	2,940.00	2,520.00	420.00	17%
7000.060	Travel, Training & Expense Educational Training	4,350.00	-	4,350.00	3,625.00	725.00	20%
7000.090	Travel, Training & Expense Firearms Training	1,500.00	-	1,500.00	1,500.00	0.00	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,900.00	-	4,900.00	3,920.00	980.00	25%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$13,690.00	-	\$13,690.00	\$11,565.00	\$2,125.00	18%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	72,000.00	-	72,000.00	144,000.00	(72,000.00)	-50%
9010.020	Capital Equipment Public Safety Equipment	18,000.00	-	18,000.00	32,000.00	(14,000.00)	-44%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$90,000.00	-	\$90,000.00	\$176,000.00	(\$86,000.00)	-49%
Department Total: 1104 - Fire Marshal		\$1,466,260.00	(\$3,044.00)	\$1,469,304.00	\$1,471,659.00	(\$5,399.00)	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
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.	1,144,479.00	-	1,144,479.00	1,017,957.00	126,522.00	12%
7080.060	Fire & Ambulance State Grant for Fire Companies	159.00	-	159.00	617.00	(458.00)	-74%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,144,638.00	-	\$1,144,638.00	\$1,018,574.00	\$126,064.00	12%
Location Total: 100 - Town of Pocomoke		\$1,144,638.00	-	\$1,144,638.00	\$1,018,574.00	\$126,064.00	12%
Location: 105 - Pocomoke VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	301,924.00	949.00	300,975.00	266,650.00	35,274.00	13%
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$333,959.00	\$949.00	\$333,010.00	\$298,735.00	\$35,224.00	12%
Location Total: 105 - Pocomoke VFD		\$333,959.00	\$949.00	\$333,010.00	\$298,735.00	\$35,224.00	12%
Location: 110 - Town of Berlin							
<i>OTHR CHGS - Other Charges</i>							
7080.060	Fire & Ambulance State Grant for Fire Companies	4,175.00	-	4,175.00	11,500.00	(7,325.00)	-64%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$4,175.00	-	\$4,175.00	\$11,500.00	(\$7,325.00)	-64%
Location Total: 110 - Town of Berlin		\$4,175.00	-	\$4,175.00	\$11,500.00	(\$7,325.00)	-64%
Location: 115 - Berlin VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	301,924.00	949.00	300,975.00	266,650.00	35,274.00	13%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,309,919.00	-	1,309,919.00	1,197,215.00	112,704.00	9%
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,643,878.00	\$949.00	\$1,642,929.00	\$1,495,950.00	\$147,928.00	10%
Location Total: 115 - Berlin VFD		\$1,643,878.00	\$949.00	\$1,642,929.00	\$1,495,950.00	\$147,928.00	10%
Location: 120 - Town of Snow Hill							
<i>OTHR CHGS - Other Charges</i>							
7080.060	Fire & Ambulance State Grant for Fire Companies	754.00	-	754.00	2,200.00	(1,446.00)	-66%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$754.00	-	\$754.00	\$2,200.00	(\$1,446.00)	-66%
Location Total: 120 - Town of Snow Hill		\$754.00	-	\$754.00	\$2,200.00	(\$1,446.00)	-66%
Location: 125 - Snow Hill VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	301,924.00	949.00	300,975.00	266,650.00	35,274.00	13%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,007,236.00	-	1,007,236.00	903,312.00	103,924.00	12%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,341,195.00	\$949.00	\$1,340,246.00	\$1,202,047.00	\$139,148.00	12%
Location Total: 125 - Snow Hill VFD		\$1,341,195.00	\$949.00	\$1,340,246.00	\$1,202,047.00	\$139,148.00	12%
Location: 130 - Town of Ocean City							
<i>OTHR CHGS - Other Charges</i>							
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	3,711,841.00	-	3,711,841.00	3,254,635.00	457,206.00	14%
7080.060	Fire & Ambulance State Grant for Fire Companies	43,566.00	-	43,566.00	34,833.00	8,733.00	25%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$3,755,407.00	-	\$3,755,407.00	\$3,289,468.00	\$465,939.00	14%
Location Total: 130 - Town of Ocean City		\$3,755,407.00	-	\$3,755,407.00	\$3,289,468.00	\$465,939.00	14%
Location: 135 - Ocean City VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	301,924.00	949.00	300,975.00	266,650.00	35,274.00	13%
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$333,959.00	\$949.00	\$333,010.00	\$298,735.00	\$35,224.00	12%
Location Total: 135 - Ocean City VFD		\$333,959.00	\$949.00	\$333,010.00	\$298,735.00	\$35,224.00	12%
Location: 145 - Girdletree VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	311,924.00	949.00	310,975.00	273,650.00	38,274.00	14%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	86,550.00	-	86,550.00	81,600.00	4,950.00	6%
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$430,509.00	\$949.00	\$429,560.00	\$387,335.00	\$43,174.00	11%
Location Total: 145 - Girdletree VFD		\$430,509.00	\$949.00	\$429,560.00	\$387,335.00	\$43,174.00	11%
Location: 155 - Stockton VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	311,924.00	949.00	310,975.00	273,650.00	38,274.00	14%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	89,850.00	-	89,850.00	85,800.00	4,050.00	5%
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$433,809.00	\$949.00	\$432,860.00	\$391,535.00	\$42,274.00	11%
Location Total: 155 - Stockton VFD		\$433,809.00	\$949.00	\$432,860.00	\$391,535.00	\$42,274.00	11%
Location: 165 - Newark VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	311,924.00	949.00	310,975.00	273,650.00	38,274.00	14%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	411,192.00	-	411,192.00	407,064.00	4,128.00	1%
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$755,151.00	\$949.00	\$754,202.00	\$712,799.00	\$42,352.00	6%
Location Total: 165 - Newark VFD		\$755,151.00	\$949.00	\$754,202.00	\$712,799.00	\$42,352.00	6%
Location: 175 - Bishopville VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	311,924.00	949.00	310,975.00	273,650.00	38,274.00	14%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	502,660.00	-	502,660.00	464,205.00	38,455.00	8%
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$846,619.00	\$949.00	\$845,670.00	\$769,940.00	\$76,679.00	10%
Location Total: 175 - Bishopville VFD		\$846,619.00	\$949.00	\$845,670.00	\$769,940.00	\$76,679.00	10%
Location: 185 - Showell VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	311,924.00	949.00	310,975.00	273,650.00	38,274.00	14%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	473,780.00	-	473,780.00	441,243.00	32,537.00	7%
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$817,739.00	\$949.00	\$816,790.00	\$746,978.00	\$70,761.00	9%
Location Total: 185 - Showell VFD		\$817,739.00	\$949.00	\$816,790.00	\$746,978.00	\$70,761.00	9%
Location: 195 - Ocean Pines VFD							
<i>OTHR CHGS - Other Charges</i>							
7080.010	Fire & Ambulance County Grant to Fire Companies	301,924.00	949.00	300,975.00	266,650.00	35,274.00	13%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	952,200.00	-	952,200.00	870,124.00	82,076.00	9%
7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	-	32,035.00	32,085.00	(50.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,286,159.00	\$949.00	\$1,285,210.00	\$1,168,859.00	\$117,300.00	10%
Location Total: 195 - Ocean Pines VFD		\$1,286,159.00	\$949.00	\$1,285,210.00	\$1,168,859.00	\$117,300.00	10%
Location: 197 - County Fire Training Center							
<i>SUPP & MAT - Supplies & Materials</i>							
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	53,000.00	-	53,000.00	52,200.00	800.00	2%
6200.020	Other Supplies & Materials Materials	0.00	-	0.00	30,000.00	(30,000.00)	-100%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$53,000.00	-	\$53,000.00	\$82,200.00	(\$29,200.00)	-36%
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.010	Building Site Expenses Building/Property Improvement	1,500.00	-	1,500.00	1,200.00	300.00	25%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,300.00	-	1,300.00	1,200.00	100.00	8%
6550.040	Building Site Expenses Cleaning Contract	3,000.00	-	3,000.00	2,500.00	500.00	20%
6550.050	Building Site Expenses Custodial Supplies	300.00	-	300.00	200.00	100.00	50%
6550.060	Building Site Expenses Electricity	7,500.00	-	7,500.00	7,000.00	500.00	7%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.080	Building Site Expenses Fire Alarm Testing	500.00	-	500.00	472.00	28.00	6%
6550.081	Building Site Expenses Fire Extinguishers	200.00	-	200.00	200.00	0.00	0%
6550.085	Building Site Expenses Generator Fuel Oil	600.00	-	600.00	600.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,500.00	-	3,500.00	3,000.00	500.00	17%
6550.100	Building Site Expenses Generator Services & Repairs	1,500.00	-	1,500.00	1,000.00	500.00	50%
6550.120	Building Site Expenses Heating Propane	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	-	500.00	400.00	100.00	25%
6550.220	Building Site Expenses Security Alarm Monitoring	1,400.00	-	1,400.00	1,400.00	0.00	0%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Main	300.00	-	300.00	300.00	0.00	0%
6550.270	Building Site Expenses Telephone	650.00	-	650.00	600.00	50.00	8%
6550.280	Building Site Expenses Tipping Fees	100.00	-	100.00	100.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	850.00	-	850.00	800.00	50.00	6%
6550.320	Building Site Expenses Water Treatment	200.00	-	200.00	100.00	100.00	100%
Account Classification Total: MAINT & SVCS - Maintenance & Services		\$25,900.00	-	\$25,900.00	\$23,072.00	\$2,828.00	12%
OTHR CHGS - Other Charges							
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	-	3,000.00	3,000.00	0.00	0%
7080.030	Fire & Ambulance Firemens Training Center	15,000.00	-	15,000.00	10,000.00	5,000.00	50%
Account Classification Total: OTHR CHGS - Other Charges		\$18,000.00	-	\$18,000.00	\$13,000.00	\$5,000.00	38%
Location Total: 197 - County Fire Training Center		\$96,900.00	-	\$96,900.00	\$118,272.00	(\$21,372.00)	-18%
Location: 198 - LOSAP							
OTHR CHGS - Other Charges							
7080.040	Fire & Ambulance LOSAP Appropriation	205,266.00	-	205,266.00	205,266.00	0.00	0%
7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000.00	-	8,000.00	8,000.00	0.00	0%
Account Classification Total: OTHR CHGS - Other Charges		\$213,266.00	-	\$213,266.00	\$213,266.00	\$0.00	0%
Location Total: 198 - LOSAP		\$213,266.00	-	\$213,266.00	\$213,266.00	\$0.00	0%
Location: 200 - Administration							
SUPP & MAT - Supplies & Materials							
6160.043	Grant Programs Other Grants	210,000.00	-	210,000.00	0.00	210,000.00	N/A
Account Classification Total: SUPP & MAT - Supplies & Materials		\$210,000.00	-	\$210,000.00	\$0.00	\$210,000.00	
OTHR CHGS - Other Charges							
7080.070	Fire & Ambulance Fire	83,348.00	1,348.00	82,000.00	63,723.00	19,625.00	31%
Account Classification Total: OTHR CHGS - Other Charges		\$83,348.00	\$1,348.00	\$82,000.00	\$63,723.00	\$19,625.00	31%
Location Total: 200 - Administration		\$293,348.00	\$1,348.00	\$292,000.00	\$63,723.00	\$229,625.00	360%
Department Total: 1105 - Volunteer Fire Departments		\$13,731,465.00	\$10,838.00	\$13,720,627.00	\$12,189,916.00	\$1,541,549.00	13%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1201 - Maintenance							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	1,682,571.00	(81,406.00)	1,763,977.00	1,440,773.00	241,798.00	17%
6000.400	Personnel Services Overtime Pay	17,900.00	-	17,900.00	7,500.00	10,400.00	139%
6010.020	Benefits Contingency	678.00	(15.00)	693.00	631.00	47.00	7%
6010.025	Benefits Deferred Comp Match	8,000.00	-	8,000.00	8,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	331,055.00	63,210.00	267,845.00	242,960.00	88,095.00	36%
6010.050	Benefits Retirement	223,445.00	(10,811.00)	234,256.00	172,460.00	50,985.00	30%
6010.060	Benefits Social Security Taxes	133,390.00	(2,351.00)	135,741.00	109,209.00	24,181.00	22%
6010.070	Benefits Unemployment Insurance	677.00	(15.00)	692.00	631.00	46.00	7%
6010.090	Benefits Workmans Compensation Ins	35,666.00	969.00	34,697.00	21,900.00	13,766.00	63%
6010.120	Benefits Long Term Disability	2,543.00	(56.00)	2,599.00	2,365.00	178.00	8%
6010.130	Benefits Life Insurance	2,882.00	(63.00)	2,945.00	2,680.00	202.00	8%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,119.00	(69.00)	3,188.00	2,901.00	218.00	8%
6010.150	Benefits Retirement Administration Fee	3,255.00	(71.00)	3,326.00	3,027.00	228.00	8%
6010.900	Benefits OPEB contribution	95,050.00	-	95,050.00	79,662.00	15,388.00	19%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$2,540,231.00	(\$30,678.00)	\$2,570,909.00	\$2,094,699.00	\$445,532.00	21%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.100	Administrative Expense Dues, Licenses & Subscriptions	9,945.00	-	9,945.00	9,945.00	0.00	0%
6100.190	Administrative Expense Office Supplies	1,200.00	-	1,200.00	1,000.00	200.00	20%
6110.090	Supplies & Equipment Computers & Printers	5,140.00	-	5,140.00	800.00	4,340.00	543%
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	8,950.00	-	8,950.00	4,500.00	4,450.00	99%
6110.245	Supplies & Equipment Mobile Phones	17,250.00	-	17,250.00	14,952.00	2,298.00	15%
6110.320	Supplies & Equipment Radio Supplies	2,000.00	-	2,000.00	2,000.00	0.00	0%
6110.340	Supplies & Equipment Safety Program Equipment	5,700.00	-	5,700.00	3,500.00	2,200.00	63%
6110.420	Supplies & Equipment Tools & Supplies	16,750.00	-	16,750.00	26,000.00	(9,250.00)	-36%
6130.035	Equipment Maintenance Maintenance Management	22,204.00	-	22,204.00	24,450.00	(2,246.00)	-9%
6150.050	Uniforms & Personal Equipment Uniforms	15,000.00	-	15,000.00	11,400.00	3,600.00	32%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$104,139.00	\$0.00	\$104,139.00	\$98,547.00	\$5,592.00	6%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.080	Consulting Services Physicals, Shots & Drug Testing	100.00	-	100.00	100.00	0.00	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,750.00	-	60,750.00	45,000.00	15,750.00	35%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6540.030	Vehicle Operating Expenses Vehicle Maintenance	14,500.00	-	14,500.00	10,000.00	4,500.00	45%
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	-	200.00	100.00	100.00	100%
6540.060	Vehicle Operating Expenses Vehicle Equipment	21,800.00	-	21,800.00	7,500.00	14,300.00	191%
6540.080	Vehicle Operating Expenses Heavy Equipment Maint	3,000.00	-	3,000.00	2,500.00	500.00	20%
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,200.00	-	3,200.00	3,200.00	0.00	0%
6550.050	Building Site Expenses Custodial Supplies	1,200.00	-	1,200.00	1,200.00	0.00	0%
6550.060	Building Site Expenses Electricity	10,000.00	-	10,000.00	9,500.00	500.00	5%
6550.080	Building Site Expenses Fire Alarm Testing	355.00	-	355.00	325.00	30.00	9%
6550.081	Building Site Expenses Fire Extinguishers	400.00	-	400.00	400.00	0.00	0%
6550.085	Building Site Expenses Generator Fuel Oil	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	-	5,500.00	5,500.00	0.00	0%
6550.100	Building Site Expenses Generator Services & Repairs	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	348.00	-	348.00	348.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	588.00	-	588.00	564.00	24.00	4%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Main	450.00	-	450.00	450.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	300.00	-	300.00	300.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	1,860.00	-	1,860.00	1,421.00	439.00	31%
6800.010	Custodial Services Custodial Purchases	72,500.00	-	72,500.00	65,000.00	7,500.00	12%
6800.020	Custodial Services Custodial Supply Billing	(67,500.00)	-	(67,500.00)	(60,000.00)	(7,500.00)	13%
6900.005	Advertising Bid Advertising	500.00	-	500.00	500.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$137,051.00	\$0.00	\$137,051.00	\$100,908.00	\$36,143.00	36%
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	9,200.00	-	9,200.00	8,500.00	700.00	8%
7000.060	Travel, Training & Expense Educational Training	2,750.00	-	2,750.00	2,500.00	250.00	10%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,086.00	-	8,086.00	6,550.00	1,536.00	23%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$20,036.00	\$0.00	\$20,036.00	\$17,550.00	\$2,486.00	14%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	152,500.00	-	152,500.00	60,000.00	92,500.00	154%
9010.070	Capital Equipment Heavy Equipment	66,450.00	-	66,450.00	43,750.00	22,700.00	52%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$218,950.00	\$0.00	\$218,950.00	\$103,750.00	\$115,200.00	111%
Department Total: 1201 - Maintenance		\$3,020,407.00	(\$30,678.00)	\$3,051,085.00	\$2,415,454.00	\$604,953.00	25%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1202 - Roads							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	2,051,470.00	(13,019.00)	2,064,489.00	1,919,036.00	132,434.00	7%
6000.400	Personnel Services Overtime Pay	20,000.00	-	20,000.00	20,000.00	0.00	0%
6010.020	Benefits Contingency	827.00	16.00	811.00	840.00	(13.00)	-2%
6010.025	Benefits Deferred Comp Match	14,000.00	-	14,000.00	14,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	596,570.00	67,645.00	528,925.00	452,201.00	144,369.00	32%
6010.050	Benefits Retirement	272,435.00	(1,729.00)	274,164.00	229,708.00	42,727.00	19%
6010.060	Benefits Social Security Taxes	155,166.00	(2,768.00)	157,934.00	146,349.00	8,817.00	6%
6010.070	Benefits Unemployment Insurance	826.00	16.00	810.00	840.00	(14.00)	-2%
6010.090	Benefits Workmans Compensation Ins	43,485.00	2,877.00	40,608.00	29,170.00	14,315.00	49%
6010.120	Benefits Long Term Disability	3,100.00	59.00	3,041.00	3,149.00	(49.00)	-2%
6010.130	Benefits Life Insurance	3,514.00	67.00	3,447.00	3,569.00	(55.00)	-2%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,803.00	72.00	3,731.00	3,863.00	(60.00)	-2%
6010.150	Benefits Retirement Administration Fee	3,968.00	75.00	3,893.00	4,031.00	(63.00)	-2%
6010.900	Benefits OPEB contribution	129,335.00	-	129,335.00	137,960.00	(8,625.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$3,298,499.00	\$53,311.00	\$3,245,188.00	\$2,964,716.00	\$333,783.00	11%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.080	Administrative Expense Copier Supplies	400.00	-	400.00	400.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,181.00	-	1,181.00	773.00	408.00	53%
6100.190	Administrative Expense Office Supplies	1,400.00	-	1,400.00	1,400.00	0.00	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	160.00	-	160.00	160.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	5,060.00	-	5,060.00	7,180.00	(2,120.00)	-30%
6110.120	Supplies & Equipment Equipment Rental	456.00	-	456.00	456.00	0.00	0%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,710.00	-	3,710.00	3,710.00	0.00	0%
6110.245	Supplies & Equipment Mobile Phones	6,600.00	-	6,600.00	6,864.00	(264.00)	-4%
6110.340	Supplies & Equipment Safety Program Equipment	4,500.00	-	4,500.00	4,500.00	0.00	0%
6110.345	Supplies & Equipment Salt	8,350.00	-	8,350.00	8,350.00	0.00	0%
6110.365	Supplies & Equipment Shop Supplies	6,000.00	-	6,000.00	5,000.00	1,000.00	20%
6110.370	Supplies & Equipment Sign Materials	50,000.00	-	50,000.00	50,000.00	0.00	0%
6110.390	Supplies & Equipment Small Equipment	49,000.00	-	49,000.00	20,000.00	29,000.00	145%
6110.400	Supplies & Equipment Striping Paint & Supplies	70,000.00	-	70,000.00	70,000.00	0.00	0%
6110.420	Supplies & Equipment Tools & Supplies	15,000.00	-	15,000.00	15,000.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6130.010	Equipment Maintenance Copier Lease	1,212.00	-	1,212.00	1,305.00	(93.00)	-7%
6130.055	Equipment Maintenance Roads Management System	8,400.00	-	8,400.00	12,700.00	(4,300.00)	-34%
6130.075	Equipment Maintenance Software Upgrades	4,000.00	-	4,000.00	2,400.00	1,600.00	67%
6140.010	Road Maintenance Materials Blacktop for Overlay	1,500,000.00	-	1,500,000.00	1,000,000.00	500,000.00	50%
6140.020	Road Maintenance Materials Patching Material	35,000.00	-	35,000.00	25,000.00	10,000.00	40%
6140.030	Road Maintenance Materials Stone	62,000.00	-	62,000.00	62,000.00	0.00	0%
6140.040	Road Maintenance Materials Pipe	120,000.00	-	120,000.00	120,000.00	0.00	0%
6140.050	Road Maintenance Materials Bridge Material	2,500.00	-	2,500.00	2,500.00	0.00	0%
6140.060	Road Maintenance Materials Other	1,700.00	-	1,700.00	1,500.00	200.00	13%
6150.050	Uniforms & Personal Equipment Uniforms	18,000.00	-	18,000.00	18,200.00	(200.00)	-1%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$1,974,629.00	\$0.00	\$1,974,629.00	\$1,439,398.00	\$535,231.00	37%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	-	150.00	150.00	0.00	0%
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	5,000.00	-	5,000.00	5,000.00	0.00	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	230,000.00	-	230,000.00	220,000.00	10,000.00	5%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	180,000.00	-	180,000.00	133,500.00	46,500.00	35%
6540.040	Vehicle Operating Expenses Vehicle Registration	300.00	-	300.00	200.00	100.00	50%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	35,000.00	-	35,000.00	50,000.00	(15,000.00)	-30%
6540.060	Vehicle Operating Expenses Vehicle Equipment	10,800.00	-	10,800.00	5,160.00	5,640.00	109%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	4,400.00	-	4,400.00	4,200.00	200.00	5%
6550.050	Building Site Expenses Custodial Supplies	1,300.00	-	1,300.00	1,300.00	0.00	0%
6550.060	Building Site Expenses Electricity	20,000.00	-	20,000.00	14,000.00	6,000.00	43%
6550.080	Building Site Expenses Fire Alarm Testing	900.00	-	900.00	900.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	1,250.00	-	1,250.00	1,250.00	0.00	0%
6550.085	Building Site Expenses Generator Fuel Oil	300.00	-	300.00	300.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	6,500.00	-	6,500.00	5,000.00	1,500.00	30%
6550.100	Building Site Expenses Generator Services & Repairs	1,250.00	-	1,250.00	750.00	500.00	67%
6550.120	Building Site Expenses Heating Propane	5,500.00	-	5,500.00	5,500.00	0.00	0%
6550.140	Building Site Expenses Internet Access	2,820.00	-	2,820.00	2,640.00	180.00	7%
6550.180	Building Site Expenses Pest Control/Termite Insp	1,032.00	-	1,032.00	300.00	732.00	244%
6550.220	Building Site Expenses Security Alarm Monitoring	2,340.00	-	2,340.00	2,072.00	268.00	13%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	780.00	-	780.00	780.00	0.00	0%
6550.270	Building Site Expenses Telephone	3,180.00	-	3,180.00	3,000.00	180.00	6%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6600.010	Road Maintenance Ocean Pines Per Agreement	223,071.00	-	223,071.00	195,866.00	27,205.00	14%
6600.015	Road Maintenance Paving and Re-paving	5,000.00	-	5,000.00	5,000.00	0.00	0%
6600.020	Road Maintenance Special Road Construction	5,000.00	-	5,000.00	15,000.00	(10,000.00)	-67%
6600.025	Road Maintenance Contractual Services	79,000.00	-	79,000.00	50,000.00	29,000.00	58%
6600.030	Road Maintenance State Aid Bridges	600,000.00	-	600,000.00	0.00	600,000.00	N/A
6600.040	Road Maintenance Street Lighting	150,000.00	-	150,000.00	125,000.00	25,000.00	20%
6600.055	Road Maintenance Tipping Fees - Litter	6,000.00	-	6,000.00	3,500.00	2,500.00	71%
6900.025	Advertising Legal Advertisements	300.00	-	300.00	500.00	(200.00)	-40%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,582,173.00	\$0.00	\$1,582,173.00	\$851,868.00	\$730,305.00	86%
<i>OTHR CHGS - Other Charges</i>							
7000.060	Travel, Training & Expense Educational Training	9,398.00	-	9,398.00	9,613.00	(215.00)	-2%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,715.00	-	9,715.00	500.00	9,215.00	1843%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$19,113.00	\$0.00	\$19,113.00	\$10,113.00	\$9,000.00	89%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	279,000.00	-	279,000.00	486,592.00	(207,592.00)	-43%
9010.060	Capital Equipment Other	50,000.00	-	50,000.00	0.00	50,000.00	N/A
9010.070	Capital Equipment Heavy Equipment	407,692.00	-	407,692.00	83,508.00	324,184.00	388%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$736,692.00	\$0.00	\$736,692.00	\$570,100.00	\$166,592.00	29%
Department Total: 1202 - Roads		\$7,611,106.00	\$53,311.00	\$7,557,795.00	\$5,836,195.00	\$1,774,911.00	30%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1203 - Public Works							
Location: 200 - Administration							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	337,287.00	(8,433.00)	345,720.00	272,256.00	65,031.00	24%
6010.020	Benefits Contingency	136.00	-	136.00	119.00	17.00	14%
6010.025	Benefits Deferred Comp Match	3,000.00	-	3,000.00	3,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	44,903.00	13,511.00	31,392.00	31,392.00	13,511.00	43%
6010.050	Benefits Retirement	44,792.00	(1,119.00)	45,911.00	32,589.00	12,203.00	37%
6010.060	Benefits Social Security Taxes	24,905.00	(167.00)	25,072.00	19,842.00	5,063.00	26%
6010.070	Benefits Unemployment Insurance	136.00	-	136.00	119.00	17.00	14%
6010.090	Benefits Workmans Compensation Ins	7,150.00	350.00	6,800.00	4,138.00	3,012.00	73%
6010.120	Benefits Long Term Disability	510.00	1.00	509.00	447.00	63.00	14%
6010.130	Benefits Life Insurance	578.00	1.00	577.00	506.00	72.00	14%
6010.140	Benefits FSA & PSA Admin and EAP Program	625.00	-	625.00	548.00	77.00	14%
6010.150	Benefits Retirement Administration Fee	652.00	-	652.00	572.00	80.00	14%
6010.900	Benefits OPEB contribution	16,973.00	-	16,973.00	10,863.00	6,110.00	56%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$481,647.00	\$4,144.00	\$477,503.00	\$376,391.00	\$105,256.00	28%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	120.00	-	120.00	120.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	325.00	-	325.00	700.00	(375.00)	-54%
6100.190	Administrative Expense Office Supplies	2,000.00	-	2,000.00	2,000.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	3,060.00	-	3,060.00	3,220.00	(160.00)	-5%
6110.245	Supplies & Equipment Mobile Phones	2,300.00	-	2,300.00	1,700.00	600.00	35%
6110.290	Supplies & Equipment Other Office Equipment	3,000.00	-	3,000.00	0.00	3,000.00	N/A
6130.010	Equipment Maintenance Copier Lease	2,500.00	-	2,500.00	2,500.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	800.00	-	800.00	600.00	200.00	33%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$14,105.00	-	\$14,105.00	\$10,840.00	\$3,265.00	30%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.040	Consulting Services Consulting Services	10,000.00	-	10,000.00	10,000.00	0.00	0%
6530.065	Consulting Services Gas Monitoring/Remediation	40,000.00	-	40,000.00	40,000.00	0.00	0%
6530.070	Consulting Services Ground Water Mon/Closed Landfill	80,000.00	-	80,000.00	80,000.00	0.00	0%
6530.170	Consulting Services Water & Sewer Consulting	70,000.00	-	70,000.00	70,000.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	-	3,000.00	3,000.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	-	3,000.00	2,000.00	1,000.00	50%
6550.043	Building Site Expenses Closed Landfills Maintenance	30,000.00	-	30,000.00	30,000.00	0.00	0%
6550.270	Building Site Expenses Telephone	420.00	-	420.00	420.00	0.00	0%
6900.005	Advertising Bid Advertising	1,000.00	-	1,000.00	500.00	500.00	100%
6900.025	Advertising Legal Advertisements	500.00	-	500.00	0.00	500.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$237,920.00	-	\$237,920.00	\$235,920.00	\$2,000.00	1%
<i>OTHR CHGS - Other Charges</i>							
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,600.00	-	13,600.00	12,250.00	1,350.00	11%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$13,600.00	\$0.00	\$13,600.00	\$12,250.00	\$1,350.00	11%
Location Total: 200 - Administration		\$747,272.00	\$4,144.00	\$743,128.00	\$635,401.00	\$111,871.00	18%
Location: 210 - Central Fuel Facility							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	-	12,000.00	12,000.00	0.00	0%
6850.010	Central Fuel Facility Fuel Purchases	1,200,000.00	-	1,200,000.00	1,000,000.00	200,000.00	20%
6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,200,000.00)	-	(1,200,000.00)	(1,000,000.00)	(200,000.00)	20%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	0%
<i>CAP EQ - Capital Equipment</i>							
9010.050	Capital Equipment Building Improvements	65,000.00	-	65,000.00	0.00	65,000.00	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$65,000.00	-	\$65,000.00	\$0.00	\$65,000.00	
Location Total: 210 - Central Fuel Facility		\$77,000.00	\$0.00	\$77,000.00	\$12,000.00	\$65,000.00	542%
Location: 220 - Fleet Management							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	400,501.00	(4,506.00)	405,007.00	365,180.00	35,321.00	10%
6000.400	Personnel Services Overtime Pay	5,000.00	-	5,000.00	0.00	5,000.00	N/A
6010.020	Benefits Contingency	161.00	-	161.00	160.00	1.00	1%
6010.025	Benefits Deferred Comp Match	3,000.00	-	3,000.00	3,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	122,033.00	9,028.00	113,005.00	115,167.00	6,866.00	6%
6010.050	Benefits Retirement	53,187.00	(1,262.00)	54,449.00	43,712.00	9,475.00	22%
6010.060	Benefits Social Security Taxes	31,022.00	(344.00)	31,366.00	27,938.00	3,084.00	11%
6010.070	Benefits Unemployment Insurance	161.00	-	161.00	160.00	1.00	1%
6010.090	Benefits Workmans Compensation Ins	8,489.00	424.00	8,065.00	5,551.00	2,938.00	53%
6010.120	Benefits Long Term Disability	605.00	1.00	604.00	599.00	6.00	1%
6010.130	Benefits Life Insurance	686.00	1.00	685.00	679.00	7.00	1%
6010.140	Benefits FSA & PSA Admin and EAP Program	742.00	1.00	741.00	735.00	7.00	1%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6010.150	Benefits Retirement Administration Fee	775.00	2.00	773.00	767.00	8.00	1%
6010.900	Benefits OPEB contribution	20,368.00	-	20,368.00	25,347.00	(4,979.00)	-20%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$646,730.00	\$3,345.00	\$643,385.00	\$588,995.00	\$57,735.00	10%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.100	Administrative Expense Dues, Licenses & Subscriptions	200.00	-	200.00	200.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	2,100.00	-	2,100.00	0.00	2,100.00	N/A
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	-	1,000.00	1,000.00	0.00	0%
6110.365	Supplies & Equipment Shop Supplies	2,500.00	-	2,500.00	2,000.00	500.00	25%
6110.420	Supplies & Equipment Tools & Supplies	6,000.00	-	6,000.00	6,000.00	0.00	0%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,500.00	-	1,500.00	1,500.00	0.00	0%
6130.075	Equipment Maintenance Software Upgrades	5,800.00	-	5,800.00	4,800.00	1,000.00	21%
6150.050	Uniforms & Personal Equipment Uniforms	3,000.00	-	3,000.00	3,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$22,100.00	-	22,100.00	\$18,500.00	\$3,600.00	19%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	-	150.00	150.00	0.00	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500.00	-	3,500.00	3,000.00	500.00	17%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500.00	-	3,500.00	2,500.00	1,000.00	40%
6550.300	Building Site Expenses Trash Removal	900.00	-	900.00	900.00	0.00	0%
6700.650	Other Maint. & Svcs Tipping Fees	1,700.00	-	1,700.00	1,700.00	0.00	0%
6750.010	Fleet Services Fleet Repairs	300,000.00	-	300,000.00	164,500.00	135,500.00	82%
6750.020	Fleet Services Repair Billings	(300,000.00)	-	(300,000.00)	(195,124.00)	(104,876.00)	54%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$9,750.00	-	9,750.00	(\$22,374.00)	\$32,124.00	-144%
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500.00	-	1,500.00	1,500.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,500.00	-	1,500.00	\$1,500.00	\$0.00	0%
<i>CAP EQ - Capital Equipment</i>							
9010.060	Capital Equipment Other	0.00	-	0.00	76,000.00	(76,000.00)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$0.00	\$76,000.00	(\$76,000.00)	-100%
Location Total: 220 - Fleet Management		\$680,080.00	\$3,345.00	\$676,735.00	\$662,621.00	\$17,459.00	3%
Department Total: 1203 - Public Works		\$1,504,352.00	\$7,489.00	\$1,496,863.00	\$1,310,022.00	\$194,330.00	15%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1204 - Boat Landings							
Location: 240 - For Non-Split Expenses							
<i>SUPP & MAT - Supplies & Materials</i>							
6160.180	Grant Programs Boat Landing Site Expenses	5,000.00	-	5,000.00	5,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$5,000.00	-	\$5,000.00	\$5,000.00	\$0.00	0%
Location Total: 240 - For Non-Split Expenses		\$5,000.00	-	\$5,000.00	\$5,000.00	\$0.00	0%
Location: 250 - Cedar Hall							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.060	Building Site Expenses Electricity	525.00	-	525.00	500.00	25.00	5%
6550.090	Building Site Expenses General Maintenance Repairs	100.00	-	100.00	100.00	0.00	0%
6550.200	Building Site Expenses Portalets	900.00	-	900.00	900.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,525.00	-	\$1,525.00	\$1,500.00	\$25.00	2%
Location Total: 250 - Cedar Hall		\$1,525.00	-	\$1,525.00	\$1,500.00	\$25.00	2%
Location: 255 - Gum Point							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.060	Building Site Expenses Electricity	420.00	-	420.00	400.00	20.00	5%
6550.090	Building Site Expenses General Maintenance Repairs	100.00	-	100.00	100.00	0.00	0%
6550.200	Building Site Expenses Portalets	900.00	-	900.00	900.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,420.00	\$0.00	\$1,420.00	\$1,400.00	\$20.00	1%
Location Total: 255 - Gum Point		\$1,420.00	\$0.00	\$1,420.00	\$1,400.00	\$20.00	1%
Location: 260 - George Island Landing							
<i>SUPP & MAT - Supplies & Materials</i>							
6160.181	Grant Programs DNR Waterway Improvement Funds	250,000.00	-	250,000.00	0.00	250,000.00	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$250,000.00	-	\$250,000.00	\$0.00	\$250,000.00	
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.090	Building Site Expenses General Maintenance Repairs	100.00	-	100.00	100.00	0.00	0%
6550.200	Building Site Expenses Portalets	900.00	-	900.00	900.00	0.00	0%
6900.005	Advertising Bid Advertising	200.00	-	200.00	200.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	0%
Location Total: 260 - George Island Landing		\$251,200.00	\$0.00	\$251,200.00	\$1,200.00	\$250,000.00	20833%
Location: 265 - Public Landing							
<i>SUPP & MAT - Supplies & Materials</i>							
6160.181	Grant Programs DNR Waterway Improvement Funds	100,000.00	-	100,000.00	0.00	100,000.00	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.050	Building Site Expenses Custodial Supplies	1,000.00	-	1,000.00	800.00	200.00	25%
6550.060	Building Site Expenses Electricity	3,550.00	-	3,550.00	3,300.00	250.00	8%
6550.090	Building Site Expenses General Maintenance Repairs	6,900.00	-	6,900.00	6,000.00	900.00	15%
6550.200	Building Site Expenses Portalets	2,838.00	-	2,838.00	2,838.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$14,288.00	-	\$14,288.00	\$12,938.00	\$1,350.00	10%
Location Total: 265 - Public Landing		\$114,288.00	\$0.00	\$114,288.00	\$12,938.00	\$101,350.00	783%
Location: 270 - Taylor Landing							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.090	Building Site Expenses General Maintenance Repairs	100.00	-	100.00	100.00	0.00	0%
6550.200	Building Site Expenses Portalets	900.00	-	900.00	900.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,000.00	-	\$1,000.00	\$1,000.00	\$0.00	0%
Location Total: 270 - Taylor Landing		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
Location: 275 - South Point							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.090	Building Site Expenses General Maintenance Repairs	200.00	-	200.00	200.00	0.00	0%
6550.200	Building Site Expenses Portalets	900.00	-	900.00	900.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,100.00	-	\$1,100.00	\$1,100.00	\$0.00	0%
Location Total: 275 - South Point		\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$0.00	0%
Location: 280 - West Ocean City							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.050	Building Site Expenses Custodial Supplies	2,500.00	-	2,500.00	2,000.00	500.00	25%
6550.060	Building Site Expenses Electricity	5,250.00	-	5,250.00	5,000.00	250.00	5%
6550.090	Building Site Expenses General Maintenance Repairs	17,000.00	-	17,000.00	17,000.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	2,000.00	-	2,000.00	2,000.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$28,750.00	-	\$28,750.00	\$28,000.00	\$750.00	3%
Location Total: 280 - West Ocean City		\$28,750.00	\$0.00	\$28,750.00	\$28,000.00	\$750.00	3%
Location: 285 - Mason Landing							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.060	Building Site Expenses Electricity	230.00	-	230.00	300.00	(70.00)	-23%
6550.090	Building Site Expenses General Maintenance Repairs	100.00	-	100.00	100.00	0.00	0%
6550.200	Building Site Expenses Portalets	900.00	-	900.00	900.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,230.00	-	\$1,230.00	\$1,300.00	(\$70.00)	-5%
Location Total: 285 - Mason Landing		\$1,230.00	\$0.00	\$1,230.00	\$1,300.00	(\$70.00)	-5%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Location: 290 - Shell Mill							
MAINT & SVCS - Maintenance & Services							
6550.090	Building Site Expenses General Maintenance Repairs	100.00	-	100.00	100.00	0.00	0%
6550.200	Building Site Expenses Portalets	900.00	-	900.00	900.00	0.00	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services		\$1,000.00	-	\$1,000.00	\$1,000.00	\$0.00	0%
Location Total: 290 - Shell Mill		\$1,000.00	-	\$1,000.00	\$1,000.00	\$0.00	0%
Department Total: 1204 - Boat Landings		\$406,513.00	\$0.00	\$406,513.00	\$54,438.00	\$352,075.00	647%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1205 - Homeowner Convenience Centers							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	415,042.00	(14,962.00)	430,004.00	394,595.00	20,447.00	5%
6000.400	Personnel Services Overtime Pay	5,000.00	-	5,000.00	5,000.00	0.00	0%
6010.020	Benefits Contingency	167.00	(2.00)	169.00	169.00	(2.00)	-1%
6010.025	Benefits Deferred Comp Match	1,000.00	-	1,000.00	1,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	78,247.00	26,169.00	52,078.00	65,169.00	13,078.00	20%
6010.050	Benefits Retirement	55,117.00	(1,988.00)	57,105.00	46,198.00	8,919.00	19%
6010.060	Benefits Social Security Taxes	32,135.00	(760.00)	32,895.00	30,148.00	1,987.00	7%
6010.070	Benefits Unemployment Insurance	167.00	(2.00)	169.00	169.00	(2.00)	-1%
6010.090	Benefits Workmans Compensation Ins	8,798.00	340.00	8,458.00	5,866.00	2,932.00	50%
6010.120	Benefits Long Term Disability	627.00	(6.00)	633.00	633.00	(6.00)	-1%
6010.130	Benefits Life Insurance	711.00	(7.00)	718.00	718.00	(7.00)	-1%
6010.140	Benefits FSA & PSA Admin and EAP Program	769.00	(8.00)	777.00	777.00	(8.00)	-1%
6010.150	Benefits Retirement Administration Fee	803.00	(8.00)	811.00	811.00	(8.00)	-1%
6010.900	Benefits OPEB contribution	30,552.00	-	30,552.00	32,589.00	(2,037.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$629,135.00	\$8,766.00	\$620,369.00	\$583,842.00	\$45,293.00	8%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	7,700.00	-	7,700.00	7,700.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	4,500.00	-	4,500.00	4,500.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$12,200.00	-	\$12,200.00	\$12,200.00	\$0.00	0%
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.020	Building Site Expenses Buildings & Grounds Maintenance	8,000.00	-	8,000.00	8,000.00	0.00	0%
6550.060	Building Site Expenses Electricity	4,000.00	-	4,000.00	3,000.00	1,000.00	33%
6550.200	Building Site Expenses Portalets	3,996.00	-	3,996.00	3,648.00	348.00	10%
6550.270	Building Site Expenses Telephone	996.00	-	996.00	912.00	84.00	9%
6550.280	Building Site Expenses Tipping Fees	250,000.00	-	250,000.00	300,000.00	(50,000.00)	-17%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$266,992.00	-	\$266,992.00	\$315,560.00	(\$48,568.00)	-15%
<i>OTHR CHGS - Other Charges</i>							
7000.060	Travel, Training & Expense Educational Training	1,000.00	-	1,000.00	1,000.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,000.00	-	\$1,000.00	\$1,000.00	\$0.00	0%
<i>INTFND CHGS - Interfund Charges</i>							
8010.120	Interfund Landfill Enterprise Charges	0.00	0.00	0.00	70,461.00	(70,461.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$0.00	\$0.00	\$70,461.00	(\$70,461.00)	-100%
<i>CAP EQ - Capital Equipment</i>							

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
9010.060	Capital Equipment Other	68,000.00	-	68,000.00	0.00	68,000.00	N/A
Account Classification Total: CAP EQ - Capital Equipment		\$68,000.00	-	\$68,000.00	\$0.00	\$68,000.00	
Department Total: 1205 - Homeowner Convenience Centers		\$977,327.00	\$8,766.00	\$968,561.00	\$983,063.00	(\$5,736.00)	-1%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1206 - Recycling							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	499,847.00	(14,728.00)	514,575.00	474,908.00	24,939.00	5%
6000.400	Personnel Services Overtime Pay	5,000.00	-	5,000.00	5,000.00	0.00	0%
6010.020	Benefits Contingency	201.00	(1.00)	202.00	203.00	(2.00)	-1%
6010.025	Benefits Deferred Comp Match	1,000.00	-	1,000.00	1,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	127,099.00	9,402.00	117,697.00	112,663.00	14,436.00	13%
6010.050	Benefits Retirement	66,380.00	(1,956.00)	68,336.00	55,553.00	10,827.00	19%
6010.060	Benefits Social Security Taxes	38,620.00	(747.00)	39,367.00	36,295.00	2,325.00	6%
6010.070	Benefits Unemployment Insurance	201.00	(1.00)	202.00	203.00	(2.00)	-1%
6010.090	Benefits Workmans Compensation Ins	10,595.00	473.00	10,122.00	7,054.00	3,541.00	50%
6010.120	Benefits Long Term Disability	755.00	(3.00)	758.00	762.00	(7.00)	-1%
6010.130	Benefits Life Insurance	856.00	(3.00)	859.00	863.00	(7.00)	-1%
6010.140	Benefits FSA & PSA Admin and EAP Program	927.00	(3.00)	930.00	934.00	(7.00)	-1%
6010.150	Benefits Retirement Administration Fee	967.00	(3.00)	970.00	975.00	(8.00)	-1%
6010.900	Benefits OPEB contribution	30,552.00	-	30,552.00	32,589.00	(2,037.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$783,000.00	(\$7,570.00)	\$790,570.00	\$729,002.00	\$53,998.00	7%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.030	Administrative Expense Alcohol and Drug Testing	90.00	-	90.00	90.00	0.00	0%
6100.190	Administrative Expense Office Supplies	2,000.00	-	2,000.00	2,000.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	880.00	-	880.00	0.00	880.00	N/A
6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	-	1,500.00	1,500.00	0.00	0%
6110.420	Supplies & Equipment Tools & Supplies	11,500.00	-	11,500.00	11,500.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	4,500.00	-	4,500.00	4,500.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$20,470.00	\$0.00	\$20,470.00	\$19,590.00	\$880.00	4%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.100	Consulting Services Professional Fees	0.00	-	0.00	10,000.00	(10,000.00)	-100%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,000.00	-	60,000.00	60,000.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	-	10,000.00	6,000.00	4,000.00	67%
6540.070	Vehicle Operating Expenses Off-road Fuel	10,000.00	-	10,000.00	15,000.00	(5,000.00)	-33%
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	35,000.00	-	35,000.00	35,000.00	0.00	0%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	50,000.00	-	50,000.00	30,000.00	20,000.00	67%
6550.040	Building Site Expenses Cleaning Contract	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.050	Building Site Expenses Custodial Supplies	1,500.00	-	1,500.00	1,000.00	500.00	50%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.060	Building Site Expenses Electricity	40,000.00	-	40,000.00	35,000.00	5,000.00	14%
6550.081	Building Site Expenses Fire Extinguishers	50.00	-	50.00	50.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	360.00	-	360.00	360.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	2,000.00	-	2,000.00	1,500.00	500.00	33%
6550.250	Building Site Expenses Sprinkler Testing	1,600.00	-	1,600.00	1,500.00	100.00	7%
6550.270	Building Site Expenses Telephone	1,400.00	-	1,400.00	1,000.00	400.00	40%
6550.280	Building Site Expenses Tipping Fees	30,000.00	-	30,000.00	3,000.00	27,000.00	900%
6700.620	Other Maint. & Svcs Tire Recycling	35,000.00	-	35,000.00	30,000.00	5,000.00	17%
6700.640	Other Maint. & Svcs Special Events	40,000.00	-	40,000.00	30,000.00	10,000.00	33%
6700.660	Other Maint. & Svcs HHW Ads	7,000.00	-	7,000.00	7,000.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$328,910.00	\$0.00	\$328,910.00	\$271,410.00	\$57,500.00	21%
<i>OTHR CHGS - Other Charges</i>							
7000.060	Travel, Training & Expense Educational Training	1,000.00	-	1,000.00	1,000.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,000.00	-	1,000.00	\$1,000.00	\$0.00	0%
<i>INTFND CHGS - Interfund Charges</i>							
8010.120	Interfund Landfill Enterprise Charges	0.00	0.00	0.00	154,530.00	(154,530.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$0.00	\$0.00	\$154,530.00	(\$154,530.00)	-100%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	80,000.00	-	80,000.00	0.00	80,000.00	N/A
9010.070	Capital Equipment Heavy Equipment	30,000.00	-	30,000.00	50,000.00	(20,000.00)	-40%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$110,000.00	\$0.00	\$110,000.00	\$50,000.00	\$60,000.00	120%
Department Total: 1206 - Recycling		\$1,243,380.00	(\$7,570.00)	\$1,250,950.00	\$1,225,532.00	\$17,848.00	1%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1301 - Health Department							
Location: 200 - Administration							
<i>MAINT & SVCS - Maintenance & Services</i>							
6900.025	Advertising Legal Advertisements	2,500.00	-	2,500.00	2,500.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
<i>OTHR CHGS - Other Charges</i>							
7120.050	Other Non-Matching Expenses Health Dept Ocean City Apartment	0.00	(19,980.00)	19,980.00	19,860.00	(19,860.00)	-100%
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468.00	-	26,468.00	26,468.00	0.00	0%
7130.020	Matching Appropriation Health Department State Share	11,254,986.00	(565,854.00)	11,820,840.00	11,022,108.00	232,878.00	2%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,281,454.00	(\$585,834.00)	\$11,867,288.00	\$11,068,436.00	\$213,018.00	2%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	56,048.00	-	56,048.00	0.00	56,048.00	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$56,048.00	-	56,048.00	\$0.00	\$56,048.00	
Location Total: 200 - Administration		\$11,340,002.00	(\$585,834.00)	\$11,925,836.00	\$11,070,936.00	\$269,066.00	2%
Location: 300 - Snow Hill Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,240.00	-	3,240.00	3,240.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	50,289.00	-	50,289.00	49,558.00	731.00	1%
6550.060	Building Site Expenses Electricity	70,000.00	-	70,000.00	70,000.00	0.00	0%
6550.070	Building Site Expenses Elevator Testing	3,700.00	-	3,700.00	2,800.00	900.00	32%
6550.080	Building Site Expenses Fire Alarm Testing	600.00	-	600.00	600.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	200.00	-	200.00	200.00	0.00	0%
6550.085	Building Site Expenses Generator Fuel Oil	1,000.00	-	1,000.00	450.00	550.00	122%
6550.090	Building Site Expenses General Maintenance Repairs	27,000.00	-	27,000.00	27,000.00	0.00	0%
6550.100	Building Site Expenses Generator Services & Repairs	3,500.00	-	3,500.00	1,500.00	2,000.00	133%
6550.120	Building Site Expenses Heating Propane	70,000.00	-	70,000.00	70,000.00	0.00	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	550.00	-	550.00	550.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	-	500.00	500.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	550.00	-	550.00	450.00	100.00	22%
6550.242	Building Site Expenses Sewage Pump Monitoring	550.00	-	550.00	550.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.250	Building Site Expenses Sprinkler Testing	3,650.00	-	3,650.00	3,650.00	0.00	0%
6550.270	Building Site Expenses Telephone	24,500.00	-	24,500.00	24,500.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	400.00	-	400.00	400.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	1,866.00	-	1,866.00	1,200.00	666.00	56%
6550.310	Building Site Expenses Water & Sewer	4,000.00	-	4,000.00	4,000.00	0.00	0%
6700.250	Other Maint. & Svcs Internet Service	1,800.00	-	1,800.00	1,800.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$267,895.00	\$0.00	\$267,895.00	\$262,948.00	\$4,947.00	2%
Location Total: 300 - Snow Hill Branch		\$267,895.00	\$0.00	\$267,895.00	\$262,948.00	\$4,947.00	2%
Location: 310 - Pocomoke Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	0.00	-	0.00	1,000.00	(1,000.00)	-100%
6550.040	Building Site Expenses Cleaning Contract	12,094.00	-	12,094.00	11,918.00	176.00	1%
6550.050	Building Site Expenses Custodial Supplies	50.00	-	50.00	50.00	0.00	0%
6550.060	Building Site Expenses Electricity	19,000.00	-	19,000.00	15,079.00	3,921.00	26%
6550.080	Building Site Expenses Fire Alarm Testing	300.00	-	300.00	200.00	100.00	50%
6550.081	Building Site Expenses Fire Extinguishers	100.00	-	100.00	100.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	4,800.00	-	4,800.00	4,800.00	0.00	0%
6550.110	Building Site Expenses Heating Fuel Oil	8,000.00	-	8,000.00	8,000.00	0.00	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	300.00	-	300.00	300.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	1,000.00	-	1,000.00	200.00	800.00	400%
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	-	300.00	225.00	75.00	33%
6550.270	Building Site Expenses Telephone	5,200.00	-	5,200.00	5,200.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	50.00	-	50.00	50.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	20.00	-	20.00	20.00	0.00	0%
6700.250	Other Maint. & Svcs Internet Service	2,100.00	-	2,100.00	2,100.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$53,314.00	\$0.00	\$53,314.00	\$49,242.00	\$4,072.00	8%
Location Total: 310 - Pocomoke Branch		\$53,314.00	\$0.00	\$53,314.00	\$49,242.00	\$4,072.00	8%
Location: 320 - Berlin Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,300.00	-	3,300.00	3,300.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	20,221.00	-	20,221.00	19,928.00	293.00	1%
6550.060	Building Site Expenses Electricity	26,000.00	-	26,000.00	26,000.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	535.00	-	535.00	950.00	(415.00)	-44%
6550.081	Building Site Expenses Fire Extinguishers	175.00	-	175.00	175.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	-	12,000.00	20,000.00	(8,000.00)	-40%
6550.100	Building Site Expenses Generator Services & Repairs	5,000.00	-	5,000.00	1,000.00	4,000.00	400%
6550.120	Building Site Expenses Heating Propane	7,500.00	-	7,500.00	7,000.00	500.00	7%
6550.124	Building Site Expenses HVAC Loop Water Treatment	650.00	-	650.00	650.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	-	400.00	600.00	(200.00)	-33%
6550.220	Building Site Expenses Security Alarm Monitoring	450.00	-	450.00	450.00	0.00	0%
6550.270	Building Site Expenses Telephone	10,680.00	-	10,680.00	10,680.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	300.00	-	300.00	300.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	3,098.00	-	3,098.00	2,000.00	1,098.00	55%
6700.250	Other Maint. & Svcs Internet Service	2,880.00	-	2,880.00	2,880.00	0.00	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services		\$93,189.00	\$0.00	\$93,189.00	\$95,913.00	(\$2,724.00)	-3%
Location Total: 320 - Berlin Branch		\$93,189.00	\$0.00	\$93,189.00	\$95,913.00	(\$2,724.00)	-3%
Location: 330 - Ocean City Branch							
MAINT & SVCS - Maintenance & Services							
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	-	200.00	200.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	5,913.00	-	5,913.00	5,828.00	85.00	1%
6550.060	Building Site Expenses Electricity	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	450.00	-	450.00	300.00	150.00	50%
6550.081	Building Site Expenses Fire Extinguishers	250.00	-	250.00	250.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	1,550.00	-	1,550.00	1,550.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	-	400.00	300.00	100.00	33%
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	-	300.00	225.00	75.00	33%
6550.270	Building Site Expenses Telephone	2,900.00	-	2,900.00	2,900.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	25.00	-	25.00	25.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	40.00	-	40.00	40.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	2,000.00	-	2,000.00	2,000.00	0.00	0%
6700.250	Other Maint. & Svcs Internet Service	2,340.00	-	2,340.00	2,340.00	0.00	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services		\$22,368.00	\$0.00	\$22,368.00	\$21,958.00	\$410.00	2%
Location Total: 330 - Ocean City Branch		\$22,368.00	\$0.00	\$22,368.00	\$21,958.00	\$410.00	2%
Location: 345 - Berlin Dental Clinic							
MAINT & SVCS - Maintenance & Services							
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	-	200.00	200.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.040	Building Site Expenses Cleaning Contract	4,622.00	-	4,622.00	4,555.00	67.00	1%
6550.060	Building Site Expenses Electricity	8,500.00	-	8,500.00	8,500.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	450.00	-	450.00	285.00	165.00	58%
6550.081	Building Site Expenses Fire Extinguishers	20.00	-	20.00	20.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	-	3,000.00	2,000.00	1,000.00	50%
6550.120	Building Site Expenses Heating Propane	4,600.00	-	4,600.00	4,600.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	-	400.00	250.00	150.00	60%
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	-	300.00	225.00	75.00	33%
6550.255	Building Site Expenses Stormwater Utility Fee	150.00	-	150.00	100.00	50.00	50%
6550.270	Building Site Expenses Telephone	5,000.00	-	5,000.00	3,000.00	2,000.00	67%
6550.280	Building Site Expenses Tipping Fees	20.00	-	20.00	20.00	0.00	0%
6700.250	Other Maint. & Svcs Internet Service	1,800.00	-	1,800.00	1,800.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$29,062.00	\$0.00	\$29,062.00	\$25,555.00	\$3,507.00	14%
Location Total: 345 - Berlin Dental Clinic		\$29,062.00	\$0.00	\$29,062.00	\$25,555.00	\$3,507.00	14%
Location: 700 - School Safety							
<i>OTHR CHGS - Other Charges</i>							
7120.350	Other Non-Matching Expenses School Safety	189,755.00	-	189,755.00	189,755.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$189,755.00	-	189,755.00	\$189,755.00	\$0.00	0%
Location Total: 700 - School Safety		\$189,755.00	-	189,755.00	\$189,755.00	\$0.00	0%
Department Total: 1301 - Health Department		\$11,995,585.00	(\$585,834.00)	\$12,581,419.00	\$11,716,307.00	\$279,278.00	2%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1302 - Mosquito Control							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	77,841.00	(1,536.00)	79,377.00	70,608.00	7,233.00	10%
6000.400	Personnel Services Overtime Pay	0.00	-	0.00	1,000.00	(1,000.00)	-100%
6010.020	Benefits Contingency	31.00	-	31.00	31.00	0.00	0%
6010.025	Benefits Deferred Comp Match	1,000.00	-	1,000.00	1,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	8,154.00	604.00	7,550.00	7,550.00	604.00	8%
6010.050	Benefits Retirement	10,337.00	(204.00)	10,541.00	8,452.00	1,885.00	22%
6010.060	Benefits Social Security Taxes	5,957.00	(116.00)	6,073.00	5,403.00	554.00	10%
6010.070	Benefits Unemployment Insurance	31.00	-	31.00	31.00	0.00	0%
6010.090	Benefits Workmans Compensation Ins	1,650.00	89.00	1,561.00	1,073.00	577.00	54%
6010.120	Benefits Long Term Disability	118.00	1.00	117.00	116.00	2.00	2%
6010.130	Benefits Life Insurance	133.00	-	133.00	131.00	2.00	2%
6010.140	Benefits FSA & PSA Admin and EAP Program	144.00	1.00	143.00	142.00	2.00	1%
6010.150	Benefits Retirement Administration Fee	151.00	1.00	150.00	148.00	3.00	2%
6010.900	Benefits OPEB contribution	3,395.00	-	3,395.00	3,621.00	(226.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$108,942.00	(\$1,160.00)	\$110,102.00	\$99,306.00	\$9,636.00	10%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.080	Administrative Expense Copier Supplies	100.00	-	100.00	100.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	100.00	-	100.00	100.00	0.00	0%
6100.190	Administrative Expense Office Supplies	300.00	-	300.00	300.00	0.00	0%
6110.245	Supplies & Equipment Mobile Phones	525.00	-	525.00	525.00	0.00	0%
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	-	1,000.00	1,000.00	0.00	0%
6110.420	Supplies & Equipment Tools & Supplies	500.00	-	500.00	500.00	0.00	0%
6130.010	Equipment Maintenance Copier Lease	480.00	-	480.00	300.00	180.00	60%
6150.050	Uniforms & Personal Equipment Uniforms	500.00	-	500.00	500.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$3,505.00	\$0.00	\$3,505.00	\$3,325.00	\$180.00	5%
<i>MAINT & SVCS - Maintenance & Services</i>							
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,500.00	-	12,500.00	12,500.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500.00	-	4,500.00	4,000.00	500.00	13%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,000.00	-	2,000.00	2,000.00	0.00	0%
6540.060	Vehicle Operating Expenses Vehicle Equipment	1,440.00	-	1,440.00	0.00	1,440.00	N/A

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.050	Building Site Expenses Custodial Supplies	300.00	-	300.00	200.00	100.00	50%
6550.060	Building Site Expenses Electricity	3,500.00	-	3,500.00	3,500.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	325.00	-	325.00	325.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	150.00	-	150.00	150.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	-	5,500.00	5,500.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,020.00	-	1,020.00	975.00	45.00	5%
6550.270	Building Site Expenses Telephone	0.00	-	0.00	500.00	(500.00)	-100%
6550.280	Building Site Expenses Tipping Fees	100.00	-	100.00	100.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$31,335.00	\$0.00	\$31,335.00	\$29,750.00	\$1,585.00	5%
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	500.00	-	500.00	200.00	300.00	150%
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	151,040.00	-	151,040.00	95,000.00	56,040.00	59%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$151,540.00	\$0.00	\$151,540.00	\$95,200.00	\$56,340.00	59%
Department Total: 1302 - Mosquito Control		\$295,322.00	(\$1,160.00)	\$296,482.00	\$227,581.00	\$67,741.00	30%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1401 - Commission on Aging							
Location: 200 - Administration							
<i>SUPP & MAT - Supplies & Materials</i>							
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000.00	-	2,000.00	2,000.00	0.00	0%
6160.065	Grant Programs Md Dept of Aging	5,635.00	(39,365.00)	45,000.00	46,000.00	(40,365.00)	-88%
6160.142	Grant Programs SSTAP	131,000.00	-	131,000.00	126,975.00	4,025.00	3%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$138,635.00	(\$39,365.00)	\$178,000.00	\$174,975.00	(\$36,340.00)	-21%
<i>OTHR CHGS - Other Charges</i>							
7000.070	Travel, Training & Expense Expense Allowance	7,300.00	-	7,300.00	7,000.00	300.00	4%
7140.010	Commission on Aging Appropriatio Aging Audit	8,800.00	-	8,800.00	8,400.00	400.00	5%
7140.020	Commission on Aging Appropriatio Aging Insurance	4,800.00	-	4,800.00	4,600.00	200.00	4%
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	405,200.00	-	405,200.00	410,800.00	(5,600.00)	-1%
7170.010	Benefits & Insurance Allowance for COLA	196,355.00	(32,150.00)	228,505.00	79,830.00	116,525.00	146%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$622,455.00	(\$32,150.00)	\$654,605.00	\$510,630.00	\$111,825.00	22%
Location Total: 200 - Administration		\$761,090.00	(\$71,515.00)	\$832,605.00	\$685,605.00	\$75,485.00	11%
Location: 300 - Snow Hill Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	7,000.00	-	7,000.00	7,000.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	22,700.00	-	22,700.00	21,800.00	900.00	4%
6550.050	Building Site Expenses Custodial Supplies	2,100.00	-	2,100.00	2,000.00	100.00	5%
6550.060	Building Site Expenses Electricity	25,700.00	-	25,700.00	24,800.00	900.00	4%
6550.080	Building Site Expenses Fire Alarm Testing	400.00	-	400.00	400.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	200.00	-	200.00	200.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	8,300.00	-	8,300.00	8,000.00	300.00	4%
6550.100	Building Site Expenses Generator Services & Repairs	600.00	-	600.00	600.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	20,800.00	-	20,800.00	20,000.00	800.00	4%
6550.140	Building Site Expenses Internet Access	3,400.00	-	3,400.00	3,400.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	-	200.00	200.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	200.00	-	200.00	200.00	0.00	0%
6550.250	Building Site Expenses Sprinkler Testing	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.270	Building Site Expenses Telephone	3,500.00	-	3,500.00	3,400.00	100.00	3%
6550.300	Building Site Expenses Trash Removal	1,000.00	-	1,000.00	1,000.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.310	Building Site Expenses Water & Sewer	3,700.00	-	3,700.00	3,600.00	100.00	3%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$101,800.00	\$0.00	\$101,800.00	\$98,600.00	\$3,200.00	3%
<i>OTHR CHGS - Other Charges</i>							
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	74,600.00	-	74,600.00	96,900.00	(22,300.00)	-23%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$74,600.00	\$0.00	\$74,600.00	\$96,900.00	(\$22,300.00)	-23%
Location Total: 300 - Snow Hill Branch		\$176,400.00	\$0.00	\$176,400.00	\$195,500.00	(\$19,100.00)	-10%
Location: 310 - Pocomoke Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	3,800.00	-	3,800.00	3,600.00	200.00	6%
6550.050	Building Site Expenses Custodial Supplies	200.00	-	200.00	200.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	200.00	-	200.00	200.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,100.00	-	3,100.00	3,000.00	100.00	3%
6550.110	Building Site Expenses Heating Fuel Oil	4,800.00	-	4,800.00	4,400.00	400.00	9%
6550.124	Building Site Expenses HVAC Loop Water Treatment	200.00	-	200.00	200.00	0.00	0%
6550.140	Building Site Expenses Internet Access	1,800.00	-	1,800.00	1,800.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	-	200.00	200.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	200.00	-	200.00	200.00	0.00	0%
6550.270	Building Site Expenses Telephone	800.00	-	800.00	800.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	800.00	-	800.00	800.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$19,100.00	\$0.00	\$19,100.00	\$18,400.00	\$700.00	4%
<i>OTHR CHGS - Other Charges</i>							
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	78,600.00	-	78,600.00	84,300.00	(5,700.00)	-7%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$78,600.00	\$0.00	\$78,600.00	\$84,300.00	(\$5,700.00)	-7%
Location Total: 310 - Pocomoke Branch		\$97,700.00	\$0.00	\$97,700.00	\$102,700.00	(\$5,000.00)	-5%
Location: 320 - Berlin Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,400.00	-	2,400.00	2,400.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	4,500.00	-	4,500.00	4,300.00	200.00	5%
6550.050	Building Site Expenses Custodial Supplies	600.00	-	600.00	600.00	0.00	0%
6550.060	Building Site Expenses Electricity	9,200.00	-	9,200.00	8,800.00	400.00	5%
6550.080	Building Site Expenses Fire Alarm Testing	400.00	-	400.00	400.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.081	Building Site Expenses Fire Extinguishers	200.00	-	200.00	200.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	1,300.00	-	1,300.00	1,200.00	100.00	8%
6550.100	Building Site Expenses Generator Services & Repairs	600.00	-	600.00	600.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	2,300.00	-	2,300.00	2,200.00	100.00	5%
6550.140	Building Site Expenses Internet Access	1,800.00	-	1,800.00	1,800.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	-	200.00	200.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	600.00	-	600.00	600.00	0.00	0%
6550.270	Building Site Expenses Telephone	1,200.00	-	1,200.00	1,200.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	1,700.00	-	1,700.00	1,600.00	100.00	6%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$28,000.00	\$0.00	\$28,000.00	\$27,100.00	\$900.00	3%
<i>OTHR CHGS - Other Charges</i>							
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	78,200.00	-	78,200.00	84,300.00	(6,100.00)	-7%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$78,200.00	\$0.00	\$78,200.00	\$84,300.00	(\$6,100.00)	-7%
Location Total: 320 - Berlin Branch		\$106,200.00	\$0.00	\$106,200.00	\$111,400.00	(\$5,200.00)	-5%
Location: 330 - Ocean City Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	6,800.00	-	6,800.00	6,200.00	600.00	10%
6550.050	Building Site Expenses Custodial Supplies	900.00	-	900.00	800.00	100.00	13%
6550.060	Building Site Expenses Electricity	7,200.00	-	7,200.00	6,800.00	400.00	6%
6550.080	Building Site Expenses Fire Alarm Testing	400.00	-	400.00	400.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	200.00	-	200.00	200.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	6,200.00	-	6,200.00	6,000.00	200.00	3%
6550.120	Building Site Expenses Heating Propane	13,000.00	-	13,000.00	12,500.00	500.00	4%
6550.124	Building Site Expenses HVAC Loop Water Treatment	600.00	-	600.00	600.00	0.00	0%
6550.140	Building Site Expenses Internet Access	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	-	200.00	200.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	400.00	-	400.00	400.00	0.00	0%
6550.250	Building Site Expenses Sprinkler Testing	800.00	-	800.00	800.00	0.00	0%
6550.270	Building Site Expenses Telephone	1,800.00	-	1,800.00	1,800.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	2,500.00	-	2,500.00	2,400.00	100.00	4%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$46,000.00	\$0.00	\$46,000.00	\$44,100.00	\$1,900.00	4%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
	<i>OTHR CHGS - Other Charges</i>						
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	78,200.00	0.00	78,200.00	84,300.00	(6,100.00)	-7%
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>	\$78,200.00	\$0.00	\$78,200.00	\$84,300.00	(\$6,100.00)	-7%
	Location Total: 330 - Ocean City Branch	\$124,200.00	\$0.00	\$124,200.00	\$128,400.00	(\$4,200.00)	-3%
	Location: 340 - Worcester Adult Medical Day Svcs						
	<i>OTHR CHGS - Other Charges</i>						
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	213,432.00	-	213,432.00	170,700.00	42,732.00	25%
7140.090	Commission on Aging Appropriatio Senior Ride Service	21,800.00	-	21,800.00	21,000.00	800.00	4%
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>	\$235,232.00	\$0.00	\$235,232.00	\$191,700.00	\$43,532.00	23%
	Location Total: 340 - Worcester Adult Medical Day Svcs	\$235,232.00	\$0.00	\$235,232.00	\$191,700.00	\$43,532.00	23%
	Location: 350 - Direct Services - MAP						
	<i>MAINT & SVCS - Maintenance & Services</i>						
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	-	5,000.00	4,400.00	600.00	14%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,800.00	-	3,800.00	3,000.00	800.00	27%
	<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>	\$8,800.00	-	\$8,800.00	\$7,400.00	\$1,400.00	19%
	<i>OTHR CHGS - Other Charges</i>						
7140.030	Commission on Aging Appropriatio Aging Programs	13,600.00	-	13,600.00	12,800.00	800.00	6%
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	30,100.00	-	30,100.00	22,100.00	8,000.00	36%
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	30,100.00	-	30,100.00	30,500.00	(400.00)	-1%
7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	64,500.00	-	64,500.00	65,300.00	(800.00)	-1%
7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	77,500.00	-	77,500.00	66,400.00	11,100.00	17%
7140.070	Commission on Aging Appropriatio Senior Meals	7,600.00	-	7,600.00	6,800.00	800.00	12%
7140.080	Commission on Aging Appropriatio Senior Ride Salary & Fringe	115,500.00	-	115,500.00	106,900.00	8,600.00	8%
7140.090	Commission on Aging Appropriatio Senior Ride Service	43,200.00	-	43,200.00	42,800.00	400.00	1%
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>	\$382,100.00	-	\$382,100.00	\$353,600.00	\$28,500.00	8%
	<i>CAP EQ - Capital Equipment</i>						
9010.010	Capital Equipment New Vehicles	104,600.00	-	104,600.00	0.00	104,600.00	N/A
	<i>Account Classification Total: CAP EQ - Capital Equipment</i>	\$104,600.00	\$0.00	\$104,600.00	\$0.00	\$104,600.00	
	Location Total: 350 - Direct Services - MAP	\$495,500.00	\$0.00	\$495,500.00	\$361,000.00	\$134,500.00	37%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department Total: 1401 - Commission on Aging		\$1,996,322.00	(\$71,515.00)	\$2,067,837.00	\$1,776,305.00	\$220,017.00	12%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1402 - Other Social Services							
<i>OTHR CHGS - Other Charges</i>							
7100.010	County Grants Atlantic General Hospital	110,000.00	-	110,000.00	115,259.00	(5,259.00)	-5%
7100.017	County Grants Big Brothers/Big Sisters	1,000.00	(6,500.00)	7,500.00	1,000.00	0.00	0%
7100.020	County Grants BRAVE Program	3,500.00	-	3,500.00	3,500.00	0.00	0%
7100.022	County Grants Coastal Hospice at the Ocean	10,000.00	-	10,000.00	10,000.00	0.00	0%
7100.023	County Grants The Cricket Center	50,000.00	-	50,000.00	35,000.00	15,000.00	43%
7100.030	County Grants Development Center	219,497.00	-	219,497.00	219,497.00	0.00	0%
7100.035	County Grants Diakonia	50,000.00	(50,000.00)	100,000.00	50,000.00	0.00	0%
7100.040	County Grants Drug & Alcohol Council	9,000.00	-	9,000.00	9,000.00	0.00	0%
7100.076	County Grants Worcester County Humane Society	0.00	(15,000.00)	15,000.00	0.00	0.00	N/A
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	1,000.00	(4,000.00)	5,000.00	1,000.00	0.00	0%
7100.085	County Grants Life Crisis Center	8,500.00	(63,500.00)	72,000.00	8,500.00	0.00	0%
7100.100	County Grants Maryland Food Bank	10,000.00	(2,000.00)	12,000.00	10,000.00	0.00	0%
7100.160	County Grants Samaritan Shelter	20,000.00	(20,000.00)	40,000.00	20,000.00	0.00	0%
7100.175	County Grants Social Services Pharmacy Grant	15,000.00	(25,000.00)	40,000.00	15,000.00	0.00	0%
7100.197	County Grants Tri Community Mediation	0.00	(65,000.00)	65,000.00	0.00	0.00	N/A
7100.210	County Grants Worcester County GOLD	15,000.00	-	15,000.00	15,000.00	0.00	0%
7100.220	County Grants Youth & Family Counseling	95,000.00	-	95,000.00	95,000.00	0.00	0%
7100.230	County Grants New Non-Profit Requests	0.00	(70,572.00)	70,572.00	0.00	0.00	N/A
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871.00	-	28,871.00	28,871.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$646,368.00	(\$321,572.00)	\$967,940.00	\$636,627.00	\$9,741.00	2%
Department Total: 1402 - Other Social Services		\$646,368.00	(\$321,572.00)	\$967,940.00	\$636,627.00	\$9,741.00	2%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1502 - WOR-WIC Community College							
OTHR CHGS - Other Charges							
7120.040	Other Non-Matching Expenses Appropriation for Wor-Wic	2,707,168.00	0.00	2,707,168.00	2,618,000.00	89,168.00	3%
Account Classification Total: OTHR CHGS - Other Charges		\$2,707,168.00	\$0.00	\$2,707,168.00	\$2,618,000.00	\$89,168.00	3%
Department Total: 1502 - WOR-WIC Community College		\$2,707,168.00	\$0.00	\$2,707,168.00	\$2,618,000.00	\$89,168.00	3%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
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.	111,984,899.00	(3,625,734.00)	115,610,633.00	105,393,692.00	6,591,207.00	6%
7120.092	Other Non-Matching Expenses Non-Recurring Board of Ed	42,098.00	-	42,098.00	0.00	42,098.00	N/A
7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	929,955.00	-	929,955.00	818,722.00	111,233.00	14%
7120.340	Other Non-Matching Expenses Teacher Pension Shift	672,312.00	672,312.00	-	0.00	672,312.00	N/A
7170.040	Benefits & Insurance Other Post-Employment Benefits	9,792,730.00	192,730.00	9,600,000.00	8,841,987.00	950,743.00	11%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$123,421,994.00	(\$2,760,692.00)	\$126,182,686.00	\$115,054,401.00	\$8,367,593.00	7%
Location Total: 200 - Administration		\$123,421,994.00	(\$2,760,692.00)	\$126,182,686.00	\$115,054,401.00	\$8,367,593.00	7%
Department Total: 1505 - Board of Education		\$123,421,994.00	(\$2,760,692.00)	\$126,182,686.00	\$115,054,401.00	\$8,367,593.00	7%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1601 - Recreation Department							
Location: 400 - Admin							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	1,649,361.00	(23,086.00)	1,672,447.00	1,365,061.00	284,300.00	21%
6000.400	Personnel Services Overtime Pay	1,500.00	-	1,500.00	1,500.00	0.00	0%
6010.020	Benefits Contingency	665.00	8.00	657.00	597.00	68.00	11%
6010.025	Benefits Deferred Comp Match	6,000.00	-	6,000.00	6,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	208,863.00	17,018.00	191,845.00	169,733.00	39,130.00	23%
6010.050	Benefits Retirement	194,374.00	(3,066.00)	197,440.00	142,513.00	51,861.00	36%
6010.060	Benefits Social Security Taxes	126,292.00	(1,260.00)	127,552.00	103,469.00	22,823.00	22%
6010.070	Benefits Unemployment Insurance	664.00	8.00	656.00	597.00	67.00	11%
6010.090	Benefits Workmans Compensation Ins	34,962.00	2,066.00	32,896.00	20,749.00	14,213.00	68%
6010.120	Benefits Long Term Disability	2,493.00	29.00	2,464.00	2,240.00	253.00	11%
6010.130	Benefits Life Insurance	2,825.00	33.00	2,792.00	2,539.00	286.00	11%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,058.00	36.00	3,022.00	2,748.00	310.00	11%
6010.150	Benefits Retirement Administration Fee	3,191.00	37.00	3,154.00	2,868.00	323.00	11%
6010.900	Benefits OPEB contribution	91,315.00	-	91,315.00	94,508.00	(3,193.00)	-3%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$2,325,563.00	(\$8,177.00)	\$2,333,740.00	\$1,915,122.00	\$410,441.00	21%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.050	Administrative Expense Background Checks	2,500.00	-	2,500.00	2,500.00	0.00	0%
6100.052	Administrative Expense Bank Fees	9,500.00	-	9,500.00	6,000.00	3,500.00	58%
6100.100	Administrative Expense Dues, Licenses & Subscript	11,350.00	-	11,350.00	10,350.00	1,000.00	10%
6100.110	Administrative Expense Envelopes	200.00	-	200.00	200.00	0.00	0%
6100.165	Administrative Expense Meeting Expense	1,000.00	-	1,000.00	1,000.00	0.00	0%
6100.190	Administrative Expense Office Supplies	4,000.00	-	4,000.00	4,000.00	0.00	0%
6100.210	Administrative Expense Paper	1,800.00	-	1,800.00	1,800.00	0.00	0%
6100.240	Administrative Expense Printing Expense	1,500.00	-	1,500.00	1,500.00	0.00	0%
6100.270	Administrative Expense Tournament Fees	35,100.00	-	35,100.00	35,100.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	10,010.00	-	10,010.00	3,500.00	6,510.00	186%
6110.100	Supplies & Equipment Concession Stand	117,500.00	-	117,500.00	97,500.00	20,000.00	21%
6110.245	Supplies & Equipment Mobile Phones	2,400.00	-	2,400.00	2,500.00	(100.00)	-4%
6110.280	Supplies & Equipment Office Furniture	525.00	-	525.00	2,600.00	(2,075.00)	-80%
6110.310	Supplies & Equipment Promotional Materials	6,500.00	-	6,500.00	5,550.00	950.00	17%
6110.385	Supplies & Equipment Sponsorship Materials	14,000.00	-	14,000.00	0.00	14,000.00	N/A

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6110.410	Supplies & Equipment Surveillance Equipment	0.00	-	0.00	1,200.00	(1,200.00)	-100%
6110.420	Supplies & Equipment Tools & Supplies	1,000.00	-	1,000.00	1,000.00	0.00	0%
6130.010	Equipment Maintenance Copier Lease	2,400.00	-	2,400.00	2,400.00	0.00	0%
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	17,650.00	-	17,650.00	20,350.00	(2,700.00)	-13%
6130.070	Equipment Maintenance Software Maintenance Agreements	8,885.00	-	8,885.00	8,440.00	445.00	5%
6130.075	Equipment Maintenance Software Upgrades	18,000.00	-	18,000.00	10,000.00	8,000.00	80%
6150.050	Uniforms & Personal Equipment Uniforms	9,700.00	-	9,700.00	5,600.00	4,100.00	73%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$275,520.00	\$0.00	\$275,520.00	\$223,090.00	\$52,430.00	24%
<i>MAINT & SVCS - Maintenance & Services</i>							
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,160.00	-	5,160.00	5,160.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,870.00	-	2,870.00	2,190.00	680.00	31%
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	-	200.00	100.00	100.00	100%
6540.060	Vehicle Operating Expenses Vehicle Equipment	3,800.00	-	3,800.00	0.00	3,800.00	N/A
6550.010	Building Site Expenses Building/Property Improvement	14,000.00	-	14,000.00	0.00	14,000.00	N/A
6550.028	Building Site Expenses Cable	2,208.00	-	2,208.00	2,208.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	21,500.00	-	21,500.00	20,760.00	740.00	4%
6550.050	Building Site Expenses Custodial Supplies	15,000.00	-	15,000.00	15,000.00	0.00	0%
6550.060	Building Site Expenses Electricity	76,000.00	-	76,000.00	72,000.00	4,000.00	6%
6550.080	Building Site Expenses Fire Alarm Testing	700.00	-	700.00	700.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	200.00	-	200.00	200.00	0.00	0%
6550.085	Building Site Expenses Generator Fuel Oil	700.00	-	700.00	700.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	42,300.00	-	42,300.00	40,000.00	2,300.00	6%
6550.100	Building Site Expenses Generator Services & Repairs	1,840.00	-	1,840.00	1,200.00	640.00	53%
6550.120	Building Site Expenses Heating Propane	42,000.00	-	42,000.00	42,000.00	0.00	0%
6550.140	Building Site Expenses Internet Access	2,700.00	-	2,700.00	2,700.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	225.00	-	225.00	50.00	175.00	350%
6550.220	Building Site Expenses Security Alarm Monitoring	408.00	-	408.00	408.00	0.00	0%
6550.242	Building Site Expenses Sewage Pump Monitoring	350.00	-	350.00	350.00	0.00	0%
6550.245	Building Site Expenses Solar Panel Maintenance	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	-	1,800.00	1,800.00	0.00	0%
6550.270	Building Site Expenses Telephone	800.00	-	800.00	720.00	80.00	11%
6550.280	Building Site Expenses Tipping Fees	50.00	-	50.00	50.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.300	Building Site Expenses Trash Removal	3,082.00	-	3,082.00	3,082.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	5,200.00	-	5,200.00	4,500.00	700.00	16%
6700.700	Other Maint. & Svcs Prison Labor	500.00	-	500.00	500.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$245,593.00	-	\$245,593.00	\$218,378.00	\$27,215.00	12%
<i>OTHR CHGS - Other Charges</i>							
7000.020	Travel, Training & Expense Board Member Allowance	2,800.00	-	2,800.00	2,800.00	0.00	0%
7000.040	Travel, Training & Expense Continuing Education/Certificati	15,450.00	-	15,450.00	13,768.00	1,682.00	12%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	32,970.00	-	32,970.00	25,285.00	7,685.00	30%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$51,220.00	-	\$51,220.00	\$41,853.00	\$9,367.00	22%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	31,000.00	-	31,000.00	0.00	31,000.00	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$31,000.00	\$0.00	\$31,000.00	\$0.00	\$31,000.00	
Location Total: 400 - Admin		\$2,928,896.00	(\$8,177.00)	\$2,937,073.00	\$2,398,443.00	\$530,453.00	22%
Location: 410 - Recreation							
<i>SUPP & MAT - Supplies & Materials</i>							
6175.010	Recreation Programs Adult Recreation Programs	25,125.00	-	25,125.00	38,225.00	(13,100.00)	-34%
6175.020	Recreation Programs After School Programs	20,250.00	-	20,250.00	20,300.00	(50.00)	0%
6175.030	Recreation Programs Aquatics Programs	4,200.00	-	4,200.00	4,200.00	0.00	0%
6175.040	Recreation Programs MRPA Amusement Park Tickets	6,000.00	-	6,000.00	6,000.00	0.00	0%
6175.070	Recreation Programs Special Events	194,300.00	-	194,300.00	224,450.00	(30,150.00)	-13%
6175.080	Recreation Programs Summer Camps for Youth	29,750.00	-	29,750.00	30,000.00	(250.00)	-1%
6175.090	Recreation Programs Youth Recreational Outdoor Pgm	53,350.00	-	53,350.00	46,650.00	6,700.00	14%
6175.204	Recreation Programs Fitness Programs	16,640.00	-	16,640.00	18,140.00	(1,500.00)	-8%
6175.205	Recreation Programs Public High School Track Meets	5,000.00	-	5,000.00	4,000.00	1,000.00	25%
6175.206	Recreation Programs Senior Adult Recreational Pgms	1,200.00	-	1,200.00	1,200.00	0.00	0%
6175.400	Recreation Programs Motor Coach Tours	15,000.00	-	15,000.00	15,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$370,815.00	\$0.00	\$370,815.00	\$408,165.00	(\$37,350.00)	-9%
<i>MAINT & SVCS - Maintenance & Services</i>							
6900.050	Advertising Recreation Advertisements	26,400.00	-	26,400.00	27,300.00	(900.00)	-3%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$26,400.00	\$0.00	\$26,400.00	\$27,300.00	(\$900.00)	-3%
Location Total: 410 - Recreation		\$397,215.00	\$0.00	\$397,215.00	\$435,465.00	(\$38,250.00)	-9%
Department Total: 1601 - Recreation Department		\$3,326,111.00	(\$8,177.00)	\$3,334,288.00	\$2,833,908.00	\$492,203.00	17%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1602 - Parks Department							
Location: 500 - Admin							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	585,320.00	(16,756.00)	602,076.00	552,584.00	32,736.00	6%
6000.400	Personnel Services Overtime Pay	2,000.00	-	2,000.00	2,500.00	(500.00)	-20%
6010.020	Benefits Contingency	236.00	(1.00)	237.00	242.00	(6.00)	-2%
6010.025	Benefits Deferred Comp Match	3,000.00	-	3,000.00	3,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	104,254.00	7,713.00	96,541.00	115,000.00	(10,746.00)	-9%
6010.050	Benefits Retirement	77,730.00	(2,226.00)	79,956.00	66,144.00	11,586.00	18%
6010.060	Benefits Social Security Taxes	44,931.00	(1,128.00)	46,059.00	42,158.00	2,773.00	7%
6010.070	Benefits Unemployment Insurance	236.00	-	236.00	242.00	(6.00)	-2%
6010.090	Benefits Workmans Compensation Ins	12,407.00	564.00	11,843.00	8,399.00	4,008.00	48%
6010.120	Benefits Long Term Disability	885.00	(2.00)	887.00	907.00	(22.00)	-2%
6010.130	Benefits Life Insurance	1,003.00	(2.00)	1,005.00	1,028.00	(25.00)	-2%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,085.00	(3.00)	1,088.00	1,112.00	(27.00)	-2%
6010.150	Benefits Retirement Administration Fee	1,132.00	(4.00)	1,136.00	1,161.00	(29.00)	-2%
6010.900	Benefits OPEB contribution	39,378.00	-	39,378.00	40,555.00	(1,177.00)	-3%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$873,597.00	(\$11,845.00)	\$885,442.00	\$835,032.00	\$38,565.00	5%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.080	Administrative Expense Copier Supplies	280.00	-	280.00	280.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	550.00	-	550.00	550.00	0.00	0%
6100.190	Administrative Expense Office Supplies	400.00	-	400.00	400.00	0.00	0%
6100.210	Administrative Expense Paper	25.00	-	25.00	25.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	280.00	-	280.00	1,180.00	(900.00)	-76%
6110.120	Supplies & Equipment Equipment Rental	1,235.00	-	1,235.00	1,100.00	135.00	12%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000.00	-	3,000.00	3,000.00	0.00	0%
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	10,000.00	-	10,000.00	10,000.00	0.00	0%
6110.245	Supplies & Equipment Mobile Phones	1,200.00	-	1,200.00	1,800.00	(600.00)	-33%
6110.280	Supplies & Equipment Office Furniture	0.00	-	0.00	1,500.00	(1,500.00)	-100%
6110.340	Supplies & Equipment Safety Program Equipment	780.00	-	780.00	780.00	0.00	0%
6110.380	Supplies & Equipment Signage	2,900.00	-	2,900.00	2,000.00	900.00	45%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6110.390	Supplies & Equipment Small Equipment	3,500.00	-	3,500.00	3,500.00	0.00	0%
6110.420	Supplies & Equipment Tools & Supplies	4,000.00	-	4,000.00	4,000.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	4,240.00	-	4,240.00	4,240.00	0.00	0%
6160.225	Grant Programs POS - Future Park Land Acquis	112,552.00	-	112,552.00	311,844.00	(199,292.00)	-64%
6160.241	Grant Programs New Park Development	371,422.00	-	371,422.00	1,029,085.00	(657,663.00)	-64%
6200.020	Other Supplies & Materials Materials	48,900.00	-	48,900.00	48,000.00	900.00	2%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$565,264.00	\$0.00	\$565,264.00	\$1,423,284.00	(\$858,020.00)	-60%
<i>MAINT & SVCS - Maintenance & Services</i>							
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,900.00	-	35,900.00	35,000.00	900.00	3%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,500.00	-	8,500.00	7,000.00	1,500.00	21%
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	-	200.00	100.00	100.00	100%
6540.060	Vehicle Operating Expenses Vehicle Equipment	300.00	-	300.00	2,100.00	(1,800.00)	-86%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	15,000.00	-	15,000.00	3,000.00	12,000.00	400%
6550.050	Building Site Expenses Custodial Supplies	4,400.00	-	4,400.00	3,500.00	900.00	26%
6550.081	Building Site Expenses Fire Extinguishers	600.00	-	600.00	370.00	230.00	62%
6550.090	Building Site Expenses General Maintenance Repairs	32,000.00	-	32,000.00	32,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	300.00	-	300.00	300.00	0.00	0%
6550.140	Building Site Expenses Internet Access	2,500.00	-	2,500.00	2,500.00	0.00	0%
6550.270	Building Site Expenses Telephone	324.00	-	324.00	300.00	24.00	8%
6700.640	Other Maint. & Svcs Special Events	4,900.00	-	4,900.00	4,000.00	900.00	23%
6900.005	Advertising Bid Advertising	500.00	-	500.00	500.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$105,424.00	\$0.00	\$105,424.00	\$90,670.00	\$14,754.00	16%
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,960.00	-	3,960.00	3,070.00	890.00	29%
7000.060	Travel, Training & Expense Educational Training	950.00	-	950.00	950.00	0.00	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	3,375.00	-	3,375.00	6,825.00	(3,450.00)	-51%
7000.115	Travel, Training & Expense Mileage	400.00	-	400.00	400.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$8,685.00	\$0.00	\$8,685.00	\$11,245.00	(\$2,560.00)	-23%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	45,000.00	-	45,000.00	45,000.00	0.00	0%
9010.060	Capital Equipment Other	8,500.00	-	8,500.00	12,000.00	(3,500.00)	-29%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
9010.070	Capital Equipment Heavy Equipment	79,245.00	-	79,245.00	49,000.00	30,245.00	62%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$132,745.00	\$0.00	\$132,745.00	\$106,000.00	\$26,745.00	25%
Location Total: 500 - Admin		\$1,685,715.00	(\$11,845.00)	\$1,697,560.00	\$2,466,231.00	(\$780,516.00)	-32%
Location: 510 - John Walter Smith Park							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.060	Building Site Expenses Electricity	7,800.00	-	7,800.00	7,800.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	0.00	-	0.00	95.00	(95.00)	-100%
6550.200	Building Site Expenses Portalets	3,248.00	-	3,248.00	3,000.00	248.00	8%
6550.242	Building Site Expenses Sewage Pump Monitoring	278.00	-	278.00	278.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	185.00	-	185.00	185.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	3,056.00	-	3,056.00	2,700.00	356.00	13%
6550.310	Building Site Expenses Water & Sewer	850.00	-	850.00	425.00	425.00	100%
6700.350	Other Maint. & Svcs Mosquito Control	480.00	-	480.00	300.00	180.00	60%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$15,897.00	\$0.00	\$15,897.00	\$14,783.00	\$1,114.00	8%
Location Total: 510 - John Walter Smith Park		\$15,897.00	\$0.00	\$15,897.00	\$14,783.00	\$1,114.00	8%
Location: 520 - Showell Park							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.060	Building Site Expenses Electricity	4,600.00	-	4,600.00	4,600.00	0.00	0%
6550.200	Building Site Expenses Portalets	3,248.00	-	3,248.00	3,000.00	248.00	8%
6550.300	Building Site Expenses Trash Removal	2,144.00	-	2,144.00	1,920.00	224.00	12%
6550.310	Building Site Expenses Water & Sewer	800.00	-	800.00	800.00	0.00	0%
6700.350	Other Maint. & Svcs Mosquito Control	355.00	-	355.00	175.00	180.00	103%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$11,147.00	\$0.00	\$11,147.00	\$10,495.00	\$652.00	6%
Location Total: 520 - Showell Park		\$11,147.00	\$0.00	\$11,147.00	\$10,495.00	\$652.00	6%
Location: 530 - Newtown Park							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.060	Building Site Expenses Electricity	7,200.00	-	7,200.00	7,200.00	0.00	0%
6550.200	Building Site Expenses Portalets	2,040.00	-	2,040.00	2,040.00	0.00	0%
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	-	300.00	278.00	22.00	8%
6700.350	Other Maint. & Svcs Mosquito Control	400.00	-	400.00	400.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$9,940.00	\$0.00	\$9,940.00	\$9,918.00	\$22.00	0%
Location Total: 530 - Newtown Park		\$9,940.00	\$0.00	\$9,940.00	\$9,918.00	\$22.00	0%
Location: 540 - N Worc Cty Athletic Complex							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.060	Building Site Expenses Electricity	5,700.00	-	5,700.00	5,500.00	200.00	4%
6550.200	Building Site Expenses Portalets	5,112.00	-	5,112.00	5,112.00	0.00	0%
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	-	300.00	278.00	22.00	8%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.255	Building Site Expenses Stormwater Utility Fee	1,785.00	-	1,785.00	1,785.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	100.00	-	100.00	100.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	1,200.00	-	1,200.00	1,200.00	0.00	0%
6700.350	Other Maint. & Svcs Mosquito Control	325.00	-	325.00	325.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$14,522.00	\$0.00	\$14,522.00	\$14,300.00	\$222.00	2%
Location Total: 540 - N Worc Cty Athletic Complex		\$14,522.00	\$0.00	\$14,522.00	\$14,300.00	\$222.00	2%
Location: 590 - Satellite Parks							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.060	Building Site Expenses Electricity	1,500.00	-	1,500.00	1,300.00	200.00	15%
6550.200	Building Site Expenses Portalets	7,300.00	-	7,300.00	7,300.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$8,800.00	\$0.00	\$8,800.00	\$8,600.00	\$200.00	2%
Location Total: 590 - Satellite Parks		\$8,800.00	\$0.00	\$8,800.00	\$8,600.00	\$200.00	2%
Department Total: 1602 - Parks Department		\$1,746,021.00	(\$11,845.00)	\$1,757,866.00	\$2,524,327.00	(\$778,306.00)	-31%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1603 - Libraries							
Location: 200 - Administration							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	2,566,656.00	(59,559.00)	2,626,215.00	2,357,837.00	208,819.00	9%
6000.400	Personnel Services Overtime Pay	2,000.00	-	2,000.00	2,000.00	0.00	0%
6010.020	Benefits Contingency	1,034.00	2.00	1,032.00	1,032.00	2.00	0%
6010.025	Benefits Deferred Comp Match	19,000.00	-	19,000.00	19,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	524,576.00	81,132.00	443,444.00	405,042.00	119,534.00	30%
6010.050	Benefits Retirement	340,852.00	(7,909.00)	348,761.00	282,233.00	58,619.00	21%
6010.060	Benefits Social Security Taxes	196,504.00	(4,403.00)	200,907.00	180,224.00	16,280.00	9%
6010.070	Benefits Unemployment Insurance	1,033.00	3.00	1,030.00	1,032.00	1.00	0%
6010.090	Benefits Workmans Compensation Ins	54,406.00	2,749.00	51,657.00	35,839.00	18,567.00	52%
6010.120	Benefits Long Term Disability	3,879.00	10.00	3,869.00	3,870.00	9.00	0%
6010.130	Benefits Life Insurance	4,396.00	11.00	4,385.00	4,386.00	10.00	0%
6010.140	Benefits FSA & PSA Admin and EAP Program	4,758.00	12.00	4,746.00	4,747.00	11.00	0%
6010.150	Benefits Retirement Administration Fee	4,965.00	12.00	4,953.00	4,953.00	12.00	0%
6010.900	Benefits OPEB contribution	158,868.00	-	158,868.00	168,739.00	(9,871.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$3,882,927.00	\$12,060.00	\$3,870,867.00	\$3,470,934.00	\$411,993.00	12%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,600.00	-	1,600.00	1,600.00	0.00	0%
6100.190	Administrative Expense Office Supplies	18,000.00	-	18,000.00	18,000.00	0.00	0%
6100.210	Administrative Expense Paper	3,000.00	-	3,000.00	3,000.00	0.00	0%
6100.230	Administrative Expense Postage & Freight	4,500.00	-	4,500.00	4,500.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	25,950.00	-	25,950.00	20,400.00	5,550.00	27%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000.00	-	3,000.00	3,000.00	0.00	0%
6110.210	Supplies & Equipment Library AV-Multimedia	81,000.00	-	81,000.00	78,000.00	3,000.00	4%
6110.230	Supplies & Equipment Library Books	204,000.00	-	204,000.00	186,000.00	18,000.00	10%
6110.240	Supplies & Equipment Library Periodicals	32,000.00	-	32,000.00	28,000.00	4,000.00	14%
6110.245	Supplies & Equipment Mobile Phones	1,550.00	-	1,550.00	1,425.00	125.00	9%
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	-	500.00	500.00	0.00	0%
6110.280	Supplies & Equipment Office Furniture	5,100.00	-	5,100.00	5,100.00	0.00	0%
6110.310	Supplies & Equipment Promotional Materials	5,000.00	-	5,000.00	0.00	5,000.00	N/A
6130.010	Equipment Maintenance Copier Lease	24,300.00	-	24,300.00	24,300.00	0.00	0%
6130.030	Equipment Maintenance Library Shared Computer System	7,150.00	-	7,150.00	7,150.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6130.070	Equipment Maintenance Software Maintenance Agreements	9,500.00	-	9,500.00	9,000.00	500.00	6%
6160.120	Grant Programs Library Srv Enhancement - ESRL	80,000.00	-	80,000.00	80,000.00	0.00	0%
6170.040	Program Expense Library Programs	3,600.00	-	3,600.00	0.00	3,600.00	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$509,750.00	-	\$509,750.00	\$469,975.00	\$39,775.00	8%
<i>MAINT & SVCS - Maintenance & Services</i>							
6510.085	Legal Services Other Legal Expenses	1,500.00	-	1,500.00	1,500.00	0.00	0%
6530.060	Consulting Services Design Fees	12,000.00	-	12,000.00	0.00	12,000.00	N/A
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	4,250.00	-	4,250.00	4,250.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$17,750.00	-	\$17,750.00	\$5,750.00	\$12,000.00	209%
<i>OTHR CHGS - Other Charges</i>							
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,800.00	-	8,800.00	8,800.00	0.00	0%
7170.100	Benefits & Insurance Property & Liability Insurance	3,000.00	-	3,000.00	2,200.00	800.00	36%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,800.00	\$0.00	\$11,800.00	\$11,000.00	\$800.00	7%
Location Total: 200 - Administration		\$4,422,227.00	\$12,060.00	\$4,410,167.00	\$3,957,659.00	\$464,568.00	12%
Location: 300 - Snow Hill Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.005	Building Site Expenses Automatic Doors	447.00	-	447.00	447.00	0.00	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500.00	-	2,500.00	2,500.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	15,525.00	-	15,525.00	0.00	15,525.00	N/A
6550.050	Building Site Expenses Custodial Supplies	2,100.00	-	2,100.00	1,500.00	600.00	40%
6550.060	Building Site Expenses Electricity	15,000.00	-	15,000.00	15,000.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	500.00	-	500.00	500.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	150.00	-	150.00	150.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	-	7,000.00	7,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	7,500.00	-	7,500.00	7,500.00	0.00	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	500.00	-	500.00	500.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	-	400.00	400.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.270	Building Site Expenses Telephone	2,800.00	-	2,800.00	2,800.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	400.00	-	400.00	400.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	1,500.00	-	1,500.00	1,500.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	4,000.00	-	4,000.00	4,000.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$62,322.00	\$0.00	\$62,322.00	\$46,197.00	\$16,125.00	35%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Location Total: 300 - Snow Hill Branch		\$62,322.00	\$0.00	\$62,322.00	\$46,197.00	\$16,125.00	35%
Location: 310 - Pocomoke Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.005	Building Site Expenses Automatic Doors	447.00	-	447.00	447.00	0.00	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	0.00	-	0.00	1,000.00	(1,000.00)	-100%
6550.040	Building Site Expenses Cleaning Contract	9,300.00	-	9,300.00	9,300.00	0.00	0%
6550.050	Building Site Expenses Custodial Supplies	1,400.00	-	1,400.00	800.00	600.00	75%
6550.060	Building Site Expenses Electricity	2,500.00	-	2,500.00	10,000.00	(7,500.00)	-75%
6550.080	Building Site Expenses Fire Alarm Testing	300.00	-	300.00	300.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	50.00	-	50.00	50.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	500.00	-	500.00	5,000.00	(4,500.00)	-90%
6550.110	Building Site Expenses Heating Fuel Oil	0.00	-	0.00	5,000.00	(5,000.00)	-100%
6550.120	Building Site Expenses Heating Propane	400.00	-	400.00	0.00	400.00	N/A
6550.124	Building Site Expenses HVAC Loop Water Treatment	300.00	-	300.00	600.00	(300.00)	-50%
6550.170	Building Site Expenses Office Rent/Lease	32,505.00	-	32,505.00	0.00	32,505.00	N/A
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	-	400.00	400.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	400.00	-	400.00	1,200.00	(800.00)	-67%
6550.270	Building Site Expenses Telephone	3,500.00	-	3,500.00	3,000.00	500.00	17%
6550.280	Building Site Expenses Tipping Fees	400.00	-	400.00	400.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	50.00	-	50.00	50.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	500.00	-	500.00	500.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$52,952.00	\$0.00	\$52,952.00	\$38,047.00	\$14,905.00	39%
Location Total: 310 - Pocomoke Branch		\$52,952.00	\$0.00	\$52,952.00	\$38,047.00	\$14,905.00	39%
Location: 320 - Berlin Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,500.00	-	1,500.00	1,500.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	15,525.00	-	15,525.00	15,100.00	425.00	3%
6550.050	Building Site Expenses Custodial Supplies	2,400.00	-	2,400.00	1,800.00	600.00	33%
6550.060	Building Site Expenses Electricity	10,000.00	-	10,000.00	10,000.00	0.00	0%
6550.070	Building Site Expenses Elevator Testing	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	600.00	-	600.00	600.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	50.00	-	50.00	50.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	7,500.00	-	7,500.00	7,500.00	0.00	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,200.00	-	1,200.00	1,200.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	-	400.00	400.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	-	1,200.00	1,200.00	0.00	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	-	1,800.00	1,800.00	0.00	0%
6550.270	Building Site Expenses Telephone	5,000.00	-	5,000.00	5,000.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	400.00	-	400.00	400.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	600.00	-	600.00	600.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	3,000.00	-	3,000.00	3,000.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$54,175.00	\$0.00	\$54,175.00	\$53,150.00	\$1,025.00	2%
Location Total: 320 - Berlin Branch		\$54,175.00	\$0.00	\$54,175.00	\$53,150.00	\$1,025.00	2%
Location: 325 - Ocean Pines Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.005	Building Site Expenses Automatic Doors	638.00	-	638.00	638.00	0.00	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500.00	-	2,500.00	2,500.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	17,100.00	-	17,100.00	16,600.00	500.00	3%
6550.050	Building Site Expenses Custodial Supplies	2,400.00	-	2,400.00	1,800.00	600.00	33%
6550.060	Building Site Expenses Electricity	37,000.00	-	37,000.00	37,000.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	50.00	-	50.00	50.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	10,000.00	-	10,000.00	10,000.00	0.00	0%
6550.120	Building Site Expenses Heating Propane	16,000.00	-	16,000.00	16,000.00	0.00	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	-	400.00	400.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	-	1,800.00	1,800.00	0.00	0%
6550.270	Building Site Expenses Telephone	4,000.00	-	4,000.00	4,000.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	400.00	-	400.00	400.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	2,300.00	-	2,300.00	2,300.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	3,500.00	-	3,500.00	3,500.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$103,088.00	\$0.00	\$103,088.00	\$101,988.00	\$1,100.00	1%
Location Total: 325 - Ocean Pines Branch		\$103,088.00	\$0.00	\$103,088.00	\$101,988.00	\$1,100.00	1%
Location: 335 - Ocean City 100th St. Branch							
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.005	Building Site Expenses Automatic Doors	575.00	-	575.00	575.00	0.00	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,600.00	-	1,600.00	1,600.00	0.00	0%
6550.040	Building Site Expenses Cleaning Contract	13,650.00	-	13,650.00	13,300.00	350.00	3%
6550.050	Building Site Expenses Custodial Supplies	2,400.00	-	2,400.00	1,800.00	600.00	33%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6550.060	Building Site Expenses Electricity	40,000.00	-	40,000.00	40,000.00	0.00	0%
6550.070	Building Site Expenses Elevator Testing	4,000.00	-	4,000.00	4,000.00	0.00	0%
6550.080	Building Site Expenses Fire Alarm Testing	450.00	-	450.00	450.00	0.00	0%
6550.081	Building Site Expenses Fire Extinguishers	50.00	-	50.00	50.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	10,000.00	-	10,000.00	10,000.00	0.00	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	800.00	-	800.00	800.00	0.00	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	-	2,000.00	2,000.00	0.00	0%
6550.140	Building Site Expenses Internet Access	2,500.00	-	2,500.00	1,800.00	700.00	39%
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	-	400.00	400.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,500.00	-	1,500.00	1,500.00	0.00	0%
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	-	300.00	300.00	0.00	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	-	1,800.00	1,800.00	0.00	0%
6550.270	Building Site Expenses Telephone	4,000.00	-	4,000.00	4,000.00	0.00	0%
6550.280	Building Site Expenses Tipping Fees	400.00	-	400.00	400.00	0.00	0%
6550.300	Building Site Expenses Trash Removal	100.00	-	100.00	100.00	0.00	0%
6550.310	Building Site Expenses Water & Sewer	4,500.00	-	4,500.00	4,500.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$91,025.00	\$0.00	\$91,025.00	\$89,375.00	\$1,650.00	2%
<i>CAP EQ - Capital Equipment</i>							
9010.100	Capital Equipment Furniture & Fixtures	32,000.00	-	32,000.00	0.00	32,000.00	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$32,000.00	\$0.00	\$32,000.00	\$0.00	\$32,000.00	
Location Total: 335 - Ocean City 100th St. Branch		\$123,025.00	\$0.00	\$123,025.00	\$89,375.00	\$33,650.00	38%
Department Total: 1603 - Libraries		\$4,817,789.00	\$12,060.00	\$4,805,729.00	\$4,286,416.00	\$531,373.00	12%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1604 - Other Recreation & Culture							
<i>OTHR CHGS - Other Charges</i>							
7100.019	County Grants Cpt. Steve's Poor Girls Open Inc	10,000.00	-	10,000.00	10,000.00	0.00	0%
7100.050	County Grants Furnacetown	40,000.00	-	40,000.00	40,000.00	0.00	0%
7100.095	County Grants MarVa Theatre Performing Arts Ct	15,000.00	-	15,000.00	15,000.00	0.00	0%
7100.116	County Grants O.C. Developmental Corporation	0.00	(1.00)	1.00	0.00	0.00	N/A
7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	30,000.00	-	30,000.00	15,000.00	15,000.00	100%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$95,000.00	(\$1.00)	\$95,001.00	\$80,000.00	\$15,000.00	19%
Department Total: 1604 - Other Recreation & Culture		\$95,000.00	(\$1.00)	\$95,001.00	\$80,000.00	\$15,000.00	19%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1701 - Extension Service							
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	7,700.00	-	7,700.00	4,950.00	2,750.00	56%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	749.00	-	749.00	749.00	0.00	0%
6100.190	Administrative Expense Office Supplies	6,000.00	-	6,000.00	6,600.00	(600.00)	-9%
6100.230	Administrative Expense Postage & Freight	1,000.00	-	1,000.00	1,500.00	(500.00)	-33%
6130.010	Equipment Maintenance Copier Lease	5,000.00	-	5,000.00	6,000.00	(1,000.00)	-17%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$20,449.00	\$0.00	\$20,449.00	\$19,799.00	\$650.00	3%
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.270	Building Site Expenses Telephone	0.00	-	0.00	195.00	(195.00)	-100%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$0.00	\$0.00	\$0.00	\$195.00	(\$195.00)	-100%
<i>OTHR CHGS - Other Charges</i>							
7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	262,292.00	-	262,292.00	247,500.00	14,792.00	6%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$262,292.00	\$0.00	\$262,292.00	\$247,500.00	\$14,792.00	6%
Department Total: 1701 - Extension Service		\$282,741.00	\$0.00	\$282,741.00	\$267,494.00	\$15,247.00	6%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1702 - Other Natural Resources							
<i>SUPP & MAT - Supplies & Materials</i>							
6170.010	Program Expense Spongy Moth Control	50,000.00	-	50,000.00	73,935.00	(23,935.00)	-32%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$50,000.00	-	50,000.00	\$73,935.00	(\$23,935.00)	-32%
<i>OTHR CHGS - Other Charges</i>							
7100.180	County Grants Soil Conservation	12,000.00	-	12,000.00	12,000.00	0.00	0%
7130.030	Matching Appropriation Conservation Easements	13,800.00	-	13,800.00	0.00	13,800.00	N/A
7130.040	Matching Appropriation Md Agri Land Preservation Fund	50,000.00	-	50,000.00	50,000.00	0.00	0%
7130.050	Matching Appropriation Beach Maintenance	490,000.00	-	490,000.00	490,000.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$565,800.00	\$0.00	\$565,800.00	\$552,000.00	\$13,800.00	3%
Department Total: 1702 - Other Natural Resources		\$615,800.00	\$0.00	\$615,800.00	\$625,935.00	(\$10,135.00)	-2%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1801 - Economic Development							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	170,481.00	(3,074.00)	173,555.00	161,323.00	9,158.00	6%
6010.020	Benefits Contingency	69.00	1.00	68.00	71.00	(2.00)	-3%
6010.025	Benefits Deferred Comp Match	2,000.00	-	2,000.00	2,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	36,580.00	2,706.00	33,874.00	33,874.00	2,706.00	8%
6010.050	Benefits Retirement	22,640.00	(408.00)	23,048.00	19,310.00	3,330.00	17%
6010.060	Benefits Social Security Taxes	13,044.00	(234.00)	13,278.00	12,343.00	701.00	6%
6010.070	Benefits Unemployment Insurance	69.00	1.00	68.00	71.00	(2.00)	-3%
6010.090	Benefits Workmans Compensation Ins	3,614.00	200.00	3,414.00	2,452.00	1,162.00	47%
6010.120	Benefits Long Term Disability	258.00	2.00	256.00	265.00	(7.00)	-3%
6010.130	Benefits Life Insurance	292.00	2.00	290.00	300.00	(8.00)	-3%
6010.140	Benefits FSA & PSA Admin and EAP Program	316.00	2.00	314.00	325.00	(9.00)	-3%
6010.150	Benefits Retirement Administration Fee	330.00	3.00	327.00	339.00	(9.00)	-3%
6010.900	Benefits OPEB contribution	6,789.00	-	6,789.00	7,242.00	(453.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$256,482.00	(\$799.00)	\$257,281.00	\$239,915.00	\$16,567.00	7%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,110.00	-	4,110.00	3,400.00	710.00	21%
6100.150	Administrative Expense Incentives & Events	16,000.00	-	16,000.00	10,000.00	6,000.00	60%
6100.190	Administrative Expense Office Supplies	700.00	-	700.00	700.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	2,100.00	-	2,100.00	0.00	2,100.00	N/A
6110.245	Supplies & Equipment Mobile Phones	2,040.00	-	2,040.00	2,040.00	0.00	0%
6110.280	Supplies & Equipment Office Furniture	1,500.00	-	1,500.00	1,500.00	0.00	0%
6110.310	Supplies & Equipment Promotional Materials	12,000.00	-	12,000.00	0.00	12,000.00	N/A
6130.010	Equipment Maintenance Copier Lease	1,200.00	-	1,200.00	1,200.00	0.00	0%
6130.060	Equipment Maintenance Software Licensing	11,000.00	-	11,000.00	0.00	11,000.00	N/A
6170.020	Program Expense Workforce Development Programs	200,000.00	-	200,000.00	200,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$250,650.00	\$0.00	\$250,650.00	\$218,840.00	\$31,810.00	15%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.040	Consulting Services Consulting Services	45,000.00	-	45,000.00	45,000.00	0.00	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,875.00	-	1,875.00	1,875.00	0.00	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	-	1,000.00	1,000.00	0.00	0%
6550.270	Building Site Expenses Telephone	700.00	-	700.00	700.00	0.00	0%
6900.015	Advertising Economic Development	30,000.00	-	30,000.00	0.00	30,000.00	N/A

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$78,575.00	\$0.00	\$78,575.00	\$48,575.00	\$30,000.00	62%
<i>OTHR CHGS - Other Charges</i>							
7000.020	Travel, Training & Expense Board Member Allowance	1,500.00	-	1,500.00	4,200.00	(2,700.00)	-64%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,450.00	-	25,450.00	15,220.00	10,230.00	67%
7000.115	Travel, Training & Expense Mileage	150.00	-	150.00	1,200.00	(1,050.00)	-88%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$27,100.00	\$0.00	\$27,100.00	\$20,620.00	\$6,480.00	31%
<i>CAP EQ - Capital Equipment</i>							
9010.010	Capital Equipment New Vehicles	0.00	-	0.00	31,000.00	(31,000.00)	-100%
9010.170	Capital Equipment Software	20,000.00	-	20,000.00	33,500.00	(13,500.00)	-40%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$20,000.00	\$0.00	\$20,000.00	\$64,500.00	(\$44,500.00)	-69%
Department Total: 1801 - Economic Development		\$632,807.00	(\$799.00)	\$633,606.00	\$592,450.00	\$40,357.00	7%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1803 - Tourism							
Location: 200 - Administration							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	271,891.00	(7,141.00)	279,032.00	249,133.00	22,758.00	9%
6010.020	Benefits Contingency	110.00	-	110.00	109.00	1.00	1%
6010.025	Benefits Deferred Comp Match	2,000.00	-	2,000.00	2,000.00	0.00	0%
6010.030	Benefits Hospitalization Insurance	7,248.00	537.00	6,711.00	6,712.00	536.00	8%
6010.050	Benefits Retirement	36,107.00	(948.00)	37,055.00	29,821.00	6,286.00	21%
6010.060	Benefits Social Security Taxes	20,803.00	(545.00)	21,348.00	19,060.00	1,743.00	9%
6010.070	Benefits Unemployment Insurance	109.00	-	109.00	109.00	0.00	0%
6010.090	Benefits Workmans Compensation Ins	5,763.00	275.00	5,488.00	3,787.00	1,976.00	52%
6010.120	Benefits Long Term Disability	411.00	-	411.00	409.00	2.00	0%
6010.130	Benefits Life Insurance	466.00	-	466.00	463.00	3.00	1%
6010.140	Benefits FSA & PSA Admin and EAP Program	504.00	-	504.00	502.00	2.00	0%
6010.150	Benefits Retirement Administration Fee	526.00	-	526.00	523.00	3.00	1%
6010.900	Benefits OPEB contribution	10,184.00	-	10,184.00	10,863.00	(679.00)	-6%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$356,122.00	(\$7,822.00)	\$363,944.00	\$323,491.00	\$32,631.00	10%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	600.00	-	600.00	600.00	0.00	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,554.00	-	7,554.00	2,969.00	4,585.00	154%
6100.150	Administrative Expense Incentives & Events	1,800.00	-	1,800.00	900.00	900.00	100%
6100.190	Administrative Expense Office Supplies	1,000.00	-	1,000.00	1,000.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	4,200.00	-	4,200.00	0.00	4,200.00	N/A
6110.245	Supplies & Equipment Mobile Phones	1,308.00	-	1,308.00	1,308.00	0.00	0%
6110.310	Supplies & Equipment Promotional Materials	54,800.00	-	54,800.00	38,263.00	16,537.00	43%
6110.393	Supplies & Equipment Special Event Sponsorship	10,000.00	-	10,000.00	6,000.00	4,000.00	67%
6130.010	Equipment Maintenance Copier Lease	600.00	-	600.00	600.00	0.00	0%
6130.060	Equipment Maintenance Software Licensing	10,000.00	-	10,000.00	2,000.00	8,000.00	400%
6160.043	Grant Programs Other Grants	0.00	-	0.00	104,160.00	(104,160.00)	-100%
6160.150	Grant Programs Tourism Grant Projects	195,000.00	-	195,000.00	160,000.00	35,000.00	22%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$286,862.00	\$0.00	\$286,862.00	\$317,800.00	(\$30,938.00)	-10%
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.040	Consulting Services Consulting Services	35,100.00	-	35,100.00	19,100.00	16,000.00	84%
6530.180	Consulting Services Web Page	18,000.00	-	18,000.00	18,000.00	0.00	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400.00	-	2,400.00	2,400.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125.00	-	1,125.00	1,125.00	0.00	0%
6550.060	Building Site Expenses Electricity	3,000.00	-	3,000.00	3,000.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	275.00	-	275.00	275.00	0.00	0%
6550.140	Building Site Expenses Internet Access	2,058.00	-	2,058.00	2,058.00	0.00	0%
6550.170	Building Site Expenses Office Rent/Lease	37,602.00	-	37,602.00	37,602.00	0.00	0%
6900.052	Advertising Supplemental Advertising	283,500.00	-	283,500.00	283,500.00	0.00	0%
6900.055	Advertising Tourism	506,000.00	-	506,000.00	456,000.00	50,000.00	11%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$889,060.00	\$0.00	\$889,060.00	\$823,060.00	\$66,000.00	8%
<i>OTHR CHGS - Other Charges</i>							
7000.020	Travel, Training & Expense Board Member Allowance	1,500.00	-	1,500.00	2,800.00	(1,300.00)	-46%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	20,000.00	-	20,000.00	9,500.00	10,500.00	111%
7000.115	Travel, Training & Expense Mileage	200.00	-	200.00	450.00	(250.00)	-56%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$21,700.00	\$0.00	\$21,700.00	\$12,750.00	\$8,950.00	70%
Location Total: 200 - Administration		\$1,553,744.00	(\$7,822.00)	\$1,561,566.00	\$1,477,101.00	\$76,643.00	5%
Location: 420 - Pocumoke Welcome Center							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	95,234.00	(1,756.00)	96,990.00	102,126.00	(6,892.00)	-7%
6010.020	Benefits Contingency	38.00	-	38.00	45.00	(7.00)	-16%
6010.030	Benefits Hospitalization Insurance	8,154.00	604.00	7,550.00	7,550.00	604.00	8%
6010.050	Benefits Retirement	12,647.00	(233.00)	12,880.00	12,224.00	423.00	3%
6010.060	Benefits Social Security Taxes	7,287.00	(134.00)	7,421.00	7,814.00	(527.00)	-7%
6010.070	Benefits Unemployment Insurance	38.00	-	38.00	45.00	(7.00)	-16%
6010.090	Benefits Workmans Compensation Ins	2,019.00	111.00	1,908.00	1,552.00	467.00	30%
6010.120	Benefits Long Term Disability	144.00	1.00	143.00	168.00	(24.00)	-14%
6010.130	Benefits Life Insurance	163.00	1.00	162.00	190.00	(27.00)	-14%
6010.140	Benefits FSA & PSA Admin and EAP Program	177.00	2.00	175.00	206.00	(29.00)	-14%
6010.150	Benefits Retirement Administration Fee	184.00	1.00	183.00	215.00	(31.00)	-14%
6010.900	Benefits OPEB contribution	8,487.00	-	8,487.00	8,328.00	159.00	2%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$134,572.00	(\$1,403.00)	\$135,975.00	\$140,463.00	(\$5,891.00)	-4%
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	100.00	-	100.00	100.00	0.00	0%
6100.190	Administrative Expense Office Supplies	600.00	-	600.00	600.00	0.00	0%
6110.090	Supplies & Equipment Computers & Printers	800.00	-	800.00	800.00	0.00	0%
6110.380	Supplies & Equipment Signage	1,000.00	-	1,000.00	1,000.00	0.00	0%
6150.050	Uniforms & Personal Equipment Uniforms	400.00	-	400.00	400.00	0.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$2,900.00	\$0.00	\$2,900.00	\$2,900.00	\$0.00	0%
<i>MAINT & SVCS - Maintenance & Services</i>							
6550.040	Building Site Expenses Cleaning Contract	4,142.00	-	4,142.00	4,142.00	0.00	0%
6550.050	Building Site Expenses Custodial Supplies	380.00	-	380.00	380.00	0.00	0%
6550.060	Building Site Expenses Electricity	14,000.00	-	14,000.00	14,000.00	0.00	0%
6550.090	Building Site Expenses General Maintenance Repairs	250.00	-	250.00	250.00	0.00	0%
6550.140	Building Site Expenses Internet Access	1,722.00	-	1,722.00	1,722.00	0.00	0%
6550.220	Building Site Expenses Security Alarm Monitoring	204.00	-	204.00	204.00	0.00	0%
6550.270	Building Site Expenses Telephone	1,800.00	-	1,800.00	1,800.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$22,498.00	\$0.00	\$22,498.00	\$22,498.00	\$0.00	0%
<i>OTHR CHGS - Other Charges</i>							
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	100.00	-	100.00	100.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0%
Location Total: 420 - Pocomoke Welcome Center		\$160,070.00	(\$1,403.00)	\$161,473.00	\$165,961.00	(\$5,891.00)	-4%
Department Total: 1803 - Tourism		\$1,713,814.00	(\$9,225.00)	\$1,723,039.00	\$1,643,062.00	\$70,752.00	4%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
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	374,782.00	-	374,782.00	332,548.00	42,234.00	13%
7160.040	Towns' Share Towns' Share Liquor License Fees	9,375.00	-	9,375.00	9,375.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$384,157.00	\$0.00	\$384,157.00	\$341,923.00	\$42,234.00	12%
Location Total: 100 - Town of Pocomoke		\$384,157.00	\$0.00	\$384,157.00	\$341,923.00	\$42,234.00	12%
Location: 110 - Town of Berlin							
<i>OTHR CHGS - Other Charges</i>							
7160.020	Towns' Share Towns' Share County Income Tax	735,422.00	-	735,422.00	652,548.00	82,874.00	13%
7160.040	Towns' Share Towns' Share Liquor License Fees	29,150.00	-	29,150.00	23,000.00	6,150.00	27%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$764,572.00	\$0.00	\$764,572.00	\$675,548.00	\$89,024.00	13%
Location Total: 110 - Town of Berlin		\$764,572.00	\$0.00	\$764,572.00	\$675,548.00	\$89,024.00	13%
Location: 120 - Town of Snow Hill							
<i>OTHR CHGS - Other Charges</i>							
7160.020	Towns' Share Towns' Share County Income Tax	233,354.00	-	233,354.00	207,058.00	26,296.00	13%
7160.040	Towns' Share Towns' Share Liquor License Fees	9,563.00	-	9,563.00	8,000.00	1,563.00	20%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$242,917.00	\$0.00	\$242,917.00	\$215,058.00	\$27,859.00	13%
Location Total: 120 - Town of Snow Hill		\$242,917.00	\$0.00	\$242,917.00	\$215,058.00	\$27,859.00	13%
Location: 130 - Town of Ocean City							
<i>OTHR CHGS - Other Charges</i>							
7160.010	Towns' Share Towns' Share County Bingo Fee	2,900.00	-	2,900.00	2,000.00	900.00	45%
7160.020	Towns' Share Towns' Share County Income Tax	2,333,550.00	-	2,333,550.00	2,070,585.00	262,965.00	13%
7160.040	Towns' Share Towns' Share Liquor License Fees	340,000.00	-	340,000.00	325,000.00	15,000.00	5%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$2,676,450.00	\$0.00	\$2,676,450.00	\$2,397,585.00	\$278,865.00	12%
Location Total: 130 - Town of Ocean City		\$2,676,450.00	\$0.00	\$2,676,450.00	\$2,397,585.00	\$278,865.00	12%
Department Total: 1901 - Taxes Shared with Towns		\$4,068,096.00	\$0.00	\$4,068,096.00	\$3,630,114.00	\$437,982.00	12%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1902 - Grants to Towns							
Location: 100 - Town of Pocomoke							
<i>OTHR CHGS - Other Charges</i>							
7100.153	County Grants Restricted Fire Grant	72,000.00	-	72,000.00	91,000.00	(19,000.00)	-21%
7100.193	County Grants Unrestricted to Town	599,338.00	(17,787.00)	617,125.00	548,317.00	51,021.00	9%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$671,338.00	(\$17,787.00)	\$689,125.00	\$639,317.00	\$32,021.00	5%
Location Total: 100 - Town of Pocomoke		\$671,338.00	(\$17,787.00)	\$689,125.00	\$639,317.00	\$32,021.00	5%
Location: 110 - Town of Berlin							
<i>OTHR CHGS - Other Charges</i>							
7100.153	County Grants Restricted Fire Grant	221,000.00	-	221,000.00	221,000.00	0.00	0%
7100.193	County Grants Unrestricted to Town	550,000.00	(137,500.00)	687,500.00	500,000.00	50,000.00	10%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$771,000.00	(\$137,500.00)	\$908,500.00	\$721,000.00	\$50,000.00	7%
Location Total: 110 - Town of Berlin		\$771,000.00	(\$137,500.00)	\$908,500.00	\$721,000.00	\$50,000.00	7%
Location: 120 - Town of Snow Hill							
<i>OTHR CHGS - Other Charges</i>							
7100.153	County Grants Restricted Fire Grant	83,000.00	-	83,000.00	75,000.00	8,000.00	11%
7100.193	County Grants Unrestricted to Town	849,338.00	(205,785.00)	1,055,123.00	798,317.00	51,021.00	6%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$932,338.00	(\$205,785.00)	\$1,138,123.00	\$873,317.00	\$59,021.00	7%
Location Total: 120 - Town of Snow Hill		\$932,338.00	(\$205,785.00)	\$1,138,123.00	\$873,317.00	\$59,021.00	7%
Location: 130 - Town of Ocean City							
<i>OTHR CHGS - Other Charges</i>							
7100.153	County Grants Restricted Fire Grant	208,000.00	-	208,000.00	227,000.00	(19,000.00)	-8%
7100.192	County Grants Tourism to Town	50,000.00	-	50,000.00	50,000.00	0.00	0%
7100.193	County Grants Unrestricted to Town	3,503,494.00	(1,168,806.00)	4,672,300.00	3,485,994.00	17,500.00	1%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$3,761,494.00	(\$1,168,806.00)	\$4,930,300.00	\$3,762,994.00	(\$1,500.00)	0%
Location Total: 130 - Town of Ocean City		\$3,761,494.00	(\$1,168,806.00)	\$4,930,300.00	\$3,762,994.00	(\$1,500.00)	0%
Location: 190 - Ocean Pines Association							
<i>SUPP & MAT - Supplies & Materials</i>							
6160.043	Grant Programs Other Grants	50,000.00	(100,000.00)	150,000.00	0.00	50,000.00	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$50,000.00	(\$100,000.00)	\$150,000.00	\$0.00	\$50,000.00	
<i>OTHR CHGS - Other Charges</i>							
7100.028	County Grants OPA Recreation Conditional Grant	20,000.00	(20,000.00)	40,000.00	20,000.00	0.00	0%
7100.065	County Grants Grants to Towns for Police	550,000.00	(175,000.00)	725,000.00	550,000.00	0.00	0%
7100.153	County Grants Restricted Fire Grant	46,000.00	-	46,000.00	51,000.00	(5,000.00)	-10%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$616,000.00	(\$195,000.00)	\$811,000.00	\$621,000.00	(\$5,000.00)	-1%
Location Total: 190 - Ocean Pines Association		\$666,000.00	(\$295,000.00)	\$961,000.00	\$621,000.00	\$45,000.00	7%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department Total: 1902 - Grants to Towns		\$6,802,170.00	(\$1,824,878.00)	\$8,627,048.00	\$6,617,628.00	\$184,542.00	3%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1975 - Debt Service							
<i>OTHR CHGS - Other Charges</i>							
7700.090	Debt Service 2013 Capital Improvement Bonds	403,835.00	-	403,835.00	397,648.00	6,187.00	2%
7700.100	Debt Service 2014 Capital Improvement Bonds	3,715,327.00	-	3,715,327.00	3,716,577.00	(1,250.00)	0%
7700.110	Debt Service 2015 Capital Improvement Bond	800,064.00	-	800,064.00	796,737.00	3,327.00	0%
7700.120	Debt Service 2019 Capital Improvement Bond	3,096,242.00	-	3,096,242.00	3,100,117.00	(3,875.00)	0%
7700.130	Debt Service 2022 Capital Improvement Bond	2,065,167.00	-	2,065,167.00	2,066,375.00	(1,208.00)	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$10,080,635.00	\$0.00	\$10,080,635.00	\$10,077,454.00	\$3,181.00	0%
Department Total: 1975 - Debt Service		\$10,080,635.00	\$0.00	\$10,080,635.00	\$10,077,454.00	\$3,181.00	0%

Worcester County		FY2026 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2026 Adopted Budget 6/3/25	\$ Variance FY2026 Adopted vs FY2025 Adopted	FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance FY2026 Adopted vs FY2025 Adopted	% Variance FY2026 Adopted vs FY2025 Adopted
Department: 1985 - Interfund							
<i>INTFND CHGS - Interfund Charges</i>							
8100.010	Transfers Out Transfers to Other Funds	1,158,594.00	-	1,158,594.00	7,229,278.00	(6,070,684.00)	-84%
8100.080	Transfers Out Transfer to Reserve Fund	3,819,995.00	(778,147.00)	4,598,142.00	2,709,883.00	1,110,112.00	41%
8100.090	Transfers Out Intergovernmental Grants	1,739,052.00	1,139,052.00	600,000.00	0.00	1,739,052.00	N/A
8100.095	Transfers Out Intergovernmental Loans	140,000.00	140,000.00	0.00	0.00	140,000.00	N/A
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$6,857,641.00	\$500,905.00	\$6,356,736.00	\$9,939,161.00	(\$3,081,520.00)	-31%
Department Total: 1985 - Interfund		\$6,857,641.00	\$500,905.00	\$6,356,736.00	\$9,939,161.00	(\$3,081,520.00)	-31%

FY2026 Capital by Department										6/10/2025		
Acct. Number			Description	Vehicle Rating	Replace / New	\$ Department Requested	FY2026 Adopted	Comments	Model Yr to Replace	Estimated Miles	Request Description	
(FY2026 Expense Worksheet)												
Capital Request -Public Safety fund with Casino/Video Lottery Terminal Grants Revenue												
One-Time Capital Request FY2026												
	Sheriff's Office											
	1	1101.030.9010.010	vehicle	Old Ford F150 to replace with Full Size Van	10	R	\$ 55,000	\$ 55,000	Casino/VLT	2008	130,000	Estimated annual repair \$3,500
	2	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD replace with PPV SUV 4x4	12	R	\$ 61,000	\$ 61,000	Casino/VLT	2016	202,000	Estimated annual repair \$3,000
	3	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD replace with PPV SUV 4x4	12	R	\$ 61,000	\$ 61,000	Casino/VLT	2016	205,000	Estimated annual repair \$3,000
	4	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD replace with PPV SUV 4x4	12	R	\$ 61,000	\$ 61,000	Casino/VLT	2016	203,000	Estimated annual repair \$3,000
	5	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD	12	R	\$ 55,000	\$ 55,000	Casino/VLT	2016	160,000	Estimated annual repair \$3,000
	6	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD	9	R	\$ 55,000	\$ 55,000	Casino/VLT	2017	207,000	Estimated annual repair \$3,000
	7	1101.030.9010.010	vehicle	Chevy Impala replace with PPV SUV 2WD	10	R	\$ 55,000	\$ 55,000	Casino/VLT	2018	155,000	Estimated annual repair \$8,000
	8	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD		N	\$ 55,000	\$ 55,000	Casino/VLT			New Forensics Technician position vehicle.
	9	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD		N	\$ 55,000	\$ 55,000	Casino/VLT			New Lieutenant Investigative Services vehicle.
	10	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD		N	\$ 55,000	\$ 55,000	Casino/VLT			Conversion vehicle for part-time to full time deputy vehicle.
	11	1101.030.9010.020	equip	Vehicle equipment for replacements & new vehicles		R	\$ 294,000	\$ 294,000	Casino/VLT			Vehicle equipment for 7 replacement vehicles & 3 new vehicles.
Emergency Services												
	12	1102.044.9010.010	vehicle	3/4 Ton Pick Up truck, F250 or equivalent	7	R	\$ 75,000	\$ 75,000	Casino/VLT	2005	131,715	Estimated annual repair \$1,000. Rust on the front and rear bumper and has some dents.
	13	1102.044.9010.010	vehicle	Tahoe or Similar SUV	7	R	\$ 57,000	\$ 57,000	Casino/VLT	2013	131,335	Estimated repairs \$2,000. Rocker panels rusted, dents, interior very worn, and ball joints need replacing.
	14	1102.044.9010.010	vehicle	Tahoe or Similar SUV	10	R	\$ 57,000	\$ 57,000	Casino/VLT	2012	150,177	Estimated repairs \$1,000. Needs brakes, tires and has rust.
	15	1102.044.9010.020	equip	Vehicle equipment for replacement vehicle		R	\$ 60,000	\$ 60,000	Casino/VLT			Vehicle equipment for 3 replacement vehicles.
Fire Marshal												
	16	1104.9010.010	vehicle	4 Door 3/4 Ton Pick Up Truck	10	R	\$ 72,000	\$ 72,000	Casino/VLT	2016	160,000	Estimated annual repair \$1,000. Bed dented, needs transmission replacement and rusted.
	17	1104.9010.020	equip	Vehicle equipment for replacement vehicles		R	\$ 18,000	\$ 18,000	Casino/VLT			Vehicle equipment for 1 replacement vehicle
				Total Casino/Video Lottery Terminals Revenue			\$ 1,201,000	\$ 1,201,000				

		FY2026 Capital by Department									6/10/2025
Acct. Number			Description	Vehicle Rating	Replace / New	\$ Department Requested	FY2026 Adopted	Comments	Model Yr to Replace	Estimated Miles	Request Description
Capital Request - FY2026											
One-Time Capital Request FY2026											
Environmental Programs											
18	1010.9010.010	vehicle	Half Ton Ext. Cab Pickup Truck	10	R	\$ 50,000	\$ 50,000	General Fund	2005	80,000	Oil leaks, frame rusting, headlights faded, windshield leaking. Estimated annual repair \$1,500 Inspections Vehicle.
Jail											
19	1103.9010.060	equip	UST Replacement		R	\$ 100,000	\$ 100,000	General Fund	1981		Replacement of two 10,000 gallon underground storage tanks that are 44 years old. Useful life of a tank is 20-25 years.
20	1103.9010.060	equip	UPS System Replacement		R	\$ 31,500	\$ 31,500	General Fund			The uninterruptable power supply is now obsolete and inoperable.
21	1103.9010.060	equip	Replacement of 3 HVAC Units		R	\$ 30,000	\$ 30,000	General Fund	2009		Replace 16 year old units in administration, processing intake and women's side of visitor lobby.
22	1103.9010.020	equip	Camera System for Transport Vans		N	\$ 13,719	\$ 13,719	General Fund			New Camera system for Jail transport vans.
Maintenance											
23	1201.9010.010	vehicle	3/4 ton Cab Truck with utility body		N	\$ 70,000	\$ 70,000	General Fund			New vehicle request for new position requested in the FY26 budget.
24	1201.9010.010	vehicle	Extra Cab Truck with utility body		N	\$ 70,000	\$ 70,000	General Fund			New vehicle request for new position requested in the FY26 budget.
25	1201.9010.010	vehicle equip	Low rise equipment trailer with tilt bed		N	\$ 12,500	\$ 12,500	General Fund			To ease in transporting scissor lift and skid steer. Additional trailer needed in order to discontinue sharing landscape/mower trailer.
26	1201.9010.070	equip	Kubota SCL 1000 Mini Skid Steer with loader		N	\$ 41,000	\$ 41,000	General Fund			To assist grounds crew with mulch and landscaping tasks instead of wheelbarrows.
27	1201.9010.070	equip	Debris grapple for mini skid steer		N	\$ 2,700	\$ 2,700	General Fund			To assist in pushing or grabbing storm debris for loading into trucks/trailers.
28	1201.9010.070	equip	Brush eliminator attachment for mini-excavator		N	\$ 5,000	\$ 5,000	General Fund			For use in cutting grasses in and around storm water management ponds.
29	1201.9010.070	equip	Stump grinder attachment for mini-excavator		N	\$ 6,500	\$ 6,500	General Fund			For use in removing trees instead of hiring outside contractor.
30	1201.9010.070	equip	Hydraulic auger attachment for mini-excavator		N	\$ 6,750	\$ 6,750	General Fund			For use in planting trees, digging post holes and concrete footings.
31	1201.9010.070	equip	Hydraulic thumb attachment for mini-excavator		N	\$ 4,500	\$ 4,500	General Fund			To assist in grabbing and lifting odd shaped debris.
Roads											
32	1202.9010.010	vehicle	6 Wheel International Dump Truck w/stainless steel body		R	\$ 279,000	\$ 279,000	General Fund	2007	222,115	This vehicle was due to be replaced but was kept because the other dump truck was wrecked.
33	1202.9010.060	other	Pedestrian Safety Improvements		N	\$ 50,000	\$ 50,000	General Fund			Safe Route to School Improvement Project - Old Virginia Road
34	1202.9010.070	equip	New Holland cab tractor		R	\$ 119,172	\$ 119,172	General Fund	2005	11,503 hours	Used for roadside mowing. Tractor steering has issues, tires are dry rotted and various other issues.
35	1202.9010.070	equip	John Deere 6415 Cab Tractor		R	\$ 119,172	\$ 119,172	General Fund	2007	10,300 hours	Used for roadside mowing. Tractor steering has issues, tires are dry rotted and various other issues.
36	1202.9010.070	equip	Rotary Cutter		R	\$ 24,124	\$ 24,124	General Fund	2003		Replacement used to cut roadside vegetation. Current equipment is missing a motor head and is used for spare parts.
37	1202.9010.070	equip	Rotary Cutter		R	\$ 24,124	\$ 24,124	General Fund	2008		Replacement used to cut roadside vegetation. Current equipment boom is busted at tractor connection and is used for spare parts.

FY2026 Capital by Department											6/10/2025
Acct. Number			Description	Vehicle Rating	Replace / New	\$ Department Requested	FY2026 Adopted	Comments	Model Yr to Replace	Estimated Miles	Request Description
38	1202.9010.070	equip	Rotary Cutter		N	\$ 24,124	\$ 24,124	General Fund			Requested to install new cutter on new tractor requested to be replaced.
39	1202.9010.070	equip	Rotary Cutter		N	\$ 24,124	\$ 24,124	General Fund			Requested to install new cutter on new tractor requested to be replaced.
40	1202.9010.070	equip	Lease-front end loader		L	\$ 49,344	\$ 49,344	General Fund			Lease approved in FY24
41	1202.9010.070	equip	Lease-skid steer with bucket		L	\$ 23,508	\$ 23,508	General Fund			Lease approved in FY23
Public Works - Central Fuel Facility											
42	1203.210.9010.050	bldg impr	New Veeder Root TLS450 tank monitoring console		N	\$ 25,000	\$ 25,000	General Fund			New fuel tank monitoring system
43	1203.210.9010.050	bldg impr	Two new fuel pump dispensers at Public Works main site		N	\$ 40,000	\$ 40,000	General Fund			Request to upgrade main Public Works fuel site - 2 new fuel dispensers.
Homeowner Convenience Centers											
44	1205.9010.060	equip	4 bins		R	\$ 68,000	\$ 68,000	General Fund			Replace 20 and 40 yard bins which are rusted out.
Recycling											
45	1206.9010.010	vehicle	Recycling Truck		R	\$ 80,000	\$ 80,000	General Fund	2008		Motor and rear are bad in the Recycling truck.
46	1206.9010.070	equip	2 Dump bins		N	\$ 10,000	\$ 10,000	General Fund			Bins are needed to move trash and recycling off the recycling line.
47	1206.9010.070	equip	Rotator for Forklift		N	\$ 20,000	\$ 20,000	General Fund			The rotator will help empty rolling bins.
Health Department											
48	1301.200.9010.010	vehicle	2 replacement vehicles		R	\$ 56,048	\$ 56,048	General Fund			Requesting 2 replacement vehicles.
Commission on Aging											
49	1401.350.9010.010	vehicle	Local share for 2 buses and 1 van		R	\$ 104,600	\$ 104,600	General Fund			Requesting Local Share for fleet replacement of 2 buses and 1 van.
Recreation Department											
50	1601.400.9010.010	vehicle	Mid size car		N	\$ 31,000	\$ 31,000	General Fund			New vehicle requested for additional offsite programs, events, and increase of concessions.
Parks Department											
51	1602.500.9010.010	vehicle	Standard size 2 wheel drive truck	7	R	\$ 45,000	\$ 45,000	General Fund	2005	77,800	This vehicle will be used within the parks network. Old truck needs body work and every panel is dented and rusting.
52	1602.500.9010.060	equip	2 Soccer Goal Replacement Sets		R	\$ 8,500	\$ 8,500	General Fund			2 replacement sets requested for JWS park.
53	1602.500.9010.070	equip	72" Crusting/Sifting bucket for tractor		N	\$ 2,350	\$ 2,350	General Fund			Need to sift rocks and seaweed out of the sand at Public Landing.
54	1602.500.9010.070	equip	Infield machine Toro Field Pro 5040		R	\$ 31,775	\$ 31,775	General Fund			This John Deere field unit is 20+ years old and is not reliable.
55	1602.500.9010.070	equip	Infield machine Toro Field Pro 5040		R	\$ 31,775	\$ 31,775	General Fund			This John Deere field unit is 20+ years old and is not reliable.
56	1602500.9010.070	equip	Bobcat SC12 Sod Cutter		N	\$ 6,250	\$ 6,250	General Fund			This unit will allow for use on multi-purpose fields.
57	1602.500.9010.070	equip	3 pt hitch tractor fertilizer spreader		N	\$ 7,095	\$ 7,095	General Fund			Parks needs a spreader that is dedicated to making turf only applications.
Library											
58	1603.335.9010.100	equip	Digital Sign at Ocean City Branch		R	\$ 32,000	\$ 32,000	General Fund	2008		Current electronic sign is not working on 1 side and the software is out of date.
Economic Development											
59	1801.9010.170	equip	Zartico and Enradius software		N	\$ 20,000	\$ 20,000	General Fund			Vehicle for Workforce Development Specialist in the field daily.
			Total FY2026 General Fund			\$ 1,800,254	\$ 1,800,254				
		TOTAL	Requested Capital including Casino Funding			\$ 3,001,254	\$ 3,001,254				

GRANTS TO TOWNS - FY2026
Request vs Approved - Ocean City

	<u>Ocean City FY25 Approved</u>	<u>Ocean City FY26 Request</u>	<u>Ocean City FY26 Approved</u>
<u>COUNTY GRANTS TO TOWNS</u>			
Ocean City Unrestricted Grant	2,748,494	2,748,494	2,748,494
Unrestricted Grant Increase Requested		79,706	50,000
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
Public Safety - Increase Police Force & Vehicles (50% cost)	-	1,139,100	-
Public Safety - OC Bomb Squad digital X-ray system (50% cost)	32,500	-	-
Downtown Redevelopment	125,000	125,000	125,000
Restricted Fire Grant	227,000	208,000	208,000
	3,762,994	4,930,300	3,761,494
(1) Ambulance Grant ***Included in 1105 budget	2,430,841	2,464,346	2,464,346
(1) EMS Services to WOC	823,794	1,247,495	1,247,495
Supplemental Cnty Grant EMS to provide level fund		-	-
* Cnty Grant Vol. Fire Dept-General Fund Bgt	266,650	298,804	298,804
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120	3,120
<u>DEBT SERVICE FOR BENEFIT OF OCEAN CITY</u>			
Beach Maintenance-DNR Fund	490,000	490,000	490,000
	4,011,285	4,503,765	4,503,765
Sub-Total County Grants & Debt	7,774,279	9,434,065	8,265,259
Tourism Marketing On-Behalf	270,000	270,000	270,000
<u>SHARED REVENUES</u>			
* Income Tax	2,070,585	2,333,550	2,333,550
* Bingo License Receipts	2,000	2,900	2,900
* Liquor License Distribution	325,000	340,000	340,000
	2,397,585	2,676,450	2,676,450
<u>STATE AID PASS THRUS</u>			
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035	32,035
* Fire Co. Aid-State Pass Thru Towns-est	34,833	43,566	43,566
TOTAL	\$ 10,508,782	\$ 12,456,116	\$ 11,287,310

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs

GRANTS TO TOWNS - FY2026
Request vs Approved - Ocean Pines Association

	<u>Ocean Pines FY25 Approved</u>	<u>Ocean Pines FY26 Request</u>	<u>Ocean Pines FY26 Approved</u>
<u>COUNTY GRANTS TO TOWNS</u>			
** County Street Grants By Agreement	195,866	223,071	223,071
Infrastructure - Restricted Grant Roads & Bridge Repairs	-	150,000	
Unrestricted Grant Supplement			50,000
Recreation & Parks Grant	20,000	40,000	20,000
Tourism			
Police Aid	550,000	725,000	550,000
Restricted Fire Grant	51,000	46,000	46,000
	816,866	1,184,071	889,071
* Cnty Grant Vol. Fire Dept	266,650	298,804	298,804
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120	3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	870,124	952,200	952,200
Supplement to provide level funding		-	-
	1,136,774	1,254,124	1,254,124
Sub-Total County Grants & Debt	1,953,640	2,438,195	2,143,195
<u>STATE AID PASS THRU</u>			
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035	32,035
TOTAL	\$ 1,985,725	\$ 2,470,230	\$ 2,175,230

** In Roads Dept Budget

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs

GRANTS TO TOWNS - FY2026
Request vs Approved- Berlin

		<u>Berlin</u> <u>FY25 Approved</u>	<u>Berlin</u> <u>FY26 Request</u>	<u>Berlin</u> <u>FY26 Approved</u>
	COUNTY GRANTS TO TOWNS			
	Unrestricted Grant	500,000	500,000	500,000
	Unrestricted Grant Increase Requested		37,500	50,000
	Flower Street Community Center - Site work match	-	150,000	-
	Restricted Fire Grant	221,000	221,000	221,000
		721,000	908,500	771,000
*	Cnty Grant Vol. Fire Dept	266,650	298,804	298,804
	Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120	3,120
(1)	Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,197,215	1,309,919	1,309,919
	Supplemental Cnty Grant EMS to provide level fund		-	-
		1,463,865	1,611,843	1,611,843
	Sub-Total County Grants & Debt	2,184,865	2,520,343	2,382,843
	Tourism Marketing On-Behalf	4,500	4,500	4,500
	SHARED REVENUES			
*	Income Tax	652,548	735,422	735,422
*	Liquor License Distribution	23,000	29,150	29,150
		675,548	764,572	
	STATE AID PASS THRUS			
*	Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035	32,035
*	Fire Co. Aid-State Pass Thru Towns-est	11,500	4,175	4,175
	TOTAL	\$ 2,908,498	\$ 3,325,625	\$ 2,423,553
* Mandated by State or County Code				
(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs				

GRANTS TO TOWNS - FY2026
Request vs Approved - Snow Hill

	<u>Snow Hill FY25 Approved</u>	<u>Snow Hill FY26 Request</u>	<u>Snow Hill FY26 Approved</u>
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	500,000	500,000	500,000
Unrestricted Grant increase	-	-	50,000
Other Grants - in lieu	200,000	200,000	200,000
Other Grants - in lieu Bikeways	50,000	50,000	50,000
Bank Street Project - Stormwater mgmt expenses		72,000	-
Sidewalks to Schools		12,600	-
Byrd Park - Stormwater maintenance & construction		104,667	-
Byrd Park - Replace basketball courts		66,518	-
Infrastrure Grant	48,317	49,338	49,338
Restricted Fire Grant	75,000	83,000	83,000
	873,317	1,138,123	932,338
* Cnty Grant Vol. Fire Dept	266,650	298,804	298,804
(1) Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120	3,120
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	903,312	1,007,236	1,007,236
Supplemental Cnty Grant EMS to provide level fund			
	1,169,962	1,309,160	1,309,160
Sub-Total County Grants & Debt	2,043,279	2,447,283	2,241,498
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
Income Tax	207,058	233,354	233,354
* Liquor License Distribution	8,000	9,563	9,563
	215,058	242,917	242,917
<u>STATE AID PASS THRU</u>			
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035	32,035
* Fire Co. Aid-State Pass Thru Towns-est	2,200	754	754
TOTAL	\$ 2,297,122	\$ 2,727,489	\$ 2,521,704

* Mandated by State or County Code

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

(2) Ambulance Grant calculated FY2026 rates based on CY2024 runs

GRANTS TO TOWNS - FY2026
Request - Pocomoke City

	<u>Pocomoke City FY25 Approved</u>	<u>Pocomoke City FY26 Request</u>	<u>Pocomoke City FY26 Approved</u>
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	500,000	500,000	500,000
Unrestricted Grant Increase Requested		67,787	50,000
Infrastructure Grant	48,317	49,338	49,338
Restricted Fire Grant	91,000	72,000	72,000
	639,317	689,125	671,338
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,017,957	1,144,479	1,144,479
Supplemental Cnty Grant EMS to provide level fund		-	-
* Cnty Grant Vol. Fire Dept - based on code	266,650	298,804	298,804
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120	3,120
Sub-Total County Grants & Debt	1,923,924	2,135,528	2,117,741
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
* Income Tax	332,548	374,782	374,782
* Liquor License Distribution	9,375	9,375	9,375
	341,923	384,157	384,157
<u>STATE AID PASS THRUS</u>			
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035	32,035
* Fire Co. Aid-State Pass Thru Towns-est	617	159	159
TOTAL	\$ 2,303,049	\$ 2,556,379	\$ 2,538,592

- * Mandated by State or County Code
(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs

The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2025
Base Estimate Date: March 31, 2025
(figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property Utility County Tax Rates	Total Taxable County Assessable Base
Worcester	22,487,003	17,000	299	22,504,302	862,850	3%	21,641,453	360	8,636	228,856	242,751	480,603	22,984,906

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

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2025 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :											
State Department of Assessments and Taxation								Fire Grant Calculations for Fire Depts:			
								assessable base		22,984,906,000	
								divided by \$100		229,849,060	
Account coding for General Ledger :				FY2025 ADOPTED	FY2026 Code Based	FY26 Supplement Required	FY26 Additional Request from Fire Companies	FY26 Budget REQUESTED	rate=.013		2,988,038
County Grant to Fire Companies											
Poc VFC	100.1105.105	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00	based on Code- each co.	FY26 \$ 298,804
Berlin VFD	100.1105.115	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00		
Snow Hill VFD	100.1105.125	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00	Budget - each VFC	FY25 \$ 266,650
Ocean City VFD	100.1105.135	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00		VARIANCE \$ 32,154
Girdletree VFD	100.1105.145	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00		
Stockton VFD	100.1105.155	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00	FY26 Budget APPROVED	\$ 2,988,040
Newark VFD	100.1105.165	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00		
Bishopville VFD	100.1105.175	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00		
Showell VFD	100.1105.185	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00		
Ocean Pines VFD	100.1105.195	7080.010	\$	266,650.00	\$	298,804.00		\$	298,804.00		
	TOTAL FY25		\$	2,666,500.00		2,988,040	-	-	\$ 2,988,040.00	FY26 March 2025 Assessable Base	2,988,040
										FY25 County Approved Budget	2,666,500
										Variance	321,540

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

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

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

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

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

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

FY26 Budget REQUESTED \$50,000.00

FY25 Budget APPROVED \$35,000.00

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

Budget In Volunteer Fire & Ambulance:

Girdletree	100.1105.145.7080.010
Stockton	100.1105.155.7080.010
Newark	100.1105.165.7080.010
Bishopville	100.1105.175.7080.010
Showell	100.1105.185.7080.010

Rate History:

Annual Allowance

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

FY2026 Grant to Towns - for Fire Company for Out of Town Responses

Amount to be paid to TOWN

\$1,000.00 per call

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

-5.26% Increase

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

Budget In Grants to Towns:

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

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

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

Qualified runs are defined as:

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

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

Public service calls are not eligible.

How to Qualify:

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

Fire Company must show participation in county drills.

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

Fire Company must participate, and successfully complete annual inspection.

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

Rate History:

FY2025-FY2007 = \$1,000

FY2006-FY2005=\$250

FY2026 MEDICAL ASSIST COMPANIES

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

5.38%

FY26 Budget APPROVED 176,400 Request to increase from \$100 per call to \$150 per call
FY25 Approved Budget 167,400 Increased FTE from 1 to 2, level funded \$100 per call

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

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

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

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

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

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

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

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

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

DEFINITIONS

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

EMS Units to be MIEMSS Certified ALS/BLS transport units

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

FY2026
Approved

FY2025
Approved

FY26/25
Variance

1105.198.7080.040 LOSAP Contribution

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

*Annual Report is May 1

FY20 Plan approved - Resolution 19-33

1105.198.7080.080 EMT Paramedic Scholarship Program

Annual Contribution	\$ 8,000	\$ 8,000	\$ -
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FY20 Plan approved - Resolution 19-34

1105.200.6160.043 Grant Programs Other Grants

MICH Program	\$ 210,000	\$ -	\$ 210,000
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1105.200.7080.070 Worker's Compensation Vol Firemen

Policy Premium	\$ 83,348	\$ 63,723	\$ 19,625
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1105.7080.060 State Grant to Fire Companies

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

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

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

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

Board of Education

UNRESTRICTED BUDGET	FY2026 Adopted Budget	FY2026 Requested Budget	FY2025 Adopted Budget	Dollar Variance +/- FY2025
County Funding				
Major State Aid Programs (Blueprint) Local Share:				
Foundation Program (Base)	50,232,572	50,232,572	47,454,814	2,777,758
College & Career Ready (CCR)	473,750	473,750	207,245	266,505
Compensatory Education	15,941,218	15,941,218	15,252,550	688,668
Concentration of Poverty	755,405	755,405	403,524	351,881
English Learners	1,112,043	1,112,043	898,293	213,750
Special Education	4,458,808	4,458,808	4,119,053	339,755
Transitional Supplemental Instruction (TSI)	135,800	135,800	204,138	(68,338)
Pre-kindergarten	5,369,670	5,369,670	4,540,447	829,223
Career Ladder for Educators (NBC Teacher Salary)	220,673	220,673	60,733	159,940
Additional Funding to meet Maintenance of Effort (MOE)	27,578,580	27,578,580	26,360,622	1,217,958
MINIMUM COUNTY APPROPRIATION	106,278,519	106,278,519	99,501,419	6,777,100
OPEB to meet current retire expenses	0	-	1,587,052	(1,587,052)
Additional Funding Requested Above MOE	5,706,380	9,332,114	4,305,221	5,026,893
TOTAL UNRESTRICTED COUNTY APPROPRIATION	111,984,899	115,610,633	105,393,692	10,216,941
Teacher Pension Shift to County	672,312			
Non-Recurring Expenses (computer software)	42,098	42,098	-	42,098
County Appropriation Retirement for Non-Teachers	929,955	929,955	818,722	111,233
County Appropriation School Construction	180,000	180,000	60,000	120,000
TOTAL COUNTY APPROPRIATION	113,809,264	116,762,686	106,272,414	10,490,272
State & Other Funding Sources				
Major State Aid Programs (Blueprint) State Share:				
Foundation Program (Base)	8,864,571	8,864,571	8,374,379	490,192
Compensatory Education	10,627,478	10,627,478	10,168,367	459,111
English Learners	741,362	741,362	598,862	142,500
Special Education	2,972,538	2,972,538	2,746,036	226,502
Transportation	4,210,393	4,210,393	4,062,401	147,992
Other	1,042,011	1,042,011	992,011	50,000
TOTAL STATE & OTHER FUNDING	28,458,353	28,458,353	26,942,056	1,516,297
TOTAL UNRESTRICTED BUDGET	142,267,617	145,221,039	133,214,470	12,006,569

RESTRICTED BUDGET	FY2026 Adopted Budget	FY2026 Requested Budget	FY2025 Adopted Budget	Dollar Variance +/- FY2025
Restricted Major State Aid Programs (Blueprint) State Share:				
Pre-kindergarten	1,318,996	1,318,996	938,319	380,677
Concentration of Poverty	2,125,184	2,125,184	1,730,766	394,418
College & Career Ready (CCR)	133,858	133,858	65,875	67,983
Transitional Supplemental Instruction	35,080	35,080	54,774	(19,694)
National Board Certified	65,327	65,327	19,267	46,060
Blueprint Coordinator	22,500	22,500	24,292	(1,792)
Restricted Federal Funds	7,227,838	7,227,838	10,810,651	(3,582,813)
Restricted State Funding Early Childcare & Education	990,000	990,000	990,000	-
Restricted State Funding Adult Education	173,137	173,137	173,137	-
Restricted State Funding PreK Expansion	-	-	754,000	(754,000)
Restricted State Funding Teachers Retirement/Pension	8,799,000	8,799,000	6,931,771	1,867,229
Restricted State Funding Safety Grants	323,170	323,170	323,170	-
Restricted State Funding Ready for Kindergarten	-	-	86,541	(86,541)
Restricted State Funding Educational Support Prof Bonus	-	-		
Restricted Programs Local: Pocomoke Middle Grant	-	-	85,049	(85,049)
Restricted Programs Local: Donnie Williams Grant	200,000	-	150,000	(150,000)
TOTAL RESTRICTED BUDGET	21,414,090	21,214,090	23,137,612	(1,923,522)
<i>*Document created by County Administration</i>				

BOARD OF EDUCATION OF WORCESTER COUNTY

		REVENUES				REQUESTED FY 26	REVISED FY 26	VARIANCE FY 25 TO FY26
REVENUE SOURCE		ACTUAL FY 22	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25			
UNRESTRICTED REVENUES								
COUNTY								
R1010	Appropriation - Current Expense	\$ 96,341,968	\$ 100,085,947	\$ 99,706,640	\$ 105,393,692	\$ 114,738,633	\$ 111,984,899	\$ 6,591,207
R1020		\$ -	\$ -	\$ 100,000				
STATE (Thornton Funding) *								
R2160	Foundation Program	\$ 7,019,022	\$ 7,989,804	\$ 8,276,124	\$ 8,374,379	\$ 8,864,571	\$ 8,864,571	\$ 490,192
R2050	Special Education	\$ 1,671,021	\$ 2,166,970	\$ 2,391,661	\$ 2,746,036	\$ 2,972,538	\$ 2,972,538	\$ 226,502
R2030	Transportation	\$ 3,392,268	\$ 3,697,479	\$ 4,000,397	\$ 4,062,401	\$ 4,210,393	\$ 4,210,393	\$ 147,992
R2010	Compensatory Education	\$ 7,827,456	\$ 7,980,405	\$ 9,988,240	\$ 10,168,367	\$ 10,627,478	\$ 10,627,478	\$ 459,111
R2130	Limited English Proficiency	\$ 409,696	\$ 448,740	\$ 490,866	\$ 598,862	\$ 741,362	\$ 741,362	\$ 142,500
OTHER								
R1100	Tuition	\$ 106,305	\$ 151,473	\$ 172,629	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
	Prior Year's Fund Balance	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ -
R1210, R1270	Interest	\$ 2,087	\$ 133,950	\$ 375,678	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
R120, R1280, R1290	Building Rental/Use		\$ 5,932	\$ 15,958				\$ -
R6030	Other - minor reimbursements, refunds, merch sales, etc.	\$ 98,184	\$ 13,954	\$ 2,111	\$ 70,000	\$ 80,000	\$ 80,000	\$ 10,000
	Verizon Cell Tower Leases		\$ 15,201	\$ 15,657		\$ 15,000	\$ 15,000	\$ 15,000
	Delmarva Power Rebate		\$ 26,147	\$ -				\$ -
	GovDeals		\$ 11,800	\$ 3,125				\$ -
	Powerschool Refund		\$ 31,831					\$ -
	US Bank Rebate		\$ 25,619	\$ 26,261		\$ 25,000	\$ 25,000	\$ 25,000
	Insurance Payout/Reimbursement/Refund		\$ 21,253	\$ 500				\$ -
	Delmarva Shredding/Scrap Metal		\$ 4,287	\$ 962				\$ -
	iPad Buyback			\$ 24,000				\$ -
	Enelx Reimbursement			\$ 13,918				\$ -
	Waste Management Refund			\$ 4,157				\$ -
	TASC Reimbursement			\$ 26,654				\$ -
	WCEF Reimbursement			\$ 9,787				\$ -
	Restricted Programs Reimbursements	\$ 25,629	\$ 30,339	\$ 45,281	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
R6030	FY23 One Time - Sale of iPads for New Lease		\$ 1,348,387	\$ -				
R6030	Total Other		\$ 1,528,819	\$ 172,413	\$ 95,000	\$ 145,000	\$ 145,000	\$ -
TOTAL UNRESTRICTED REVENUE		\$ 117,460,647	\$ 124,756,530	\$ 126,257,617	\$ 132,335,748	\$ 143,196,986	\$ 140,443,252	\$ 8,107,504
OTHER REQUESTS - COUNTY								
RECURRING								
^	Appropriation - Technology	\$ 200,000	\$ 200,000	\$ 200,000				
^	Appropriation - Capital Outlay	\$ 100,000	\$ 100,000	\$ 100,000				
NONRECURRING								
+	Appropriation - Technology	\$ -	\$ -	\$ -	\$ -	\$ 42,098	\$ 42,098	\$ 42,098
	Appropriation - School Construction	\$ 295,800	\$ 205,000	\$ 815,000	\$ 60,000	\$ 180,000	\$ 180,000	\$ 120,000
OTHER								
	Appropriation - Retirement Expenses	\$ 648,942	\$ 689,670	\$ 758,679	\$ 818,722	\$ 929,955	\$ 929,955	\$ 111,233
TOTAL OTHER REQUESTS - COUNTY		\$ 1,244,742	\$ 1,194,670	\$ 1,873,679	\$ 878,722	\$ 1,152,053	\$ 1,152,053	\$ 273,331
Appropriation - County Shift of Teacher Pension						\$ 672,312	\$ 672,312	\$ 672,312
TOTAL COUNTY APPROPRIATION		\$ 97,586,710	\$ 101,280,617	\$ 101,680,319	\$ 106,272,414	\$ 116,562,998	\$ 113,809,264	\$ 7,536,850
TOTAL BUDGET - ALL FUNDS		\$ 118,705,389	\$ 125,951,200	\$ 128,131,296	\$ 133,214,470	\$ 145,021,351	\$ 142,267,617	\$ 9,053,147

County Debt Service

\$ 7,673,065

OPEB

\$ 9,600,000

* State funding is based upon current law. Subject to final legislative action, these amounts could change.

Any decrease in State funding would result in an increased amount being requested from the County.

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

+ NONRECURRING SOFTWARE IMPLEMENTATION COSTS

Board of Education of Worcester County
Requested FY 26 Total Budget Summary by Category and Object of Expenditure

	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Land, Buildings, and Equipment	Transfers	FY 26 Revised Total by Category	FY 25 Approved	Variance FY25 to FY26
<u>01</u> ADMINISTRATION	\$ 1,931,431	\$ 208,892	\$ 45,150	\$ 96,313	\$ 1,100	\$ -	\$ 2,282,886	\$ 1,914,249	\$ 368,637
INSTRUCTIONAL SUPPORT SERVICES/MID-LEVEL									
<u>02</u> ADMINISTRATION	\$ 9,322,298	\$ 86,200	\$ 350,379	\$ 67,550	\$ 5,000	\$ -	\$ 9,831,427	\$ 9,447,630	\$ 383,797
<u>03</u> INSTRUCTIONAL SALARIES & WAGES	\$ 55,710,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,710,590	\$ 52,397,601	\$ 3,312,989
<u>04</u> TEXTBOOKS and INSTRUCTIONAL SUPPLIES	\$ -	\$ -	\$ 3,091,214	\$ -	\$ -	\$ -	\$ 3,091,214	\$ 2,372,757	\$ 718,457
<u>05</u> OTHER INSTRUCTIONAL COSTS	\$ -	\$ 573,821	\$ -	\$ 373,120	\$ 114,000	\$ 85,000	\$ 1,145,941	\$ 1,131,659	\$ 14,282
<u>06</u> SPECIAL EDUCATION	\$ 13,490,073	\$ 404,700	\$ 156,400	\$ 88,200	\$ 22,000	\$ 128,000	\$ 14,289,373	\$ 13,665,086	\$ 624,287
<u>07</u> STUDENT PERSONNEL SERVICES	\$ 441,272	\$ 2,250	\$ 3,000	\$ 2,150	\$ -	\$ -	\$ 448,672	\$ 432,394	\$ 16,278
<u>08</u> HEALTH SERVICES	\$ 1,448,937	\$ 6,000	\$ 39,965	\$ 1,250	\$ 1,000	\$ -	\$ 1,497,152	\$ 1,245,474	\$ 251,678
<u>09</u> STUDENT TRANSPORTATION	\$ 414,059	\$ 7,314,968	\$ 37,661	\$ 150,023	\$ -	\$ -	\$ 7,916,711	\$ 7,690,036	\$ 226,675
<u>10</u> OPERATION OF PLANT	\$ 4,387,257	\$ 683,100	\$ 966,500	\$ 3,763,686	\$ 42,300	\$ -	\$ 9,842,843	\$ 9,822,653	\$ 20,190
<u>11</u> MAINTENANCE OF PLANT	\$ 817,777	\$ 341,664	\$ 283,000	\$ 1,650	\$ 19,745	\$ -	\$ 1,463,836	\$ 1,540,781	\$ (76,945)
<u>12</u> FIXED CHARGES	\$ -	\$ -	\$ -	\$ 32,693,411	\$ -	\$ -	\$ 32,693,411	\$ 30,434,465	\$ 2,258,946
<u>13</u> CAPITAL PLANNING	\$ 126,888	\$ 450	\$ 1,552	\$ 306	\$ 100,000	\$ -	\$ 229,196	\$ 240,963	\$ (11,767)
FY 26 Revised Total By Object	\$ 88,090,582	\$ 9,622,045	\$ 4,974,821	\$ 37,237,659	\$ 305,145	\$ 213,000	\$ 140,443,252	\$ 132,335,748	\$ 8,107,504
FY 25 Approved	\$ 83,399,321	\$ 9,367,540	\$ 4,015,366	\$ 35,080,979	\$ 294,542	\$ 178,000	\$ 132,335,748		
Variance FY25 to FY26	\$ 4,691,261	\$ 254,505	\$ 959,455	\$ 2,156,680	\$ 10,603	\$ 35,000	\$ 8,107,504		

* restated to include \$200,000 Technology Funding Request

** restated to include \$100,000 Capital Outlay Request

Other Requests

<u>1</u> Feasibility and Ed Spec for BIS	\$ 180,000
<u>2</u> Nonrecurring Software Implementation Cost	\$ 42,098
<u>3</u> Retirement Expenses	\$ 929,955
<u>4</u> County Shift of Teacher Pension	\$ 672,312
TOTAL BUDGET FY26	\$ 142,267,617

RESTRICTED PROGRAMS - LOCAL, STATE AND FEDERAL

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

TOTAL ANTICIPATED RESTRICTED FUNDING		\$21,414,090		
		ACTUAL FY 25	ESTIMATED FY 26	ESTIMATED FTEs
<u>FEDERAL FUNDS</u>				
Title I Educationally Disadvantaged	\$	2,134,446	\$ 2,134,446	15.4
Title III Language Acquisition	\$	20,553	\$ 20,553	
Special Education	\$	2,100,000	\$ 2,100,000	23.58
JR ROTC Program	\$	131,500	\$ 131,500	1.5
Title IIA, Systems of Support for Excellent Teaching & Leading	\$	226,745	\$ 226,745	1.25
Career & Technology Education	\$	250,000	\$ 250,000	
Adult Education	\$	79,495	\$ 79,495	
Title IV Student Support and Academic Enrichment	\$	168,312	\$ 168,312	0.5
ESSER I	\$	-	\$ -	*
ESSER II Grant	\$	-	\$ -	*
ESSER III Grant	\$	1,984,566		*
Student Tutoring, Summer School, Trauma/Behavior	\$	10,000	\$ -	
21st Century After School Elementary (STAR)	\$	400,000	\$ 400,000	**
21st Century After School Secondary (STAR)	\$	400,000	\$ 400,000	** 1
21st Century After School Secondary (STAR-North End)	\$	400,000	\$ 400,000	**
Stronger Connections Grant	\$	849,024	\$ 879,807	*** 5
McKinney Vento & Supplemental Grants (not yet renewed - expected to be same)	\$	36,980	\$ 36,980	
LEADs (ended September 2024)	\$	1,547,358	\$ -	
MD Rebuilds (ended June 2023)	\$	-	\$ -	
Vocational Rehabilitation - Pre ETS (TBD for FY26)	\$	71,672	\$ -	
<u>STATE FUNDS</u>				
Judy Hoyer Early Childcare And Education	\$	990,000	\$ 990,000	10
Adult Education	\$	173,137	\$ 173,137	
PreK Expansion	\$	754,000	\$ -	10
Blueprint for Maryland's Future Pre-Kindergarten	\$	938,319	\$ 1,318,996	
Concentration of Poverty	\$	1,730,766	\$ 2,125,184	9.5
College & Career Ready (CCR)	\$	65,875	\$ 133,858	
Transitional Supplemental Instruction	\$	54,774	\$ 35,080	
National Board Certified	\$	19,267	\$ 65,327	
Blueprint Coordinator	\$	24,292	\$ 22,500	
Teachers Retirement & Pension	\$	6,931,771	\$ 8,799,000	
Safety Grants				
SRO	\$	98,246	\$ 98,246	
SSFG	\$	25,000	\$ 25,000	
SSGP	\$	199,924	\$ 199,924	
Hate Crimes	\$	-	\$ -	
Total Safety Grants	\$	323,170	\$ 323,170	
Ready for Kindergarten (TBD for FY26)	\$	86,541	\$ -	
<u>LOCAL FUNDS</u>				
Pocomoke Middle School Grant	\$	85,049	****	
Donnie Williams Grant	\$	150,000	\$ 200,000	
TOTAL RESTRICTED REVENUE	\$	23,137,612	\$ 21,414,090	77.73

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

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

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

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