



OFFICE OF THE TREASURER

Worcester County

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ITEM 21

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Finance Officer

Jessica R. Wilson, CPA
Deputy Finance Officer

Quinn M. Dittrich, CPA
Enterprise Fund Controller

TO: Worcester County Commissioners
FROM: Weston S. Young, Chief Administrative Officer
Quinn M. Dittrich, Enterprise Fund Controller
DATE: March 11, 2025
RE: Requested FY2026 Enterprise Funds Operating Budgets

The first budget review session for Enterprise Funds is scheduled for April 1st. This session provides the opportunity for your detailed review of the various budget requests. The Public Hearing on the Requested Enterprise Funds Operating Budgets is requested to be scheduled for Tuesday, May 6th, 2025 at 6:00 p.m. at the Worcester County Government Center. Additional budget work sessions are scheduled May 13th and May 20th. The FY2026 Enterprise Funds Operating Budgets must be adopted on June 17th, 2025.

Attachments:

Water and Wastewater Pages 2-5
Solid Waste Page 6

Water and Wastewater Service Areas Summary

	FY 26 Requested Budget	FY25 Adopted Budget	\$ Difference	% Difference
Assateague Pointe				
Revenue				
Charges for Services	\$440,356	\$310,216	\$130,140	42%
Interest & Penalties	\$4,600	\$4,600	\$0	0%
Other Revenue	\$2,500	\$0	\$2,500	
Transfers In (Out)	\$196,728	\$101,809	\$94,919	93%
Revenue Totals	\$644,184	\$416,625	\$227,559	55%
Expenditures				
Personnel Services	\$221,061	\$203,935	\$17,126	8%
Supplies & Materials	\$83,970	\$51,767	\$32,203	62%
Maintenance & Services	\$169,569	\$151,605	\$17,964	12%
Other Charges	\$10,929	\$6,763	\$4,166	62%
Interfund Charges	\$0	\$2,555	(\$2,555)	-100%
Capital Equipment	\$158,655	\$0	\$158,655	
Expenditure Totals	\$644,184	\$416,625	\$227,559	55%

Briddletown

Revenue				
Charges for Services	\$18,748	\$15,060	\$3,688	24%
Interest & Penalties	\$500	\$400	\$100	25%
Operating Grant	\$31,500	\$31,500	\$0	0%
Transfers In (Out)	\$23,959	(\$2,490)	\$26,449	-1,063%
Revenue Totals	\$74,707	\$44,470	\$30,237	68%
Expenditures				
Personnel Services	\$12,440	\$7,544	\$4,896	65%
Supplies & Materials	\$1,712	\$1,199	\$513	43%
Maintenance & Services	\$47,263	\$35,275	\$11,988	34%
Other Charges	\$79	\$326	(\$247)	-75%
Interfund Charges	\$0	\$126	(\$126)	-98%
Capital Equipment	\$13,213	\$0	\$13,213	
Expenditure Totals	\$74,707	\$44,470	\$30,237	68%

Edgewater Acres

Revenue				
Charges for Services	\$390,920	\$265,000	\$125,920	48%
Interest & Penalties	\$1,600	\$1,600	\$0	0%
Transfers In (Out)	\$29,501	\$36,911	(\$7,410)	-20%
Debt Service Revenue	\$875	\$865	\$10	1%
Revenue Totals	\$422,896	\$304,376	\$118,520	39%
Expenditures				
Personnel Services	\$77,629	\$110,253	(\$32,624)	-30%
Supplies & Materials	\$8,193	\$3,514	\$4,679	133%
Maintenance & Services	\$190,466	\$186,935	\$3,531	2%
Other Charges	\$1,976	\$2,672	(\$696)	-26%
Interfund Charges	\$0	\$1,002	(\$1,002)	-100%
Capital Equipment	\$144,632	\$0	\$144,632	
Expenditure Totals	\$422,896	\$304,376	\$118,520	39%

	FY 26 Requested Budget	FY25 Adopted Budget	\$ Difference	% Difference
Landings				
Revenue				
Charges for Services	\$568,178	\$474,100	\$94,078	20%
Interest & Penalties	\$3,000	\$3,000	\$0	0%
Transfers In (Out)	\$377,433	\$182,711	\$194,722	107%
Revenue Totals	\$948,611	\$659,811	\$288,800	44%
Expenditures				
Personnel Services	\$187,747	\$152,502	\$35,245	23%
Supplies & Materials	\$43,987	\$32,294	\$11,693	36%
Maintenance & Services	\$627,407	\$456,945	\$170,462	37%
Other Charges	\$15,760	\$2,396	\$13,364	557%
Interfund Charges	\$0	\$673	(\$673)	-100%
Capital Equipment	\$73,710	\$15,000	\$58,710	391%
Expenditure Totals	\$948,611	\$659,810	\$288,801	44%

Lighthouse Sound

Revenue				
Charges for Services	\$150,699	\$115,620	\$35,079	30%
Interest & Penalties	\$800	\$800	\$0	0%
Transfers In (Out)	(\$17,651)	\$7,750	(\$25,401)	-328%
Revenue Totals	\$133,848	\$124,170	\$9,678	8%
Expenditures				
Personnel Services	\$65,170	\$72,473	(\$7,303)	-10%
Supplies & Materials	\$17,464	\$11,504	\$5,960	52%
Maintenance & Services	\$34,386	\$38,700	(\$4,314)	-11%
Other Charges	\$4,367	\$1,178	\$3,189	270%
Interfund Charges	\$0	\$315	(\$315)	-99%
Capital Equipment	\$12,461	\$0	\$12,461	
Expenditure Totals	\$133,848	\$124,170	\$9,678	8%

Mystic Harbour

Revenue				
Charges for Services	\$2,621,655	\$1,448,000	\$1,173,655	81%
Interest & Penalties	\$18,000	\$18,000	\$0	0%
Transfers In (Out)	\$636,944	\$1,356,569	(\$719,625)	-53%
Revenue Totals	\$3,276,599	\$2,822,569	\$454,030	16%
Expenditures				
Personnel Services	\$927,557	\$719,948	\$207,609	29%
Supplies & Materials	\$544,092	\$247,556	\$296,536	120%
Maintenance & Services	\$1,185,054	\$1,020,854	\$164,200	16%
Other Charges	\$58,959	\$20,112	\$38,847	193%
Interfund Charges	\$0	\$9,099	(\$9,099)	-100%
Capital Equipment	\$560,937	\$805,000	(\$244,063)	-30%
Expenditure Totals	\$3,276,599	\$2,822,569	\$454,030	16%

	FY 26 Requested Budget	FY25 Adopted Budget	\$ Difference	% Difference
Newark				
Revenue				
Charges for Services	\$255,910	\$167,040	\$88,870	53%
Interest & Penalties	\$3,000	\$2,500	\$500	20%
Miscellaneous	\$76,539	\$26,195	\$50,344	192%
Other Revenue	\$400	\$3,000	(\$2,600)	-87%
Transfers In (Out)	\$52,204	\$26,015	\$26,189	101%
Revenue Totals	\$388,053	\$224,750	\$163,303	73%
Expenditures				
Personnel Services	\$193,070	\$151,633	\$41,437	27%
Supplies & Materials	\$32,636	\$14,258	\$18,378	129%
Maintenance & Services	\$135,173	\$56,360	\$78,813	140%
Other Charges	\$7,778	\$1,797	\$5,981	332%
Interfund Charges	\$0	\$701	(\$701)	-100%
Capital Equipment	\$19,396	\$0	\$19,396	
Expenditure Totals	\$388,053	\$224,749	\$163,304	73%

Ocean Pines

Revenue				
Charges for Services	\$10,943,135	\$8,203,440	\$2,739,695	33%
Interest & Penalties	\$95,000	\$95,000	\$0	0%
Other Revenue	\$753,500	\$585,000	\$168,500	29%
Transfers In (Out)	(\$1,498,767)	\$362,130	(\$1,860,897)	-514%
Revenue Totals	\$10,292,868	\$9,245,570	\$1,047,298	11%
Expenditures				
Personnel Services	\$4,794,699	\$4,620,709	\$173,990	4%
Supplies & Materials	\$1,117,999	\$783,172	\$334,827	43%
Maintenance & Services	\$3,034,172	\$2,642,411	\$391,761	15%
Other Charges	\$158,808	\$133,988	\$24,820	19%
Interfund Charges	\$0	\$40,451	(\$40,451)	-100%
Capital Equipment	\$1,187,190	\$1,024,838	\$162,352	16%
Expenditure Totals	\$10,292,868	\$9,245,569	\$1,047,299	11%

	FY 26 Requested Budget	FY25 Adopted Budget	\$ Difference	% Difference
Riddle Farm				
Revenue				
Charges for Services	\$1,353,600	\$892,850	\$460,750	52%
Interest & Penalties	\$7,000	\$6,000	\$1,000	17%
Operating Grant	\$600,000	\$0	\$600,000	
Transfers In (Out)	\$638,587	\$1,128,200	(\$489,613)	-43%
Revenue Totals	\$2,599,187	\$2,027,050	\$572,137	28%
Expenditures				
Personnel Services	\$487,122	\$471,533	\$15,589	3%
Supplies & Materials	\$193,725	\$98,620	\$95,105	96%
Maintenance & Services	\$1,674,096	\$1,273,625	\$400,471	31%
Other Charges	\$43,164	\$6,296	\$36,868	585%
Interfund Charges	\$0	\$1,976	(\$1,976)	-100%
Capital Equipment	\$201,080	\$175,000	\$26,080	15%
Expenditure Totals	\$2,599,187	\$2,027,050	\$572,137	28%

River Run				
Revenue				
Charges for Services	\$524,634	\$213,000	\$311,634	146%
Interest & Penalties	\$1,000	\$800	\$200	25%
Transfers In (Out)	(\$97,538)	\$78,989	(\$176,527)	-223%
Revenue Totals	\$428,096	\$292,789	\$135,307	46%
Expenditures				
Personnel Services	\$126,366	\$92,808	\$33,558	36%
Supplies & Materials	\$45,574	\$17,466	\$28,108	161%
Maintenance & Services	\$203,665	\$134,141	\$69,524	52%
Other Charges	\$10,020	\$2,546	\$7,474	293%
Interfund Charges	\$0	\$828	(\$828)	-100%
Capital Equipment	\$42,471	\$45,000	(\$2,529)	-6%
Expenditure Totals	\$428,096	\$292,789	\$135,307	46%

West Ocean City				
Revenue				
Charges for Services	\$2,650,820	\$1,531,600	\$1,119,220	73%
Interest & Penalties	\$91,000	\$90,000	\$1,000	1%
Transfers In (Out)	(\$299,610)	(\$339,153)	\$39,543	-12%
Revenue Totals	\$2,442,210	\$1,282,447	\$1,159,763	90%
Expenditures				
Personnel Services	\$312,355	\$278,529	\$33,826	12%
Supplies & Materials	\$36,925	\$29,264	\$7,661	26%
Maintenance & Services	\$940,565	\$918,082	\$22,483	2%
Other Charges	\$11,810	\$26,726	(\$14,916)	-56%
Interfund Charges	\$0	\$9,846	(\$9,846)	-100%
Capital Equipment	\$1,140,555	\$20,000	\$1,120,555	5,602%
Expenditure Totals	\$2,442,210	\$1,282,447	\$1,159,763	90%

Solid Waste Summary

	FY 26 Requested Budget	FY25 Adopted Budget	\$ Difference	% Difference
Solid Waste				
Revenue				
Charges for Services	\$4,820,000	\$4,569,500	\$250,500	5%
Interest & Penalties	\$651,500	\$501,000	\$150,500	30%
Licenses & Permits	\$4,500	\$4,500	\$0	0%
Transfers In (Out)	(\$92,932)	\$302,109	(\$395,041)	-131%
Revenue Totals	\$5,383,068	\$5,377,109	\$5,959	0%
Expenditures				
Personnel Services	\$1,786,418	\$1,561,414	\$225,004	14%
Supplies & Materials	\$501,774	\$57,020	\$444,754	780%
Maintenance & Services	\$1,263,500	\$1,706,380	(\$442,880)	-26%
Other Charges	\$490,170	\$483,647	\$6,523	1%
Interfund Charges	\$0	(\$224,991)	\$224,991	-100%
Capital Equipment	\$1,341,206	\$1,793,638	(\$452,432)	-25%
Expenditure Totals	\$5,383,068	\$5,377,108	\$5,960	0%