

**RESOLUTION NO. 25-15**

**RESOLUTION ADOPTING SANITARY SERVICE AREA  
BUDGETS, ASSESSMENTS AND CHARGES AND ESTABLISHING  
CLASSIFICATIONS FOR JULY 1, 2025 THROUGH JUNE 30, 2026**

WHEREAS, pursuant to Section 5-310 of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland, the County Commissioners of Worcester County do hereby adopt the following Sanitary Service Area budgets, assessments and charges and make the following classifications for the purpose of such budgets and assessments for the year July 1, 2025 through June 30, 2026.

I. IT IS HEREBY RESOLVED by the County Commissioners of Worcester County, Maryland that the following budgets, charges and assessments are adopted and the following classifications made:

**A. ASSATEAGUE POINTE**

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Flat user rates are established at \$181.50 per park trailer, which includes water and sewer service.
3. Quarterly Flat user rates are established at \$309.38 per equivalent dwelling unit (hereinafter referred to as EDU) for sewer service only.
4. Quarterly Commercial flat rate charge \$136.13 per EDU for sewer service only.
5. Unimproved Lots - Quarterly Accessibility charge \$191.25 per EDU (Not yet connected).

**B. BRIDDELTOWN**

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Flat Domestic user rates are hereby established at \$90.00 per EDU which includes water service only.
3. Quarterly Minimum Commercial user rates are hereby established at \$50.00 per EDU which includes water service only
  - a. Additional commercial water charges based on usage as follows:
    - (1) \$11.00 per 1,000 gallons
4. Flat Swimming pool charge - \$100.00 quarterly.
5. Flat Irrigation system charge - \$100.00 quarterly.
6. Unimproved Lots - Quarterly Accessibility charge \$42.50 per EDU (Not yet connected).

**C. EDGEWATER ACRES**

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly user rates are hereby set as follows:
  - a. Domestic minimum water & sewer \$230.00
  - b. Additional water charges based on usage as follows:
    - (1) \$8.00 per 1,000 gallons up to 22,500 gallons, and
    - (2) \$15.00 per 1,000 gallons over 22,500
  - c. Flat Domestic water only (not metered) \$220.00
  - d. Flat Domestic sewer only (not metered) \$190.00
3. Unimproved Lots - Quarterly Accessibility charge \$119.00 per EDU (Not yet connected).
4. The standard quarterly assessment for Sussex County debt service is hereby established at \$0.02 per linear front foot per quarter as established in the Worcester County Sanitary District Assessment records.

**D. THE LANDINGS**

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
  - a. Minimum water & sewer \$360.00 per EDU
  - b. Additional water and sewer charges based on usage as follows:
    - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
    - (2) \$15.00 per 1,000 gallons over 22,500 gallons
3. Unimproved Lots - Quarterly Accessibility charge \$306.00 per EDU (Not yet connected).
4. Lewis Road domestic water-only minimum set at \$60.00 per quarter.

**E. LIGHTHOUSE SOUND**

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Flat Domestic and Commercial user rates are hereby established as follows:
  - a. Improved Lots - Quarterly sewer service only charge \$276.38 per EDU.
  - b. Unimproved Lots - Quarterly accessibility charge \$163.20 per EDU (Not yet connected).

**F. MYSTIC HARBOUR**

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
  - a. Minimum water & sewer \$300.00 per EDU
  - b. Additional water and sewer charges based on usage as follows:
    - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
    - (2) \$15.00 per 1,000 gallons over 22,500 gallons
  - c. Flat rate domestic sewer only service \$309.38
3. Sunset Village – The Sunset Village Home Owner’s Association shall pay \$75 flat rate per EDU quarterly for water service.
4. Mystic Harbour sewer assessment for debt service is hereby established at \$66.00 per EDU quarterly.
5. Unimproved Lots - Quarterly accessibility charge \$255.00 per EDU (Not yet connected).

**G. NEWARK**

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
  - a. Minimum water & sewer \$280.00 per EDU
  - b. Additional water and sewer charges based on usage as follows:
    - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
    - (2) \$15.00 per 1,000 gallons over 22,500 gallons
3. Quarterly Flat Domestic sewer only \$294.38 per EDU
4. Newark water assessments are hereby established at \$27.00 per water EDU quarterly.
5. Newark sewer assessments are hereby established at \$55.00 per sewer EDU quarterly.
6. Unimproved Lots - Quarterly accessibility charge \$238.00 per EDU (Not yet connected).

#### H. OCEAN PINES

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby set as follows:
  - a. Minimum water and sewer \$209.00 per EDU
  - b. Additional domestic water and sewer charge based on usage as follows:
    - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
    - (2) \$15.00 per 1,000 gallons over 22,500 gallons
3. Quarterly Flat rate domestic sewer only service \$241.13 per EDU
4. Standard assessments for debt service are hereby established at \$36.00 per EDU quarterly.
5. White Horse Park lots shall pay a quarterly water and sewer flat rate of \$160.00 per lot.
6. Unimproved Lots - Quarterly accessibility charge \$177.65 per EDU (Not yet connected).

#### I. RIDDLE FARM

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
  - a. Minimum water & sewer \$350.00 per EDU
  - b. Additional domestic water and sewer charges based on usage as follows:
    - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
    - (2) \$15 per 1,000 gallons over 22,500 gallons
4. Unimproved Lots - Quarterly Accessibility charge \$297.50 per EDU (Not yet connected).
5. Riddle Farm assessment for debt service is hereby established at \$9.00 per EDU quarterly.

#### J. RIVER RUN

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. River Run shall pay to Ocean Pines Service Area for water as provided by contract at the following rates:
  - a. Minimum quarterly water \$73.15 per EDU
  - b. Additional water charges based on usage as follows:
    - (1) \$1.25 per 1,000 gallons up to 22,500 gallons, and
    - (2) \$3.75 per 1,000 gallons over 22,500 gallons
3. User rates are hereby set as follows:
  - a. Flat sewer at \$254.38 per quarter per EDU.
4. Unimproved Lots - Quarterly Accessibility charge \$206.68 per EDU (Not yet connected).

#### K. WEST OCEAN CITY

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates for sewer are hereby established as follows:
  - a. Flat sewer \$139.38 per EDU
3. Unimproved Lots - Quarterly Accessibility charge \$46.75 per EDU (Not yet connected).

#### L. LEACHATE

1. Leachate will be charged at \$0.02 per gallon

#### M. COST OF SERVICE ALLOCATION

1. The cost of services shall be allocated 25% water and 75% sewer

II. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that special service fees based upon actual cost are hereby adopted for special services required on all properties in all service areas (see Attachment A).

III. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that late fees and interest are hereby established as follows:

A. For those bills issued on a quarterly basis the following late fees and interest shall be levied:

1. Accounts that are delinquent over 30 days from the date of billing shall be assessed a \$5.00 penalty plus 3% interest per quarter.

IV. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that the Water and Wastewater Services departmental budget stamped as approved the 17<sup>th</sup> day of June, 2025 and on file with the Worcester County Treasurers' Office are incorporated herein and made a part hereof.

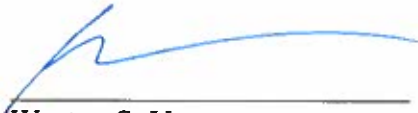
V. BE IT FURTHER RESOLVED that classifications are adopted as follows:

- A. Properties are classified as subdivisions and business or industrial based upon existing land use or committed zoning. Residential properties are classified as subdivisions and all others are classified as business or industrial. Determinations as to equivalent dwelling unit assignments are made in accordance with Section 5-310 of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland.

VI. BE IT FURTHER RESOLVED that this Resolution shall not prohibit the charging of contract charges as authorized by Section 5-310(g) of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland.

VII. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that the Sanitary Service Area budgets, assessments and charges and the classifications established herein are adopted this 17th day of June, 2025.

Attest:

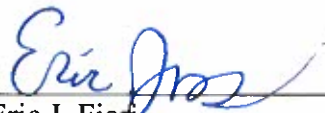


Weston S. Young  
Chief Administrative Officer

Worcester County Commissioners



Theodore J. Elder  
President



Eric J. Fiori  
Vice President



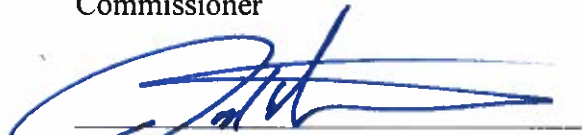
Caryn G. Abbott  
Commissioner



Anthony W. Bertino, Jr.  
Commissioner



Madison J. Bunting, Jr.  
Commissioner



Joseph M. Mitrecic  
Commissioner



Diana Purnell  
Commissioner

**WATER & WASTEWATER  
HOOK UP AND RELATED FEES  
FY 2026**

**WATER SERVICE INSTALLATION WITHOUT FIRE SERVICE**

1"	- Existing Homes Only	<b>3,500</b>
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**WATER SERVICE INSTALLATION WITH FIRE SERVICE**

1.0"		4,500
1.5"		<b>7,900</b>
2.0"		<b>10,050</b>

**SEWER SERVICE INSTALLATION**

Sewer lateral		<b>3,300</b>
Ocean Pines - Tank/Lateral Install and Tank Fee		<b>6,500</b>
Sewer Service Connection (customer purchases grinder pump)		<b>3,500</b>
Snug Harbor Sub-Area Section 1- (Local share)		3,355
Snug Harbor Sub-Area Section 2- (Construction Costs & Grinder Pump)		<b>15,000</b>
Edgewater Acres Sewer- Sussex County Fee		<b>7,700 A</b>

**FUTURE CAPITAL IMPROVEMENT CHARGE PER EDU**

Edgewater	Water/Sewer	<b>750</b>
Landings	Water/Sewer	<b>750</b>
Lighthouse Sound	Sewer	<b>750</b>
Mystic Harbour	Water	500
Mystic Harbour	Sewer	1,000
Newark	Water/Sewer	<b>750</b>
Ocean Pines	Water/Sewer	<b>750</b>
Riddle Farm	Water/Sewer	<b>750</b>
River Run	Water	950
West Ocean City	Sewer	<b>750</b>

**EQUITY CONTRIBUTIONS & CONSTRUCTION COSTS PER EDU**

Landings Service Area		
Water		4,666
Sewer		13,625
Lighthouse Sound Service Area		
Sewer		6,100
Mystic Harbour Service Area		
Water		3,000
Sewer		<b>9,812</b>
Newark Service Area		
Water/Sewer		8,156
Ocean Pines Service Area		
Water		3,000
Sewer		<b>12,317</b>
Pines Plaza Water & Sewer Construction		5,300
Gum Point Road Sewer Construction		2,763
Gum Point Road Sewer Connection (customer purchases grinder pump)		3,500
Riddle Farm Service Area		
Water (Including Route 50 Corridor Water)		6,323
Route 50 Corridor Water Construction		2,853
Sewer		<b>9,148</b>
Route 50 Corridor Sewer		4,926 B
Snug Harbour Sub-Area Section 3		
Sewer (includes equity contrib, con costs, hookup & misc fees)		21,813

**A**- Fee set by Sussex County. Good through 6/30/24- subject to change after that date.

**B** - The additional money the County collects for the sewer is distributed per the Contract.

**WORCESTER COUNTY  
WATER & WASTEWATER ENTERPRISE FUND  
REQUESTED FEE SCHEDULE  
FISCAL YEAR 2026**

TERMINATION SERVICE FEE	\$ 50.00
REQUEST WATER SHUT-OFF	\$ 25.00
REQUEST WATER TURN-ON	\$ 25.00
CALL IN DURING NON-WORKING HOURS, IF HOMEOWNERS PROBLEM	\$ 100.00
TEST WATER METER (IF METER PROVES TO BE ACCURATE)	\$ 62.50
RETURNED CHECK	\$ 25.00
REQUEST SPECIAL METER READING (I.E. ATTORNEY, REALTOR ETC.)	\$ 25.00
BULK WATER SALE	
ANNUAL PERMIT CHARGE	\$ 50.00
Metered usage shall be billed at \$5.00 per thousand gallons with a \$5.00 connection charge	

<b>Worcester County</b>				
<b>Annual Budget by Fund Category Report</b>				
<b>Water &amp; Wastewater Service Areas</b>				
	<b>2026 Requested Budget</b>	<b>2025 Adopted Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
<b>W&amp;WW - Water &amp; Wastewater</b>				
<b>Revenue</b>				
CHG SVC - Charges for Services	\$ 18,752,099.00	\$ 13,635,926.00	\$ 5,116,173.00	38%
INT/PEN - Interest & Penalties	225,500.00	222,700.00	2,800.00	1%
MISC - Miscellaneous	76,539.00	26,195.00	50,344.00	192%
OP GRT - Operating Grant	631,500.00	31,500.00	600,000.00	1,905%
OTH REV - Other Revenue	756,400.00	588,000.00	168,400.00	29%
TRNS IN - Transfers In	1,287,811.00	2,939,441.00	(1,651,630.00)	-56%
DEBT SRV REV - Debt Service Revenue	875.00	865.00	10.00	1%
<b>Revenue Totals</b>	<b>\$ 21,730,724.00</b>	<b>\$ 17,444,627.00</b>	<b>\$ 4,286,097.00</b>	<b>25%</b>
<b>Expenditures</b>				
PERS SVCS - Personnel Services	\$ 7,417,897.00	\$ 6,881,865.46	\$ 536,031.54	8%
SUPP & MAT - Supplies & Materials	2,184,177.00	1,290,614.00	893,563.00	69%
MAINT & SVCS - Maintenance & Services	8,241,816.00	6,914,933.00	1,326,883.00	19%
OTHR CHGS - Other Charges	323,650.00	204,800.00	118,850.00	58%
INTFND CHGS - Interfund Charges	-	67,572.00	(67,572.00)	-100%
CAP EQ - Capital Equipment	3,563,184.00	2,084,838.00	1,478,346.00	71%
<b>Expenditure Totals</b>	<b>\$ 21,730,724.00</b>	<b>\$ 17,444,622.46</b>	<b>\$ 4,286,101.54</b>	<b>25%</b>
<b>Water &amp; Wastewater Totals</b>	<b>\$ -</b>	<b>\$ 4.54</b>	<b>\$ (4.54)</b>	<b>-100%</b>



<div> <div>Worcester County</div> <div>Annual Budget by Organization Report</div> </div>				
	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 520 Assateague Point</b>				
Revenue				
CHG SVC - Charges for Services	525,078.00	310,216.00	214,862.00	69%
INT/PEN - Interest & Penalties	4,600.00	4,600.00	-	0%
OTH REV - Other Revenue	2,500.00	-	2,500.00	
TRNS IN - Transfers In	131,169.00	101,809.00	29,360.00	29%
DEBT SRV REV - Debt Service Revenue	-	-	-	
Revenue Totals	663,347.00	416,625.00	246,722.00	59%
Expenditures				
PERS SVCS - Personnel Services	220,124.00	203,934.82	16,189.18	8%
SUPP & MAT - Supplies & Materials	104,070.00	51,767.00	52,303.00	101%
MAINT & SVCS - Maintenance & Services	169,569.00	151,605.00	17,964.00	12%
OTHR CHGS - Other Charges	10,929.00	6,763.00	4,166.00	62%
INTFND CHGS - Interfund Charges	-	2,555.00	(2,555.00)	-100%
CAP EQ - Capital Equipment	158,655.00	-	158,655.00	
Revenue Totals:	663,347.00	416,625.00	246,722.00	59%
Expenditure Totals	663,347.00	416,624.82	246,722.18	59%
<b>Fund Total: Assateague Point</b>	-	0.18	(0.18)	-100%

<div> <div>Worcester County</div> <div>Annual Budget by Organization Report</div> </div>				
	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 525 Briddletown</b>				
Revenue				
CHG SVC - Charges for Services	19,840.00	15,060.00	4,780.00	32%
INT/PEN - Interest & Penalties	500.00	400.00	100.00	25%
OP GRT - Operating Grant	31,500.00	31,500.00	-	0%
TRNS IN - Transfers In	23,477.00	(2,490.00)	25,967.00	-1,043%
Revenue Totals	75,317.00	44,470.00	30,847.00	69%
Expenditures				
PERS SVCS - Personnel Services	13,050.00	7,544.00	5,506.00	73%
SUPP & MAT - Supplies & Materials	1,712.00	1,199.00	513.00	43%
MAINT & SVCS - Maintenance & Services	47,263.00	35,275.00	11,988.00	34%
OTHR CHGS - Other Charges	79.00	326.00	(247.00)	-75%
INTFND CHGS - Interfund Charges	-	126.00	(126.00)	-98%
CAP EQ - Capital Equipment	13,213.00	-	13,213.00	
Revenue Totals:	75,317.00	44,470.00	30,847.00	69%
Expenditure Totals	75,317.00	44,470.00	30,847.00	69%
<b>Fund Total: Briddletown</b>	-	-	-	-

# Worcester County

## Annual Budget by Organization Report

	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 530 Edgewater Acres</b>				
Revenue				
CHG SVC - Charges for Services	339,360.00	265,000.00	74,360.00	28%
INT/PEN - Interest & Penalties	1,600.00	1,600.00	-	0%
TRNS IN - Transfers In	90,857.00	36,911.00	53,946.00	146%
DEBT SRV REV - Debt Service Revenue	875.00	865.00	10.00	1%
Revenue Totals	432,692.00	304,376.00	128,316.00	42%
Expenditures				
PERS SVCS - Personnel Services	78,541.00	110,252.98	(31,711.98)	-29%
SUPP & MAT - Supplies & Materials	8,193.00	3,514.00	4,679.00	133%
MAINT & SVCS - Maintenance & Services	190,466.00	186,935.00	3,531.00	2%
OTHR CHGS - Other Charges	1,976.00	2,672.00	(696.00)	-26%
INTFND CHGS - Interfund Charges	-	1,002.00	(1,002.00)	-100%
CAP EQ - Capital Equipment	153,516.00	-	153,516.00	
Revenue Totals:	432,692.00	304,376.00	128,316.00	42%
Expenditure Totals	432,692.00	304,375.98	128,316.02	42%
<b>Fund Total: Edgewater Acres</b>	-	0.02	(0.02)	-100%

# Worcester County

## Annual Budget by Organization Report

	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 535 Landings</b>				
Revenue				
CHG SVC - Charges for Services	613,784.00	474,100.00	139,684.00	29%
INT/PEN - Interest & Penalties	3,000.00	3,000.00	-	0%
TRNS IN - Transfers In	341,522.00	182,711.00	158,811.00	87%
DEBT SRV REV - Debt Service Revenue	-	-	-	
Revenue Totals	958,306.00	659,811.00	298,495.00	45%
Expenditures				
PERS SVCS - Personnel Services	197,442.00	152,502.08	44,939.92	29%
SUPP & MAT - Supplies & Materials	43,987.00	32,294.00	11,693.00	36%
MAINT & SVCS - Maintenance & Services	627,407.00	456,945.00	170,462.00	37%
OTHR CHGS - Other Charges	15,760.00	2,396.00	13,364.00	557%
INTFND CHGS - Interfund Charges	-	673.00	(673.00)	-100%
CAP EQ - Capital Equipment	73,710.00	15,000.00	58,710.00	391%
Revenue Totals:	958,306.00	659,811.00	298,495.00	45%
Expenditure Totals	958,306.00	659,810.08	298,495.92	45%
<b>Fund Total: Landings</b>	-	0.92	(0.92)	-100%

# Worcester County

## Annual Budget by Organization Report

	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 540 Lighthouse Sound</b>				
Revenue				
CHG SVC - Charges for Services	134,211.00	115,620.00	18,591.00	16%
INT/PEN - Interest & Penalties	800.00	800.00	-	0%
TRNS IN - Transfers In	(1,817.00)	7,750.00	(9,567.00)	-123%
Revenue Totals	133,194.00	124,170.00	9,024.00	7%
Expenditures				
PERS SVCS - Personnel Services	64,516.00	72,472.66	(7,956.66)	-11%
SUPP & MAT - Supplies & Materials	17,464.00	11,504.00	5,960.00	52%
MAINT & SVCS - Maintenance & Services	34,386.00	38,700.00	(4,314.00)	-11%
OTHR CHGS - Other Charges	4,367.00	1,178.00	3,189.00	270%
INTFND CHGS - Interfund Charges	-	315.00	(315.00)	-99%
CAP EQ - Capital Equipment	12,461.00	-	12,461.00	
Revenue Totals:	133,194.00	124,170.00	9,024.00	7%
Expenditure Totals	133,194.00	124,169.66	9,024.34	7%
<b>Fund Total: Lighthouse Sound</b>	-	0.34	(0.34)	-100%

<div> <div>Worcester County</div> <div>Annual Budget by Organization Report</div> </div>				
	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 545 Mystic Harbour</b>				
Revenue				
CHG SVC - Charges for Services	2,880,774.00	1,448,000.00	1,432,774.00	99%
INT/PEN - Interest & Penalties	18,000.00	18,000.00	-	0%
TRNS IN - Transfers In	379,616.00	1,356,569.00	(976,953.00)	-72%
Revenue Totals	3,278,390.00	2,822,569.00	455,821.00	16%
Expenditures				
PERS SVCS - Personnel Services	929,348.00	719,947.51	209,400.49	29%
SUPP & MAT - Supplies & Materials	544,092.00	247,556.00	296,536.00	120%
MAINT & SVCS - Maintenance & Services	1,185,054.00	1,020,854.00	164,200.00	16%
OTHR CHGS - Other Charges	58,959.00	20,112.00	38,847.00	193%
INTFND CHGS - Interfund Charges	-	9,099.00	(9,099.00)	-100%
CAP EQ - Capital Equipment	560,937.00	805,000.00	(244,063.00)	-30%
Revenue Totals:	3,278,390.00	2,822,569.00	455,821.00	16%
Expenditure Totals	3,278,390.00	2,822,568.51	455,821.49	16%
<b>Fund Total: Mystic Harbour</b>	-	0.49	(0.49)	-100%

# Worcester County

## Annual Budget by Organization Report

	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 550 Newark</b>				
Revenue				
CHG SVC - Charges for Services	232,960.00	167,040.00	65,920.00	39%
INT/PEN - Interest & Penalties	3,000.00	2,500.00	500.00	20%
MISC - Miscellaneous	76,539.00	26,195.00	50,344.00	192%
OTH REV - Other Revenue	400.00	3,000.00	(2,600.00)	-87%
TRNS IN - Transfers In	94,924.00	26,015.00	68,909.00	265%
Revenue Totals	407,823.00	224,750.00	183,073.00	81%
Expenditures				
PERS SVCS - Personnel Services	189,440.00	151,633.04	37,806.96	25%
SUPP & MAT - Supplies & Materials	56,036.00	14,258.00	41,778.00	293%
MAINT & SVCS - Maintenance & Services	135,173.00	56,360.00	78,813.00	140%
OTHR CHGS - Other Charges	7,778.00	1,797.00	5,981.00	332%
INTFND CHGS - Interfund Charges	-	701.00	(701.00)	-100%
CAP EQ - Capital Equipment	19,396.00	-	19,396.00	
Revenue Totals:	407,823.00	224,750.00	183,073.00	81%
Expenditure Totals	407,823.00	224,749.04	183,073.96	81%
<b>Fund Total: Newark</b>	-	0.96	(0.96)	-100%

# Worcester County

## Annual Budget by Organization Report

	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 555 Ocean Pines</b>				
Revenue				
CHG SVC - Charges for Services	9,797,029.00	8,203,440.00	1,593,589.00	19%
INT/PEN - Interest & Penalties	95,000.00	95,000.00	-	0%
OTH REV - Other Revenue	753,500.00	585,000.00	168,500.00	29%
TRNS IN - Transfers In	(347,736.00)	362,130.00	(709,866.00)	-196%
Revenue Totals	10,297,793.00	9,245,570.00	1,052,223.00	11%
Expenditures				
PERS SVCS - Personnel Services	4,785,224.00	4,620,709.06	164,514.94	4%
SUPP & MAT - Supplies & Materials	1,132,399.00	783,172.00	349,227.00	45%
MAINT & SVCS - Maintenance & Services	3,034,172.00	2,642,411.00	391,761.00	15%
OTHR CHGS - Other Charges	158,808.00	133,988.00	24,820.00	19%
INTFND CHGS - Interfund Charges	-	40,451.00	(40,451.00)	-100%
CAP EQ - Capital Equipment	1,187,190.00	1,024,838.00	162,352.00	16%
Revenue Totals:	10,297,793.00	9,245,570.00	1,052,223.00	11%
Expenditure Totals	10,297,793.00	9,245,569.06	1,052,223.94	11%
<b>Fund Total: Ocean Pines</b>	-	0.94	(0.94)	-100%



# Worcester County

## Annual Budget by Organization Report

	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 570 Riddle Farm</b>				
Revenue				
CHG SVC - Charges for Services	1,609,875.00	892,850.00	717,025.00	80%
INT/PEN - Interest & Penalties	7,000.00	6,000.00	1,000.00	17%
OP GRT - Operating Grant	600,000.00	-	600,000.00	
TRNS IN - Transfers In	402,351.00	1,128,200.00	(725,849.00)	-64%
Revenue Totals	2,619,226.00	2,027,050.00	592,176.00	29%
Expenditures				
PERS SVCS - Personnel Services	507,161.00	471,532.53	35,628.47	8%
SUPP & MAT - Supplies & Materials	193,725.00	98,620.00	95,105.00	96%
MAINT & SVCS - Maintenance & Services	1,674,096.00	1,273,625.00	400,471.00	31%
OTHR CHGS - Other Charges	43,164.00	6,296.00	36,868.00	585%
INTFND CHGS - Interfund Charges	-	1,976.00	(1,976.00)	-100%
CAP EQ - Capital Equipment	201,080.00	175,000.00	26,080.00	15%
Revenue Totals:	2,619,226.00	2,027,050.00	592,176.00	29%
Expenditure Totals	2,619,226.00	2,027,049.53	592,176.47	29%
<b>Fund Total: Riddle Farm</b>	-	0.47	(0.47)	-100%

# Worcester County

## Annual Budget by Organization Report

	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 575 River Run</b>				
Revenue				
CHG SVC - Charges for Services	398,066.00	213,000.00	185,066.00	87%
INT/PEN - Interest & Penalties	1,000.00	800.00	200.00	25%
TRNS IN - Transfers In	25,993.00	78,989.00	(52,996.00)	-67%
Revenue Totals	425,059.00	292,789.00	132,270.00	45%
Expenditures				
PERS SVCS - Personnel Services	123,329.00	92,807.92	30,521.08	33%
SUPP & MAT - Supplies & Materials	45,574.00	17,466.00	28,108.00	161%
MAINT & SVCS - Maintenance & Services	203,665.00	134,141.00	69,524.00	52%
OTHR CHGS - Other Charges	10,020.00	2,546.00	7,474.00	293%
INTFND CHGS - Interfund Charges	-	828.00	(828.00)	-100%
CAP EQ - Capital Equipment	42,471.00	45,000.00	(2,529.00)	-6%
Revenue Totals:	425,059.00	292,789.00	132,270.00	45%
Expenditure Totals	425,059.00	292,788.92	132,270.08	45%
<b>Fund Total: River Run</b>	-	0.08	(0.08)	-100%

# Worcester County

## Annual Budget by Organization Report

	2026 Requested Budget	2025 Adopted Budget	\$ Variance	% Variance
<b>Fund: 580 West Ocean City</b>				
Revenue				
CHG SVC - Charges for Services	2,201,122.00	1,531,600.00	669,522.00	44%
INT/PEN - Interest & Penalties	91,000.00	90,000.00	1,000.00	1%
TRNS IN - Transfers In	147,455.00	(339,153.00)	486,608.00	-143%
Revenue Totals	2,439,577.00	1,282,447.00	1,157,130.00	90%
Expenditures				
PERS SVCS - Personnel Services	309,722.00	278,528.86	31,193.14	11%
SUPP & MAT - Supplies & Materials	36,925.00	29,264.00	7,661.00	26%
MAINT & SVCS - Maintenance & Services	940,565.00	918,082.00	22,483.00	2%
OTHR CHGS - Other Charges	11,810.00	26,726.00	(14,916.00)	-56%
INTFND CHGS - Interfund Charges	-	9,846.00	(9,846.00)	-100%
CAP EQ - Capital Equipment	1,140,555.00	20,000.00	1,120,555.00	5,602%
Revenue Totals:	2,439,577.00	1,282,447.00	1,157,130.00	90%
Expenditure Totals	2,439,577.00	1,282,446.86	1,157,130.14	90%
<b>Fund Total: West Ocean City</b>	-	0.14	(0.14)	-100%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
<b>Fund: 520 - Assateague Point</b>						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	95,288.00	55,650.00	39,638.00	71%
	5005.100	Commercial Water Service	4,125.00	1,060.00	3,065.00	289%
	5010.100	Domestic Sewer Service	407,138.00	224,652.00	182,486.00	81%
	5015.100	Commercial Sewer Service	14,702.00	20,034.00	(5,332.00)	-27%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	3,825.00	0.00	3,825.00	N/A
	5856	Grinder Pump Surcharge	0.00	8,820.00	(8,820.00)	-100%
Account Classification Total: CHG SVC - Charges for Services			\$525,078.00	\$310,216.00	\$214,862.00	69%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	4,600.00	4,600.00	0.00	0%
Account Classification Total: INT/PEN - Interest & Penalties			\$4,600.00	\$4,600.00	\$0.00	0%
OTH REV - Other Revenue						
	5850	Other Revenue	2,500.00	0.00	2,500.00	N/A
Account Classification Total: OTH REV - Other Revenue			\$2,500.00	\$0.00	\$2,500.00	
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	0.00	101,809.00	(101,809.00)	-100%
	5975.200	Transfers From Other Funds	131,169.00	0.00	131,169.00	N/A
Account Classification Total: TRNS IN - Transfers In			\$131,169.00	\$101,809.00	\$29,360.00	29%
REVENUES Total			\$663,347.00	\$416,625.00	\$246,722.00	59%
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	69,494.00	60,803.10	8,690.90	14%
	6000.200	Personnel Services Salaries-Support Group	64,055.00	66,862.00	(2,807.00)	-4%
	6000.300	Personnel Services Salaries-Construction	3,031.00	2,160.00	871.00	40%
	6000.400	Personnel Services Overtime Pay	6,030.00	3,900.00	2,130.00	55%
	6010.020	Benefits Contingency	55.00	54.00	1.00	2%
	6010.025	Benefits Deferred Comp Match	1,270.00	1,270.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	37,507.00	36,414.00	1,093.00	3%
	6010.050	Benefits Retirement	18,137.00	14,856.00	3,281.00	22%
	6010.060	Benefits Social Security Taxes	10,453.00	9,808.72	644.28	7%
	6010.070	Benefits Unemployment Insurance	55.00	54.00	1.00	2%
	6010.090	Benefits Workmans Compensation Ins	2,895.00	1,884.00	1,011.00	54%
	6010.120	Benefits Long Term Disability	206.00	203.00	3.00	1%
	6010.130	Benefits Life Insurance	234.00	231.00	3.00	1%
	6010.140	Benefits FSA & PSA Admin and EAP Program	253.00	250.00	3.00	1%
	6010.150	Benefits Retirement Administration Fee	264.00	260.00	4.00	2%
	6010.900	Benefits OPEB contribution	6,185.00	4,925.00	1,260.00	26%
Account Classification Total: PERS SVCS - Personnel Services			\$220,124.00	\$203,934.82	\$16,189.18	8%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	5,701.00	4,200.00	1,501.00	36%
	6110.060	Supplies & Equipment Chemicals	55,000.00	40,000.00	15,000.00	38%
	6110.090	Supplies & Equipment Computers & Printers	0.00	22.00	(22.00)	-100%
	6110.340	Supplies & Equipment Safety Program Equipment	4,395.00	660.00	3,735.00	566%
	6110.390	Supplies & Equipment Small Equipment	133.00	0.00	133.00	N/A
	6110.420	Supplies & Equipment Tools & Supplies	1,188.00	1,000.00	188.00	19%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	651.00	0.00	651.00	N/A
	6130.055	Equipment Maintenance Roads Management System	995.00	0.00	995.00	N/A
	6130.060	Equipment Maintenance Software Licensing	700.00	0.00	700.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	467.00	385.00	82.00	21%
	6200.010	Other Supplies & Materials Lab Testing	31,200.00	5,000.00	26,200.00	524%
	6200.020	Other Supplies & Materials Materials	3,140.00	0.00	3,140.00	N/A
	6200.030	Other Supplies & Materials Testing Supplies	500.00	500.00	0.00	0%
Account Classification Total: SUPP & MAT - Supplies & Materials			\$104,070.00	\$51,767.00	\$52,303.00	101%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	10,000.00	10,000.00	0.00	0%
	6500.012	Systems Maintenance Grinder Pump	50,000.00	40,000.00	10,000.00	25%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	20,000.00	(5,000.00)	-25%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	20,000.00	(5,000.00)	-25%
	6500.040	Systems Maintenance WWW Paving	2,000.00	0.00	2,000.00	N/A
	6500.070	Systems Maintenance Contractor Water Install/Repair	8,000.00	8,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	5,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	12,492.00	3,200.00	9,292.00	290%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	8,802.00	12,733.00	(3,931.00)	-31%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,977.00	8,000.00	(6,023.00)	-75%
	6550.060	Building Site Expenses Electricity	40,000.00	20,000.00	20,000.00	100%
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,023.00	0.00	1,023.00	N/A
	6550.270	Building Site Expenses Telephone	219.00	240.00	(21.00)	-9%
	6550.280	Building Site Expenses Tipping Fees	56.00	0.00	56.00	N/A
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	4,432.00	(4,432.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$169,569.00	\$151,605.00	\$17,964.00	12%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	409.00	363.00	46.00	13%
	7170.100	Benefits & Insurance Property & Liability Insurance	10,520.00	6,400.00	4,120.00	64%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$10,929.00	\$6,763.00	\$4,166.00	62%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	2,555.00	(2,555.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$2,555.00	(\$2,555.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	158,655.00	0.00	158,655.00	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$158,655.00	\$0.00	\$158,655.00	
<b>EXPENSES Total</b>			<b>\$663,347.00</b>	<b>\$416,624.82</b>	<b>\$246,722.18</b>	<b>59%</b>
<b>Fund REVENUE Total: 520 - Assateague Point</b>			<b>\$663,347.00</b>	<b>\$416,625.00</b>	<b>\$246,722.00</b>	<b>59%</b>
<b>Fund EXPENSE Total: 520 - Assateague Point</b>			<b>\$663,347.00</b>	<b>\$416,624.82</b>	<b>\$246,722.18</b>	<b>59%</b>
<b>Fund Total: 520 - Assateague Point</b>			<b>\$0.00</b>	<b>\$0.18</b>	<b>(\$0.18)</b>	<b>-100%</b>
<b>Fund: 525 - Briddletown</b>						
<b>REVENUES</b>						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	16,640.00	12,960.00	3,680.00	28%
	5005.100	Commercial Water Service	1,000.00	700.00	300.00	43%
	5005.200	Commercial Water Usage	2,200.00	1,400.00	800.00	57%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$19,840.00	\$15,060.00	\$4,780.00	32%
<i>INT/PEN - Interest &amp; Penalties</i>						
	4710	Penalty/Fees	500.00	400.00	100.00	25%
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>			\$500.00	\$400.00	\$100.00	25%
<i>OP GRT - Operating Grant</i>						
	5815	Operating Grant	31,500.00	31,500.00	0.00	0%
<i>Account Classification Total: OP GRT - Operating Grant</i>			\$31,500.00	\$31,500.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	0.00	(2,490.00)	2,490.00	-100%
	5975.200	Transfers From Other Funds	23,477.00	0.00	23,477.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$23,477.00	(\$2,490.00)	\$25,967.00	-1043%
<b>REVENUES Total</b>			<b>\$75,317.00</b>	<b>\$44,470.00</b>	<b>\$30,847.00</b>	<b>69%</b>
<b>EXPENSES</b>						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	3,384.00	1,971.00	1,413.00	72%
	6000.200	Personnel Services Salaries-Support Group	3,374.00	156.00	3,218.00	2063%
	6000.300	Personnel Services Salaries-Construction	1,599.00	2,846.00	(1,247.00)	-44%
	6000.400	Personnel Services Overtime Pay	107.00	601.00	(494.00)	-82%
	6010.020	Benefits Contingency	3.00	2.00	1.00	50%
	6010.025	Benefits Deferred Comp Match	36.00	36.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	2,288.00	942.00	1,346.00	143%
	6010.050	Benefits Retirement	1,110.00	535.00	575.00	107%

## Water & Wastewater Service Areas FY2026 Requested Budgets

			2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	Account Number	Account Description				
	6010.060	Benefits Social Security Taxes	639.00	352.00	287.00	82%
	6010.070	Benefits Unemployment Insurance	3.00	2.00	1.00	50%
	6010.090	Benefits Workmans Compensation Ins	177.00	68.00	109.00	160%
	6010.120	Benefits Long Term Disability	13.00	7.00	6.00	86%
	6010.130	Benefits Life Insurance	14.00	8.00	6.00	75%
	6010.140	Benefits FSA & PSA Admin and EAP Program	15.00	9.00	6.00	67%
	6010.150	Benefits Retirement Administration Fee	16.00	9.00	7.00	78%
	6010.900	Benefits OPEB contribution	272.00	0.00	272.00	N/A
	Account Classification Total: PERS SVCS - Personnel Services		\$13,050.00	\$7,544.00	\$5,506.00	73%
	SUPP & MAT - Supplies & Materials					
	6100.010	Administrative Expense Administrative Expenses	757.00	623.00	134.00	22%
	6110.340	Supplies & Equipment Safety Program Equipment	35.00	48.00	(13.00)	-27%
	6110.390	Supplies & Equipment Small Equipment	12.00	0.00	12.00	N/A
	6110.420	Supplies & Equipment Tools & Supplies	1.00	0.00	1.00	N/A
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	62.00	0.00	62.00	N/A
	6130.055	Equipment Maintenance Roads Management System	83.00	0.00	83.00	N/A
	6130.060	Equipment Maintenance Software Licensing	4.00	0.00	4.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	41.00	28.00	13.00	46%
	6200.010	Other Supplies & Materials Lab Testing	600.00	500.00	100.00	20%
	6200.020	Other Supplies & Materials Materials	117.00	0.00	117.00	N/A
	Account Classification Total: SUPP & MAT - Supplies & Materials		\$1,712.00	\$1,199.00	\$513.00	43%
	MAINT & SVCS - Maintenance & Services					
	6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	1,000.00	N/A
	6500.070	Systems Maintenance Contractor Water Install/Repair	3,500.00	3,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	41.00	240.00	(199.00)	-83%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	712.00	926.00	(214.00)	-23%
	6550.270	Building Site Expenses Telephone	10.00	18.00	(8.00)	-44%
	6700.200	Other Maint. & Svcs Payment to Water Utility	42,000.00	30,000.00	12,000.00	40%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	591.00	(591.00)	-100%
	Account Classification Total: MAINT & SVCS - Maintenance & Services		\$47,263.00	\$35,275.00	\$11,988.00	34%
	OTHR CHGS - Other Charges					
	7000.060	Travel, Training & Expense Educational Training	39.00	26.00	13.00	50%
	7170.100	Benefits & Insurance Property & Liability Insurance	40.00	300.00	(260.00)	-87%
	Account Classification Total: OTHR CHGS - Other Charges		\$79.00	\$326.00	(\$247.00)	-76%
	INTFND CHGS - Interfund Charges					
	8010.050	Interfund Public Works & Admin - Benefits	0.00	126.00	(126.00)	-100%
	Account Classification Total: INTFND CHGS - Interfund Charges		\$0.00	\$126.00	(\$126.00)	-100%
	CAP EQ - Capital Equipment					
	9010	Capital Equipment	213.00	0.00	213.00	N/A
	9010.090	Capital Equipment Other WWW Equipment	13,000.00	0.00	13,000.00	N/A
	Account Classification Total: CAP EQ - Capital Equipment		\$13,213.00	\$0.00	\$13,213.00	
	EXPENSES Total		\$75,317.00	\$44,470.00	\$30,847.00	69%
	Fund REVENUE Total: 525 - Briddletown		\$75,317.00	\$44,470.00	\$30,847.00	69%
	Fund EXPENSE Total: 525 - Briddletown		\$75,317.00	\$44,470.00	\$30,847.00	69%
	Fund Total: 525 - Briddletown		\$0.00	\$0.00	\$0.00	0%
<b>Fund: 530 - Edgewater Acres</b>						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	113,920.00	61,000.00	52,920.00	87%
	5000.200	Domestic Water Usage	40,000.00	40,000.00	0.00	0%
	5010.100	Domestic Sewer Service	185,440.00	164,000.00	21,440.00	13%
	Account Classification Total: CHG SVC - Charges for Services		\$339,360.00	\$265,000.00	\$74,360.00	28%
INT/PEN - Interest & Penalties						

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	5975.100	Transfers From (To) Reserve	0.00	36,911.00	(36,911.00)	-100%
	5975.200	Transfers From Other Funds	90,857.00	0.00	90,857.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$90,857.00	\$36,911.00	\$53,946.00	146%
<i>DEBT SRV REV - Debt Service Revenue</i>						
	5980	Front Foot/EDU Revenue	875.00	865.00	10.00	1%
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>			\$875.00	\$865.00	\$10.00	1%
REVENUES Total			\$432,692.00	\$304,376.00	\$128,316.00	42%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	26,049.00	23,896.58	2,152.42	9%
	6000.200	Personnel Services Salaries-Support Group	24,182.00	50,818.00	(26,636.00)	-52%
	6000.300	Personnel Services Salaries-Construction	126.00	308.00	(182.00)	-59%
	6000.400	Personnel Services Overtime Pay	1,190.00	1,850.00	(660.00)	-36%
	6010.020	Benefits Contingency	20.00	31.00	(11.00)	-35%
	6010.025	Benefits Deferred Comp Match	211.00	211.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	12,759.00	15,477.22	(2,718.22)	-18%
	6010.050	Benefits Retirement	6,687.00	8,617.00	(1,930.00)	-22%
	6010.060	Benefits Social Security Taxes	3,857.00	5,619.18	(1,762.18)	-31%
	6010.070	Benefits Unemployment Insurance	20.00	31.00	(11.00)	-35%
	6010.090	Benefits Workmans Compensation Ins	1,067.00	1,093.00	(26.00)	-2%
	6010.120	Benefits Long Term Disability	76.00	118.00	(42.00)	-36%
	6010.130	Benefits Life Insurance	86.00	134.00	(48.00)	-36%
	6010.140	Benefits FSA & PSA Admin and EAP Program	93.00	145.00	(52.00)	-36%
	6010.150	Benefits Retirement Administration Fee	97.00	151.00	(54.00)	-36%
	6010.900	Benefits OPEB contribution	2,021.00	1,753.00	268.00	15%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$78,541.00	\$110,252.98	(\$31,711.98)	-29%
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	3,158.00	1,010.00	2,148.00	213%
	6110.090	Supplies & Equipment Computers & Printers	0.00	10.00	(10.00)	-100%
	6110.340	Supplies & Equipment Safety Program Equipment	160.00	312.00	(152.00)	-49%
	6110.390	Supplies & Equipment Small Equipment	53.00	0.00	53.00	N/A
	6110.420	Supplies & Equipment Tools & Supplies	1.00	0.00	1.00	N/A
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	280.00	0.00	280.00	N/A
	6130.055	Equipment Maintenance Roads Management System	824.00	0.00	824.00	N/A
	6130.060	Equipment Maintenance Software Licensing	497.00	0.00	497.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	187.00	182.00	5.00	3%
	6200.010	Other Supplies & Materials Lab Testing	1,500.00	1,000.00	500.00	50%
	6200.020	Other Supplies & Materials Materials	533.00	0.00	533.00	N/A
	6200.030	Other Supplies & Materials Testing Supplies	1,000.00	1,000.00	0.00	0%
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$8,193.00	\$3,514.00	\$4,679.00	133%
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	5,000.00	5,000.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	5,000.00	5,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	1,500.00	500.00	1,000.00	200%
	6500.070	Systems Maintenance Contractor Water Install/Repair	5,500.00	4,000.00	1,500.00	38%
	6530.100	Consulting Services Professional Fees	408.00	1,200.00	(792.00)	-66%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	3,210.00	6,019.00	(2,809.00)	-47%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	2,000.00	(1,000.00)	-50%
	6550.060	Building Site Expenses Electricity	8,000.00	8,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	848.00	830.00	18.00	2%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	90,000.00	85,000.00	5,000.00	6%
	6700.200	Other Maint. & Svcs Payment to Water Utility	70,000.00	68,000.00	2,000.00	3%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	1,386.00	(1,386.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$190,466.00	\$186,935.00	\$3,531.00	2%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	176.00	172.00	4.00	2%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	7170.100	Benefits & Insurance Property & Liability Insurance	1,800.00	2,500.00	(700.00)	-28%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$1,976.00	\$2,672.00	(\$696.00)	-26%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	1,002.00	(1,002.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$1,002.00	(\$1,002.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	153,516.00	0.00	153,516.00	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$153,516.00	\$0.00	\$153,516.00	
<b>EXPENSES Total</b>			<b>\$432,692.00</b>	<b>\$304,375.98</b>	<b>\$128,316.02</b>	<b>42%</b>
<b>Fund REVENUE Total: 530 - Edgewater Acres</b>			<b>\$432,692.00</b>	<b>\$304,376.00</b>	<b>\$128,316.00</b>	<b>42%</b>
<b>Fund EXPENSE Total: 530 - Edgewater Acres</b>			<b>\$432,692.00</b>	<b>\$304,375.98</b>	<b>\$128,316.02</b>	<b>42%</b>
<b>Fund Total: 530 - Edgewater Acres</b>			<b>\$0.00</b>	<b>\$0.02</b>	<b>(\$0.02)</b>	<b>-100%</b>
<b>Fund: 535 - Landings</b>						
<b>REVENUES</b>						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	103,080.00	52,000.00	51,080.00	98%
	5000.200	Domestic Water Usage	17,500.00	9,100.00	8,400.00	92%
	5010.100	Domestic Sewer Service	290,520.00	140,000.00	150,520.00	108%
	5010.200	Domestic Sewer Usage	52,500.00	24,000.00	28,500.00	119%
	5020	Additional Assessments - Accessibility	50,184.00	149,000.00	(98,816.00)	-66%
	5040	Hook-Ups	100,000.00	100,000.00	0.00	0%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$613,784.00	\$474,100.00	\$139,684.00	29%
<i>INT/PEN - Interest &amp; Penalties</i>						
	4710	Penalty/Fees	3,000.00	3,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>			\$3,000.00	\$3,000.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	0.00	182,711.00	(182,711.00)	-100%
	5975.200	Transfers From Other Funds	341,522.00	0.00	341,522.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$341,522.00	\$182,711.00	\$158,811.00	87%
<b>REVENUES Total</b>			<b>\$958,306.00</b>	<b>\$659,811.00</b>	<b>\$298,495.00</b>	<b>45%</b>
<b>EXPENSES</b>						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	89,895.00	26,066.98	63,828.02	245%
	6000.200	Personnel Services Salaries-Support Group	30,963.00	72,062.00	(41,099.00)	-57%
	6000.300	Personnel Services Salaries-Construction	5,083.00	4,343.00	740.00	17%
	6000.400	Personnel Services Overtime Pay	933.00	3,400.00	(2,467.00)	-73%
	6010.020	Benefits Contingency	51.00	42.00	9.00	21%
	6010.025	Benefits Deferred Comp Match	411.00	411.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	33,171.00	22,984.22	10,186.78	44%
	6010.050	Benefits Retirement	16,725.00	11,608.00	5,117.00	44%
	6010.060	Benefits Social Security Taxes	9,699.00	7,492.88	2,206.12	29%
	6010.070	Benefits Unemployment Insurance	51.00	42.00	9.00	21%
	6010.090	Benefits Workmans Compensation Ins	2,670.00	1,472.00	1,198.00	81%
	6010.120	Benefits Long Term Disability	190.00	159.00	31.00	19%
	6010.130	Benefits Life Insurance	216.00	180.00	36.00	20%
	6010.140	Benefits FSA & PSA Admin and EAP Program	233.00	195.00	38.00	19%
	6010.150	Benefits Retirement Administration Fee	244.00	203.00	41.00	20%
	6010.900	Benefits OPEB contribution	6,907.00	1,841.00	5,066.00	275%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$197,442.00	\$152,502.08	\$44,939.92	29%
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	2,826.00	630.00	2,196.00	349%
	6110.060	Supplies & Equipment Chemicals	25,000.00	25,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	0.00	24.00	(24.00)	-100%
	6110.340	Supplies & Equipment Safety Program Equipment	247.00	720.00	(473.00)	-66%
	6110.390	Supplies & Equipment Small Equipment	85.00	0.00	85.00	N/A
	6110.420	Supplies & Equipment Tools & Supplies	806.00	500.00	306.00	61%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	367.00	0.00	367.00	N/A
	6130.055	Equipment Maintenance Roads Management System	792.00	0.00	792.00	N/A



## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	6130.060	Equipment Maintenance Software Licensing	868.00	0.00	868.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	298.00	420.00	(122.00)	-29%
	6200.010	Other Supplies & Materials Lab Testing	10,000.00	3,000.00	7,000.00	233%
	6200.020	Other Supplies & Materials Materials	698.00	0.00	698.00	N/A
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	0.00	0%
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$43,987.00	\$32,294.00	\$11,693.00	36%
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	22,500.00	7,500.00	15,000.00	200%
	6500.020	Systems Maintenance Water Plant/System Maint	170,000.00	110,000.00	60,000.00	55%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	5,000.00	5,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	5,000.00	0.00	5,000.00	N/A
	6500.070	Systems Maintenance Contractor Water Install/Repair	90,000.00	60,000.00	30,000.00	50%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	5,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	12,392.00	880.00	11,512.00	1308%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	6,410.00	13,890.00	(7,480.00)	-54%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,018.00	2,700.00	(682.00)	-25%
	6550.060	Building Site Expenses Electricity	47,000.00	45,000.00	2,000.00	4%
	6550.180	Building Site Expenses Pest Control/Termite Insp	682.00	0.00	682.00	N/A
	6550.270	Building Site Expenses Telephone	1,313.00	1,066.00	247.00	23%
	6550.280	Building Site Expenses Tipping Fees	92.00	0.00	92.00	N/A
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	260,000.00	200,000.00	60,000.00	30%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	5,909.00	(5,909.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$627,407.00	\$456,945.00	\$170,462.00	37%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	230.00	396.00	(166.00)	-42%
	7170.100	Benefits & Insurance Property & Liability Insurance	15,530.00	2,000.00	13,530.00	677%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$15,760.00	\$2,396.00	\$13,364.00	558%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	673.00	(673.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$673.00	(\$673.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	58,710.00	0.00	58,710.00	N/A
	9010.090	Capital Equipment Other WWW Equipment	15,000.00	15,000.00	0.00	0%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$73,710.00	\$15,000.00	\$58,710.00	391%
EXPENSES Total			\$958,306.00	\$659,810.08	\$298,495.92	45%
Fund REVENUE Total: 535 - Landings			\$958,306.00	\$659,811.00	\$298,495.00	45%
Fund EXPENSE Total: 535 - Landings			\$958,306.00	\$659,810.08	\$298,495.92	45%
<b>Fund Total: 535 - Landings</b>			\$0.00	\$0.92	(\$0.92)	-100%
<b>Fund: 540 - Lighthouse Sound</b>						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5010.100	Domestic Sewer Service	120,502.00	106,500.00	14,002.00	13%
	5020	Additional Assessments - Accessibility	13,709.00	9,120.00	4,589.00	50%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$134,211.00	\$115,620.00	\$18,591.00	16%
<i>INT/PEN - Interest &amp; Penalties</i>						
	4710	Penalty/Fees	800.00	800.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>			\$800.00	\$800.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	(1,817.00)	7,750.00	(9,567.00)	-123%
	5975.200	Transfers From Other Funds	0.00	0.00	0.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			(\$1,817.00)	\$7,750.00	(\$9,567.00)	-123%
REVENUES Total			\$133,194.00	\$124,170.00	\$9,024.00	7%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	18,160.00	13,979.20	4,180.80	30%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	6000.200	Personnel Services Salaries-Support Group	22,310.00	35,449.06	(13,139.06)	-37%
	6000.300	Personnel Services Salaries-Construction	695.00	0.00	695.00	N/A
	6000.400	Personnel Services Overtime Pay	466.00	1,350.00	(884.00)	-65%
	6010.020	Benefits Contingency	17.00	22.00	(5.00)	-23%
	6010.025	Benefits Deferred Comp Match	123.00	123.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	10,986.00	9,212.44	1,773.56	19%
	6010.050	Benefits Retirement	5,466.00	5,975.00	(509.00)	-9%
	6010.060	Benefits Social Security Taxes	3,191.00	3,754.96	(563.96)	-15%
	6010.070	Benefits Unemployment Insurance	17.00	22.00	(5.00)	-23%
	6010.090	Benefits Workmans Compensation Ins	873.00	758.00	115.00	15%
	6010.120	Benefits Long Term Disability	62.00	82.00	(20.00)	-24%
	6010.130	Benefits Life Insurance	71.00	93.00	(22.00)	-24%
	6010.140	Benefits FSA & PSA Admin and EAP Program	76.00	100.00	(24.00)	-24%
	6010.150	Benefits Retirement Administration Fee	80.00	105.00	(25.00)	-24%
	6010.900	Benefits OPEB contribution	1,923.00	1,447.00	476.00	33%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$64,516.00	\$72,472.66	(\$7,956.66)	-11%
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	909.00	980.00	(71.00)	-7%
	6110.060	Supplies & Equipment Chemicals	4,000.00	4,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	0.00	11.00	(11.00)	-100%
	6110.340	Supplies & Equipment Safety Program Equipment	3,232.00	324.00	2,908.00	898%
	6110.390	Supplies & Equipment Small Equipment	78.00	0.00	78.00	N/A
	6110.420	Supplies & Equipment Tools & Supplies	65.00	0.00	65.00	N/A
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	393.00	0.00	393.00	N/A
	6130.055	Equipment Maintenance Roads Management System	187.00	0.00	187.00	N/A
	6130.060	Equipment Maintenance Software Licensing	379.00	0.00	379.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	273.00	189.00	84.00	44%
	6200.010	Other Supplies & Materials Lab Testing	7,200.00	6,000.00	1,200.00	20%
	6200.020	Other Supplies & Materials Materials	748.00	0.00	748.00	N/A
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$17,464.00	\$11,504.00	\$5,960.00	52%
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	5,500.00	5,500.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	7,000.00	12,000.00	(5,000.00)	-42%
	6530.100	Consulting Services Professional Fees	93.00	480.00	(387.00)	-81%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,956.00	6,251.00	(1,295.00)	-21%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	300.00	300.00	0.00	0%
	6550.060	Building Site Expenses Electricity	16,000.00	12,000.00	4,000.00	33%
	6550.270	Building Site Expenses Telephone	518.00	396.00	122.00	31%
	6550.280	Building Site Expenses Tipping Fees	19.00	0.00	19.00	N/A
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	1,773.00	(1,773.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$34,386.00	\$38,700.00	(\$4,314.00)	-11%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	247.00	178.00	69.00	39%
	7170.100	Benefits & Insurance Property & Liability Insurance	4,120.00	1,000.00	3,120.00	312%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$4,367.00	\$1,178.00	\$3,189.00	271%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	315.00	(315.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$315.00	(\$315.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	12,461.00	0.00	12,461.00	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$12,461.00	\$0.00	\$12,461.00	
<b>EXPENSES Total</b>			<b>\$133,194.00</b>	<b>\$124,169.66</b>	<b>\$9,024.34</b>	<b>7%</b>
<b>Fund REVENUE Total: 540 - Lighthouse Sound</b>			<b>\$133,194.00</b>	<b>\$124,170.00</b>	<b>\$9,024.00</b>	<b>7%</b>
<b>Fund EXPENSE Total: 540 - Lighthouse Sound</b>			<b>\$133,194.00</b>	<b>\$124,169.66</b>	<b>\$9,024.34</b>	<b>7%</b>
<b>Fund Total: 540 - Lighthouse Sound</b>			<b>\$0.00</b>	<b>\$0.34</b>	<b>(\$0.34)</b>	<b>-100%</b>

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
<b>Fund: 545 - Mystic Harbour</b>						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	537,000.00	375,000.00	162,000.00	43%
	5000.200	Domestic Water Usage	157,000.00	80,000.00	77,000.00	96%
	5005.100	Commercial Water Service	196,200.00	78,000.00	118,200.00	152%
	5005.200	Commercial Water Usage	95,000.00	60,000.00	35,000.00	58%
	5010.100	Domestic Sewer Service	745,089.00	515,000.00	230,089.00	45%
	5010.200	Domestic Sewer Usage	223,000.00	81,000.00	142,000.00	175%
	5015.100	Commercial Sewer Service	500,400.00	71,000.00	429,400.00	605%
	5015.200	Commercial Sewer Usage	125,000.00	158,000.00	(33,000.00)	-21%
	5020.100	Additional Assessments - Accessibility Water Accessibility	85,425.00	0.00	85,425.00	N/A
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	186,660.00	0.00	186,660.00	N/A
	5040	Hook-Ups	30,000.00	30,000.00	0.00	0%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$2,880,774.00	\$1,448,000.00	\$1,432,774.00	99%
<i>INT/PEN - Interest &amp; Penalties</i>						
	4710	Penalty/Fees	18,000.00	18,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>			\$18,000.00	\$18,000.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5510	Transfers From Other Funds	260,000.00	200,000.00	60,000.00	30%
	5975.100	Transfers From (To) Reserve	0.00	1,156,569.00	(1,156,569.00)	-100%
	5975.200	Transfers From Other Funds	119,616.00	0.00	119,616.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$379,616.00	\$1,356,569.00	(\$976,953.00)	-72%
REVENUES Total			\$3,278,390.00	\$2,822,569.00	\$455,821.00	16%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	292,247.00	207,487.12	84,759.88	41%
	6000.200	Personnel Services Salaries-Support Group	282,950.00	258,777.98	24,172.02	9%
	6000.300	Personnel Services Salaries-Construction	9,339.00	4,506.00	4,833.00	107%
	6000.400	Personnel Services Overtime Pay	21,379.00	26,350.00	(4,971.00)	-19%
	6010.020	Benefits Contingency	236.00	196.00	40.00	20%
	6010.025	Benefits Deferred Comp Match	2,220.00	2,220.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	151,288.00	111,796.08	39,491.92	35%
	6010.050	Benefits Retirement	77,626.00	53,568.00	24,058.00	45%
	6010.060	Benefits Social Security Taxes	46,363.00	33,560.33	12,802.67	38%
	6010.070	Benefits Unemployment Insurance	235.00	196.00	39.00	20%
	6010.090	Benefits Workmans Compensation Ins	12,390.00	6,793.00	5,597.00	82%
	6010.120	Benefits Long Term Disability	883.00	733.00	150.00	20%
	6010.130	Benefits Life Insurance	1,001.00	831.00	170.00	20%
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,084.00	900.00	184.00	20%
	6010.150	Benefits Retirement Administration Fee	1,131.00	939.00	192.00	20%
	6010.900	Benefits OPEB contribution	28,976.00	11,094.00	17,882.00	161%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$929,348.00	\$719,947.51	\$209,400.49	29%
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	23,637.00	3,150.00	20,487.00	650%
	6110.060	Supplies & Equipment Chemicals	450,000.00	200,000.00	250,000.00	125%
	6110.090	Supplies & Equipment Computers & Printers	0.00	128.00	(128.00)	-100%
	6110.340	Supplies & Equipment Safety Program Equipment	3,806.00	3,840.00	(34.00)	-1%
	6110.390	Supplies & Equipment Small Equipment	608.00	13,198.00	(12,590.00)	-95%
	6110.420	Supplies & Equipment Tools & Supplies	5,630.00	5,000.00	630.00	13%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,022.00	0.00	3,022.00	N/A
	6130.055	Equipment Maintenance Roads Management System	6,422.00	0.00	6,422.00	N/A
	6130.060	Equipment Maintenance Software Licensing	3,087.00	0.00	3,087.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	2,124.00	2,240.00	(116.00)	-5%
	6200.010	Other Supplies & Materials Lab Testing	30,000.00	10,000.00	20,000.00	200%
	6200.020	Other Supplies & Materials Materials	5,756.00	0.00	5,756.00	N/A
	6200.030	Other Supplies & Materials Testing Supplies	10,000.00	10,000.00	0.00	0%
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$544,092.00	\$247,556.00	\$296,536.00	120%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	45,000.00	40,000.00	5,000.00	13%
	6500.020	Systems Maintenance Water Plant/System Maint	146,000.00	146,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	140,000.00	60,000.00	43%
	6500.040	Systems Maintenance WWW Paving	5,000.00	4,000.00	1,000.00	25%
	6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	20,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	20,000.00	20,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	15,179.00	8,400.00	6,779.00	81%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	39,102.00	74,080.00	(34,978.00)	-47%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	55,718.00	15,000.00	40,718.00	271%
	6550.060	Building Site Expenses Electricity	260,000.00	250,000.00	10,000.00	4%
	6550.120	Building Site Expenses Heating Propane	3,600.00	0.00	3,600.00	N/A
	6550.140	Building Site Expenses Internet Access	2,195.00	0.00	2,195.00	N/A
	6550.180	Building Site Expenses Pest Control/Termite Insp	682.00	0.00	682.00	N/A
	6550.270	Building Site Expenses Telephone	6,389.00	7,830.00	(1,441.00)	-18%
	6550.280	Building Site Expenses Tipping Fees	75,189.00	0.00	75,189.00	N/A
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	250,000.00	200,000.00	50,000.00	25%
	6700.150	Other Maint. & Svcs Payment to Water Utility Effluen	40,000.00	40,000.00	0.00	0%
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	1,000.00	1,000.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	29,544.00	(29,544.00)	-100%
	6700.650	Other Maint. & Svcs Tipping Fees	0.00	25,000.00	(25,000.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$1,185,054.00	\$1,020,854.00	\$164,200.00	16%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	1,899.00	2,112.00	(213.00)	-10%
	7170.100	Benefits & Insurance Property & Liability Insurance	51,850.00	18,000.00	33,850.00	188%
	7200.010	Bond & Interest Expense Interest Expense	5,210.00	0.00	5,210.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$58,959.00	\$20,112.00	\$38,847.00	193%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	9,099.00	(9,099.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$9,099.00	(\$9,099.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	330,937.00	675,000.00	(344,063.00)	-51%
	9010.080	Capital Equipment Construction Projects	230,000.00	130,000.00	100,000.00	77%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$560,937.00	\$805,000.00	(\$244,063.00)	-30%
<b>EXPENSES Total</b>			<b>\$3,278,390.00</b>	<b>\$2,822,568.51</b>	<b>\$455,821.49</b>	<b>16%</b>
Fund REVENUE Total: 545 - Mystic Harbour			\$3,278,390.00	\$2,822,569.00	\$455,821.00	16%
Fund EXPENSE Total: 545 - Mystic Harbour			\$3,278,390.00	\$2,822,568.51	\$455,821.49	16%
<b>Fund Total: 545 - Mystic Harbour</b>			<b>\$0.00</b>	<b>\$0.49</b>	<b>(\$0.49)</b>	<b>-100%</b>
<b>Fund: 550 - Newark</b>						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	42,560.00	55,848.00	(13,288.00)	-24%
	5000.200	Domestic Water Usage	4,000.00	11,000.00	(7,000.00)	-64%
	5005.100	Commercial Water Service	10,080.00	6,080.00	4,000.00	66%
	5005.200	Commercial Water Usage	800.00	4,000.00	(3,200.00)	-80%
	5010.100	Domestic Sewer Service	100,800.00	51,852.00	48,948.00	94%
	5010.200	Domestic Sewer Usage	10,000.00	10,000.00	0.00	0%
	5015.100	Commercial Sewer Service	57,960.00	25,260.00	32,700.00	129%
	5015.200	Commercial Sewer Usage	2,000.00	3,000.00	(1,000.00)	-33%
	5020.100	Additional Assessments - Accessibility Water Accessibility	476.00	0.00	476.00	N/A
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	4,284.00	0.00	4,284.00	N/A
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$232,960.00	\$167,040.00	\$65,920.00	39%
<i>INT/PEN - Interest &amp; Penalties</i>						
	4710	Penalty/Fees	3,000.00	2,500.00	500.00	20%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>			\$3,000.00	\$2,500.00	\$500.00	20%
<i>MISC - Miscellaneous</i>						
	4270	Rents-Tower Site/Contrib & Donat	76,539.00	26,195.00	50,344.00	192%
<i>Account Classification Total: MISC - Miscellaneous</i>			\$76,539.00	\$26,195.00	\$50,344.00	192%
<i>OTH REV - Other Revenue</i>						
	5850	Other Revenue	400.00	3,000.00	(2,600.00)	-87%
<i>Account Classification Total: OTH REV - Other Revenue</i>			\$400.00	\$3,000.00	(\$2,600.00)	-87%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	0.00	26,015.00	(26,015.00)	-100%
	5975.200	Transfers From Other Funds	94,924.00	0.00	94,924.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$94,924.00	\$26,015.00	\$68,909.00	265%
REVENUES Total			\$407,823.00	\$224,750.00	\$183,073.00	81%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	49,249.00	23,886.94	25,362.06	106%
	6000.200	Personnel Services Salaries-Support Group	68,683.00	79,173.00	(10,490.00)	-13%
	6000.300	Personnel Services Salaries-Construction	1,610.00	119.00	1,491.00	1253%
	6000.400	Personnel Services Overtime Pay	6,102.00	2,650.00	3,452.00	130%
	6010.020	Benefits Contingency	48.00	45.00	3.00	7%
	6010.025	Benefits Deferred Comp Match	205.00	205.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	28,131.00	20,754.22	7,376.78	36%
	6010.050	Benefits Retirement	15,875.00	12,188.00	3,687.00	30%
	6010.060	Benefits Social Security Taxes	9,606.00	7,825.88	1,780.12	23%
	6010.070	Benefits Unemployment Insurance	48.00	45.00	3.00	7%
	6010.090	Benefits Workmans Compensation Ins	2,534.00	1,546.00	988.00	64%
	6010.120	Benefits Long Term Disability	181.00	167.00	14.00	8%
	6010.130	Benefits Life Insurance	205.00	189.00	16.00	8%
	6010.140	Benefits FSA & PSA Admin and EAP Program	222.00	205.00	17.00	8%
	6010.150	Benefits Retirement Administration Fee	231.00	214.00	17.00	8%
	6010.900	Benefits OPEB contribution	6,510.00	2,420.00	4,090.00	169%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$189,440.00	\$151,633.04	\$37,806.96	25%
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	2,329.00	240.00	2,089.00	870%
	6110.060	Supplies & Equipment Chemicals	8,000.00	5,000.00	3,000.00	60%
	6110.090	Supplies & Equipment Computers & Printers	0.00	18.00	(18.00)	-100%
	6110.340	Supplies & Equipment Safety Program Equipment	2,589.00	540.00	2,049.00	379%
	6110.390	Supplies & Equipment Small Equipment	197.00	2,145.00	(1,948.00)	-91%
	6110.420	Supplies & Equipment Tools & Supplies	145.00	0.00	145.00	N/A
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	999.00	0.00	999.00	N/A
	6130.055	Equipment Maintenance Roads Management System	637.00	0.00	637.00	N/A
	6130.060	Equipment Maintenance Software Licensing	844.00	0.00	844.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	692.00	315.00	377.00	120%
	6200.010	Other Supplies & Materials Lab Testing	36,700.00	5,300.00	31,400.00	592%
	6200.020	Other Supplies & Materials Materials	1,904.00	0.00	1,904.00	N/A
	6200.030	Other Supplies & Materials Testing Supplies	1,000.00	700.00	300.00	43%
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$56,036.00	\$14,258.00	\$41,778.00	293%
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	9,200.00	1,700.00	7,500.00	441%
	6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	10,000.00	5,000.00	50%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	12,000.00	9,500.00	2,500.00	26%
	6500.070	Systems Maintenance Contractor Water Install/Repair	4,500.00	3,000.00	1,500.00	50%
	6530.100	Consulting Services Professional Fees	60,315.00	640.00	59,675.00	9324%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	12,474.00	11,018.00	1,456.00	13%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	1,000.00	0.00	0%
	6550.060	Building Site Expenses Electricity	20,000.00	16,000.00	4,000.00	25%
	6550.270	Building Site Expenses Telephone	640.00	548.00	92.00	17%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	6550.280	Building Site Expenses Tipping Fees	44.00	0.00	44.00	N/A
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	2,954.00	(2,954.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$135,173.00	\$56,360.00	\$78,813.00	140%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	628.00	297.00	331.00	111%
	7170.100	Benefits & Insurance Property & Liability Insurance	6,300.00	1,500.00	4,800.00	320%
	7200.010	Bond & Interest Expense Interest Expense	850.00	0.00	850.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$7,778.00	\$1,797.00	\$5,981.00	333%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	701.00	(701.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$701.00	(\$701.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	19,396.00	0.00	19,396.00	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$19,396.00	\$0.00	\$19,396.00	
<b>EXPENSES Total</b>			<b>\$407,823.00</b>	<b>\$224,749.04</b>	<b>\$183,073.96</b>	<b>81%</b>
<b>Fund REVENUE Total: 550 - Newark</b>			<b>\$407,823.00</b>	<b>\$224,750.00</b>	<b>\$183,073.00</b>	<b>81%</b>
<b>Fund EXPENSE Total: 550 - Newark</b>			<b>\$407,823.00</b>	<b>\$224,749.04</b>	<b>\$183,073.96</b>	<b>81%</b>
<b>Fund Total: 550 - Newark</b>			<b>\$0.00</b>	<b>\$0.96</b>	<b>(\$0.96)</b>	<b>-100%</b>
<b>Fund: 555 - Ocean Pines</b>						
<b>REVENUES</b>						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	1,770,230.00	1,650,000.00	120,230.00	7%
	5000.200	Domestic Water Usage	320,000.00	210,000.00	110,000.00	52%
	5005.100	Commercial Water Service	120,802.00	68,000.00	52,802.00	78%
	5005.200	Commercial Water Usage	30,000.00	35,000.00	(5,000.00)	-14%
	5010.100	Domestic Sewer Service	5,310,690.00	4,935,000.00	375,690.00	8%
	5010.200	Domestic Sewer Usage	865,000.00	550,000.00	315,000.00	57%
	5015.100	Commercial Sewer Service	474,639.00	199,000.00	275,639.00	139%
	5015.200	Commercial Sewer Usage	85,000.00	90,000.00	(5,000.00)	-6%
	5020.100	Additional Assessments - Accessibility Water Accessibility	84,517.00	0.00	84,517.00	N/A
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	253,551.00	0.00	253,551.00	N/A
	5025	Transfer from River Run	65,000.00	60,000.00	5,000.00	8%
	5030	White Horse Park Revenue	297,600.00	286,440.00	11,160.00	4%
	5040	Hook-Ups	120,000.00	120,000.00	0.00	0%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$9,797,029.00	\$8,203,440.00	\$1,593,589.00	19%
<i>INT/PEN - Interest &amp; Penalties</i>						
	4710	Penalty/Fees	95,000.00	95,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>			\$95,000.00	\$95,000.00	\$0.00	0%
<i>OTH REV - Other Revenue</i>						
	5042	Equity Contribution	81,500.00	85,000.00	(3,500.00)	-4%
	5850	Other Revenue	642,000.00	470,000.00	172,000.00	37%
	5875	Rent/Overhead Reimbursement	30,000.00	30,000.00	0.00	0%
<i>Account Classification Total: OTH REV - Other Revenue</i>			\$753,500.00	\$585,000.00	\$168,500.00	29%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	(347,736.00)	362,130.00	(709,866.00)	-196%
	5975.200	Transfers From Other Funds	0.00	0.00	0.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			(\$347,736.00)	\$362,130.00	(\$709,866.00)	-196%
<b>REVENUES Total</b>			<b>\$10,297,793.00</b>	<b>\$9,245,570.00</b>	<b>\$1,052,223.00</b>	<b>11%</b>
<b>EXPENSES</b>						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	2,558,811.00	2,198,463.20	360,347.80	16%
	6000.200	Personnel Services Salaries-Support Group	164,072.00	290,769.00	(126,697.00)	-44%
	6000.300	Personnel Services Salaries-Construction	338,198.00	327,216.00	10,982.00	3%
	6000.400	Personnel Services Overtime Pay	122,813.00	102,000.00	20,813.00	20%
	6010.020	Benefits Contingency	1,233.00	1,332.00	(99.00)	-7%
	6010.025	Benefits Deferred Comp Match	24,174.00	24,174.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	689,777.00	622,032.16	67,744.84	11%
	6010.050	Benefits Retirement	406,510.00	365,230.00	41,280.00	11%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	6010.060	Benefits Social Security Taxes	243,192.00	238,240.70	4,951.30	2%
	6010.070	Benefits Unemployment Insurance	1,233.00	1,303.00	(70.00)	-5%
	6010.090	Benefits Workmans Compensation Ins	64,887.00	45,323.00	19,564.00	43%
	6010.100	Benefits Fica & Fringe Benefits	0.00	1,021.00	(1,021.00)	-100%
	6010.120	Benefits Long Term Disability	4,625.00	5,000.00	(375.00)	-8%
	6010.130	Benefits Life Insurance	5,244.00	5,668.00	(424.00)	-7%
	6010.140	Benefits FSA & PSA Admin and EAP Program	5,674.00	6,134.00	(460.00)	-7%
	6010.150	Benefits Retirement Administration Fee	5,921.00	6,400.00	(479.00)	-7%
	6010.900	Benefits OPEB contribution	148,860.00	380,403.00	(231,543.00)	-61%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$4,785,224.00	\$4,620,709.06	\$164,514.94	4%
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	87,705.00	48,000.00	39,705.00	83%
	6100.190	Administrative Expense Office Supplies	3,600.00	0.00	3,600.00	N/A
	6110.060	Supplies & Equipment Chemicals	775,000.00	640,000.00	135,000.00	21%
	6110.090	Supplies & Equipment Computers & Printers	23,160.00	1,752.00	21,408.00	1222%
	6110.280	Supplies & Equipment Office Furniture	1,020.00	0.00	1,020.00	N/A
	6110.290	Supplies & Equipment Other Office Equipment	1,980.00	2,000.00	(20.00)	-1%
	6110.340	Supplies & Equipment Safety Program Equipment	17,317.00	11,660.00	5,657.00	49%
	6110.390	Supplies & Equipment Small Equipment	2,305.00	8,000.00	(5,695.00)	-71%
	6110.420	Supplies & Equipment Tools & Supplies	23,433.00	6,500.00	16,933.00	261%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	5,271.00	0.00	5,271.00	N/A
	6130.055	Equipment Maintenance Roads Management System	30,856.00	0.00	30,856.00	N/A
	6130.060	Equipment Maintenance Software Licensing	2,459.00	0.00	2,459.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	22,566.00	18,260.00	4,306.00	24%
	6200.010	Other Supplies & Materials Lab Testing	110,400.00	31,000.00	79,400.00	256%
	6200.020	Other Supplies & Materials Materials	8,327.00	0.00	8,327.00	N/A
	6200.030	Other Supplies & Materials Testing Supplies	17,000.00	16,000.00	1,000.00	6%
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$1,132,399.00	\$783,172.00	\$349,227.00	45%
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	282,850.00	290,000.00	(7,150.00)	-2%
	6500.020	Systems Maintenance Water Plant/System Maint	440,000.00	405,000.00	35,000.00	9%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	175,000.00	175,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	50,000.00	40,000.00	10,000.00	25%
	6500.070	Systems Maintenance Contractor Water Install/Repair	350,000.00	300,000.00	50,000.00	17%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	100,000.00	75,000.00	25,000.00	33%
	6530.100	Consulting Services Professional Fees	120,275.00	53,000.00	67,275.00	127%
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	84,000.00	77,000.00	7,000.00	9%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	82,000.00	52,000.00	30,000.00	58%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	157,345.00	43,670.00	113,675.00	260%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	41,948.00	61,000.00	(19,052.00)	-31%
	6550.040	Building Site Expenses Cleaning Contract	10,360.00	0.00	10,360.00	N/A
	6550.050	Building Site Expenses Custodial Supplies	688.00	0.00	688.00	N/A
	6550.060	Building Site Expenses Electricity	825,000.00	710,000.00	115,000.00	16%
	6550.120	Building Site Expenses Heating Propane	13,663.00	0.00	13,663.00	N/A
	6550.180	Building Site Expenses Pest Control/Termite Insp	341.00	0.00	341.00	N/A
	6550.270	Building Site Expenses Telephone	25,322.00	19,728.00	5,594.00	28%
	6550.280	Building Site Expenses Tipping Fees	272,380.00	0.00	272,380.00	N/A
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	3,000.00	4,000.00	(1,000.00)	-25%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	187,013.00	(187,013.00)	-100%
	6700.650	Other Maint. & Svcs Tipping Fees	0.00	150,000.00	(150,000.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$3,034,172.00	\$2,642,411.00	\$391,761.00	15%
<i>OTHR CHGS - Other Charges</i>						
	7000.020	Travel, Training & Expense Board Member Allowance	3,500.00	3,500.00	0.00	0%
	7000.060	Travel, Training & Expense Educational Training	20,803.00	20,488.00	315.00	2%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	355.00	0.00	355.00	N/A
	7170.100	Benefits & Insurance Property & Liability Insurance	60,400.00	110,000.00	(49,600.00)	-45%
	7200.010	Bond & Interest Expense Interest Expense	73,750.00	0.00	73,750.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$158,808.00	\$133,988.00	\$24,820.00	19%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	40,451.00	(40,451.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$40,451.00	(\$40,451.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	576,190.00	234,838.00	341,352.00	145%
	9010.090	Capital Equipment Other WWW Equipment	611,000.00	790,000.00	(179,000.00)	-23%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$1,187,190.00	\$1,024,838.00	\$162,352.00	16%
EXPENSES Total			\$10,297,793.00	\$9,245,569.06	\$1,052,223.94	11%
Fund REVENUE Total: 555 - Ocean Pines			\$10,297,793.00	\$9,245,570.00	\$1,052,223.00	11%
Fund EXPENSE Total: 555 - Ocean Pines			\$10,297,793.00	\$9,245,569.06	\$1,052,223.94	11%
<b>Fund Total: 555 - Ocean Pines</b>			\$0.00	\$0.94	(\$0.94)	-100%
<b>Fund: 570 - Riddle Farm</b>						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	218,050.00	147,800.00	70,250.00	48%
	5000.200	Domestic Water Usage	70,125.00	35,000.00	35,125.00	100%
	5005.100	Commercial Water Service	14,350.00	5,600.00	8,750.00	156%
	5005.200	Commercial Water Usage	17,375.00	9,000.00	8,375.00	93%
	5010.100	Domestic Sewer Service	653,100.00	442,800.00	210,300.00	47%
	5010.200	Domestic Sewer Usage	209,375.00	106,730.00	102,645.00	96%
	5015.100	Commercial Sewer Service	42,000.00	16,000.00	26,000.00	163%
	5015.200	Commercial Sewer Usage	53,125.00	27,900.00	25,225.00	90%
	5020	Additional Assessments - Accessibility	312,375.00	69,000.00	243,375.00	353%
	5040	Hook-Ups	20,000.00	20,000.00	0.00	0%
	5857	Effluent Disposal Surcharge	0.00	13,020.00	(13,020.00)	-100%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$1,609,875.00	\$892,850.00	\$717,025.00	80%
<i>INT/PEN - Interest &amp; Penalties</i>						
	4710	Penalty/Fees	7,000.00	6,000.00	1,000.00	17%
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>			\$7,000.00	\$6,000.00	\$1,000.00	17%
<i>OP GRT - Operating Grant</i>						
	5815	Operating Grant	600,000.00	0.00	600,000.00	N/A
<i>Account Classification Total: OP GRT - Operating Grant</i>			\$600,000.00	\$0.00	\$600,000.00	
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	0.00	1,128,200.00	(1,128,200.00)	-100%
	5975.200	Transfers From Other Funds	402,351.00	0.00	402,351.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$402,351.00	\$1,128,200.00	(\$725,849.00)	-64%
REVENUES Total			\$2,619,226.00	\$2,027,050.00	\$592,176.00	29%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	129,946.00	75,589.90	54,356.10	72%
	6000.200	Personnel Services Salaries-Support Group	172,411.00	226,779.76	(54,368.76)	-24%
	6000.300	Personnel Services Salaries-Construction	3,050.00	3,884.00	(834.00)	-21%
	6000.400	Personnel Services Overtime Pay	5,948.00	9,250.00	(3,302.00)	-36%
	6010.020	Benefits Contingency	123.00	127.00	(4.00)	-3%
	6010.025	Benefits Deferred Comp Match	3,016.00	3,016.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	102,828.00	83,001.44	19,826.56	24%
	6010.050	Benefits Retirement	40,558.00	34,683.00	5,875.00	17%
	6010.060	Benefits Social Security Taxes	23,825.00	22,649.43	1,175.57	5%
	6010.070	Benefits Unemployment Insurance	123.00	127.00	(4.00)	-3%
	6010.090	Benefits Workmans Compensation Ins	6,474.00	4,398.00	2,076.00	47%
	6010.120	Benefits Long Term Disability	462.00	475.00	(13.00)	-3%
	6010.130	Benefits Life Insurance	523.00	538.00	(15.00)	-3%
	6010.140	Benefits FSA & PSA Admin and EAP Program	566.00	583.00	(17.00)	-3%
	6010.150	Benefits Retirement Administration Fee	591.00	608.00	(17.00)	-3%
	6010.900	Benefits OPEB contribution	16,717.00	5,823.00	10,894.00	187%



## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$507,161.00	\$471,532.53	\$35,628.47	8%
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	8,830.00	900.00	7,930.00	881%
	6110.060	Supplies & Equipment Chemicals	140,000.00	75,000.00	65,000.00	87%
	6110.090	Supplies & Equipment Computers & Printers	0.00	66.00	(66.00)	-100%
	6110.340	Supplies & Equipment Safety Program Equipment	4,446.00	1,992.00	2,454.00	123%
	6110.390	Supplies & Equipment Small Equipment	316.00	0.00	316.00	N/A
	6110.420	Supplies & Equipment Tools & Supplies	2,038.00	1,500.00	538.00	36%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	1,613.00	0.00	1,613.00	N/A
	6130.055	Equipment Maintenance Roads Management System	2,239.00	0.00	2,239.00	N/A
	6130.060	Equipment Maintenance Software Licensing	2,063.00	0.00	2,063.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	1,108.00	1,162.00	(54.00)	-5%
	6200.010	Other Supplies & Materials Lab Testing	24,000.00	16,000.00	8,000.00	50%
	6200.020	Other Supplies & Materials Materials	3,072.00	0.00	3,072.00	N/A
	6200.030	Other Supplies & Materials Testing Supplies	4,000.00	2,000.00	2,000.00	100%
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$193,725.00	\$98,620.00	\$95,105.00	96%
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	30,000.00	30,000.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	98,000.00	98,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	140,000.00	140,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	15,000.00	15,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	3,200.00	3,200.00	0.00	0%
	6530.100	Consulting Services Professional Fees	1,109.00	2,400.00	(1,291.00)	-54%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	19,789.00	38,429.00	(18,640.00)	-49%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	63,080.00	10,100.00	52,980.00	525%
	6550.060	Building Site Expenses Electricity	150,000.00	75,000.00	75,000.00	100%
	6550.110	Building Site Expenses Heating Fuel Oil	0.00	5,000.00	(5,000.00)	-100%
	6550.120	Building Site Expenses Heating Propane	8,000.00	0.00	8,000.00	N/A
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,032.00	0.00	1,032.00	N/A
	6550.270	Building Site Expenses Telephone	1,329.00	680.00	649.00	95%
	6550.280	Building Site Expenses Tipping Fees	10,057.00	10,000.00	57.00	1%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	400,000.00	300,000.00	100,000.00	33%
	6700.200	Other Maint. & Svcs Payment to Water Utility	132,000.00	0.00	132,000.00	N/A
	6700.310	Other Maint. & Svcs Transport Raw Sewage	600,000.00	500,000.00	100,000.00	20%
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	500.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	44,316.00	(44,316.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$1,674,096.00	\$1,273,625.00	\$400,471.00	31%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	1,014.00	1,096.00	(82.00)	-7%
	7170.100	Benefits & Insurance Property & Liability Insurance	42,150.00	5,200.00	36,950.00	711%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$43,164.00	\$6,296.00	\$36,868.00	586%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	1,976.00	(1,976.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$1,976.00	(\$1,976.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	201,080.00	175,000.00	26,080.00	15%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$201,080.00	\$175,000.00	\$26,080.00	15%
<b>EXPENSES Total</b>			<b>\$2,619,226.00</b>	<b>\$2,027,049.53</b>	<b>\$592,176.47</b>	<b>29%</b>
<b>Fund REVENUE Total: 570 - Riddle Farm</b>			<b>\$2,619,226.00</b>	<b>\$2,027,050.00</b>	<b>\$592,176.00</b>	<b>29%</b>
<b>Fund EXPENSE Total: 570 - Riddle Farm</b>			<b>\$2,619,226.00</b>	<b>\$2,027,049.53</b>	<b>\$592,176.47</b>	<b>29%</b>
<b>Fund Total: 570 - Riddle Farm</b>			<b>\$0.00</b>	<b>\$0.47</b>	<b>(\$0.47)</b>	<b>-100%</b>
<b>Fund: 575 - River Run</b>						

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
<b>REVENUES</b>						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	65,000.00	57,000.00	8,000.00	14%
	5010.100	Domestic Sewer Service	292,028.00	156,000.00	136,028.00	87%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	41,038.00	0.00	41,038.00	N/A
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$398,066.00	\$213,000.00	\$185,066.00	87%
<i>INT/PEN - Interest &amp; Penalties</i>						
	4710	Penalty/Fees	1,000.00	800.00	200.00	25%
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>			\$1,000.00	\$800.00	\$200.00	25%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	0.00	78,989.00	(78,989.00)	-100%
	5975.200	Transfers From Other Funds	25,993.00	0.00	25,993.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$25,993.00	\$78,989.00	(\$52,996.00)	-67%
<b>REVENUES Total</b>			<b>\$425,059.00</b>	<b>\$292,789.00</b>	<b>\$132,270.00</b>	<b>45%</b>
<b>EXPENSES</b>						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	57,869.00	38,011.00	19,858.00	52%
	6000.200	Personnel Services Salaries-Support Group	19,260.00	18,742.00	518.00	3%
	6000.300	Personnel Services Salaries-Construction	3,547.00	2,324.00	1,223.00	53%
	6000.400	Personnel Services Overtime Pay	3,220.00	2,400.00	820.00	34%
	6010.020	Benefits Contingency	33.00	27.00	6.00	22%
	6010.025	Benefits Deferred Comp Match	416.00	416.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	15,740.00	11,404.00	4,336.00	38%
	6010.050	Benefits Retirement	10,714.00	7,294.00	3,420.00	47%
	6010.060	Benefits Social Security Taxes	6,422.00	4,753.92	1,668.08	35%
	6010.070	Benefits Unemployment Insurance	32.00	27.00	5.00	19%
	6010.090	Benefits Workmans Compensation Ins	1,710.00	925.00	785.00	85%
	6010.120	Benefits Long Term Disability	122.00	100.00	22.00	22%
	6010.130	Benefits Life Insurance	138.00	113.00	25.00	22%
	6010.140	Benefits FSA & PSA Admin and EAP Program	150.00	122.00	28.00	23%
	6010.150	Benefits Retirement Administration Fee	156.00	128.00	28.00	22%
	6010.900	Benefits OPEB contribution	3,800.00	6,021.00	(2,221.00)	-37%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$123,329.00	\$92,807.92	\$30,521.08	33%
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	3,407.00	330.00	3,077.00	932%
	6110.060	Supplies & Equipment Chemicals	30,000.00	10,000.00	20,000.00	200%
	6110.090	Supplies & Equipment Computers & Printers	0.00	3.00	(3.00)	-100%
	6110.340	Supplies & Equipment Safety Program Equipment	3,141.00	84.00	3,057.00	3639%
	6110.390	Supplies & Equipment Small Equipment	49.00	0.00	49.00	N/A
	6110.420	Supplies & Equipment Tools & Supplies	253.00	0.00	253.00	N/A
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	190.00	0.00	190.00	N/A
	6130.055	Equipment Maintenance Roads Management System	886.00	0.00	886.00	N/A
	6130.060	Equipment Maintenance Software Licensing	114.00	0.00	114.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	171.00	49.00	122.00	249%
	6200.010	Other Supplies & Materials Lab Testing	6,000.00	6,000.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	363.00	0.00	363.00	N/A
	6200.030	Other Supplies & Materials Testing Supplies	1,000.00	1,000.00	0.00	0%
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$45,574.00	\$17,466.00	\$28,108.00	161%
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	20,000.00	15,000.00	5,000.00	33%
	6500.020	Systems Maintenance Water Plant/System Maint	8,000.00	5,700.00	2,300.00	40%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	10,000.00	7,000.00	3,000.00	43%
	6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	1,000.00	N/A
	6500.070	Systems Maintenance Contractor Water Install/Repair	6,000.00	5,000.00	1,000.00	20%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	6,000.00	0.00	6,000.00	N/A
	6530.100	Consulting Services Professional Fees	439.00	880.00	(441.00)	-50%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,015.00	1,621.00	2,394.00	148%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	500.00	1,500.00	300%
	6550.060	Building Site Expenses Electricity	35,000.00	35,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	635.00	486.00	149.00	31%
	6550.280	Building Site Expenses Tipping Fees	76.00	0.00	76.00	N/A
	6700.200	Other Maint. & Svcs Payment to Water Utility	110,000.00	60,000.00	50,000.00	83%
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	0.00	500.00	N/A
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	2,954.00	(2,954.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$203,665.00	\$134,141.00	\$69,524.00	52%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	120.00	46.00	74.00	161%
	7170.100	Benefits & Insurance Property & Liability Insurance	9,900.00	2,500.00	7,400.00	296%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$10,020.00	\$2,546.00	\$7,474.00	294%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	828.00	(828.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$828.00	(\$828.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	27,471.00	0.00	27,471.00	N/A
	9010.090	Capital Equipment Other WWW Equipment	15,000.00	45,000.00	(30,000.00)	-67%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$42,471.00	\$45,000.00	(\$2,529.00)	-6%
<b>EXPENSES Total</b>			<b>\$425,059.00</b>	<b>\$292,788.92</b>	<b>\$132,270.08</b>	<b>45%</b>
<b>Fund REVENUE Total: 575 - River Run</b>			<b>\$425,059.00</b>	<b>\$292,789.00</b>	<b>\$132,270.00</b>	<b>45%</b>
<b>Fund EXPENSE Total: 575 - River Run</b>			<b>\$425,059.00</b>	<b>\$292,788.92</b>	<b>\$132,270.08</b>	<b>45%</b>
<b>Fund Total: 575 - River Run</b>			<b>\$0.00</b>	<b>\$0.08</b>	<b>(\$0.08)</b>	<b>-100%</b>
<b>Fund: 580 - West Ocean City</b>						
<b>REVENUES</b>						
<i>CHG SVC - Charges for Services</i>						
	5010.100	Domestic Sewer Service	1,406,065.00	1,225,000.00	181,065.00	15%
	5015.100	Commercial Sewer Service	766,032.00	286,800.00	479,232.00	167%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	14,025.00	0.00	14,025.00	N/A
	5040	Hook-Ups	15,000.00	19,800.00	(4,800.00)	-24%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$2,201,122.00	\$1,531,600.00	\$669,522.00	44%
<i>INT/PEN - Interest &amp; Penalties</i>						
	4700	Interest On Investments	75,000.00	75,000.00	0.00	0%
	4710	Penalty/Fees	16,000.00	15,000.00	1,000.00	7%
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>			\$91,000.00	\$90,000.00	\$1,000.00	1%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	147,455.00	(339,153.00)	486,608.00	-143%
	5975.200	Transfers From Other Funds	0.00	0.00	0.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$147,455.00	(\$339,153.00)	\$486,608.00	-143%
<b>REVENUES Total</b>			<b>\$2,439,577.00</b>	<b>\$1,282,447.00</b>	<b>\$1,157,130.00</b>	<b>90%</b>
<b>EXPENSES</b>						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	158,894.00	131,913.88	26,980.12	20%
	6000.200	Personnel Services Salaries-Support Group	31,983.00	37,221.00	(5,238.00)	-14%
	6000.300	Personnel Services Salaries-Construction	14,839.00	14,014.00	825.00	6%
	6000.400	Personnel Services Overtime Pay	5,063.00	11,850.00	(6,787.00)	-57%
	6010.020	Benefits Contingency	83.00	73.00	10.00	14%
	6010.025	Benefits Deferred Comp Match	918.00	918.00	0.00	0%
	6010.030	Benefits Hospitalization Insurance	43,309.00	36,679.22	6,629.78	18%
	6010.050	Benefits Retirement	27,319.00	19,993.00	7,326.00	37%
	6010.060	Benefits Social Security Taxes	16,134.00	14,114.76	2,019.24	14%
	6010.070	Benefits Unemployment Insurance	83.00	73.00	10.00	14%
	6010.090	Benefits Workmans Compensation Ins	4,361.00	2,535.00	1,826.00	72%
	6010.120	Benefits Long Term Disability	311.00	274.00	37.00	14%
	6010.130	Benefits Life Insurance	352.00	310.00	42.00	14%
	6010.140	Benefits FSA & PSA Admin and EAP Program	381.00	336.00	45.00	13%

## Water & Wastewater Service Areas FY2026 Requested Budgets

	Account Number	Account Description	2026 Requested Budget	2025 Adopted Budget	\$ Variance FY26 Requested Budget vs FY25 Adopted Budget	% Variance FY26 Requested Budget vs FY25 Adopted Budget
	6010.150	Benefits Retirement Administration Fee	398.00	350.00	48.00	14%
	6010.900	Benefits OPEB contribution	5,294.00	7,874.00	(2,580.00)	-33%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$309,722.00	\$278,528.86	\$31,193.14	11%
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	24,614.00	25,130.00	(516.00)	-2%
	6110.090	Supplies & Equipment Computers & Printers	0.00	44.00	(44.00)	-100%
	6110.340	Supplies & Equipment Safety Program Equipment	472.00	1,320.00	(848.00)	-64%
	6110.390	Supplies & Equipment Small Equipment	164.00	0.00	164.00	N/A
	6110.420	Supplies & Equipment Tools & Supplies	2,515.00	2,000.00	515.00	26%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	652.00	0.00	652.00	N/A
	6130.055	Equipment Maintenance Roads Management System	6,579.00	0.00	6,579.00	N/A
	6130.060	Equipment Maintenance Software Licensing	114.00	0.00	114.00	N/A
	6150.050	Uniforms & Personal Equipment Uniforms	573.00	770.00	(197.00)	-26%
	6200.020	Other Supplies & Materials Materials	1,242.00	0.00	1,242.00	N/A
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$36,925.00	\$29,264.00	\$7,661.00	26%
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	180,000.00	130,000.00	50,000.00	38%
	6500.040	Systems Maintenance WWW Paving	2,000.00	2,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	8,500.00	8,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	3,257.00	13,680.00	(10,423.00)	-76%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	13,185.00	25,465.00	(12,280.00)	-48%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	600.00	1,000.00	(400.00)	-40%
	6550.060	Building Site Expenses Electricity	30,000.00	20,000.00	10,000.00	50%
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	400.00	N/A
	6550.270	Building Site Expenses Telephone	2,386.00	2,370.00	16.00	1%
	6550.280	Building Site Expenses Tipping Fees	237.00	0.00	237.00	N/A
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	700,000.00	700,000.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	15,067.00	(15,067.00)	-100%
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$940,565.00	\$918,082.00	\$22,483.00	2%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	410.00	726.00	(316.00)	-44%
	7170.100	Benefits & Insurance Property & Liability Insurance	11,400.00	26,000.00	(14,600.00)	-56%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$11,810.00	\$26,726.00	(\$14,916.00)	-56%
<i>INTFND CHGS - Interfund Charges</i>						
	8010.050	Interfund Public Works & Admin - Benefits	0.00	9,846.00	(9,846.00)	-100%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$0.00	\$9,846.00	(\$9,846.00)	-100%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	40,555.00	0.00	40,555.00	N/A
	9010.090	Capital Equipment Other WWW Equipment	1,100,000.00	20,000.00	1,080,000.00	5400%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$1,140,555.00	\$20,000.00	\$1,120,555.00	5603%
<b>EXPENSES Total</b>			<b>\$2,439,577.00</b>	<b>\$1,282,446.86</b>	<b>\$1,157,130.14</b>	<b>90%</b>
Fund REVENUE Total: 580 - West Ocean City			\$2,439,577.00	\$1,282,447.00	\$1,157,130.00	90%
Fund EXPENSE Total: 580 - West Ocean City			\$2,439,577.00	\$1,282,446.86	\$1,157,130.14	90%
<b>Fund Total: 580 - West Ocean City</b>			<b>\$0.00</b>	<b>\$0.14</b>	<b>(\$0.14)</b>	<b>-100%</b>
REVENUE GRAND Totals:			\$21,730,724.00	\$17,444,627.00	\$4,286,097.00	25%
EXPENSE GRAND Totals:			\$21,730,724.00	\$17,444,622.46	\$4,286,101.54	25%
<b>Grand Totals:</b>			<b>\$0.00</b>	<b>\$4.54</b>	<b>(\$4.54)</b>	<b>-100%</b>