

**AGENDA**  
**WORCESTER COUNTY COMMISSIONERS**

Worcester County Government Center, Room 1101, One West Market Street, Snow Hill, Maryland 21863

**Fiscal Year 2026 Budget Meetings**

The public is invited to view this meeting live online at – <https://worcestercountymd.swagit.com/live>

**Budget Work Session; Tuesday, April 1, 2025**

1:00pm- Call to Order  
Meet with Departments -FY2026 Budget Requests

1:05pm-

Circuit Court, Judge Shockley .....	1002
Health Department, Becky Jones.....	1301
Commission on Aging, Brandy Trader .....	1401
Elections, Teresa Riggin .....	1006
Economic Development, Melanie Pursel .....	1801
Tourism, Melanie Pursel .....	1803
Environmental Programs, Bob Mitchell .....	1010
Public Works Admin/Fleet, Dallas Baker/Chris Clasing.....	1203
Roads, Dallas Baker/Kevin Lynch .....	1202
Maintenance, Dallas Baker/Mike Hutchinson .....	1201
Mosquito Control, Dallas Baker/Mike Hutchinson .....	1302
Homeowners Convenience, Quinn Dittrich/Dallas Baker .....	1205
Recycle, Quinn Dittrich/Dallas Baker .....	1206
Solid Waste, Quinn Dittrich/Dallas Baker/Chris Clasing .....	680
Water Wastewater, Quinn Dittrich/Dallas Baker/Chris Clasing.....	5XX

4:00 pm - **Adjourn**

***AGENDAS ARE SUBJECT TO CHANGE BASED ON TIME ALLOWED***

**Hearing Assistance Units Available – see County Administration.**  
Please be thoughtful and considerate of others.  
**Turn off your cell phones & pagers during the meeting!**

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

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

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

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



# Expense Budget Transaction Report

1002

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

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

# Expense Budget Transaction Report

1002

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

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

# Expense Budget Transaction Report

1002

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

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

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Circuit Court	Department Number:	1002
Fund: 100	General Fund	Function:	General Government

**Mission Statement:**

The Worcester County Circuit Court is responsible for the administration of justice to the litigants it serves assuring equal access, fairness and timeliness for all matters that come before the Court.

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

**Statistical Data:**

Description of Statistical Data	Actual FY2024	Estimate FY2025	Estimate FY2026
Total Criminal Case Filings	237	250	255
Total Civil Case Filings	1,129	1,200	1,210
Total Family Case Filings	566	575	590
Total Juvenile Case Filings	61	70	90

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Circuit Court	Department Number:	1002
Fund: 100	General Fund	Function:	General Government

*All cases filed with the Circuit Court are subject to time standards established by the Supreme Court of Maryland. For example all criminal cases must reach disposition within 180 days, all general civil matters must reach disposition within 18 months, & foreclosure cases must reach disposition within 24 months. Juvenile matters, child welfare cases & some family law cases have tighter time requirements. The Circuit Court for Worcester County has consistently ranked at the highest level of compliance with time standards, and our percentages are generally commensurate with other jurisdictions.*

**Expenditures:**

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,152,432	\$ 1,183,783	\$ 1,784,336	\$ 1,926,676	8%
Supplies & Materials	\$ 183,708	\$ 237,541	\$ 364,278	\$ 263,696	-28%
Maintenance & Services	\$ 131,747	\$ 93,535	\$ 110,465	\$ 114,465	4%
Other Charges	\$ 7,503	\$ 6,441	\$ 10,400	\$ 8,900	-14%
<b>Total</b>	<b>\$ 1,475,390</b>	<b>\$ 1,521,300</b>	<b>\$ 2,269,479</b>	<b>\$ 2,313,737</b>	<b>2%</b>

**Staffing (Full Time Equivalent):**

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Court Reporter	3.0	3.0	3.0	3.0	0%
Bailiff - Contractual Per Day	1.8	1.9	1.9	1.9	0%
Family Supt SVC Co - Grant Funded	1.0	1.0	1.0	1.0	0%
Court Librarian	0.2	0.2	0.2	0.2	0%
Drug Court Case Mgr. - Grant Funded	1.0	1.0	1.0	1.0	0%
Drug Court Coordinator - Grant Funded	1.0	1.0	1.0	1.0	0%
Family Law Case Mgr./Guardianship Trust Clerk - Grant Funded	1.0	1.0	1.0	1.0	0%
Forensic Child Custody Evaluator - Grant Funded	1.0	1.0	1.0	1.0	0%
Judicial Assistant	4.0	4.0	4.0	4.0	0%
Office Assistant VI	1.0	1.0	1.0	0.0	-100%
Court Technology & Admin Specialist	0.0	0.0	0.0	1.0	100%
Criminal Assignment/Jury Supervisor	1.0	1.0	1.0	1.0	0%
Civil Assignment Commissioner	1.0	1.0	1.0	1.0	0%
Jury Commissioner	1.0	1.0	1.0	1.0	0%
Judicial Administrator	1.0	1.0	1.0	1.0	0%
<b>Total</b>	<b>19.0</b>	<b>19.1</b>	<b>19.1</b>	<b>19.1</b>	<b>0%</b>

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

1301 HEALTH DEPARTMENT							
Department Revenue and Expenditure Summary							
Revenues:							
Revenue Category	Adopted Budget FY2025	Amended Budget FY2025	Budget Requested FY2026	\$ Variance Adopted Budget	% Variance Adopted Budget	\$ Variance Amended Budget	% Variance Amended Budget
Licenses and Permits	\$ 426,915	\$ 426,915	\$ 426,915	\$ -	0.0%	\$ -	0.0%
State Grants/Revenues	\$ 16,721	\$ 16,721	\$ 16,721	\$ -	0.0%	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Total</b>	<b>\$ 443,636</b>	<b>\$ 443,636</b>	<b>\$ 443,636</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
Expenditures:							
Expenditure Category	Adopted Budget FY2025	Amended Budget FY2025	Budget Request FY2026	\$ Variance Adopted Budget	% Variance Adopted Budget	\$ Variance Amended Budget	% Variance Amended Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Supplies & Materials	0	0	0	\$ -	0.0%	\$ -	0.0%
Maintenance & Services	458,116	458,116	468,328	\$ 10,212	2.2%	\$ 10,212	2.2%
Other Charges	11,258,191	5,658,743	12,057,043	\$ 798,852	7.1%	\$ 6,398,300	113.1%
Capital Outlay	0	0	56,048	\$ 56,048	100.0%	\$ 56,048	100.0%
<b>Total</b>	<b>\$ 11,716,307</b>	<b>\$ 6,116,859</b>	<b>\$ 12,581,419</b>	<b>\$ 865,112</b>	<b>7.4%</b>	<b>\$ 6,464,560</b>	<b>105.7%</b>
				\$ Increase/Decrease Amended Budget	% Inc/(Dec) Amended Budget		
Budget variance: Expenditure estimate holding \$5.6 million dollars in the budget for unknown CORE Funding Mandates.				\$ 6,464,560	105.7%		

Revenues		1301 Health Department Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Department: 1301 - Health Department</b>									
<b>Location: 200 - Administration</b>									
<i>LIC/PRMT - Licenses and Permits</i>									
4950	Health Permits	426,915.00	426,915.00	426,915.00	0.00	0%	93,904.00	436,237.00	
<i>Account Classification Total: LIC/PRMT - Licenses and Permits</i>		\$426,915.00	\$426,915.00	\$426,915.00	\$0.00	0%	\$93,904.00	\$436,237.00	
<i>INTGOV ST - Intergovernmental - State Revenues</i>									
5543	Dental Program Reimbursement	16,721.00	16,721.00	16,721.00	0.00	0%	0.00	25,143.00	
<i>Account Classification Total: INTGOV ST - Intergovernmental - State Revenues</i>		\$16,721.00	\$16,721.00	\$16,721.00	\$0.00	0%	\$0.00	\$25,143.00	
<b>Revenues Department Total: 1301 - Health Department</b>		<b>\$443,636.00</b>	<b>\$443,636.00</b>	<b>\$443,636.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$93,904.00</b>	<b>\$461,380.00</b>	

Expenditures		1301 Health Department Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Department: 1301 - Health Department</b>									
<b>Location: 200 - Administration</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.165	Administrative Expense Meeting Expense	0.00	0.00	0.00	0.00	N/A	0.00	338.24	
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$338.24	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6900.025	Advertising Legal Advertisements	2,500.00	2,500.00	2,500.00	0.00	0%	0.00	118.50	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0%	\$0.00	\$118.50	
<i>OTHR CHGS - Other Charges</i>									
7120.050	Other Non-Matching Expenses Health Dept Ocean City Apartment	19,980.00	19,860.00	19,860.00	120.00	1%	11,055.00	18,480.00	
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468.00	26,468.00	26,468.00	0.00	0%	4,648.26	17,211.14	
7130.020	Matching Appropriation Health Department State Share	11,820,840.00	11,022,108.00	5,422,660.00	798,732.00	7%	0.00	5,185,643.00	Increase for 1% COLA, 1 step, personnel adjustments, & an additional FTE. Unknown Core match \$5.6m place holder
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,867,288.00	\$11,068,436.00	\$5,468,988.00	\$798,852.00	7%	\$15,703.26	\$5,221,334.14	
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	56,048.00	0.00	0.00	56,048.00	N/A	0.00	0.00	Requesting two replacement vehicles
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$56,048.00	\$0.00	\$0.00	\$56,048.00		\$0.00	\$0.00	
<b>Location Total: 200 - Administration</b>		\$11,925,836.00	\$11,070,936.00	\$5,471,488.00	\$854,900.00	8%	\$15,703.26	\$5,221,790.88	
<b>Location: 300 - Snow Hill Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,240.00	3,240.00	3,240.00	0.00	0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	50,289.00	49,558.00	49,558.00	731.00	1%	20,343.70	46,566.86	
6550.060	Building Site Expenses Electricity	70,000.00	70,000.00	70,000.00	0.00	0%	26,271.96	59,501.90	
6550.070	Building Site Expenses Elevator Testing	3,700.00	2,800.00	2,800.00	900.00	32%	1,705.00	3,609.00	
6550.080	Building Site Expenses Fire Alarm Testing	600.00	600.00	600.00	0.00	0%	0.00	401.67	
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	0.00	161.00	
6550.085	Building Site Expenses Generator Fuel Oil	1,000.00	450.00	450.00	550.00	122%	0.00	911.30	
6550.090	Building Site Expenses General Maintenance Repairs	27,000.00	27,000.00	27,000.00	0.00	0%	9,351.88	16,214.61	
6550.100	Building Site Expenses Generator Services & Repairs	3,500.00	1,500.00	1,500.00	2,000.00	133%	225.00	2,947.62	New ATS servicing & cleaning; increase based on FY24 actual
6550.120	Building Site Expenses Heating Propane	70,000.00	70,000.00	70,000.00	0.00	0%	16,796.76	50,044.88	
6550.124		550.00	550.00	550.00	0.00	0%	130.49	521.96	
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	500.00	0.00	0%	142.00	490.80	
6550.220	Building Site Expenses Security Alarm Monitoring	550.00	450.00	450.00	100.00	22%	408.00	510.00	
6550.242	Building Site Expenses Sewage Pump Monitoring	550.00	550.00	550.00	0.00	0%	300.00	500.00	
6550.250	Building Site Expenses Sprinkler Testing	3,650.00	3,650.00	3,650.00	0.00	0%	1,810.00	3,277.50	
6550.270	Building Site Expenses Telephone	24,500.00	24,500.00	24,500.00	0.00	0%	9,633.14	23,912.04	
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	0.00	69.40	
6550.300	Building Site Expenses Trash Removal	1,866.00	1,200.00	1,200.00	666.00	56%	521.18	1,493.50	
6550.310	Building Site Expenses Water & Sewer	4,000.00	4,000.00	4,000.00	0.00	0%	2,256.52	3,752.64	
6700.250	Other Maint. & Svcs Internet Service	1,800.00	1,800.00	1,800.00	0.00	0%	3,658.86	6,242.01	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$267,895.00	\$262,948.00	\$262,948.00	\$4,947.00	2%	\$93,554.49	\$221,128.69	
<b>Location Total: 300 - Snow Hill Branch</b>		\$267,895.00	\$262,948.00	\$262,948.00	\$4,947.00	2%	\$93,554.49	\$221,128.69	
<b>Location: 310 - Pocomoke Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	0.00	1,000.00	1,000.00	(1,000.00)	-100%	0.00	459.96	Removed carpet cleaning
6550.040	Building Site Expenses Cleaning Contract	12,094.00	11,918.00	11,918.00	176.00	1%	4,816.64	11,197.82	
6550.050	Building Site Expenses Custodial Supplies	50.00	50.00	50.00	0.00	0%	0.00	0.00	
6550.060	Building Site Expenses Electricity	19,000.00	15,079.00	15,079.00	3,921.00	26%	7,444.39	17,555.02	Increase based on FY24 actuals
6550.080	Building Site Expenses Fire Alarm Testing	300.00	200.00	200.00	100.00	50%	0.00	175.84	

Expenditures		1301 Health Department Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
6550.081	Building Site Expenses Fire Extinguishers	100.00	100.00	100.00	0.00	0%	0.00	12.25	
6550.090	Building Site Expenses General Maintenance Repairs	4,800.00	4,800.00	4,800.00	0.00	0%	728.31	2,337.98	
6550.110	Building Site Expenses Heating Fuel Oil	8,000.00	8,000.00	8,000.00	0.00	0%	640.54	6,642.88	
6550.124	Building Site Expenses HVAC Loop Water Treatment	300.00	300.00	300.00	0.00	0%	65.25	261.00	
6550.180	Building Site Expenses Pest Control/Termite Insp	1,000.00	200.00	200.00	800.00	400%	496.00	920.40	
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	225.00	225.00	75.00	33%	51.00	204.00	
6550.270	Building Site Expenses Telephone	5,200.00	5,200.00	5,200.00	0.00	0%	2,942.58	5,190.34	
6550.280	Building Site Expenses Tipping Fees	50.00	50.00	50.00	0.00	0%	0.00	10.00	
6550.300	Building Site Expenses Trash Removal	20.00	20.00	20.00	0.00	0%	0.00	0.00	
6700.250	Other Maint. & Svcs Internet Service	2,100.00	2,100.00	2,100.00	0.00	0%	1,585.97	2,774.86	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$53,314.00	\$49,242.00	\$49,242.00	\$4,072.00	8%	\$18,770.68	\$47,742.35	
<b>Location Total: 310 - Pocomoke Branch</b>		\$53,314.00	\$49,242.00	\$49,242.00	\$4,072.00	8%	\$18,770.68	\$47,742.35	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,300.00	3,300.00	3,300.00	0.00	0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	20,221.00	19,928.00	19,928.00	293.00	1%	8,054.40	18,724.43	
6550.060	Building Site Expenses Electricity	26,000.00	26,000.00	26,000.00	0.00	0%	10,323.95	23,482.92	
6550.080	Building Site Expenses Fire Alarm Testing	535.00	950.00	950.00	(415.00)	-44%	0.00	376.67	
6550.081	Building Site Expenses Fire Extinguishers	175.00	175.00	175.00	0.00	0%	0.00	31.50	
6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	0.00	N/A	0.00	833.39	
6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	20,000.00	20,000.00	(8,000.00)	-40%	2,209.09	4,145.10	Decrease based on FY24 actuals
6550.100	Building Site Expenses Generator Services & Repairs	5,000.00	1,000.00	1,000.00	4,000.00	400%	225.00	4,363.47	New ATS servicing & cleaning; increase based on FY24 actuals
6550.120	Building Site Expenses Heating Propane	7,500.00	7,000.00	7,000.00	500.00	7%	1,321.95	7,057.40	
6550.124	Building Site Expenses HVAC Loop Water Treatment	650.00	650.00	650.00	0.00	0%	156.59	626.36	
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	600.00	600.00	(200.00)	-33%	217.00	340.80	
6550.220	Building Site Expenses Security Alarm Monitoring	450.00	450.00	450.00	0.00	0%	102.00	306.00	
6550.270	Building Site Expenses Telephone	10,680.00	10,680.00	10,680.00	0.00	0%	3,277.56	10,451.91	
6550.280	Building Site Expenses Tipping Fees	300.00	300.00	300.00	0.00	0%	0.00	5.00	
6550.300	Building Site Expenses Trash Removal	3,098.00	2,000.00	2,000.00	1,098.00	55%	865.20	2,310.00	\$254 x 10 months; \$168 x 2 months
6700.250	Other Maint. & Svcs Internet Service	2,880.00	2,880.00	2,880.00	0.00	0%	1,900.96	3,213.25	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$93,189.00	\$95,913.00	\$95,913.00	(\$2,724.00)	-3%	\$28,653.70	\$76,268.20	
<b>Location Total: 320 - Berlin Branch</b>		\$93,189.00	\$95,913.00	\$95,913.00	(\$2,724.00)	-3%	\$28,653.70	\$76,268.20	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	200.00	0.00	0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	5,913.00	5,828.00	5,828.00	85.00	1%	2,428.80	5,657.08	
6550.050	Building Site Expenses Custodial Supplies	0.00	0.00	0.00	0.00	N/A	0.00	400.00	
6550.060	Building Site Expenses Electricity	3,000.00	3,000.00	3,000.00	0.00	0%	701.76	1,783.86	
6550.080	Building Site Expenses Fire Alarm Testing	450.00	300.00	300.00	150.00	50%	0.00	351.67	
6550.081	Building Site Expenses Fire Extinguishers	250.00	250.00	250.00	0.00	0%	0.00	14.00	
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	3,000.00	0.00	0%	247.69	972.87	
6550.120	Building Site Expenses Heating Propane	1,550.00	1,550.00	1,550.00	0.00	0%	99.71	1,528.71	
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	300.00	300.00	100.00	33%	142.00	340.80	
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	225.00	225.00	75.00	33%	51.00	204.00	
6550.270	Building Site Expenses Telephone	2,900.00	2,900.00	2,900.00	0.00	0%	0.00	703.51	
6550.280	Building Site Expenses Tipping Fees	25.00	25.00	25.00	0.00	0%	0.00	0.00	

Expenditures		1301 Health Department Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
6550.300	Building Site Expenses Trash Removal	40.00	40.00	40.00	0.00	0%	0.00	0.00	
6550.310	Building Site Expenses Water & Sewer	2,000.00	2,000.00	2,000.00	0.00	0%	570.20	1,092.66	
6700.250	Other Maint. & Svcs Internet Service	2,340.00	2,340.00	2,340.00	0.00	0%	1,125.68	2,098.25	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$22,368.00	\$21,958.00	\$21,958.00	\$410.00	2%	\$5,366.84	\$15,147.41	
<b>Location Total: 330 - Ocean City Branch</b>		\$22,368.00	\$21,958.00	\$21,958.00	\$410.00	2%	\$5,366.84	\$15,147.41	
<b>Location: 345 - Berlin Dental Clinic</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	200.00	0.00	0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	4,622.00	4,555.00	4,555.00	67.00	1%	1,898.38	4,338.04	
6550.060	Building Site Expenses Electricity	8,500.00	8,500.00	8,500.00	0.00	0%	3,589.29	7,702.15	
6550.080	Building Site Expenses Fire Alarm Testing	450.00	285.00	285.00	165.00	58%	0.00	351.67	
6550.081	Building Site Expenses Fire Extinguishers	20.00	20.00	20.00	0.00	0%	0.00	10.50	
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	2,000.00	2,000.00	1,000.00	50%	235.56	2,864.39	Increase based on FY24 actuals
6550.120	Building Site Expenses Heating Propane	4,600.00	4,600.00	4,600.00	0.00	0%	79.38	2,309.68	
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	250.00	250.00	150.00	60%	142.00	340.80	
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	225.00	225.00	75.00	33%	51.00	204.00	
6550.255	Building Site Expenses Stormwater Utility Fee	150.00	100.00	100.00	50.00	50%	58.35	140.04	
6550.270	Building Site Expenses Telephone	5,000.00	3,000.00	3,000.00	2,000.00	67%	4,440.07	4,751.28	Increase based on FY24 actuals.
6550.280	Building Site Expenses Tipping Fees	20.00	20.00	20.00	0.00	0%	0.00	0.00	
6700.250	Other Maint. & Svcs Internet Service	1,800.00	1,800.00	1,800.00	0.00	0%	1,843.98	3,042.11	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$29,062.00	\$25,555.00	\$25,555.00	\$3,507.00	14%	\$12,338.01	\$26,054.66	
<b>Location Total: 345 - Berlin Dental Clinic</b>		\$29,062.00	\$25,555.00	\$25,555.00	\$3,507.00	14%	\$12,338.01	\$26,054.66	
<b>Location: 700 - School Safety</b>									
<i>OTHR CHGS - Other Charges</i>									
7120.350	Other Non-Matching Expenses School Safety	189,755.00	189,755.00	189,755.00	0.00	0%	0.00	0.00	
<i>Account Total: OTHR CHGS - Other Charges</i>		\$189,755.00	\$189,755.00	\$189,755.00	\$0.00	0%	\$0.00	\$0.00	
<b>Location Total: 700 - School Safety</b>		\$189,755.00	\$189,755.00	\$189,755.00	\$0.00	0%	\$0.00	\$0.00	
<b>Expenses Department Total: 1301 - Health Department</b>		<b>\$12,581,419.00</b>	<b>\$11,716,307.00</b>	<b>\$6,116,859.00</b>	<b>\$865,112.00</b>	<b>7%</b>	<b>\$174,386.98</b>	<b>\$5,608,132.19</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>200 - Administration</b>				
Account <b>6900.025 - Advertising Legal Advertisements</b>				
100.1301.200.6900.025	Ads based on trend	1.0000	2,500.00	2,500.00
		Transactions	1	<u>2,500.00</u>
Account <b>6900.025 - Advertising Legal Advertisements</b> Totals				
Account <b>7120.050 - Other Non-Matching Expenses Health Dept Ocean City Apartment</b>				
100.1301.200.7120.050	Based on previous year	1.0000	18,720.00	18,720.00
100.1301.200.7120.050	Cleaning costs for Ocean City Apartment	1.0000	1,260.00	1,260.00
		Transactions	2	<u>\$19,980.00</u>
Account <b>7120.050 - Other Non-Matching Expenses Health Dept Ocean City Apartment</b> Totals				
Account <b>7120.060 - Other Non-Matching Expenses Health Dept On Call</b>				
100.1301.200.7120.060	On call based on trend	1.0000	26,468.00	26,468.00
		Transactions	1	<u>\$26,468.00</u>
Account <b>7120.060 - Other Non-Matching Expenses Health Dept On Call</b> Totals				
Account <b>7130.020 - Matching Appropriation Health Department State Share</b>				
100.1301.200.7130.020	1% Cola, 1 Step and longevity	1.0000	6,220,840.00	6,220,840.00
100.1301.200.7130.020	Potential State Mandate to CORE Funding	1.0000	5,600,000.00	5,600,000.00
		Transactions	2	<u>\$11,820,840.00</u>
Account <b>7130.020 - Matching Appropriation Health Department State Share</b> Totals				
Account <b>9010.010 - Capital Equipment New Vehicles</b>				
100.1301.200.9010.010	Two replacement vehicles	1.0000	56,048.00	56,048.00
		Transactions	1	<u>\$56,048.00</u>
Account <b>9010.010 - Capital Equipment New Vehicles</b> Totals				
Location <b>200 - Administration</b> Totals				
Location <b>300 - Snow Hill Branch</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1301.300.6550.030	Carpet Cleaning based on trend	1.0000	3,240.00	3,240.00
		Transactions	1	<u>\$3,240.00</u>
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals				
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1301.300.6550.040	Based on cleaning Contract	1.0000	50,289.00	50,289.00
		Transactions	1	<u>\$50,289.00</u>
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals				
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1301.300.6550.060	Based on trend	1.0000	70,000.00	70,000.00
		Transactions	1	<u>\$70,000.00</u>
Account <b>6550.060 - Building Site Expenses Electricity</b> Totals				
Account <b>6550.070 - Building Site Expenses Elevator Testing</b>				
100.1301.300.6550.070	Based on trend	1.0000	3,700.00	3,700.00
		Transactions	1	<u>\$3,700.00</u>
Account <b>6550.070 - Building Site Expenses Elevator Testing</b> Totals				
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1301.300.6550.080	Based on trend	1.0000	600.00	600.00
		Transactions	1	<u>\$600.00</u>
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals				

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>300 - Snow Hill Branch</b>				
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1301.300.6550.081	Based on trend	1.0000	200.00	200.00
	Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals	Transactions	1	\$200.00
Account <b>6550.085 - Building Site Expenses Generator Fuel Oil</b>				
100.1301.300.6550.085	Based on trend	1.0000	1,000.00	1,000.00
	Account <b>6550.085 - Building Site Expenses Generator Fuel Oil</b> Totals	Transactions	1	\$1,000.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1301.300.6550.090	General Maintenance based on trend	1.0000	27,000.00	27,000.00
	Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals	Transactions	1	\$27,000.00
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>				
100.1301.300.6550.100	Generator service based on trend	1.0000	3,500.00	3,500.00
	Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b> Totals	Transactions	1	\$3,500.00
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1301.300.6550.120	Heating expense based on trend	1.0000	70,000.00	70,000.00
	Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals	Transactions	1	\$70,000.00
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1301.300.6550.124	HVAC Loop based on trend	1.0000	550.00	550.00
	Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b> Totals	Transactions	1	\$550.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1301.300.6550.180	Pest control based on trend	1.0000	500.00	500.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals	Transactions	1	\$500.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1301.300.6550.220	Security Alarm based on trend	1.0000	550.00	550.00
	Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals	Transactions	1	\$550.00
Account <b>6550.242 - Building Site Expenses Sewage Pump Monitoring</b>				
100.1301.300.6550.242	Sewage Pump Monitoring based on trend	1.0000	550.00	550.00
	Account <b>6550.242 - Building Site Expenses Sewage Pump Monitoring</b> Totals	Transactions	1	\$550.00
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b>				
100.1301.300.6550.250	Sprinkler Testing based on trend	1.0000	3,650.00	3,650.00
	Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b> Totals	Transactions	1	\$3,650.00
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1301.300.6550.270	Telephone rates increased	1.0000	24,500.00	24,500.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	\$24,500.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>300 - Snow Hill Branch</b>				
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1301.300.6550.280	Tipping fees based on trend	1.0000	400.00	400.00
Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals		Transactions	1	<u>400.00</u>
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1301.300.6550.300	Trash Removal based on trend	1.0000	1,866.00	1,866.00
Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		Transactions	1	<u>1,866.00</u>
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1301.300.6550.310	Water & Sewer based on trend	1.0000	4,000.00	4,000.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		Transactions	1	<u>4,000.00</u>
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1301.300.6700.250	Internet for HVAC Operations installed	1.0000	1,800.00	1,800.00
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b> Totals		Transactions	1	<u>1,800.00</u>
Location <b>300 - Snow Hill Branch</b> Totals		Transactions	20	<u>\$267,895.00</u>
Location <b>310 - Pocomoke Branch</b>				
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1301.310.6550.040	Based on Cleaning contract	1.0000	12,094.00	12,094.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals		Transactions	1	<u>\$12,094.00</u>
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1301.310.6550.050	Custodial based on trend	1.0000	50.00	50.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals		Transactions	1	<u>\$50.00</u>
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1301.310.6550.060	Electricity based on trend	1.0000	19,000.00	19,000.00
Account <b>6550.060 - Building Site Expenses Electricity</b> Totals		Transactions	1	<u>\$19,000.00</u>
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1301.310.6550.080	Fire Alarm Testing based on trend	1.0000	300.00	300.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals		Transactions	1	<u>\$300.00</u>
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1301.310.6550.081	Fire Extinguishers based on trend	1.0000	100.00	100.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals		Transactions	1	<u>\$100.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1301.310.6550.090	General Maintenance Repairs based on trend	1.0000	4,800.00	4,800.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		Transactions	1	<u>\$4,800.00</u>
Account <b>6550.110 - Building Site Expenses Heating Fuel Oil</b>				
100.1301.310.6550.110	Heating Fuel Oil based on trend	1.0000	8,000.00	8,000.00
Account <b>6550.110 - Building Site Expenses Heating Fuel Oil</b> Totals		Transactions	1	<u>\$8,000.00</u>

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>310 - Pocomoke Branch</b>				
Account	<b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>			
100.1301.310.6550.124	HVAC Loop Water Treatment based on trend	1.0000	300.00	300.00
	Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b> Totals	Transactions	1	\$300.00
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>			
100.1301.310.6550.180	Pest Control based on trend	1.0000	1,000.00	1,000.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals	Transactions	1	\$1,000.00
Account	<b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>			
100.1301.310.6550.220	Security Alarm based on trend	1.0000	300.00	300.00
	Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals	Transactions	1	\$300.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
100.1301.310.6550.270	Telephone based on increase rates	1.0000	5,200.00	5,200.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	\$5,200.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
100.1301.310.6550.280	Tipping Fees based on trend	1.0000	50.00	50.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals	Transactions	1	\$50.00
Account	<b>6550.300 - Building Site Expenses Trash Removal</b>			
100.1301.310.6550.300	Trash removal based on trend	1.0000	20.00	20.00
	Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals	Transactions	1	\$20.00
Account	<b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>			
100.1301.310.6700.250	Installed internet for HVAC operations	1.0000	2,100.00	2,100.00
	Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b> Totals	Transactions	1	\$2,100.00
	Location <b>310 - Pocomoke Branch</b> Totals	Transactions	14	\$53,314.00
Location <b>320 - Berlin Branch</b>				
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>			
100.1301.320.6550.030	Carpet Cleaning based on trend	1.0000	3,300.00	3,300.00
	Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals	Transactions	1	\$3,300.00
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1301.320.6550.040	Cleaning contract price increased	1.0000	20,221.00	20,221.00
	Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals	Transactions	1	\$20,221.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1301.320.6550.060	Electricity based on trend	1.0000	26,000.00	26,000.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	\$26,000.00
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>			
100.1301.320.6550.080	Fire Alarm based on trend	1.0000	535.00	535.00
	Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals	Transactions	1	\$535.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>320 - Berlin Branch</b>				
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1301.320.6550.081	Fire Extinguishers based on trend	1.0000	175.00	175.00
		Transactions	1	<u>175.00</u>
		Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals		
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1301.320.6550.090	General Maintenance Repairs based on trend	1.0000	12,000.00	12,000.00
		Transactions	1	<u>12,000.00</u>
		Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>				
100.1301.320.6550.100	Generator Service based on trend	1.0000	5,000.00	5,000.00
		Transactions	1	<u>5,000.00</u>
		Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b> Totals		
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1301.320.6550.120	Heating Propane based on trend	1.0000	7,500.00	7,500.00
		Transactions	1	<u>7,500.00</u>
		Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals		
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1301.320.6550.124	HVAC Water Treatment based on trend	1.0000	650.00	650.00
		Transactions	1	<u>650.00</u>
		Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b> Totals		
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1301.320.6550.180	Pest Control based on trend	1.0000	400.00	400.00
		Transactions	1	<u>400.00</u>
		Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals		
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1301.320.6550.220	Alarm Monitoring based on trend	1.0000	450.00	450.00
		Transactions	1	<u>450.00</u>
		Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1301.320.6550.270	Telephone rate increased	1.0000	10,680.00	10,680.00
		Transactions	1	<u>10,680.00</u>
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1301.320.6550.280	Tipping fees based on trend	1.0000	300.00	300.00
		Transactions	1	<u>300.00</u>
		Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals		
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1301.320.6550.300	Trash Removal based on trend	1.0000	3,098.00	3,098.00
		Transactions	1	<u>3,098.00</u>
		Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1301.320.6700.250	Internet for HVAC Operations	1.0000	2,880.00	2,880.00
		Transactions	1	<u>2,880.00</u>
		Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b> Totals		
		Transactions	15	<u>\$93,189.00</u>
		Location <b>320 - Berlin Branch</b> Totals		

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# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>330 - Ocean City Branch</b>				
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>			
100.1301.330.6550.030	Carpet cleaning based on trend	1.0000	200.00	200.00
	Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals</b>	Transactions	1	\$200.00
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1301.330.6550.040	Cleaning contract price increase	1.0000	5,913.00	5,913.00
	Account <b>6550.040 - Building Site Expenses Cleaning Contract Totals</b>	Transactions	1	\$5,913.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1301.330.6550.060	Electricity based on trend	1.0000	3,000.00	3,000.00
	Account <b>6550.060 - Building Site Expenses Electricity Totals</b>	Transactions	1	\$3,000.00
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>			
100.1301.330.6550.080	Fire Alarm Testing based on trend	1.0000	450.00	450.00
	Account <b>6550.080 - Building Site Expenses Fire Alarm Testing Totals</b>	Transactions	1	\$450.00
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>			
100.1301.330.6550.081	Fire extinguishers based on trend	1.0000	250.00	250.00
	Account <b>6550.081 - Building Site Expenses Fire Extinguishers Totals</b>	Transactions	1	\$250.00
Account	<b>6550.090 - Building Site Expenses General Maintenance Repairs</b>			
100.1301.330.6550.090	General maintenance based on trend	1.0000	3,000.00	3,000.00
	Account <b>6550.090 - Building Site Expenses General Maintenance Repairs Totals</b>	Transactions	1	\$3,000.00
Account	<b>6550.120 - Building Site Expenses Heating Propane</b>			
100.1301.330.6550.120	Heating propane based on trend	1.0000	1,550.00	1,550.00
	Account <b>6550.120 - Building Site Expenses Heating Propane Totals</b>	Transactions	1	\$1,550.00
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>			
100.1301.330.6550.180	Pest control based on trend	1.0000	400.00	400.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp Totals</b>	Transactions	1	\$400.00
Account	<b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>			
100.1301.330.6550.220	Security Alarm Monitoring based on trend	1.0000	300.00	300.00
	Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring Totals</b>	Transactions	1	\$300.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
100.1301.330.6550.270	Telephone rate increased	1.0000	2,900.00	2,900.00
	Account <b>6550.270 - Building Site Expenses Telephone Totals</b>	Transactions	1	\$2,900.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
100.1301.330.6550.280	Tipping fees based on trend	1.0000	25.00	25.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees Totals</b>	Transactions	1	\$25.00
Account	<b>6550.300 - Building Site Expenses Trash Removal</b>			
100.1301.330.6550.300	Trash removal based on trend	1.0000	40.00	40.00
	Account <b>6550.300 - Building Site Expenses Trash Removal Totals</b>	Transactions	1	\$40.00

# Expense Budget Transaction Report

1301

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>330 - Ocean City Branch</b>				
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1301.330.6550.310	Water & Sewer based on trend	1.0000	2,000.00	2,000.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer Totals</b>		Transactions	1	<u>2,000.00</u>
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1301.330.6700.250	Internet for HVAC Operations	1.0000	2,340.00	2,340.00
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service Totals</b>		Transactions	1	<u>2,340.00</u>
Location <b>330 - Ocean City Branch Totals</b>		Transactions	14	<u>\$22,368.00</u>
Location <b>345 - Berlin Dental Clinic</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1301.345.6550.030	Carpet Cleaning based on trend	1.0000	200.00	200.00
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals</b>		Transactions	1	<u>\$200.00</u>
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1301.345.6550.040	Cleaning contract price increased	1.0000	4,622.00	4,622.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract Totals</b>		Transactions	1	<u>\$4,622.00</u>
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1301.345.6550.060	Electricity based on trend	1.0000	8,500.00	8,500.00
Account <b>6550.060 - Building Site Expenses Electricity Totals</b>		Transactions	1	<u>\$8,500.00</u>
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1301.345.6550.080	Fire alarm based on trend	1.0000	450.00	450.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing Totals</b>		Transactions	1	<u>\$450.00</u>
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1301.345.6550.081	Fire extinguishers based on trend	1.0000	20.00	20.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers Totals</b>		Transactions	1	<u>\$20.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1301.345.6550.090	General Maintenance based on trend	1.0000	3,000.00	3,000.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs Totals</b>		Transactions	1	<u>\$3,000.00</u>
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1301.345.6550.120	Heating propane based on trend	1.0000	4,600.00	4,600.00
Account <b>6550.120 - Building Site Expenses Heating Propane Totals</b>		Transactions	1	<u>\$4,600.00</u>
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1301.345.6550.180	Pest control based on trend	1.0000	400.00	400.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp Totals</b>		Transactions	1	<u>\$400.00</u>
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1301.345.6550.220	Security Alarm based on trend	1.0000	300.00	300.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring Totals</b>		Transactions	1	<u>\$300.00</u>

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1301

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>345 - Berlin Dental Clinic</b>				
Account <b>6550.255 - Building Site Expenses Stormwater Utility Fee</b>				
100.1301.345.6550.255	Stormwater utility fee based on trend	1.0000	150.00	150.00
Account <b>6550.255 - Building Site Expenses Stormwater Utility Fee</b> Totals		Transactions	1	\$150.00
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1301.345.6550.270	Telephone based on trend	1.0000	5,000.00	5,000.00
Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		Transactions	1	\$5,000.00
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1301.345.6550.280	Tipping fees based on trend	1.0000	20.00	20.00
Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals		Transactions	1	\$20.00
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1301.345.6700.250	Internet for HVAC Operations	1.0000	1,800.00	1,800.00
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b> Totals		Transactions	1	\$1,800.00
Location <b>345 - Berlin Dental Clinic</b> Totals		Transactions	13	\$29,062.00
Location <b>700 - School Safety</b>				
Account <b>7120.350 - Other Non-Matching Expenses School Safety</b>				
100.1301.700.7120.350	School safety other non-matching	1.0000	189,755.00	189,755.00
Account <b>7120.350 - Other Non-Matching Expenses School Safety</b> Totals		Transactions	1	\$189,755.00
Location <b>700 - School Safety</b> Totals		Transactions	1	\$189,755.00
Department <b>1301 - Health Department</b> Totals		Transactions	84	\$12,581,419.00
Fund <b>100 - General Fund</b> Totals		Transactions	84	\$12,581,419.00
<b>EXPENSES Totals</b>		<b>Transactions</b>	<b>84</b>	<b>\$12,581,419.00</b>
Grand Totals		Transactions	84	\$12,581,419.00



## Worcester County

HEALTH DEPARTMENT

P.O. Box 249 • Snow Hill, Maryland 21863-0249  
www.worcesterhealth.org

Snow Hill (Main Office)  
410-632-1100  
Fax 410-632-0906

Rebecca L. Jones, RN, BSN, MSN  
Health Officer

### MEMORANDUM

To: Weston Young, Chief Administrative Officer  
Kim Reynolds, Budget Officer

From: Rebecca Jones, Health Officer *RJ*

Date: January 21, 2025

RE: FY2026 Budget Request

CC: Emily Kosmicki, Fiscal Chief *EK*  
Heather Barton, Director of Administrative Services *HB*

Enclosed is the FY2026 Budget Request for the Health Department. This request is an overall increase of \$420,924, resulting in a 6.9% increase from the FY2025 approved budget.

Additionally, I would like to bring the following items to your attention. Based on the Governor's FY2026 drafted budget we have included the following items:

- 1) 1% COLA totaling \$50,202
- 2) One step totaling \$49,701
- 3) Personnel adjustments and increased fringe rate totaling \$212,172
- 4) Addition of 1 FTEs totaling \$61,106

Again this year, the Dental Clinic is included in the budget and all expenditures are offset by the Dental Clinic operations, which are reflected in the Revenue Budget.

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Health Department	Department Number:	1301
Fund: 100	General Fund	Function:	Health & Hospitals

**Mission Statement:**

To promote health, well being and a safe, inclusive community for all. The Health Department does this by supporting health and wellness for all who live, work, visit, and play in Worcester County.

**PROGRAM SERVICES: (STATISTICS)**

- FY24 Client Services Total: 100,253 compared to FY23 Client Services Total 84,409 which is a 16% increase from the previous year
- FY24 Client Services By Location: Berlin - 27,512; Snow Hill - 33,405; WACS - 12,740; Dental - 8,295; Pocomoke - 6,197; MAP - 10,488; Other- 1,616
- FY24 Client Services By Program: Community Health Nursing - 17,464; Case Management - 4,598; Mental Health - 53,728; Substance Abuse - 14,638; Prevention - 44; Dental - 8,295; Other - 1,486
- FY24 Environmental Health Inspections: Food Services Facilities Field Visits (re-inspections, outbreak/complaint investigations, temporary food services facilities; etc.) - 1,498; Pool/Spa - 2,108; Body Piercing - 69; Investigations - Rabies/Animal Bites - 293; General Nuisance - 10; Home Assessments - 5; Pet Stores - 2
- FY24 County Employee Immunizations - 5

**Statistical Data:**

Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Environmental Health	3,451	3,985	4,500	4,500
Community Nursing	14,085	17,464	15,500	18,000
BH	56,080	72,964	70,000	75,000
Administration (Vital Records)	3,052	3,870	4,090	4,000
Dental	9,065	8,295	12,000	8,500

**Expenditures:**

Expenditure Category	Actual FY2023	Actual FY2024	Amended Budget FY2025	Budget Request FY2026	% Change
Personnel Services					0.0%
Supplies & Materials					0.0%
Maintenance & Services	384,532	386,341	458,116	468,328	2.2%
Other Charges	5,051,862	5,221,791	5,658,743	12,057,043	113.1%
Interfund Charges					0.0%
Capital Outlay				56,048	100.0%
Debt Service					0.0%
<b>Total</b>	<b>\$ 5,436,394</b>	<b>\$ 5,608,132</b>	<b>\$ 6,116,859</b>	<b>\$12,581,419</b>	<b>105.7%</b>

<b>Revenue:</b>					
Revenue Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Health Permits	415,916	436,237	426,915	426,915	0.0%
Dental Program Reimb	37,170	25,143	16,721	16,721	0.0%
<b>Total</b>	<b>\$ 453,086</b>	<b>\$ 461,380</b>	<b>\$ 443,636</b>	<b>\$ 443,636</b>	<b>0.0%</b>

<b>Staffing (Full Time Equivalent):</b>					
Position Title:	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
No County Positions	45.9	43.4	41.9	42.9	2.4%
<b>Total</b>	<b>45.9</b>	<b>43.4</b>	<b>41.9</b>	<b>42.9</b>	<b>0.0</b>

<b>Summary of Significant Budget Increase/Decreases</b>		
Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
This budget represents a 6.9% increase over the FY25 budget and is reflective of the proposed FY26 Governor's drafted budget which includes a 1% COLA and one step for all employees. Hold \$5.6m for unknown CORE Funding Requests	\$ 6,464,560	105.7%

<b>Contact Information</b>			
Name:	Rebecca Jones	Address 1:	P.O. Box 249
Title:	Health Officer	Address 2:	6040 Public Landing Rd
Email:	rjones@maryland.gov	City/State:	Snow Hill, Maryland
Telephone:	410 632-1100	Zip Code:	21863

<b>Worcester County Health Department</b>						
<b>Operating Budget - Matching Funds</b>	<b>FY2026</b>	<b>FY2025</b>	<b>FY2024</b>	<b>FY2023</b>	<b>FY2022</b>	<b>FY2021</b>
	<b>Request</b>	<b>Request</b>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
Professional & Consultant	35,000	35,000	35,000	35,000	35,000	35,000
Telephone	60,000	60,000	60,000	60,000	60,000	60,000
Postage	20,000	20,000	20,000	20,000	20,000	20,000
Vehicle Mileage	10,000	10,000	10,000	10,000	10,000	10,000
Gas & Oil	40,000	40,000	40,000	40,000	40,000	40,000
Vehicle Repair & Maintenance	30,000	30,000	30,000	30,000	30,000	30,000
Vehicle Insurance	3,500	3,500	3,500	3,500	3,500	3,500
Equipment Repairs	6,000	6,000	6,000	6,000	6,000	6,000
Service Contracts, Equipment	41,800	41,800	41,800	41,800	41,800	41,800
Legal Fee	100	100	100	100	100	100
STD Clinic	5,000	5,000	5,000	5,000	5,000	5,000
Office & Other Supplies	35,000	35,000	35,000	35,000	35,000	35,000
Clinical Supplies	23,680	23,680	23,680	23,680	23,680	23,680
Drug, Chemicals & Medicine	95,000	95,000	95,000	95,000	95,000	95,000
Continuing Education	2,000	2,000	2,000	2,000	2,000	2,000
Sub/Dues/Rental	1,000	1,000	1,000	1,000	1,000	1,000
Other Insurance	500	500	500	500	500	500
Workman's Comp	22,000	22,000	22,000	22,000	22,000	22,000
Printing	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Operating Costs</b>	<b>433,080</b>	<b>433,080</b>	<b>433,080</b>	<b>433,080</b>	<b>433,080</b>	<b>433,080</b>
<p>Note: This Budget page is included in Matching Funds to the Health Department, account 100.1301.200.7130.020</p>						

Worcester County Health Department					
Budget Comparison Report					
	Request		Approved		Approved
	FY2026		FY2025		FY2024
Administrative					
Non-Matching					
Administrative Expenses	0		0		0
Legal Advertisements	2,500		2,500		2,500
Ocean City	19,980		19,860		18,860
On Call	26,468		26,468		26,468
<b>Total Non-Matching</b>		<b>48,948</b>		<b>48,828</b>	<b>47,828</b>
Matching					
Salaries and Benefits	5,787,760		5,414,580		4,944,563
Operating Expenses	433,080		433,080		433,080
Less Collections			-425,000		-192,000
<b>Total Matching</b>		<b>6,220,840</b>		<b>5,422,660</b>	<b>5,185,643</b>
<b>Building Maintenance and Service</b>		<b>465,828</b>		<b>455,616</b>	<b>435,370</b>
<b>Capital Equipment (Vehicles)</b>		<b>56,048</b>			
<b>Safer Schools</b>		<b>189,755</b>		<b>189,755</b>	<b>189,755</b>
Less Collections		-443,636			
<b>Total Budget</b>		<b>6,537,783</b>		<b>6,116,859</b>	<b>5,858,596</b>

**Worcester County  
Vehicle Request Form  
FY 2026**

Department/Agency Name: Health Department  
 Department No. 100.1301

#	New key ( N ) or Replacement key ( R )	VEHICLE TO BE REPLACED							VEHICLE REQUEST				
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Tag #	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	Proposed Use
1.	Replacement	2D8HN44EX9R590469	2009	Dodge	Caravan	SG29054	182,313	182,313		Chevy Equinox	Mid-Size SUV	\$28,024	Official business activities
2.	Replacement	1GCCS145728176955	2002	Chevrolet	S-10	SG29074	195,694	195,694		Chevy Equinox	Mid-Size SUV	\$28,024	Official business activities
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
<b>Total this page</b>									<b>\$0</b>			<b>\$56,048</b>	

Notes: We are requesting to replace two vehicles that have aged out in years and mileage.

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

**Health Department  
FY26 Added Requests**

	FY24 Approved	FY25 Approved	FY26 Request
FY24- We are requesting financial support for 4.5% COLA	\$160,736		
FY24- We are requesting financial support for 2% COLA	\$58,201		
FY24- Nursing series one grade increase ASR (Annual Salary Review)	\$56,532		
FY24- Financial support for 1 longevity step for FTE's with continuous service since 06/30/2018	\$53,631		
FY24- Reduction of 2.5 FTE's	-\$238,177		
FY25- We are requesting financial support for a 3% COLA		\$143,426	
FY25- We are requesting financial support for one step for 41.9 FTE's		\$58,221	
FY25- We are requesting financial support for one longevity step for FTE's with continuous service since 06/30/2019, effective 01/01/2025		\$57,776	
FY25- Environmental health series two grade increase ASR (Annual Salary Review)		\$107,220	
FY25- Personnel adjustments and increased fringe rate		\$200,912	
FY25- Reduction of 1.5 FTE's		-\$338,619	
FY26 - We are requesting financial support for a 1% COLA			\$50,202
FY26 - We are requesting financial support for one step for 42.9 FTE's			\$49,701
FY26 - Personnel adjustments and increased fringe rate			\$212,172
FY26 - Addition of 1 FTE			\$61,106
<b>Total Variance in Personnel's Budget</b>	<b>\$90,923</b>	<b>\$228,937</b>	<b>\$373,181</b>
FY24- Increase in yearly Ocean City Apartment lease	\$3,020		
FY25- Increase in annual cleaning contract		\$3,996	
FY25- Increase in vendor telephone rate		\$5,330	
FY25- County installed private internet provider necessary for HVAC operations		\$10,920	
FY26 - Increase in yearly Ocean City apartment lease & cleaning contract			\$120
FY26 - Increase in annual cleaning contract			\$1,352
FY26 - Increase in vendor rate for elevator testing			\$900
FY26 - Increase in rate for generator fuel oil			\$550
FY26 - Added cleaning service for Automatic Transfer Switch & increase in material costs			\$6,000
FY26 - Increased rate for security alarm monitoring			\$325
FY26 - Increased rate for trash removal			\$1,764
FY26 - Increased rate for electricity			\$3,921
FY26 - Increased pest control services			\$850
FY26 - Increase in Stormwater Utility Fee			\$50
FY26 - Increase in heating propane			\$500
FY26 - Increase in telephone			\$2,000
FY26 - Decrease in general maintenance repair services			-\$7,000
FY26 - Decrease in carpet cleaning services			-\$1,000
<b>Total Variance in Building Expenses</b>	<b>\$3,020</b>	<b>\$20,246</b>	<b>\$10,332</b>
<b>Total Variance Overall Health Department</b>	<b>\$93,943</b>	<b>\$249,183</b>	<b>\$383,513</b>

1401 COMMISSION ON AGING				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Federal Grants/Revenues	\$ -	\$ -	\$ -	0.0%
State Grants/Revenues	\$ 172,975	\$ 176,000	\$ 3,025	1.7%
Other Grants	\$ -	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 172,975</b>	<b>\$ 176,000</b>	<b>\$ 3,025</b>	<b>1.7%</b>
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	174,975	178,000	\$ 3,025	1.7%
Maintenance & Services	195,600	203,700	\$ 8,100	4.1%
Other Charges	1,405,730	1,581,537	\$ 175,807	12.5%
Capital Outlay	0	104,600	\$ 104,600	100.0%
<b>Total</b>	<b>\$ 1,776,305</b>	<b>\$ 2,067,837</b>	<b>\$ 291,532</b>	<b>16.4%</b>
			\$ Increase/Decrease	% Inc/(Dec)
Budget variance: Expenditure increase in personnel costs which include COLA & Step, Health insurance increase & request to fund local share of 2 buses and 1 van.			\$ 288,507	16.2%

Revenues			1401 Commission on Aging Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
REVENUES										
<b>Department: 1401 - Commission on Aging</b>										
<b>Location: 200 - Administration</b>										
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
5688	MD Dept of Aging Grant	45,000.00	46,000.00	46,000.00	(1,000.00)	-2%	15,101.00	60,814.00	Decrease in SCOF Grant funding	
5690	SSTAP Grant	131,000.00	126,975.00	126,975.00	4,025.00	3%	0.00	126,975.00	Increase in SSTAP funding	
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>		\$176,000.00	\$172,975.00	\$172,975.00	\$3,025.00	2%	\$15,101.00	\$187,789.00		
<b>Department Total: 1401 - Commission on Aging</b>		<b>\$176,000.00</b>	<b>\$172,975.00</b>	<b>\$172,975.00</b>	<b>\$3,025.00</b>	<b>2%</b>	<b>\$15,101.00</b>	<b>\$187,789.00</b>		

Expenditures		1401 Commission on Aging Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
EXPENSES										
<b>Department: 1401 - Commission on Aging</b>										
<b>Location: 200 - Administration</b>										
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000.00	2,000.00	2,000.00	0.00	0%	1,500.00	1,800.00		
6160.065	Grant Programs Md Dept of Aging	45,000.00	46,000.00	46,000.00	(1,000.00)	-2%	15,101.00	60,814.00	Decrease in SCOF Grant funding	
6160.142	Grant Programs SSTAP	131,000.00	126,975.00	126,975.00	4,025.00	3%	95,231.25	126,975.00	Increase in SSTAP Grant funding	
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$178,000.00	\$174,975.00	\$174,975.00	\$3,025.00	2%	\$111,832.25	\$189,589.00		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	0.00	0.00	0.00	0.00	N/A	0.00	3,600.00		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	0.00	0.00	0.00	0.00	N/A	0.00	1,800.00		
6550.140	Building Site Expenses Internet Access	0.00	0.00	0.00	0.00	N/A	0.00	400.00		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$5,800.00		
<i>OTHR CHGS - Other Charges</i>										
7000.070	Travel, Training & Expense Allowance	7,300.00	7,000.00	7,000.00	300.00	4%	5,250.00	7,000.00		
7140.010	Commission on Aging Appropriatio Aging Audit	8,800.00	8,400.00	8,400.00	400.00	5%	6,300.00	1,000.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	4,800.00	4,600.00	4,600.00	200.00	4%	3,450.00	0.00		
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	405,200.00	410,800.00	410,800.00	(5,600.00)	-1%	328,215.00	410,800.00	Reduction in salary due to retirements	
7170.010	Benefits & Insurance Allowance for COLA	228,505.00	79,830.00	79,830.00	148,675.00	186%	0.00	0.00	Step increase, 12% insurance increase, and COLA	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$654,605.00	\$510,630.00	\$510,630.00	\$143,975.00	28%	\$343,215.00	\$418,800.00		
<b>Location Total: 200 - Administration</b>		\$832,605.00	\$685,605.00	\$685,605.00	\$147,000.00	21%	\$455,047.25	\$614,189.00		
<b>Location: 300 - Snow Hill Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	7,000.00	7,000.00	7,000.00	0.00	0%	8,482.40	0.00		
6550.040	Building Site Expenses Cleaning Contract	22,700.00	21,800.00	21,800.00	900.00	4%	8,912.82	21,336.42		
6550.050	Building Site Expenses Custodial Supplies	2,100.00	2,000.00	2,000.00	100.00	5%	1,742.13	2,680.31		
6550.060	Building Site Expenses Electricity	25,700.00	24,800.00	24,800.00	900.00	4%	18,600.00	24,000.00		
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	400.00	0.00	0%	0.00	376.67		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	125.00	306.00		
6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	0.00	N/A	0.00	1,891.51		
6550.090	Building Site Expenses General Maintenance Repairs	8,300.00	8,000.00	8,000.00	300.00	4%	6,134.15	8,602.92		
6550.100	Building Site Expenses Generator Services & Repairs	600.00	600.00	600.00	0.00	0%	225.00	450.00		
6550.120	Building Site Expenses Heating Propane	20,800.00	20,000.00	20,000.00	800.00	4%	15,000.00	20,000.00		
6550.140	Building Site Expenses Internet Access	3,400.00	3,400.00	3,400.00	0.00	0%	2,550.00	1,200.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	200.00	0.00	0%	292.00	340.80		

Expenditures		1401 Commission on Aging Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6550.220	Building Site Expenses Security Alarm Monitoring	200.00	200.00	200.00	0.00	0%	102.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	2,000.00	2,000.00	2,000.00	0.00	0%	1,120.00	2,070.00		
6550.270	Building Site Expenses Telephone	3,500.00	3,400.00	3,400.00	100.00	3%	2,550.00	1,200.00		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	0.00	N/A	10.00	20.00		
6550.300	Building Site Expenses Trash Removal	1,000.00	1,000.00	1,000.00	0.00	0%	420.24	1,020.00		
6550.310	Building Site Expenses Water & Sewer	3,700.00	3,600.00	3,600.00	100.00	3%	2,700.00	3,000.00		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$101,800.00	\$98,600.00	\$98,600.00	\$3,200.00	3%	\$68,965.74	\$88,902.63		
<i>OTHR CHGS - Other Charges</i>										
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	1,000.00		
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	0.00	0.00	0.00	0.00	N/A	0.00	22,100.00		
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	74,600.00	96,900.00	96,900.00	(22,300.00)	-23%	77,400.00	96,900.00	Reduction in salary due to a retirement	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$74,600.00	\$96,900.00	\$96,900.00	(\$22,300.00)	-23%	\$77,400.00	\$120,600.00		
<b>Location Total: 300 - Snow Hill Branch</b>		\$176,400.00	\$195,500.00	\$195,500.00	(\$19,100.00)	-10%	\$146,365.74	\$209,502.63		
<b>Location: 310 - Pocomoke Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	3,000.00	3,000.00	0.00	0%	3,455.20	0.00		
6550.040	Building Site Expenses Cleaning Contract	3,800.00	3,600.00	3,600.00	200.00	6%	1,580.04	3,680.30		
6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	200.00	0.00	0%	183.09	873.33		
6550.080	Building Site Expenses Fire Alarm Testing	200.00	200.00	200.00	0.00	0%	0.00	175.84		
6550.081	Building Site Expenses Fire Extinguishers	0.00	0.00	0.00	0.00	N/A	0.00	12.25		
6550.090	Building Site Expenses General Maintenance Repairs	3,100.00	3,000.00	3,000.00	100.00	3%	735.26	1,530.19		
6550.110	Building Site Expenses Heating Fuel Oil	4,800.00	4,400.00	4,400.00	400.00	9%	640.54	6,642.86		
6550.124	Building Site Expenses HVAC Loop Water Treatment	200.00	200.00	200.00	0.00	0%	65.24	260.96		
6550.140	Building Site Expenses Internet Access	1,800.00	1,800.00	1,800.00	0.00	0%	1,350.00	1,200.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	200.00	0.00	0%	496.00	920.40		
6550.220	Building Site Expenses Security Alarm Monitoring	200.00	200.00	200.00	0.00	0%	51.00	204.00		
6550.270	Building Site Expenses Telephone	800.00	800.00	800.00	0.00	0%	600.00	600.00		
6550.310	Building Site Expenses Water & Sewer	800.00	800.00	800.00	0.00	0%	600.00	4,367.98		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$19,100.00	\$18,400.00	\$18,400.00	\$700.00	4%	\$9,756.37	\$20,468.11		
<i>OTHR CHGS - Other Charges</i>										
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	78,600.00	84,300.00	84,300.00	(5,700.00)	-7%	67,350.00	84,300.00	Reduction in salary due to a retirement	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$78,600.00	\$84,300.00	\$84,300.00	(\$5,700.00)	-7%	\$67,350.00	\$85,500.00		
<b>Location Total: 310 - Pocomoke Branch</b>		\$97,700.00	\$102,700.00	\$102,700.00	(\$5,000.00)	-5%	\$77,106.37	\$105,968.11		

Expenditures		1401 Commission on Aging Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Location: 320 - Berlin Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,400.00	2,400.00	2,400.00	0.00	0%	0.00	1,540.00		
6550.040	Building Site Expenses Cleaning Contract	4,500.00	4,300.00	4,300.00	200.00	5%	1,841.62	4,289.48		
6550.050	Building Site Expenses Custodial Supplies	600.00	600.00	600.00	0.00	0%	828.12	939.10		
6550.060	Building Site Expenses Electricity	9,200.00	8,800.00	8,800.00	400.00	5%	6,600.00	8,000.00		
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	400.00	0.00	0%	0.00	351.67		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	125.00	267.50		
6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	0.00	N/A	0.00	460.43		
6550.090	Building Site Expenses General Maintenance Repairs	1,300.00	1,200.00	1,200.00	100.00	8%	4,427.08	1,087.98		
6550.100	Building Site Expenses Generator Services & Repairs	600.00	600.00	600.00	0.00	0%	225.00	1,783.28		
6550.120	Building Site Expenses Heating Propane	2,300.00	2,200.00	2,200.00	100.00	5%	1,650.00	2,000.00		
6550.140	Building Site Expenses Internet Access	1,800.00	1,800.00	1,800.00	0.00	0%	1,350.00	1,200.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	200.00	0.00	0%	492.00	340.80		
6550.220	Building Site Expenses Security Alarm Monitoring	600.00	600.00	600.00	0.00	0%	147.00	564.00		
6550.270	Building Site Expenses Telephone	1,200.00	1,200.00	1,200.00	0.00	0%	1,061.65	1,581.60		
6550.300	Building Site Expenses Trash Removal	1,000.00	1,000.00	1,000.00	0.00	0%	362.56	968.00		
6550.310	Building Site Expenses Water & Sewer	1,700.00	1,600.00	1,600.00	100.00	6%	932.17	2,069.72		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$28,000.00	\$27,100.00	\$27,100.00	\$900.00	3%	\$20,042.20	\$27,443.56		
<i>OTHR CHGS - Other Charges</i>										
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	78,200.00	84,300.00	84,300.00	(6,100.00)	-7%	67,350.00	84,300.00	Reduction in salary due to a retirement	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$78,200.00	\$84,300.00	\$84,300.00	(\$6,100.00)	-7%	\$67,350.00	\$85,500.00		
<b>Location Total: 320 - Berlin Branch</b>		\$106,200.00	\$111,400.00	\$111,400.00	(\$5,200.00)	-5%	\$87,392.20	\$112,943.56		
<b>Location: 330 - Ocean City Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	2,310.00		
6550.040	Building Site Expenses Cleaning Contract	6,800.00	6,200.00	6,200.00	600.00	10%	2,704.02	6,417.57		
6550.050	Building Site Expenses Custodial Supplies	900.00	800.00	800.00	100.00	13%	833.42	1,197.36		
6550.060	Building Site Expenses Electricity	7,200.00	6,800.00	6,800.00	400.00	6%	5,100.00	6,000.00		
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	400.00	0.00	0%	0.00	351.67		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	0.00	17.50		
6550.090	Building Site Expenses General Maintenance Repairs	6,200.00	6,000.00	6,000.00	200.00	3%	6,248.44	6,930.65		
6550.120	Building Site Expenses Heating Propane	13,000.00	12,500.00	12,500.00	500.00	4%	9,375.00	14,000.00		
6550.124	Building Site Expenses HVAC Loop Water Treatment	600.00	600.00	600.00	0.00	0%	130.49	521.96		

Expenditures		1401 Commission on Aging Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6550.140	Building Site Expenses Internet Access	2,000.00	2,000.00	2,000.00	0.00	0%	1,500.00	1,200.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	200.00	0.00	0%	232.00	616.80		
6550.220	Building Site Expenses Security Alarm Monitoring	400.00	400.00	400.00	0.00	0%	102.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	800.00	800.00	800.00	0.00	0%	410.00	839.34		
6550.270	Building Site Expenses Telephone	1,800.00	1,800.00	1,800.00	0.00	0%	1,350.00	1,200.00		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	0.00	N/A	0.00	5.00		
6550.310	Building Site Expenses Water & Sewer	2,500.00	2,400.00	2,400.00	100.00	4%	1,800.00	2,400.00		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$46,000.00	\$44,100.00	\$44,100.00	\$1,900.00	4%	\$29,785.37	\$44,415.85		
<i>OTHR CHGS - Other Charges</i>										
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	600.00		

Expenditures		1401 Commission on Aging Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	78,200.00	84,300.00	84,300.00	(6,100.00)	-7%	67,350.00	84,300.00	Reduction in salary due to a retirement	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$78,200.00	\$84,300.00	\$84,300.00	(\$6,100.00)	-7%	\$67,350.00	\$85,500.00		
<b>Location Total: 330 - Ocean City Branch</b>		\$124,200.00	\$128,400.00	\$128,400.00	(\$4,200.00)	-3%	\$97,135.37	\$129,915.85		
<b>Location: 340 - Worcester Adult Medical Day S</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.140	Building Site Expenses Internet Access	0.00	0.00	0.00	0.00	N/A	0.00	400.00		
6550.270	Building Site Expenses Telephone	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$1,000.00		
<i>OTHR CHGS - Other Charges</i>										
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	2,800.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	1,000.00		
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	213,432.00	170,700.00	170,700.00	42,732.00	25%	136,380.00	170,700.00	Requesting partial funding of 2 PT transportation aides	
7140.090	Commission on Aging Appropriatio Senior Ride Service	21,800.00	21,000.00	21,000.00	800.00	4%	15,750.00	20,000.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$235,232.00	\$191,700.00	\$191,700.00	\$43,532.00	23%	\$152,130.00	\$194,500.00		
<b>on Total: 340 - Worcester Adult Medical Day Svcs</b>		\$235,232.00	\$191,700.00	\$191,700.00	\$43,532.00	23%	\$152,130.00	\$195,500.00		
<b>Location: 350 - Direct Services - MAP</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	4,400.00	4,400.00	600.00	14%	4,500.00	0.00		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,800.00	3,000.00	3,000.00	800.00	27%	3,000.00	0.00		
6550.140	Building Site Expenses Internet Access	0.00	0.00	0.00	0.00	N/A	0.00	400.00		
6550.270	Building Site Expenses Telephone	0.00	0.00	0.00	0.00	N/A	0.00	1,000.00		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$8,800.00	\$7,400.00	\$7,400.00	\$1,400.00	19%	\$7,500.00	\$1,400.00		
<i>OTHR CHGS - Other Charges</i>										
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	1,800.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.030	Commission on Aging Appropriatio Aging Programs	13,600.00	12,800.00	12,800.00	800.00	6%	9,600.00	12,000.00		
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	30,100.00	22,100.00	22,100.00	8,000.00	36%	17,655.00	0.00	Reallocation of salary expenses due to retirements	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	30,100.00	30,500.00	30,500.00	(400.00)	-1%	24,375.00	30,500.00		
7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	64,500.00	65,300.00	65,300.00	(800.00)	-1%	52,200.00	65,300.00		
7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	77,500.00	66,400.00	66,400.00	11,100.00	17%	53,047.50	66,400.00	Reallocation of salary expenses due to retirements	
7140.070	Commission on Aging Appropriatio Senior Meals	7,600.00	6,800.00	6,800.00	800.00	12%	5,100.00	6,000.00		
7140.080	Commission on Aging Appropriatio Senior Ride Salary & Fringe	115,500.00	106,900.00	106,900.00	8,600.00	8%	85,425.00	57,900.00	Reallocating salary expenses due to retirements	
7140.090	Commission on Aging Appropriatio Senior Ride Service	43,200.00	42,800.00	42,800.00	400.00	1%	32,100.00	42,000.00		

Expenditures		1401 Commission on Aging Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$382,100.00	\$353,600.00	\$353,600.00	\$28,500.00	8%	\$279,502.50	\$282,500.00		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	104,600.00	0.00	19,207.00	104,600.00	N/A	0.00	0.00	Local share for fleet replacement of 2 buses and 1 van	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$104,600.00	\$0.00	\$19,207.00	\$104,600.00		\$0.00	\$0.00		
<i>ENCUMBRANCES - Encumbrances</i>										
7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	14,186.00		
<i>Account Total: ENCUMBRANCES - Encumbrances</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$14,186.00		
<b>Location Total: 350 - Direct Services - MAP</b>		\$495,500.00	\$361,000.00	\$380,207.00	\$134,500.00	37%	\$287,002.50	\$298,086.00		
<b>Department Total: 1401 - Commission on Aging</b>		<b>\$2,067,837.00</b>	<b>\$1,776,305.00</b>	<b>\$1,795,512.00</b>	<b>\$291,532.00</b>	<b>16%</b>	<b>\$1,302,179.43</b>	<b>\$1,666,105.15</b>		

# Expense Budget Transaction Report

1401

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1401 - Commission on Aging</b>			
Location	<b>200 - Administration</b>			
Account	<b>6110.295 - Supplies &amp; Equipment Program Supplies and Equipment</b>			
100.1401.200.6110.295	Supplies & equipment based on trend	1.0000	2,000.00	2,000.00
	Account 6110.295 - Supplies & Equipment Program Supplies and Equipment Totals	Transactions	1	\$2,000.00
Account	<b>6160.065 - Grant Programs Md Dept of Aging</b>			
100.1401.200.6160.065	SCOF Grant	1.0000	45,000.00	45,000.00
	Account 6160.065 - Grant Programs Md Dept of Aging Totals	Transactions	1	\$45,000.00
Account	<b>6160.142 - Grant Programs SSTAP</b>			
100.1401.200.6160.142	SSTAP Grant	1.0000	131,000.00	131,000.00
	Account 6160.142 - Grant Programs SSTAP Totals	Transactions	1	\$131,000.00
Account	<b>7000.070 - Travel, Training &amp; Expense Expense Allowance</b>			
100.1401.200.7000.070	Travel & training based on trend	1.0000	7,300.00	7,300.00
	Account 7000.070 - Travel, Training & Expense Expense Allowance Totals	Transactions	1	\$7,300.00
Account	<b>7140.010 - Commission on Aging Appropriatio Aging Audit</b>			
100.1401.200.7140.010	Audit expense	1.0000	8,800.00	8,800.00
	Account 7140.010 - Commission on Aging Appropriatio Aging Audit Totals	Transactions	1	\$8,800.00
Account	<b>7140.020 - Commission on Aging Appropriatio Aging Insurance</b>			
100.1401.200.7140.020	Insurance expense	1.0000	4,800.00	4,800.00
	Account 7140.020 - Commission on Aging Appropriatio Aging Insurance Totals	Transactions	1	\$4,800.00
Account	<b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>			
100.1401.200.7140.040	Salaries & fringe	1.0000	405,200.00	405,200.00
	Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe Totals	Transactions	1	\$405,200.00
Account	<b>7170.010 - Benefits &amp; Insurance Allowance for COLA</b>			
100.1401.200.7170.010	Allowance for COLA & step increase	1.0000	228,505.00	228,505.00
	Account 7170.010 - Benefits & Insurance Allowance for COLA Totals	Transactions	1	\$228,505.00
	Location 200 - Administration Totals	Transactions	8	\$832,605.00
Location	<b>300 - Snow Hill Branch</b>			
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>			
100.1401.300.6550.030	Carpet/ VCT cleaning based on trend	1.0000	7,000.00	7,000.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$7,000.00
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1401.300.6550.040	Cleaning expense based on trend	1.0000	22,700.00	22,700.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$22,700.00
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>			
100.1401.300.6550.050	Custodial supplies based on trend	1.0000	2,100.00	2,100.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$2,100.00

# Expense Budget Transaction Report

1401

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>300 - Snow Hill Branch</b>				
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1401.300.6550.060	Electricity expense based on trend	1.0000	25,700.00	25,700.00
Account <b>6550.060 - Building Site Expenses Electricity</b> Totals		Transactions	1	\$25,700.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1401.300.6550.080	Fire alarm testing based on trend	1.0000	400.00	400.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals		Transactions	1	\$400.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1401.300.6550.081	Fire extinguishers based on trend	1.0000	200.00	200.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals		Transactions	1	\$200.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1401.300.6550.090	General maintenance repairs based on trend	1.0000	8,300.00	8,300.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		Transactions	1	\$8,300.00
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>				
100.1401.300.6550.100	Generator expense based on trend	1.0000	600.00	600.00
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b> Totals		Transactions	1	\$600.00
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1401.300.6550.120	Heating propane expense based on trend	1.0000	20,800.00	20,800.00
Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals		Transactions	1	\$20,800.00
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1401.300.6550.140	Internet access	1.0000	3,400.00	3,400.00
Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals		Transactions	1	\$3,400.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1401.300.6550.180	Pest control based on trend	1.0000	200.00	200.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals		Transactions	1	\$200.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1401.300.6550.220	Security alarm monitoring based on trend	1.0000	200.00	200.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		Transactions	1	\$200.00
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b>				
100.1401.300.6550.250	Sprinkler testing based on trend	1.0000	2,000.00	2,000.00
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b> Totals		Transactions	1	\$2,000.00
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1401.300.6550.270	Telephone expense	1.0000	3,500.00	3,500.00
Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		Transactions	1	\$3,500.00

# Expense Budget Transaction Report

1401

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>300 - Snow Hill Branch</b>				
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1401.300.6550.300	Trash removal based on trend	1.0000	1,000.00	1,000.00
Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		Transactions	1	<u>\$1,000.00</u>
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1401.300.6550.310	Water & sewer based on trend	1.0000	3,700.00	3,700.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		Transactions	1	<u>\$3,700.00</u>
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>				
100.1401.300.7140.040	Salaries & fringe	1.0000	74,600.00	74,600.00
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals		Transactions	1	<u>\$74,600.00</u>
Location <b>300 - Snow Hill Branch</b> Totals		Transactions	17	<u>\$176,400.00</u>
Location <b>310 - Pocomoke Branch</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1401.310.6550.030	Carpet/ VCT cleaning based on trend	1.0000	3,000.00	3,000.00
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals		Transactions	1	<u>\$3,000.00</u>
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1401.310.6550.040	Cleaning contract based on trend	1.0000	3,800.00	3,800.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals		Transactions	1	<u>\$3,800.00</u>
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1401.310.6550.050	Custodial supplies based on trend	1.0000	200.00	200.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals		Transactions	1	<u>\$200.00</u>
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1401.310.6550.080	Fire alarm testing based on trend	1.0000	200.00	200.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals		Transactions	1	<u>\$200.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1401.310.6550.090	General maintenance based on trend	1.0000	3,100.00	3,100.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		Transactions	1	<u>\$3,100.00</u>
Account <b>6550.110 - Building Site Expenses Heating Fuel Oil</b>				
100.1401.310.6550.110	Heating oil based on trend	1.0000	4,800.00	4,800.00
Account <b>6550.110 - Building Site Expenses Heating Fuel Oil</b> Totals		Transactions	1	<u>\$4,800.00</u>
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1401.310.6550.124	HVAC loop water treatment based on trend	1.0000	200.00	200.00
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b> Totals		Transactions	1	<u>\$200.00</u>
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1401.310.6550.140	Internet access based on trend	1.0000	1,800.00	1,800.00
Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals		Transactions	1	<u>\$1,800.00</u>

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>310 - Pocomoke Branch</b>				
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>			
100.1401.310.6550.180	Pest control based on trend	1.0000	200.00	200.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals	Transactions	1	\$200.00
Account	<b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>			
100.1401.310.6550.220	Security alarm monitoring based on trend	1.0000	200.00	200.00
	Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals	Transactions	1	\$200.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
100.1401.310.6550.270	Telephone expense based on trend	1.0000	800.00	800.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	\$800.00
Account	<b>6550.310 - Building Site Expenses Water &amp; Sewer</b>			
100.1401.310.6550.310	Water & sewer expense based on trend	1.0000	800.00	800.00
	Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals	Transactions	1	\$800.00
Account	<b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>			
100.1401.310.7140.040	Salaries & fringe expense	1.0000	78,600.00	78,600.00
	Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals	Transactions	1	\$78,600.00
	Location <b>310 - Pocomoke Branch</b> Totals	Transactions	13	\$97,700.00
Location <b>320 - Berlin Branch</b>				
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>			
100.1401.320.6550.030	Carpet/ VCT cleaning based on trend	1.0000	2,400.00	2,400.00
	Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals	Transactions	1	\$2,400.00
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1401.320.6550.040	Cleaning contract based on trend	1.0000	4,500.00	4,500.00
	Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals	Transactions	1	\$4,500.00
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>			
100.1401.320.6550.050	Custodial supplies based on trend	1.0000	600.00	600.00
	Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals	Transactions	1	\$600.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1401.320.6550.060	Electricity expense based on trend	1.0000	9,200.00	9,200.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	\$9,200.00
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>			
100.1401.320.6550.080	Fire alarm testing based on trend	1.0000	400.00	400.00
	Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals	Transactions	1	\$400.00
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>			
100.1401.320.6550.081	Fire extinguisher expense based on trend	1.0000	200.00	200.00
	Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals	Transactions	1	\$200.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>320 - Berlin Branch</b>				
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1401.320.6550.090	General maintenance based on trend	1.0000	1,300.00	1,300.00
		Transactions	1	<u>1,300.00</u>
		Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>				
100.1401.320.6550.100	Generator services & repairs based on trend	1.0000	600.00	600.00
		Transactions	1	<u>600.00</u>
		Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b> Totals		
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1401.320.6550.120	Heating propane based on trend	1.0000	2,300.00	2,300.00
		Transactions	1	<u>2,300.00</u>
		Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals		
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1401.320.6550.140	Internet access based on trend	1.0000	1,800.00	1,800.00
		Transactions	1	<u>1,800.00</u>
		Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals		
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1401.320.6550.180	Pest control based on trend	1.0000	200.00	200.00
		Transactions	1	<u>200.00</u>
		Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals		
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1401.320.6550.220	Security alarm monitoring based on trend	1.0000	600.00	600.00
		Transactions	1	<u>600.00</u>
		Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1401.320.6550.270	Telephone expense based on trend	1.0000	1,200.00	1,200.00
		Transactions	1	<u>1,200.00</u>
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1401.320.6550.300	Trash removal based on trend	1.0000	1,000.00	1,000.00
		Transactions	1	<u>1,000.00</u>
		Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1401.320.6550.310	Water & sewer expense based on trend	1.0000	1,700.00	1,700.00
		Transactions	1	<u>1,700.00</u>
		Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>				
100.1401.320.7140.040	Salaries & fringe expense	1.0000	78,200.00	78,200.00
		Transactions	1	<u>78,200.00</u>
		Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals		
		Location <b>320 - Berlin Branch</b> Totals		
		Transactions	16	<u>\$106,200.00</u>
Location <b>330 - Ocean City Branch</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1401.330.6550.030	Carpet/ VCT cleaning based on trend	1.0000	3,000.00	3,000.00
		Transactions	1	<u>3,000.00</u>
		Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals		

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>330 - Ocean City Branch</b>				
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1401.330.6550.040	Cleaning contract based on trend	1.0000	6,800.00	6,800.00
	Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals	Transactions	1	\$6,800.00
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>			
100.1401.330.6550.050	Custodial supplies based on trend	1.0000	900.00	900.00
	Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals	Transactions	1	\$900.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1401.330.6550.060	Electricity expense based on trend	1.0000	7,200.00	7,200.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	\$7,200.00
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>			
100.1401.330.6550.080	Fire alarm testing based on trend	1.0000	400.00	400.00
	Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals	Transactions	1	\$400.00
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>			
100.1401.330.6550.081	Fire extinguisher expense based on trend	1.0000	200.00	200.00
	Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals	Transactions	1	\$200.00
Account	<b>6550.090 - Building Site Expenses General Maintenance Repairs</b>			
100.1401.330.6550.090	General maintenance expense based on trend	1.0000	6,200.00	6,200.00
	Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals	Transactions	1	\$6,200.00
Account	<b>6550.120 - Building Site Expenses Heating Propane</b>			
100.1401.330.6550.120	Heating propane based on trend	1.0000	13,000.00	13,000.00
	Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals	Transactions	1	\$13,000.00
Account	<b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>			
100.1401.330.6550.124	HVAC loop water treatment expense based on trend	1.0000	600.00	600.00
	Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b> Totals	Transactions	1	\$600.00
Account	<b>6550.140 - Building Site Expenses Internet Access</b>			
100.1401.330.6550.140	Internet access based on trend	1.0000	2,000.00	2,000.00
	Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals	Transactions	1	\$2,000.00
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>			
100.1401.330.6550.180	Pest control based on trend	1.0000	200.00	200.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals	Transactions	1	\$200.00
Account	<b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>			
100.1401.330.6550.220	Security alarm monitoring based on trend	1.0000	400.00	400.00
	Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals	Transactions	1	\$400.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>330 - Ocean City Branch</b>				
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b>				
100.1401.330.6550.250	Sprinkler testing based on trend	1.0000	800.00	800.00
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b> Totals		Transactions	1	\$800.00
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1401.330.6550.270	Telephone expense based on trend	1.0000	1,800.00	1,800.00
Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		Transactions	1	\$1,800.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1401.330.6550.310	Water & sewer expense based on trend	1.0000	2,500.00	2,500.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		Transactions	1	\$2,500.00
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>				
100.1401.330.7140.040	Salaries & fringe	1.0000	78,200.00	78,200.00
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals		Transactions	1	\$78,200.00
Location <b>330 - Ocean City Branch</b> Totals		Transactions	16	\$124,200.00
Location <b>340 - Worcester Adult Medical Day Svcs</b>				
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>				
100.1401.340.7140.040	Salaries & fringe	1.0000	213,432.00	213,432.00
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals		Transactions	1	\$213,432.00
Account <b>7140.090 - Commission on Aging Appropriatio Senior Ride Service</b>				
100.1401.340.7140.090	Senior ride service based on trend	1.0000	21,800.00	21,800.00
Account <b>7140.090 - Commission on Aging Appropriatio Senior Ride Service</b> Totals		Transactions	1	\$21,800.00
Location <b>340 - Worcester Adult Medical Day Svcs</b> Totals		Transactions	2	\$235,232.00
Location <b>350 - Direct Services - MAP</b>				
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>				
100.1401.350.6540.020	WC fleet fuel expenses	1.0000	5,000.00	5,000.00
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b> Totals		Transactions	1	\$5,000.00
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>				
100.1401.350.6540.030	Vehicle Maintenance expense	1.0000	3,800.00	3,800.00
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b> Totals		Transactions	1	\$3,800.00
Account <b>7140.030 - Commission on Aging Appropriatio Aging Programs</b>				
100.1401.350.7140.030	Aging programs expense based on trend	1.0000	13,600.00	13,600.00
Account <b>7140.030 - Commission on Aging Appropriatio Aging Programs</b> Totals		Transactions	1	\$13,600.00
Account <b>7140.035 - Commission on Aging Appropriatio County Shr Kitchen Salary &amp; Frng</b>				
100.1401.350.7140.035	Kitchen salary & fringe expense	1.0000	30,100.00	30,100.00
Account <b>7140.035 - Commission on Aging Appropriatio County Shr Kitchen Salary &amp; Frng</b> Totals		Transactions	1	\$30,100.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1401 - Commission on Aging</b>			
Location	<b>350 - Direct Services - MAP</b>			
Account	<b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>			
100.1401.350.7140.040	Salaries & fringe	1.0000	30,100.00	30,100.00
	Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals	Transactions	1	\$30,100.00
Account	<b>7140.045 - Commission on Aging Appropriatio Comm For Life Salaries &amp; Fringe</b>			
100.1401.350.7140.045	Comm for life salaries & fringe	1.0000	64,500.00	64,500.00
	Account <b>7140.045 - Commission on Aging Appropriatio Comm For Life Salaries &amp; Fringe</b> Totals	Transactions	1	\$64,500.00
Account	<b>7140.055 - Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary &amp; Fr</b>			
100.1401.350.7140.055	Meals on wheels salary & fringe	1.0000	77,500.00	77,500.00
	Account <b>7140.055 - Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary &amp; Fr</b> Totals	Transactions	1	\$77,500.00
Account	<b>7140.070 - Commission on Aging Appropriatio Senior Meals</b>			
100.1401.350.7140.070	Senior meals based on trend	1.0000	7,600.00	7,600.00
	Account <b>7140.070 - Commission on Aging Appropriatio Senior Meals</b> Totals	Transactions	1	\$7,600.00
Account	<b>7140.080 - Commission on Aging Appropriatio Senior Ride Salary &amp; Fringe</b>			
100.1401.350.7140.080	Senior ride salary & fringe	1.0000	115,500.00	115,500.00
	Account <b>7140.080 - Commission on Aging Appropriatio Senior Ride Salary &amp; Fringe</b> Totals	Transactions	1	\$115,500.00
Account	<b>7140.090 - Commission on Aging Appropriatio Senior Ride Service</b>			
100.1401.350.7140.090	Senior ride service expense based on trend	1.0000	43,200.00	43,200.00
	Account <b>7140.090 - Commission on Aging Appropriatio Senior Ride Service</b> Totals	Transactions	1	\$43,200.00
Account	<b>9010.010 - Capital Equipment New Vehicles</b>			
100.1401.350.9010.010	Local share for fleet replacement of 2 buses and 1 van	1.0000	104,600.00	104,600.00
	Account <b>9010.010 - Capital Equipment New Vehicles</b> Totals	Transactions	1	\$104,600.00
	Location <b>350 - Direct Services - MAP</b> Totals	Transactions	11	\$495,500.00
	Department <b>1401 - Commission on Aging</b> Totals	Transactions	83	\$2,067,837.00
	Fund <b>100 - General Fund</b> Totals	Transactions	83	\$2,067,837.00
	<b>EXPENSES Totals</b>	<b>Transactions</b>	83	\$2,067,837.00
	<b>Grand Totals</b>	<b>Transactions</b>	83	\$2,067,837.00

<b>DEPARTMENT BUDGET SUMMARY</b>			
Department or Agency:	Commission on Aging (WorCOA)	Department Number:	1401
Fund: 100	General Fund	Function:	Social Services
<b>Mission Statement:</b>			
<p>Our mission is to enhance the quality of life for the senior residents in Worcester County. Our vision is to provide programs and services that promote active, independent and healthy lifestyles. We accomplish this by offering a number of health and wellness programs, socialization activities and direct services to seniors in Worcester County. We also provides a membership program developed for older adults living independently in their own home. The Maryland Community for Life program delivers key services designed to navigate predictable home maintenance, transportation, and community access needs in a cost-effective and supportive manner.</p>			
<b>Program Services: (Statistics)</b>			
•	<p>The Worcester County Commission on Aging (WorCOA) operates four nationally accredited senior centers within the county which were used by close to 1,000 seniors in FY24. There was an increase of 50% over the prior fiscal year in taking advantage of the opportunity for socialization, health related activities and meals.</p>		
•	<p>WorCOA provides meals on wheels to over 150 seniors throughout the county Monday through Thursday. With each meal delivery, we provide a friendly visit to check on the well being of each of the seniors we service. We have mobilized over 20 volunteers to assist with the delivery of meals, which helps tremendously in cost effectiveness. Almost 30,000 meals were provided in FY24.</p>		
•	<p>WorCOA operates an adult daycare center that is licensed for 60 participates. This is the only adult daycare center in Worcester County. This center provides services for seniors and disabled citizens that need help managing their medication. We also provide socialization, activities, and transportation for participants, and started a special program for the cognitively impaired in 2024. This service keeps people in their homes and out of more costly nursing facilities. The client census has grown by 50% over the last year.</p>		
•	<p>WorCOA is a coordinating partner in Maryland Access Point, which is the one stop shop for all senior services. This division deals with all senior needs from budgeting to medical issues. There continues to be an increase in the volume of calls for seniors that are entering the system for the first time. The increase in seniors needing mental health services continues to be a challenge.</p>		
•	<p>The Senior Care and Caregivers programs provide assistance to over 60 caregivers and home-bound seniors. These services include in-home care, respite and material aide. They are a vital component for helping low-income seniors remain at home, significantly increasing their ability to age independently and with dignity. There are currently 50 seniors on our waiting list to receive these services.</p>		
•	<p>Community for Life served over 170 members, providing over 7,700 transportation and handyman units of services to help them age in place, primarily in the area of transportation. Seniors that are able to age in place are happier and contribute positively to the local economy without becoming a burden on taxpayers.</p>		

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Commission on Aging (WorCOA)		Department Number:	1401	
Fund: 100	General Fund		Function:	Social Services	
Statistical Data:					
Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
50plus Centers: Participants / Activities Units	924/66,109	946/96,524	1,300/85,000	1,200/120,000	
Community for Life: Members / Service Units	122/7,823	170/7,747	130/9,000	150/10,000	
Meals On Wheels: Participants / Meals	261/24,896	321/29,095	300/32,000	350/35,000	
Transportation: Passengers / Trips	228/8,760	257/23,506	270/13,000	280/25,000	
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ -			\$ -	0.0%
Supplies & Materials	176,302	189,589	174,975	178,000	1.7%
Maintenance & Services	200,615	189,430	195,600	203,700	4.1%
Other Charges	1,150,000	1,272,900	1,405,730	1,581,537	12.5%
Capital Outlay			0	104,600	100.0%
Debt Service	0	0	0	0	0.0%
Total	\$ 1,526,917	\$ 1,651,919	\$ 1,776,305	\$ 2,067,837	16.4%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2022	Actual FY2023	Adopted Budget FY2024	Budget Request FY2025	% Change
No County Positions	-	-	-	-	0%
Total	-	-	-	-	0%
Summary of Significant Budget Increase/Decreases					
Description of Increase/Decrease			\$ Increase/Decrease	% Inc/(Dec)	
\$104,600 Local share of 2 buses & 1 van for aging fleet replacement (\$332,330 total cost); \$148,675 for Step increase, 12% health insure increase & COLA for County share of salaries & benefits; request 53% of 2 PT transportation aides positions to assist with dementia clients - \$23,432. \$176,000 of Supplies & Materials is offset by Grant revenue.			\$ 291,532	16%	
Contact Information					
Name:	John Dorrrough	Address 1:	P.O. Box 159		
Title:	Deputy Director	Address 2:	4767 Snow Hill Road		
Email:	john@worcoa.org	City/State:	Snow Hill, Maryland		
Telephone:	443.880.4980	Zip Code:	21863		

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

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

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

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

# Expense Budget Transaction Report

1006

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

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

# Expense Budget Transaction Report

1006

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

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

# Expense Budget Transaction Report

1006

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

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

# Expense Budget Transaction Report

1006

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

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

# Expense Budget Transaction Report

1006

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

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

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Elections Office		Department Number:	1006	
Fund: 100	General Fund		Function:	General Government	
MISSION STATEMENT:					
<p>Our office conducts elections every two years (Gubernatorial Primary Election - June 30, 2026, and early voting for 8 days prior to Election; 43,000 current registered voters with 20 precincts, 16 polling places (which includes Early Voting polling place), 300 Election Judges. Office is responsible for registering voters, updating and maintaining voter registry, updating Congressional, Legislative and Commissioner districts, processing petitions, and filing candidates, placing names &amp; issues on ballot, handling mail ballot requests, canvassing and certifying all votes cast in an election.</p>					
PROGRAM SERVICES: (STATISTICS)					
<ul style="list-style-type: none"> <li>Election Office is a state agency funded 100% by Worcester County; office is governed by the State Board of Elections.</li> </ul>					
<ul style="list-style-type: none"> <li>Current number of registered voters in Worcester County - 46,000</li> </ul>					
<ul style="list-style-type: none"> <li>7 Commissioner Districts with 20 precincts; 16 polling places (includes Early Voting polling place).</li> </ul>					
<ul style="list-style-type: none"> <li>During the 2024 General Election, Worcester County had a total turnout of 72%. This includes early voting and election day.</li> </ul>					
<ul style="list-style-type: none"> <li>During the 2024 General Election, Worcester County had a total early voting turnout of 9,982 voters (23%).</li> </ul>					
Statistical Data:					
Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
Number of Mail in ballots for General	5,239	N/A	7944	N/A	
Number of Mail in ballots for Primary	5239	5858	N/A	6,000	
Number of Elections in budget year	1	1	1	1	
Number of days of Early Voting & Election Day	9	9	9	9	
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 576,012	\$ 600,830	\$ 660,851	\$ 809,499	22.5%
Supplies & Materials	349,804	382,877	670,011	609,255	-9.1%
Maintenance & Services	168,517	135,244	152,887	171,768	12.3%
Other Charges	10,468	19,139	15,231	16,610	9.1%
Interfund Charges	0	0			0.0%
Capital Outlay	0	0	0		0.0%
Debt Service					0.0%
<b>Total</b>	<b>\$ 1,104,801</b>	<b>\$ 1,138,090</b>	<b>\$ 1,498,980</b>	<b>\$ 1,607,132</b>	<b>7.2%</b>

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

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026**

Department/Agency Name: Elections

Department No. 100.1006

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

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

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

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

**Reason:**

**Computer # (i.e. WCIT0001):**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

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

Department/Agency Name ELECTIONS

Department No. 1006

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

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

1801 ECONOMIC DEVELOPMENT DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
State Grants/Revenues	\$ 100,000	\$ 100,000	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>0.0%</b>
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 239,915	\$ 257,281	\$ 17,366	7.2%
Supplies & Materials	218,840	250,650	\$ 31,810	14.5%
Maintenance & Services	48,575	78,575	\$ 30,000	61.8%
Other Charges	20,620	27,100	\$ 6,480	31.4%
Capital Outlay	64,500	20,000	\$ (44,500)	-69.0%
<b>Total</b>	<b>\$ 592,450</b>	<b>\$ 633,606</b>	<b>\$ 41,156</b>	<b>6.9%</b>
			\$ Increase/Decrease	% Inc/(Dec)
Budget variance: Expenditure increase for new software and advertising.			\$ 41,156	6.9%

Revenue		1801 Economic Development Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund									
REVENUES									
Department: 1801 - Economic Development									
<i>INTGOV ST - Intergovernmental - State Revenues</i>									
5940	Intern Program Grant	100,000.00	100,000.00	100,000.00	0.00	0%	0.00	100,000.00	
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>		\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	0%	\$0.00	\$100,000.00	
<b>Department Total: 1801 - Economic Development</b>		<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	

Expenditures		1801 Economic Development Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Fund: 100 - General Fund										
EXPENSES										
Department: 1801 - Economic Development										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	173,555.00	161,323.00	161,323.00	12,232.00	8%	77,757.53	149,055.91		
6010.020	Benefits Contingency	68.00	71.00	71.00	(3.00)	-4%	0.00	0.00		
6010.025	Benefits Deferred Comp Match	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	33,874.00	33,874.00	33,874.00	0.00	0%	16,333.77	0.00		
6010.050	Benefits Retirement	23,048.00	19,310.00	19,310.00	3,738.00	19%	0.00	0.00		
6010.060	Benefits Social Security Taxes	13,278.00	12,343.00	12,343.00	935.00	8%	5,591.31	0.00		
6010.070	Benefits Unemployment Insurance	68.00	71.00	71.00	(3.00)	-4%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	3,414.00	2,452.00	2,452.00	962.00	39%	2,152.00	0.00		
6010.120	Benefits Long Term Disability	256.00	265.00	265.00	(9.00)	-3%	0.00	0.00		
6010.130	Benefits Life Insurance	290.00	300.00	300.00	(10.00)	-3%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	314.00	325.00	325.00	(11.00)	-3%	55.86	0.00		
6010.150	Benefits Retirement Administration Fee	327.00	339.00	339.00	(12.00)	-4%	73.34	0.00		
6010.900	Benefits OPEB contribution	6,789.00	7,242.00	7,242.00	(453.00)	-6%	3,621.00	0.00		
<i>Account Total: PERS SVCS - Personnel Services</i>		\$257,281.00	\$239,915.00	\$239,915.00	\$17,366.00	7%	\$105,584.81	\$149,055.91		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,110.00	3,400.00	3,400.00	710.00	21%	3,077.50	1,573.54	Add'l Memberships/dues	
6100.150	Administrative Expense Incentives & Event	16,000.00	10,000.00	10,000.00	6,000.00	60%	2,896.88	7,626.99	Aquaculture Branding & MEDA	
6100.190	Administrative Expense Office Supplies	700.00	700.00	700.00	0.00	0%	58.07	625.89		
6110.090	Supplies & Equipment Computers & Printers	2,100.00	0.00	0.00	2,100.00	N/A	0.00	0.00	Replace laptop IT schedule	
6110.245	Supplies & Equipment Mobile Phones	2,040.00	2,040.00	2,040.00	0.00	0%	425.47	1,196.18		
6110.280	Supplies & Equipment Office Furniture	1,500.00	1,500.00	1,500.00	0.00	0%	161.98	3,741.71		
6110.310	Supplies & Equipment Promotional Materials	12,000.00	0.00	0.00	12,000.00	N/A	0.00	0.00	Collateral Added	
6130.010	Equipment Maintenance Copier Lease	1,200.00	1,200.00	1,200.00	0.00	0%	497.40	1,379.74		
6130.060	Equipment Maintenance Software Licensing	11,000.00	0.00	0.00	11,000.00	N/A	0.00	0.00	Cost for Hubspot CRM & Jobs EQ Software licenses.	
6160.043	Grant Programs Other Grants	0.00	0.00	0.00	0.00	N/A	4,706.65	4,916.66		
6160.151	Grant Programs Tri County Economic Dev	0.00	0.00	3,800.00	0.00	N/A	482,195.84	383,265.15		
6170.020	Program Expense Workforce Development	200,000.00	200,000.00	200,000.00	0.00	0%	180,635.00	195,206.90		
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$250,650.00	\$218,840.00	\$222,640.00	\$31,810.00	15%	\$674,654.79	\$599,532.76		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.040	Consulting Services Consulting Services	45,000.00	45,000.00	45,000.00	0.00	0%	29,000.00	34,000.00		
6530.180	Consulting Services Web Page	0.00	0.00	0.00	0.00	N/A	2,000.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,875.00	1,875.00	1,875.00	0.00	0%	660.29	1,000.26		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	1,000.00	1,000.00	0.00	0%	18.00	927.30		
6550.270	Building Site Expenses Telephone	700.00	700.00	700.00	0.00	0%	0.00	445.17		
6900.015	Advertising Economic Development	30,000.00	0.00	0.00	30,000.00	N/A	0.00	0.00	Promotions & Campaigns	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$78,575.00	\$48,575.00	\$48,575.00	\$30,000.00	62%	\$31,678.29	\$36,372.73		

Expenditures		1801 Economic Development Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<i>OTHR CHGS - Other Charges</i>										
7000.020	Travel, Training & Expense Board Member Allowance	1,500.00	4,200.00	4,200.00	(2,700.00)	-64%	600.00	946.14	Reduced to quarterly meetings	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,450.00	15,220.00	15,220.00	10,230.00	67%	3,333.37	7,776.46	Professional Devel. & Training Conferences	
7000.115	Travel, Training & Expense Mileage	150.00	1,200.00	1,200.00	(1,050.00)	-88%	191.92	2,663.72	Reduced/County Vehicle	
<i>Account Total: OTHR CHGS - Other Charges</i>		\$27,100.00	\$20,620.00	\$20,620.00	\$6,480.00	31%	\$4,125.29	\$11,386.32		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	0.00	31,000.00	31,000.00	(31,000.00)	-100%	24,035.00	0.00	No new vehicle requests for FY26	
9010.170	Capital Equipment Software	20,000.00	33,500.00	33,500.00	(13,500.00)	-40%	18,332.88	30,213.61	Added Zartico and Enradius software	
<i>Account Total: CAP EQ - Capital Equipment</i>		\$20,000.00	\$64,500.00	\$64,500.00	(\$44,500.00)	-69%	\$42,367.88	\$30,213.61		
<b>Department Total: 1801 - Economic Development</b>		<b>\$633,606.00</b>	<b>\$592,450.00</b>	<b>\$596,250.00</b>	<b>\$41,156.00</b>	<b>7%</b>	<b>\$858,411.06</b>	<b>\$826,561.33</b>		

# Expense Budget Transaction Report

1801

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1801 - Economic Development</b>			
Account	<b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>			
100.1801.6100.100	BBHA Dues	1.0000	100.00	100.00
100.1801.6100.100	Eventbrite, misc. posting fees	1.0000	135.00	135.00
100.1801.6100.100	Flipsnack	1.0000	150.00	150.00
100.1801.6100.100	Main Street America Dues	1.0000	295.00	295.00
100.1801.6100.100	Maryland Chamber Dues	1.0000	750.00	750.00
100.1801.6100.100	MDMO Dues	1.0000	870.00	870.00
100.1801.6100.100	MEDA Dues	2.0000	200.00	400.00
100.1801.6100.100	MTC Dues	2.0000	130.00	260.00
100.1801.6100.100	Survey Monkey	1.0000	450.00	450.00
100.1801.6100.100	Taste of the Eastern Shore	1.0000	600.00	600.00
100.1801.6100.100	Zoom	1.0000	100.00	100.00
	Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b> Totals	Transactions	11	<u>\$4,110.00</u>
Account	<b>6100.150 - Administrative Expense Incentives &amp; Events</b>			
100.1801.6100.150	Aquaculture Branding	1.0000	5,000.00	5,000.00
100.1801.6100.150	MACo Supplies	1.0000	1,000.00	1,000.00
100.1801.6100.150	MEDA	1.0000	1,000.00	1,000.00
100.1801.6100.150	Meeting Supplies	1.0000	1,000.00	1,000.00
100.1801.6100.150	Quarterly Mixers	4.0000	2,000.00	8,000.00
	Account <b>6100.150 - Administrative Expense Incentives &amp; Events</b> Totals	Transactions	5	<u>\$16,000.00</u>
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
100.1801.6100.190	Administrative Supplies	1.0000	300.00	300.00
100.1801.6100.190	Employee Budget	2.0000	125.00	250.00
100.1801.6100.190	Paper	3.0000	50.00	150.00
	Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals	Transactions	3	<u>\$700.00</u>
Account	<b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>			
100.1801.6110.090	Replace ED Specialists laptop per IT schedule	1.0000	2,100.00	2,100.00
	Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b> Totals	Transactions	1	<u>\$2,100.00</u>
Account	<b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>			
100.1801.6110.245	Monthly Cell Phone Bill	12.0000	170.00	2,040.00
	Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b> Totals	Transactions	1	<u>\$2,040.00</u>
Account	<b>6110.280 - Supplies &amp; Equipment Office Furniture</b>			
100.1801.6110.280	Based on trend	1.0000	1,500.00	1,500.00
	Account <b>6110.280 - Supplies &amp; Equipment Office Furniture</b> Totals	Transactions	1	<u>\$1,500.00</u>
Account	<b>6110.310 - Supplies &amp; Equipment Promotional Materials</b>			
100.1801.6110.310	ED Guides, Maps, Choose and Live	1.0000	12,000.00	12,000.00
	Account <b>6110.310 - Supplies &amp; Equipment Promotional Materials</b> Totals	Transactions	1	<u>\$12,000.00</u>

# Expense Budget Transaction Report

1801

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount	
<b>EXPENSES</b>					
Fund <b>100 - General Fund</b>					
Department <b>1801 - Economic Development</b>					
Account <b>6130.010 - Equipment Maintenance Copier Lease</b>					
100.1801.6130.010	Budget for Printer Contract	12.0000	100.00	1,200.00	
		Account <b>6130.010 - Equipment Maintenance Copier Lease</b> Totals	Transactions	1	<u>1,200.00</u>
Account <b>6130.060 - Equipment Maintenance Software Licensing</b>					
100.1801.6130.060	Hubspot CRM	1.0000	8,500.00	8,500.00	
100.1801.6130.060	Jobs EQ Software	1.0000	2,500.00	2,500.00	
		Account <b>6130.060 - Equipment Maintenance Software Licensing</b> Totals	Transactions	2	<u>\$11,000.00</u>
Account <b>6170.020 - Program Expense Workforce Development Programs</b>					
100.1801.6170.020	STATT Camp, Tech School, Intern Placement	1.0000	200,000.00	200,000.00	
		Account <b>6170.020 - Program Expense Workforce Development Programs</b> Totals	Transactions	1	<u>\$200,000.00</u>
Account <b>6530.040 - Consulting Services Consulting Services</b>					
100.1801.6530.040	Product Development	4.0000	5,000.00	20,000.00	
100.1801.6530.040	SBDC Annual Contract	1.0000	25,000.00	25,000.00	
		Account <b>6530.040 - Consulting Services Consulting Services</b> Totals	Transactions	2	<u>\$45,000.00</u>
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>					
100.1801.6540.020	Vehicle Fuel Expense	3.0000	625.00	1,875.00	
		Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b> Totals	Transactions	1	<u>\$1,875.00</u>
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>					
100.1801.6540.030	Vehicle Maintenance	2.0000	500.00	1,000.00	
		Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b> Totals	Transactions	1	<u>\$1,000.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b>					
100.1801.6550.270	New Building	1.0000	700.00	700.00	
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	<u>\$700.00</u>
Account <b>6900.015 - Advertising Economic Development</b>					
100.1801.6900.015	Supplement Advertising	1.0000	30,000.00	30,000.00	
		Account <b>6900.015 - Advertising Economic Development</b> Totals	Transactions	1	<u>\$30,000.00</u>
Account <b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b>					
100.1801.7000.020	Quarterly Meeting Budget	3.0000	500.00	1,500.00	
		Account <b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b> Totals	Transactions	1	<u>\$1,500.00</u>
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>					
100.1801.7000.100	Chamber Events, Meetings/Trainings	1.0000	4,300.00	4,300.00	
100.1801.7000.100	In-State Hotel, Parking, Other fees	2.0000	1,250.00	2,500.00	
100.1801.7000.100	2025 MACo Conference August 13-16	2.0000	60.00	120.00	
100.1801.7000.100	2025 Rural Maryland Council Annual Summer Mtg	2.0000	450.00	900.00	
100.1801.7000.100	2025-26 MEDA Spring, Fall Conferences and Events	2.0000	1,250.00	2,500.00	
100.1801.7000.100	2026 Maryland Coalition Tourism Day Annapolis	3.0000	250.00	750.00	

# Expense Budget Transaction Report

1801

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1801 - Economic Development</b>			
Account	<b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>			
100.1801.7000.100	2026 Maryland State Conference, Hotel, Travel	2.0000	1,060.00	2,120.00
100.1801.7000.100	2026 Taste of the Eastern Shore Annapolis Feb	2.0000	250.00	500.00
100.1801.7000.100	BD. Agritourism Fieldtrips	2.0000	695.00	1,390.00
100.1801.7000.100	BD. IEDC Business Retention and Expansion Course	1.0000	1,000.00	1,000.00
100.1801.7000.100	BD. Main Street America Conf. Out of State Spring '26	1.0000	2,200.00	2,200.00
100.1801.7000.100	BD. UMES Agritourism Conference Nov 17-18 2026	1.0000	1,100.00	1,100.00
100.1801.7000.100	WF. MD Workforce Assoc. Raising the Bar Sept 8-10 '26	1.0000	850.00	850.00
100.1801.7000.100	WF. Mont. County Food & Bev. Show Spring '26	3.0000	340.00	1,020.00
100.1801.7000.100	WF. MTTTS Summit November '25	1.0000	1,000.00	1,000.00
100.1801.7000.100	WF. NAWDP Conf. Out of State May 2026	1.0000	3,200.00	3,200.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	16	\$25,450.00
Account	<b>7000.115 - Travel, Training &amp; Expense Mileage</b>			
100.1801.7000.115	Estimated mileage reimb	1.0000	150.00	150.00
	Account 7000.115 - Travel, Training & Expense Mileage Totals	Transactions	1	\$150.00
Account	<b>9010.170 - Capital Equipment Software</b>			
100.1801.9010.170	Enradius	1.0000	3,000.00	3,000.00
100.1801.9010.170	Zartico	1.0000	17,000.00	17,000.00
	Account 9010.170 - Capital Equipment Software Totals	Transactions	2	\$20,000.00
	Department 1801 - Economic Development Totals	Transactions	53	\$376,325.00
	Fund 100 - General Fund Totals	Transactions	53	\$376,325.00
	<b>EXPENSES Totals</b>	<b>Transactions</b>	<b>53</b>	<b>\$376,325.00</b>
	Grand Totals	Transactions	53	\$376,325.00

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Economic Development	Department Number:	1801
Fund: 100	General Fund	Function:	Economic Development

**MISSION STATEMENT:**

To sustain and grow Worcester County's vibrant economy, by providing leadership and resources for business creation, expansion, retention, new business recruitment and community development while protecting our rural and coastal character that offers outstanding quality of life to our residents and businesses.

**PROGRAM SERVICES: (STATISTICS)**

- Business attraction, retention and expansion - Assist companies that are creating and/or adding jobs with financial resources. Assist entrepreneurs with navigating business development process. Monitor and respond to State and Federal Legislation that could impact
- Conduct individual real-estate tours for businesses interested in locating to Worcester County. Assist in business plan development.
- Oversee and Administer Worcester County STAT Skilled Trades, Agriculture, Tourism and Technology internship, leadership and camp program in coordination with Worcester Tech.
- Research and track local economic indicators. Source for data and information regarding the economic health of the County. Facilitate economic summit & industry conferences for the County. Hold Networking and educational/professional development events.
- Provide linkages with city, county and state resources to help businesses in start-up or expansion phase. Provide connections to resources such as grants and tax credits at local and state level.
- Facilitate loan administration for Video Lottery Terminal (VLT) and other public loan programs. Facilitate tax credit seminars for business owners in the County.

**Statistical Data:**

Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Newsletter recipients	1,013	2,200	2,500	2,650
Networking events/Job Fairs/Professional Dev workshop attendees	650	800	1,000	1,000
Choosemarylandscoast.org web traffic	5200	8000	9000	
Job Board Businesses/#jobs listed	120	150	175	200+

<b>DEPARTMENT BUDGET SUMMARY</b>					
Department or Agency:	Economic Development	Department Number:	1801		
Fund: 100	General Fund	Function:	Economic Development		
<b>Expenditure History</b>					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 137,395	\$ 149,056	\$ 239,915	\$ 257,281	7.2%
Supplies & Materials	397,976	594,616	218,840	250,650	14.5%
Maintenance & Services	41,350	36,373	48,575	78,575	61.8%
Other Charges	13,371	11,386	20,620	27,100	31.4%
Capital Outlay	0	30,214	64,500	20,000	-69.0%
Debt Service					0.0%
<b>Total</b>	<b>\$ 590,092</b>	<b>\$ 821,645</b>	<b>\$ 592,450</b>	<b>\$ 633,606</b>	<b>6.9%</b>
<b>Staffing (Full Time Equivalent):</b>					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Economic Dev Director	0.0	0.0	0.0	0.0	0%
Business Development & Retention Specialist	1.0	1.0	1.0	1.0	0%
Workforce Engagement Specialist	1.0	1.0	1.0	1.0	0%
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0%</b>
<b>Summary of Significant Budget Increase/Decrease</b>					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Increase for new software Jobs EQ & Zartico, Enradius and Advertising				\$ 41,156	6.9%
<b>Contact Information</b>					
Name:	Melanie Pursel	Address 1:	107 West Green St.		
Title:	Director	Address 2:			
Email:	mpursel@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-3112	Zip Code:	21863		

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026**

Department/Agency Name: Economic Development

Department No. 100.1801

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

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

Contact Susan McMichen with questions regarding personal computer requests at extension 1508 or email [smcmichen@co.worcester.md.us](mailto:smcmichen@co.worcester.md.us)

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

Michelle Burke Replacement Laptop/Docking Station WCECON9005L

Increase for new software Jobs EQ & Zartico, Enradius and Advertising

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

**Worcester Cnty**                      **Completed By:**                      **Melanie Pursel**                      **Date:**

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Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Economic Development	3FA6POH78ER191056	Ford	2014	Fusion	97,876	Michele Burke
Economic Development	rf164293	Chevy	2024	Malibu	4,240	Nancy Schwendeman
				Average Mileage *		
				Usable Vehicles *	2	

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

1803 TOURISM DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
State Grants/Revenues	\$ 160,000	\$ 195,000	\$ 35,000	21.9%
Other Grants	\$ -	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 160,000</b>	<b>\$ 195,000</b>	<b>\$ 35,000</b>	<b>21.9%</b>
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 463,954	\$ 499,919	\$ 35,965	7.8%
Supplies & Materials	320,700	289,762	\$ (30,938)	-9.6%
Maintenance & Services	845,558	911,558	\$ 66,000	7.8%
Other Charges	12,850	21,800	\$ 8,950	69.6%
Capital Outlay	0	0	\$ -	0.0%
<b>Total</b>	<b>\$ 1,643,062</b>	<b>\$ 1,723,039</b>	<b>\$ 79,977</b>	<b>4.9%</b>
			\$ Increase/Decrease	% Inc/(Dec)
Tourism Department budget variance: Revenue increase is anticipated for State Tourism Advertising Grant. Expenditure increase personnel request, and for promotional materials/guides.			\$ 44,977	2.7%

Revenues		1803 Tourism Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
REVENUES										
<b>Department: 1803 - Tourism</b>										
<b>Location: 200 - Administration</b>										
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
5705	State Grant for Tourism	195,000.00	160,000.00	160,000.00	35,000.00	22%	0.00	102,511.00		
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>		\$195,000.00	\$160,000.00	\$160,000.00	\$35,000.00	22%	\$0.00	\$102,511.00		
<b>Location Total: 200 - Administration</b>		\$195,000.00	\$160,000.00	\$160,000.00	\$35,000.00	22%	\$0.00	\$102,511.00		
<b>Department Total: 1803 - Tourism</b>		<b>\$195,000.00</b>	<b>\$160,000.00</b>	<b>\$160,000.00</b>	<b>\$35,000.00</b>	22%	<b>\$0.00</b>	<b>\$102,511.00</b>		

Expenditures			1803 Tourism Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1803 - Tourism</b>										
<b>Location: 200 - Administration</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	279,032.00	249,133.00	249,133.00	29,899.00	12%	120,078.90	231,451.40	Personnel reclass request	
6010.020	Benefits Contingency	110.00	109.00	109.00	1.00	1%	0.00	0.00		
6010.025	Benefits Deferred Comp Match	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	6,711.00	6,712.00	6,712.00	(1.00)	0%	3,301.24	0.00		
6010.050	Benefits Retirement	37,055.00	29,821.00	29,821.00	7,234.00	24%	0.00	0.00		
6010.060	Benefits Social Security Taxes	21,348.00	19,060.00	19,060.00	2,288.00	12%	9,110.25	0.00		
6010.070	Benefits Unemployment Insurance	109.00	109.00	109.00	0.00	0%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	5,488.00	3,787.00	3,787.00	1,701.00	45%	3,322.00	0.00		
6010.120	Benefits Long Term Disability	411.00	409.00	409.00	2.00	0%	0.00	0.00		
6010.130	Benefits Life Insurance	466.00	463.00	463.00	3.00	1%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	504.00	502.00	502.00	2.00	0%	86.27	0.00		
6010.150	Benefits Retirement Administration Fee	526.00	523.00	523.00	3.00	1%	113.27	0.00		
6010.900	Benefits OPEB contribution	10,184.00	10,863.00	10,863.00	(679.00)	-6%	5,431.50	0.00		
<i>Account Total: PERS SVCS - Personnel Services</i>		\$363,944.00	\$323,491.00	\$323,491.00	\$40,453.00	13%	\$141,443.43	\$231,451.40		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Exp	600.00	600.00	600.00	0.00	0%	275.17	780.90		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,554.00	2,969.00	2,969.00	4,585.00	154%	1,131.88	2,430.99	Added Memberships & Dues	
6100.150	Administrative Expense Incentives & Events	1,800.00	900.00	900.00	900.00	100%	1,062.50	1,038.71		
6100.190	Administrative Expense Office Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	248.50	1,056.50		
6110.090	Supplies & Equipment Computers & Printers	4,200.00	0.00	0.00	4,200.00	N/A	0.00	410.43	Replacement schedule per IT	
6110.245	Supplies & Equipment Mobile Phones	1,308.00	1,308.00	1,308.00	0.00	0%	447.97	961.02		
6110.310	Supplies & Equipment Promotional Materials	54,800.00	38,263.00	38,263.00	16,537.00	43%	32,098.66	55,192.55	New collateral & increase quantity	
6110.393	Supplies & Equipment Special Event Sponsorship	10,000.00	6,000.00	6,000.00	4,000.00	67%	4,194.81	5,175.00	Sponsored more town events	
6130.010	Equipment Maintenance Copier Lease	600.00	600.00	600.00	0.00	0%	172.04	516.12		
6130.060	Equipment Maintenance Software Licensing	10,000.00	2,000.00	2,000.00	8,000.00	400%	0.00	0.00	New Kiosk + Software	
6160.043	Grant Programs Other Grants	0.00	104,160.00	104,160.00	(104,160.00)	-100%	37,846.59	4,574.79	One Time Grant from EDA	
6160.150	Grant Programs Tourism Grant Projects	195,000.00	160,000.00	160,000.00	35,000.00	22%	176,702.93	102,511.00	Est. based on OTD formula	
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$286,862.00	\$317,800.00	\$317,800.00	(\$30,938.00)	-10%	\$254,181.05	\$174,648.01		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.040	Consulting Services Consulting Services	35,100.00	19,100.00	19,100.00	16,000.00	84%	5,558.73	14,563.85	Add'l product dev grant management	
6530.180	Consulting Services Web Page	18,000.00	18,000.00	18,000.00	0.00	0%	7,434.75	21,486.25		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400.00	2,400.00	2,400.00	0.00	0%	1,353.49	2,817.78		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125.00	1,125.00	1,125.00	0.00	0%	897.22	927.05		
6550.060	Building Site Expenses Electricity	3,000.00	3,000.00	3,000.00	0.00	0%	1,196.97	3,456.44		
6550.090	Building Site Expenses General Maintenance Repairs	275.00	275.00	275.00	0.00	0%	275.00	0.00		

Expenditures		1803 Tourism Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6550.140	Building Site Expenses Internet Access	2,058.00	2,058.00	2,058.00	0.00	0%	1,114.24	2,087.54		
6550.170	Building Site Expenses Office Rent/Lease	37,602.00	37,602.00	37,602.00	0.00	0%	22,374.02	37,918.98		
6900.052	Advertising Supplemental Advertising	283,500.00	283,500.00	283,500.00	0.00	0%	286,358.40	280,853.40		
6900.055	Advertising Tourism	506,000.00	456,000.00	456,000.00	50,000.00	11%	151,746.26	432,875.30	More state funding per formula	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$889,060.00	\$823,060.00	\$823,060.00	\$66,000.00	8%	\$478,309.08	\$796,986.59		
<i>OTHR CHGS - Other Charges</i>										
7000.020	Travel, Training & Expense Board Member Allowance	1,500.00	2,800.00	2,800.00	(1,300.00)	-46%	582.79	1,103.21	Reduced to Quarterly Meetings	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	20,000.00	9,500.00	9,500.00	10,500.00	111%	4,737.46	5,901.92	Professional Development & Training	
7000.115	Travel, Training & Expense Mileage	200.00	450.00	450.00	(250.00)	-56%	0.00	247.05		
<i>Account Total: OTHR CHGS - Other Charges</i>		\$21,700.00	\$12,750.00	\$12,750.00	\$8,950.00	70%	\$5,320.25	\$7,252.18		
<b>Location Total: 200 - Administration</b>		\$1,561,566.00	\$1,477,101.00	\$1,477,101.00	\$84,465.00	6%	\$879,253.81	\$1,210,338.18		
<b>Location: 420 - Pocomoke Welcome Center</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	96,990.00	102,126.00	102,126.00	(5,136.00)	-5%	46,138.96	91,462.66		
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	0.00	N/A	39.36	0.00		
6010.020	Benefits Contingency	38.00	45.00	45.00	(7.00)	-16%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	7,550.00	7,550.00	7,550.00	0.00	0%	3,660.17	0.00		
6010.050	Benefits Retirement	12,880.00	12,224.00	12,224.00	656.00	5%	0.00	0.00		
6010.060	Benefits Social Security Taxes	7,421.00	7,814.00	7,814.00	(393.00)	-5%	3,481.99	0.00		
6010.070	Benefits Unemployment Insurance	38.00	45.00	45.00	(7.00)	-16%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	1,908.00	1,552.00	1,552.00	356.00	23%	1,358.00	0.00		
6010.120	Benefits Long Term Disability	143.00	168.00	168.00	(25.00)	-15%	0.00	0.00		
6010.130	Benefits Life Insurance	162.00	190.00	190.00	(28.00)	-15%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	175.00	206.00	206.00	(31.00)	-15%	35.36	0.00		
6010.150	Benefits Retirement Administration Fee	183.00	215.00	215.00	(32.00)	-15%	46.43	0.00		
6010.900	Benefits OPEB contribution	8,487.00	8,328.00	8,328.00	159.00	2%	4,164.00	0.00		
<i>Account Total: PERS SVCS - Personnel Services</i>		\$135,975.00	\$140,463.00	\$140,463.00	(\$4,488.00)	-3%	\$58,924.27	\$91,462.66		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Expenses	100.00	100.00	100.00	0.00	0%	0.00	0.00		
6100.190	Administrative Expense Office Supplies	600.00	600.00	600.00	0.00	0%	580.30	254.09		
6110.090	Supplies & Equipment Computers & Printers	800.00	800.00	800.00	0.00	0%	395.22	922.18		
6110.380	Supplies & Equipment Signage	1,000.00	1,000.00	1,000.00	0.00	0%	466.77	57.94		
6150.050	Uniforms & Personal Equipment Uniforms	400.00	400.00	400.00	0.00	0%	358.26	20.99		
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$2,900.00	\$2,900.00	\$2,900.00	\$0.00	0%	\$1,800.55	\$1,255.20		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.040	Building Site Expenses Cleaning Contract	4,142.00	4,142.00	4,142.00	0.00	0%	1,592.80	4,003.64		
6550.050	Building Site Expenses Custodial Supplies	380.00	380.00	380.00	0.00	0%	0.00	155.43		
6550.060	Building Site Expenses Electricity	14,000.00	14,000.00	14,000.00	0.00	0%	2,896.51	12,524.68		
6550.090	Building Site Expenses General Maintenance Repairs	250.00	250.00	250.00	0.00	0%	0.00	0.00		
6550.140	Building Site Expenses Internet Access	1,722.00	1,722.00	1,722.00	0.00	0%	719.85	1,847.67		
6550.220	Building Site Expenses Security Alarm Monitoring	204.00	204.00	204.00	0.00	0%	51.00	204.00		
6550.270	Building Site Expenses Telephone	1,800.00	1,800.00	1,800.00	0.00	0%	954.22	1,979.07		

Expenditures		1803 Tourism Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$22,498.00	\$22,498.00	\$22,498.00	\$0.00	0%	\$6,214.38	\$20,714.49		
<i>OTHR CHGS - Other Charges</i>										
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	100.00	100.00	100.00	0.00	0%	0.00	0.00		
<i>Account Total: OTHR CHGS - Other Charges</i>		\$100.00	\$100.00	\$100.00	\$0.00	0%	\$0.00	\$0.00		
<b>Location Total: 420 - Pocomoke Welcome Center</b>		\$161,473.00	\$165,961.00	\$165,961.00	(\$4,488.00)	-3%	\$66,939.20	\$113,432.35		
<b>Department Total: 1803 - Tourism</b>		<b>\$1,723,039.00</b>	<b>\$1,643,062.00</b>	<b>\$1,643,062.00</b>	<b>\$79,977.00</b>	<b>5%</b>	<b>\$946,193.01</b>	<b>\$1,323,770.53</b>		

# Expense Budget Transaction Report

1803

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1803 - Tourism</b>				
Location <b>200 - Administration</b>				
Account <b>6100.010 - Administrative Expense Administrative Expenses</b>				
100.1803.200.6100.010	Water	12.0000	38.00	456.00
100.1803.200.6100.010	Water Rental	12.0000	12.00	144.00
Account <b>6100.010 - Administrative Expense Administrative Expenses</b> Totals		Transactions	2	<u>\$600.00</u>
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>				
100.1803.200.6100.100	Additional Memberships/Subscriptions	1.0000	1,200.00	1,200.00
100.1803.200.6100.100	Berlin Chamber Dues	1.0000	110.00	110.00
100.1803.200.6100.100	Destination International Membership	1.0000	3,319.00	3,319.00
100.1803.200.6100.100	Eventbrite, misc. posting fees	1.0000	135.00	135.00
100.1803.200.6100.100	Flipsnack	1.0000	75.00	75.00
100.1803.200.6100.100	MEDA Membership	3.0000	175.00	525.00
100.1803.200.6100.100	MTC	3.0000	130.00	390.00
100.1803.200.6100.100	Ocean City Chamber Dues	1.0000	250.00	250.00
100.1803.200.6100.100	Pocomoke Chamber Dues	1.0000	100.00	100.00
100.1803.200.6100.100	Salisbury Chamber Dues	1.0000	300.00	300.00
100.1803.200.6100.100	Snow Hill Chamber Dues	1.0000	100.00	100.00
100.1803.200.6100.100	Survey Monkey	1.0000	450.00	450.00
100.1803.200.6100.100	VA Civil Ware Trails Dues	1.0000	400.00	400.00
100.1803.200.6100.100	Worcester County Ocean Pines Chamber	1.0000	100.00	100.00
100.1803.200.6100.100	Zoom	1.0000	100.00	100.00
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b> Totals		Transactions	15	<u>\$7,554.00</u>
Account <b>6100.150 - Administrative Expense Incentives &amp; Events</b>				
100.1803.200.6100.150	MACo Giveaway and Supplies	1.0000	750.00	750.00
100.1803.200.6100.150	Social Strategies Giveaways	1.0000	1,050.00	1,050.00
Account <b>6100.150 - Administrative Expense Incentives &amp; Events</b> Totals		Transactions	2	<u>\$1,800.00</u>
Account <b>6100.190 - Administrative Expense Office Supplies</b>				
100.1803.200.6100.190	Admin Expenses	1.0000	400.00	400.00
100.1803.200.6100.190	Office Supplies	1.0000	500.00	500.00
100.1803.200.6100.190	Paper	1.0000	100.00	100.00
Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals		Transactions	3	<u>\$1,000.00</u>
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>				
100.1803.200.6110.090	Director & Marketing laptop replacement per IT	2.0000	2,100.00	4,200.00
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b> Totals		Transactions	1	<u>\$4,200.00</u>
Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>				
100.1803.200.6110.245	Monthly Cell Phone bill	12.0000	109.00	1,308.00
Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b> Totals		Transactions	1	<u>\$1,308.00</u>

# Expense Budget Transaction Report

1803

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1803 - Tourism</b>			
Location	<b>200 - Administration</b>			
Account	<b>6110.310 - Supplies &amp; Equipment Promotional Materials</b>			
100.1803.200.6110.310	Giveaways	1.0000	8,000.00	8,000.00
100.1803.200.6110.310	New Collateral (River Guides, etc.)	1.0000	3,000.00	3,000.00
100.1803.200.6110.310	Promotional items	1.0000	10,000.00	10,000.00
100.1803.200.6110.310	Visitor's Guide Reprint	1.0000	33,800.00	33,800.00
	Account 6110.310 - Supplies & Equipment Promotional Materials Totals	Transactions	4	\$54,800.00
Account	<b>6110.393 - Supplies &amp; Equipment Special Event Sponsorship</b>			
100.1803.200.6110.393	Event Sponsorship - Plein Air, Blessing, SBCF, SH Parade Etc.	1.0000	10,000.00	10,000.00
	Account 6110.393 - Supplies & Equipment Special Event Sponsorship Totals	Transactions	1	\$10,000.00
Account	<b>6130.010 - Equipment Maintenance Copier Lease</b>			
100.1803.200.6130.010	Copier Lease	12.0000	50.00	600.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$600.00
Account	<b>6130.060 - Equipment Maintenance Software Licensing</b>			
100.1803.200.6130.060	Kiosk Monthly Licensing and Support (billed yearly)	1.0000	10,000.00	10,000.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	\$10,000.00
Account	<b>6160.150 - Grant Programs Tourism Grant Projects</b>			
100.1803.200.6160.150	State Grant	1.0000	195,000.00	195,000.00
	Account 6160.150 - Grant Programs Tourism Grant Projects Totals	Transactions	1	\$195,000.00
Account	<b>6530.040 - Consulting Services Consulting Services</b>			
100.1803.200.6530.040	D3Corp Marketing	3.0000	2,000.00	6,000.00
100.1803.200.6530.040	Destination Mgt Assess- Add'l Product Devel Grant	1.0000	16,000.00	16,000.00
100.1803.200.6530.040	Product Development	4.0000	3,275.00	13,100.00
	Account 6530.040 - Consulting Services Consulting Services Totals	Transactions	3	\$35,100.00
Account	<b>6530.180 - Consulting Services Web Page</b>			
100.1803.200.6530.180	D3 Corp Marketing	9.0000	2,000.00	18,000.00
	Account 6530.180 - Consulting Services Web Page Totals	Transactions	1	\$18,000.00
Account	<b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
100.1803.200.6540.020	Fuel	2.0000	1,200.00	2,400.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$2,400.00
Account	<b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>			
100.1803.200.6540.030	Vehicle Maintenance	1.0000	1,125.00	1,125.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$1,125.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1803.200.6550.060	Electricity Based on Use CY2023	12.0000	250.00	3,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$3,000.00

# Expense Budget Transaction Report

1803

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1803 - Tourism</b>				
Location <b>200 - Administration</b>				
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1803.200.6550.090	Building Maintenance	1.0000	275.00	275.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		Transactions	1	\$275.00
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1803.200.6550.140	Monthly Internet Cost	12.0000	171.50	2,058.00
Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals		Transactions	1	\$2,058.00
Account <b>6550.170 - Building Site Expenses Office Rent/Lease</b>				
100.1803.200.6550.170	Rent	12.0000	3,133.50	37,602.00
Account <b>6550.170 - Building Site Expenses Office Rent/Lease</b> Totals		Transactions	1	\$37,602.00
Account <b>6900.052 - Advertising Supplemental Advertising</b>				
100.1803.200.6900.052	OC	1.0000	270,000.00	270,000.00
100.1803.200.6900.052	Small Towns Berlin, Pocomoke, Snow Hill	3.0000	4,500.00	13,500.00
Account <b>6900.052 - Advertising Supplemental Advertising</b> Totals		Transactions	2	\$283,500.00
Account <b>6900.055 - Advertising Tourism</b>				
100.1803.200.6900.055	Advertising	1.0000	506,000.00	506,000.00
Account <b>6900.055 - Advertising Tourism</b> Totals		Transactions	1	\$506,000.00
Account <b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b>				
100.1803.200.7000.020	Board Member Expense Quarterly	4.0000	375.00	1,500.00
Account <b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b> Totals		Transactions	1	\$1,500.00
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>				
100.1803.200.7000.100	2025 MEDA Spring, Fall Conference and Events	3.0000	1,000.00	3,000.00
100.1803.200.7000.100	2026 MACo Conference August 13-16	3.0000	100.00	300.00
100.1803.200.7000.100	2026 Maryland Coalition Tourism Day Annapolis	2.0000	250.00	500.00
100.1803.200.7000.100	2026 Maryland State Conference, Hotel, Travel	3.0000	1,000.00	3,000.00
100.1803.200.7000.100	2026 MDNR Outdoor Recreation Summit	3.0000	700.00	2,100.00
100.1803.200.7000.100	2026 Taste of the Eastern Shore Annapolis Feb	3.0000	300.00	900.00
100.1803.200.7000.100	Destinations CDME Cert. Oct 18-19 Sacramento, CA	1.0000	5,200.00	5,200.00
100.1803.200.7000.100	In-State Chamber Events, Meetings/Trainings	2.0000	1,000.00	2,000.00
100.1803.200.7000.100	In-State Hotel, Parking, Other fees	3.0000	1,000.00	3,000.00
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b> Totals		Transactions	9	\$20,000.00
Account <b>7000.115 - Travel, Training &amp; Expense Mileage</b>				
100.1803.200.7000.115	Mileage Reimbursement	1.0000	200.00	200.00
Account <b>7000.115 - Travel, Training &amp; Expense Mileage</b> Totals		Transactions	1	\$200.00
Location <b>200 - Administration</b> Totals		Transactions	56	\$1,197,622.00

# Expense Budget Transaction Report

1803

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1803 - Tourism</b>				
Location <b>420 - Pocomoke Welcome Center</b>				
Account <b>6100.010 - Administrative Expense Administrative Expenses</b>				
100.1803.420.6100.010	Admin expenses	1.0000	100.00	100.00
Account <b>6100.010 - Administrative Expense Administrative Expenses</b> Totals		Transactions	1	\$100.00
Account <b>6100.190 - Administrative Expense Office Supplies</b>				
100.1803.420.6100.190	Admin Supplies	1.0000	400.00	400.00
100.1803.420.6100.190	Paper	1.0000	200.00	200.00
Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals		Transactions	2	\$600.00
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>				
100.1803.420.6110.090	Printer Contract	1.0000	800.00	800.00
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b> Totals		Transactions	1	\$800.00
Account <b>6110.380 - Supplies &amp; Equipment Signage</b>				
100.1803.420.6110.380	Signage Maintenance and Replacement	1.0000	1,000.00	1,000.00
Account <b>6110.380 - Supplies &amp; Equipment Signage</b> Totals		Transactions	1	\$1,000.00
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>				
100.1803.420.6150.050	Employee Uniforms	1.0000	400.00	400.00
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals		Transactions	1	\$400.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1803.420.6550.040	Custodial Contract 3 year rate	1.0000	4,142.00	4,142.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals		Transactions	1	\$4,142.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1803.420.6550.050	Custodial	4.0000	95.00	380.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals		Transactions	1	\$380.00
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1803.420.6550.060	Electricity	1.0000	14,000.00	14,000.00
Account <b>6550.060 - Building Site Expenses Electricity</b> Totals		Transactions	1	\$14,000.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1803.420.6550.090	Maintenance	1.0000	250.00	250.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		Transactions	1	\$250.00
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1803.420.6550.140	Talkie Internet	12.0000	143.50	1,722.00
Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals		Transactions	1	\$1,722.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1803.420.6550.220	Alarm System	12.0000	17.00	204.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		Transactions	1	\$204.00

# Expense Budget Transaction Report

1803

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1803 - Tourism</b>			
Location	<b>420 - Pocomoke Welcome Center</b>			
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
100.1803.420.6550.270	Telephone and Long Distance	12.0000	150.00	1,800.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	\$1,800.00
Account	<b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>			
100.1803.420.7000.100	Travel Training Meeting expense	1.0000	100.00	100.00
	Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b> Totals	Transactions	1	\$100.00
	Location <b>420 - Pocomoke Welcome Center</b> Totals	Transactions	14	\$25,498.00
	Department <b>1803 - Tourism</b> Totals	Transactions	70	\$1,223,120.00
	Fund <b>100 - General Fund</b> Totals	Transactions	70	\$1,223,120.00
	<b>EXPENSES Totals</b>	<b>Transactions</b>	70	\$1,223,120.00
	Grand Totals	Transactions	70	\$1,223,120.00

DEPARTMENT BUDGET SUMMARY																
Department or Agency:	Tourism	Department Number:	1803													
Fund: 100	General Fund	Function:	Tourism													
Mission Statement:																
Support, maintain and expand Worcester County's Tourism market , thereby generating increased visitor expenditures, tax revenues and employment. The Office of Tourism enthusiastically forges partnerships with people, projects and places that showcase and promote the distinct culture, natural beauty and rich heritage of Maryland's Coast; initiates and supports product development; links and leverages resources; and effectively markets destinations and events that deliver outstanding visitor experiences.																
PROGRAM SERVICES: (STATISTICS)																
<ul style="list-style-type: none"> <li>Tourism Department maintains publication and both in-market and out of market distribution of county Visitor's Guide in addition to 14 other brochures and publications. Visitors Guide designed in house.</li> </ul>																
<ul style="list-style-type: none"> <li>Maintains all social media accounts including Facebook, Instagram, Twitter, Pinterest, Youtube and a monthly e-newsletter. Distributes monthly stats Dashboard to shareholders. Social media fans and followers: 28,863 E-newsletter- Visit Maryland's Coast sent monthly to a mailing list of over 50K qualified leads</li> </ul>																
<ul style="list-style-type: none"> <li>Handles all county advertising in print and electronic formats as well as offering co-op marketing opportunities for small businesses on Main Street. Designs all print advertisement placed in Various publications to promote the county as a destination.</li> </ul>																
<ul style="list-style-type: none"> <li>Maintains operation of US 13 Welcome Center 7 days a week. 2024 data:  <table border="0" style="width: 100%;"> <tr> <td>Outside Count</td> <td>342,463</td> <td>Inside Count</td> <td>186,611</td> </tr> <tr> <td>Total Buses</td> <td>78</td> <td>Total Bus Passengers</td> <td>3,733</td> </tr> <tr> <td>Total count</td> <td>532,885</td> <td></td> <td></td> </tr> </table> </li> </ul>					Outside Count	342,463	Inside Count	186,611	Total Buses	78	Total Bus Passengers	3,733	Total count	532,885		
Outside Count	342,463	Inside Count	186,611													
Total Buses	78	Total Bus Passengers	3,733													
Total count	532,885															
<ul style="list-style-type: none"> <li>Maintain county tourism website and social media. Content is updated with fresh content monthly. Goals- Place Branding: Elevate Awareness and Positive Reputation of Maryland's Coast. Product Development: Increase Nature and Number of Visitor Destinations and Experiences Tactical Marketing:  <ul style="list-style-type: none"> <li>Define and Promote Existing Assets to Target Audiences</li> <li>Customer Experience: Deliver Outstanding Service and High-quality Experiences to Guests Planning and Visiting Maryland's Coast Strategic Partnerships: Forge Public and Private Collaborations for Marketing, Product Development &amp; Workforce Excellence</li> </ul> </li> </ul>																
<ul style="list-style-type: none"> <li>Maintain and track data on visitor numbers, spending and job creation through tourism. We are still positioned very well with the variety of accommodations and price points, drive to destination from several major markets such as DC, Philly, Balt and NY as well as the outdoor recreational opportunities and continued development of the shoulder seasons to create more year-round visitation.</li> </ul>																
Statistical Data:																
Description of Statistal Data	Actual FY2023	Actual FY2024	Actual FY2025	Estimate FY2026												
# of advertisements placed (print,digital, radio etc)	300	71	202	300+												
web traffic - visitmarylandscoast.org	149,850	300,452	500,000	650,000												
E- news leads	55,000	130,000	190,000	220,000												
visitors guide requests	18,800	19,500	25,000	25,500												
total welcome center visitors	654,512	700,000	624,334	720,000												

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Tourism	Department Number:	1803		
Fund: 100	General Fund	Function:	Tourism		
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 297,808	\$ 322,914	\$ 463,954	\$ 499,919	8%
Supplies & Materials	1,011,414	175,903	320,700	289,762	-10%
Maintenance & Services	876,498	817,701	845,558	911,558	8%
Other Charges	5,523	7,252	12,850	21,800	70%
Interfund Charges	0	0	0	0	0%
Capital Outlay	0	0	0	0	0%
Debt Service	0	0	0	0	0%
<b>Total</b>	<b>\$ 2,191,243</b>	<b>\$ 1,323,770</b>	<b>\$ 1,643,062</b>	<b>\$ 1,723,039</b>	<b>5%</b>
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Tourism Director	1.0	1.0	1.0	1.0	0%
Advertising & Destination Marketing Specialist	1.0	1.0	1.0	0.0	-100%
Advertising & Marketing Manager	0.0	0.0	0.0	1.0	100%
Office Assistant V	0.0	1.0	1.0	1.0	0%
Office Assistant IV	1.0	0.0	0.0	0.0	0%
Welcome Center Manager	1.0	1.0	1.0	1.0	0%
Welcome Center Greeter	0.9	1.3	1.3	1.5	15%
<b>Total</b>	<b>4.9</b>	<b>5.3</b>	<b>5.3</b>	<b>5.5</b>	<b>4%</b>
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Requesting increase in Promotional Materials to accommodate reprints of existing material, as well as additional collateral such as the River Guides, Walking Tours, Greenway and waterway Maps; increase requested for personnel				\$ 79,977	5%
Contact Information					
Name:	Melanie Pursel	Address 1:	107 West Green St.		
Title:	Director	Address 2:			
Email:	mpursel@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-3110	Zip Code:	21863		

WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026

Department/Agency Name: Tourism  
Department No. 100.1803

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

___	Mini Computer	<u>MinisForum Mini Dektop</u>	___	<u>\$440</u>	<u>\$0</u>
R	Laptop** ** with docking station	<u>Dell Latitude w/docking **</u>	<u>2</u>	<u>\$2,100</u>	<u>\$4,200</u>
___	Laptop only	<u>Laptop w/o docking stn</u>	___	<u>\$1,800</u>	<u>\$0</u>
___	Desktop w/dual video card ***does not include monitor	<u>Dell Optiplex ***</u>	___	<u>\$1,370</u>	<u>\$0</u>
___	Docking Station	<u>Dell Dock Station Replicator</u>	___	<u>\$300</u>	<u>\$0</u>
___	24" Monitor	<u>Single Monitor</u>	___	<u>\$175</u>	<u>\$0</u>
___	32" Monitor	<u>Single Monitor</u>	___	<u>\$280</u>	<u>\$0</u>
___	Laptop Tote	<u>Laptop Canvas Tote</u>	___	<u>\$20</u>	<u>\$0</u>
___	Adobe Acrobat	<u>Standard Software</u>	___	<u>\$240</u>	<u>\$0</u>
<b>TOTAL TO KEY TO ACCOUNT 6110.090</b>					<b><u>\$4,200</u></b>

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

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

**Reason:**

**Computer # (i.e. WCIT0001):**

Melanie and Brianna Laptop Replacements

WCREC9002L

\_\_\_\_\_

WCTOUR1001L

\_\_\_\_\_

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

Worcester Cnty      Completed By: \_\_\_\_\_      Date: \_\_\_\_\_

Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Tourism	2C4RDGB8DR610075	Dodge	2013	Grand Caravan	61,261	Brianna Dix
Tourism	1G1BC55M7K136724	Chevy		Cruz	144,693	Melanie Pursel
					Average Mileage *	102,977
					Usable Vehicles *	2

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

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

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

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

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

# Expense Budget Transaction Report

1010

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

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

# Expense Budget Transaction Report

1010

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

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

# Expense Budget Transaction Report

1010

Report by Budget Transactions  
Budget Year of 2026  
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1010 - Environmental Programs</b>			
Account	<b>6110.295 - Supplies &amp; Equipment Program Supplies and Equipment</b>			
100.1010.6110.295	Auger with handle	1.0000	500.00	500.00
100.1010.6110.295	Equipment needs per trends sand, grout, chem	1.0000	500.00	500.00
100.1010.6110.295	Metal Detector	1.0000	250.00	250.00
100.1010.6110.295	PVC Pipes	1.0000	500.00	500.00
100.1010.6110.295	Soil probe	1.0000	200.00	200.00
	Account 6110.295 - Supplies & Equipment Program Supplies and Equipment Totals	Transactions	5	<u>\$1,950.00</u>
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
100.1010.6110.340	Deet for 10 staff (cans) 6 mos.	60.0000	8.00	480.00
100.1010.6110.340	Safety Clothing Allowance for 9 field staff inspe.	9.0000	200.00	1,800.00
100.1010.6110.340	Safety Clothing Allowance management	3.0000	200.00	600.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	3	<u>\$2,880.00</u>
Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
100.1010.6110.390	Bottles Snow Hill	12.0000	10.00	120.00
100.1010.6110.390	Soil evaluation equipment and materials	1.0000	400.00	400.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	2	<u>\$520.00</u>
Account	<b>6130.010 - Equipment Maintenance Copier Lease</b>			
100.1010.6130.010	Copier lease per trend that just increased with color	1.0000	4,000.00	4,000.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	<u>\$4,000.00</u>
Account	<b>6160.140 - Grant Programs Septic Upgrade Grant</b>			
100.1010.6160.140	BRF Grant Expenses Reimbursed by State	1.0000	280,000.00	280,000.00
	Account 6160.140 - Grant Programs Septic Upgrade Grant Totals	Transactions	1	<u>\$280,000.00</u>
Account	<b>6530.040 - Consulting Services Consulting Services</b>			
100.1010.6530.040	DNR Coastal Resiliency Fund Grant App. Consult Fees	1.0000	2,000.00	2,000.00
100.1010.6530.040	Water and Sewer MDE Grant Application consult fees	2.0000	4,000.00	8,000.00
	Account 6530.040 - Consulting Services Consulting Services Totals	Transactions	2	<u>\$10,000.00</u>
Account	<b>6530.140 - Consulting Services Stormwater Management Review</b>			
100.1010.6530.140	SWM Review Fees Per Contract	1.0000	110,000.00	110,000.00
	Account 6530.140 - Consulting Services Stormwater Management Review Totals	Transactions	1	<u>\$110,000.00</u>
Account	<b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
100.1010.6540.020	Fuel use continuing to trend upwards	1.0000	23,000.00	23,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	<u>\$23,000.00</u>
Account	<b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>			
100.1010.6540.030	Vehicle operating and repair equip repl per trend	1.0000	4,500.00	4,500.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	<u>\$4,500.00</u>

# Expense Budget Transaction Report

1010

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

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

# Expense Budget Transaction Report

1010

Report by Budget Transactions  
 Budget Year of 2026  
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1010 - Environmental Programs</b>			
Account	<b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>			
100.1010.7000.100	Misc. Balto or Annapolis Meetings Lunch	2.0000	12.00	24.00
100.1010.7000.100	Misc. Meetings Annapolis Parking	6.0000	15.00	90.00
	Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b> Totals	Transactions	2	<u>\$114.00</u>
Account	<b>7000.115 - Travel, Training &amp; Expense Mileage</b>			
100.1010.7000.115	Misc Mileage Reimbursements if needed	1.0000	150.00	150.00
	Account <b>7000.115 - Travel, Training &amp; Expense Mileage</b> Totals	Transactions	1	<u>\$150.00</u>
Account	<b>9010.010 - Capital Equipment New Vehicles</b>			
100.1010.9010.010	Replacement truck	1.0000	50,000.00	50,000.00
	Account <b>9010.010 - Capital Equipment New Vehicles</b> Totals	Transactions	1	<u>\$50,000.00</u>
Account	<b>9010.060 - Capital Equipment Other</b>			
100.1010.9010.060	New Scanner	1.0000	4,000.00	4,000.00
	Account <b>9010.060 - Capital Equipment Other</b> Totals	Transactions	1	<u>\$4,000.00</u>
	Department <b>1010 - Environmental Programs</b> Totals	Transactions	73	<u>\$554,828.00</u>
	Fund <b>100 - General Fund</b> Totals	Transactions	73	<u>\$554,828.00</u>
	<b>EXPENSES Totals</b>	Transactions	73	<u>\$554,828.00</u>
	Grand Totals	Transactions	73	<u>\$554,828.00</u>



Worcester County Department of Environmental Programs

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

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

## Memorandum

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

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

**Subject:** FY 2026 Operating Budget Request

**Date:** 1/20/25

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

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

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

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

### Departmental Summary

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

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

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

### **Personnel**

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

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

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

### **Requested Budget Note**

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

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

**Fee Increases Proposed**

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

**In Closing**

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

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

Enclosures

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

cc: Budget File

**DEPARTMENT BUDGET SUMMARY**

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

**MISSION STATEMENT:**

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

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

**PROGRAM SERVICES: (STATISTICS)**

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

**Statistical Data:**

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

**Expenditures:**

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

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

WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026

Department/Agency Name: Environmental Programs

Department No. 1010

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

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

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

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

**Reason:**

**Computer # (i.e. WCIT0001):**

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

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

<p style="text-align: center;"><b>WORCESTER COUNTY</b></p> <p style="text-align: center;"><b>CAPITAL EQUIPMENT REQUESTED</b></p> <p style="text-align: center;"><b>FY 2026</b></p>					
Department/Agency Name:		Environmental Programs			
Department No.		1010			
Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	6110.080	New Scanner	\$ 4,000	Replacement	Need upgraded scanner for scan
2					
3					
4					
5					
6					
7					
<b>TOTAL REQUESTED</b>			\$ 4,000		
<p><b>NUMBER EACH ITEM IN THE ORDER OF THEIR IMPORTANCE TO THE OPERATION OF YOUR DEPARTMENT.</b></p> <p><b>(NUMBER 1 IS THE HIGHEST PRIORITY).</b></p>					

**Worcester County  
Vehicle Request Form  
FY 2026**

Department/Agency Name: Environmental Programs  
 Department No. 100.1010

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

Notes: Grade rating was a 10 out of 20

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



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

1203 Public Works				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Revenues (Fees/Other)			\$ -	0.0%
Federal/State Grants			\$ -	0.0%
Other Grants			\$ -	0.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 965,386	\$ 1,120,888	\$ 155,502	16.1%
Supplies & Materials	29,340	36,205	\$ 6,865	23.4%
Maintenance & Services	225,546	259,670	\$ 34,124	15.1%
Other Charges	13,750	15,100	\$ 1,350	9.8%
Capital Outlay	76,000	65,000	\$ (11,000)	-14.5%
<b>Total</b>	<b>\$ 1,310,022</b>	<b>\$ 1,496,863</b>	<b>\$ 186,841</b>	<b>14.3%</b>
			\$ Increase/Decrease	% Inc/(Dec)
Budget variance: Expenditures increase for personnel requests and building improvement requests.			\$ 186,841	14.3%

Expenditures		1203 Public Works Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1203 - Public Works</b>										
<b>Location: 200 - Administration</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	345,720.00	272,256.00	272,256.00	73,464.00	27%	128,071.58	340,186.26	Personnel requests	
6010.020	Benefits Contingency	136.00	119.00	119.00	17.00	14%	0.00	0.00		
6010.025	Benefits Deferred Comp Match	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	31,392.00	31,392.00	31,392.00	0.00	0%	14,883.87	0.00		
6010.050	Benefits Retirement	45,911.00	32,589.00	32,589.00	13,322.00	41%	0.00	0.00		
6010.060	Benefits Social Security Taxes	25,072.00	19,842.00	19,842.00	5,230.00	26%	9,374.72	0.00		
6010.070	Benefits Unemployment Insurance	136.00	119.00	119.00	17.00	14%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	6,800.00	4,138.00	4,138.00	2,662.00	64%	3,628.00	0.00		
6010.120	Benefits Long Term Disability	509.00	447.00	447.00	62.00	14%	0.00	0.00		
6010.130	Benefits Life Insurance	577.00	506.00	506.00	71.00	14%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	625.00	548.00	548.00	77.00	14%	94.28	0.00		
6010.150	Benefits Retirement Administration Fee	652.00	572.00	572.00	80.00	14%	123.78	0.00		
6010.900	Benefits OPEB contribution	16,973.00	10,863.00	10,863.00	6,110.00	56%	5,431.50	0.00		
<i>Account Total: PERS SVCS - Personnel Services</i>		\$477,503.00	\$376,391.00	\$376,391.00	\$101,112.00	27%	\$161,607.73	\$340,186.26		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Expenses	120.00	120.00	120.00	0.00	0%	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	325.00	700.00	700.00	(375.00)	-54%	161.00	226.00		
6100.170	Administrative Expense Miscellaneous	0.00	0.00	0.00	0.00	N/A	0.00	171.68		
6100.190	Administrative Expense Office Supplies	2,000.00	2,000.00	2,000.00	0.00	0%	724.91	1,974.35		
6110.090	Supplies & Equipment Computers & Printers	3,060.00	3,220.00	3,220.00	(160.00)	-5%	1,777.98	622.96		
6110.245	Supplies & Equipment Mobile Phones	2,300.00	1,700.00	1,700.00	600.00	35%	812.75	1,525.89		
6110.290	Supplies & Equipment Other Office Equipment	3,000.00	0.00	0.00	3,000.00	N/A	0.00	0.00	Furniture for Proposed Position	
6130.010	Equipment Maintenance Copier Lease	2,500.00	2,500.00	2,500.00	0.00	0%	692.06	1,803.28		
6150.050	Uniforms & Personal Equipment Uniforms	800.00	600.00	600.00	200.00	33%	328.04	493.40		
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$14,105.00	\$10,840.00	\$10,840.00	\$3,265.00	30%	\$4,496.74	\$6,817.56		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.040	Consulting Services Consulting Services	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	3,470.00		
6530.065	Consulting Services Gas Monitoring/Remediation	40,000.00	40,000.00	40,000.00	0.00	0%	31,287.00	15,717.98		
6530.070	Consulting Services Ground Water Mon/Closed Landfill	80,000.00	80,000.00	80,000.00	0.00	0%	26,188.34	51,969.69		
6530.170	Consulting Services Water & Sewer Consulting	70,000.00	70,000.00	70,000.00	0.00	0%	17,471.25	55,601.85		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	3,000.00	3,000.00	0.00	0%	1,346.18	1,581.55		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	2,000.00	2,000.00	1,000.00	50%	1,723.25	1,095.70	Inflationary Increase	
6550.043	Building Site Expenses Closed Landfills Maintenance	30,000.00	30,000.00	30,000.00	0.00	0%	468.66	16,388.39		

Expenditures		1203 Public Works Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6550.270	Building Site Expenses Telephone	420.00	420.00	420.00	0.00	0%	153.96	452.53		
6900.005	Advertising Bid Advertising	1,000.00	500.00	500.00	500.00	100%	279.95	402.50		
6900.025	Advertising Legal Advertisements	500.00	0.00	0.00	500.00	N/A	0.00	121.50		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$237,920.00	\$235,920.00	\$235,920.00	\$2,000.00	1%	\$78,918.59	\$146,801.69		
<i>OTHR CHGS - Other Charges</i>										
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,600.00	12,250.00	12,250.00	1,350.00	11%	8,997.08	2,129.56	Increase In Hotel Rates	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$13,600.00	\$12,250.00	\$12,250.00	\$1,350.00	11%	\$8,997.08	\$2,129.56		
<i>INTFND CHGS - Interfund Charges</i>										
8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	0.00	0.00	0.00	N/A	0.00	(145,984.30)		
8010.120	Interfund Landfill Enterprise Charges	0.00	0.00	0.00	0.00	N/A	0.00	(37,806.62)		
8010.200	Interfund DRP Chargeback - Engr Svcs	0.00	0.00	0.00	0.00	N/A	0.00	78,706.00		
<i>Account Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	(\$105,084.92)		
<b>Location Total: 200 - Administration</b>		\$743,128.00	\$635,401.00	\$635,401.00	\$107,727.00	17%	\$254,020.14	\$390,850.15		
<b>Location: 210 - Central Fuel Facility</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	12,000.00	12,000.00	0.00	0%	372.11	4,989.19		
6850.010	Central Fuel Facility Fuel Purchases	1,200,000.00	1,000,000.00	1,000,000.00	200,000.00	20%	512,572.49	1,170,921.18	Increased due to historical trend	
6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,200,000.00)	(1,000,000.00)	(1,000,000.00)	(200,000.00)	20%	(490,923.41)	(1,194,628.04)	Increased due to historical trend.	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0%	\$22,021.19	(\$18,717.67)		
<i>CAP EQ - Capital Equipment</i>										
9010.050	Capital Equipment Building Improvements	65,000.00	0.00	0.00	65,000.00	N/A	0.00	0.00	Increase to upgrade Main Public Works Fuel site with 2 new fuel dispensers, and a new fuel tank monitoring system.	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$65,000.00	\$0.00	\$0.00	\$65,000.00		\$0.00	\$0.00		
<b>Location Total: 210 - Central Fuel Facility</b>		\$77,000.00	\$12,000.00	\$12,000.00	\$65,000.00	542%	\$22,021.19	(\$18,717.67)		
<b>Location: 220 - Fleet Management</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	405,007.00	365,180.00	365,180.00	39,827.00	11%	171,369.10	326,747.83	Personnel requests	
6000.400	Personnel Services Overtime Pay	5,000.00	0.00	0.00	5,000.00	N/A	0.00	0.00	Request for overtime in FY26	
6010.020	Benefits Contingency	161.00	160.00	160.00	1.00	1%	0.00	0.00		
6010.025	Benefits Deferred Comp Match	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	113,005.00	115,167.00	115,167.00	(2,162.00)	-2%	55,478.31	0.00		
6010.050	Benefits Retirement	54,449.00	43,712.00	43,712.00	10,737.00	25%	0.00	0.00		
6010.060	Benefits Social Security Taxes	31,366.00	27,938.00	27,938.00	3,428.00	12%	12,167.37	0.00		
6010.070	Benefits Unemployment Insurance	161.00	160.00	160.00	1.00	1%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	8,065.00	5,551.00	5,551.00	2,514.00	45%	4,866.00	0.00		
6010.120	Benefits Long Term Disability	604.00	599.00	599.00	5.00	1%	0.00	0.00		
6010.130	Benefits Life Insurance	685.00	679.00	679.00	6.00	1%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	741.00	735.00	735.00	6.00	1%	126.39	0.00		
6010.150	Benefits Retirement Administration Fee	773.00	767.00	767.00	6.00	1%	165.94	0.00		
6010.900	Benefits OPEB contribution	20,368.00	25,347.00	25,347.00	(4,979.00)	-20%	12,673.50	0.00		
<i>Account Total: PERS SVCS - Personnel Services</i>		\$643,385.00	\$588,995.00	\$588,995.00	\$54,390.00	9%	\$256,846.61	\$326,747.83		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										

Expenditures		1203 Public Works Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	200.00	200.00	200.00	0.00	0%	0.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	2,100.00	0.00	0.00	2,100.00	N/A	0.00	0.00	Computer to be replaced on IT replacement schedule.	
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	222.23		
6110.365	Supplies & Equipment Shop Supplies	2,500.00	2,000.00	2,000.00	500.00	25%	733.90	1,890.76	Increase due to rising price's	
6110.420	Supplies & Equipment Tools & Supplies	6,000.00	6,000.00	6,000.00	0.00	0%	3,723.27	4,821.25		
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,500.00	1,500.00	1,500.00	0.00	0%	141.94	2,197.60		
6130.075	Equipment Maintenance Software Upgrades	5,800.00	4,800.00	4,800.00	1,000.00	21%	4,533.16	4,286.40	Increased due to annual subscription price increases.	
6150.050	Uniforms & Personal Equipment Uniforms	3,000.00	3,000.00	3,000.00	0.00	0%	2,276.87	2,253.73		
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$22,100.00	\$18,500.00	\$18,500.00	\$3,600.00	19%	\$11,409.14	\$15,671.97		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	150.00	150.00	0.00	0%	0.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500.00	3,000.00	3,000.00	500.00	17%	1,676.58	3,703.81		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500.00	2,500.00	2,500.00	1,000.00	40%	2,930.65	2,483.28	Increase due to historical vehicle repairs.	
6550.300	Building Site Expenses Trash Removal	900.00	900.00	900.00	0.00	0%	238.96	580.00		
6700.650	Other Maint. & Svcs Tipping Fees	1,700.00	1,700.00	1,700.00	0.00	0%	650.25	1,825.80		
6750.010	Fleet Services Fleet Repairs	300,000.00	164,500.00	164,500.00	135,500.00	82%	150,360.65	268,737.45	Increase based on historical trend.	
6750.020	Fleet Services Repair Billings	(300,000.00)	(195,124.00)	(195,124.00)	(104,876.00)	54%	(148,592.09)	(335,929.09)	Increase based on historical trend.	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$9,750.00	(\$22,374.00)	(\$22,374.00)	\$32,124.00	-144%	\$7,265.00	(\$58,598.75)		
<i>OTHR CHGS - Other Charges</i>										
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500.00	1,500.00	1,500.00	0.00	0%	279.82	664.95		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0%	\$279.82	\$664.95		
<i>CAP EQ - Capital Equipment</i>										
9010.060	Capital Equipment Other	0.00	76,000.00	76,000.00	(76,000.00)	-100%	38,554.03	0.00	Decreased, no capital equipment needed.	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$76,000.00	\$76,000.00	(\$76,000.00)	-100%	\$38,554.03	\$0.00		
<b>Location Total: 220 - Fleet Management</b>		\$676,735.00	\$662,621.00	\$662,621.00	\$14,114.00	2%	\$314,354.60	\$284,486.00		
<b>Department Total: 1203 - Public Works</b>		<b>\$1,496,863.00</b>	<b>\$1,310,022.00</b>	<b>\$1,310,022.00</b>	<b>\$186,841.00</b>	<b>14%</b>	<b>\$590,395.93</b>	<b>\$656,618.48</b>		

# Expense Budget Transaction Report

1203

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1203 - Public Works</b>			
Location	<b>200 - Administration</b>			
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>			
100.1203.200.6100.010	small misc. purchases such as condolence flowers	1.0000	120.00	120.00
	Account <b>6100.010 - Administrative Expense Administrative Expenses</b> Totals	Transactions	1	\$120.00
Account	<b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>			
100.1203.200.6100.100	D Baker PE License Renewal	1.0000	100.00	100.00
100.1203.200.6100.100	D Baker & C Clasing & Project Engineer CEAM Membership	3.0000	75.00	225.00
	Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b> Totals	Transactions	2	\$325.00
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
100.1203.200.6100.190	Paper, pens, staples, paper clips, etc.	1.0000	2,000.00	2,000.00
	Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals	Transactions	1	\$2,000.00
Account	<b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>			
100.1203.200.6110.090	Replacements (2 Admin) and replacement parts	1.0000	3,060.00	3,060.00
	Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b> Totals	Transactions	1	\$3,060.00
Account	<b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>			
100.1203.200.6110.245	Cell Phones for D Baker, C Clasing, D Babcock & Project Engineer	1.0000	2,300.00	2,300.00
	Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b> Totals	Transactions	1	\$2,300.00
Account	<b>6110.290 - Supplies &amp; Equipment Other Office Equipment</b>			
100.1203.200.6110.290	Office Furniture for New Engineer	1.0000	3,000.00	3,000.00
	Account <b>6110.290 - Supplies &amp; Equipment Other Office Equipment</b> Totals	Transactions	1	\$3,000.00
Account	<b>6130.010 - Equipment Maintenance Copier Lease</b>			
100.1203.200.6130.010	Lease for copier/scanner	1.0000	2,500.00	2,500.00
	Account <b>6130.010 - Equipment Maintenance Copier Lease</b> Totals	Transactions	1	\$2,500.00
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
100.1203.200.6150.050	Annual uniform allowance	1.0000	800.00	800.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals	Transactions	1	\$800.00
Account	<b>6530.040 - Consulting Services Consulting Services</b>			
100.1203.200.6530.040	Study & Design AES services, grant writing	1.0000	10,000.00	10,000.00
	Account <b>6530.040 - Consulting Services Consulting Services</b> Totals	Transactions	1	\$10,000.00
Account	<b>6530.065 - Consulting Services Gas Monitoring/Remediation</b>			
100.1203.200.6530.065	MDE required gas monitoring at closed landfills	1.0000	40,000.00	40,000.00
	Account <b>6530.065 - Consulting Services Gas Monitoring/Remediation</b> Totals	Transactions	1	\$40,000.00
Account	<b>6530.070 - Consulting Services Ground Water Mon/Closed Landfill</b>			
100.1203.200.6530.070	MDE required ground water monitoring at closed landfills	1.0000	80,000.00	80,000.00
	Account <b>6530.070 - Consulting Services Ground Water Mon/Closed Landfill</b> Totals	Transactions	1	\$80,000.00

# Expense Budget Transaction Report

1203

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1203 - Public Works</b>				
Location <b>200 - Administration</b>				
Account <b>6530.170 - Consulting Services Water &amp; Sewer Consulting</b>				
100.1203.200.6530.170	Study & design AES services, grant writing	1.0000	70,000.00	70,000.00
Account <b>6530.170 - Consulting Services Water &amp; Sewer Consulting</b> Totals		Transactions	1	<u>70,000.00</u>
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>				
100.1203.200.6540.020	Fuel for Director, Deputy & Fleet Superintendent	1.0000	3,000.00	3,000.00
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b> Totals		Transactions	1	<u>3,000.00</u>
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>				
100.1203.200.6540.030	Oil changes, tires, misc repairs for 3 vehicles	1.0000	3,000.00	3,000.00
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b> Totals		Transactions	1	<u>3,000.00</u>
Account <b>6550.043 - Building Site Expenses Closed Landfills Maintenance</b>				
100.1203.200.6550.043	grass cutting, erosion control, site work at closed landfills	1.0000	30,000.00	30,000.00
Account <b>6550.043 - Building Site Expenses Closed Landfills Maintenance</b> Totals		Transactions	1	<u>30,000.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1203.200.6550.270	phone & fax line for PW Admin building	1.0000	420.00	420.00
Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		Transactions	1	<u>420.00</u>
Account <b>6900.005 - Advertising Bid Advertising</b>				
100.1203.200.6900.005	advertising fee in local papers for project bids.	1.0000	1,000.00	1,000.00
Account <b>6900.005 - Advertising Bid Advertising</b> Totals		Transactions	1	<u>1,000.00</u>
Account <b>6900.025 - Advertising Legal Advertisements</b>				
100.1203.200.6900.025	Advertising Fee in Local Papers for Permits	1.0000	500.00	500.00
Account <b>6900.025 - Advertising Legal Advertisements</b> Totals		Transactions	1	<u>500.00</u>
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>				
100.1203.200.7000.100	APWA Conf Chicago, IL Airfare 3 Attendees	3.0000	800.00	2,400.00
100.1203.200.7000.100	APWA Conf Chicago, IL Hotel 5 Nights, 3 Attendees	15.0000	300.00	4,500.00
100.1203.200.7000.100	APWA Conf Chicago, IL Meals, 6 Days, 3 Attendees	18.0000	100.00	1,800.00
100.1203.200.7000.100	APWA Conf Chicago, IL Registration 3 Attendees	3.0000	300.00	900.00
100.1203.200.7000.100	APWA Conf Chicago, IL Transportation, 3 Attendees	3.0000	150.00	450.00
100.1203.200.7000.100	D Baker & C Clasing CEAM Fall Conference	2.0000	375.00	750.00
100.1203.200.7000.100	D Baker & C Clasing MACO Summer Conference	2.0000	400.00	800.00
100.1203.200.7000.100	D Baker CEAM Spring Conference	1.0000	1,000.00	1,000.00
100.1203.200.7000.100	D Baker Winter MACO Conf	1.0000	1,000.00	1,000.00
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b> Totals		Transactions	9	<u>13,600.00</u>
Location <b>200 - Administration</b> Totals		Transactions	28	<u>\$265,625.00</u>

# Expense Budget Transaction Report

1203

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1203 - Public Works</b>				
Location <b>210 - Central Fuel Facility</b>				
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1203.210.6550.090	Maintenance, Repairs, Annual Compliance Inspections	1.0000	12,000.00	12,000.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs Totals</b>		Transactions	1	<u>12,000.00</u>
Account <b>6850.010 - Central Fuel Facility Fuel Purchases</b>				
100.1203.210.6850.010	Gas/Diesel Fuel Purchases	1.0000	1,200,000.00	1,200,000.00
Account <b>6850.010 - Central Fuel Facility Fuel Purchases Totals</b>		Transactions	1	<u>1,200,000.00</u>
Account <b>6850.020 - Central Fuel Facility Central Fuel Gas Billings</b>				
100.1203.210.6850.020	Gas/Diesel Fuel Billing	1.0000	(1,200,000.00)	(1,200,000.00)
Account <b>6850.020 - Central Fuel Facility Central Fuel Gas Billings Totals</b>		Transactions	1	<u>(\$1,200,000.00)</u>
Account <b>9010.050 - Capital Equipment Building Improvements</b>				
100.1203.210.9010.050	New Veeder Root TLS450 Tank Monitoring Console	1.0000	25,000.00	25,000.00
100.1203.210.9010.050	Two New Fuel Pump Dispensers at Public Works Main Site	1.0000	40,000.00	40,000.00
Account <b>9010.050 - Capital Equipment Building Improvements Totals</b>		Transactions	2	<u>\$65,000.00</u>
Location <b>210 - Central Fuel Facility Totals</b>		Transactions	5	<u>\$77,000.00</u>
Location <b>220 - Fleet Management</b>				
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>				
100.1203.220.6100.100	Mechanic Commercial License Renewal Reimbursement	1.0000	200.00	200.00
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions Totals</b>		Transactions	1	<u>\$200.00</u>
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>				
100.1203.220.6110.090	Replacement Computer for Fleet Management	1.0000	2,100.00	2,100.00
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers Totals</b>		Transactions	1	<u>\$2,100.00</u>
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>				
100.1203.220.6110.340	Inspections, Ear/Eye Protection, Signs	1.0000	1,000.00	1,000.00
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>		Transactions	1	<u>\$1,000.00</u>
Account <b>6110.365 - Supplies &amp; Equipment Shop Supplies</b>				
100.1203.220.6110.365	Towels, Tape, Gloves, Service Stickers, Dry Sweep	1.0000	2,500.00	2,500.00
Account <b>6110.365 - Supplies &amp; Equipment Shop Supplies Totals</b>		Transactions	1	<u>\$2,500.00</u>
Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>				
100.1203.220.6110.420	Specialty Tools, Wrenches, Sockets, Screwdrivers	1.0000	6,000.00	6,000.00
Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>		Transactions	1	<u>\$6,000.00</u>
Account <b>6130.020 - Equipment Maintenance Equipment Annual Maint Contr.</b>				
100.1203.220.6130.020	Vehicle Lift's and Air Compressor Inspection/Maintenance	1.0000	1,500.00	1,500.00
Account <b>6130.020 - Equipment Maintenance Equipment Annual Maint Contr. Totals</b>		Transactions	1	<u>\$1,500.00</u>
Account <b>6130.075 - Equipment Maintenance Software Upgrades</b>				
100.1203.220.6130.075	All Data Subscription	1.0000	1,500.00	1,500.00
100.1203.220.6130.075	Manager Plus Subscription	1.0000	3,000.00	3,000.00

# Expense Budget Transaction Report

1203

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1203 - Public Works</b>				
Location <b>220 - Fleet Management</b>				
Account <b>6130.075 - Equipment Maintenance Software Upgrades</b>				
100.1203.220.6130.075	Snap On Diagnostic Tool Update	1.0000	1,300.00	1,300.00
Account <b>6130.075 - Equipment Maintenance Software Upgrades</b> Totals		Transactions	3	\$5,800.00
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>				
100.1203.220.6150.050	Boots, Shirts, Pants, Jackets	6.0000	500.00	3,000.00
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals		Transactions	1	\$3,000.00
Account <b>6530.080 - Consulting Services Physicals, Shots &amp; Drug Testing</b>				
100.1203.220.6530.080	Employee After Action Drug Testing	1.0000	150.00	150.00
Account <b>6530.080 - Consulting Services Physicals, Shots &amp; Drug Testing</b> Totals		Transactions	1	\$150.00
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>				
100.1203.220.6540.020	Increase for gas prices	1.0000	3,500.00	3,500.00
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b> Totals		Transactions	1	\$3,500.00
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>				
100.1203.220.6540.030	Vehicle Service, Tires, Repairs	1.0000	3,500.00	3,500.00
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b> Totals		Transactions	1	\$3,500.00
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1203.220.6550.300	Dumpster fee for Maintenance/Fleet shared dumpster	1.0000	900.00	900.00
Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		Transactions	1	\$900.00
Account <b>6700.650 - Other Maint. &amp; Svcs Tipping Fees</b>				
100.1203.220.6700.650	Used Tire Disposal, Pallet Disposal	1.0000	1,700.00	1,700.00
Account <b>6700.650 - Other Maint. &amp; Svcs Tipping Fees</b> Totals		Transactions	1	\$1,700.00
Account <b>6750.010 - Fleet Services Fleet Repairs</b>				
100.1203.220.6750.010	Based on trend	1.0000	300,000.00	300,000.00
Account <b>6750.010 - Fleet Services Fleet Repairs</b> Totals		Transactions	1	\$300,000.00
Account <b>6750.020 - Fleet Services Repair Billings</b>				
100.1203.220.6750.020	Based on trend	1.0000	(300,000.00)	(300,000.00)
Account <b>6750.020 - Fleet Services Repair Billings</b> Totals		Transactions	1	(\$300,000.00)
Account <b>7000.040 - Travel, Training &amp; Expense Continuing Education/Certificati</b>				
100.1203.220.7000.040	Brake and Electrical Certification Training	4.0000	125.00	500.00
100.1203.220.7000.040	Online Training, Misc. Safety Classes	4.0000	250.00	1,000.00
Account <b>7000.040 - Travel, Training &amp; Expense Continuing Education/Certificati</b> Totals		Transactions	2	\$1,500.00
Location <b>220 - Fleet Management</b> Totals		Transactions	19	\$33,350.00
Department <b>1203 - Public Works</b> Totals		Transactions	52	\$375,975.00
Fund <b>100 - General Fund</b> Totals		Transactions	52	\$375,975.00
<b>EXPENSES</b> Totals		Transactions	52	\$375,975.00
Grand Totals		Transactions	52	\$375,975.00

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Department of Public Works: Administration Office, Central Fuel Facility and Fleet Management	Department Number:	1203
Fund: 100	General Fund	Function:	Public Works

**MISSION STATEMENT:**

The Department of Public Works is comprised of five divisions all of which are involved in ensuring the safety of citizens and staff alike. Our Mission plays a vital role with safe roadways, drinking water, clean and well maintained County properties, maintenance of County Owned vehicles, and landfill services. Of crucial importance is the safety of our citizens during disasters and inclement weather.

**PROGRAM SERVICES: (STATISTICS)**

The Director of Public Works oversees the following Divisions: Administration, Fleet Management, Maintenance, Roads, Solid Waste/Recycling and Water and Wastewater. Within these divisions the Director oversees Building and Grounds Services, Fuel Facility, Roads and Bridges, Water and Sanitary Sewer concerns and Solid Waste and Recycling operations. Additionally, he oversees the Mosquito Control Section. Assist with emergency/weather related conditions such as snow removal, fallen trees, roadway flooding, etc. Provides oversight of all County facilities and maintenance thereof.

Fleet Management under the direction of the Director of Public Works is responsible for maintaining a fleet of 400+ vehicles and equipment in safe and reliable condition for County employees use. This includes procurement and disposal of County vehicles and equipment. In addition, manages the fuel facility and record management thereof.

**Statistical Data:**

Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
<i>*see statistical data for each Division</i>				
VEHICLE/EQUIPMENT REPAIR WORK ORDERS	1,621	1,782	1,900	2,000

**Expenditures:**

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	571,069	666,934	965,386	1,120,888	16%
Supplies & Materials	22,124	22,490	29,340	36,205	23%
Maintenance & Services	25,254	69,485	225,546	259,670	15%
Other Charges	11,718	2,795	13,750	15,100	10%
Interfund Charges	(98,009)	(105,085)		0	0%
Capital Outlay	0	0	76,000	65,000	-14%
Debt Service	0	0	0	0	0%
<b>Total</b>	<b>\$ 532,156</b>	<b>\$ 656,619</b>	<b>\$ 1,310,022</b>	<b>\$ 1,496,863</b>	<b>14.3%</b>

<b>DEPARTMENT BUDGET SUMMARY</b>					
Department or Agency:	Department of Public Works: Administration Office, Central Fuel Facility and Fleet Management	Department Number:	1203		
Fund: 100	General Fund	Function:	Public Works		
<b>Staffing (Full Time Equivalent):</b>					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Director of Public Works	1.0	1.0	1.0	1.0	0%
Deputy Director	1.0	1.0	1.0	1.0	0%
Office Assistant IV	1.0	1.0	1.0	1.0	0%
Fleet Management Superintendent	1.0	1.0	1.0	1.0	0%
Veh & Equipment Mechanic IV	2.0	2.0	2.0	2.0	0%
Veh & Equipment Mechanic III	1.0	2.0	2.0	2.0	0%
Office Assistant V	1.0	1.0	1.0	1.0	0%
Fleet Student Intern or Apprentice	0.0	0.0	1.0	1.0	0%
Project Engineer	0.0	0.0	0.0	1.0	100%
<b>Total</b>	<b>8.0</b>	<b>9.0</b>	<b>10.0</b>	<b>11.0</b>	<b>10%</b>
<b>Summary of Significant Budget Increase/Decrease</b>					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Increase due to the addition of a Project Engineer and building improvement requests.				\$ 186,841	14.3%
<b>Contact Information</b>					
Name:	Dallas Baker	Address 1:	6113 Timmons Road		
Title:	Director of Public Works	Address 2:			
Email:	dbaker@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-5623	Zip Code:	21863		

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026**

Department/Agency Name: Department of Public Works - Admin & Fleet

Department No. 100.1203

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R	Mini Computer	1	\$440	\$440
R	Laptop**	2	\$2,100	\$4,200
	** with docking station			
	Laptop only		\$1,800	\$0
	Desktop w/dual video card		\$1,370	\$0
	***does not include monitor			
	Docking Station		\$300	\$0
	24" Monitor		\$175	\$0
N	32" Monitor	1	\$280	\$280
	Laptop Tote		\$20	\$0
N	Adobe Acrobat	1	\$240	\$240
<b>TOTAL TO KEY TO ACCOUNT 6110.090</b>				<b>\$5,160</b>

Contact Susan McMichen with questions regarding personal computer requests at extension 1508 or email [smcmichen@co.worcester.md.us](mailto:smcmichen@co.worcester.md.us)

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

<u>Reason:</u>	<u>Computer # (i.e. WCIT0001):</u>
<u>IT Recommendation to replace PW Admin conference room mini</u>	<u>WCPW9001</u>
<u>New Project Engineer Position</u>	<u>TBD</u>
<u>IT Recommendation to replace Derrick Babcock computer with laptop</u>	<u>WCPW9011</u>

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

<b>Worcester County</b>	<b>Completed By:</b>			<b>Date:</b>		
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Public Works	1FTMSK8BH3MGB00302	Ford	2021	Explorer	47,881	Dallas Baker
Public Works	1GNKFED6GJ234518	Chevrolet	2016	Traverse	106,824	Chris Clasing
Public Works	1GCEC14X942334975	Chevrolet	2004	Silverado	139,068	Fleet Superintendent
Public Works	1GCEC14X44Z220172	Chevrolet	2004	Silverado	159,283	Fleet Mechanics
Public Works	1FM5K8B84EGB57428	Ford	2014	Explorer	179,584	Fleet Pool Car
Public Works	1GCEC14X36Z111849	Chevrolet	2006	Silverado	130,549	Fleet Pool Car
				Average Mileage *	127,198	
				Usable Vehicles *	6	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.						

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

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

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

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

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

# Expense Budget Transaction Report

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

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

# Expense Budget Transaction Report

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Report by Budget Transactions  
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Budget Level at Department Requested

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

# Expense Budget Transaction Report

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

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

# Expense Budget Transaction Report

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

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

# Expense Budget Transaction Report

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

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

# Expense Budget Transaction Report

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

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	DPW - Roads Division	Department Number:	1202		
Fund: 100	General Fund	Function:	Public Works		
Mission Statement:					
To maintain and manage safe transportation of approximately 532 miles of roads and 41 bridges within Worcester County. It is the responsibility of the Roads Division to preserve roadways, roadside drainage systems, and bridges. Operations include paving, snow removal, storm clean-up, limbing, and mowing of vegetation within the County right-of-way.					
PROGRAM SERVICES: (STATISTICS)					
<ul style="list-style-type: none"> <li>This Division provides safe transportation for the residents and visitors of Worcester County such as drainage, patching, paving, and resurfacing of 532 miles of roads within the Worcester County Roads Inventory.</li> <li>The Roads Division operates during all storms (such as snow and debris removal) in order to provide better communication with our crews and community.</li> <li>Routine maintenance of signs, traffic studies, and pavement markings along with required County inspections of travel routes within new subdivisions are required to meet public safety standards.</li> <li>The maintenance of 35 major bridge structures and 6 minor bridge structures includes annual repairs, replacement, and inspections.</li> <li>As part of our operation this Division mows and maintains vegetation within the County right-of-way.</li> <li>The limbing operation consists of pruning trees, shrubs, and bushes within the County right-of-way which is essential in providing safe transportation in Worcester County.</li> </ul>					
Statistical Data:					
Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
Driveway Pipe Installed (# installed)	37	34	42	40	
Roadside Ditching (miles)	10.11	15.02	14	15	
Road Paving (Blacktop) (miles)	16.6	7.06	13.48	9.14	
Slurry Seal (FY24 est at \$3.00/sq yd) (miles)	0	30.91	27.6	12	
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,494,363	\$ 1,762,784	\$ 2,964,716	\$ 3,245,188	9%
Supplies & Materials	1,270,621	1,250,992	1,439,398	1,974,629	37%
Maintenance & Services	760,030	753,532	851,868	1,582,173	86%
Other Charges	14,002	5,982	10,113	19,113	89%
Capital Outlay	0	150,607	570,100	736,692	29%
Debt Service	0			0	0%
<b>Total</b>	<b>\$3,539,016</b>	<b>\$ 3,923,897</b>	<b>\$ 5,836,195</b>	<b>\$ 7,557,795</b>	<b>29.5%</b>

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

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026**

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

Department No. 100.1202

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

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

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

<u>Reason:</u>	<u>Computer # (i.e. WCIT0001):</u>
Per IT recommendation for scheduled replacement (Kevin Lynch)	WCRD9004
Per IT recommendation for scheduled replacement (Mechanic Shop)	WCRD9005L
Per IT recommendation for scheduled replacement (Front Office)	WCRD9006
Per IT recommendation for scheduled replacement (Keith Berdan)	WCRD9001L

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

**WORCESTER COUNTY  
CAPITAL EQUIPMENT REQUEST  
FY 2026**

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

Department No. 100.1202

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

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

**Worcester County  
Vehicle Request Form  
FY 2026**

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

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

Notes:

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

**Worcester County  
Equipment Request Form - REQUEST  
FY 2026**

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

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

**Notes:**

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

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

town	total	maintained by		Town Mileage on Which Distribution Will be Based	PERCENT
		Municipality Paved	County Paved		
berlin	28.42	18.10	0.47	18.10	0.1521
ocean city	80.61	68.37	0.00	68.37	0.5746
pocomoke city	32.51	21.20	1.98	21.20	0.1782
snow hill	16.87	11.32	0.03	11.32	0.0951
	158.41	118.99	2.48	118.99	1.0000

	MILES	
RURAL ROADS MAINTAINED BY COUNTY REGARDLESS OF SURFACE TYPE	583.98	
OCEAN PINES ROADS AS OF 6/8/10	64.12	
NET RURAL ROADS LESS OCEAN PINES	<u>519.86</u>	
	64.12	
	583.98	0.10980

FY26 REVENUE (Dec 2024)	2,031,608.69	
OCEAN PINES %	0.10980	
<b>FY26 OP AGREEMENT</b>	<b><u>223,070.63</u></b>	<b>100.1202.6600.010</b>

<u>revenue</u>		
FY26 REVENUE	2,031,608.69	
FY25 BUDGET	<u>1,783,847.00</u>	
INC/(DEC)	<u>247,761.69</u>	12.195

Worcester	Completed By:	Lisa Lawrence		DATE: 1/14/25	
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage
Roads	1HSGKCUR4MH381353	International	1991	2674 4X2 Truck	157,233
Roads	1HTGGG3T6MH353006	International	1991	2574 Dump Truck - Tandem	164,541
Roads	1GBJC34F6VF036179	Chevrolet	1997	3500 Pickup Truck	175,606
Roads	1FTYR10U1WTA21254	Ford	1998	Ranger	227,482
Roads	1HTSCAAN2XH212901	International	1999	Bucket Truck	62,566
Roads	1HTSCAAN32H543379	International	2002	4700 Bucket Truck	55,514
Roads	1GCHK24U62E306289	Chevrolet	2002	2500 4x4 Pickup Truck	249,708
Roads	J8DE5B16057901551	GMC	2005	W-5500 Truck Cat	56,847
Roads	1GCHK24UX5E246859	Chevrolet	2005	2500 4X4 Pickup Truck	219,887
Roads	1D7HU18P67J542518	Dodge	2007	1500 Ram Pickup Truck	226,459
Roads	3HTWAAAR67N505166	International	2007	7300 Dump Truck	198,609
Roads	3HTWAAAR87N505167	International	2007	7300 Dump Truck	180,226
Roads	3HTWAAARX7N505168	International	2007	7300 Dump Truck	222,328
Roads	3HTWAAAR17N505169	International	2007	7300 Dump Truck	192,206
Roads	4100000211	Gradall	2007	XL4100S11	90,148
Roads	1FTSF21R88ED04112	Ford	2008	F-250 Pickup Truck	187,803
Roads	1FTSF21RX8ED04113	Ford	2008	F-250 Pickup Truck	182,791
Roads	1HTWXAHT19J059241	International	2009	7600 SFA - Tandem	91,283
Roads	1HTWXAHT39J059242	International	2009	7600 SFA - Tandem	81,058
Roads	4100000521	Gradall	2012	XL4100S4	58,517
Roads	3HAWAAAR4EL128211	International	2014	7300 Dump Truck	112,000
Roads	3HAWAAAR6EL128212	International	2014	7300 Dump Truck	81,937
Roads	1FTBF2B64EEB53012	Ford	2014	Pickup F250 4x4	122,094
Roads	1FDUF4GT1EEB67450	Ford	2014	F450 Utility Truck	271,349
Roads	1FVAG5CY2GHHS0353	Freightliner	2016	108SD Dump Truck	83,549
Roads	1FVAG5CY4GHHS0354	Freightliner	2016	108SD Dump Truck	81,675
Roads	5KKAAXCY6HLJE7083	Western Star	2017	4700SB Dump Truck	wrecked
Roads	5KKAAXCY8HLJE7084	Western Star	2017	4700SB Dump Truck	86,395
Roads	3C6LR5AT0JG283335	Dodge	2018	2500 4X4 Pickup Truck	75,928
Roads	3C6LR5AT2JG283336	Dodge	2018	2500 4X4 Pickup Truck	89,712
Roads	5KKAAXFE6JLJZ0527	Western Star	2018	4700SB Dump Truck	53,287
Roads	5KKAAXFE8JLJZ0528	Western Star	2018	4700SB Dump Truck	62,304
Roads	1FTBF2B65KED69222	FORD	2019	F250 PICKUP TRUCK	81,603
Roads	1FTBF2B65KED69221	FORD	2019	F250 PICKUP TRUCK	119,107
Roads	1HTEDTAR9LH899295	International	2020	HV507 Dump Truck	73,278
Roads	1HTEDTAR0LH899296	International	2020	HV507 Dump Truck	70,156
Roads	3C7WRNBL7LG100281	Dodge	2020	Ram 5500 truck w/ crane/hoi	40,924
Roads	3c7wrnejxlg102469	Dodge	2020	Ram 5500 4x4 crew cab truck	59,129
Roads	5KKAAXFE3LLMF1028	Western Star	2020	4700SB dump truck	33,312
Roads	5KKAAXFE5LLMF1029	Western Star	2020	4700SB dump truck	50,021
Roads	1FD0W5HT5REC81475	FORD	2024	F550 Crew Cab Dump Truck	9,430
Roads	1GC5YLE7XRF391593	CHEVY	2024	2500 HD Silverado Pickup Tru	4,213
Roads	1FT7W2BA5RED73341	FORD	2024	F250 4x4 Pickup Truck	3,787
Roads	2NK5HJ8X8SM153932	KENWORTH	2025	T480 Dump Truck	1,620
				Average Mileage *	110,410
				Usable Vehicles *	43

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

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

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

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

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

# Expense Budget Transaction Report

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

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

# Expense Budget Transaction Report

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

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

# Expense Budget Transaction Report

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

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

# Expense Budget Transaction Report

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

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

# Expense Budget Transaction Report

1201

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

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

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Public Works - Maintenance Divison	Department Number:	1201		
Fund: 100	General Fund	Function:	Public Works		
MISSION STATEMENT:					
It is the mission of the Worcester County Department of Public Works Maintenance Division to maintain and improve the quality of all County-owned and leased government facilities and grounds through responsive, effective, and efficient delivery of services so as to ensure that staff and patrons are taken care of in a manner that is consistent with the goals of the Department of Public Works and the County's Administration.					
PROGRAM SERVICES: (STATISTICS)					
<ul style="list-style-type: none"> <li>The Maintenance Division manages the day-to-day maintenance of 146+/- County-owned or leased properties consisting of; 1-animal control bldg., 1-courthouse, 4-senior centers, 1-elections, 1-library annex/extension, 1-firing range, 1-fire training center, 1-government center, 5-health, 1- isle of wight, 5-libraries, 1-mosquito control, 5-public works, 1-recreation center, 2-recreational parks w/concession stands, 7-911 radio towers, 1-state's atty, 1-CBI-CET, 5-solid waste, 1-tourism/eco dev, 1-welcome center and numerous water wastewater facilities.</li> </ul>					
<ul style="list-style-type: none"> <li>The Maintenance Division is also involved in special events and projects such as; Construction and Renovations of County Facilities, Ribbon-Cutting Ceremonies, Economic Development Events, Storm Shelter Setup, Snow and Ice Removal, Training Rooms and other issues not considered as day-to-day maintenance.</li> </ul>					
<ul style="list-style-type: none"> <li>The Maintenance Division staff receive and complete approximately 6,000 Work Order Requests annually plus respond to other requests that are not recorded in the Work Order Tracking System.</li> </ul>					
<ul style="list-style-type: none"> <li>The Maintenance Division's administrative staff coordinate all building &amp; grounds maintenance, building inspections, field repairs, upgrades, special projects plus procure, reconcile invoices and process accounts payables for all building maintenance expenditures for the listed properties.</li> </ul>					
Statistical Data:					
Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
Reactive Maintenance Work Orders	3,194	4,905	5,000	5,000	
Preventive Maintenance Work Orders	1,968	1,638	1,750	1,750	
Custodial Product Delivery Requests	380	303	380	380	
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Budget Adopted FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,223,815	\$ 1,366,795	\$ 2,094,699	\$ 2,570,909	23%
Supplies & Materials	64,238	71,187	98,547	104,139	6%
Maintenance & Services	91,189	104,279	100,908	137,051	36%
Other Charges	7,051	7,653	17,550	20,036	14%
Capital Outlay	11,896	49,818	103,750	218,950	111%
Debt Service	0	0	0	0	0%
Total	\$ 1,398,189	\$ 1,599,732	\$ 2,415,454	\$ 3,051,085	26.3%

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

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026**

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

Department No. 100.1201

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

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

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

**Reason:**

**Computer # (i.e. WCIT0001):**

Laptop for new electrician and tablet for new carpenter positions.

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

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

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

**WORCESTER COUNTY  
CAPITAL EQUIPMENT REQUEST  
FY 2026**

Department/Agency : Department of Public Works - Maintenance Division

Department No. 100.1201

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

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

**Worcester County  
Vehicle Request Form  
FY 2026**

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

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

Notes:

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

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

MAINTENANCE DIVISION

**FY2026 EQUIPMENT & TOOLING**

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

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

**TOTAL** 25,700.00

**FY2026 Budget - Maintenance Contracts**

Department Name: Public Works - Maintenance Division

Department Number: 1201

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

Note: include software and hardware contracts

1302 MOSQUITO CONTROL DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 45,000	\$ 45,000	\$ -	0.0%
State Grants/Revenues	\$ -	\$ -	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>0.0%</b>
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 99,306	\$ 110,102	\$ 10,796	10.9%
Supplies & Materials	3,325	3,505	\$ 180	5.4%
Maintenance & Services	29,750	31,335	\$ 1,585	5.3%
Other Charges	95,200	151,540	\$ 56,340	59.2%
Capital Outlay	0	0	\$ -	0.0%
<b>Total</b>	<b>\$ 227,581</b>	<b>\$ 296,482</b>	<b>\$ 68,901</b>	<b>30.3%</b>
			\$ Increase/Decrease	% Inc/(Dec)
Budget variance: Expenditures increase rising cost of state mosquito control program.			\$ 68,901	30.3%

Revenues		1302 Mosquito Control Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
REVENUES										
<b>Department: 1302 - Mosquito Control</b>										
<i>CHG SVC - Charges for Services</i>										
5115	Mosquito Control Charges	45,000.00	45,000.00	45,000.00	0.00	0%	48,919.00	42,201.00		
<i>Account Total: CHG SVC - Charges for Services</i>		\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	0%	\$48,919.00	\$42,201.00		
<b>Department Total: 1302 - Mosquito Control</b>		<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$48,919.00</b>	<b>\$42,201.00</b>		

Expenditures			1302 Mosquito Control Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1302 - Mosquito Control</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	79,377.00	70,608.00	70,608.00	8,769.00	12%	34,050.04	67,665.04		
6000.400	Personnel Services Overtime Pay	0.00	1,000.00	1,000.00	(1,000.00)	-100%	0.00	0.00		
6010.020	Benefits Contingency	31.00	31.00	31.00	0.00	0%	0.00	0.00		
6010.025	Benefits Deferred Comp Match	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	7,550.00	7,550.00	7,550.00	0.00	0%	3,650.66	0.00		
6010.050	Benefits Retirement	10,541.00	8,452.00	8,452.00	2,089.00	25%	0.00	0.00		
6010.060	Benefits Social Security Taxes	6,073.00	5,403.00	5,403.00	670.00	12%	2,601.05	0.00		
6010.070	Benefits Unemployment Insurance	31.00	31.00	31.00	0.00	0%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	1,561.00	1,073.00	1,073.00	488.00	45%	942.00	0.00		
6010.120	Benefits Long Term Disability	117.00	116.00	116.00	1.00	1%	0.00	0.00		
6010.130	Benefits Life Insurance	133.00	131.00	131.00	2.00	2%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	143.00	142.00	142.00	1.00	1%	24.45	0.00		
6010.150	Benefits Retirement Administration Fee	150.00	148.00	148.00	2.00	1%	32.10	0.00		
6010.900	Benefits OPEB contribution	3,395.00	3,621.00	3,621.00	(226.00)	-6%	1,810.50	0.00		
<i>Account Total: PERS SVCS - Personnel Services</i>		\$110,102.00	\$99,306.00	\$99,306.00	\$10,796.00	11%	\$43,110.80	\$67,665.04		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.080	Administrative Expense Copier Supplies	100.00	100.00	100.00	0.00	0%	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	100.00	100.00	100.00	0.00	0%	0.00	0.00		
6100.190	Administrative Expense Office Supplies	300.00	300.00	300.00	0.00	0%	239.23	259.20		
6110.245	Supplies & Equipment Mobile Phones	525.00	525.00	525.00	0.00	0%	212.86	509.03		
6110.280	Supplies & Equipment Office Furniture	0.00	0.00	0.00	0.00	N/A	0.00	159.00		
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	890.68		
6110.420	Supplies & Equipment Tools & Supplies	500.00	500.00	500.00	0.00	0%	0.00	12.33		
6130.010	Equipment Maintenance Copier Lease	480.00	300.00	300.00	180.00	60%	114.80	318.87		
6150.050	Uniforms & Personal Equipment Uniforms	500.00	500.00	500.00	0.00	0%	415.59	499.17		
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$3,505.00	\$3,325.00	\$3,325.00	\$180.00	5%	\$982.48	\$2,648.28		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,500.00	12,500.00	12,500.00	0.00	0%	4,731.62	9,686.40		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500.00	4,000.00	4,000.00	500.00	13%	795.91	3,554.62		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	1,261.00		
6540.060	Vehicle Operating Expenses Vehicle Equipment	1,440.00	0.00	0.00	1,440.00	N/A	0.00	0.00	This is a new account for vehicle tracking services of our spray trucks to ensure their locations.	
6550.050	Building Site Expenses Custodial Supplies	300.00	200.00	200.00	100.00	50%	208.09	268.83		
6550.060	Building Site Expenses Electricity	3,500.00	3,500.00	3,500.00	0.00	0%	432.53	2,672.36		
6550.080	Building Site Expenses Fire Alarm Testing	325.00	325.00	325.00	0.00	0%	0.00	0.00		

Expenditures			1302 Mosquito Control Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	150.00	0.00	0%	0.00	35.00		
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	5,500.00	5,500.00	0.00	0%	1,251.57	3,127.93		
6550.220	Building Site Expenses Security Alarm Monitoring	1,020.00	975.00	975.00	45.00	5%	255.00	0.00		
6550.270	Building Site Expenses Telephone	0.00	500.00	500.00	(500.00)	-100%	0.00	500.59		
6550.280	Building Site Expenses Tipping Fees	100.00	100.00	100.00	0.00	0%	0.00	62.00		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$31,335.00	\$29,750.00	\$29,750.00	\$1,585.00	5%	\$7,674.72	\$21,168.73		
<i>OTHR CHGS - Other Charges</i>										
7000.040	Travel, Training & Expense Continuing Education/Certificati	500.00	200.00	200.00	300.00	150%	75.00	75.00		
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	151,040.00	95,000.00	95,000.00	56,040.00	59%	0.00	91,257.76	Increased to account for inflationary State of Maryland fees and charges. This accounts for ground spraying operations for adulticide, Larvicide surveillance operations and testing and air spray for disease suppression.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$151,540.00	\$95,200.00	\$95,200.00	\$56,340.00	59%	\$75.00	\$91,332.76		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	0.00	0.00	0.00	0.00	N/A	0.00	30,730.94		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$30,730.94		
<b>Department Total: 1302 - Mosquito Control</b>		<b>\$296,482.00</b>	<b>\$227,581.00</b>	<b>\$227,581.00</b>	<b>\$68,901.00</b>	<b>30%</b>	<b>\$51,843.00</b>	<b>\$213,545.75</b>		

# Expense Budget Transaction Report

1302

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1302 - Mosquito Control</b>			
Account	<b>6100.080 - Administrative Expense Copier Supplies</b>			
100.1302.6100.080	copier toner supplies	1.0000	100.00	100.00
	Account 6100.080 - Administrative Expense Copier Supplies Totals	Transactions	1	<u>100.00</u>
Account	<b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>			
100.1302.6100.100	Public Health License Renewals	1.0000	100.00	100.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	1	<u>100.00</u>
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
100.1302.6100.190	Various Office supplies to support the program	1.0000	300.00	300.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	<u>300.00</u>
Account	<b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>			
100.1302.6110.245	Mosquito Control Foreman cellular telephone	12.0000	43.75	525.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	<u>525.00</u>
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
100.1302.6110.340	Various Safety equipment and supplies required by program	1.0000	1,000.00	1,000.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	1	<u>1,000.00</u>
Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
100.1302.6110.420	Tools and supplies to effectively maintain program equipment	1.0000	500.00	500.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	1	<u>500.00</u>
Account	<b>6130.010 - Equipment Maintenance Copier Lease</b>			
100.1302.6130.010	Program copier/fax/printer combination unit	12.0000	40.00	480.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	<u>480.00</u>
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
100.1302.6150.050	Employee uniform and shoe allowance	1.0000	500.00	500.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	<u>500.00</u>
Account	<b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
100.1302.6540.020	fuel charges for all vehicles and spray units	1.0000	12,500.00	12,500.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	<u>12,500.00</u>
Account	<b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>			
100.1302.6540.030	Maintenance charges for county vehicles	1.0000	4,500.00	4,500.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	<u>4,500.00</u>
Account	<b>6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside</b>			
100.1302.6540.045	Repair account for external repair services/vehicle body damage	1.0000	2,000.00	2,000.00
	Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside Totals	Transactions	1	<u>2,000.00</u>
Account	<b>6540.060 - Vehicle Operating Expenses Vehicle Equipment</b>			
100.1302.6540.060	Spray Vehicle Tracking System, 6 vehicles	6.0000	240.00	1,440.00
	Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Totals	Transactions	1	<u>1,440.00</u>

# Expense Budget Transaction Report

1302

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1302 - Mosquito Control</b>			
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>			
100.1302.6550.050	Building Custodial supplies	1.0000	300.00	300.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$300.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1302.6550.060	Building electricity	1.0000	3,500.00	3,500.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$3,500.00
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>			
100.1302.6550.080	Annual fire alarm system testing for the building.	1.0000	325.00	325.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$325.00
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>			
100.1302.6550.081	annual fire extinguisher testing and recertification	1.0000	150.00	150.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$150.00
Account	<b>6550.090 - Building Site Expenses General Maintenance Repairs</b>			
100.1302.6550.090	General building repairs and unforeseen issues	1.0000	5,500.00	5,500.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$5,500.00
Account	<b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>			
100.1302.6550.220	Monitoring service for Burglar and Fire alarms	12.0000	85.00	1,020.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$1,020.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
100.1302.6550.280	Trash removal. landfill charges	1.0000	100.00	100.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$100.00
Account	<b>7000.040 - Travel, Training &amp; Expense Continuing Education/Certificati</b>			
100.1302.7000.040	General Pest Control 7A Certification	1.0000	150.00	150.00
100.1302.7000.040	Required CEU's for Public Health licenses	1.0000	200.00	200.00
100.1302.7000.040	Rodent Control 7D Certification	1.0000	150.00	150.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	3	\$500.00
Account	<b>7120.030 - Other Non-Matching Expenses Appropriation for Mosquito Cont.</b>			
100.1302.7120.030	State Fees and annual payment. Increased for inflationary costs	1.0000	151,040.00	151,040.00
	Account 7120.030 - Other Non-Matching Expenses Appropriation for Mosquito Cont. Totals	Transactions	1	\$151,040.00
	Department 1302 - Mosquito Control Totals	Transactions	23	\$186,380.00
	Fund 100 - General Fund Totals	Transactions	23	\$186,380.00
	<b>EXPENSES Totals</b>	<b>Transactions</b>	23	\$186,380.00
	Grand Totals	Transactions	23	\$186,380.00

<b>DEPARTMENT BUDGET SUMMARY</b>					
Department or Agency:	Public Works - Mosquito Control	Department Number:	1302		
Fund: 100	General Fund	Function:	Public Works		
<b>Mission Statement:</b>					
Mosquito Control's mission is to work jointly with the State of Maryland-Department of Agriculture to effectively monitor and abate mosquitos in an effective manner to protect the County's residents and animals from exposure to disease that is transmitted by the insects.					
<b>PROGRAM SERVICES: (STATISTICS)</b>					
<ul style="list-style-type: none"> <li>Worcester County assists the State of Maryland with Larvicide efforts that are employed from early spring through late fall to reduce and potentially eliminate the mosquito larvae that breed in drainage ditches and areas where there is standing water.</li> </ul>					
<ul style="list-style-type: none"> <li>Joint operations between the State of Maryland &amp; Worcester County provide spring through fall surveillance and abatement of mosquitoes for approximately 500 individual participants in rural residential locations throughout Worcester County. 27 Businesses, Worcester County Parks and 100% Payors are incorporated into the overall distribution of treatment. The Worcester County Mosquito Control program utilizes 6 vehicles/trucks with bed-mounted ULV sprayers driven by temporary State employees who are supervised by a County Mosquito Foreman. Vehicle #6 is for larvicide surveillance and treatment.</li> </ul>					
<ul style="list-style-type: none"> <li>Street Spraying/Adulticide efforts are facilitated by the State of Maryland to abate air-borne mosquitos that collect in Towns and Home Owner's Associations. The County and State also respond to special event requests and employ the County's Mosquito Control Foreman, the temporary staff and the vehicles equipped with ULV sprayers to complete the requests.</li> </ul>					
<ul style="list-style-type: none"> <li>The State of Maryland &amp; Worcester County provide joint oversight of financial reporting, collection of revenue, laboratory testing and daily operations to provide an effective mosquito mitigation program.</li> </ul>					
<b>Statistical Data:</b>					
Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
Homeowner Associations	29	23	30	30	
Individual Homeowner Participants	493	465	500	500	
Business Participants	26	27	27	27	
<b>Expenditures:</b>					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$62,078	\$67,665	\$99,306	\$110,102	11%
Supplies & Materials	3,015	2,648	3,325	3,505	5%
Maintenance & Services	21,853	21,169	29,750	31,335	5%
Other Charges	59,140	91,333	95,200	151,540	59%
Capital Outlay	0	30,371			0%
Debt Service	0	0	0	0	0%
<b>Total</b>	<b>\$ 146,086</b>	<b>\$ 213,186</b>	<b>\$ 227,581</b>	<b>\$ 296,482</b>	<b>30.3%</b>

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Public Works - Mosquito Control	Department Number:	1302		
Fund: 100	General Fund	Function:	Public Works		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Mosquito Control Foreman	1.0	1.0	1.0	1.0	0%
Mosquito Control Foreman Trainee	1.0	0.0	0.0	0.0	0%
Total	2.0	1.0	1.0	1.0	0%
Summary of Significant Budget Increase/Decreases					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
The budget increase is accounting for inflationary trends and charges.				\$ 68,901	30%
Contact Information					
Name:	Michael Hutchinson	Address 1:	6149 Timmons Road		
Title:	Maintenance Division Superintendent	Address 2:	6113 Timmons Road		
Email:	<a href="mailto:mhutchinson@co.worcester.md.us">mhutchinson@co.worcester.md.us</a>	City/State:	Snow Hill, MD		
Telephone:	410.632.3766	Zip Code:	21863		

Worcester County	Completed By:	Michael Hutchinson		Date:	12/19/2024	
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Mosquito Control - #1	1GCHSBEA6J1182793	Chevrolet	2018	Colorado	55,007	STATE DRIVER TBD
Mosquito Control - #2	1GCHSBEAXJ1183400	Chevrolet	2018	Colorado	47,551	STATE DRIVER TBD
Mosquito Control - #3	1GCHSBEA7K1212272	Chevrolet	2019	Colorado	35,323	STATE DRIVER TBD
Mosquito Control - #4	1GCHSBEA7J1179921	Chevrolet	2018	Colorado	47,577	STATE DRIVER TBD
Mosquito Control - #5	1GCHSBEA3K1212611	Chevrolet	2019	Colorado	46,354	STATE DRIVER TBD
Mosquito Control - #6	3C6JR6DG2PG647694	Dodge	2023	Ram 1500 Pickup	9,509	STATE DRIVER TBD
Mosquito Control - #7	1FTFX1E59NFB73911	Ford	2022	F150 Pickup Truck	23,133	LAWRENCE
				Average Mileage *	37,779	
				Usable Vehicles *	7	

1205 HOMEOWNER CONVENIENCE				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Licenses and Permits	\$ 327,500	\$ 327,500	\$ -	0.0%
State Grants/Revenues	\$ -	\$ -	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 327,500</b>	<b>\$ 327,500</b>	<b>\$ -</b>	<b>0.0%</b>
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 583,842	\$ 620,369	\$ 36,527	6.3%
Supplies & Materials	12,200	12,200	\$ -	0.0%
Maintenance & Services	315,560	266,992	\$ (48,568)	-15.4%
Other Charges	1,000	1,000	\$ -	0.0%
Interfund Charges	70,461	0	\$ (70,461)	-100.0%
Capital Outlay	0	68,000	\$ 68,000	100.0%
<b>Total</b>	<b>\$ 983,063</b>	<b>\$ 968,561</b>	<b>\$ (14,502)</b>	<b>-1.5%</b>
			\$ Increase/Decrease	% Inc/(Dec)
Budget variance: Expenditure decrease in tipping fees and interfund charges are part of personnel services.			\$ (14,502)	-1.5%

Revenues			1205 Homeowner Convenience Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
REVENUES										
<b>Department: 1205 - Homeowner Convenience</b>										
<i>LIC/PRMT - Licenses and Permits</i>										
4980	Landfill Permits-Household	320,000.00	320,000.00	320,000.00	0.00	0%	207,800.00	321,550.00		
4982	PAYT Tags - Household	7,500.00	7,500.00	7,500.00	0.00	0%	3,835.00	5,875.00		
<i>Account Total: LIC/PRMT - Licenses and Permits</i>		\$327,500.00	\$327,500.00	\$327,500.00	\$0.00	0%	\$211,635.00	\$327,425.00		
<b>Department Total: 1205 - Homeowner Convenience</b>		<b>\$327,500.00</b>	<b>\$327,500.00</b>	<b>\$327,500.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$211,635.00</b>	<b>\$327,425.00</b>		

Expenditures			1205 Homeowner Convenience Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1205 - Homeowner Convenience</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	430,004.00	394,595.00	394,595.00	35,409.00	9%	139,194.90	232,242.56	Interfund changes in position budget	
6000.400	Personnel Services Overtime Pay	5,000.00	5,000.00	5,000.00	0.00	0%	1,091.54	635.95		
6010.020	Benefits Contingency	169.00	169.00	169.00	0.00	0%	0.00	0.00		
6010.025	Benefits Deferred Comp Match	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	52,078.00	65,169.00	65,169.00	(13,091.00)	-20%	20,886.96	0.00		
6010.050	Benefits Retirement	57,105.00	46,198.00	46,198.00	10,907.00	24%	0.00	0.00		
6010.060	Benefits Social Security Taxes	32,895.00	30,148.00	30,148.00	2,747.00	9%	10,390.42	0.00		
6010.070	Benefits Unemployment Insurance	169.00	169.00	169.00	0.00	0%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	8,458.00	5,866.00	5,866.00	2,592.00	44%	5,133.00	0.00		
6010.120	Benefits Long Term Disability	633.00	633.00	633.00	0.00	0%	0.00	0.00		
6010.130	Benefits Life Insurance	718.00	718.00	718.00	0.00	0%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	777.00	777.00	777.00	0.00	0%	133.40	0.00		
6010.150	Benefits Retirement Administration Fee	811.00	811.00	811.00	0.00	0%	175.14	0.00		
6010.900	Benefits OPEB contribution	30,552.00	32,589.00	32,589.00	(2,037.00)	-6%	16,294.50	0.00		
<i>Account Total: PERS SVCS - Personnel Services</i>		\$620,369.00	\$583,842.00	\$583,842.00	\$36,527.00	6%	\$193,299.86	\$232,878.51		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Expenses	7,700.00	7,700.00	7,700.00	0.00	0%	6,666.11	6,797.78		
6150.050	Uniforms & Personal Equipment Uniforms	4,500.00	4,500.00	4,500.00	0.00	0%	2,165.55	3,920.55		
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$12,200.00	\$12,200.00	\$12,200.00	\$0.00	0%	\$8,831.66	\$10,718.33		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.020	Building Site Expenses Buildings & Grounds Maintenance	8,000.00	8,000.00	8,000.00	0.00	0%	520.67	6,395.98		
6550.060	Building Site Expenses Electricity	4,000.00	3,000.00	3,000.00	1,000.00	33%	1,068.09	3,421.96	Based on historical spending and anticipated rise in utility costs	
6550.081	Building Site Expenses Fire Extinguishers	0.00	0.00	0.00	0.00	N/A	0.00	14.00		
6550.200	Building Site Expenses Portalets	3,996.00	3,648.00	3,648.00	348.00	10%	1,520.00	3,638.20		
6550.270	Building Site Expenses Telephone	996.00	912.00	912.00	84.00	9%	390.39	911.64		
6550.280	Building Site Expenses Tipping Fees	250,000.00	300,000.00	300,000.00	(50,000.00)	-17%	90,658.00	208,047.35	Based on historical usage	
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$266,992.00	\$315,560.00	\$315,560.00	(\$48,568.00)	-15%	\$94,157.15	\$222,429.13		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%	\$0.00	\$0.00		
<i>INTFND CHGS - Interfund Charges</i>										
8010.120	Interfund Landfill Enterprise Charges	0.00	70,461.00	70,461.00	(70,461.00)	-100%	0.00	198,951.00	Allocated in position budgeting now	
<i>Account Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$70,461.00	\$70,461.00	(\$70,461.00)	-100%	\$0.00	\$198,951.00		
<i>CAP EQ - Capital Equipment</i>										
9010.060	Capital Equipment Other	68,000.00	0.00	0.00	68,000.00	N/A	0.00	0.00	New bins to replace old bins	
<i>Account Total: CAP EQ - Capital Equipment</i>		\$68,000.00	\$0.00	\$0.00	\$68,000.00		\$0.00	\$0.00		
<b>Department Total: 1205 - Homeowner Convenience</b>		<b>\$968,561.00</b>	<b>\$983,063.00</b>	<b>\$983,063.00</b>	<b>(\$14,502.00)</b>	<b>-1%</b>	<b>\$296,288.67</b>	<b>\$664,976.97</b>		

# Expense Budget Transaction Report

1205

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1205 - Homeowner Convenience Centers</b>			
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>			
100.1205.6100.010	Decals	1.0000	1,700.00	1,700.00
100.1205.6100.010	Mail Permit Applications	1.0000	6,000.00	6,000.00
	Account <b>6100.010 - Administrative Expense Administrative Expenses</b> Totals	Transactions	2	<u>\$7,700.00</u>
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
100.1205.6150.050	Uniforms	9.0000	500.00	4,500.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals	Transactions	1	<u>\$4,500.00</u>
Account	<b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>			
100.1205.6550.020	MD & DE Railroad Lease	1.0000	700.00	700.00
100.1205.6550.020	Surface Repairs, Materials, Maintenance	1.0000	7,300.00	7,300.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Totals	Transactions	2	<u>\$8,000.00</u>
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1205.6550.060	Electric	1.0000	4,000.00	4,000.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	<u>\$4,000.00</u>
Account	<b>6550.200 - Building Site Expenses Portalets</b>			
100.1205.6550.200	Pocomoke, Snow Hill, Newark, Berlin/ \$76 mth ea	12.0000	333.00	3,996.00
	Account <b>6550.200 - Building Site Expenses Portalets</b> Totals	Transactions	1	<u>\$3,996.00</u>
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
100.1205.6550.270	Telephone	12.0000	83.00	996.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	<u>\$996.00</u>
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
100.1205.6550.280	Tipping Fees	1.0000	250,000.00	250,000.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals	Transactions	1	<u>\$250,000.00</u>
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
100.1205.7000.060	Safety Training	1.0000	1,000.00	1,000.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals	Transactions	1	<u>\$1,000.00</u>
Account	<b>9010.060 - Capital Equipment Other</b>			
100.1205.9010.060	Bins	4.0000	17,000.00	68,000.00
	Account <b>9010.060 - Capital Equipment Other</b> Totals	Transactions	1	<u>\$68,000.00</u>
	Department <b>1205 - Homeowner Convenience Centers</b> Totals	Transactions	11	<u>\$348,192.00</u>
	Fund <b>100 - General Fund</b> Totals	Transactions	11	<u>\$348,192.00</u>
	<b>EXPENSES Totals</b>	<b>Transactions</b>	11	<u>\$348,192.00</u>
	Grand Totals	Transactions	11	<u>\$348,192.00</u>

<b>DEPARTMENT BUDGET SUMMARY</b>					
Department or Agency:	Worcester County Homeowner Convenience Centers		Department Number:	1205	
Fund:	General Fund		Function:	Public Works	
<b>MISSION STATEMENT:</b>					
To receive, process and dispose of recycling within the County as required by State law.					
<b>PROGRAM SERVICES: (STATISTICS)</b>					
<ul style="list-style-type: none"> <li>Operates four manned homeowner convenience centers in Newark, Snow Hill, Pocomoke, and Berlin for residents to dispose of household waste.</li> <li>FY2020 became a Public Works Division of the General Fund</li> </ul>					
<b>Statistical Data:</b>					
Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
Tonage - Berlin Transfer Station	1,321	1,140	841	1,101	
Tonage - Central Transfer Station	32,981	23,524	14,955	23,820	
Tonage - Pocomoke Transfer Station	775	838	441	685	
Tonage - Snow Hill Transfer Station closed part FY23	469	509	486	488	
Homeowner Permits	3,227	3,216	4,156	3,533	
PAYT Tags (5 on a sheet/33 Gal max)	1,488	1,175	1,534	1,399	
<b>Expenditures:</b>					
<b>Expenditure Category</b>	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 219,003	\$ 232,879	\$ 583,842	\$ 620,369	6.3%
Supplies & Materials	8,640	10,718	12,200	12,200	0.0%
Maintenance & Services	225,068	222,429	315,560	266,992	-15.4%
Other Charges	0	0	1,000	1,000	0.0%
Interfund Charges	206,441	198,951	70,461	0	-100.0%
Capital Outlay		0	0	68,000	100.0%
<b>Total</b>	<b>659,152</b>	<b>\$ 664,977</b>	<b>\$ 983,063</b>	<b>\$ 968,561</b>	<b>-1.5%</b>
<b>Staffing (Full Time Equivalent):</b>					
<b>Position Title</b>	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Transfer Station Attendant	9.0	10.0	9.0	9.0	0%
<b>Total</b>	<b>9.0</b>	<b>10.0</b>	<b>9.0</b>	<b>9.0</b>	<b>0%</b>
<b>Summary of Budget Increase/Decrease Request</b>					
<b>Description of Increase/Decrease</b>				<b>\$ Increase/Decrease</b>	<b>% Inc/(Dec)</b>
Slight decrease in maintenance and services due to decreased tipping fees				\$ (14,502)	-1.5%
<b>Contact Information</b>					
Name:			Address 1:	1 W. Market St. #1105	
Title:			Address 2:		
Email:			City/State:	Snow Hill, MD	
Telephone:			Zip Code:	21863	

Worcester County Solid Waste  
Rate for Materials

Material	Charge Type	FY 2022 Approved	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	FY 2026 Proposed
Homeowner permit	Per household	100.00	100.00	100.00	100.00	100.00
<b>OR</b>	2nd vehicle	Free	Free	Free	Free	Free
	3rd vehicle	100.00	100.00	100.00	100.00	100.00
Pay as you throw	Per 33 gallon bag	\$1/bag	\$1/bag	\$1/bag	\$1/bag	\$1/bag
Returned check fee		25.00	25.00	25.00	25.00	25.00
Late charges - % per month		1.0	1.0	N/A	N/A	N/A

**WORCESTER COUNTY  
CAPITAL IMPROVEMENT REQUEST  
FY 2026**

Department/Agency Name: Public Works - Homeowner Convenience Center

Department No. 100.1205

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	100.1205.9010	Bins	68,000.00	Replacement	20 and 40 yard bins are rusted out
<b>TOTAL REQUEST</b>			\$ -		

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

1206 RECYCLING				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 250,500	\$ 250,500	\$ -	0.0%
State Grants/Revenues	\$ -	\$ -	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 250,500</b>	<b>\$ 250,500</b>	<b>\$ -</b>	<b>0.0%</b>
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 729,002	\$ 790,570	\$ 61,568	8.4%
Supplies & Materials	19,590	20,470	\$ 880	4.5%
Maintenance & Services	271,410	328,910	\$ 57,500	21.2%
Other Charges	1,000	1,000	\$ -	0.0%
Interfund Charges	154,530	0	\$ (154,530)	-100.0%
Capital Outlay	50,000	110,000	\$ 60,000	120.0%
<b>Total</b>	<b>\$ 1,225,532</b>	<b>\$ 1,250,950</b>	<b>\$ 25,418</b>	<b>2.1%</b>
			\$ Increase/Decrease	% Inc/(Dec)
Budget variance: Expenditure increase in maintenance and capital requests			\$ 25,418	2.1%

Revenues		1206 Recycling Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Fund: 100 - General Fund										
REVENUES										
Department: 1206 - Recycling										
<i>CHG SVC - Charges for Services</i>										
5185	Recycling Revenue	180,500.00	180,500.00	180,500.00	0.00	0%	52,913.00	134,435.00		
5186	Metal Recycling Revenue	35,000.00	35,000.00	35,000.00	0.00	0%	23,660.00	80,697.00		
5195	Tire Revenue	35,000.00	35,000.00	35,000.00	0.00	0%	0.00	35,715.00		
<i>Account Total: CHG SVC - Charges for Services</i>		\$250,500.00	\$250,500.00	\$250,500.00	\$0.00	0%	\$76,573.00	\$250,847.00		
<b>Department Total: 1206 - Recycling</b>		<b>\$250,500.00</b>	<b>\$250,500.00</b>	<b>\$250,500.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$76,573.00</b>	<b>\$250,847.00</b>		

Expenditures		1206 Recycling Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
EXPENSES									
Department: 1206 - Recycling									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	514,575.00	474,908.00	474,908.00	39,667.00	8%	246,478.25	458,834.20	Interfund charges from SW included
6000.400	Personnel Services Overtime Pay	5,000.00	5,000.00	5,000.00	0.00	0%	971.19	1,730.19	
6010.020	Benefits Contingency	202.00	203.00	203.00	(1.00)	0%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	117,697.00	112,663.00	112,663.00	5,034.00	4%	57,868.01	0.00	
6010.050	Benefits Retirement	68,336.00	55,553.00	55,553.00	12,783.00	23%	0.00	0.00	
6010.060	Benefits Social Security Taxes	39,367.00	36,295.00	36,295.00	3,072.00	8%	17,659.40	0.00	
6010.070	Benefits Unemployment Insurance	202.00	203.00	203.00	(1.00)	0%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	10,122.00	7,054.00	7,054.00	3,068.00	43%	6,173.00	0.00	
6010.120	Benefits Long Term Disability	758.00	762.00	762.00	(4.00)	-1%	0.00	0.00	
6010.130	Benefits Life Insurance	859.00	863.00	863.00	(4.00)	0%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	930.00	934.00	934.00	(4.00)	0%	160.40	0.00	
6010.150	Benefits Retirement Administration Fee	970.00	975.00	975.00	(5.00)	-1%	210.59	0.00	
6010.900	Benefits OPEB contribution	30,552.00	32,589.00	32,589.00	(2,037.00)	-6%	16,294.50	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$790,570.00	\$729,002.00	\$729,002.00	\$61,568.00	8%	\$345,815.34	\$460,564.39	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.030	Administrative Expense Alcohol and Drug Testing	90.00	90.00	90.00	0.00	0%	0.00	50.00	
6100.190	Administrative Expense Office Supplies	2,000.00	2,000.00	2,000.00	0.00	0%	221.30	2,657.68	
6110.090	Supplies & Equipment Computers & Printers	880.00	0.00	0.00	880.00	N/A	0.00	0.00	2 mini computers to be replaced per IT
6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	1,500.00	1,500.00	0.00	0%	557.28	1,543.34	
6110.420	Supplies & Equipment Tools & Supplies	11,500.00	11,500.00	11,500.00	0.00	0%	1,037.39	9,628.73	
6150.050	Uniforms & Personal Equipment Uniforms	4,500.00	4,500.00	4,500.00	0.00	0%	2,764.68	4,339.88	
<i>Account Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$20,470.00	\$19,590.00	\$19,590.00	\$880.00	4%	\$4,580.65	\$18,219.63	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.100	Consulting Services Professional Fees	0.00	10,000.00	10,000.00	(10,000.00)	-100%	0.00	0.00	Decrease due to new allocation of audit fees.
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,000.00	60,000.00	60,000.00	0.00	0%	22,330.87	59,837.11	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	6,000.00	6,000.00	4,000.00	67%	1,688.23	10,702.27	Based on historical spending
6540.070	Vehicle Operating Expenses Off-road Fuel	10,000.00	15,000.00	15,000.00	(5,000.00)	-33%	2,778.82	8,217.12	Decrease based on historical trend in spending.
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	35,000.00	35,000.00	35,000.00	0.00	0%	16,965.96	26,211.20	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	50,000.00	30,000.00	30,000.00	20,000.00	67%	11,631.52	29,220.22	To cover for welding and repairing bins
6550.040	Building Site Expenses Cleaning Contract	5,000.00	5,000.00	5,000.00	0.00	0%	1,491.00	3,569.50	
6550.050	Building Site Expenses Custodial Supplies	1,500.00	1,000.00	1,000.00	500.00	50%	717.73	1,073.94	
6550.060	Building Site Expenses Electricity	40,000.00	35,000.00	35,000.00	5,000.00	14%	9,137.66	32,509.13	Based on historical spending and anticipated rise in utility costs
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	50.00	0.00	0%	0.00	49.00	

Expenditures		1206 Recycling Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6550.180	Building Site Expenses Pest Control/Termite Insp	360.00	360.00	360.00	0.00	0%	217.00	340.80		
6550.220	Building Site Expenses Security Alarm Monitoring	2,000.00	1,500.00	1,500.00	500.00	33%	285.75	1,186.92		
6550.250	Building Site Expenses Sprinkler Testing	1,600.00	1,500.00	1,500.00	100.00	7%	770.00	1,520.00		
6550.270	Building Site Expenses Telephone	1,400.00	1,000.00	1,000.00	400.00	40%	489.14	1,320.16		
6550.280	Building Site Expenses Tipping Fees	30,000.00	3,000.00	3,000.00	27,000.00	900%	9,760.00	11,787.75	To get rid of accumulating bins of unusable plastics.	
6700.620	Other Maint. & Svcs Tire Recycling	35,000.00	30,000.00	30,000.00	5,000.00	17%	15,199.50	31,267.75	Based on historical spending from Tire Recycling events and invoices from Auston Transfer & Processing, LLC	
6700.640	Other Maint. & Svcs Special Events	40,000.00	30,000.00	30,000.00	10,000.00	33%	1,158.61	26,795.54	Based on historical spending with Maryland Environmental Services for Hazardous Waste Event	
6700.660	Other Maint. & Svcs HHW Ads	7,000.00	7,000.00	7,000.00	0.00	0%	3,188.00	4,572.00		
<i>Account Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$328,910.00	\$271,410.00	\$271,410.00	\$57,500.00	21%	\$97,809.79	\$250,180.41		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	50.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%	\$0.00	\$50.00		
<i>INTFND CHGS - Interfund Charges</i>										
8010.120	Interfund Landfill Enterprise Charges	0.00	154,530.00	154,530.00	(154,530.00)	-100%	0.00	183,045.00	Included in salaries position budgeting.	
<i>Account Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$154,530.00	\$154,530.00	(\$154,530.00)	-100%	\$0.00	\$183,045.00		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	80,000.00	0.00	0.00	80,000.00	N/A	0.00	0.00	To replace a recycle truck that has a bad motor	
9010.060	Capital Equipment Other	0.00	0.00	0.00	0.00	N/A	0.00	15,825.00		
9010.070	Capital Equipment Heavy Equipment	30,000.00	50,000.00	50,000.00	(20,000.00)	-40%	0.00	0.00	\$10,000 for 2 Dump Bins \$20,000 for a Rotator for a forklift	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$110,000.00	\$50,000.00	\$50,000.00	\$60,000.00	120%	\$0.00	\$15,825.00		
<b>Department Total: 1206 - Recycling</b>		<b>\$1,250,950.00</b>	<b>\$1,225,532.00</b>	<b>\$1,225,532.00</b>	<b>\$25,418.00</b>	<b>2%</b>	<b>\$448,205.78</b>	<b>\$927,884.43</b>		

# Expense Budget Transaction Report

1206

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1206 - Recycling</b>			
Account	<b>6100.030 - Administrative Expense Alcohol and Drug Testing</b>			
100.1206.6100.030	Random Testing	1.0000	90.00	90.00
	Account <b>6100.030 - Administrative Expense Alcohol and Drug Testing</b> Totals	Transactions	1	<u>\$90.00</u>
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
100.1206.6100.190	Office Supplies	1.0000	2,000.00	2,000.00
	Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals	Transactions	1	<u>\$2,000.00</u>
Account	<b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>			
100.1206.6110.090	Bob Keenan Mini to be replaced per IT	1.0000	440.00	440.00
100.1206.6110.090	Recycle Mini to be replaced per IT	1.0000	440.00	440.00
	Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b> Totals	Transactions	2	<u>\$880.00</u>
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
100.1206.6110.340	First Aid Supplies	1.0000	1,500.00	1,500.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b> Totals	Transactions	1	<u>\$1,500.00</u>
Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
100.1206.6110.420	wire, salt, grease, small tools, supplies	1.0000	11,500.00	11,500.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b> Totals	Transactions	1	<u>\$11,500.00</u>
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
100.1206.6150.050	Uniforms	9.0000	500.00	4,500.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals	Transactions	1	<u>\$4,500.00</u>
Account	<b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
100.1206.6540.020	Fuel	1.0000	60,000.00	60,000.00
	Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b> Totals	Transactions	1	<u>\$60,000.00</u>
Account	<b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>			
100.1206.6540.030	Vehicle Maintenance	1.0000	10,000.00	10,000.00
	Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b> Totals	Transactions	1	<u>\$10,000.00</u>
Account	<b>6540.070 - Vehicle Operating Expenses Off-road Fuel</b>			
100.1206.6540.070	Off Road Fuel	1.0000	10,000.00	10,000.00
	Account <b>6540.070 - Vehicle Operating Expenses Off-road Fuel</b> Totals	Transactions	1	<u>\$10,000.00</u>
Account	<b>6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance</b>			
100.1206.6540.080	Heavy Equipment Maintenance	1.0000	35,000.00	35,000.00
	Account <b>6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance</b> Totals	Transactions	1	<u>\$35,000.00</u>
Account	<b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>			
100.1206.6550.020	Bin Welding & Repair	1.0000	20,000.00	20,000.00
100.1206.6550.020	Bottled Water, Building Maintenance	1.0000	30,000.00	30,000.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Totals	Transactions	2	<u>\$50,000.00</u>

# Expense Budget Transaction Report

1206

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1206 - Recycling</b>				
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1206.6550.040	Cleaning Services	1.0000	5,000.00	5,000.00
	Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals	Transactions	1	<u>5,000.00</u>
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1206.6550.050	Custodial Supplies	1.0000	1,500.00	1,500.00
	Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals	Transactions	1	<u>1,500.00</u>
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1206.6550.060	Electric	1.0000	40,000.00	40,000.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	<u>\$40,000.00</u>
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1206.6550.081	Annual Extinguisher Charge	1.0000	50.00	50.00
	Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals	Transactions	1	<u>50.00</u>
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1206.6550.180	Pest Control	12.0000	30.00	360.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals	Transactions	1	<u>\$360.00</u>
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1206.6550.220	Alarm Monitoring	1.0000	2,000.00	2,000.00
	Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals	Transactions	1	<u>\$2,000.00</u>
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b>				
100.1206.6550.250	Sprinkler Inspections Quarterly	4.0000	400.00	1,600.00
	Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b> Totals	Transactions	1	<u>\$1,600.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1206.6550.270	Telephones	1.0000	1,400.00	1,400.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	<u>\$1,400.00</u>
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1206.6550.280	Tipping Fees	1.0000	30,000.00	30,000.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals	Transactions	1	<u>\$30,000.00</u>
Account <b>6700.620 - Other Maint. &amp; Svcs Tire Recycling</b>				
100.1206.6700.620	Tire Recycling	1.0000	35,000.00	35,000.00
	Account <b>6700.620 - Other Maint. &amp; Svcs Tire Recycling</b> Totals	Transactions	1	<u>\$35,000.00</u>
Account <b>6700.640 - Other Maint. &amp; Svcs Special Events</b>				
100.1206.6700.640	Hazardous Waste Event	1.0000	40,000.00	40,000.00
	Account <b>6700.640 - Other Maint. &amp; Svcs Special Events</b> Totals	Transactions	1	<u>\$40,000.00</u>
Account <b>6700.660 - Other Maint. &amp; Svcs HHW Ads</b>				
100.1206.6700.660	Advertisements- Budget, Bids, Events	1.0000	7,000.00	7,000.00
	Account <b>6700.660 - Other Maint. &amp; Svcs HHW Ads</b> Totals	Transactions	1	<u>\$7,000.00</u>

# Expense Budget Transaction Report

1206

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1206 - Recycling</b>			
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
100.1206.7000.060	Safety Training	1.0000	1,000.00	1,000.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals	Transactions	1	<u>\$1,000.00</u>
Account	<b>9010.010 - Capital Equipment New Vehicles</b>			
100.1206.9010.010	Recycling Truck	1.0000	80,000.00	80,000.00
	Account <b>9010.010 - Capital Equipment New Vehicles</b> Totals	Transactions	1	<u>\$80,000.00</u>
Account	<b>9010.070 - Capital Equipment Heavy Equipment</b>			
100.1206.9010.070	Dump Bins	2.0000	5,000.00	10,000.00
100.1206.9010.070	Rotator for Forklift	1.0000	20,000.00	20,000.00
	Account <b>9010.070 - Capital Equipment Heavy Equipment</b> Totals	Transactions	2	<u>\$30,000.00</u>
	Department <b>1206 - Recycling</b> Totals	Transactions	29	<u>\$460,380.00</u>
	Fund <b>100 - General Fund</b> Totals	Transactions	29	<u>\$460,380.00</u>
	<b>EXPENSES Totals</b>	<b>Transactions</b>	29	<u>\$460,380.00</u>
	Grand Totals	Transactions	29	<u>\$460,380.00</u>

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Public Works - Recycling	Department Number:	1206		
Fund: 100	General Fund	Function:	Public Works		
MISSION STATEMENT:					
To receive, process, and dispose of recyclables within the County as required by State law.					
PROGRAM SERVICES: (STATISTICS)					
<ul style="list-style-type: none"> <li>In FY20 the Recycling Center became a division of Public Works in the General Fund Budget</li> <li>Operating a full scale recycling operation facility at the central landfill.</li> </ul>					
Statistical Data:					
	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
Recycled Tonnage	4,140	4,400	4,103	4,214	
Recycled Materials					
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 493,515	\$ 460,564	\$ 729,002	\$ 790,570	8%
Supplies & Materials	14,805	18,220	19,590	20,470	4%
Maintenance & Services	237,345	250,180	271,410	328,910	21%
Other Charges	0		1,000	1,000	0%
Interfund Charges	167,041	183,045	154,530	0	-100%
Capital Outlay	46,924	15,825	50,000	110,000	120%
Total	\$ 959,630	\$ 927,834	\$ 1,225,532	\$ 1,250,950	2.1%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Recycling Manager	1.0	1.0	1.0	1.0	0%
Recycle Crew Leader	1.0	1.0	1.0	1.0	0%
Office Assistant III	1.0	0.0	0.0	0.0	0%
Recycle Worker III	3.0	5.0	5.0	5.0	0%
Recycle Worker II	2.0	0.0	0.0	0.0	0%
Utility Mechanic I	1.0	1.0	1.0	1.0	0%
Recycle Worker I	1.0	1.0	1.0	1.0	0%
Total	10.0	9.0	9.0	9.0	0%
Summary of Significant Budget Increase/Decrease Request					
Description of Increase/Decrease	\$ Increase		% Inc/(Dec)		
Increase in maintenance and services and capital outlay.	\$ 25,418		2%		
Contact Information					
Name:	Quinn Dittrich	Address 1:	1 W. Market St. #1105		
Title:	Enterprise Fund Controller	Address 2:			
Email:	<a href="mailto:gmdittrich@co.worcester.md.us">gmdittrich@co.worcester.md.us</a>	City/State:	Snow Hill, MD		
Telephone:	410-632-0686	Zip Code:	21863		

WORCESTER COUNTY  
RECYCLING DIVISION

<u>GL Acct #</u>	<u>Recycling Revenue Breakdown</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>FY26 Budget</u>
5185	Recycling Revenue	104,500	157,700	180,500	180,500
5186	Metal Recycling Revenue	42,000	30,000	35,000	35,000
5195	Tire Revenue	32,000	35,000	35,000	35,000
	Total	<u>178,500</u>	<u>222,700</u>	<u>250,500</u>	<u>250,500</u>

Worcester County Recycling  
Rate for Materials

Material	Charge Type	FY2022 Approved	FY2023 Approved	FY2024 Approved	FY2025 Approved	FY2026 Proposed
Metal	Weight/Ton	25.00	25.00	25.00	25.00	25.00
Tires - industrial/tractor	Weight/Ton	600.00	600.00	600.00	600.00	600.00
<b>Tires - by weight</b>	Weight/Ton	225.00	225.00	<b>255.00</b>	255.00	<b>255.00</b>
Tires - passenger car	Flat/Each	3.00	3.00	3.00	3.00	3.00
Tires - passenger car on rim	Flat/Each	5.00	5.00	5.00	5.00	5.00
Tires - truck	Flat/Each	10.00	10.00	10.00	10.00	10.00
Tires- disposed of on landfill	Flat/Each	20.00	20.00	20.00	20.00	20.00
Returned check fee		25.00	25.00	25.00	25.00	25.00
Late charges - % per month		1.0	1.0	N/A	N/A	N/A

\*FY24 proposed rate changes

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026**

Department/Agency Name: Public Works - Recycling Divison

Department No. 1206

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

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

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

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

<u>Reason:</u>	<u>Computer # (i.e. WCIT0001):</u>
<u>Recycle Mini computer to be replaced per IT</u>	<u>WCLF9010</u>
<u>Bob Keenan Mini computer to be replaced per IT</u>	<u>WCLF9011</u>
<u> </u>	<u> </u>

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

**WORCESTER COUNTY  
CAPITAL IMPROVEMENT REQUEST  
FY 2026**

Department/Agency Name: Public Works Division - Recycling

Department No. 1206

Priority	Account	Description	Estimated		Justification
1	100.1206.9010.010	Recycling Truck	\$ 80,000	Replace	Motor and rear are bad in the 2008
2	100.1206.9010.070	Rotator for Forklift	\$ 20,000	New	This will help empty rolling bins
3	100.1206.9010.070	Dump bins (2)	\$ 10,000	New	Bins are needed to move trash and recyclables off the recycling line
<b>TOTAL REQUEST</b>			\$ 110,000		

NUMBER EACH ITEM IN THE ORDER OF THEIR IMPORTANCE TO THE OPERATION OF YOUR DEPARTMENT.

(NUMBER 1 IS THE HIGHEST PRIORITY).

**Worcester County  
Vehicle Request Form  
FY 2026**

Department/Agency Name: Public Works - Recycling Division  
 Department No. 1206

#	New key ( N ) or Replacement key ( R )	VEHICLE TO BE REPLACED							VEHICLE REQUEST				
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Tag #	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
2.	Replacement									Dump Truck		\$80,000	
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
<b>Total this page</b>									<b>\$0</b>			<b>\$80,000</b>	

Notes:

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

VEHICLE LIST - RECYCLING DIVISION							
Vehicle Identification #	Subsidiary	Make	Year	Model	Mileage	Driver	
1 1GNDV23137D1172749	RECYCLING	CHEVY	2007	Van	177,042	various	
2 1FDRF3E66HEC34299	RECYCLING	FORD	2017	F350	172,662	JR Cropper	
3 1FTRF12288KC27494	RECYCLING	FORD	2008	F150	128,901	Bob Keenan	
4 3C6JR7DG2KG532432	RECYCLING	Dodge	2019	Ram	43,576	Mike McClung	
				Average Mileage *	130,545		
				Usable Vehicles *	4		
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.							

<b>DEPARTMENT BUDGET SUMMARY</b>							
Department or Agency:	Worcester County Solid Waste Division	Department Number:	680				
Fund:	Solid Waste Enterprise Fund	Function:	Public Works				
<b>Revenues:</b>							
	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	\$ Change	% Change	
Revenue Category							
Charge for Services	\$ 5,200,834	\$ 4,905,320	\$ 4,569,500	\$ 4,820,000	250,500	5.5%	
Interest/Penalties	332,502	601,906	501,000	651,500	150,500	30.0%	
Licenses & Permits	3,540	4,705	4,500	4,500	-	0.0%	
Other Revenue	45,389	102,745	-	-	-	#DIV/0!	
Transfers In/(Out)	(292,019)	(216,322)	302,108	(92,932)	(395,040)	-130.8%	
<b>Total</b>	<b>\$ 5,290,246</b>	<b>\$ 5,398,354</b>	<b>\$ 5,377,108</b>	<b>\$ 5,383,068</b>	<b>5,960</b>	<b>0.1%</b>	
<b>Expenditures:</b>							
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	\$ Change	% Change	
Personnel Services	\$ 1,109,019	\$ 1,234,596	\$ 1,561,414	\$ 1,786,418	225,004	14.4%	
Supplies & Materials	53,638	50,869	57,020	501,774	444,754	780.0%	
Maintenance & Services	1,510,164	1,328,812	1,262,483	817,080	(445,403)	-35.3%	
Other Charges	228,233	266,983	483,647	490,170	6,523	1.3%	
Interfund Charges	(186,114)	(191,893)	(224,991)	0	224,991	-100.0%	
Depreciation & Reserve for Closure						0.0%	
Capital Outlay	2,411,897	2,557,068	1,793,638	1,341,206	(452,432)	-25.2%	
Debt Service	163,409	151,919	443,897	446,420	2,523	0.6%	
<b>Total</b>	<b>\$ 5,290,246</b>	<b>\$ 5,398,354</b>	<b>\$ 5,377,108</b>	<b>\$ 5,383,068</b>	<b>5,960</b>	<b>0.1%</b>	

<b>Summary of Budget Increase/Decrease Request</b>		
Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Revenue slightly increase due to increase in tonnage. Reduction in Capital Purchases, reduction in Leachate treatment due to consistent efforts to maintain low levels, increase in Lease Payments, increase in Personnel.	\$ 5,960	0.1%

<b>DEPARTMENT BUDGET SUMMARY</b>						
Department or Agency:	Worcester County Solid Waste Division	Department Number:	680			
Fund:	Solid Waste Enterprise Fund	Function:	Public Works			
<b>MISSION STATEMENT:</b>						
To receive, process, and dispose of solid waste within the County as required by State law.						
<b>PROGRAM SERVICES: (STATISTICS)</b>						
The Central Landfill Facility, a state-of-the-art facility, situated on a 724.5 acre parcel located approximately 3.5 miles northeast of the Town of Snow Hill in Newark. The Landfill began operations in April 1990 and has a permitted life span of 40-50 years which includes nine potential landfill cells. This facility contains lined landfills which serve the solid waste disposal needs of Worcester County. The Central Landfill Facility utilizes bioreactor landfill cells which recirculate leachate through the cells in order to accelerate the decomposition and stabilization of waste.						
There are currently 4 inactive and 1 active cells at the central landfill facility in Newark. Currently Cell 5 was completed in January 2019.						
<b>Statistical Data:</b>						
Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	\$ Change	% Change
Materials Brought Across Scales						
Refuse	26,513	27,652	25,872	26,762	890	3.4%
Clean Concrete	1,382	2,115	2,452	2,283	(169)	-6.9%
Demolition	32,018	28,886	28,431	28,658	227	0.8%
Yard Waste	2,102	2,098	1,406	1,752	346	24.6%
<b>Total</b>	<b>62,015</b>	<b>60,751</b>	<b>58,161</b>	<b>59,455</b>	<b>1,294</b>	<b>2.2%</b>
<b>Staffing (Full Time Equivalent):</b>						
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	# Change	% Change
Solid Waste Superintendent	1	1	1	1	-	0%
Landfill Operation Foreman	1	1	1	1	-	0%
Landfill Crew Leader	1	1	1	1	-	0%
Landfill Operator III	1	1	3	3	-	0%
Landfill Operator II	5	6	6	6	-	0%
Landfill Operator I	4	4	3	3	-	0%
Environmental Compliance Inspector	-	-	1	1	-	0%
Vehicle & Utility Mechanic III	1	1	1	1	-	0%
Utility Mechanic I	-	-	1	1	-	0%
Utility Mechanic II	1	1	-	-	-	0%
Office Assistant III	1	1	1	-	(1)	-100%
Office Assistant V	1	-	-	1	1	100%
Scale Operator I	2	2	1	1	-	0%
Scale Operator II			1	1	-	0%
<b>Total</b>	<b>19</b>	<b>19</b>	<b>21</b>	<b>21</b>	<b>-</b>	<b>0%</b>
<b>Contact Information</b>						
Name:	Quinn Dittrich	Address 1:	1 W Market Street			
Title:	Enterprise Fund Controller	Address 2:	Room 1105			
Email:	<a href="mailto:gmdittrich@co.worcester.md.us">gmdittrich@co.worcester.md.us</a>	City/State:	Snow Hill, MD			
Telephone:	410-632-0686 ext 1201	Zip Code:	21863			

Worcester County Solid Waste  
Rate for Materials

Material	Charge Type	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	FY2026 Requested
Refuse	Weight/Ton	75.00	80.00	80.00	80.00
Construction/demolition	Weight/Ton	80.00	80.00	80.00	80.00
Asbestos	Weight/Ton	150.00	150.00	150.00	150.00
Boats	Weight/Ton	80.00	80.00	80.00	80.00
Concrete	Weight/Ton	80.00	80.00	80.00	80.00
Concrete (clean)	Weight/Ton	Free	Free	Free	Free
Dirt	Weight/Ton	80.00	80.00	80.00	80.00
Grit	Weight/Ton	80.00	80.00	80.00	80.00
Red ash	Weight/Ton	80.00	80.00	80.00	80.00
Sludge	Weight/Ton	80.00	80.00	80.00	80.00
Stumps	Weight/Ton	80.00	80.00	80.00	80.00
Yard waste	Weight/Ton	80.00	80.00	80.00	80.00
Mulch purchase	Flat/Bucket	20.00	20.00	20.00	20.00
House trailers	Flat/Each	2,500.00	2,500.00	2,500.00	2,500.00
Paint Can / Petroleum Can	Each		20.00	20.00	20.00
Commercial permit	Each vehicle	25.00	25.00	25.00	25.00
Commercial permit- Local Government	Each vehicle	15.00	15.00	15.00	15.00
Returned check fee		25.00	25.00	25.00	25.00
Late charges - % per month		1.0	1.0	1.0	1.0
Credit Card Fee % per \$			3.0	3.0	3.0

**WORCESTER COUNTY  
SOLID WASTE DIVISION  
ENTERPRISE FUND**

**REVENUE**

<b><u>Account Name</u></b>	<b><u>FY23 Actual</u></b>	<b><u>FY24 Actual</u></b>	<b><u>FY25 Budget</u></b>	<b><u>FY25 Actual as of 12/31/24</u></b>	<b><u>FY26 Budget</u></b>	<b><u>Variance</u></b>
Charges for Services	5,200,834	4,894,468	4,569,500	2,443,752	4,820,000	250,500
Licenses and Permits	3,540	4,705	4,500	4,705	4,500	-
Interest & Penalties	332,502	601,906	501,000	364,085	651,500	150,500
Other Revenue	45,389	495,593	-	-	-	-
Transfer from (to) Reserves			302,109	-	(92,932)	(395,041)
<b>Total</b>	<b>5,582,266</b>	<b>5,996,672</b>	<b>5,377,109</b>	<b>2,812,542</b>	<b>5,383,068</b>	<b>5,959</b>

Worcester County

FY26 Landfill Revenue Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/2024	2024 Actual Amount	Department Requested Comments
<b>Fund: 680 - Landfill</b>									
REVENUES									
4600	LOSS DSP ASTS - Gain/Loss on Disposal of Assets	0.00	0.00	0.00	0.00	N/A	0.00	58,954.00	
	Sale Of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$58,954.00	
	<i>Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>								
	LIC/PRMT - Licenses and Permits	4,500.00	4,500.00	4,500.00	0.00	0%	4,705.00	4,705.00	
4985	Landfill Permits-Commercial	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0%	\$4,705.00	\$4,705.00	
	<i>Account Classification Total: LIC/PRMT - Licenses and Permits</i>								
	CHG SVC - Charges for Services	10,000.00	9,500.00	9,500.00	500.00	5%	5,123.70	10,851.68	
4850	Credit Card Fees	10,000.00	9,500.00	9,500.00	500.00	5%	5,123.70	10,851.68	
4990	Tipping Fee Revenue	4,750,000.00	4,500,000.00	4,500,000.00	250,000.00	6%	2,438,627.94	4,850,019.13	Based on historical tonnage.
5190	Stump/Yard Waste/Mulch Revenue	60,000.00	60,000.00	60,000.00	0.00	0%	0.00	44,448.80	
	<i>Account Classification Total: CHG SVC - Charges for Services</i>								
	INT/PEN - Interest & Penalties	\$4,820,000.00	\$4,569,500.00	\$4,569,500.00	\$250,500.00	5%	\$2,443,751.64	\$4,905,319.61	
4700	Interest On Investments	650,000.00	500,000.00	500,000.00	150,000.00	30%	363,211.50	600,776.26	Based on trend in interest rates.
4710	Penalty Fees	1,500.00	1,000.00	1,000.00	500.00	50%	873.51	1,130.13	
	<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>								
	OTH REV - Other Revenue	\$651,500.00	\$501,000.00	\$501,000.00	\$150,500.00	30%	\$364,085.01	\$601,906.39	
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	0.00	43,791.47	
	<i>Account Classification Total: OTH REV - Other Revenue</i>								
TRNS IN - Transfers In		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$43,791.47	
5975.100	Transfers From (To) Reserve	(92,932.00)	302,109.00	302,109.00	(395,041.00)	-131%	0.00	0.00	
	<i>Account Classification Total: TRNS IN - Transfers In</i>								
	REVENUES Total	\$5,383,068.00	\$5,377,109.00	\$5,377,109.00	\$5,959.00	0%	\$2,812,541.65	\$5,614,676.47	

Worcester County

FY26 Department Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/2024	2024 Actual Amount	Department Requested Comments
<b>Fund: 680 - Landfill EXPENSES</b>									
<b>Department: 7001 - Admin</b>									
<i>PERKS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	336,255.00	271,121.00	271,121.00	65,134.00	24%	132,866.15	126,909.04	
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	0.00	N/A	179.37	69.93	
6010.020	Benefits Contingency	132.00	121.00	121.00	11.00	9%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	33,840.00	39,279.00	39,279.00	(5,439.00)	-14%	17,883.93	0.00	
6010.050	Benefits Retirement	44,655.00	33,250.00	33,250.00	11,405.00	34%	0.00	0.00	
6010.060	Benefits Social Security Taxes	25,197.00	20,224.00	20,224.00	4,973.00	25%	9,728.82	0.00	
6010.070	Benefits Unemployment Insurance	132.00	121.00	121.00	11.00	9%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	6,614.00	4,216.00	4,216.00	2,398.00	57%	3,630.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	45,349.11	
6010.120	Benefits Long Term Disability	495.00	455.00	455.00	40.00	9%	0.00	0.00	
6010.130	Benefits Life Insurance	561.00	516.00	516.00	45.00	9%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	608.00	558.00	558.00	50.00	9%	188.74	0.00	
6010.150	Benefits Retirement Administration Fee	634.00	583.00	583.00	51.00	9%	247.84	0.00	
6010.900	Benefits OPFB contribution	10,184.00	9,528.00	9,528.00	656.00	7%	0.00	11,081.08	
<i>Account Classification Total: PERKS SVCS - Personnel Services</i>		\$459,307.00	\$379,972.00	\$379,972.00	\$79,335.00	21%	\$164,724.85	\$183,409.16	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	7,284.00	10,000.00	10,000.00	(2,716.00)	-27%	2,031.89	12,515.18	Decrease due to copier lease and telephone expense moved to their respective GLs.
6100.052	Administrative Expense Bank Fees	10,000.00	9,500.00	9,500.00	500.00	5%	5,269.70	9,917.73	
6110.090	Supplies & Equipment Computers & Printers	4,840.00	0.00	0.00	4,840.00	N/A	0.00	0.00	New computer for admin assistant, 2 computers to be replaced at the scales per IT
6130.010	Equipment Maintenance Copier Lease	1,200.00	0.00	0.00	1,200.00	N/A	283.23	0.00	New account has been opened up to start charging copier lease to. Not an increase - moved from account 7001.6100.010
6130.070	Equipment Maintenance Software Maintenance Agreements	1,600.00	0.00	0.00	1,600.00	N/A	800.00	0.00	New account has been opened up to start charging software to. Not an increase - moved from account 7001.6530.050
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$26,424.00	\$1,500.00	\$1,500.00	\$5,424.00	26%	\$8,384.82	\$22,432.91	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.010	Consulting Services Annual Audit Fees	11,000.00	6,000.00	6,000.00	5,000.00	83%	11,000.00	6,050.00	Increase due to allocation of fees
6530.100	Consulting Services Professional Fees	2,000.00	3,600.00	3,600.00	(1,600.00)	-44%	0.00	6,893.75	Moved Carolina Software payments to 7001.6130.070
6550.040	Building Site Expenses Cleaning Contract	3,500.00	0.00	0.00	3,500.00	N/A	0.00	0.00	New account has been opened up to start charging expenses to. Not an increase - moved from account 7002.6550.020
6550.050	Building Site Expenses Custodial Supplies	3,000.00	0.00	0.00	3,000.00	N/A	0.00	0.00	New account has been opened up to start charging expenses to. Not an increase - moved from account 7002.6550.020
6550.180	Building Site Expenses Pest Control/Termite Insp	1,500.00	0.00	0.00	1,500.00	N/A	0.00	170.40	New account has been opened up to start charging expenses to. Moved from account 7002.6550.020
6550.220	Building Site Expenses Security Alarm Monitoring	2,000.00	1,500.00	1,500.00	500.00	33%	192.00	1,238.17	
6550.270	Building Site Expenses Telephone	2,000.00	0.00	0.00	2,000.00	N/A	109.08	0.00	New account opened up to accurately charge expenses to. Not an increase - moved from account 7001.6100.010
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$25,000.00	\$11,100.00	\$11,100.00	\$13,900.00	125%	\$11,301.08	\$14,352.32	
<i>OTHR CHGS - Other Charges</i>									
7000.020	Travel, Training & Expense Board Member Allowance	3,500.00	3,500.00	3,500.00	0.00	0%	900.00	2,436.00	
7170.100	Benefits & Insurance Property & Liability Insurance	20,000.00	16,000.00	16,000.00	4,000.00	25%	18,184.65	18,199.93	Based on historical and anticipated increase in insurance rates
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$23,500.00	\$19,500.00	\$19,500.00	\$4,000.00	21%	\$19,084.65	\$20,635.93	

Worcester County

FY26 Department Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/2024	2024 Actual Amount	Department Requested Comments
<i>INTFND CHGS - Interfund Charges</i>									
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	37,945.18	
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	18,866.34	
8010.050	Interfund Public Works & Admin - Benefits	0.00	0.00	0.00	0.00	N/A	0.00	44,264.40	
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	89,027.38	
8100.060	Transfers Out Recycling	0.00	(10,500.00)	(10,500.00)	10,500.00	-100%	0.00	(61,812.00)	Decrease due to Position Budgeting automatically allocating these expenses.
8100.070	Transfers Out Convenience Centers	0.00	(8,400.00)	(8,400.00)	8,400.00	-100%	0.00	(49,450.00)	Decrease due to Position Budgeting automatically allocating these expenses.
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	(\$18,900.00)	(\$18,900.00)	\$18,900.00	-100%	\$0.00	\$78,841.30	
<b>Department: 7002 - Solid Waste</b>		\$534,231.00	\$412,672.00	\$412,672.00	\$121,559.00	29%	\$203,495.40	\$319,671.62	
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	869,215.00	799,285.32	799,285.32	69,929.68	9%	324,337.41	676,064.02	
6000.400	Personnel Services Overtime Pay	25,000.00	25,000.00	25,000.00	0.00	0%	16,206.30	34,441.62	
6010.020	Benefits Contingency	341.00	349.00	349.00	(8.00)	-2%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	165,145.00	126,483.00	126,483.00	38,662.00	31%	64,122.40	0.00	
6010.050	Benefits Retirement	115,432.00	95,674.00	95,674.00	19,758.00	21%	0.00	0.00	
6010.060	Benefits Social Security Taxes	66,495.00	57,923.06	57,923.06	8,571.94	15%	24,654.97	0.00	
6010.070	Benefits Unemployment Insurance	341.00	349.00	349.00	(8.00)	-2%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	17,097.00	12,132.00	12,132.00	4,965.00	41%	10,451.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	280,749.78	
6010.120	Benefits Long Term Disability	1,281.00	1,310.00	1,310.00	(29.00)	-2%	0.00	0.00	
6010.130	Benefits Life Insurance	1,451.00	1,485.00	1,485.00	(34.00)	-2%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	1,571.00	1,607.00	1,607.00	(36.00)	-2%	543.12	0.00	
6010.150	Benefits Retirement Administration Fee	1,639.00	1,677.00	1,677.00	(38.00)	-2%	713.04	0.00	
6010.900	Benefits OPEB contribution	61,103.00	57,168.00	57,168.00	3,935.00	7%	0.00	59,931.68	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,327,111.00	\$1,181,442.38	\$1,181,442.38	\$145,668.62	12%	\$441,028.24	\$1,051,187.10	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	1,000.00	0.00	0.00	1,000.00	N/A	594.87	0.00	New account has been opened up to start charging expenses to. Not an increase
6100.075	Administrative Expense Compliance and Permitting	10,000.00	6,000.00	6,000.00	4,000.00	67%	5,744.82	5,493.74	Increased Clean Air Compliance permit due to new grinder
6100.100	Administrative Expense Dues, Licenses & Subscriptions	900.00	900.00	900.00	0.00	0%	0.00	0.00	
6100.190	Administrative Expense Office Supplies	2,500.00	0.00	0.00	2,500.00	N/A	0.00	0.00	New account opened up to start charging expenses to. Moved from account 7002.6550.020
6110.090	Supplies & Equipment Computers & Printers	0.00	2,120.00	2,120.00	(2,120.00)	-100%	0.00	567.22	No computers being requested.
6110.245	Supplies & Equipment Mobile Phones	3,450.00	0.00	0.00	3,450.00	N/A	854.27	0.00	New account has been opened up to start charging expenses to. Moved from 7002.6550.270, and adding a new phone and hot spot.
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	500.00	500.00	500.00	100%	729.88	521.08	
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	0.00	N/A	0.00	(394.30)	
6110.420	Supplies & Equipment Tools & Supplies	15,000.00	15,000.00	15,000.00	0.00	0%	6,550.01	14,176.12	
6140.060	Road Maintenance Materials Other	130,000.00	0.00	0.00	130,000.00	N/A	0.00	0.00	New account opened up to start charging expenses to. Not an increase - moved from 7002.6550.020.
6150.050	Uniforms & Personal Equipment Uniforms	11,500.00	11,500.00	11,500.00	0.00	0%	4,594.76	8,071.93	
6200.020	Other Supplies & Materials Materials	300,000.00	0.00	0.00	300,000.00	N/A	0.00	0.00	New account has been opened up to start charging expenses to. Not an increase
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$475,350.00	\$36,020.00	\$36,020.00	\$439,330.00	1220%	\$19,068.61	\$28,435.79	

Worcester County

FY26 Department Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/2024	2024 Actual Amount	Department Requested Comments
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.040	Consulting Services Consulting Services	300,000.00	300,000.00	300,000.00	0.00	0%	80,982.73	117,162.53	
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	10,000.00	0.00	0.00	10,000.00	N/A	11,698.00	0.00	Based on historical spending on dozer rental
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,000.00	60,000.00	60,000.00	0.00	0%	25,820.34	69,022.75	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000.00	5,000.00	5,000.00	0.00	0%	913.10	10,990.93	
6540.060	Vehicle Operating Expenses Vehicle Equipment	14,100.00	0.00	0.00	14,100.00	N/A	1,069.60	0.00	New truck plow and Vehicle GPS tracking
6540.070	Vehicle Operating Expenses Off-road Fuel	150,000.00	150,000.00	150,000.00	0.00	0%	65,088.66	157,663.98	
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	300,000.00	300,000.00	300,000.00	0.00	0%	81,095.19	291,820.10	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	200,000.00	630,000.00	630,000.00	(430,000.00)	-68%	173,318.04	502,502.23	Decrease due to moving road maintenance, cleaning contract, custodial contract, propane, and pest control to their respective GLs.
6550.040	Building Site Expenses Cleaning Contract	0.00	0.00	0.00	0.00	N/A	1,219.02	0.00	
6550.050	Building Site Expenses Custodial Supplies	0.00	0.00	0.00	0.00	N/A	1,298.96	0.00	
6550.060	Building Site Expenses Electricity	22,000.00	22,000.00	22,000.00	0.00	0%	4,744.41	19,545.80	
6550.120	Building Site Expenses Heating Propane	1,500.00	0.00	0.00	1,500.00	N/A	355.87	0.00	Moved propane from 7002.6550.020
6550.180	Building Site Expenses Pest Control/Termite Insp	0.00	0.00	0.00	0.00	N/A	113.60	0.00	
6550.270	Building Site Expenses Telephone	900.00	3,280.00	3,280.00	(2,380.00)	-73%	357.13	3,206.90	Moved cell phones to 7002.6110.245
6700.610	Other Maint. & Svcs Leachate Treatment	175,000.00	225,000.00	225,000.00	(50,000.00)	-22%	51,100.59	294,463.04	Decrease due to catching up on the backlog that had accumulated over the years and maintaining low levels, resulting in less treatment needed.
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>									
<i>OTHR CHGS - Other Charges</i>		\$1,238,500.00	\$1,695,280.00	\$1,695,280.00	(\$456,780.00)	-27%	\$499,175.24	\$1,466,378.26	
<i>INTFND CHGS - Interfund Charges</i>									
7000.060	Travel, Training & Expense Educational Training	20,250.00	20,250.00	20,250.00	0.00	0%	249.00	2,813.75	
7170.010	Benefits & Insurance Allowance for COLA	0.00	0.00	0.00	0.00	N/A	0.00	604.00	
7200.010	Bond & Interest Expense Interest Expense	0.00	0.00	0.00	0.00	N/A	0.00	94,008.30	
7200.020	Bond & Interest Expense Bond Interest Expense	121,839.00	136,856.00	136,856.00	(15,017.00)	-11%	72,211.99	148,921.12	Decrease due to normal decrease in interest expense as principal decreases.
7200.025	Bond & Interest Expense Bond Principal Expense	324,581.00	307,041.00	307,041.00	17,540.00	6%	0.00	0.00	Principal payments increase each year as interest payments decrease
<i>Account Classification Total: OTHR CHGS - Other Charges</i>									
<i>INTFND CHGS - Interfund Charges</i>		\$466,670.00	\$464,147.00	\$464,147.00	\$2,523.00	1%	\$72,460.99	\$246,347.17	
8100.060	Transfers Out Recycling	0.00	(85,320.00)	(85,320.00)	85,320.00	-100%	0.00	(121,233.00)	Decrease due to Position Budgeting automatically allocating these expenses.
8100.070	Transfers Out Convenience Centers	0.00	(120,771.00)	(120,771.00)	120,771.00	-100%	0.00	(149,501.00)	Decrease due to Position Budgeting automatically allocating these expenses.
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>									
<i>CAP EQ - Capital Equipment</i>		\$0.00	(\$206,091.00)	(\$206,091.00)	\$206,091.00	-100%	\$0.00	(\$270,734.00)	
9010.010	Capital Equipment New Vehicles	0.00	61,000.00	61,000.00	(61,000.00)	-100%	54,227.00	0.00	No vehicles being requested for FY26.
9010.050	Capital Equipment Building Improvements	0.00	222,000.00	222,000.00	(222,000.00)	-100%	40,044.91	0.00	No building improvements being requested for FY26.
9010.060	Capital Equipment Other	0.00	80,000.00	80,000.00	(80,000.00)	-100%	61,155.17	0.00	No Capital Equipment Other requested for FY26.
9010.070	Capital Equipment Heavy Equipment	150,000.00	370,000.00	370,000.00	(220,000.00)	-59%	0.00	0.00	One (1) brush hog being requested @ \$50k, ten (10) bull fences being requested @ \$100k
9010.125	Capital Equipment Leases	1,191,206.00	1,060,638.00	1,060,638.00	130,568.00	12%	651,198.95	0.00	Capital equipment lease payments
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	2,138,268.01	
9100.500	Depreciation Reserve for Closure	0.00	0.00	0.00	0.00	N/A	0.00	418,800.45	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>									
<i>Department Total: 7002 - Solid Waste EXPENSES Total</i>		\$1,341,206.00	\$1,793,638.00	\$1,793,638.00	(\$452,432.00)	-25%	\$806,626.03	\$2,557,068.46	
<i>Department Total: 7002 - Solid Waste EXPENSES Total</i>		\$4,848,837.00	\$4,964,436.38	\$4,964,436.38	(\$115,599.38)	-2%	\$1,838,359.11	\$5,078,682.78	
<i>Department Total: 7002 - Solid Waste EXPENSES Total</i>		\$5,383,068.00	\$5,377,108.38	\$5,377,108.38	\$5,959.62	0%	\$2,041,854.51	\$5,398,354.40	
<b>Fund EXPENSE Total: 680 - Landfill</b>		<b>\$5,383,068.00</b>	<b>\$5,377,108.38</b>	<b>\$5,377,108.38</b>	<b>\$5,959.62</b>	<b>0%</b>	<b>\$2,041,854.51</b>	<b>\$5,398,354.40</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund 680 - Landfill				
Department 7001 - Admin				
Account 6100.010 - Administrative Expense Administrative Expenses				
680.7001.6100.010	Office Supplies	1.0000	6,084.00	6,084.00
680.7001.6100.010	Tickets/Statements	1.0000	1,200.00	1,200.00
		Transactions	2	\$7,284.00
Account 6100.052 - Administrative Expense Bank Fees				
680.7001.6100.052	Credit Card Fees	1.0000	10,000.00	10,000.00
		Transactions	1	\$10,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
680.7001.6110.090	Carole Hankins New Computer	1.0000	2,100.00	2,100.00
680.7001.6110.090	Scale Backup Desktop to be replaced per IT	1.0000	1,370.00	1,370.00
680.7001.6110.090	Scales Main Desktop to be replaced per IT	1.0000	1,370.00	1,370.00
		Transactions	3	\$4,840.00
Account 6130.010 - Equipment Maintenance Copier Lease				
680.7001.6130.010	Xerox Copier lease	12.0000	100.00	1,200.00
		Transactions	1	\$1,200.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
680.7001.6130.070	Wasteworks/Carolina Software	4.0000	400.00	1,600.00
		Transactions	1	\$1,600.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
680.7001.6150.050	Uniforms	3.0000	500.00	1,500.00
		Transactions	1	\$1,500.00
Account 6530.010 - Consulting Services Annual Audit Fees				
680.7001.6530.010	Allocate Audit	1.0000	11,000.00	11,000.00
		Transactions	1	\$11,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
680.7001.6530.100	Outside Consulting Fees	1,0000	2,000.00	2,000.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	1	\$2,000.00
680.7001.6550.040	6550.040 - Building Site Expenses Cleaning Contract	1,0000	3,500.00	3,500.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$3,500.00
680.7001.6550.050	6550.050 - Building Site Expenses Custodial Supplies	1,0000	3,000.00	3,000.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$3,000.00
680.7001.6550.180	6550.180 - Building Site Expenses Pest Control/Termite Insp	12,0000	125.00	1,500.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$1,500.00
680.7001.6550.220	6550.220 - Building Site Expenses Security Alarm Monitoring	1,0000	1,500.00	1,500.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	2	\$2,000.00
680.7001.6550.220	Absolute Security System	1,0000	500.00	500.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	2	\$2,000.00
680.7001.6550.270	6550.270 - Building Site Expenses Telephone	1,0000	2,000.00	2,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$2,000.00
680.7001.7000.020	7000.020 - Travel, Training & Expense Board Member Allowance	1,0000	3,500.00	3,500.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	1	\$3,500.00
680.7001.7170.100	7170.100 - Benefits & Insurance Property & Liability Insurance	1,0000	20,000.00	20,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$20,000.00
	Department 7001 - Admin Totals	Transactions	19	\$74,924.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Department	<b>7002 - Solid Waste</b>			
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>			
680.7002.6100.010	Administrative Supplies	1.0000 Transactions	1,000.00	1,000.00 \$1,000.00
Account	<b>6100.010 - Administrative Expense Administrative Expenses Totals</b>			
680.7002.6100.075	Clean Air Compliance	1.0000 Transactions	10,000.00	10,000.00 \$10,000.00
Account	<b>6100.075 - Administrative Expense Compliance and Permitting</b>			
680.7002.6100.100	SWANA Dues-David C, Wade P, Inspector	3.0000 Transactions	300.00	900.00 \$900.00
Account	<b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>			
680.7002.6100.190	Office Supplies	1.0000 Transactions	2,500.00	2,500.00 \$2,500.00
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
680.7002.6110.245	Mobile Phones, Hot Spot	1.0000	870.00	870.00
680.7002.6110.245	Phones and Data Connect	12.0000	215.00	2,580.00
Account	<b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>			
680.7002.6110.340	Safety Supplies	1.0000 Transactions	1,000.00	1,000.00 \$1,000.00
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
680.7002.6110.420	Oxygen, hoses, filters, clamps small tools, supplies	1.0000 Transactions	15,000.00	15,000.00 \$15,000.00
Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
680.7002.6140.060	Hauled Recycle Concrete	1.0000	30,000.00	30,000.00
680.7002.6140.060	Road Maintenance	1.0000	100,000.00	100,000.00
Account	<b>6140.060 - Road Maintenance Materials Other</b>			
Account	<b>6140.060 - Road Maintenance Materials Other Totals</b>			

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account 680.7002.6150.050	6150.050 - Uniforms & Personal Equipment Uniforms			
	Uniforms - current	16.0000	500.00	8,000.00
Account 680.7002.6150.050	Uniforms - new hires	5.0000	700.00	3,500.00
	Transactions	2		\$11,500.00
Account 680.7002.6200.020	6200.020 - Other Supplies & Materials Materials			
	Compliance Materials (cover material, dirt, straw, etc.)	1.0000	300,000.00	300,000.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	\$300,000.00
Account 680.7002.6530.040	6530.040 - Consulting Services Consulting Services			
	Engineering Services	1.0000	175,000.00	175,000.00
Account 680.7002.6530.040	Methane Monitoring NEW	1.0000	125,000.00	125,000.00
	Account 6530.040 - Consulting Services Consulting Services Totals	Transactions	2	\$300,000.00
Account 680.7002.6540.010	6540.010 - Vehicle Operating Expenses Equipment/Vehicle Rental			
	Vehicle Rentals	1.0000	10,000.00	10,000.00
	Account 6540.010 - Vehicle Operating Expenses Equipment/Vehicle Rental Totals	Transactions	1	\$10,000.00
Account 680.7002.6540.020	6540.020 - Vehicle Operating Expenses Fuel - WC Fleet			
	Fuel - vehicles driven by tagged vehicles on road	1.0000	60,000.00	60,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$60,000.00
Account 680.7002.6540.030	6540.030 - Vehicle Operating Expenses Vehicle Maintenance			
	Vehicle Maintenance	1.0000	5,000.00	5,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$5,000.00
Account 680.7002.6540.060	6540.060 - Vehicle Operating Expenses Vehicle Equipment			
	Truck Plow	1.0000	12,000.00	12,000.00
Account 680.7002.6540.060	Vehicle Tracking	12.0000	175.00	2,100.00
	Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Totals	Transactions	2	\$14,100.00
Account 680.7002.6540.070	6540.070 - Vehicle Operating Expenses Off-road Fuel			
	Off Road Fuel - Vehicles/Equipment used on cell sites	1.0000	150,000.00	150,000.00
	Account 6540.070 - Vehicle Operating Expenses Off-road Fuel Totals	Transactions	1	\$150,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
680.7002.6540.080	Heavy Equipment Repairs/Maintenance Account 6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance Totals	1,000 Transactions	300,000.00	300,000.00
680.7002.6550.020	6550.020 - Building Site Expenses Buildings & Grounds Maintenance Cover Material/ Dirt, Straw	1,000	100,000.00	100,000.00
680.7002.6550.020	Tarps for Cover on Cell	1,000	30,000.00	30,000.00
680.7002.6550.020	Towels, pump station repairs, Misc Items	1,000	66,500.00	66,500.00
680.7002.6550.020	Troubleshoot Alarms	1,000	3,500.00	3,500.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions 4		\$200,000.00
680.7002.6550.060	6550.060 - Building Site Expenses Electricity Electric	1,000	22,000.00	22,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions 1		\$22,000.00
680.7002.6550.120	6550.120 - Building Site Expenses Heating Propane Propane	1,000	1,500.00	1,500.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions 1		\$1,500.00
680.7002.6550.270	6550.270 - Building Site Expenses Telephone Landlines	1,000	900.00	900.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions 1		\$900.00
680.7002.6700.610	6700.610 - Other Maint. & Svcs Leachate Treatment Leachate Treatment	1,000	175,000.00	175,000.00
	Account 6700.610 - Other Maint. & Svcs Leachate Treatment Totals	Transactions 1		\$175,000.00
680.7002.7000.060	7000.060 - Travel, Training & Expense Educational Training Added Safety Training	1,000	8,000.00	8,000.00
680.7002.7000.060	RCON Conf Columbus, OH, Airfare 2 attendees	2,000	500.00	1,000.00
680.7002.7000.060	RCON Conf Columbus, OH, Hotel 4 days 2 attendees	8,000	239.00	1,912.00
680.7002.7000.060	RCON Conf Columbus, OH, Meals 4 days 2 attendees	8,000	120.00	960.00
680.7002.7000.060	RCON Conf Columbus, OH, Registration 2 attendees	2,000	1,000.00	2,000.00
680.7002.7000.060	Training, Travel for Training	1,000	6,378.00	6,378.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions 6		\$20,250.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>7200.020 - Bond &amp; Interest Expense Bond Interest Expense</b>			
680.7002.7200.020	15A Bond / Cell 5	1.0000	31,139.00	31,139.00
680.7002.7200.020	19 Bond / Addition to Cell 5	1.0000	90,700.00	90,700.00
	Account	Transactions	2	\$121,839.00
Account	<b>7200.025 - Bond &amp; Interest Expense Bond Principal Expense</b>			
680.7002.7200.025	15A Bond / Cell 5	1.0000	154,581.00	154,581.00
680.7002.7200.025	19 Bond / Addition to Cell 5	1.0000	170,000.00	170,000.00
	Account	Transactions	2	\$324,581.00
Account	<b>9010.070 - Capital Equipment Heavy Equipment</b>			
680.7002.9010.070	Brush Hog	1.0000	50,000.00	50,000.00
680.7002.9010.070	Bull Fences	10.0000	10,000.00	100,000.00
	Account	Transactions	2	\$150,000.00
Account	<b>9010.125 - Capital Equipment Leases</b>			
680.7002.9010.125	2710 D Trac Mounted Horizontal Grinder NEW	12.0000	17,417.50	209,010.00
680.7002.9010.125	340 Long Stick Excavator NEW	12.0000	10,916.77	131,001.00
680.7002.9010.125	963 Track Loader Lease	12.0000	9,521.04	114,252.00
680.7002.9010.125	Articulated Truck 725 Lease	12.0000	5,955.66	71,468.00
680.7002.9010.125	Articulated Truck 725 Lease	12.0000	6,276.77	75,321.00
680.7002.9010.125	Compactor 826K Lease	12.0000	27,612.50	331,350.00
680.7002.9010.125	Crawler/Dozer D6 Lease	12.0000	13,488.90	161,867.00
680.7002.9010.125	Excavator 336 Lease	12.0000	4,980.50	59,766.00
680.7002.9010.125	Skid Steer w/Bush Hog Lease	12.0000	3,097.60	37,171.00
	Account	Transactions	9	\$1,191,206.00
	Department	Transactions	51	\$3,521,726.00
	Fund	Transactions	70	\$3,596,650.00
	<b>EXPENSES Totals</b>	Transactions	70	\$3,596,650.00
	Grand Totals	Transactions	70	\$3,596,650.00

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026**

Department/Agency Name: Solid Waste Division

Department No. 680

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
_____	Mini Computer		\$440	\$0
N	Laptop** ** with docking station	1	\$2,100	\$2,100
_____	Laptop only		\$1,800	\$0
R	Desktop w/dual video card ***does not include monitor	2	\$1,370	\$2,740
_____	Docking Station		\$300	\$0
_____	24" Monitor		\$175	\$0
_____	32" Monitor		\$280	\$0
_____	Laptop Tote		\$20	\$0
_____	Adobe Acrobat		\$240	\$0
<b>TOTAL TO KEY TO ACCOUNT 6110.090</b>				<b><u>\$4,840</u></b>

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

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

<u>Reason:</u>	<u>Computer # (i.e. WCIT0001):</u>
Desktop to be replaced per IT	WCLF9001
Desktop to be replaced per IT	WCLF9007
_____	_____
_____	_____
_____	_____

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

**WORCESTER COUNTY  
CAPITAL IMPROVEMENT REQUEST  
FY 2026**

Department/Agency Name: Solid Waste Division

Department No. 680

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	680.7002.9010.070	Bull Fences	\$ 100,000	New	We need more fence to block litter, only have 5 now. Our old bush hog breaks breaks down a lot.
2	680.7002.9010.070	Brush Hog	\$ 50,000	New	
<b>TOTAL APPROVED</b>			\$ 150,000		

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

**VEHICLE RATING INSPECTION**

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	1/15/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department SOLID WASTE
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	Mileage 234,745
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information: \_\_\_\_\_ Serial: 1FDSF345X9EA21108  
 Year: 2008  
 Make: FORD KBB Value: \$2,500.00  
 Model: F350 STAKE BODY Overall Rating: 4 out of 20

Repairs Needed: DRIVER AND PASSENGER ROCKER PANELS RUSTED OUT. FRAME HAS SURFACE RUST. PAINT IS FADED WITH ROCK CHIPS. WINDSHIELD NEEDS REPLACED FROM ROCK CHIPS. DRIVERS SEAT TORN. BED TARP TORN. STAKE BED SHOWING RUST. NEEDS TIRES. NEEDS A REPLACEMENT ENGINE DUE TO MAJOR INTERNAL FAILURE.

VEHICLE LIST - SOLID WASTE DIVISION										
Worcester Cnty										
Completed By:										
Vehicle Identification #	Subsidiary	Make	Year	Model	Mileage	Driver	Mileage			
1	1HTZPGB1T1GHA61877	International	1986	Dump Truck			C			
4	1HTGLAET7WH586871	International	1998	Roll Off Truck						This truck will go on Gov Deals when the new truck arrives
6	1J4F4852VL206236	Jeep	2000	Cherokee						This vehicle is junk it will sold on Gov Deals or taken to the junk Yard
7	1HTGLAET11H400637	International	2001	Roll Off Truck						This truck will become the new fuel truck used on the landfill only
8	1FUJAEAS13DL90515	Freightliner	2003	Truck						New speedometer was driven for sometime with speedometer not working
9	1HTWYAXT43J071177	International	2003	Truck/7600/SBA		R Powell				
10	1FTNF21L84EB85254	Ford	2004	F-250 4x4 Pickup Truck			EE			This truck used on the landfill still tagged
11	2FZH4ZDE75AW77985	Sterling	2005	LT9500 Truck		T Seaton				
12	1GCHK24415E247074	CHEVY	2005	Pickup		D Candy				
13	46UFU222751097215	Road Clipper	2005	6 Ton Trailer			FF			
14	3ALHGNBG3EDFY4561	Freightliner	2014	Roll Off Truck		W Wellman				
15	1FTRF3B64HEC23827	Ford	2017	Pickup		B Bradford				
16	3AKNGNFG7JDIR7382	Freightliner	2018	122 SD Truck						
17	5KXHALFGLPLE9802	Western Star	2020	Dump Truck						
18	1FDUJ4HT9NDA25531	Ford	2022	F450 Service Truck		C White				New Service Truck
19	5KXKBPFM1RLU19928	Western Star	2024	Dump Truck						
					Average Mileage *		#DNV/01			
					Usable Vehicles *		-			
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.										
A- Currently used for Parts only. (Not on roads)										
C- Currently used on site. (Not on roads)										
DD- Planning to take this out of service. (Not used on roads or on site)										
EE- Planning to use on site. (Not on roads)										
FF- Planning to continue use on roads.										

**Worcester County Department of Public Works  
Solid Waste Division  
Capital Leases Payable  
680.7002.9010.125**

<b>Dept</b>	<b>Equipment</b>	<b>Term</b>	<b>Lease Period</b>	<b>Payment</b>	<b>Annual Budget</b>
SW	Articulated Truck 725 Asset 226	7 years	02/19-12/25	5,955.66	71,468
SW	Excavator 336 Asset 231	7 years	05/20-04/27	4,980.50	59,766
SW	Articulated Truck 725 Asset 233	7 years	07/20-06/27	6,276.77	75,321
SW	Caterpillar 963K Track Loader Asset 235	5 years	04/22-03/27	9,521.04	114,252
SW	Cat Crawler/Dozer D6TXW Asset 236	5 years	06/23-12/27	13,488.92	161,867
SW	Compactor 826K Asset 238	5 years	06/23-05/27	27,612.61	331,351
SW	299D Cat Skid Steer w/Bush Hog Asset 237	5 years	07/23-6/28	3,097.60	37,171
SW	2710D Track Mounted Horizontal Grinder	5 years	7/24-6/29	17,417.37	209,008
SW	340 LRE Excavator	5 years	10/24-10/29	10,917.76	<u>131,013</u>
Total					1,191,219

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Water and Wastewater Department	Department Number:	500		
Fund:	WWW Enterprise Fund	Function:	Public Works		
MISSION STATEMENT:					
Provide Water and Wastewater Operation Services to the unincorporated portions of Worcester County through the management of 11 Sanitary Service Areas.					
PROGRAM SERVICES: (STATISTICS)					
<ul style="list-style-type: none"> <li>Operates 11 water supply facilities, 8 wastewater treatment plants and 56 wastewater pumping stations.</li> <li>Repairs water leaks, replaces wastewater holding tanks and installs water and sewer services connections as needed</li> <li>Reads over 10,000 water meters for each quarterly billing cycle</li> <li>Oversees capital additions to the water and wastewater facilities</li> <li>Prepare and submit required regulatory reports to regulatory Agencies. This Division prepares and submits 27 annual, 12 semi-annual, 2 quarterly and 37 monthly reports</li> <li>Conducts meetings with Advisory Boards for Ocean Pines, Mystic Harbour and West Ocean City</li> </ul>					
Statistical Data:					
Gallons of Water Produced		Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Assteague Point		20,429,810	26,370,200	27,161,306	27,976,145
Landings		36,233,903	33,221,740	34,218,392	35,244,944
Mystic Harbor		96,798,062	122,644,480	126,323,814	130,113,529
Newark		9,182,089	12,088,608	12,451,266	12,824,804
Ocean Pines		453,996,000	482,719,000	497,200,570	512,116,587
Gallons of Wastewater Treated		Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Assateague Point		8,074,200	8,669,600	8,929,688	9,197,579
Lighthouse Sound		5,179,900	6,633,600	6,832,608	7,037,586
Mystic Harbor		47,963,000	74,620,000	76,858,600	79,164,358
Newark		5,821,027	11,275,900	11,614,177	11,962,602
Ocean Pines		308,918,000	299,747,000	308,739,410	318,001,592
Riddle Farm		33,544,000	24,848,000	25,593,440	26,361,243
River Run		10,228,186	9,072,963	9,345,152	9,625,506
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 5,573,181	\$ 5,895,214	\$ 6,929,726	\$ 7,405,216	6.9%
Supplies & Materials	\$ 1,358,355	\$ 1,658,152	\$ 1,366,153	\$ 2,126,476	55.7%
Maintenance & Services	\$ 6,926,087	\$ 7,023,318	\$ 7,229,997	\$ 8,242,880	14.0%
Other Charges	\$ 844,867	\$ 873,736	\$ 215,400	\$ 323,650	50.3%
Interfund Charges	\$ 1,792,874	\$ 869,753	\$ 95,572	\$ -	-100.0%
Depreciation					0.0%
Capital Outlay	\$ 3,766,262	\$ 3,844,492	\$ 2,325,838	\$ 3,554,300	52.8%
Total	\$ 20,261,626	\$ 20,164,665	\$ 18,162,686	\$ 21,652,522	19.2%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Water and Wastewater Department	Department Number:	500		
Fund:	WWW Enterprise Fund	Function:	Public Works		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
<b>Supervisory</b>					
Superintendent	1	1	1	1	0%
Water System Supervisor	1	1	1	1	0%
Service Area Supervisor	1	1	1	1	0%
WTP Supervisor	1	1	1	1	0%
WWTP Supervisor	1	1	1	1	0%
Shared Facilities Supervisor	1	1	1	1	0%
Construction Supervisor	1	1	1	1	0%
Chief Plant Operator	1	1	1	1	0%
Asst Chief Plant Operator	1	1	1	1	0%
<b>Technicians and Mechanics</b>					
Instrument Technician	1	1	1	1	0%
Scada Technician	1	1	1	1	0%
Veh & Equip Mechanic III	1	1	1	1	0%
<b>Plant Operators</b>					
Plant Operator I	5	8	10	14	40%
Plant Operator II	7	6	4	1	-75%
Plant Operator III	11	12	7	10	43%
Plant Operator IV	2	2	4	5	25%
Plant Operator Trainee	11	9	12	6	-50%
<b>Equipment Operators</b>					
Heavy Equipment Operator	2	2	2	3	50%
<b>Construction Expediter/Crew leaders</b>					
Crew Leader	3	3	3	3	0%
Construction Expeditor	1	1	1	1	0%
<b>Maintenance Workers</b>					
Maintenance Worker I	2	1	3	2	-33%
Maintenance Worker II	6	6	4	2	-50%
<b>Inventory/Office Assistants</b>					
Inventory Clerk IV	1	1	1	1	0%
Office Assistant IV	2	0	0	0	0%
Office Assistant V	0	2	2	2	0%
Total	65	65	65	62	-5%
<b>Description of Increase/Decrease</b>				<b>\$ Increase/Decrease</b>	<b>% Inc/(Dec)</b>
Increase in chemicals, testing, utilities, and maintenance have contributed to the increase in operational costs. Meter upgrades, replacing old equipmet, and the Sunset Ave Relief project have contributed to the Capital Outlay.				\$ 3,489,836	19.2%

DEPARTMENT BUDGET SUMMARY			
Department or Agency:	Water and Wastewater Department	Department Number:	500
Fund:	WWW Enterprise Fund	Function:	Public Works
Contact Information			
Name:	Quinn Dittrich	Address 1:	1 W Market St
Title:	Enterprise Fund Controller	Address 2:	Room 1105
Email:	<a href="mailto:gmdittrich@co.worcester.md.us">gmdittrich@co.worcester.md.us</a>	City/State:	Snow Hill, MD
Telephone:	410-632-0686 ext 1201	Zip Code:	21863

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND**

**REVENUE**

<b><u>Account Name</u></b>	<b><u>FY23 Actual</u></b>	<b><u>FY24 Actual</u></b>	<b><u>FY25 Adopted</u></b>	<b><u>FY25 Actual as of 12/31/2024</u></b>	<b><u>FY26 Budget</u></b>	<b><u>Variance</u></b>
Charges for Services	16,537,287	13,885,602	13,635,926	\$7,664,828	19,918,655	6,282,729
Interest & Penalties	488,199	297,122	222,700	\$114,870	225,500.00	2,800
Operating Grants	31,500	31,500	31,500	\$0	631,500	600,000
Other Revenue	718,414	2,016,434	588,000	\$489,388	835,077	247,077
Transfers from Other Funds	147,607	-		\$898,534	260,000	260,000.00
Transfers from (to) Reserves	972,527	-	2,939,441		(218,210)	(3,157,651)
<b>Total</b>	<b>18,895,534</b>	<b>16,230,658</b>	<b>17,417,567</b>	<b>\$9,167,620</b>	<b>21,652,522</b>	<b>4,234,955</b>

**WATER & WASTEWATER SUMMARY**

		Proposed FY26 Revenues & Expenses			
		Option 1	Option 2	Option 3	Option 4
	Adopted FY25 Revenue & Expenses	Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
<b>Net Operating Income (Loss)</b>					
Assateague	(101,809)	(289,502)	5,461	(196,728)	(266,545)
Bridgetown	2,490	(27,262)	421	(23,959)	(25,087)
Edgewater Acres	(36,911)	(131,124)	6,611	(29,501)	(52,106)
Landings	(182,710)	(451,128)	8,559	(377,433)	(386,514)
Lighthouse Sound	(7,750)	(16,936)	868	16,851	1,629
Mystic Harbour	(1,143,597)	(1,411,139)	31,923	(376,944)	(450,529)
Newark	(26,014)	(127,112)	9,636	(52,204)	(57,714)
Ocean Pines	(362,129)	(864,438)	63,563	1,498,767	167,570
Riddle Farm	(1,128,200)	(984,147)	16,776	(638,587)	(1,012,285)
River Run	(78,989)	(123,570)	31,198	97,538	87,538
West Ocean City	339,153	(812,669)	22,428	299,610	140,635
<b>Total Net Operating Income (Loss)</b>	<b>(2,726,464)</b>	<b>(5,239,027)</b>	<b>197,444</b>	<b>217,410</b>	<b>(1,853,408)</b>
Transfer In - General Fund	-	-	-	-	1,853,408
Transfer In (Out) - Service Areas	2,726,464	5,239,027	(197,444)	(217,410)	-

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026**

Department/Agency Name: Water & Wastewater

Department No. Listed Below

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R	Mini Computer MinisForum Mini Dektop	<u>1</u>	<u>\$440</u>	<u>\$440</u>
R	Laptop** ** with docking station	<u>1</u>	<u>\$2,100</u>	<u>\$2,100</u>
N	Laptop only Laptop w/o docking stn	<u>9</u>	<u>\$1,800</u>	<u>\$16,200</u>
R	Desktop w/dual video card ***does not include monitor	<u>2</u>	<u>\$1,370</u>	<u>\$2,740</u>
	Docking Station Dell Dock Station Replicator		<u>\$300</u>	<u>\$0</u>
	24" Monitor Single Monitor		<u>\$175</u>	<u>\$0</u>
	32" Monitor Single Monitor		<u>\$280</u>	<u>\$0</u>
	Laptop Tote Laptop Canvas Tote		<u>\$20</u>	<u>\$0</u>
	Adobe Acrobat Standard Software		<u>\$240</u>	<u>\$0</u>
<b>TOTAL TO KEY TO ACCOUNT 6110.090</b>				<b><u><u>\$21,480</u></u></b>

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

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

<u>Reason:</u>	<u>Computer # (i.e. WCIT0001):</u>
<u>To be replaced per IT</u>	<u>WCOP9007L</u>
<u>To be replaced per IT</u>	<u>WCOP9013</u>
<u>To be replaced per IT</u>	<u>SCADAA</u>
<u>To be replaced per IT</u>	<u>SCADAB</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

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

**WORCESTER COUNTY  
CAPITAL EQUIPMENT REQUESTED  
FY 2026**

Department/Agency Name: Water and Wastewater Department

Department No. 500

Priority Number	Account Number	Service Area	Item	Estimated Cost	New, Ongoing, or Replacement	Justification or Explanation
1	510.9010.010	Support	2WD Utility Body	\$ 130,000	R	Maintenance Division truck 19 has a 4 out of 20 vehicle rating and is in need of replacement.
1	511.9010.010	Construction	VAC Truck	\$ 800,000	R	The existing vac truck was built in 2006 it is in need of replacement. The repair costs on the vacuum equipment has averaged about \$25k in the last two years. The other issue is downtime when away for repair sometimes it leads to 6 weeks or more and having to utilize a third party vendor in emergencies.
1	520.9010	Assateague Point	2 Aerators	\$ 60,000	R	Replaced original from 1989 aeration system.
2	520.9010	Assateague Point	Filter Replacements	\$ 60,000	R	Replace obsolete 1989 Filters and controls.
3	520.9010	Assateague Point	Isolation Valve	\$ 10,000	N	Will allow us to isolate Assateague Way in event of leak.
1	525.9010.090	Bridgetown	Hydrant and Isolation Valve	\$ 13,000	N	Add a hydrant at entrance to transfer station to isolate half of system for leak repair.
1	530.9010	Edgewater Acres	Control Panel Replacement	\$ 140,000	R	Replacement control panel to pump station due to corrosion.
1	535.9010.090	Landings	Pump Station A Replacement	\$ 15,000	R	Replacement pump spare.
3	545.9010	Mystic Harbour	Drying Beds	\$ 70,000	R	The existing drying beds are made of aerated asphalt and are deteriorating this cost is to put back porous concrete. The deterioration has caused pot holes that could damage equipment or limit operations.
5	545.9010	Mystic Harbour	Membrane Replacement Plan	\$ 54,000	N	The membrane replacement plan is to provide payment towards the next set of membranes. In doing so, it doesn't create such a large expenditure at one time when the membranes are due for replacement.
1	545.9010	Mystic Harbour	Radio Read Meter Loan Principal	\$ 8,000	O	Repayment of Loan for meter upgrades
4	545.9010	Mystic Harbour	Skid Steer Lease	\$ 22,000	R	Replace 2004 Skid Steer needed to load sludge.
2	545.9010.080	Mystic Harbour	SCADA Panel Station F	\$ 200,000	R	Replacement control panel to pump station due to corrosion.
6	545.9010.080	Mystic Harbour	WTP Fence and Alarm	\$ 30,000	N	Site Security
1	550.9010	Newark	Radio Read Meter Loan Principal	\$ 1,300	O	Repayment of Loan for meter upgrades
1	555.8002.9010	Ocean Pines-Water	Radio Read Meter Loan Principal	\$ 115,000	O	Repayment of Loan for meter upgrades
2	555.8002.9010	Ocean Pines-Water	Replace Blue Tubing	\$ 30,000	R	Blue tubing replacement is to replace a failing pipe material.
3	555.8002.9010	Ocean Pines-Water	Stainless Tank	\$ 20,000	R	Replacement tank for drinking wells if they break the wells will not operate.
4	555.8003.9010.090	Ocean Pines-Treatment	Aluminum Chloride Tank & Install	\$ 26,000	R	The existing tank is 20 years old and is fiberglass showing signs of UV damage and is in need of replacement.
2	555.8003.9010.090	Ocean Pines-Treatment	Drying Beds	\$ 50,000	R	The existing drying beds were originally made of sand then in 2004 transitioned to asphalt. Currently they are deteriorating to the point equipment is getting stuck impacting operations. This cost is to repair a quarter of the drying beds surface area.
3	555.8003.9010.090	Ocean Pines-Treatment	Pipe Corrosion Protection	\$ 50,000	O	Existing piping hasn't been painted or media blasted over 20 years and is showing signs of rusting/deterioration and needs to be maintained.
1	555.8003.9010.090	Ocean Pines-Treatment	Pond Revisions	\$ 200,000	O	Increase of pond height due to capacity requirements.
1	555.8004.9010.090	Ocean Pines-Collection	Bush Pumps	\$ 30,000	R	Pumps fail, stations will not operate.
2	555.8004.9010.090	Ocean Pines-Collection	Fiberglas Vacuum Tanks	\$ 120,000	R	Replace old cement and plastic tanks. Reduce infiltration flow to WWTP during weather events.
3	555.8004.9010.090	Ocean Pines-Collection	Lift Station T Pump Replacement	\$ 70,000	R	Replacement pump as the existing pumps are obsolete.
4	555.8004.9010.090	Ocean Pines-Collection	Lift Station T Wet Well Reline	\$ 65,000	R	Tank failure would lead to the station not operating.
1	570.9010	Riddle Farm	Screw Press & Install	\$ 50,000	N	Sludge Dewatering equipment needed to maintain permit.
1	575.9010.090	River Run	Concrete Walkway	\$ 15,000	N	Concrete walkway to assist in loading/unloading of chemicals.
2	580.9010.090	West Ocean City	Wet Well Design & Permitting	\$ 100,000	N	For rag removal at pump station #1 wet well.
1	580.9010.090	West Ocean City	Sunset Ave Relief Construction	\$ 1,000,000	N	Provide a sewer relief line to prevent backups.
<b>TOTAL CAPITAL</b>				<b>\$ 3,554,300</b>		

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

**5XX**

**WATER SERVICE INSTALLATION WITHOUT FIRE SERVICE**

1" - Existing Homes Only **3,500**

**WATER SERVICE INSTALLATION WITH FIRE SERVICE**

1.0" 4,500

1.5" **7,900**

2.0" **10,050**

**SEWER SERVICE INSTALLATION**

Sewer lateral **3,300**

Ocean Pines - Tank/Lateral Install and Tank Fee **6,500**

Sewer Service Connection (customer purchases grinder pump) **3,500**

Snug Harbor Sub-Area Section 1- (Local share) 3,355

Snug Harbor Sub-Area Section 2- (Construction Costs & Grinder Pump) **15,000**

Edgewater Acres Sewer- Sussex County Fee **7,700** **A**

**FUTURE CAPITAL IMPROVEMENT CHARGE PER EDU**

Edgewater Water/Sewer **750**

Landings Water/Sewer **750**

Lighthouse Sound Sewer **750**

Mystic Harbour Water 500

Mystic Harbour Sewer 1,000

Newark Water/Sewer **750**

Ocean Pines Water/Sewer **750**

Riddle Farm Water/Sewer **750**

River Run Water 950

West Ocean City Sewer **750**

**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 **9,812**

Newark Service Area

Water/Sewer 8,156

Ocean Pines Service Area

Water 3,000

Sewer **12,317**

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 **9,148**

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.

**5XX-7**

**WORCESTER COUNTY  
WATER & WASTEWATER ENTERPRISE FUND  
REQUESTED FEE SCHEDULE  
FISCAL YEAR 2025**

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	

**Worcester County  
Vehicle Request Form  
FY 2026**

Department/Agency Name: Water & Wastewater

Department No. Support & Construction

#	New key ( N ) or Replacement key ( R )	VEHICLE TO BE REPLACED							VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1.	R	1GBHC24U82E305811	2002	Chevrolet	Silverado 2500 Utility	181,397	190,000	\$3,000	Utility Body 2WD	F450	\$130,000	Maintenance vehicle to support all service areas for repairs and buildings/grounds maintenance.
2.	R	1HTWGAZT66J372201	2006	International	Sewer Vehicle	72,724	80,000	\$25,000	Sewer Vac Truck		\$800,000	This vehicle is used to assist in maintenance activities by vacuuming out water and sewer when breaks occur or routine cleanings need to be completed. Sourcing someone reliable to repair the specialized equipment has become almost impossible. In the past we have had to deliver it to Baltimore and it would be down for weeks waiting for repair.
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
<b>Total this page</b>								<b>\$28,000</b>			<b>\$930,000</b>	

Notes:

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



**VEHICLE RATING INSPECTION**

<b>Rating</b>	<b>Miles</b>	<b>Age</b>	<b>Est. Repairs</b>	<b>Body</b>	<b>Inspection Date</b>
5	Under 75,000	5 years or newer	\$200 or less	Excellent	11/27/2024
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	<b>Department</b> WWW
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	<b>Mileage</b> 181,397
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	
1	150,001 or over 181,397	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:	Serial:	1GBHC24U82E305811
Year: 2002		
Make: CHEVROLET	KBB Value:	\$2,967.00
Model: SILVERADO 2500 UTILITY 2WD	Overall Rating:	4 out of 20

Repairs Needed: BODY DENTED, BACK BUMPER BENT, EXHAUST LEAKS, FRONT BUMPER BENT, HEADLIGHTS FADED, ROCK CHIPS AND SMALL DENTS ALL OVER, DRIVERS SEAT TORN, HEADLINER FALLING DOWN, HVAC ACTUATOR DOOR MOTOR BROKEN, ENGINE RUNS ROUGH, ERATIC IDLE, CHECK ENGINE LIGHT ON, BRAKE BOOSTER NEEDS REPLACED.

**VEHICLE RATING INSPECTION**

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	11/27/2024
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department WWW
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage 148,895
2	125,001 - 150,000 148,895	13-15 years	\$1500 or less	Larger Dents / Peeling paint	
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:	Serial:	1FTRF122X8KC27495
Year: 2008	KBB Value:	\$2,058.00
Make: FORD	Overall Rating:	5 out of 20
Model: F150 XL 2WD		

Repairs Needed: PAINT PEELING, PAINT CHIPS ALL OVER, REAR WHEEL WELLS RUSTED OUT, NEEDS TIRES, HEADLIGHTS FADED, ENGINE RUNS ROUGH, TRANSMISSION LEAKING, FRAME/COMPONENTS SURFACE RUST, DOOR SEALS BROKEN, DRIVER SEAT TORN, CENTER CONSOLE TORN, TPMS SENSOR LIGHT ON IN DASH.

Department of Public Works - Water and Wastewater Division Vehicle List							
Number	Description	VIN Number	Tag Number	Assignment	Driver	Fuel	Mileage
1	2016 Chevrolet Traverse	1GNKFED6GJ234518	03427LG	Admin	Chris	Gasoline	59,454
2	2013 Ford F150	1FTMF1CM7DKD65936	LG 93819	const	ALL	Gasoline	153,390
3	2017 Ford Truck	1FTBF2A68HEC23844	07137LG	WWTP	Dom ROSS	Gasoline	64,339
4	2017 Ford 1 Ton Utility	1FTDOW4GT1HEC57037	07320LG	const	Dechond Mumford	Diesel	17,783
5	2015 Ford 1.5 Ton Utility	1FD0W4GTXFEC90440	00831LG	Const	Rich Mumford	Diesel	35,489
6	2016 International Dump	3HAWAMMR8GL105515	01354LG	Const	Construction	Diesel	17,059
7	2001 Ford 1 1/2 Ton Truck	1FDWF36L51EC19287	LG 61433	WTP	OP water	Gasoline	71,858
8	2019 Dodge Ram	3C6JR6DG1KG531992	14550LG	WTP	Chris Bragg	Gasoline	43,258
9	2013 Ford 150	1FTMF1CM5DKD65935	LG 93818	spare	ALL	Gasoline	157,123
10	2020 Dodge Ram	3C6JR6DG6LG209433	17353 LG	Coll Sys	D.JARMON	Gasoline	2,070
11	2019 Dodge Ram	3C6JR6DGXKG522578	13647LG	Const	A.Purnell	Gasoline	12,746
12	2015 Ford F150	1FTMF1C88FKD31106	00832LG	Coll Sys	A.Hermann	Gasoline	98,004
13	2022 Ford F150	1FTRF12W29KB02883	LG84441	Coll Sys	ALL	Gasoline	147,049
14	2016 Dodge Ram	3C6JR6DG9GG257322	04852LG	Coll Sys	M.BRADFORD	Gasoline	54,679
15	2019 Dodge Ram	3C6JR6DG8KG522577	13648LG	Coll Sys	W.TAYLOR Sr	Gasoline	28,281
16	2015 Ford F150	1FTMF1C86FKD31105	00830LG	WTP	Jaiden	Gasoline	146,785
17	2020 Dodge Ram	3C6JR6DG8LG209434	17354 LG	Coll Sys	John Simmons	Gasoline	1,318
18	2015 Ford F150	1FTMF1C8XFD31107	00829LG	Coll Sys	Dave C	Gasoline	66,958
19	2002 Chevrolet 1 Ton Utility Trk	1GBHC24U82E305811	LG66903	WWTP	Maintenance	Gasoline	140,034
20	2016 Ford Truck	1FDBF3A62GEB79193	04851LG	Sup Grp	R.MILLS	Gasoline	199,912
28	2002 Ford 1 Ton Dump Truck	1FDWW36SX2EA52014	LG63653	Const	ALL	Gasoline	158,762
29	2009 Jeep Cherokee	1GBM7H1J2LJ201968	LG40305	Coll Sys	Jeff Tingle	Diesel	153,438
30	2019 Dodge Ram	3C6JR6DG1KG531993	14733LG	WWTP	B.GRAY	Gasoline	14,086
31	2022 Ford F250 1 Ford 1 Utility	1FDBF2A64NEF31830	24934 LG	Coll Sys	Steve Mitchell	Gasoline	112,728
33	2019 Dodge 2500 4x4 pickup	3C6MR58J1KG721363	15283LG	Sup Grp	Shane O		4,074
35	2020 Ford PickupF-150	1FTMF1CPXLKE23241	18549LG	const	Rob Waters	Gasoline	7,527
36	2019 Dodge 2500 4x4 pickup	3C6MR58J1KG721365	15284LG	Sup Grp	Andy Glenn Sr	Gasoline	102,148
37	2008 International Dump Truck	1HTWAAAR58J568280	LG80531	WWTP	WWTP	Diesel	4,703
38	2019 Chevy Van	1GCWGAFPXK1312274	15596LG	Sup Grp	A.STINSON	Gasoline	75,344
39	1999 International Dump Truck	1HTSCAAR8XH661096	LG75346	Const	ALL	Diesel	107,107
40	2018 Dodge Ram Truck	1C6RR7FT8JS233628	10479LG	Sup Grp	M.MCCABE	Gasoline	38,551
43	2023 Ford F 150	1FTMF1CB8PKG00248	28379LG	Coll Sys	Teagan Rogers	Gasoline	180,349
45	2015 Ford F150	1FTMF1C84FKD31104	00828LG	WTP	Vince Cripi	Gasoline	127,279
50	2017 DODGE RAM Truck	3C6JR6DG5HG586732	07130LG	WTP	Stan C	Gasoline	100,487
51	2017 Ford F350	1FTBF3A69HEC23826	07307LG	Maint	Main - Quincy	Gasoline	90,126
52	2009 Chevy 3/4 Ton Utility Truck	1GBHC44K99F145680	LG87013	WWTP	Main - George	Gasoline	112,428
53	2004 Chevrolet 1 Ton Utility Trk	1GBHC24U14E235765	LG69731	Support	ALL	Gasoline	114,773
54	2015 Ford F-350 Utility Truck	1FDBF3A60FEC56657	00805LG	Coll Sys	James Bass	Gasoline	106,120
56	2003 Intern, Dumpster Trk	1HTMKAAN23H600491	LG68394	Sup Grp	ALL	Diesel	19,463
60	2006 Dodge Van	1D4GP25R668509250	LG74129	WWTP	Treatment Plant	Gasoline	103,358
61	2020 Ford F250	1FDBF2A64LEE89964	19351LG	Sup Grp	Brooks Mitchell	Gasoline	27,238
62	2008 Ford Super Duty 350	1FDWW36R78ED04114	LG82880	Const	W.RINER	Diesel	142,445
68	2005 Chevy 150	1GCEC14V55Z254833	LG72112	Sup Grp	ALL	Gasoline	207,525
70	2006 International Sewer Truck	1HTWGAZT66J372201	LG77754	Coll Sys	ALL	Diesel	52,078
71	2023 Ford F 150	1FTMF1CB4PKG00540	28377LG	Sup Grp	Gary Serman	Gasoline	0
72	2007 Dodge Ram	1D7HA16K37J541407	LG78369	Sup Grp	A.HALES	Gasoline	164,346
73	2007 Chevrolet Truck 2500	1GBHC24D47E153694	LG79221	Sup Grp	Lee Lilley	Diesel	207,141
74	2008 International DT 7600	1HTWYAHT68J568284	LG80532	Const	All Constuction	Diesel	168,713
77	2008 Ford F150 Pick Up	1FTRF122X8KC27495	LG82308	Sup Grp	ALL	Gasoline	109,664
80	2016 Ford Transit Van	1FTYR1ZM3GKA75262	03755LG	Sup Grp	C.WITT	Gasoline	41,353
88	2023 Ford F150	1FTMF1CB0PKG00034	28378LG	WTP	Frank Baker	Gasoline	5,867
89	2019 Dodge 2500 4x4 pickup	3C6MR58J1KG721364	15282 LG	Sup Grp	Travis	Gasoline	57,113
90	2024 FORD 1 TON DUMP	1FD9W4GN3REE84384	31590LG	CONST	Keith Donaway	GASOLINE	420
100	2024 Ford Explorer	1FMSK8DH6RGA36048	30076LG	admin	Tony Fascelli	Gasoline	12,037
103	2022 Ford F150	1FTMF1CB7NKD84292	234154LG	WWTP	Dominic	GASOLINE	
106	2020 Ford F 450	1FDOW4GN2LEC50088	16016LG	CONST	ALL	GASOLINE	2,032
113	2009 Ford F150	1FTRF12W29KB02883	LG84441	Const	Keith	GASOLINE	
118	2019 Dodge Ram	3C6JR6DG8KG531991	14549 LG	water	Eddie Brown	Gasoline	11,904
129	2004 Ford Van	1FTNE24W95HA80246		WWTP	Adam	Gasoline	
130	2020 Dodge Ram 1500	3C6JR6DGMG518307	18550LG	Water	Joe serman	Gasoline	33,594
131	2022 Ford F150	1FTMF1CBXNKD83741	23156LG	support	Josh Webb	Gasoline	25,036
132	2022 Ford F150	1FTMF1CB5NKD83741	23155LG	support	Steve Beauchamp	Gasoline	28,888
136	2009 Ford F150	1FTRF12W69KBO2885	LG84443	Sup Grp	ALL		
140	2024 Ford F150	1FTMF1KPORKE60860	30146 LG	Sup Grp	ALL	Gasoline	0

## Department of Public Works - Water and Wastewater Division Equipment List

No.	Description	VIN Number	Tag Number	Assignment	Driver	Fuel	Mileage
21	2002 Backhoe Case 580M	JJG0310846	4E32970	Const		Diesel	4734
22	2009 JCB 3C-14 EXT Backhoe	SLP214TC9U0912524	LG85139	Const		Diesel	0
23	1999 Backhoe, Case 580L	JJG0248237	4E32972	Const		Diesel	613
24	1999 Vermeer Trencher	1VRS072P1W100782	4E32969	Const		Diesel	1300 hrs
25	1999 Compressor Air Trailer, Mtd	305684UJJ222	LG56872	Coll Sys		Diesel	20.5
26	2004 Bobcat Loader	523211392	4E32968	WWTP	WWTP	Diesel	2307
27	1980 Snow Trailer	H00344	LG27633	Sup Grp			n/a
32	1995 Trailer Pro Design w/Welder	PD951008G02001051	LG43889	Veh Maint		Gasoline	n/a
34	2001 Trailer	4DEUS20201S001320	LG62881	WWTP			n/a
41	2001 Lighting Tower System	78101	4E32979	Const		Diesel	162
42							
44	2015 Kruger Trailer	1K9FS2124FDO57715	01344LG	Const			n/a
46	1989 Trailer, Tilt Bed	1H9CT110XKL059009	LG40325	WWTP			n/a
47	1993 Trailer Equipment, Lowboy	112HAM302RL042039	LG40334	Const			n/a
48	2015 4 inch Pump Trailer	4YMUL1014FV044406	00844LG	Sup Grp			n/a
49	2002 Trailer Equipment Roller	4YMUL16282V006297	LG65733	Sup Grp			n/a
55	Vac Trailer	5HZBF19262LJ22155	LG67804	Const		Gasoline	1484
57	2003 Caterpillar Track Loader	CML00744		Sup Grp		Diesel	362 hrs
58	2003 John Deere Excavator	1X61571872400		Const		Diesel	1,003 hrs
59	2004 Bobcat Loader	526211481		Sup Grp		Diesel	96 hrs
63	1997 Trailer Equipment Excavator	1K9ES1420VD057803	LG98262	Const			n/a
64	2005 Bobcat Trailer	HB9TL183X5X200373	LG73248	Sup Grp			n/a
65	2015 John Deere Escavator	1FF050GXPEH281385		Const			508.1
66	2005 Small Landscape Trailer	4YMUL12145V055790	LG87245	WWTP			n/a
67	Vermeer Vac	1M9FE1224B5284172		Const			10.5
69	2005 CASE 450 Skid Steer Loader	N5M417876/JAF422146		Const	Const		798.2
75	2007 Road Cut Saw Trailer	4YMUL081X7V134076	LG81001	Const	Const		n/a
76	2007 Onan Generator Trailer	4YMUL12227V147167	LG81043	All Groups	All Groups	Diesel	n/a
78	2008 Case Roller	DDD001853		Const			
79	Roller Trailer 2008 Kruger	1K9FS14238D057438	LG82345	Const			
81	2022 Kubota Mower 1211	Serial#07019/65740		WWTP		Gasoline	423
82	2007 John Deere X748 54" Cut	Serial #MOX748AO21110		WWTP		Diesel	12983
83	2000 Kubota F-2560 60" Front Cut	Serial # 21286		WWTP		Diesel	1470
84	2000 Kubota G2160 54" Cut	Serial # 11212		WWTP		Diesel	1166
85	2003 John Deere 332 50" Cut	Serial # M00332X110308		WWTP		Diesel	1408
86	2004 Kawasaki All Terrain Vehicle	JKBFVHA144B535441		Sup Grp		Gasoline	
87	2013 Vaccum Pump Trailer	5TRBE2029DD030716	LG 93793	Coll Sys			
91	2016 vactron IP973sgt	5hzb1928gljg2174	LG06938	const		gas	97
114	2007 Haulmark Trailer	16HCB101X7P062925	LG81026	Sup Grp			
142	Forklift	2222-8D ser#4412		All Groups		Diesel	
143	John Deere Skid Steer 331	1T0331GKKPF437939		WWTP		Diesel	



OFFICE OF THE TREASURER

## Worcester County

GOVERNMENT CENTER  
ONE WEST MARKET STREET, ROOM 1105  
P.O. Box 248  
SNOW HILL, MARYLAND  
21863

### MEMORANDUM

TEL: 410-632-0686  
FAX: 410-632-3003

Phillip G. Thompson, CPA  
Finance Officer

Jessica R. Wilson, CPA  
Deputy Finance Officer

Quinn M. Dittrich, CPA  
Enterprise Fund Controller

TO: Worcester County Commissioners  
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller  
DATE: March 25, 2025  
SUBJECT: Water and Wastewater Support and Construction Groups

Included in the FY26 Water and Wastewater Budget are the Support and Construction Groups. These groups provide services that benefit all service areas. Products and services purchased and/or performed by these groups are allocated to each service area on a quarterly basis to be reimbursed.

Variable expenses, such as tools, supplies, and equipment, are allocated based on the amount of Support and Construction salary dollars that were charged to each service area in a quarter. Salary dollars through December 31, 2024 were used as a baseline for the FY26 Budget as this was the most recent quarter available. This allocation can differ throughout the year. If an unanticipated issue arises requiring more Support and/or Construction employee time, that service area will receive more of an allocation than was originally budgeted.

Fixed expenses, such as postage, billing, and copier lease, are allocated on a set percentage. The Support Group is allocated based on the number of Equivalent Dwelling Units in service in a service area in relation to the total Equivalent Dwelling Units in service. The Construction Group is allocated based on the dollar amount of infrastructure in each service area in relation to the total dollar amount of Water and Wastewater infrastructure. The dollar amounts were determined as of July 1, 2024, the most recent date that the data was available, when the property liability insurance was assessed. This will be updated each year for the following budget process.

Fixed Assets occasionally are purchased for Support and Construction as they don't belong to a single service and can provide use to all of the service areas. The purchase of the Fixed Asset is allocated on the fixed basis to be reimbursed by the service areas but remains in Support or Construction. The depreciation expense will be recognized in Support and/or Construction, not in the service areas.

Let me know if you have any questions on the Support and Construction Groups and their role in the Water and Wastewater Fund.

		Expense		Allocation										
		510	511	520	525	530	535	540	545	550	555	570	575	580
GL Code	Account	Support	Construction	Assateague Point	Bridletown	Edgewater Acres	Landings	Lighthouse Sound	Mystic Harbour	Newark	Ocean Pines	Riddle Farm	River Run	West Ocean City
6100.010	Administrative Expenses	90,000	-	2,701	224	2,238	2,151	509	17,437	1,729	36,660	6,080	2,407	17,864
6110.340	Supplies & Equipment Safety Program Equipment	6,000	2,500	395	35	160	247	232	1,806	589	3,477	946	141	472
6110.390	Supplies & Equipment Small Equipment	2,000	1,000	133	12	53	85	78	608	197	1,305	316	49	164
6110.420	Supplies & Equipment Tools & Supplies	-	20,000	188	1	1	306	65	630	145	17,433	188	253	790
6130.045	Equipment Maintenance Other Equipment Maint/Repair	10,500	-	651	62	280	367	393	3,022	999	2,271	1,613	190	652
6130.055	Equipment Maintenance Roads Management System	50,500	-	995	83	824	792	187	6,422	637	30,856	2,239	886	6,579
6150.050	Uniforms & Personal Equipment Uniforms	7,000	3,500	467	41	187	298	273	2,124	692	4,566	1,108	171	573
6200.020	Other Supplies & Materials Materials	20,000	-	1,240	117	533	698	748	5,756	1,904	4,327	3,072	363	1,242
6530.010	Consulting Services Annual Audit Fees	25,000	-	492	41	408	392	93	3,179	315	15,275	1,109	439	3,257
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	50,000	40,000	3,476	296	1,336	2,358	1,999	15,649	5,050	45,681	8,054	1,414	4,687
6540.030	Vehicle Operating Expenses Vehicle Maintenance	70,000	-	4,341	413	1,867	2,443	2,618	20,145	6,663	15,141	10,750	1,270	4,349
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	-	105,000	985	3	7	1,609	339	3,308	761	91,523	985	1,331	4,149
6550.270	Building Site Expenses Telephone	6,000	3,100	219	10	108	313	68	1,384	140	4,952	829	203	874
6550.280	Building Site Expenses Tipping Fees	-	6,000	56			92	19	189	44	5,230	57	76	237
9010.010	Capital Equipment	130,000	800,000	28,655	213	4,632	58,710	12,461	176,937	18,096	411,190	151,080	27,471	40,555
7000.060	Travel, Training & Expense Educational Training	6,600	-	409	39	176	230	247	1,899	628	1,428	1,014	120	410
	Total	473,600	981,100	45,403	1,590	12,810	71,091	20,329	260,495	38,589	691,315	189,440	36,784	86,854

Worcester County

510 Support Group

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 510 - Support</b>									
REVENUES									
<i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>									
4600	Sale Of Fixed Assets	0.00	0.00	0.00	0.00	N/A	0.00	2,157.00	
<i>Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$2,157.00	
<i>OTH REV - Other Revenue</i>									
5850	Other Revenue	343,600.00	162,000.00	162,000.00	181,600.00	112%	40,949.76	0.00	Reimbursement from Service Areas for costs allocated to them.
5860	Labor Fees From Service Areas	0.00	0.00	0.00	0.00	N/A	0.00	4,406.33	
5870	Reimb Equip/Veh Service Areas	130,000.00	211,500.00	211,500.00	(81,500.00)	-39%	0.00	1,028.75	Reimbursement for Capital Assets from Service Areas.
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$473,600.00	\$373,500.00	\$373,500.00	\$100,100.00	27%	\$40,949.76	\$5,435.08	
<b>REVENUES Total</b>		<b>\$473,600.00</b>	<b>\$373,500.00</b>	<b>\$373,500.00</b>	<b>\$100,100.00</b>	<b>27%</b>	<b>\$40,949.76</b>	<b>\$7,592.08</b>	

Worcester County

510 Support Group

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	0.00	38,224.62	38,224.62	(38,224.62)	-100%	0.00	0.00	
6000.200	Personnel Services Salaries-Support Group	0.00	0.00	0.00	0.00	N/A	0.00	4,406.33	
6010.030	Benefits Hospitalization Insurance	0.00	6,710.34	6,710.34	(6,710.34)	-100%	0.00	0.00	
6010.060	Benefits Social Security Taxes	0.00	2,924.11	2,924.11	(2,924.11)	-100%	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$0.00	\$47,859.07	\$47,859.07	(\$47,859.07)	-100%	\$0.00	\$4,406.33	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	90,000.00	2,000.00	2,000.00	88,000.00	4400%	0.00	0.00	Increase due to allocating Administrative Expenses from Inter Office Exeprnses and new Tyler Technologies PCI Service Fee in FY26.
6110.090	Supplies & Equipment Computers & Printers	0.00	400.00	400.00	(400.00)	-100%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	6,000.00	12,000.00	12,000.00	(6,000.00)	-50%	0.00	0.00	Decrease based on historical trend in spending.
6110.390	Supplies & Equipment Small Equipment	2,000.00	0.00	0.00	2,000.00	N/A	0.00	0.00	Increase due to correctly allocating expenses in line with historical spending.
6130.045	Equipment Maintenance Other Equipment Maint/Repair	10,500.00	10,500.00	10,500.00	0.00	0%	0.00	0.00	
6130.055	Equipment Maintenance Roads Management System	38,000.00	0.00	0.00	38,000.00	N/A	0.00	0.00	iWork System and Neptune Meter Reading System
6150.050	Uniforms & Personal Equipment Uniforms	7,000.00	7,000.00	7,000.00	0.00	0%	0.00	0.00	Decrease based on historical trend in spending.
6200.020	Other Supplies & Materials Materials	20,000.00	20,000.00	20,000.00	0.00	0%	0.00	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$173,500.00	\$51,900.00	\$51,900.00	\$121,600.00	234%	\$0.00	\$0.00	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.010	Consulting Services Annual Audit Fees	25,000.00	80,000.00	80,000.00	(55,000.00)	-69%	0.00	0.00	Decrease based on historical trend in spending.
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	0.00	0.00	0.00	0.00	N/A	0.00	0.03	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	50,000.00	40,000.00	40,000.00	10,000.00	25%	0.00	0.00	Increase due to historical spending and expected increase in fuel costs.
6540.030	Vehicle Operating Expenses Vehicle Maintenance	70,000.00	50,000.00	50,000.00	20,000.00	40%	0.00	1,028.75	Increase due to trend in historical spending and rising costs of maintenance.
6540.060	Vehicle Operating Expenses Vehicle Equipment	12,500.00	0.00	0.00	12,500.00	N/A	0.00	0.00	Vehicle GPS Tracking Subscription
6550.270	Building Site Expenses Telephone	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$163,500.00	\$176,000.00	\$176,000.00	(\$12,500.00)	-7%	\$0.00	\$1,028.78	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	6,600.00	6,600.00	6,600.00	0.00	0%	0.00	0.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$6,600.00	\$6,600.00	\$6,600.00	\$0.00	0%	\$0.00	\$0.00	
<i>INTFND CHGS - Interfund Charges</i>									
8010.010	Interfund Office Expense (Divided)	0.00	28,000.00	28,000.00	(28,000.00)	-100%	0.00	0.00	Decrease due to correctly allocating expenses to Admin Expense.
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$28,000.00	\$28,000.00	(\$28,000.00)	-100%	\$0.00	\$0.00	
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	130,000.00	96,000.00	96,000.00	34,000.00	35%	80,862.00	0.00	Replacing an old truck
9010.090	Capital Equipment Other WWW Equipment	0.00	15,000.00	15,000.00	(15,000.00)	-100%	172.00	0.00	No Capital Equipment Other WWW Equipment being requested for Support in FY26.
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	55,599.27	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$130,000.00	\$111,000.00	\$111,000.00	\$19,000.00	17%	\$81,034.00	\$55,599.27	
<b>EXPENSES Total</b>		\$473,600.00	\$421,359.07	\$421,359.07	\$52,240.93	12%	\$81,034.00	\$61,034.38	

# Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>510 - Support</b>				
Account <b>6100.010 - Administrative Expense Administrative Expenses</b>				
510.6100.010	Allocation of Office Expenses	1.0000	63,120.00	63,120.00
510.6100.010	Credit Card Process Fee-Payargo	1.0000	2,500.00	2,500.00
510.6100.010	Forms for Billing	1.0000	5,000.00	5,000.00
510.6100.010	Mailbox Rental Fee	1.0000	300.00	300.00
510.6100.010	Miss Utility Fee	12.0000	200.00	2,400.00
510.6100.010	Tyler Technologies Maintenance Agreement	1.0000	2,000.00	2,000.00
510.6100.010	United Parcel-Lockbox Delivery Fees	1.0000	3,000.00	3,000.00
510.6100.010	Utility Billing-mail, process, envelopes	1.0000	10,000.00	10,000.00
510.6100.010	Xerox Rental	12.0000	140.00	1,680.00
Account <b>6100.010 - Administrative Expense Administrative Expenses Totals</b>		Transactions	9	\$90,000.00
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>				
510.6110.340	First Aid, Safety Supplies	1.0000	3,000.00	3,000.00
510.6110.340	Safety Training	1.0000	3,000.00	3,000.00
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>		Transactions	2	\$6,000.00
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b>				
510.6110.390	SUP Allocation of expenses	1.0000	2,000.00	2,000.00
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>		Transactions	1	\$2,000.00
Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>				
510.6130.045	Allocation of Equipment Maintenance & Repairs	1.0000	10,500.00	10,500.00
Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>		Transactions	1	\$10,500.00
Account <b>6130.055 - Equipment Maintenance Roads Management System</b>				
510.6130.055	iWorks System	1.0000	18,000.00	18,000.00
510.6130.055	Neptune Software	1.0000	20,000.00	20,000.00
Account <b>6130.055 - Equipment Maintenance Roads Management System Totals</b>		Transactions	2	\$38,000.00

# Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>				
510.6150.050	Uniforms	1.0000	7,000.00	7,000.00
	<b>Account 6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	1	\$7,000.00
<b>Account 6200.020 - Other Supplies &amp; Materials Materials</b>				
510.6200.020	Allocate Supplies, Materials purchased thru Support Group	1.0000	20,000.00	20,000.00
	<b>Account 6200.020 - Other Supplies &amp; Materials Materials Totals</b>	Transactions	1	\$20,000.00
<b>Account 6530.010 - Consulting Services Annual Audit Fees</b>				
510.6530.010	Allocate Audit Fees	1.0000	25,000.00	25,000.00
	<b>Account 6530.010 - Consulting Services Annual Audit Fees Totals</b>	Transactions	1	\$25,000.00
<b>Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>				
510.6540.020	Fuel	1.0000	50,000.00	50,000.00
	<b>Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals</b>	Transactions	1	\$50,000.00
<b>Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>				
510.6540.030	Vehicle Maintenance, Repairs	1.0000	70,000.00	70,000.00
	<b>Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals</b>	Transactions	1	\$70,000.00
<b>Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment</b>				
510.6540.060	Vehicle GPS Tracking Subscription	1.0000	12,500.00	12,500.00
	<b>Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Totals</b>	Transactions	1	\$12,500.00
<b>Account 6550.270 - Building Site Expenses Telephone</b>				
510.6550.270	Telephone	1.0000	6,000.00	6,000.00
	<b>Account 6550.270 - Building Site Expenses Telephone Totals</b>	Transactions	1	\$6,000.00
<b>Account 7000.060 - Travel, Training &amp; Expense Educational Training</b>				
510.7000.060	Certifications, Licenses, Dues	1.0000	6,600.00	6,600.00
	<b>Account 7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>	Transactions	1	\$6,600.00
<b>Account 9010.010 - Capital Equipment New Vehicles</b>				
510.9010.010	Utility Body Truck	1.0000	130,000.00	130,000.00
	<b>Account 9010.010 - Capital Equipment New Vehicles Totals</b>	Transactions	1	\$130,000.00
	<b>Fund 510 - Support Totals</b>	Transactions	24	\$473,600.00
	<b>EXPENSES Totals</b>	Transactions	24	\$473,600.00
	<b>Grand Totals</b>	Transactions	24	\$473,600.00

Worcester County

**511 Construction Group**

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount	2024 Actual Amount	Department Requested Comments
<b>Fund: 511 - Construction</b>									
REVENUES									
<i>OTH REV - Other Revenue</i>									
5850	Other Revenue	181,100.00	13,440.00	13,440.00	167,660.00	1247%	27,592.06	0.00	Reimbursement from Service Areas for costs allocated to them.
5870	Reimb Equip/Veh Service Areas	800,000.00	282,000.00	282,000.00	518,000.00	184%	0.00	0.00	Reimbursement for Capital Assets from Service Areas.
<i>Account Classification Total: OTH REV - Other Revenue</i>		<u>\$981,100.00</u>	<u>\$295,440.00</u>	<u>\$295,440.00</u>	<u>\$685,660.00</u>	<u>232%</u>	<u>\$27,592.06</u>	<u>\$0.00</u>	
REVENUES Total		\$981,100.00	\$295,440.00	\$295,440.00	\$685,660.00	232%	\$27,592.06	\$0.00	

Worcester County

511 Construction Group

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount	2024 Actual Amount	Department Requested Comments
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	0.00	0.98	0.98	(0.98)	-100%	0.00	0.00	
6010.900	Benefits OPEB contribution	0.00	0.00	0.00	0.00	N/A	0.00	(0.01)	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$0.00	\$0.98	\$0.98	(\$0.98)	-100%	\$0.00	(\$0.01)	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6110.090	Supplies & Equipment Computers & Printers	0.00	400.00	400.00	(400.00)	-100%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	2,500.00	2,540.00	2,540.00	(40.00)	-2%	0.00	0.00	
6110.390	Supplies & Equipment Small Equipment	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
6110.420	Supplies & Equipment Tools & Supplies	20,000.00	16,000.00	16,000.00	4,000.00	25%	0.00	0.00	Increase based on historical trend in spending.
6150.050	Uniforms & Personal Equipment Uniforms	3,500.00	3,500.00	3,500.00	0.00	0%	0.00	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$27,000.00	\$23,440.00	\$23,440.00	\$3,560.00	15%	\$0.00	\$0.00	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000.00	40,000.00	40,000.00	0.00	0%	0.00	0.00	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	45,000.00	40,000.00	40,000.00	5,000.00	13%	0.00	(0.03)	Expected increase in Construction equipment maintenance.
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	60,000.00	55,000.00	55,000.00	5,000.00	9%	0.00	0.00	Decrease based on historical trend in spending.
6550.270	Building Site Expenses Telephone	3,100.00	3,000.00	3,000.00	100.00	3%	0.00	0.00	
6550.280	Building Site Expenses Tipping Fees	6,000.00	0.00	0.00	6,000.00	N/A	0.00	0.00	Expected increase in hauling
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$154,100.00	\$138,000.00	\$138,000.00	\$16,100.00	12%	\$0.00	(\$0.03)	
<i>OTHR CHGS - Other Charges</i>									
7170.100	Benefits & Insurance Property & Liability Insurance	0.00	4,000.00	4,000.00	(4,000.00)	-100%	0.00	2,376.90	This is now being charged directly to the service areas
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$0.00	\$4,000.00	\$4,000.00	(\$4,000.00)	-100%	\$0.00	\$2,376.90	
<i>CAP EQ - Capital Equipment</i>									
9010	Capital Equipment	0.00	20,000.00	20,000.00	(20,000.00)	-100%	0.00	0.00	None being requested in FY26.
9010.010	Capital Equipment New Vehicles	800,000.00	110,000.00	110,000.00	690,000.00	627%	81,881.00	0.00	Replacing old VAC Truck
9100.010	Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	40,034.73	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$800,000.00	\$130,000.00	\$130,000.00	\$670,000.00	515%	\$81,881.00	\$40,034.73	
<b>EXPENSES Total</b>		<b>\$981,100.00</b>	<b>\$295,440.98</b>	<b>\$295,440.98</b>	<b>\$685,659.02</b>	<b>232%</b>	<b>\$81,881.00</b>	<b>\$42,411.59</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>511 - Construction</b>				
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
511.6110.340	Allocation of SGS/Const	1.0000	350.00	350.00
511.6110.340	Gloves, Safety Shirts/Waders,Rainsuits	1.0000	2,150.00	2,150.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>	Transactions	2	\$2,500.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
511.6110.390	small tools	1.0000	1,000.00	1,000.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>	Transactions	1	\$1,000.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
511.6110.420	paint, concrete, hand tools, pipe	1.0000	20,000.00	20,000.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>	Transactions	1	\$20,000.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
511.6150.050	Uniforms	1.0000	3,500.00	3,500.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	1	\$3,500.00
	Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
511.6540.020	Fuel	1.0000	40,000.00	40,000.00
	Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals</b>	Transactions	1	\$40,000.00
	Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>			
511.6540.030	Vehicle Repairs & Maintenance	1.0000	45,000.00	45,000.00
	Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals</b>	Transactions	1	\$45,000.00
	Account <b>6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance</b>			
511.6540.080	Repairs & Maintenance in house-Heavy Equipment	1.0000	60,000.00	60,000.00
	Account <b>6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance Totals</b>	Transactions	1	\$60,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction		Number of Units	Cost per Unit	Total Amount
511.6550.270	Account <b>6550.270 - Building Site Expenses Telephone</b> Cell Phones		1.0000	3,100.00	3,100.00
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	\$3,100.00
511.6550.280	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Tipping Fees		1.0000	6,000.00	6,000.00
		Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals	Transactions	1	\$6,000.00
511.9010.010	Account <b>9010.010 - Capital Equipment New Vehicles</b> Vac Truck		1.0000	800,000.00	800,000.00
		Account <b>9010.010 - Capital Equipment New Vehicles</b> Totals	Transactions	1	\$800,000.00
		Fund <b>511 - Construction</b> Totals	Transactions	11	\$981,100.00
		EXPENSES Totals	Transactions	11	\$981,100.00
		Grand Totals	Transactions	11	\$981,100.00

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**Assateague Pointe Service Area**

<b>Account Name</b>	<b>FY26 Budget</b>	<b>FY25 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>	<b>FY24 Actual</b>	<b>FY23 Actual</b>	<b>FY22 Actual</b>
Charges for Services	440,356	310,216	130,140	42%	322,023	281,388	295,794
Interest & Penalties	4,600	4,600	-	0%	4,725	3,844	5,249
Other Revenue	2,500	101,809	(99,309)	-98%	2,508.23	1,418	1,776
Transfer From Other Funds	196,728	-	196,728	#DIV/0!	-	-	-
<b>Total Revenues</b>	<b>644,184</b>	<b>416,625</b>	<b>227,559</b>	<b>55%</b>	<b>329,256</b>	<b>286,650</b>	<b>302,819</b>
Personnel Services	221,061	203,935	17,126	8%	131,167	129,001	100,919
Supplies & Materials	83,970	51,767	32,203	62%	58,728	64,787	24,811
Maintenance & Services	169,569	151,605	17,964	12%	134,530	105,932	142,665
Other Charges	10,929	6,763	4,166	62%	8,164	6,979	6,689
Interfund Charges	-	2,555	(2,555)	-100%	33,432	31,550	31,080
Depreciation Expense	-	-	-	-	6,320	3,845	75,319
Capital Outlay	158,655	-	158,655	-	-	-	-
<b>Total Expenses</b>	<b>644,184</b>	<b>416,625</b>	<b>227,559</b>	<b>55%</b>	<b>372,341</b>	<b>342,095</b>	<b>381,484</b>
<b>Net Income (Loss)</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>-100%</b>	<b>(43,085)</b>	<b>(55,445)</b>	<b>(78,665)</b>

**Proposed Quarterly Rates**

	<b>FY26</b>	<b>FY25</b>	<b>\$ Change</b>	<b>% Change</b>
Grinder Pump Surcharge (flat rate)	-	50.00	(50.00)	-100%
Water & Sewer per Park Trailer (flat rate- 110 gpd/unit)	146.96	117.00	29.96	26%
Sewer Only per EDU (flat rate - 250 gpd/unit)	250.50	179.00	71.50	40%
Water Only per EDU (flat rate - 250 gpd/unit)	83.50	29.50	54.00	183%
Comercial Sewer Only per EDU	93.98	89.50	4.48	5%
Accessibility	157.46	-	157.46	#DIV/0!
Water EDU Debt Service	4.00	-	4.00	#DIV/0!
Sewer EDU Debt Service	27.00	-	27.00	#DIV/0!
Snug Harbor Debt Service per EDU	-	162.50	(162.50)	-100%

**ASSATEAGUE POINTE**

		Proposed FY26 Rates			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt
	Adopted FY25 Rates				
<b>O&amp;M Rates- per EDU</b>					
Water & Sewer Flat Rate-110 gpd	117.00	117.00	214.28	146.96	132.88
Sewer Only Flat Rate- 110 gpd	89.50	89.50	160.71	110.22	99.66
Sewer Only Flat Rate- 250 gpd	179.00	179.00	365.25	250.50	226.50
Grinder Pump Surcharge	50.00	50.00	-	-	-
Accessibility Fee- Sewer	-	-	253.09	157.46	135.15
<b>Debt Payment</b>					
Water & Sewer	-	-	-	31.00	31.00
Sewer	162.50	-	-	27.00	27.00
Water	-	-	-	4.00	4.00

		Proposed FY26 Revenues & Expenses			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
	Adopted FY25 Revenue & Expenses				
<b>Revenues</b>					
Charges for Services	310,216	347,582	642,545	440,356	370,539
Interest & Penalties	4,600	4,600	4,600	4,600	4,600
Other Revenue	-	2,500	2,500	2,500	2,500
<b>Total Revenue</b>	<b>314,816</b>	<b>354,682</b>	<b>649,645</b>	<b>447,456</b>	<b>377,639</b>
<b>Expenses</b>					
Personnel Services	203,935	221,061	221,061	221,061	221,061
Supplies & Materials	51,767	83,970	83,970	83,970	83,970
Maintenance & Services	151,605	169,569	169,569	169,569	169,569
Other Charges	6,763	10,929	10,929	10,929	10,929
Interfund Charges	2,555	-	-	-	-
Capital Outlay	-	158,655	158,655	158,655	158,655
<b>Total Expenses</b>	<b>416,625</b>	<b>644,184</b>	<b>644,184</b>	<b>644,184</b>	<b>644,184</b>
<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>(101,809)</b>	<b>(289,502)</b>	<b>5,461</b>	<b>(196,728)</b>	<b>(266,545)</b>
Transfer In - General Fund	-	-	-	-	266,545
Transfer In (Out) - Service Areas	101,809	289,502	(5,461)	196,728	-

Worcester County

520 Assateague Point Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 520 - Assateague Point</b>									
REVENUES									
<i>CHG SVC - Charges for Services</i>									
5000.100	Domestic Water Service	77,154.00	55,650.00	55,650.00	21,504.00	39%	30,683.25	55,650.00	Increase due to changing the rate from: \$117 for 110 gpd water and sewer customers \$179 for 250 gpd sewer only customers to \$146.96 for all 110 gpd water and sewer customers \$250.50 for all 250 gpd sewer only customers
5005.100	Commercial Water Service	3,340.00	1,060.00	1,060.00	2,280.00	215%	585.00	1,060.00	Increase due to changing the rate from: \$117 for 110 gpd water and sewer customers \$179 for 250 gpd sewer only customers to \$146.96 for all 110 gpd water and sewer customers \$250.50 for all 250 gpd sewer only customers
5010.100	Domestic Sewer Service	329,658.00	224,652.00	224,652.00	105,006.00	47%	123,553.75	224,489.00	Increase due to changing the rate from: \$117 for 110 gpd water and sewer customers \$179 for 250 gpd sewer only customers to \$146.96 for all 110 gpd water and sewer customers \$250.50 for all 250 gpd sewer only customers
5015.100	Commercial Sewer Service	27,054.00	20,034.00	20,034.00	7,020.00	35%	11,056.50	20,034.00	Increase due to changing the rate from: \$117 for 110 gpd water and sewer customers \$179 for 250 gpd sewer only customers to \$146.96 for all 110 gpd water and sewer customers \$250.50 for all 250 gpd sewer only customers
5020.200	Additional Assessments - Accessibility Sewer Accessibility	3,150.00	0.00	0.00	3,150.00	N/A	0.00	0.00	Increase due to charging \$157.46 to any EDU that have been purchased and not put in service (20 sewer EDUs)
5040	Hook-Ups	0.00	0.00	0.00	0.00	N/A	0.00	12,000.00	
5856	Grinder Pump Surcharge	0.00	8,820.00	8,820.00	(8,820.00)	-100%	7,300.00	8,790.00	Removed grinder pump fee
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$440,356.00	\$310,216.00	\$310,216.00	\$130,140.00	42%	\$173,178.50	\$322,023.00	
<i>INT/PEN - Interest &amp; Penalties</i>									
4710	Penalty/Fees	4,600.00	4,600.00	4,600.00	0.00	0%	2,619.18	4,724.85	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$4,600.00	\$4,600.00	\$4,600.00	\$0.00	0%	\$2,619.18	\$4,724.85	
<i>OTH REV - Other Revenue</i>									
5850	Other Revenue	2,500.00	0.00	0.00	2,500.00	N/A	452.93	2,508.23	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$2,500.00	\$0.00	\$0.00	\$2,500.00		\$452.93	\$2,508.23	
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	0.00	101,809.00	101,809.00	(101,809.00)	-100%	0.00	0.00	
5975.200	Transfers From Other Funds	196,728.00	0.00	0.00	196,728.00	N/A	0.00	0.00	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$196,728.00	\$101,809.00	\$101,809.00	\$94,919.00	93%	\$0.00	\$0.00	
<b>REVENUES Total</b>		<b>\$644,184.00</b>	<b>\$416,625.00</b>	<b>\$416,625.00</b>	<b>\$227,559.00</b>	<b>55%</b>	<b>\$176,250.61</b>	<b>\$329,256.08</b>	

Worcester County

520 Assateague Point Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 520 - Assateague Point</b>									
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	70,402.00	60,803.10	60,803.10	9,598.90	16%	37,757.68	17,986.46	
6000.200	Personnel Services Salaries-Support Group	67,110.00	66,862.00	66,862.00	248.00	0%	25,716.09	62,790.76	
6000.300	Personnel Services Salaries-Construction	3,098.00	2,160.00	2,160.00	938.00	43%	1,093.37	3,115.77	
6000.400	Personnel Services Overtime Pay	6,030.00	3,900.00	3,900.00	2,130.00	55%	2,202.50	2,864.47	
6010.020	Benefits Contingency	56.00	54.00	54.00	2.00	4%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	1,270.00	1,270.00	1,270.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	33,521.00	36,414.00	36,414.00	(2,893.00)	-8%	16,179.34	0.00	
6010.050	Benefits Retirement	18,868.00	14,856.00	14,856.00	4,012.00	27%	0.00	0.00	
6010.060	Benefits Social Security Taxes	10,699.00	9,808.72	9,808.72	890.28	9%	4,839.39	0.00	
6010.070	Benefits Unemployment Insurance	56.00	54.00	54.00	2.00	4%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	2,795.00	1,884.00	1,884.00	911.00	48%	1,563.51	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	40,648.37	
6010.120	Benefits Long Term Disability	209.00	203.00	203.00	6.00	3%	0.00	0.00	
6010.130	Benefits Life Insurance	237.00	231.00	231.00	6.00	3%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	257.00	250.00	250.00	7.00	3%	42.17	0.00	
6010.150	Benefits Retirement Administration Fee	268.00	260.00	260.00	8.00	3%	110.71	0.00	
6010.900	Benefits OPEB contribution	6,185.00	4,925.00	4,925.00	1,260.00	26%	0.00	3,760.98	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$221,061.00	\$203,934.82	\$203,934.82	\$17,126.18	8%	\$89,504.76	\$131,166.81	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	5,701.00	4,200.00	4,200.00	1,501.00	36%	2,392.30	7,738.06	Based on historical spending and Support and Construction allocation method
6110.060	Supplies & Equipment Chemicals	55,000.00	40,000.00	40,000.00	15,000.00	38%	17,918.74	43,926.23	Historical spending with increased chemical costs. \$32k for salt, \$11.5k for chlorine, \$11.5k for wastewater
6110.090	Supplies & Equipment Computers & Printers	0.00	22.00	22.00	(22.00)	-100%	34.27	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	4,395.00	660.00	660.00	3,735.00	566%	111.76	368.17	Required eye wash and life rings
6110.390	Supplies & Equipment Small Equipment	133.00	0.00	0.00	133.00	N/A	4.99	286.07	
6110.420	Supplies & Equipment Tools & Supplies	1,188.00	1,000.00	1,000.00	188.00	19%	1,107.41	1,716.67	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	651.00	0.00	0.00	651.00	N/A	0.00	0.00	
6130.055	Equipment Maintenance Roads Management System	995.00	0.00	0.00	995.00	N/A	0.00	0.00	Increase to allocate Neptune and iWorks Software from Support
6130.060	Equipment Maintenance Software Licensing	700.00	0.00	0.00	700.00	N/A	625.38	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	467.00	385.00	385.00	82.00	21%	325.63	368.15	
6200.010	Other Supplies & Materials Lab Testing	13,000.00	5,000.00	5,000.00	8,000.00	160%	2,620.00	4,232.00	New required PFAS testing
6200.020	Other Supplies & Materials Materials	1,240.00	0.00	0.00	1,240.00	N/A	0.00	0.00	Increase based on budgeted Support Expense allocation
6200.030	Other Supplies & Materials Testing Supplies	500.00	500.00	500.00	0.00	0%	0.00	92.25	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$83,970.00	\$51,767.00	\$51,767.00	\$32,203.00	62%	\$25,140.48	\$58,727.60	

Worcester County		520 Assateague Point Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	10,000.00	10,000.00	10,000.00	0.00	0%	3,644.73	7,112.73		
6500.012	Systems Maintenance Grinder Pump	50,000.00	40,000.00	40,000.00	10,000.00	25%	13,744.00	51,899.10	Based on historical spending of costs to repair/replace grinder pumps	
6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	20,000.00	20,000.00	(5,000.00)	-25%	3,644.77	8,391.79	Decrease based on historical trend in spending.	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	20,000.00	20,000.00	(5,000.00)	-25%	5,042.96	20,018.26	Decrease based on historical trend in spending.	
6500.040	Systems Maintenance WWW Paving	2,000.00	0.00	0.00	2,000.00	N/A	0.00	624.00	To cover any paving repairs that could happen during the year	
6500.070	Systems Maintenance Contractor Water Install/Repair	8,000.00	8,000.00	8,000.00	0.00	0%	0.00	3,720.00		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	2,000.00		
6530.100	Consulting Services Professional Fees	12,492.00	3,200.00	3,200.00	9,292.00	290%	1,000.00	1,000.00	Due to a required Water Resiliency Study for Assateague Point, Landings, and Mystic Harbour	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	8,802.00	12,733.00	12,733.00	(3,931.00)	-31%	5,734.78	6,943.93		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,977.00	8,000.00	8,000.00	(6,023.00)	-75%	500.76	1,177.61	Decrease based on historical spending and moving \$1,023 to account 6550.180 for pest control.	
6550.060	Building Site Expenses Electricity	40,000.00	20,000.00	20,000.00	20,000.00	100%	10,457.55	30,789.25	Decrease based on historical spending and anticipated rise in costs	
6550.180	Building Site Expenses Pest Control/Termite Insp	1,023.00	0.00	0.00	1,023.00	N/A	397.60	0.00	Not an increase, new account opened up to to charge pest control to. Came from 6550.020 - Buildings & Grounds Maintenance.	
6550.270	Building Site Expenses Telephone	219.00	240.00	240.00	(21.00)	-9%	140.93	0.00		
6550.280	Building Site Expenses Tipping Fees	56.00	0.00	0.00	56.00	N/A	0.00	0.00		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	4,432.00	4,432.00	(4,432.00)	-100%	0.00	853.74		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$169,569.00	\$151,605.00	\$151,605.00	\$17,964.00	12%	\$44,308.08	\$134,530.41		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	409.00	363.00	363.00	46.00	13%	48.14	317.88		
7170.100	Benefits & Insurance Property & Liability Insurance	10,520.00	6,400.00	6,400.00	4,120.00	64%	9,562.95	7,846.48	Historical based on new allocation method and a 10% increase per Budget Officer.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$10,929.00	\$6,763.00	\$6,763.00	\$4,166.00	62%	\$9,611.09	\$8,164.36		
<i>INTFND CHGS - Interfund Charges</i>										
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	8,766.28		
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	4,358.59		
8010.050	Interfund Public Works & Admin - Benefits	0.00	2,555.00	2,555.00	(2,555.00)	-100%	0.00	6,743.69	Decrease due to Position Budgeting and automatically being allocated in salaries.	
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	13,563.33		
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$2,555.00	\$2,555.00	(\$2,555.00)	-100%	\$0.00	\$33,431.89		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	158,655.00	0.00	0.00	158,655.00	N/A	0.00	0.00	2 Aerators 3 Filter Replacements 1 Isolation Valve Replacement	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	6,319.60		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$158,655.00	\$0.00	\$0.00	\$158,655.00		\$0.00	\$6,319.60		
<b>EXPENSES Total</b>		<b>\$644,184.00</b>	<b>\$416,624.82</b>	<b>\$416,624.82</b>	<b>\$227,559.18</b>	<b>55%</b>	<b>\$168,564.41</b>	<b>\$372,340.67</b>		

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>520 - Assateague Point</b>			
	Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>		
520.6100.010	Mailing & Postage of Utility Bills	1.0000	3,000.00	3,000.00
520.6100.010	Ocean Pines Overhead Reimbursement	1.0000	1,519.00	1,519.00
520.6100.010	SUP Allocation	1.0000	1,182.00	1,182.00
	Account	<b>6100.010 - Administrative Expense Administrative Expenses Totals</b>		
		Transactions	3	\$5,701.00
	Account	<b>6110.060 - Supplies &amp; Equipment Chemicals</b>		
520.6110.060	Chlorine	1.0000	23,000.00	23,000.00
520.6110.060	Salt	1.0000	32,000.00	32,000.00
	Account	<b>6110.060 - Supplies &amp; Equipment Chemicals Totals</b>		
		Transactions	2	\$55,000.00
	Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>		
520.6110.340	CON Allocation	1.0000	23.00	23.00
520.6110.340	Eye Wash (2) and Life Rings (3)	1.0000	4,000.00	4,000.00
520.6110.340	SUP Allocation	1.0000	372.00	372.00
	Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>		
		Transactions	3	\$4,395.00
	Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>		
520.6110.390	CON Allocation	1.0000	9.00	9.00
520.6110.390	SUP Allocation	1.0000	124.00	124.00
	Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>		
		Transactions	2	\$133.00
	Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>		
520.6110.420	CON Allocation	1.0000	188.00	188.00
520.6110.420	parts for small repairs, tools. Based on actual	1.0000	1,000.00	1,000.00
	Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>		
		Transactions	2	\$1,188.00
	Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>		
520.6130.045	SUP Allocation	1.0000	651.00	651.00
	Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>		
		Transactions	1	\$651.00

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# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
520.6130.055	Account <b>6130.055 - Equipment Maintenance Roads Management System</b> SUP Allocation	1.0000	995.00	995.00
	Account <b>6130.055 - Equipment Maintenance Roads Management System</b> Totals	Transactions	1	\$995.00
520.6130.060	Account <b>6130.060 - Equipment Maintenance Software Licensing</b> Brightly Software	1.0000	700.00	700.00
	Account <b>6130.060 - Equipment Maintenance Software Licensing</b> Totals	Transactions	1	\$700.00
520.6150.050	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> CON Allocation	1.0000	33.00	33.00
520.6150.050	SUP Allocation	1.0000	434.00	434.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals	Transactions	2	\$467.00
520.6200.010	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Lab Testing - Town of OC	1.0000	5,000.00	5,000.00
520.6200.010	PFAS Testing - 2 per year per well	4.0000	2,000.00	8,000.00
	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Totals	Transactions	2	\$13,000.00
520.6200.020	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> SUP Allocation	1.0000	1,240.00	1,240.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> Totals	Transactions	1	\$1,240.00
520.6200.030	Account <b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b> Testing Supplies	1.0000	500.00	500.00
	Account <b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b> Totals	Transactions	1	\$500.00
520.6500.010	Account <b>6500.010 - Systems Maintenance Collection System Maintenance</b> General maintenance costs, including repairs	1.0000	10,000.00	10,000.00
	Account <b>6500.010 - Systems Maintenance Collection System Maintenance</b> Totals	Transactions	1	\$10,000.00
520.6500.012	Account <b>6500.012 - Systems Maintenance Grinder Pump</b> New and Replacement of Grinder Pumps	1.0000	50,000.00	50,000.00
	Account <b>6500.012 - Systems Maintenance Grinder Pump</b> Totals	Transactions	1	\$50,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6500.020 - Systems Maintenance Water Plant/System Maint</b>			
520.6500.020	Maintenance, hydrant repairs, meter box repairs	1.0000	10,000.00	10,000.00
520.6500.020	Rebuild Brine Tanks	1.0000	5,000.00	5,000.00
	Account <b>6500.020 - Systems Maintenance Water Plant/System Maint</b> Totals	Transactions	2	\$15,000.00
Account	<b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b>			
520.6500.030	Repairs & Maintenance, valves, switches, supplies	1.0000	15,000.00	15,000.00
	Account <b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b> Totals	Transactions	1	\$15,000.00
Account	<b>6500.040 - Systems Maintenance WWW Paving</b>			
520.6500.040	Paving Repairs	1.0000	2,000.00	2,000.00
	Account <b>6500.040 - Systems Maintenance WWW Paving</b> Totals	Transactions	1	\$2,000.00
Account	<b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b>			
520.6500.070	Outside Contractor Water Installs	1.0000	8,000.00	8,000.00
	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b> Totals	Transactions	1	\$8,000.00
Account	<b>6500.075 - Systems Maintenance Contractor Sewer Install/Repair</b>			
520.6500.075	Outside Contractor Sewer Installs	1.0000	5,000.00	5,000.00
	Account <b>6500.075 - Systems Maintenance Contractor Sewer Install/Repair</b> Totals	Transactions	1	\$5,000.00
Account	<b>6530.100 - Consulting Services Professional Fees</b>			
520.6530.100	ASP/MYH/LND Water Resiliency Study	1.0000	12,000.00	12,000.00
520.6530.100	SUP Allocation	1.0000	492.00	492.00
	Account <b>6530.100 - Consulting Services Professional Fees</b> Totals	Transactions	2	\$12,492.00
Account	<b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b>			
520.6540.090	CON Allocation	1.0000	1,360.00	1,360.00
520.6540.090	SUP Allocation	1.0000	7,442.00	7,442.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> Totals	Transactions	2	\$8,802.00
Account	<b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>			
520.6550.020	Maintenance	1.0000	1,977.00	1,977.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Totals	Transactions	1	\$1,977.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
520.6550.060	Electricity	1.0000	40,000.00	40,000.00
	Account <b>6550.060 - Building Site Expenses Electricity Totals</b>	Transactions	1	\$40,000.00
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>			
520.6550.180	Pest Control	12.0000	85.25	1,023.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp Totals</b>	Transactions	1	\$1,023.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
520.6550.270	CON Allocation	1.0000	101.00	101.00
520.6550.270	SUP Allocation	1.0000	118.00	118.00
	Account <b>6550.270 - Building Site Expenses Telephone Totals</b>	Transactions	2	\$219.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
520.6550.280	CON Allocation	1.0000	56.00	56.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees Totals</b>	Transactions	1	\$56.00
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
520.7000.060	SUP Allocation	1.0000	409.00	409.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>	Transactions	1	\$409.00
Account	<b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b>			
520.7170.100	LGIT Property Liability	1.0000	10,520.00	10,520.00
	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance Totals</b>	Transactions	1	\$10,520.00
Account	<b>9010 - Capital Equipment</b>			
520.9010	Aerators (2)	2.0000	30,000.00	60,000.00
520.9010	CON Allocation	1.0000	26,094.00	26,094.00
520.9010	Filter Replacements (3)	3.0000	20,000.00	60,000.00
520.9010	Isolation Valve	1.0000	10,000.00	10,000.00
520.9010	SUP Allocation	1.0000	2,561.00	2,561.00
	Account <b>9010 - Capital Equipment Totals</b>	Transactions	5	\$158,655.00
	Fund <b>520 - Assateague Point Totals</b>	Transactions	46	\$423,123.00

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**Bridletown Service Area**

<u>Account Name</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>
Charges for Services	18,748	15,060	3,688	24%	21,175	14,703	20,111
Interest & Penalties	500	400	100	25%	426	568	542
Operating Grant	31,500	31,500	-	0%	31,500	31,500	30,000
Transfer From Other Funds	23,959	-	23,959	-	187	107	133
<b>Total Revenues</b>	<b>74,707</b>	<b>46,960</b>	<b>27,747</b>	<b>59%</b>	<b>53,289</b>	<b>46,878</b>	<b>50,785</b>
Personnel Services	12,440	7,544	4,896	65%	5,911	7,004	4,379
Supplies & Materials	1,712	1,199	513	43%	1,109	977	974
Maintenance & Services	47,263	35,275	11,988	34%	43,189	31,248	28,475
Other Charges	79	326	(247)	-76%	301	243	251
Interfund Charges	-	126	(126)	-100%	1,569	1,488	1,441
Depreciation Expense	-	-	-	-	7,886	9,814	11,296
Capital Outlay	13,213	-	-	-	-	-	-
<b>Total Expenses</b>	<b>74,707</b>	<b>44,470</b>	<b>30,237</b>	<b>68%</b>	<b>59,966</b>	<b>50,774</b>	<b>46,817</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>2,490</b>	<b>(2,490)</b>	<b>-100%</b>	<b>(6,677)</b>	<b>(3,896)</b>	<b>3,969</b>

**Proposed Quarterly Rates**

	<u>FY26</u>	<u>FY25</u>	<u>\$ Change</u>	<u>% Change</u>
Domestic Water Only (flat rate)	83.00	73.00	10.00	14%
Commercial Water Only Base Fee Range (per EDU's)				
Per EDU (previously tiered)	60.00	45.00	15.00	33%
1 EDU	-	62.43	(62.43)	-100%
2 EDU's	-	86.63	(86.63)	-100%
3-13 EDU's	-	173.25	(173.25)	-100%
14-24 EDU's	-	259.88	(259.88)	-100%
25-39 EDU's	-	346.50	(346.50)	-100%
40+ EDU's	-	519.75	(519.75)	-100%
Commercial Water Only Usage (per 1k gal)	11.00	11.00	-	0%
Swimming pool charge (flat rate)	60.00	32.00	28.00	88%
Irrigation system charge (flat rate)	125.00	69.00	56.00	81%
Accessibility	51.00	-	51.00	#DIV/0!
Water EDU Debt Service	4.00	-	4.00	#DIV/0!
Sewer EDU Debt Service	27.00	-	27.00	#DIV/0!
Operating Grant	31,500.00	31,500.00	-	0%

**BRIDDLTOWN**

		Proposed FY26 Rates				
		Option 1	Option 2	Option 3	Option 4	
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt	
	Adopted FY25 Rates					
<b>O&amp;M Rates- per EDU</b>						
Domestic Water Only Flat Fee	73.00	73.00	203.00	83.00	80.00	
Commercial Water Only Base Fee	35.00	35.00	200.00	60.00	45.00	
Commercial Water Usage Fees	\$10.73/1K gal	\$10.73/1K gal	\$11/1K gal	\$11/1K gal	\$11/1K gal	
Accessibility Fee	-	-	170.00	51.00	38.25	
Swimming Pool Flat Fee	32.00	32.00	200.00	60.00	75.00	
Irrigation System Flat Fee	69.00	69.00	100.00	125.00	35.00	
<b>Debt Payment</b>						
Water	-	-	-	4.00	4.00	

		Proposed FY26 Revenues & Expenses				
		Option 1	Option 2	Option 3	Option 4	
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)	
	Adopted FY25 Revenue & Expenses					
<b>Revenues</b>						
Charges for Services	15,060	15,445	43,128	18,748	17,620	
Interest & Penalties	400	500	500	500	500	
Other Revenue	31,500	31,500	31,500	31,500	31,500	
<b>Total Revenue</b>	<b>46,960</b>	<b>47,445</b>	<b>75,128</b>	<b>50,748</b>	<b>49,620</b>	
<b>Expenses</b>						
Personnel Services	7,544	12,440	12,440	12,440	12,440	
Supplies & Materials	1,199	1,712	1,712	1,712	1,712	
Maintenance & Services	35,275	47,263	47,263	47,263	47,263	
Other Charges	326	79	79	79	79	
Interfund Charges	126	-	-	-	-	
Capital Outlay	-	13,213	13,213	13,213	13,213	
<b>Total Expenses</b>	<b>44,470</b>	<b>74,707</b>	<b>74,707</b>	<b>74,707</b>	<b>74,707</b>	
<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>2,490</b>	<b>(27,262)</b>	<b>421</b>	<b>(23,959)</b>	<b>(25,087)</b>	
Transfer In - General Fund	-	-	-	-	25,087	
Transfer In (Out) - Service Areas	(2,490)	27,262	(421)	23,959	-	

Worcester County

525 Bridgetown Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 525 - Bridgetown</b>									
REVENUES									
<i>CHG SVC - Charges for Services</i>									
5000.100	Domestic Water Service	15,348.00	12,960.00	12,960.00	2,388.00	18%	6,626.00	12,891.00	Increase due to increasing the rate from: \$73 per Domestic EDU \$69 per Irrigation \$32 per Pool To: \$83 per Domestic EDU \$125 per Irrigation \$60 per Pool
5005.100	Commercial Water Service	1,200.00	700.00	700.00	500.00	71%	346.50	693.00	Increase due to increasing the rate from: \$45 per Commercial EDU To: \$60 per Commercial EDU
5005.200	Commercial Water Usage	2,200.00	1,400.00	1,400.00	800.00	57%	105.59	1,020.92	Increase due to increasing the rate to match Town of Berlin of \$11 per 1,000 gallons
5040	Hook-Ups	0.00	0.00	0.00	0.00	N/A	0.00	6,570.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$18,748.00	\$15,060.00	\$15,060.00	\$3,688.00	24%	\$7,078.09	\$21,174.92	
<i>INT/PEN - Interest &amp; Penalties</i>									
4710	Penalty/Fees	500.00	400.00	400.00	100.00	25%	252.33	426.26	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$500.00	\$400.00	\$400.00	\$100.00	25%	\$252.33	\$426.26	
<i>OP GRT - Operating Grant</i>									
5815	Operating Grant	31,500.00	31,500.00	31,500.00	0.00	0%	0.00	31,500.00	
<i>Account Classification Total: OP GRT - Operating Grant</i>		\$31,500.00	\$31,500.00	\$31,500.00	\$0.00	0%	\$0.00	\$31,500.00	
<i>OTH REV - Other Revenue</i>									
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	34.55	187.41	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$34.55	\$187.41	
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	0.00	(2,490.00)	(2,490.00)	2,490.00	-100%	0.00	0.00	
5975.200	Transfers From Other Funds	23,959.00	0.00	0.00	23,959.00	N/A	0.00	0.00	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$23,959.00	(\$2,490.00)	(\$2,490.00)	\$26,449.00	-1062%	\$0.00	\$0.00	
<b>REVENUES Total</b>		<b>\$74,707.00</b>	<b>\$44,470.00</b>	<b>\$44,470.00</b>	<b>\$30,237.00</b>	<b>68%</b>	<b>\$7,364.97</b>	<b>\$53,288.59</b>	

Worcester County

525 Briddletown Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 525 - Briddletown</b>									
REVENUES									
EXPENSES									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	3,460.00	1,971.00	1,971.00	1,489.00	76%	1,215.43	224.03	
6000.200	Personnel Services Salaries-Support Group	3,447.00	156.00	156.00	3,291.00	2110%	2,447.84	3,493.75	
6000.300	Personnel Services Salaries-Construction	1,638.00	2,846.00	2,846.00	(1,208.00)	-42%	2.93	0.00	
6000.400	Personnel Services Overtime Pay	107.00	601.00	601.00	(494.00)	-82%	39.02	38.87	
6010.020	Benefits Contingency	3.00	2.00	2.00	1.00	50%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	36.00	36.00	36.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	1,470.00	942.00	942.00	528.00	56%	795.48	0.00	
6010.050	Benefits Retirement	1,135.00	535.00	535.00	600.00	112%	0.00	0.00	
6010.060	Benefits Social Security Taxes	643.00	352.00	352.00	291.00	83%	272.28	0.00	
6010.070	Benefits Unemployment Insurance	3.00	2.00	2.00	1.00	50%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	168.00	68.00	68.00	100.00	147%	(48.16)	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	1,985.34	
6010.120	Benefits Long Term Disability	13.00	7.00	7.00	6.00	86%	0.00	0.00	
6010.130	Benefits Life Insurance	14.00	8.00	8.00	6.00	75%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	15.00	9.00	9.00	6.00	67%	1.52	0.00	
6010.150	Benefits Retirement Administration Fee	16.00	9.00	9.00	7.00	78%	3.98	0.00	
6010.900	Benefits OPEB contribution	272.00	0.00	0.00	272.00	N/A	0.00	169.31	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$12,440.00	\$7,544.00	\$7,544.00	\$4,896.00	65%	\$4,730.32	\$5,911.30	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	757.00	623.00	623.00	134.00	22%	165.56	542.97	
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	0.00	N/A	3.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	35.00	48.00	48.00	(13.00)	-27%	9.39	14.47	
6110.390	Supplies & Equipment Small Equipment	12.00	0.00	0.00	12.00	N/A	0.00	15.92	
6110.420	Supplies & Equipment Tools & Supplies	1.00	0.00	0.00	1.00	N/A	0.20	0.00	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	62.00	0.00	0.00	62.00	N/A	12.44	0.00	
6130.055	Equipment Maintenance Roads Management System	83.00	0.00	0.00	83.00	N/A	0.00	0.00	Increase to allocate Neptune and iWorks Software from Support
6130.060	Equipment Maintenance Software Licensing	4.00	0.00	0.00	4.00	N/A	3.30	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	41.00	28.00	28.00	13.00	46%	26.60	20.48	
6200.010	Other Supplies & Materials Lab Testing	600.00	500.00	500.00	100.00	20%	125.00	515.00	
6200.020	Other Supplies & Materials Materials	117.00	0.00	0.00	117.00	N/A	58.45	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$1,712.00	\$1,199.00	\$1,199.00	\$513.00	43%	\$403.94	\$1,108.84	

Worcester County

525 Briddletown Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.020	Systems Maintenance Water Plant/System Maint	0.00	0.00	0.00	0.00	N/A	0.00	578.10	
6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	0.00	1,000.00	N/A	0.00	0.00	To cover any paving repairs that could happen during the year
6500.070	Systems Maintenance Contractor Water Install/Repair	3,500.00	3,500.00	3,500.00	0.00	0%	0.00	1,500.00	
6530.100	Consulting Services Professional Fees	41.00	240.00	240.00	(199.00)	-83%	75.00	75.00	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	712.00	926.00	926.00	(214.00)	-23%	448.52	338.73	
6550.270	Building Site Expenses Telephone	10.00	18.00	18.00	(8.00)	-44%	11.90	0.00	
6700.200	Other Maint. & Svcs Payment to Water Utility	42,000.00	30,000.00	30,000.00	12,000.00	40%	18,521.87	40,697.06	Based on historical spending and Town of Berlin rates
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	591.00	591.00	(591.00)	-100%	0.00	0.00	Allocated reimbursement for Support and Construction Capital Equipment
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$47,263.00	\$35,275.00	\$35,275.00	\$11,988.00	34%	\$19,057.29	\$43,188.89	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	39.00	26.00	26.00	13.00	50%	5.09	17.69	
7170.100	Benefits & Insurance Property & Liability Insurance	40.00	300.00	300.00	(260.00)	-87%	35.08	283.23	Historical based on new allocation method and a 10% increase per Budget Officer.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$79.00	\$326.00	\$326.00	(\$247.00)	-76%	\$40.17	\$300.92	
<i>INTFND CHGS - Interfund Charges</i>									
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	584.42	
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	290.57	
8010.050	Interfund Public Works & Admin - Benefits	0.00	126.00	126.00	(126.00)	-100%	0.00	230.55	
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	463.70	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$126.00	\$126.00	(\$126.00)	-100%	\$0.00	\$1,569.24	
<i>CAP EQ - Capital Equipment</i>									
9010	Capital Equipment	213.00	0.00	0.00	213.00	N/A	0.00	0.00	
9010.090	Capital Equipment Other WWW Equipment	13,000.00	0.00	0.00	13,000.00	N/A	0.00	0.00	New hydrant and isolation valve
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	7,886.41	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$13,213.00	\$0.00	\$0.00	\$13,213.00		\$0.00	\$7,886.41	
<b>EXPENSES Total</b>		<b>\$74,707.00</b>	<b>\$44,470.00</b>	<b>\$44,470.00</b>	<b>\$30,237.00</b>	<b>68%</b>	<b>\$24,231.72</b>	<b>\$59,965.60</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>525 - Bridletown</b>			
	Account <b>6100.010 - Administrative Expense Administrative Expenses</b>			
525.6100.010	Billing - Envelopes, Postage	1.0000	533.00	533.00
525.6100.010	Ocean Pines Overhead Reimbursement	1.0000	126.00	126.00
525.6100.010	SUP Allocation	1.0000	98.00	98.00
	Account <b>6100.010 - Administrative Expense Administrative Expenses Totals</b>	Transactions	3	\$757.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
525.6110.340	SUP Allocation	1.0000	35.00	35.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>	Transactions	1	\$35.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
525.6110.390	SUP Allocation	1.0000	12.00	12.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>	Transactions	1	\$12.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
525.6110.420	CON Allocation	1.0000	1.00	1.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>	Transactions	1	\$1.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>			
525.6130.045	SUP Allocation	1.0000	62.00	62.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>	Transactions	1	\$62.00
	Account <b>6130.055 - Equipment Maintenance Roads Management System</b>			
525.6130.055	SUP Allocation	1.0000	83.00	83.00
	Account <b>6130.055 - Equipment Maintenance Roads Management System Totals</b>	Transactions	1	\$83.00
	Account <b>6130.060 - Equipment Maintenance Software Licensing</b>			
525.6130.060	Brightly Software	1.0000	4.00	4.00
	Account <b>6130.060 - Equipment Maintenance Software Licensing Totals</b>	Transactions	1	\$4.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
525.6150.050	SUP Allocation	1.0000	41.00	41.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	1	\$41.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
525.6200.010	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Lab Testing	1.0000	600.00	600.00
	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Totals	Transactions	1	\$600.00
525.6200.020	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> SUP Allocation	1.0000	117.00	117.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> Totals	Transactions	1	\$117.00
525.6500.040	Account <b>6500.040 - Systems Maintenance WWW Paving</b> Paving Repairs	1.0000	1,000.00	1,000.00
	Account <b>6500.040 - Systems Maintenance WWW Paving</b> Totals	Transactions	1	\$1,000.00
525.6500.070	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b> Repairs	1.0000	3,500.00	3,500.00
	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b> Totals	Transactions	1	\$3,500.00
525.6530.100	Account <b>6530.100 - Consulting Services Professional Fees</b> SUP Allocation	1.0000	41.00	41.00
	Account <b>6530.100 - Consulting Services Professional Fees</b> Totals	Transactions	1	\$41.00
525.6540.090	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> CON Allocation	1.0000	4.00	4.00
525.6540.090	SUP Allocation	1.0000	708.00	708.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> Totals	Transactions	2	\$712.00
525.6550.270	Account <b>6550.270 - Building Site Expenses Telephone</b> SUP Allocation	1.0000	10.00	10.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	\$10.00
525.6700.200	Account <b>6700.200 - Other Maint. &amp; Svcs Payment to Water Utility</b> Water purchased - Town of Berlin	1.0000	42,000.00	42,000.00
	Account <b>6700.200 - Other Maint. &amp; Svcs Payment to Water Utility</b> Totals	Transactions	1	\$42,000.00
525.7000.060	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> SUP Allocation	1.0000	39.00	39.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals	Transactions	1	\$39.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
525.7170.100	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> Property Insurance	1.0000	40.00	40.00
	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> Totals	Transactions	1	\$40.00
525.9010	Account <b>9010 - Capital Equipment</b> SUP Allocation	1.0000	213.00	213.00
	Account <b>9010 - Capital Equipment</b> Totals	Transactions	1	\$213.00
525.9010.090	Account <b>9010.090 - Capital Equipment Other WWW Equipment</b> New Hydrant and Isolation Valve	1.0000	13,000.00	13,000.00
	Account <b>9010.090 - Capital Equipment Other WWW Equipment</b> Totals	Transactions	1	\$13,000.00
	Fund <b>525 - Bridgetown</b> Totals	Transactions	23	\$62,267.00

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**Edgewater Acres Service Area**

<b>Account Name</b>	<b>FY26 Budget</b>	<b>FY25 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>	<b>FY24 Actual</b>	<b>FY23 Actual</b>	<b>FY22 Actual</b>
Charges for Services	390,920	265,000	125,920	48%	254,782	258,377	261,922
Interest & Penalties	1,600	1,600	0	0%	1,749	1,692	1,649
Other Revenue	875	37,776	(36,901)	-98%	872	-	50
Transfer From Other Funds	29,501	-	29,501	#DIV/0!	-	-	-
<b>Total Revenues</b>	<b>422,896</b>	<b>304,376</b>	<b>118,520</b>	<b>39%</b>	<b>257,403</b>	<b>260,069</b>	<b>263,621</b>
Personnel Services	77,629	110,253	(32,624)	-30%	100,583	87,153	73,557
Supplies & Materials	8,193	3,514	4,679	133%	5,020	5,527	2,981
Maintenance & Services	190,466	186,935	3,531	2%	173,491	203,013	166,428
Other Charges	1,976	2,672	(696)	-26%	3,385	2,854	2,764
Interfund Charges	-	1,002	(1,002)	-100%	13,015	12,280	12,105
Depreciation Expense	-	-	-	-	6,889	7,056	7,784
Capital Outlay	144,632	-	144,632	-	-	-	-
<b>Total Expenses</b>	<b>422,896</b>	<b>304,376</b>	<b>118,520</b>	<b>39%</b>	<b>302,384</b>	<b>317,883</b>	<b>265,620</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>-100%</b>	<b>(44,981)</b>	<b>(57,814)</b>	<b>(1,999)</b>

**Proposed Quarterly Rates**

	<b>FY26</b>	<b>FY25</b>	<b>\$ Change</b>	<b>% Change</b>
Domestic Water & Sewer Base Fee	290.50	215.60	74.90	35%
Domestic Water Only Usage Range (per 1k gal)				
0 - 18,000 Gallons	8.00	8.50	(0.50)	-6%
18,001+ Gallons	15.00	11.00	4.00	36%
0 - 10,000 Gallons	-	8.00	(8.00)	-100%
10,001 - 35,000 Gallons	-	9.00	(9.00)	-100%
35,001 - 45,000 Gallons	-	10.00	(10.00)	-100%
over 45,000 Gallons	-	15.00	(15.00)	-100%
Domestic Water (flat rate)	202.00	121.00	81.00	67%
Domestic Sewer (flat rate)	250.50	184.40	66.10	36%
Accessibility	191.46	-	191.46	#DIV/0!
Water EDU Debt Service	4.00	-	4.00	#DIV/0!
Sewer EDU Debt Service	27.00	-	27.00	#DIV/0!
Sussex County front foot assessment per linear ft	0.02	0.02	-	0%

**EDGEWATER ACRES**

		Proposed FY26 Rates			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt (\$)
		Adopted FY25 Rates (\$)			
<b>O&amp;M Rates- per EDU</b>					
Water Base Fee	31.20	31.20	60.00	40.00	31.20
Water Usage Fees	8-15/1K gal	8-15/1K gal	8-15/1K gal	8-15/1K gal	8-15/1K gal
Water Flat Fee	121.00	121.00	222.00	202.00	175.20
Sewer Flat Fee	184.40	184.40	267.50	250.50	226.50
Accessibility Fee	-	-	221.00	191.46	161.67
<b>Debt Payment</b>					
Water & Sewer	-	-	-	31.00	31.00
Sewer	-	-	-	27.00	27.00
Water	-	-	-	4.00	4.00

		Proposed FY26 Revenues & Expenses			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
		Adopted FY25 Revenue & Expenses (\$)			
<b>Revenues</b>					
Charges for Services	265,000	289,297	427,032	390,920	368,315
Interest & Penalties	1,600	1,600	1,600	1,600	1,600
Other Revenue	865	875	875	875	875
<b>Total Revenue</b>	<b>267,465</b>	<b>291,772</b>	<b>429,507</b>	<b>393,395</b>	<b>370,790</b>
<b>Expenses</b>					
Personnel Services	110,253	77,629	77,629	77,629	77,629
Supplies & Materials	3,514	8,193	8,193	8,193	8,193
Maintenance & Services	186,935	190,466	190,466	190,466	190,466
Other Charges	2,672	1,976	1,976	1,976	1,976
Interfund Charges	1,002	-	-	-	-
Capital Outlay	-	144,632	144,632	144,632	144,632
<b>Total Expenses</b>	<b>304,376</b>	<b>422,896</b>	<b>422,896</b>	<b>422,896</b>	<b>422,896</b>
<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>(36,911)</b>	<b>(131,124)</b>	<b>6,611</b>	<b>(29,501)</b>	<b>(52,106)</b>
Transfer In - General Fund	-	-	-	-	52,106
Transfer In (Out) - Service Areas	36,911	131,124	(6,611)	29,501	-

Worcester County

530 Edgewater Acres Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 530 - Edgewater Acres</b>									
REVENUES									
<i>CHG SVC - Charges for Services</i>									
5000.100	Domestic Water Service	106,432.00	61,000.00	61,000.00	45,432.00	74%	33,904.00	61,272.20	Increase due to increasing rates from: \$31.20 base Water service \$121 Water flat fee To: \$40 base Water service \$202 Water flat fee
5000.200	Domestic Water Usage	40,000.00	40,000.00	40,000.00	0.00	0%	22,437.99	24,217.84	
5010.100	Domestic Sewer Service	244,488.00	164,000.00	164,000.00	80,488.00	49%	90,163.20	164,542.00	Increase due to increasing rates from: \$184.40 Sewer flat fee To: \$250.50 Sewer flat fee
5040	Hook-Ups	0.00	0.00	0.00	0.00	N/A	0.00	4,150.00	
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	0.00	600.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$390,920.00	\$265,000.00	\$265,000.00	\$125,920.00	48%	\$146,505.19	\$254,782.04	
<i>INT/PEN - Interest &amp; Penalties</i>									
4710	Penalty/Fees	1,600.00	1,600.00	1,600.00	0.00	0%	788.21	1,748.72	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0%	\$788.21	\$1,748.72	
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	0.00	36,911.00	36,911.00	(36,911.00)	-100%	0.00	0.00	
5975.200	Transfers From Other Funds	29,501.00	0.00	0.00	29,501.00	N/A	0.00	0.00	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$29,501.00	\$36,911.00	\$36,911.00	(\$7,410.00)	-20%	\$0.00	\$0.00	
<i>DEBT SRV REV - Debt Service Revenue</i>									
5980	Front Foot/EDU Revenue	875.00	865.00	865.00	10.00	1%	437.12	871.74	
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>		\$875.00	\$865.00	\$865.00	\$10.00	1%	\$437.12	\$871.74	
REVENUES Total		\$422,896.00	\$304,376.00	\$304,376.00	\$118,520.00	39%	\$147,730.52	\$257,402.50	

Worcester County			530 Edgewater Acres Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments	
<b>Fund: 530 - Edgewater Acres</b>										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	26,078.00	23,896.58	23,896.58	2,181.42	9%	17,054.82	8,145.99		
6000.200	Personnel Services Salaries-Support Group	25,005.00	50,818.00	50,818.00	(25,813.00)	-51%	11,058.31	59,071.20		
6000.300	Personnel Services Salaries-Construction	129.00	308.00	308.00	(179.00)	-58%	7.01	678.70		
6000.400	Personnel Services Overtime Pay	1,190.00	1,850.00	1,850.00	(660.00)	-36%	434.55	181.19		
6010.020	Benefits Contingency	20.00	31.00	31.00	(11.00)	-35%	0.00	0.00		
6010.025	Benefits Deferred Comp Match	211.00	211.00	211.00	0.00	0%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	10,864.00	15,477.22	15,477.22	(4,613.22)	-30%	5,089.56	0.00		
6010.050	Benefits Retirement	6,846.00	8,617.00	8,617.00	(1,771.00)	-21%	0.00	0.00		
6010.060	Benefits Social Security Taxes	3,879.00	5,619.18	5,619.18	(1,740.18)	-31%	2,100.45	0.00		
6010.070	Benefits Unemployment Insurance	20.00	31.00	31.00	(11.00)	-35%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	1,014.00	1,093.00	1,093.00	(79.00)	-7%	943.00	0.00		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	29,438.70		
6010.120	Benefits Long Term Disability	76.00	118.00	118.00	(42.00)	-36%	0.00	0.00		
6010.130	Benefits Life Insurance	86.00	134.00	134.00	(48.00)	-36%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	93.00	145.00	145.00	(52.00)	-36%	24.46	0.00		
6010.150	Benefits Retirement Administration Fee	97.00	151.00	151.00	(54.00)	-36%	64.21	0.00		
6010.900	Benefits OPEB contribution	2,021.00	1,753.00	1,753.00	268.00	15%	0.00	3,067.26		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$77,629.00	\$110,252.98	\$110,252.98	(\$32,623.98)	-30%	\$36,776.37	\$100,583.04		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Expenses	3,158.00	1,010.00	1,010.00	2,148.00	213%	897.90	2,927.93	Based on historical spending and Support and Construction allocation method	
6110.090	Supplies & Equipment Computers & Printers	0.00	10.00	10.00	(10.00)	-100%	9.54	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	160.00	312.00	312.00	(152.00)	-49%	49.33	244.69		
6110.390	Supplies & Equipment Small Equipment	53.00	0.00	0.00	53.00	N/A	0.13	269.13		
6110.420	Supplies & Equipment Tools & Supplies	1.00	0.00	0.00	1.00	N/A	0.25	0.00		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	280.00	0.00	0.00	280.00	N/A	63.74	0.00		
6130.055	Equipment Maintenance Roads Management System	824.00	0.00	0.00	824.00	N/A	0.00	0.00	Increase to allocate Neptune and iWorks Software from Support	
6130.060	Equipment Maintenance Software Licensing	497.00	0.00	0.00	497.00	N/A	496.11	0.00		
6150.050	Uniforms & Personal Equipment Uniforms	187.00	182.00	182.00	5.00	3%	157.84	346.34		
6200.010	Other Supplies & Materials Lab Testing	1,500.00	1,000.00	1,000.00	500.00	50%	125.00	1,231.65		
6200.020	Other Supplies & Materials Materials	533.00	0.00	0.00	533.00	N/A	259.62	0.00		
6200.030	Other Supplies & Materials Testing Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	670.00	0.00		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$8,193.00	\$3,514.00	\$3,514.00	\$4,679.00	133%	\$2,729.46	\$5,019.74		

Worcester County

530 Edgewater Acres Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	5,000.00	5,000.00	5,000.00	0.00	0%	20.32	4,511.32	
6500.020	Systems Maintenance Water Plant/System Maint	5,000.00	5,000.00	5,000.00	0.00	0%	2,276.48	5,451.36	
6500.040	Systems Maintenance WWW Paving	1,500.00	500.00	500.00	1,000.00	200%	0.00	0.00	To cover any paving repairs that could happen during the year
6500.070	Systems Maintenance Contractor Water Install/Repair	5,500.00	4,000.00	4,000.00	1,500.00	38%	1,850.00	5,500.00	To cover 4 installs/repairs that could happen during the year
6530.100	Consulting Services Professional Fees	408.00	1,200.00	1,200.00	(792.00)	-66%	375.00	375.00	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	3,210.00	6,019.00	6,019.00	(2,809.00)	-47%	2,009.79	6,559.45	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	2,000.00	2,000.00	(1,000.00)	-50%	(197.90)	553.93	Decrease based on historical trend in spending.
6550.060	Building Site Expenses Electricity	8,000.00	8,000.00	8,000.00	0.00	0%	1,264.92	6,386.20	
6550.270	Building Site Expenses Telephone	848.00	830.00	830.00	18.00	2%	48.88	375.52	
6700.100	Other Maint. & Svcs Payment to Sewer Utility	90,000.00	85,000.00	85,000.00	5,000.00	6%	43,916.82	84,929.64	Sussex County increased rate from \$82.5 to \$85 in FY25, a 3% increase. Anticipating another 3% increase in FY26 (85 * 1.03 = 87.55) (\$87.55 x 256.33 EDUs x 4 = 89,766.77)
6700.200	Other Maint. & Svcs Payment to Water Utility	70,000.00	68,000.00	68,000.00	2,000.00	3%	42,888.92	58,662.78	Artesian base rate increased from 7.07 to 7.456. ~5.5% increase.
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	1,386.00	1,386.00	(1,386.00)	-100%	0.00	185.97	Allocated reimbursement for Support and Construction Capital Equipment
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$190,466.00	\$186,935.00	\$186,935.00	\$3,531.00	2%	\$94,453.23	\$173,491.17	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	176.00	172.00	172.00	4.00	2%	16.27	299.05	
7170.100	Benefits & Insurance Property & Liability Insurance	1,800.00	2,500.00	2,500.00	(700.00)	-28%	1,600.02	3,086.22	Historical based on new allocation method and a 10% increase per Budget Officer.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,976.00	\$2,672.00	\$2,672.00	(\$696.00)	-26%	\$1,616.29	\$3,385.27	
<i>INTFND CHGS - Interfund Charges</i>									
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	3,360.41	
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	1,670.79	
8010.050	Interfund Public Works & Admin - Benefits	0.00	1,002.00	1,002.00	(1,002.00)	-100%	0.00	2,651.36	Decrease due to Position Budgeting automatically allocating this expense to salaries.
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	5,332.59	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$1,002.00	\$1,002.00	(\$1,002.00)	-100%	\$0.00	\$13,015.15	
<i>CAP EQ - Capital Equipment</i>									
9010	Capital Equipment	144,632.00	0.00	0.00	144,632.00	N/A	0.00	0.00	Control panel replacement and Support and Construction Capital Equipment Allocation
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	6,889.40	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$144,632.00	\$0.00	\$0.00	\$144,632.00		\$0.00	\$6,889.40	
<b>EXPENSES Total</b>		<b>\$422,896.00</b>	<b>\$304,375.98</b>	<b>\$304,375.98</b>	<b>\$118,520.02</b>	<b>39%</b>	<b>\$135,575.35</b>	<b>\$302,383.77</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>530 - Edgewater Acres</b>			
	Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>		
530.6100.010	Billing - postage, envelopes	4.0000	230.00	920.00
530.6100.010	Ocean Pines Overhead Reimbursement	1.0000	1,259.00	1,259.00
530.6100.010	SUP Allocation	1.0000	979.00	979.00
	Account	<b>6100.010 - Administrative Expense Administrative Expenses Totals</b>		
		Transactions	3	\$3,158.00
	Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>		
530.6110.340	SUP Allocation	1.0000	160.00	160.00
	Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>		
		Transactions	1	\$160.00
	Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>		
530.6110.390	SUP Allocation	1.0000	53.00	53.00
	Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>		
		Transactions	1	\$53.00
	Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>		
530.6110.420	CON Allocation	1.0000	1.00	1.00
	Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>		
		Transactions	1	\$1.00
	Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>		
530.6130.045	SUP Allocation	1.0000	280.00	280.00
	Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>		
		Transactions	1	\$280.00
	Account	<b>6130.055 - Equipment Maintenance Roads Management System</b>		
530.6130.055	SUP Allocation	1.0000	824.00	824.00
	Account	<b>6130.055 - Equipment Maintenance Roads Management System Totals</b>		
		Transactions	1	\$824.00
	Account	<b>6130.060 - Equipment Maintenance Software Licensing</b>		
530.6130.060	Brightly Software	1.0000	497.00	497.00
	Account	<b>6130.060 - Equipment Maintenance Software Licensing Totals</b>		
		Transactions	1	\$497.00
	Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>		
530.6150.050	SUP Allocation	1.0000	187.00	187.00
	Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>		
		Transactions	1	\$187.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
530.6200.010	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Lab Testing	1.0000	1,500.00	1,500.00
	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Totals	Transactions	1	\$1,500.00
530.6200.020	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> SUP Allocation	1.0000	533.00	533.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> Totals	Transactions	1	\$533.00
530.6200.030	Account <b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b> Testing supplies	1.0000	1,000.00	1,000.00
	Account <b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b> Totals	Transactions	1	\$1,000.00
530.6500.010	Account <b>6500.010 - Systems Maintenance Collection System Maintenance</b> Replacement pump, repairs	1.0000	5,000.00	5,000.00
	Account <b>6500.010 - Systems Maintenance Collection System Maintenance</b> Totals	Transactions	1	\$5,000.00
530.6500.020	Account <b>6500.020 - Systems Maintenance Water Plant/System Maint</b> Meters, repairs	1.0000	5,000.00	5,000.00
	Account <b>6500.020 - Systems Maintenance Water Plant/System Maint</b> Totals	Transactions	1	\$5,000.00
530.6500.040	Account <b>6500.040 - Systems Maintenance WWW Paving</b> Paving	1.0000	1,500.00	1,500.00
	Account <b>6500.040 - Systems Maintenance WWW Paving</b> Totals	Transactions	1	\$1,500.00
530.6500.070	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b> Installs and repairs	1.0000	5,500.00	5,500.00
	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b> Totals	Transactions	1	\$5,500.00
530.6530.100	Account <b>6530.100 - Consulting Services Professional Fees</b> SUP Allocation	1.0000	408.00	408.00
	Account <b>6530.100 - Consulting Services Professional Fees</b> Totals	Transactions	1	\$408.00
530.6540.090	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> CON Allocation	1.0000	10.00	10.00
530.6540.090	SUP Allocation	1.0000	3,200.00	3,200.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> Totals	Transactions	2	\$3,210.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
530.6550.020	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Maintenance	1.0000	1,000.00	1,000.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Totals	Transactions	1	\$1,000.00
530.6550.060	Account <b>6550.060 - Building Site Expenses Electricity</b> Electric	1.0000	8,000.00	8,000.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	\$8,000.00
530.6550.270	Account <b>6550.270 - Building Site Expenses Telephone</b> CON Allocation	1.0000	10.00	10.00
530.6550.270	SUP Allocation	1.0000	98.00	98.00
530.6550.270	Telephone	1.0000	740.00	740.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	3	\$848.00
530.6700.100	Account <b>6700.100 - Other Maint. &amp; Svcs Payment to Sewer Utility</b> Payment to Sussex County	1.0000	90,000.00	90,000.00
	Account <b>6700.100 - Other Maint. &amp; Svcs Payment to Sewer Utility</b> Totals	Transactions	1	\$90,000.00
530.6700.200	Account <b>6700.200 - Other Maint. &amp; Svcs Payment to Water Utility</b> Payment to Artesian Water	1.0000	70,000.00	70,000.00
	Account <b>6700.200 - Other Maint. &amp; Svcs Payment to Water Utility</b> Totals	Transactions	1	\$70,000.00
530.7000.060	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> SUP Allocation	1.0000	176.00	176.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals	Transactions	1	\$176.00
530.7170.100	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> Property Insurance	1.0000	1,800.00	1,800.00
	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> Totals	Transactions	1	\$1,800.00
530.9010	Account <b>9010 - Capital Equipment</b> CON Allocation	1.0000	2,511.00	2,511.00
530.9010	Control Panel Replacement	1.0000	140,000.00	140,000.00
530.9010	SUP Allocation	1.0000	2,121.00	2,121.00
	Account <b>9010 - Capital Equipment</b> Totals	Transactions	3	\$144,632.00
	Fund <b>530 - Edgewater Acres</b> Totals	Transactions	32	\$345,267.00

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**Landings Service Area**

<u>Account Name</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>
Charges for Services	568,178	474,100	94,078	20%	715,553	510,681	357,472
Interest & Penalties	3,000	3,000	-	0%	3,128	6,664	1,914
Other Revenue	-	182,711	(182,711)	-100%	1,794	26,341	5,496
Transfer From Other Funds	377,433	-	377,433	#DIV/0!	-	-	-
<b>Total Revenues</b>	<b>948,611</b>	<b>659,811</b>	<b>(88,633)</b>	<b>-13%</b>	<b>720,475</b>	<b>543,687</b>	<b>364,882</b>
Personnel Services	187,747	152,502	35,245	23%	154,456	153,374	127,497
Supplies & Materials	43,987	32,294	5,702	18%	29,554	38,121	13,852
Maintenance & Services	627,407	456,945	170,462	37%	522,906	400,724	215,530
Other Charges	15,760	2,396	13,364.00	558%	2,642	2,296	2,279
Interfund Charges	-	673	(673)	-100%	9,009	8,495	8,393
Depreciation Expense	-	-	-	#DIV/0!	225,289	232,772	239,366
Capital Outlay	73,710	15,000	58,710	391%	-	-	-
<b>Total Expenses</b>	<b>948,611</b>	<b>659,810</b>	<b>288,801</b>	<b>44%</b>	<b>943,856</b>	<b>835,782</b>	<b>606,916</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>1</b>	<b>(1)</b>	<b>-100%</b>	<b>(223,381)</b>	<b>(292,095)</b>	<b>(242,034)</b>

See the next page for the Proposed Quarterly Rates.

**Landings Proposed Quarterly Rates**

	<b><u>FY26</u></b>	<b><u>FY25</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Domestic Water & Sewer Base Fee	350.00	318.50	31.50	10%
Domestic Water & Sewer Usage Range (per 1k gal)				
0 - 18,000 Gallons	5.00	2.55	2.45	96%
18,000+ Gallons	15.00	10.00	5.00	50%
0 - 10,000 Gallons	-	1.60	(1.60)	-100%
10,001 - 25,000 Gallons	-	3.50	(3.50)	-100%
25,001 - 35,000 Gallons	-	6.00	(6.00)	-100%
35,001 - 45,000 Gallons	-	9.00	(9.00)	-100%
over 45,000 Gallons	-	15.00	(15.00)	-100%
Domestic Water Only (flat rate - Lewis Rd)	55.00	50.00	5.00	10%
Commercial Water & Sewer Base & Usage Range (per 1k gal)				
Per EDU (previously tiered)	350.00	-	350.00	#DIV/0!
0 - 18,000 Gallons	5.00	5.00	-	0%
18,001+ Gallons	15.00	8.00	7.00	88%
1 EDU		373.18	(373.18)	-100%
0 - 10,000 Gallons		4.00	(4.00)	-100%
10,001 - 27,000 Gallons		6.00	(6.00)	-100%
over 27,000 Gallons		10.00	(10.00)	-100%
2 EDU's		487.03	(487.03)	-100%
0 - 10,000 Gallons		4.00	(4.00)	-100%
10,001 - 54,000 Gallons		6.00	(6.00)	-100%
over 54,000 Gallons		10.00	(10.00)	-100%
3-13 EDU's		1,042.36	(1,042.36)	-100%
0 - 10,000 Gallons		4.00	(4.00)	-100%
10,001 - 351,000 Gallons		6.00	(6.00)	-100%
over 351,000 Gallons		10.00	(10.00)	-100%
14-24 EDU's		1,557.22	(1,557.22)	-100%
0 - 10,000 Gallons		4.00	(4.00)	-100%
10,001 - 648,000 Gallons		6.00	(6.00)	-100%
over 648,000 Gallons		10.00	(10.00)	-100%
25-39 EDU's		2,070.81	(2,070.81)	-100%
0 - 10,000 Gallons		4.00	(4.00)	-100%
10,001 - 1,053,000 Gallons		6.00	(6.00)	-100%
over 1,053,000 Gallons		10.00	(10.00)	-100%
40+ EDU's		3,113.17	(3,113.17)	-100%
0 - 10,000 Gallons		4.00	(4.00)	-100%
10,001 - 1,250,000 Gallons		6.00	(6.00)	-100%
over 1,250,000 Gallons		10.00	(10.00)	-100%
Water EDU Debt Service	4.00	-	4.00	#DIV/0!
Sewer EDU Debt Service	27.00	-	27.00	#DIV/0!
Water & Sewer Accessibility charge per EDU	307.00	307.00	-	0%

**LANDINGS**

		Proposed FY26 Rates			
		Option 1	Option 2	Option 3	Option 4
	Adopted FY25 Rates (\$)	Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt (\$)
<b>O&amp;M Rates- per EDU</b>					
Water & Sewer Base Fee	318.50	318.50	675.00	350.00	318.50
Water Base Fee- Lewis Rd	50.00	50.00	100.00	55.00	50.00
Water & Sewer Usage Fees	1.60-15/1K gal	1.60-15/1K gal	5-15/1K gal	5-15/1K gal	5-15/1K gal
Accessibility Fee	307.00	307.00	573.75	307.00	307.00
Domestic Water & Sewer Base Fee	318.50	318.50	-	-	-
Commercial Water & Sewer Base Fee	Tiered based on EDU #	Tiered based on EDU #	-	-	-
Commercial Water & Sewer Usage Fees	4-10/1K gal	4-10/1K gal	-	-	-
<b>Debt Payment</b>					
Water & Sewer	-	-	-	31.00	31.00
Sewer	-	-	-	27.00	27.00
Water	-	-	-	4.00	4.00

		Proposed FY26 Revenues & Expenses			
		Option 1	Option 2	Option 3	Option 4
	Adopted FY25 Revenue & Expenses (\$)	Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
<b>Revenues</b>					
Charges for Services	474,100	494,483	954,170	568,178	559,097
Interest & Penalties	3,000	3,000	3,000	3,000	3,000
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>477,100</b>	<b>497,483</b>	<b>957,170</b>	<b>571,178</b>	<b>562,097</b>
<b>Expenses</b>					
Personnel Services	152,502	187,747	187,747	187,747	187,747
Supplies & Materials	32,294	43,987	43,987	43,987	43,987
Maintenance & Services	456,945	627,407	627,407	627,407	627,407
Other Charges	2,396	15,760	15,760	15,760	15,760
Interfund Charges	673	-	-	-	-
Capital Outlay	15,000	73,710	73,710	73,710	73,710
<b>Total Expenses</b>	<b>659,810</b>	<b>948,611</b>	<b>948,611</b>	<b>948,611</b>	<b>948,611</b>
<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>(182,710)</b>	<b>(451,128)</b>	<b>8,559</b>	<b>(377,433)</b>	<b>(386,514)</b>
Transfer In - General Fund	-	-	-	-	386,514
Transfer In (Out) - Service Areas	182,710	451,128	(8,559)	377,433	-

Worcester County

535 Landings Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 535 - Landings</b>									
REVENUES									
<i>CHG SVC - Charges for Services</i>									
5000.100	Domestic Water Service	92,170.00	52,000.00	52,000.00	40,170.00	77%	39,730.36	56,738.69	Increased rate from \$318.50 per EDU to \$350 per EDU. Increase rate for Lewis Road Water only EDU from \$50 to \$55 per EDU
5000.200	Domestic Water Usage	12,500.00	9,100.00	9,100.00	3,400.00	37%	6,149.57	7,949.12	
5010.100	Domestic Sewer Service	254,100.00	140,000.00	140,000.00	114,100.00	82%	109,011.30	152,284.03	Increased rate from \$318.50 per EDU to \$350 per EDU. Increase based on historical revenues and the growth in the Landings area
5010.200	Domestic Sewer Usage	34,500.00	24,000.00	24,000.00	10,500.00	44%	16,866.14	20,837.91	
5020	Additional Assessments - Accessibility	74,908.00	149,000.00	149,000.00	(74,092.00)	-50%	44,064.41	131,898.00	Increased rate from \$318.50 per EDU to \$350 per EDU. Increase based on historical revenues and the growth in the Landings area
5040	Hook-Ups	100,000.00	100,000.00	100,000.00	0.00	0%	190,900.00	306,245.00	
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	34,500.00	39,600.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$568,178.00	\$474,100.00	\$474,100.00	\$94,078.00	20%	\$441,221.78	\$715,552.75	
<i>INT/PEN - Interest &amp; Penalties</i>									
4710	Penalty/Fees	3,000.00	3,000.00	3,000.00	0.00	0%	2,348.78	3,128.26	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0%	\$2,348.78	\$3,128.26	
<i>OTH REV - Other Revenue</i>									
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	709.68	1,793.76	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$709.68	\$1,793.76	
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	0.00	182,711.00	182,711.00	(182,711.00)	-100%	0.00	0.00	
5975.200	Transfers From Other Funds	377,433.00	0.00	0.00	377,433.00	N/A	0.00	0.00	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$377,433.00	\$182,711.00	\$182,711.00	\$194,722.00	107%	\$0.00	\$0.00	
<b>REVENUES Total</b>		<b>\$948,611.00</b>	<b>\$659,811.00</b>	<b>\$659,811.00</b>	<b>\$288,800.00</b>	<b>44%</b>	<b>\$444,280.24</b>	<b>\$720,474.77</b>	

Worcester County

535 Landings Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 535 - Landings</b>									
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	87,967.00	26,066.98	26,066.98	61,900.02	237%	35,909.10	15,827.33	
6000.200	Personnel Services Salaries-Support Group	35,494.00	72,062.00	72,062.00	(36,568.00)	-51%	14,474.35	77,486.82	
6000.300	Personnel Services Salaries-Construction	5,192.00	4,343.00	4,343.00	849.00	20%	1,785.69	7,839.43	
6000.400	Personnel Services Overtime Pay	933.00	3,400.00	3,400.00	(2,467.00)	-73%	340.87	1,548.50	
6010.020	Benefits Contingency	53.00	42.00	42.00	11.00	26%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	411.00	411.00	411.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	19,414.00	22,984.22	22,984.22	(3,570.22)	-16%	9,821.89	0.00	
6010.050	Benefits Retirement	17,927.00	11,608.00	11,608.00	6,319.00	54%	0.00	0.00	
6010.060	Benefits Social Security Taxes	9,818.00	7,492.88	7,492.88	2,325.12	31%	3,841.38	0.00	
6010.070	Benefits Unemployment Insurance	53.00	42.00	42.00	11.00	26%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	2,655.00	1,472.00	1,472.00	1,183.00	80%	1,268.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	47,209.94	
6010.120	Benefits Long Term Disability	199.00	159.00	159.00	40.00	25%	0.00	0.00	
6010.130	Benefits Life Insurance	225.00	180.00	180.00	45.00	25%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	244.00	195.00	195.00	49.00	25%	32.95	0.00	
6010.150	Benefits Retirement Administration Fee	255.00	203.00	203.00	52.00	26%	86.52	0.00	
6010.900	Benefits OPEB contribution	6,907.00	1,841.00	1,841.00	5,066.00	275%	0.00	4,544.08	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$187,747.00	\$152,502.08	\$152,502.08	\$35,244.92	23%	\$67,560.75	\$154,456.10	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	2,826.00	630.00	630.00	2,196.00	349%	667.05	2,146.67	Based on historical spending and Support and Construction allocation method
6110.060	Supplies & Equipment Chemicals	25,000.00	25,000.00	25,000.00	0.00	0%	7,666.84	22,932.51	
6110.090	Supplies & Equipment Computers & Printers	0.00	24.00	24.00	(24.00)	-100%	25.86	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	247.00	720.00	720.00	(473.00)	-66%	62.14	361.33	
6110.390	Supplies & Equipment Small Equipment	85.00	0.00	0.00	85.00	N/A	15.66	353.03	
6110.420	Supplies & Equipment Tools & Supplies	806.00	500.00	500.00	306.00	61%	419.64	1,122.71	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	367.00	0.00	0.00	367.00	N/A	71.46	0.00	
6130.055	Equipment Maintenance Roads Management System	792.00	0.00	0.00	792.00	N/A	0.00	0.00	To allocate Neptune Software and iWorks System from Support
6130.060	Equipment Maintenance Software Licensing	868.00	0.00	0.00	868.00	N/A	867.36	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	298.00	420.00	420.00	(122.00)	-29%	187.40	454.32	
6200.010	Other Supplies & Materials Lab Testing	10,000.00	3,000.00	3,000.00	7,000.00	233%	450.00	1,860.00	New required PFAS testing
6200.020	Other Supplies & Materials Materials	698.00	0.00	0.00	698.00	N/A	346.78	0.00	
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	323.48	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$43,987.00	\$32,294.00	\$32,294.00	\$11,693.00	36%	\$10,780.19	\$29,554.05	

Worcester County		535 Landings Budget Requested									
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested	Comments	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>											
6500.010	Systems Maintenance Collection System Maintenance	22,500.00	7,500.00	7,500.00	15,000.00	200%	1,320.10	338.39		Due to necessary line cleaning	
6500.020	Systems Maintenance Water Plant/System Maint	170,000.00	110,000.00	110,000.00	60,000.00	55%	135,636.28	170,079.84		Based on historical spending and increase due to the expected growth the Landings community is having resulting in additional maintenance	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	5,000.00	5,000.00	5,000.00	0.00	0%	631.99	2,176.93			
6500.040	Systems Maintenance WWW Paving	5,000.00	0.00	0.00	5,000.00	N/A	0.00	3,759.75		To cover any paving repairs that could happen during the year	
6500.070	Systems Maintenance Contractor Water Install/Repair	90,000.00	60,000.00	60,000.00	30,000.00	50%	50,000.00	88,050.00		Based on historical spending. This is used for new customers hooking into the water system. Increase in the Landings community results in increased hook ups.	
6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00			
6530.100	Consulting Services Professional Fees	12,392.00	880.00	880.00	11,512.00	1308%	275.00	275.00		Required Water Resiliency Study for Assateague Point, Landings, and Mystic Harbour	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	6,410.00	13,890.00	13,890.00	(7,480.00)	-54%	3,362.22	8,620.57			
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,018.00	2,700.00	2,700.00	(682.00)	-25%	658.61	1,176.30			
6550.060	Building Site Expenses Electricity	47,000.00	45,000.00	45,000.00	2,000.00	4%	9,040.00	43,292.00		Based on historical spending and anticipated rise in utility rates	
6550.180	Building Site Expenses Pest Control/Termite Insp	682.00	0.00	0.00	682.00	N/A	227.20	0.00			
6550.270	Building Site Expenses Telephone	1,313.00	1,066.00	1,066.00	247.00	23%	566.94	1,033.73			
6550.280	Building Site Expenses Tipping Fees	92.00	0.00	0.00	92.00	N/A	0.00	0.00			
6700.100	Other Maint. & Svcs Payment to Sewer Utility	260,000.00	200,000.00	200,000.00	60,000.00	30%	148,533.60	201,955.40		Based on historical and expected spending. This cost is based on flows from Landings to Mystic wastewater plant. Expected to have increased customers hook up, resulting in more flows and increased costs.	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	5,909.00	5,909.00	(5,909.00)	-100%	0.00	2,148.04		Allocated reimbursement for Support and Construction Capital Equipment	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		<b>\$627,407.00</b>	<b>\$456,945.00</b>	<b>\$456,945.00</b>	<b>\$170,462.00</b>	<b>37%</b>	<b>\$350,251.94</b>	<b>\$522,905.95</b>			
<i>OTHR CHGS - Other Charges</i>											
7000.060	Travel, Training & Expense Educational Training	230.00	396.00	396.00	(166.00)	-42%	32.67	392.28			
7170.100	Benefits & Insurance Property & Liability Insurance	15,530.00	2,000.00	2,000.00	13,530.00	677%	14,120.02	2,249.50		Historical based on new allocation method and a 10% increase per Budget Officer.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		<b>\$15,760.00</b>	<b>\$2,396.00</b>	<b>\$2,396.00</b>	<b>\$13,364.00</b>	<b>558%</b>	<b>\$14,152.69</b>	<b>\$2,641.78</b>			
<i>INTFND CHGS - Interfund Charges</i>											
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	2,191.57			
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	1,089.65			
8010.050	Interfund Public Works & Admin - Benefits	0.00	673.00	673.00	(673.00)	-100%	0.00	1,902.07		Decrease due to Position Budgeting automatically allocating these expenses to salaries.	
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	3,825.55			
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		<b>\$0.00</b>	<b>\$673.00</b>	<b>\$673.00</b>	<b>(\$673.00)</b>	<b>-100%</b>	<b>\$0.00</b>	<b>\$9,008.84</b>			
<i>CAP EQ - Capital Equipment</i>											
9010	Capital Equipment	58,710.00	0.00	0.00	58,710.00	N/A	0.00	0.00		Increase due to Support and Construction allocation of Capital Equipment	
9010.090	Capital Equipment Other WWW Equipment	15,000.00	15,000.00	15,000.00	0.00	0%	12,129.69	0.00		Station A Pump Replacement	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	225,289.37			
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		<b>\$73,710.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$58,710.00</b>	<b>391%</b>	<b>\$12,129.69</b>	<b>\$225,289.37</b>			
<b>EXPENSES Total</b>		<b>\$948,611.00</b>	<b>\$659,810.08</b>	<b>\$659,810.08</b>	<b>\$288,800.92</b>	<b>44%</b>	<b>\$454,875.26</b>	<b>\$943,856.09</b>			

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund 535 - Landings				
Account 6100.010 - Administrative Expense	Administrative Expenses			
535.6100.010	Billing	1.0000	675.00	675.00
535.6100.010	Ocean Pines Reimbursement	1.0000	1,210.00	1,210.00
535.6100.010	SUP Allocation	1.0000	941.00	941.00
	Account 6100.010 - Administrative Expense	Transactions	3	\$2,826.00
	Administrative Expenses Totals			
Account 6110.060 - Supplies & Equipment	Chemicals			
535.6110.060	Chemicals	1.0000	25,000.00	25,000.00
	Account 6110.060 - Supplies & Equipment	Transactions	1	\$25,000.00
	Chemicals Totals			
Account 6110.340 - Supplies & Equipment	Safety Program Equipment			
535.6110.340	CON Allocation	1.0000	38.00	38.00
535.6110.340	SUP Allocation	1.0000	209.00	209.00
	Account 6110.340 - Supplies & Equipment	Transactions	2	\$247.00
	Safety Program Equipment Totals			
Account 6110.390 - Supplies & Equipment	Small Equipment			
535.6110.390	CON Allocation	1.0000	15.00	15.00
535.6110.390	SUP Allocation	1.0000	70.00	70.00
	Account 6110.390 - Supplies & Equipment	Transactions	2	\$85.00
	Small Equipment Totals			
Account 6110.420 - Supplies & Equipment	Tools & Supplies			
535.6110.420	CON Allocation	1.0000	306.00	306.00
535.6110.420	Small Tools	1.0000	500.00	500.00
	Account 6110.420 - Supplies & Equipment	Transactions	2	\$806.00
	Tools & Supplies Totals			
Account 6130.045 - Equipment Maintenance	Other Equipment Maint/Repair			
535.6130.045	SUP Allocation	1.0000	367.00	367.00
	Account 6130.045 - Equipment Maintenance	Transactions	1	\$367.00
	Other Equipment Maint/Repair Totals			
Account 6130.055 - Equipment Maintenance	Roads Management System			
535.6130.055	SUP Allocation	1.0000	792.00	792.00
	Account 6130.055 - Equipment Maintenance	Transactions	1	\$792.00
	Roads Management System Totals			
Account 6130.060 - Equipment Maintenance	Software Licensing			
535.6130.060	Brightly Software	1.0000	868.00	868.00
	Account 6130.060 - Equipment Maintenance	Transactions	1	\$868.00
	Software Licensing Totals			

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
535.6150.050	CON Allocation	1.0000	54.00	54.00
535.6150.050	SUP Allocation	1.0000	244.00	244.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals	Transactions	2	\$298.00
Account	<b>6200.010 - Other Supplies &amp; Materials Lab Testing</b>			
535.6200.010	Lab Testing	1.0000	2,000.00	2,000.00
535.6200.010	PFAS Testing - 2 per year per well (2)	4.0000	2,000.00	8,000.00
	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Totals	Transactions	2	\$10,000.00
Account	<b>6200.020 - Other Supplies &amp; Materials Materials</b>			
535.6200.020	SUP Allocation	1.0000	698.00	698.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> Totals	Transactions	1	\$698.00
Account	<b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b>			
535.6200.030	Testing supplies	1.0000	2,000.00	2,000.00
	Account <b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b> Totals	Transactions	1	\$2,000.00
Account	<b>6500.010 - Systems Maintenance Collection System Maintenance</b>			
535.6500.010	Line cleaning	1.0000	15,000.00	15,000.00
535.6500.010	Scada renewal, maintenance	1.0000	7,500.00	7,500.00
	Account <b>6500.010 - Systems Maintenance Collection System Maintenance</b> Totals	Transactions	2	\$22,500.00
Account	<b>6500.020 - Systems Maintenance Water Plant/System Maint</b>			
535.6500.020	meters, pipe, maintenance	1.0000	170,000.00	170,000.00
	Account <b>6500.020 - Systems Maintenance Water Plant/System Maint</b> Totals	Transactions	1	\$170,000.00
Account	<b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b>			
535.6500.030	Plant maintenance	1.0000	5,000.00	5,000.00
	Account <b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b> Totals	Transactions	1	\$5,000.00
Account	<b>6500.040 - Systems Maintenance WWW Paving</b>			
535.6500.040	Paving repair for leaks and/or installs	1.0000	5,000.00	5,000.00
	Account <b>6500.040 - Systems Maintenance WWW Paving</b> Totals	Transactions	1	\$5,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account 535.6500.070	<b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b> Contractor repairs and installs	60.0000	1,500.00	90,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	\$90,000.00
Account 535.6500.075	<b>6500.075 - Systems Maintenance Contractor Sewer Install/Repair</b> Contractor Install	1.0000	5,000.00	5,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	\$5,000.00
Account 535.6530.100	<b>6530.100 - Consulting Services Professional Fees</b> ASP/MYH/LND Water Resiliency Study	1.0000	12,000.00	12,000.00
535.6530.100	SUP Allocation	1.0000	392.00	392.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	\$12,392.00
Account 535.6540.090	<b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> CON Allocation	1.0000	2,222.00	2,222.00
535.6540.090	SUP Allocation	1.0000	4,188.00	4,188.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$6,410.00
Account 535.6550.020	<b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> maintenance	1.0000	2,018.00	2,018.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	\$2,018.00
Account 535.6550.060	<b>6550.060 - Building Site Expenses Electricity</b> Electric	1.0000	47,000.00	47,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$47,000.00
Account 535.6550.180	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Pest Control	1.0000	682.00	682.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$682.00
Account 535.6550.270	<b>6550.270 - Building Site Expenses Telephone</b> CON Allocation	1.0000	219.00	219.00
535.6550.270	SUP Allocation	1.0000	94.00	94.00
535.6550.270	Telephone	1.0000	1,000.00	1,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$1,313.00
Account 535.6550.280	<b>6550.280 - Building Site Expenses Tipping Fees</b> CON Allocation	1.0000	92.00	92.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$92.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account 535.6700.100	<b>6700.100 - Other Maint. &amp; Svcs Payment to Sewer Utility</b> Payment to Mystic Service Area - Effluent	1.0000	260,000.00	260,000.00
	Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility Totals	Transactions 1		<u>\$260,000.00</u>
Account 535.7000.060	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b> SUP Allocation	1.0000	230.00	230.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions 1		<u>\$230.00</u>
Account 535.7170.100	<b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> Property Insurance	1.0000	15,530.00	15,530.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions 1		<u>\$15,530.00</u>
Account 535.9010	<b>9010 - Capital Equipment</b> CON Allocation	1.0000	56,671.00	56,671.00
Account 535.9010	SUP Allocation	1.0000	2,039.00	2,039.00
	Account 9010 - Capital Equipment Totals	Transactions 2		<u>\$58,710.00</u>
Account 535.9010.090	<b>9010.090 - Capital Equipment Other WWW Equipment</b> Pump Station A Replacement	1.0000	15,000.00	15,000.00
	Account 9010.090 - Capital Equipment Other WWW Equipment Totals	Transactions 1		<u>\$15,000.00</u>
	Fund 535 - Landings Totals	Transactions 43		<u>\$760,864.00</u>

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**Lighthouse Sound Service Area**

<u>Account Name</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>
Charges for Services	150,699	115,620	35,079	30%	116,328	112,008	102,560
Interest & Penalties	800	800	-	0%	659	649	823
Other Revenue	-	7,750	(7,750)	-100%	466	275	322
Transfer To Other Funds	(15,638)	-	(15,638)	#DIV/0!	-	-	-
Transfer To Reserves	(2,013)	-	(2,013)	#DIV/0!	-	-	-
<b>Total Revenues</b>	<b>133,848</b>	<b>124,170</b>	<b>9,678</b>	<b>8%</b>	<b>117,453</b>	<b>112,932</b>	<b>103,705</b>
Personnel Services	65,170	72,473	(7,303)	-10%	88,188	66,716	62,314
Supplies & Materials	17,464	11,504	5,960	52%	12,841	11,485	7,885
Maintenance & Services	34,386	38,700	(4,314)	-11%	22,834	34,734	29,999
Other Charges	4,367	1,178	3,189	271%	980	777	805
Interfund Charges	-	315	(315)	-100%	3,923	3,720	3,602
Depreciation Expense	-	-	-	-	5,276	5,276	5,276
Capital Outlay	12,461	-	12,461	-	-	-	-
<b>Total Expenses</b>	<b>133,848</b>	<b>124,170</b>	<b>9,678</b>	<b>8%</b>	<b>134,042</b>	<b>122,707</b>	<b>109,881</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>-100%</b>	<b>(16,589)</b>	<b>(9,775)</b>	<b>(6,176)</b>

**Proposed Quarterly Rates**

	<u>FY26</u>	<u>FY25</u>	<u>\$ Change</u>	<u>% Change</u>
Domestic Sewer Only (flat rate/private wells)	307.00	242.00	65.00	27%
Water EDU Debt Service	4.00	-	4.00	#DIV/0!
Sewer EDU Debt Service	27.00	-	27.00	#DIV/0!
Sewer Accessibility charge per EDU	203.00	114.00	89.00	78%

**LIGHTHOUSE SOUND**

		Proposed FY26 Rates			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt (\$)
		Adopted FY25 Rates (\$)			
<b>O&amp;M Rates- per EDU</b>					
Sewer Flat Fee	242.00	242.00	275.00	307.00	277.00
Accessibility Fee	114.00	114.00	176.38	203.00	178.00
<b>Debt Payment</b>					
Sewer	-	-	-	27.00	27.00

		Proposed FY26 Revenues & Expenses			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
		Adopted FY25 Revenue & Expenses (\$)			
<b>Revenues</b>					
Charges for Services	115,620	116,112	133,916	150,699	134,677
Interest & Penalties	800	800	800	800	800
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>116,420</b>	<b>116,912</b>	<b>134,716</b>	<b>151,499</b>	<b>135,477</b>
<b>Expenses</b>					
Personnel Services	72,473	65,170	65,170	65,170	65,170
Supplies & Materials	11,504	17,464	17,464	17,464	17,464
Maintenance & Services	38,700	34,386	34,386	34,386	34,386
Other Charges	1,178	4,367	4,367	4,367	4,367
Interfund Charges	315	-	-	-	-
Capital Outlay	-	12,461	12,461	12,461	12,461
<b>Total Expenses</b>	<b>124,170</b>	<b>133,848</b>	<b>133,848</b>	<b>133,848</b>	<b>133,848</b>
<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>(7,750)</b>	<b>(16,936)</b>	<b>868</b>	<b>17,651</b>	<b>1,629</b>
Transfer In - General Fund	-	-	-	-	(1,629)
Transfer In (Out) - Service Areas	7,750	16,936	(868)	(17,651)	-

Worcester County

540 Lighthouse Sound Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 540 - Lighthouse Sound</b>									
REVENUES									
<i>CHG SVC - Charges for Services</i>									
5010.100	Domestic Sewer Service	133,634.00	106,500.00	106,500.00	27,134.00	25%	53,724.00	106,722.00	Increased rate from \$242 per EDU to \$307
5020	Additional Assessments - Accessibility	17,065.00	9,120.00	9,120.00	7,945.00	87%	4,332.00	9,006.00	Increased rate from \$114 per EDU to \$203
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	750.00	600.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$150,699.00	\$115,620.00	\$115,620.00	\$35,079.00	30%	\$58,806.00	\$116,328.00	
<i>INT/PEN - Interest &amp; Penalties</i>									
4710	Penalty/Fees	800.00	800.00	800.00	0.00	0%	396.70	658.88	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$800.00	\$800.00	\$800.00	\$0.00	0%	\$396.70	\$658.88	
<i>OTH REV - Other Revenue</i>									
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	109.97	466.45	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$109.97	\$466.45	
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	(2,013.00)	7,750.00	7,750.00	(9,763.00)	-126%	0.00	0.00	
5975.200	Transfers From Other Funds	(15,638.00)	0.00	0.00	(15,638.00)	0%	0.00	0.00	
<i>Account Classification Total: TRNS IN - Transfers In</i>		(\$17,651.00)	\$7,750.00	\$7,750.00	(\$25,401.00)	-328%	\$0.00	\$0.00	
<b>REVENUES Total</b>		<b>\$133,848.00</b>	<b>\$124,170.00</b>	<b>\$124,170.00</b>	<b>\$9,678.00</b>	<b>8%</b>	<b>\$59,312.67</b>	<b>\$117,453.33</b>	

Worcester County

540 Lighthouse Sound Budget Request

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 540 - Lighthouse Sound</b>									
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	18,248.00	13,979.20	13,979.20	4,268.80	31%	12,636.58	8,619.79	
6000.200	Personnel Services Salaries-Support Group	24,264.00	35,449.06	35,449.06	(11,185.06)	-32%	15,505.38	51,228.00	
6000.300	Personnel Services Salaries-Construction	714.00	0.00	0.00	714.00	N/A	376.40	0.00	
6000.400	Personnel Services Overtime Pay	466.00	1,350.00	1,350.00	(884.00)	-65%	170.17	329.94	
6010.020	Benefits Contingency	17.00	22.00	22.00	(5.00)	-23%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	123.00	123.00	123.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	9,233.00	9,212.44	9,212.44	20.56	0%	5,548.74	0.00	
6010.050	Benefits Retirement	5,740.00	5,975.00	5,975.00	(235.00)	-4%	0.00	0.00	
6010.060	Benefits Social Security Taxes	3,279.00	3,754.96	3,754.96	(475.96)	-13%	2,107.74	0.00	
6010.070	Benefits Unemployment Insurance	17.00	22.00	22.00	(5.00)	-23%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	850.00	758.00	758.00	92.00	12%	651.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	25,299.59	
6010.120	Benefits Long Term Disability	64.00	82.00	82.00	(18.00)	-22%	0.00	0.00	
6010.130	Benefits Life Insurance	72.00	93.00	93.00	(21.00)	-23%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	78.00	100.00	100.00	(22.00)	-22%	16.96	0.00	
6010.150	Benefits Retirement Administration Fee	82.00	105.00	105.00	(23.00)	-22%	44.54	0.00	
6010.900	Benefits OPEB contribution	1,923.00	1,447.00	1,447.00	476.00	33%	0.00	2,710.22	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$65,170.00	\$72,472.66	\$72,472.66	(\$7,302.66)	-10%	\$37,057.51	\$88,187.54	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	909.00	980.00	980.00	(71.00)	-7%	362.50	1,193.67	
6110.060	Supplies & Equipment Chemicals	4,000.00	4,000.00	4,000.00	0.00	0%	1,724.60	3,809.20	
6110.090	Supplies & Equipment Computers & Printers	0.00	11.00	11.00	(11.00)	-100%	19.73	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	3,232.00	324.00	324.00	2,908.00	898%	66.29	212.20	New required life rings
6110.390	Supplies & Equipment Small Equipment	78.00	0.00	0.00	78.00	N/A	0.02	233.39	
6110.420	Supplies & Equipment Tools & Supplies	65.00	0.00	0.00	65.00	N/A	25.87	0.00	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	393.00	0.00	0.00	393.00	N/A	82.92	0.00	
6130.055	Equipment Maintenance Roads Management System	187.00	0.00	0.00	187.00	N/A	0.00	0.00	To allocate iWorks System and Neptune Software from Support
6130.060	Equipment Maintenance Software Licensing	379.00	0.00	0.00	379.00	N/A	378.98	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	273.00	189.00	189.00	84.00	44%	188.96	300.36	
6200.010	Other Supplies & Materials Lab Testing	7,200.00	6,000.00	6,000.00	1,200.00	20%	2,166.00	7,092.00	Based on historical spending and costs from Town of Ocean City
6200.020	Other Supplies & Materials Materials	748.00	0.00	0.00	748.00	N/A	0.00	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$17,464.00	\$11,504.00	\$11,504.00	\$5,960.00	52%	\$5,015.87	\$12,840.82	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	5,500.00	5,500.00	5,500.00	0.00	0%	562.74	660.38	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	7,000.00	12,000.00	12,000.00	(5,000.00)	-42%	360.74	1,187.77	Decrease based on historical trend in spending.
6530.100	Consulting Services Professional Fees	93.00	480.00	480.00	(387.00)	-81%	150.00	150.00	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,956.00	6,251.00	6,251.00	(1,295.00)	-21%	2,807.93	5,470.35	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	300.00	300.00	300.00	0.00	0%	0.00	49.92	
6550.060	Building Site Expenses Electricity	16,000.00	12,000.00	12,000.00	4,000.00	33%	4,002.95	14,903.86	Based on historical spending and anticipated rise in utility costs
6550.270	Building Site Expenses Telephone	518.00	396.00	396.00	122.00	31%	194.70	411.86	
6550.280	Building Site Expenses Tipping Fees	19.00	0.00	0.00	19.00	N/A	0.00	0.00	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	1,773.00	1,773.00	(1,773.00)	-100%	0.00	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$34,386.00	\$38,700.00	\$38,700.00	(\$4,314.00)	-11%	\$8,079.06	\$22,834.14	

Worcester County

540 Lighthouse Sound Budget Request

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	247.00	178.00	178.00	69.00	39%	28.85	259.35	
7170.100	Benefits & Insurance Property & Liability Insurance	4,120.00	1,000.00	1,000.00	3,120.00	312%	3,739.06	720.75	Historical based on new allocation method and a 10% increase per Budget Officer.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$4,367.00	\$1,178.00	\$1,178.00	\$3,189.00	271%	\$3,767.91	\$980.10	
<i>INTFND CHGS - Interfund Charges</i>									
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	1,461.05	
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	726.43	
8010.050	Interfund Public Works & Admin - Benefits	0.00	315.00	315.00	(315.00)	-100%	0.00	576.38	
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	1,159.26	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$315.00	\$315.00	(\$315.00)	-100%	\$0.00	\$3,923.12	
<i>CAP EQ - Capital Equipment</i>									
9010	Capital Equipment	12,461.00	0.00	0.00	12,461.00	N/A	0.00	0.00	Increase due to Support and Construction allocation of Capital Equipment
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	5,276.21	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$12,461.00	\$0.00	\$0.00	\$12,461.00		\$0.00	\$5,276.21	
<b>EXPENSES Total</b>		<b>\$133,848.00</b>	<b>\$124,169.66</b>	<b>\$124,169.66</b>	<b>\$9,678.34</b>	<b>8%</b>	<b>\$53,920.35</b>	<b>\$134,041.93</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>540 - Lighthouse Sound</b>			
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>			
540.6100.010	Envelopes, postage, process billing	1.0000	400.00	400.00
540.6100.010	Ocean Pines Overhead Reimbursement	1.0000	286.00	286.00
540.6100.010	SUP Allocation	1.0000	223.00	223.00
	Account	<b>6100.010 - Administrative Expense Administrative Expenses Totals</b>		
		Transactions	3	\$909.00
Account	<b>6110.060 - Supplies &amp; Equipment Chemicals</b>			
540.6110.060	Chemicals	1.0000	4,000.00	4,000.00
	Account	<b>6110.060 - Supplies &amp; Equipment Chemicals Totals</b>		
		Transactions	1	\$4,000.00
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
540.6110.340	CON Allocation	1.0000	8.00	8.00
540.6110.340	Life rings	5.0000	600.00	3,000.00
540.6110.340	SUP Allocation	1.0000	224.00	224.00
	Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>		
		Transactions	3	\$3,232.00
Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
540.6110.390	CON Allocation	1.0000	3.00	3.00
540.6110.390	SUP Allocation	1.0000	75.00	75.00
	Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>		
		Transactions	2	\$78.00
Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
540.6110.420	CON Allocation	1.0000	65.00	65.00
	Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>		
		Transactions	1	\$65.00
Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>			
540.6130.045	SUP Allocation	1.0000	393.00	393.00
	Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>		
		Transactions	1	\$393.00
Account	<b>6130.055 - Equipment Maintenance Roads Management System</b>			
540.6130.055	SUP Allocation	1.0000	187.00	187.00
	Account	<b>6130.055 - Equipment Maintenance Roads Management System Totals</b>		
		Transactions	1	\$187.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 6130.060 - Equipment Maintenance Software Licensing</b>				
540.6130.060	Brightly Software	1.0000	379.00	379.00
	<b>Account 6130.060 - Equipment Maintenance Software Licensing Totals</b>	Transactions	1	\$379.00
<b>Account 6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>				
540.6150.050	CON Allocation	1.0000	11.00	11.00
540.6150.050	SUP Allocation	1.0000	262.00	262.00
	<b>Account 6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	2	\$273.00
<b>Account 6200.010 - Other Supplies &amp; Materials Lab Testing</b>				
540.6200.010	Lab Testing	1.0000	7,200.00	7,200.00
	<b>Account 6200.010 - Other Supplies &amp; Materials Lab Testing Totals</b>	Transactions	1	\$7,200.00
<b>Account 6200.020 - Other Supplies &amp; Materials Materials</b>				
540.6200.020	SUP Allocation	1.0000	748.00	748.00
	<b>Account 6200.020 - Other Supplies &amp; Materials Materials Totals</b>	Transactions	1	\$748.00
<b>Account 6500.010 - Systems Maintenance Collection System Maintenance</b>				
540.6500.010	Generator maintenance, pump repairs	1.0000	5,500.00	5,500.00
	<b>Account 6500.010 - Systems Maintenance Collection System Maintenance Totals</b>	Transactions	1	\$5,500.00
<b>Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b>				
540.6500.030	Meters, Valves, repairs	1.0000	7,000.00	7,000.00
	<b>Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals</b>	Transactions	1	\$7,000.00
<b>Account 6530.100 - Consulting Services Professional Fees</b>				
540.6530.100	SUP Allocation	1.0000	93.00	93.00
	<b>Account 6530.100 - Consulting Services Professional Fees Totals</b>	Transactions	1	\$93.00
<b>Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b>				
540.6540.090	CON Allocation	1.0000	468.00	468.00
540.6540.090	SUP Allocation	1.0000	4,488.00	4,488.00
	<b>Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals</b>	Transactions	2	\$4,956.00
<b>Account 6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>				
540.6550.020	Small repairs, maintenance	1.0000	300.00	300.00
	<b>Account 6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance Totals</b>	Transactions	1	\$300.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
540.6550.060	Account <b>6550.060 - Building Site Expenses Electricity</b> Electricity	1.0000	16,000.00	16,000.00
	Account <b>6550.060 - Building Site Expenses Electricity Totals</b>	Transactions	1	\$16,000.00
540.6550.270	Account <b>6550.270 - Building Site Expenses Telephone</b> CON Allocation	1.0000	46.00	46.00
540.6550.270	SUP Allocation	1.0000	22.00	22.00
540.6550.270	Telephone	1.0000	450.00	450.00
	Account <b>6550.270 - Building Site Expenses Telephone Totals</b>	Transactions	3	\$518.00
540.6550.280	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> CON Allocation	1.0000	19.00	19.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees Totals</b>	Transactions	1	\$19.00
540.7000.060	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> SUP Allocation	1.0000	247.00	247.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>	Transactions	1	\$247.00
540.7170.100	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> Property Insurance	1.0000	4,120.00	4,120.00
	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance Totals</b>	Transactions	1	\$4,120.00
540.9010	Account <b>9010 - Capital Equipment</b> CON Allocation	1.0000	11,978.00	11,978.00
540.9010	SUP Allocation	1.0000	483.00	483.00
	Account <b>9010 - Capital Equipment Totals</b>	Transactions	2	\$12,461.00
	Fund <b>540 - Lighthouse Sound Totals</b>	Transactions	32	\$68,678.00

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**Mystic Harbour Service Area**

<u>Account Name</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>
Charges for Services	2,621,655	1,448,000	1,173,655	81%	1,377,697	1,643,184	1,399,952
Interest & Penalties	18,000	18,000	-	0%	18,343	15,928	16,822
Other Revenue	260,000	1,356,569	(1,096,569)	-81%	(15,896)	422,645	372,411
Transfer From Other Funds	376,944	-	376,944	#DIV/0!	201,955	147,607	125,033
<b>Total Revenues</b>	<b>3,276,599</b>	<b>2,822,569</b>	<b>454,030</b>	<b>16%</b>	<b>1,582,099</b>	<b>2,229,364</b>	<b>1,914,219</b>
Personnel Services	927,557	719,948	207,609	29%	707,059	544,852	500,093
Supplies & Materials	544,092	247,556	296,536	120%	434,507	219,496	210,493
Maintenance & Services	1,185,054	1,020,854	164,200	16%	990,349	806,499	683,275
Other Charges	58,959	20,112	38,847.00	193%	29,380	24,773	24,077
Interfund Charges	-	9,099	(9,099)	-100%	106,161	99,999	99,158
Depreciation Expense	-	-	-	-	641,888	632,159	639,747
Capital Outlay	560,937	805,000	(244,063)	-30%	-	-	-
<b>Total Expenses</b>	<b>3,276,599</b>	<b>2,822,569</b>	<b>454,030</b>	<b>16%</b>	<b>2,909,345</b>	<b>2,327,778</b>	<b>2,156,843</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>-100%</b>	<b>(1,327,245)</b>	<b>(98,414)</b>	<b>(242,624)</b>

See the next page for the Proposed Quarterly Rates.

**Mystic Harbour Proposed Quarterly Rates**

	<b><u>FY26</u></b>	<b><u>FY25</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Sewer Debt Service charge per EDU	27.00	66.00	(39.00)	-59%
Water Debt Service charge per EDU	4.00	-	4.00	#DIV/0!
Accessibility per EDU	255.00	-	255.00	#DIV/0!
Oyster Debt Service per EDU	-	-	-	#DIV/0!
Oyster Harbor Domestic Water Only	75.00	60.75	14.25	23%
Domestic Water & Sewer Base Fee	300.00	243.00	57.00	23%
Domestic Water & Sewer Usage Range (per 1k gal)				
0 - 18,000 Gallons	5.00	5.00	-	0%
18,001+ Gallons	10.00	7.00	3.00	43%
0 - 10,000 Gallons	-	1.60	(1.60)	-100%
10,001 - 25,000 Gallons	-	3.50	(3.50)	-100%
25,001 - 35,000 Gallons	-	6.00	(6.00)	-100%
35,001 - 45,000 Gallons	-	9.00	(9.00)	-100%
over 45,000 Gallons	-	10.00	(10.00)	-100%
Domestic Sewer Only (flat rate)	292.50	182.25	110.25	60%
Commercial Water & Sewer Base & Usage Range (per 1k gal)				
Per EDU (previously tiered)	300.00		300.00	#DIV/0!
0 - 18,000 Gallons	5.00	5.00	-	0%
18,001+ Gallons	10.00	8.00	2.00	25%
1 EDU	-	282.16	(282.16)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 27,000 Gallons	-	6.00	(6.00)	-100%
over 27,000 Gallons	-	10.00	(10.00)	-100%
2 EDU's	-	391.55	(391.55)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 54,000 Gallons	-	6.00	(6.00)	-100%
over 54,000 Gallons	-	10.00	(10.00)	-100%
3-13 EDU's	-	783.09	(783.09)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 351,000 Gallons	-	6.00	(6.00)	-100%
over 351,000 Gallons	-	10.00	(10.00)	-100%
14-24 EDU's	-	1,174.64	(1,174.64)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 648,000 Gallons	-	6.00	(6.00)	-100%
over 648,000 Gallons	-	10.00	(10.00)	-100%
25-39 EDU's	-	1,566.18	(1,566.18)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 1,053,000 Gallons	-	6.00	(6.00)	-100%
over 1,053,000 Gallons	-	10.00	(10.00)	-100%
40+ EDU's	-	2,349.27	(2,349.27)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 1,250,000 Gallons	-	6.00	(6.00)	-100%
over 1,250,000 Gallons	-	10.00	(10.00)	-100%
Wastewater Treatment rate (per 1K gal)	20.00	20.00	-	0%

**MYSTIC HARBOUR**

		Proposed FY26 Rates			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt (\$)
	Adopted FY25 Rates (\$)				
<b>O&amp;M Rates- per EDU</b>					
Water & Sewer Base Fee	243.00	243.00	355.00	300.00	275.00
Water & Sewer Usage Fees	1.60-15/1K gal	1.60-15/1K gal	5-15/1K gal	5-15/1K gal	5-15/1K gal
Sewer Flat Fee	212.66	212.66	333.75	293.00	274.00
Accessibility Fee	-	-	301.75	255.00	234.00
Commercial Water & Sewer Base Fee	Tiered based on EDU #	Tiered based on EDU #	-	-	-
Commercial Water & Sewer Usage Fees	4-10/1K gal	4-10/1K gal	-	-	-
<b>Debt Payment</b>					
Water & Sewer	-	-	-	31.00	31.00
Sewer	66.00	66.00	66.00	27.00	27.00
Water	-	-	-	4.00	4.00

		Proposed FY26 Revenues & Expenses			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
	Adopted FY25 Revenue & Expenses (\$)				
<b>Revenues</b>					
Charges for Services	1,460,972	1,587,460	3,030,522	2,621,655	2,548,070
Interest & Penalties	18,000	18,000	18,000	18,000	18,000
Other Revenue	200,000	260,000	260,000	260,000	260,000
<b>Total Revenue</b>	<b>1,678,972</b>	<b>1,865,460</b>	<b>3,308,522</b>	<b>2,899,655</b>	<b>2,826,070</b>
<b>Expenses</b>					
Personnel Services	719,948	927,557	927,557	927,557	927,557
Supplies & Materials	247,556	544,092	544,092	544,092	544,092
Maintenance & Services	1,020,854	1,185,054	1,185,054	1,185,054	1,185,054
Other Charges	20,112	58,959	58,959	58,959	58,959
Interfund Charges	9,099	-	-	-	-
Capital Outlay	805,000	560,937	560,937	560,937	560,937
<b>Total Expenses</b>	<b>2,822,569</b>	<b>3,276,599</b>	<b>3,276,599</b>	<b>3,276,599</b>	<b>3,276,599</b>
<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>(1,143,597)</b>	<b>(1,411,139)</b>	<b>31,923</b>	<b>(376,944)</b>	<b>(450,529)</b>
Transfer In - General Fund	-	-	-	-	450,529
Transfer In (Out) - Service Areas	1,143,597	1,411,139	(31,923)	376,944	-

Worcester County

545 Mystic Harbour Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<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	375,000.00	162,000.00	43%	211,094.50	376,524.80	Increased rate from \$243 per EDU to \$300 Adjusted tiers to \$5 per 1,000 on first 18,000 gallons used, then \$15 per 1,000 gallons above 18,000
5000.200	Domestic Water Usage	88,000.00	80,000.00	80,000.00	8,000.00	10%	49,848.68	65,877.25	
5005.100	Commercial Water Service	196,200.00	78,000.00	78,000.00	118,200.00	152%	45,753.48	78,716.44	Adjusted Commercial rates from a tiered structure to flat rate of \$300 per EDU Adjusted tiers to \$5 per 1,000 on first 18,000 gallons used, then \$15 per 1,000 gallons above 18,000
5005.200	Commercial Water Usage	62,000.00	60,000.00	60,000.00	2,000.00	3%	30,536.43	46,828.39	
5010.100	Domestic Sewer Service	740,970.00	515,000.00	515,000.00	225,970.00	44%	300,735.52	517,306.01	Increased rate from \$243 per EDU to \$300 Adjusted tiers to \$5 per 1,000 on first 18,000 gallons used, then \$15 per 1,000 gallons above 18,000
5010.200	Domestic Sewer Usage	95,000.00	81,000.00	81,000.00	14,000.00	17%	54,062.62	64,166.73	
5015.100	Commercial Sewer Service	500,400.00	71,000.00	71,000.00	429,400.00	605%	42,349.60	72,017.00	Adjusted Commercial rates from a tiered structure to flat rate of \$300 per EDU Adjusted tiers to \$5 per 1,000 on first 18,000 gallons used, then \$15 per 1,000 gallons above 18,000
5015.200	Commercial Sewer Usage	100,000.00	158,000.00	158,000.00	(58,000.00)	-37%	82,414.56	113,379.16	
5020.100	Additional Assessments - Accessibility Water Accessibility	85,425.00	0.00	0.00	85,425.00	N/A	0.00	31.20	
5020.200	Additional Assessments - Accessibility Sewer Accessibility	186,660.00	0.00	0.00	186,660.00	N/A	0.00	0.00	
5040	Hook-Ups	30,000.00	30,000.00	30,000.00	0.00	0%	43,450.00	22,850.00	
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	13,250.00	20,000.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$2,621,655.00	\$1,448,000.00	\$1,448,000.00	\$1,173,655.00	81%	\$873,495.39	\$1,377,696.98	
<i>INT/PEN - Interest &amp; Penalties</i>									
4710	Penalty/Fees	18,000.00	18,000.00	18,000.00	0.00	0%	9,663.88	18,342.57	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	0%	\$9,663.88	\$18,342.57	
<i>OTH REV - Other Revenue</i>									
5042	Equity Contribution	0.00	0.00	0.00	0.00	N/A	63,654.50	(22,636.75)	
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	1,012.15	6,740.89	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$64,666.65	(\$15,895.86)	
<i>TRNS IN - Transfers In</i>									
5510	Transfers From Other Funds	260,000.00	200,000.00	200,000.00	60,000.00	30%	148,533.60	201,955.40	Payment from Landings for treating wastewater. Increase due to expected flows increasing, resulting in increased payments.
5975.100	Transfers From (To) Reserve	0.00	1,156,569.00	1,156,569.00	(1,156,569.00)	-100%	0.00	0.00	
5975.200	Transfers From Other Funds	376,944.00	0.00	0.00	376,944.00	N/A	0.00	0.00	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$636,944.00	\$1,356,569.00	\$1,356,569.00	(\$719,625.00)	-53%	\$148,533.60	\$201,955.40	
REVENUES Total		\$3,276,599.00	\$2,822,569.00	\$2,822,569.00	\$454,030.00	16%	\$1,096,359.52	\$1,582,099.09	

Worcester County

545 Mystic Harbour Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 545 - Mystic Harbour</b>									
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	297,313.00	207,487.12	207,487.12	89,825.88	43%	136,201.64	46,830.91	
6000.200	Personnel Services Salaries-Support Group	295,905.00	258,777.98	258,777.98	37,127.02	14%	119,332.67	391,192.37	
6000.300	Personnel Services Salaries-Construction	9,578.00	4,506.00	4,506.00	5,072.00	113%	3,671.94	9,235.77	
6000.400	Personnel Services Overtime Pay	21,379.00	26,350.00	26,350.00	(4,971.00)	-19%	7,808.31	17,345.13	
6010.020	Benefits Contingency	242.00	196.00	196.00	46.00	23%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	2,220.00	2,220.00	2,220.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	127,743.00	111,796.08	111,796.08	15,946.92	14%	61,503.56	0.00	
6010.050	Benefits Retirement	81,677.00	53,568.00	53,568.00	28,109.00	52%	0.00	0.00	
6010.060	Benefits Social Security Taxes	45,981.00	33,560.33	33,560.33	12,420.67	37%	19,442.52	0.00	
6010.070	Benefits Unemployment Insurance	241.00	196.00	196.00	45.00	23%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	12,098.00	6,793.00	6,793.00	5,305.00	78%	5,843.06	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	208,226.38	
6010.120	Benefits Long Term Disability	906.00	733.00	733.00	173.00	24%	0.00	0.00	
6010.130	Benefits Life Insurance	1,027.00	831.00	831.00	196.00	24%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	1,111.00	900.00	900.00	211.00	23%	152.04	0.00	
6010.150	Benefits Retirement Administration Fee	1,160.00	939.00	939.00	221.00	24%	399.24	0.00	
6010.900	Benefits OPEB contribution	28,976.00	11,094.00	11,094.00	17,882.00	161%	0.00	34,228.80	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$927,557.00	\$719,947.51	\$719,947.51	\$207,609.49	29%	\$354,354.98	\$707,059.36	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	23,637.00	3,150.00	3,150.00	20,487.00	650%	6,197.40	20,182.60	Based on historical spending
6110.060	Supplies & Equipment Chemicals	450,000.00	200,000.00	200,000.00	250,000.00	125%	203,310.11	381,232.75	Based on historical spending, rising chemical costs, and the increased flows from Landings resulting in additional treatment
6110.090	Supplies & Equipment Computers & Printers	0.00	128.00	128.00	(128.00)	-100%	150.62	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	3,806.00	3,840.00	3,840.00	(34.00)	-1%	878.80	2,843.35	New required life rings
6110.390	Supplies & Equipment Small Equipment	608.00	13,198.00	13,198.00	(12,590.00)	-95%	26.59	1,782.26	Decrease based on historical trend in spending.
6110.420	Supplies & Equipment Tools & Supplies	5,630.00	5,000.00	5,000.00	630.00	13%	2,476.45	3,835.13	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,022.00	0.00	0.00	3,022.00	N/A	629.28	0.00	
6130.055	Equipment Maintenance Roads Management System	6,422.00	0.00	0.00	6,422.00	N/A	0.00	0.00	To allocate iWorks System and Neptune Software from Support
6130.060	Equipment Maintenance Software Licensing	3,087.00	0.00	0.00	3,087.00	N/A	3,086.02	0.00	Annual Brightly Software payment.
6150.050	Uniforms & Personal Equipment Uniforms	2,124.00	2,240.00	2,240.00	(116.00)	-5%	1,479.05	2,293.61	
6200.010	Other Supplies & Materials Lab Testing	30,000.00	10,000.00	10,000.00	20,000.00	200%	4,555.84	15,364.00	New required PFAS testing and choliform testing
6200.020	Other Supplies & Materials Materials	5,756.00	0.00	0.00	5,756.00	N/A	2,835.63	0.00	
6200.030	Other Supplies & Materials Testing Supplies	10,000.00	10,000.00	10,000.00	0.00	0%	2,661.97	6,973.09	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$544,092.00	\$247,556.00	\$247,556.00	\$296,536.00	120%	\$228,287.76	\$434,506.79	

Worcester County		545 Mystic Harbour Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	45,000.00	40,000.00	40,000.00	5,000.00	13%	22,463.12	41,959.46	Based on historical spending	
6500.020	Systems Maintenance Water Plant/System Maint	146,000.00	146,000.00	146,000.00	0.00	0%	39,133.30	121,693.04		
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	140,000.00	140,000.00	60,000.00	43%	79,707.02	150,705.94	New blowers for treatment	
6500.040	Systems Maintenance WWW Paving	5,000.00	4,000.00	4,000.00	1,000.00	25%	588.00	2,382.00	To cover any paving repairs that could happen during the year	
6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	20,000.00	20,000.00	0.00	0%	6,700.00	21,460.00		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	20,000.00	20,000.00	20,000.00	0.00	0%	0.00	18,525.00		
6530.100	Consulting Services Professional Fees	15,179.00	8,400.00	8,400.00	6,779.00	81%	2,625.00	2,625.00	Required Water Resiliency Study for Assateague Point, Landings, and Mystic Harbour	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	39,102.00	74,080.00	74,080.00	(34,978.00)	-47%	22,731.42	42,228.15		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	55,718.00	15,000.00	15,000.00	40,718.00	271%	1,080.81	26,753.89	To replace/repair HVAC, and perform additional painting and cleaning	
6550.060	Building Site Expenses Electricity	260,000.00	250,000.00	250,000.00	10,000.00	4%	85,206.55	250,794.62	Based on historical spending and anticipated rise in utility costs	
6550.120	Building Site Expenses Heating Propane	3,600.00	0.00	0.00	3,600.00	N/A	994.91	0.00	Account opened up to charge propane expense to. Not an increase - moved from account 6550.020.	
6550.140	Building Site Expenses Internet Access	2,195.00	0.00	0.00	2,195.00	N/A	1,097.40	0.00	Account opened to charge internet expenses to. Not an increase - moved from account 6550.270	
6550.180	Building Site Expenses Pest Control/Termite Insp	682.00	0.00	0.00	682.00	N/A	284.00	0.00		
6550.270	Building Site Expenses Telephone	6,389.00	7,830.00	7,830.00	(1,441.00)	-18%	1,655.34	5,702.90		
6550.280	Building Site Expenses Tipping Fees	75,189.00	0.00	0.00	75,189.00	N/A	0.00	0.00	Based on anticipated increase sludge hauling and Construction Tipping Fees Allocation	
6700.100	Other Maint. & Svcs Payment to Sewer Utility	250,000.00	200,000.00	200,000.00	50,000.00	25%	225,295.74	183,000.00	To cover payment to Ocean City for wastewater treatment	
6700.150	Other Maint. & Svcs Payment to Water Utility Effluen	40,000.00	40,000.00	40,000.00	0.00	0%	17,966.10	50,809.65		
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	1,000.00	1,000.00	1,000.00	0.00	0%	199.31	458.80		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	29,544.00	29,544.00	(29,544.00)	-100%	0.00	2,530.64		
6700.650	Other Maint. & Svcs Tipping Fees	0.00	25,000.00	25,000.00	(25,000.00)	-100%	26,645.62	68,720.40		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$1,185,054.00	\$1,020,854.00	\$1,020,854.00	\$164,200.00	16%	\$534,373.64	\$990,349.49		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	1,899.00	2,112.00	2,112.00	(213.00)	-10%	229.26	1,980.45		
7170.100	Benefits & Insurance Property & Liability Insurance	51,850.00	18,000.00	18,000.00	33,850.00	188%	47,089.99	27,399.29	Historical based on new allocation method and a 10% increase per Budget Officer.	
7200.010	Bond & Interest Expense Interest Expense	5,210.00	0.00	0.00	5,210.00	N/A	0.00	0.00	Intergovernmental loan interest payment	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$58,959.00	\$20,112.00	\$20,112.00	\$38,847.00	193%	\$47,319.25	\$29,379.74		

Worcester County

545 Mystic Harbour Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<i>INTFND CHGS - Interfund Charges</i>									
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	23,376.74	
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	11,622.91	
8010.050	Interfund Public Works & Admin - Benefits	0.00	9,099.00	9,099.00	(9,099.00)	-100%	0.00	23,631.73	Decrease due to Position Budgeting automatically allocating these expenses to salaries.
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	47,529.62	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$9,099.00	\$9,099.00	(\$9,099.00)	-100%	\$0.00	\$106,161.00	
<i>CAP EQ - Capital Equipment</i>									
9010	Capital Equipment	330,937.00	675,000.00	675,000.00	(344,063.00)	-51%	0.00	0.00	Drying beds repairs requested for \$70,000. Membrane replacement plan being requested for \$54,000. Radio Read Meters Inter-Gov Loan repayment of \$8,000. Skid Steer Lease of \$22,000. Increase from Support and Construction allocation of Capital Equipment.
9010.080	Capital Equipment Construction Projects	230,000.00	130,000.00	130,000.00	100,000.00	77%	3,000.00	0.00	SCADA panel for Station F Security fence and alarm for plant
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	641,888.38	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$560,937.00	\$805,000.00	\$805,000.00	(\$244,063.00)	-30%	\$3,000.00	\$641,888.38	
<b>EXPENSES Total</b>		<b>\$3,276,599.00</b>	<b>\$2,822,568.51</b>	<b>\$2,822,568.51</b>	<b>\$454,030.49</b>	<b>16%</b>	<b>\$1,167,335.63</b>	<b>\$2,909,344.76</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>545 - Mystic Harbour</b>				
Account <b>6100.010 - Administrative Expense Administrative Expenses</b>				
545.6100.010	Mailing	1.0000	6,200.00	6,200.00
545.6100.010	Ocean Pines Overhead Reimbursement	1.0000	9,807.00	9,807.00
545.6100.010	SUP Allocation	1.0000	7,630.00	7,630.00
Account <b>6100.010 - Administrative Expense Administrative Expenses Totals</b>		Transactions	3	\$23,637.00
Account <b>6110.060 - Supplies &amp; Equipment Chemicals</b>				
545.6110.060	Chemicals	1.0000	450,000.00	450,000.00
Account <b>6110.060 - Supplies &amp; Equipment Chemicals Totals</b>		Transactions	1	\$450,000.00
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>				
545.6110.340	CON Allocation	1.0000	79.00	79.00
545.6110.340	Life Rings	4.0000	500.00	2,000.00
545.6110.340	SUP Allocation	1.0000	1,727.00	1,727.00
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>		Transactions	3	\$3,806.00
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b>				
545.6110.390	CON Allocation	1.0000	32.00	32.00
545.6110.390	SUP Allocation	1.0000	576.00	576.00
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>		Transactions	2	\$608.00
Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>				
545.6110.420	CON Allocation	1.0000	630.00	630.00
545.6110.420	Custodial, Small Tools	1.0000	5,000.00	5,000.00
Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>		Transactions	2	\$5,630.00
Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>				
545.6130.045	SUP Allocation	1.0000	3,022.00	3,022.00
Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>		Transactions	1	\$3,022.00
Account <b>6130.055 - Equipment Maintenance Roads Management System</b>				
545.6130.055	SUP Allocation	1.0000	6,422.00	6,422.00
Account <b>6130.055 - Equipment Maintenance Roads Management System Totals</b>		Transactions	1	\$6,422.00

# Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6130.060 - Equipment Maintenance Software Licensing</b>			
545.6130.060	Brightly Software	1.0000	3,087.00	3,087.00
	Account <b>6130.060 - Equipment Maintenance Software Licensing Totals</b>	Transactions	1	\$3,087.00
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
545.6150.050	CON Allocation	1.0000	110.00	110.00
545.6150.050	SUP Allocation	1.0000	2,014.00	2,014.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	2	\$2,124.00
Account	<b>6200.010 - Other Supplies &amp; Materials Lab Testing</b>			
545.6200.010	Choliform Testing	1.0000	4,000.00	4,000.00
545.6200.010	Lab Testing	1.0000	10,000.00	10,000.00
545.6200.010	PFAS Testing - 2 per year per well (4)	8.0000	2,000.00	16,000.00
	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing Totals</b>	Transactions	3	\$30,000.00
Account	<b>6200.020 - Other Supplies &amp; Materials Materials</b>			
545.6200.020	SUP Allocation	1.0000	5,756.00	5,756.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials Totals</b>	Transactions	1	\$5,756.00
Account	<b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b>			
545.6200.030	Testing Supplies	1.0000	10,000.00	10,000.00
	Account <b>6200.030 - Other Supplies &amp; Materials Testing Supplies Totals</b>	Transactions	1	\$10,000.00
Account	<b>6500.010 - Systems Maintenance Collection System Maintenance</b>			
545.6500.010	Generators, Pumps, Alarms and Maintenance	1.0000	45,000.00	45,000.00
	Account <b>6500.010 - Systems Maintenance Collection System Maintenance Totals</b>	Transactions	1	\$45,000.00
Account	<b>6500.020 - Systems Maintenance Water Plant/System Maint</b>			
545.6500.020	Meters, Parts, Maintenance	1.0000	146,000.00	146,000.00
	Account <b>6500.020 - Systems Maintenance Water Plant/System Maint Totals</b>	Transactions	1	\$146,000.00
Account	<b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b>			
545.6500.030	Blowers	5.0000	10,000.00	50,000.00
545.6500.030	Maintenance	1.0000	150,000.00	150,000.00
	Account <b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals</b>	Transactions	2	\$200,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account 6500.040 - Systems Maintenance WWW Paving				
545.6500.040	Paving	1.0000	5,000.00	5,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	\$5,000.00
Account 6500.070 - Systems Maintenance Contractor Water Install/Repair				
545.6500.070	Outside Contractor Installs	1.0000	20,000.00	20,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	\$20,000.00
Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair				
545.6500.075	Outside Contractor Installs	1.0000	20,000.00	20,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	\$20,000.00
Account 6530.100 - Consulting Services Professional Fees				
545.6530.100	ASP/MYH/LND Water Resiliency Study	1.0000	12,000.00	12,000.00
545.6530.100	SUP Allocation	1.0000	3,179.00	3,179.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	\$15,179.00
Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group				
545.6540.090	CON Allocation	1.0000	4,568.00	4,568.00
545.6540.090	SUP Allocation	1.0000	34,534.00	34,534.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$39,102.00
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance				
545.6550.020	HVAC, Painting, Cleaning	1.0000	45,000.00	45,000.00
545.6550.020	Pest Control, Building Maintenance	1.0000	10,718.00	10,718.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	2	\$55,718.00
Account 6550.060 - Building Site Expenses Electricity				
545.6550.060	Electricity	1.0000	260,000.00	260,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$260,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
545.6550.120	Propane	1.0000	3,600.00	3,600.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$3,600.00
Account 6550.140 - Building Site Expenses Internet Access				
545.6550.140	Internet Access	1.0000	2,195.00	2,195.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$2,195.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>			
545.6550.180	Pest Control	1.0000	682.00	682.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$682.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
545.6550.270	CON Allocation	1.0000	621.00	621.00
545.6550.270	SUP Allocation	1.0000	763.00	763.00
545.6550.270	Telephone & Internet	1.0000	5,005.00	5,005.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$6,389.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
545.6550.280	CON Allocation	1.0000	189.00	189.00
545.6550.280	Tipping Fees	1.0000	75,000.00	75,000.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	2	\$75,189.00
Account	<b>6700.100 - Other Maint. &amp; Svcs Payment to Sewer Utility</b>			
545.6700.100	Treatment - Town of Ocean City	1.0000	250,000.00	250,000.00
	Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility Totals	Transactions	1	\$250,000.00
Account	<b>6700.150 - Other Maint. &amp; Svcs Payment to Water Utility Effluen</b>			
545.6700.150	Eagles Landing Golf Course	1.0000	40,000.00	40,000.00
	Account 6700.150 - Other Maint. & Svcs Payment to Water Utility Effluen Totals	Transactions	1	\$40,000.00
Account	<b>6700.400 - Other Maint. &amp; Svcs State Waste Water Sludge Fees</b>			
545.6700.400	Sewage Sludge Generation Fee	1.0000	1,000.00	1,000.00
	Account 6700.400 - Other Maint. & Svcs State Waste Water Sludge Fees Totals	Transactions	1	\$1,000.00
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
545.7000.060	SUP Allocation	1.0000	1,899.00	1,899.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$1,899.00
Account	<b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b>			
545.7170.100	Property Insurance	1.0000	51,850.00	51,850.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$51,850.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7200.010 - Bond &amp; Interest Expense Interest Expense</b>				
545.7200.010	Inter-Governmental Loan Interest	1.0000	5,210.00	5,210.00
<b>Account 7200.010 - Bond &amp; Interest Expense Interest Expense Totals</b>		Transactions	1	<u>\$5,210.00</u>
<b>Account 9010 - Capital Equipment</b>				
545.9010	CON Allocation	1.0000	160,405.00	160,405.00
545.9010	Drying Beds	1.0000	70,000.00	70,000.00
545.9010	Membrane Replacement Plan	1.0000	54,000.00	54,000.00
545.9010	Radio Read Meters IG Loan Principal Repayment	1.0000	8,000.00	8,000.00
545.9010	Skid Steer Lease	1.0000	22,000.00	22,000.00
545.9010	SUP Allocation	1.0000	16,532.00	16,532.00
<b>Account 9010 - Capital Equipment Totals</b>		Transactions	6	<u>\$330,937.00</u>
<b>Account 9010.080 - Capital Equipment Construction Projects</b>				
545.9010.080	SCADA Panel Station F	1.0000	200,000.00	200,000.00
545.9010.080	WTP Fence & Alarm	1.0000	30,000.00	30,000.00
<b>Account 9010.080 - Capital Equipment Construction Projects Totals</b>		Transactions	2	<u>\$230,000.00</u>
<b>Fund 545 - Mystic Harbour Totals</b>		Transactions	57	<u>\$2,349,042.00</u>

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**Newark Service Area**

<u>Account Name</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>
Charges for Services	255,910	167,040	88,870	53%	176,537	164,348	168,562
Interest & Penalties	3,000	2,500	500	20%	22,656	3,815	3,587
Other Revenue / Miscellaneous	76,939	29,195	47,744	164%	49,908	26,007	29,005
Transfer From Other Funds	52,204	26,015	26,189	101%	-	-	2,048,269
<b>Total Revenues</b>	<b>388,053</b>	<b>224,750</b>	<b>163,303</b>	<b>73%</b>	<b>249,101</b>	<b>194,170</b>	<b>2,249,423</b>
Personnel Services	193,070	151,633	41,437	27%	190,009	142,907	120,644
Supplies & Materials	32,636	14,258	18,378	129%	14,392	12,455	10,817
Maintenance & Services	135,173	56,360	78,813	140%	68,467	69,417	51,278
Other Charges	7,778	1,797	5,981	333%	2,234	1,799	1,783
Interfund Charges	-	701	(701)	-100%	6,855	6,464	6,385
Depreciation Expense	-	-	-	-	98,623	98,623	98,623
Capital Outlay	19,396	-	19,396.00	-	-	-	-
<b>Total Expenses</b>	<b>388,053</b>	<b>224,749</b>	<b>163,304</b>	<b>73%</b>	<b>380,578</b>	<b>331,664</b>	<b>289,530</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>1</b>	<b>(1)</b>	<b>-100%</b>	<b>(131,478)</b>	<b>(137,494)</b>	<b>1,959,893</b>

**Proposed Quarterly Rates**

	<u>FY26</u>	<u>FY25</u>	<u>\$ Change</u>	<u>% Change</u>
Debt service per EDU	-	55.00	(55.00)	-100%
Water debt service per EDU	4.00	-	4.00	#DIV/0!
Sewer debt service per EDU	27.00	27.00	-	N/A
Accessibility	264.00	-	264.00	N/A
Domestic Water & Sewer Base Fee	310.00	240.00	70.00	29%
Domestic Water & Sewer Usage Range (per 1k gal)				
0 - 18,000 Gallons	5.00	7.00	(2.00)	-29%
18,001+ Gallons	15.00	7.00	8.00	114%
0 - 3,000 Gallons	-	-	-	-
over 3,000 Gallons	-	7.00	(7.00)	-100%
Commercial Water & Sewer Base Fee	310.00	301.00	9.00	3%
Commercial Water & Sewer Usage Range (per 1k gal)				
0 - 18,000 Gallons	5.00	14.00	(9.00)	-64%
18,001+ Gallons	15.00	14.00	1.00	7%
0 - 3,000 Gallons	-	-	-	#DIV/0!
over 3,000 Gallons	-	14.00	(14.00)	-100%

**NEWARK**

		Proposed FY26 Rates			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt (\$)
		Adopted FY25 Rates (\$)			
<b>O&amp;M Rates- per EDU</b>					
Water & Sewer Base Fee	240.00	240.00	390.00	310.00	300.00
Water & Sewer Usage Fees	7-14/1K gal	7-14/1K gal	5-15/1K gal	5-15/1K gal	5-15/1K gal
Water Base Fee	120.00	120.00	130.00	130.00	130.00
Water Usage Fees	3.50-7/1K gal	3.50-7/1K gal	1.25-3.75/1K gal	1.25-3.75/1K gal	1.25-3.75/1K gal
Sewer Flat Fee	246.00	246.00	387.00	312.00	312.00
Accessibility Fee	-	-	331.50	264.00	255.00
<b>Debt Payment</b>					
Water & Sewer	82.00	82.00	82.00	31.00	31.00
Sewer	55.00	55.00	55.00	27.00	27.00
Water	27.00	27.00	27.00	4.00	4.00

		Proposed FY26 Revenues & Expenses			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
		Adopted FY25 Revenue & Expenses (\$)			
<b>Revenues</b>					
Charges for Services	167,040	178,750	317,750	255,910	250,400
Interest & Penalties	2,500	3,000	3,000	3,000	3,000
Other Revenue	29,195	79,191	76,939	76,939	76,939
<b>Total Revenue</b>	<b>198,735</b>	<b>260,941</b>	<b>397,689</b>	<b>335,849</b>	<b>330,339</b>
<b>Expenses</b>					
Personnel Services	151,633	193,070	193,070	193,070	193,070
Supplies & Materials	14,258	32,636	32,636	32,636	32,636
Maintenance & Services	56,360	135,173	135,173	135,173	135,173
Other Charges	1,797	7,778	7,778	7,778	7,778
Interfund Charges	701	-	-	-	-
Capital Outlay	-	19,396	19,396	19,396	19,396
<b>Total Expenses</b>	<b>224,749</b>	<b>388,053</b>	<b>388,053</b>	<b>388,053</b>	<b>388,053</b>
<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>(26,014)</b>	<b>(127,112)</b>	<b>9,636</b>	<b>(52,204)</b>	<b>(57,714)</b>
Transfer In - General Fund	-	-	-	-	57,714
Transfer In (Out) - Service Areas	26,014	127,112	(9,636)	52,204	-

Worcester County

550 Newark Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 550 - Newark</b>									
REVENUES									
<i>CHG SVC - Charges for Services</i>									
5000.100	Domestic Water Service	79,040.00	55,848.00	55,848.00	23,192.00	42%	30,240.00	57,615.00	Increased rate from \$240 per EDU to \$310
5000.200	Domestic Water Usage	4,000.00	11,000.00	11,000.00	(7,000.00)	-64%	6,338.84	12,646.73	Decreased usage tier from \$7 per 1,000 gallons over 3,000 gallons to \$5 per 1,000 gallons over 3,000 gallons
5005.100	Commercial Water Service	18,720.00	6,080.00	6,080.00	12,640.00	208%	3,010.00	5,720.00	
5005.200	Commercial Water Usage	800.00	4,000.00	4,000.00	(3,200.00)	-80%	825.16	1,535.03	Increased usage tier from \$14 per 1,000 gallons over 3,000 gallons to \$15 per 1,000 gallons over 3,000 gallons
5010.100	Domestic Sewer Service	86,400.00	51,852.00	51,852.00	34,548.00	67%	28,080.00	53,475.00	Increased rate from \$240 per EDU to \$310
5010.200	Domestic Sewer Usage	10,000.00	10,000.00	10,000.00	0.00	0%	5,805.96	11,680.81	Decreased usage tier from \$7 per 1,000 gallons over 3,000 gallons to \$5 per 1,000 gallons over 3,000 gallons
5015.100	Commercial Sewer Service	49,680.00	25,260.00	25,260.00	24,420.00	97%	13,545.00	25,740.00	Increased rate from \$240 per EDU to \$310
5015.200	Commercial Sewer Usage	2,000.00	3,000.00	3,000.00	(1,000.00)	-33%	930.86	2,174.13	Increased usage tier from \$14 per 1,000 gallons over 3,000 gallons to \$15 per 1,000 gallons over 3,000 gallons
5020.100	Additional Assessments - Accessibility Water Accessibility	527.00	0.00	0.00	527.00	N/A	0.00	0.00	
5020.200	Additional Assessments - Accessibility Sewer Accessibility	4,743.00	0.00	0.00	4,743.00	N/A	0.00	0.00	Charging Accessibility at \$264 per EDU
5040	Hook-Ups	0.00	0.00	0.00	0.00	N/A	0.00	4,150.00	
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	0.00	1,800.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$255,910.00	\$167,040.00	\$167,040.00	\$88,870.00	53%	\$88,775.82	\$176,536.70	
<i>INT/PEN - Interest &amp; Penalties</i>									
4700	Interest On Investments	0.00	0.00	0.00	0.00	N/A	0.00	18,795.81	
4710	Penalty/Fees	3,000.00	2,500.00	2,500.00	500.00	20%	1,564.96	3,860.18	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$3,000.00	\$2,500.00	\$2,500.00	\$500.00	20%	\$1,564.96	\$22,655.99	
<i>MISC - Miscellaneous</i>									
4270	Rents-Tower Site/Contrib & Donat	76,539.00	26,195.00	26,195.00	50,344.00	192%	53,248.96	33,112.10	Verizon and T-Mobile Tower Lease Payments
<i>Account Classification Total: MISC - Miscellaneous</i>		\$76,539.00	\$26,195.00	\$26,195.00	\$50,344.00	192%	\$53,248.96	\$33,112.10	
<i>OTH REV - Other Revenue</i>									
5042	Equity Contribution	0.00	0.00	0.00	0.00	N/A	0.00	16,312.00	
5850	Other Revenue	400.00	3,000.00	3,000.00	(2,600.00)	-87%	5,099.40	484.11	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$400.00	\$3,000.00	\$3,000.00	(\$2,600.00)	-87%	\$5,099.40	\$16,796.11	
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	0.00	26,015.00	26,015.00	(26,015.00)	-100%	0.00	0.00	
5975.200	Transfers From Other Funds	52,204.00	0.00	0.00	52,204.00	N/A	0.00	0.00	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$52,204.00	\$26,015.00	\$26,015.00	\$26,189.00	101%	\$0.00	\$0.00	
<b>REVENUES Total</b>		<b>\$388,053.00</b>	<b>\$224,750.00</b>	<b>\$224,750.00</b>	<b>\$163,303.00</b>	<b>73%</b>	<b>\$148,689.14</b>	<b>\$249,100.90</b>	

Worcester County

550 Newark Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 550 - Newark</b>									
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	50,074.00	23,886.94	23,886.94	26,187.06	110%	23,342.75	11,920.50	
6000.200	Personnel Services Salaries-Support Group	74,024.00	79,173.00	79,173.00	(5,149.00)	-7%	39,472.10	110,258.85	
6000.300	Personnel Services Salaries-Construction	1,647.00	119.00	119.00	1,528.00	1284%	845.10	1,848.30	
6000.400	Personnel Services Overtime Pay	6,102.00	2,650.00	2,650.00	3,452.00	130%	2,228.79	4,867.14	
6010.020	Benefits Contingency	49.00	45.00	45.00	4.00	9%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	205.00	205.00	205.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	24,768.00	20,754.22	20,754.22	4,013.78	19%	13,694.69	0.00	
6010.050	Benefits Retirement	16,716.00	12,188.00	12,188.00	4,528.00	37%	0.00	0.00	
6010.060	Benefits Social Security Taxes	9,591.00	7,825.88	7,825.88	1,765.12	23%	4,817.89	0.00	
6010.070	Benefits Unemployment Insurance	49.00	45.00	45.00	4.00	9%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	2,476.00	1,546.00	1,546.00	930.00	60%	1,330.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	55,492.74	
6010.120	Benefits Long Term Disability	185.00	167.00	167.00	18.00	11%	0.00	0.00	
6010.130	Benefits Life Insurance	210.00	189.00	189.00	21.00	11%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	227.00	205.00	205.00	22.00	11%	34.59	0.00	
6010.150	Benefits Retirement Administration Fee	237.00	214.00	214.00	23.00	11%	90.84	0.00	
6010.900	Benefits OPEB contribution	6,510.00	2,420.00	2,420.00	4,090.00	169%	0.00	5,621.15	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$193,070.00	\$151,633.04	\$151,633.04	\$41,436.96	27%	\$85,856.75	\$190,008.68	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	2,329.00	240.00	240.00	2,089.00	870%	495.19	1,614.31	Based on historical spending
6110.060	Supplies & Equipment Chemicals	8,000.00	5,000.00	5,000.00	3,000.00	60%	2,713.00	6,476.83	Based on historical spending and anticipated rise in costs
6110.090	Supplies & Equipment Computers & Printers	0.00	18.00	18.00	(18.00)	-100%	40.20	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	2,589.00	540.00	540.00	2,049.00	379%	831.93	488.71	New required life rings
6110.390	Supplies & Equipment Small Equipment	197.00	2,145.00	2,145.00	(1,948.00)	-91%	7.95	502.34	Decrease based on historical trend in spending.
6110.420	Supplies & Equipment Tools & Supplies	145.00	0.00	0.00	145.00	N/A	43.96	0.00	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	999.00	0.00	0.00	999.00	N/A	221.76	0.00	
6130.055	Equipment Maintenance Roads Management System	637.00	0.00	0.00	637.00	N/A	0.00	0.00	To allocate iWorks System and Neptune Software from Support
6130.060	Equipment Maintenance Software Licensing	844.00	0.00	0.00	844.00	N/A	843.05	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	692.00	315.00	315.00	377.00	120%	554.40	646.46	
6200.010	Other Supplies & Materials Lab Testing	13,300.00	5,300.00	5,300.00	8,000.00	151%	2,385.00	4,663.00	New required PFAS testing
6200.020	Other Supplies & Materials Materials	1,904.00	0.00	0.00	1,904.00	N/A	930.02	0.00	Based on new Support and Construction allocation method
6200.030	Other Supplies & Materials Testing Supplies	1,000.00	700.00	700.00	300.00	43%	912.67	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$32,636.00	\$14,258.00	\$14,258.00	\$18,378.00	129%	\$9,979.13	\$14,391.65	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	9,200.00	1,700.00	1,700.00	7,500.00	441%	189.99	2,102.25	To cover 1 replacement pump
6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	10,000.00	10,000.00	5,000.00	50%	14,680.72	14,284.07	Historical spending and increase in new meters
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	12,000.00	9,500.00	9,500.00	2,500.00	26%	5,348.54	7,089.67	Historical spending and anticipated increase in maintenance
6500.040	Systems Maintenance WWW Paving	0.00	0.00	0.00	0.00	N/A	0.00	174.00	
6500.070	Systems Maintenance Contractor Water Install/Repair	4,500.00	3,000.00	3,000.00	1,500.00	50%	2,000.00	6,000.00	To cover 3 install/repairs that could happen during the year
6530.100	Consulting Services Professional Fees	60,315.00	640.00	640.00	59,675.00	9324%	200.00	439.40	Pipe inspection services
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	12,474.00	11,018.00	11,018.00	1,456.00	13%	5,571.18	11,848.30	Based on historical spending and allocations
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	1,000.00	1,000.00	0.00	0%	502.69	4,655.43	
6550.060	Building Site Expenses Electricity	20,000.00	16,000.00	16,000.00	4,000.00	25%	8,707.33	20,936.70	Based on historical spending and anticipated rising utility costs
6550.270	Building Site Expenses Telephone	640.00	548.00	548.00	92.00	17%	215.64	430.25	
6550.280	Building Site Expenses Tipping Fees	44.00	0.00	0.00	44.00	N/A	0.00	0.00	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	2,954.00	2,954.00	(2,954.00)	-100%	0.00	506.44	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$135,173.00	\$56,360.00	\$56,360.00	\$78,813.00	140%	\$37,416.09	\$68,466.51	

Worcester County

550 Newark Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	628.00	297.00	297.00	331.00	111%	63.50	558.20	
7170.100	Benefits & Insurance Property & Liability Insurance	6,300.00	1,500.00	1,500.00	4,800.00	320%	5,724.92	1,675.71	Historical based on new allocation method and a 10% increase per Budget Officer.
7200.010	Bond & Interest Expense Interest Expense	850.00	0.00	0.00	850.00	N/A	0.00	0.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$7,778.00	\$1,797.00	\$1,797.00	\$5,981.00	333%	\$5,788.42	\$2,233.91	
<i>INTFND CHGS - Interfund Charges</i>									
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	1,680.20	
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	835.40	
8010.050	Interfund Public Works & Admin - Benefits	0.00	701.00	701.00	(701.00)	-100%	0.00	1,440.96	
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	2,898.15	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$701.00	\$701.00	(\$701.00)	-100%	\$0.00	\$6,854.71	
<i>CAP EQ - Capital Equipment</i>									
9010	Capital Equipment	19,396.00	0.00	0.00	19,396.00	N/A	0.00	0.00	Intergovernmental loan principal payment and Support and Construction allocation of Capital Equipment
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	98,622.84	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$19,396.00	\$0.00	\$0.00	\$19,396.00		\$0.00	\$98,622.84	
<b>EXPENSES Total</b>		\$388,053.00	\$224,749.04	\$224,749.04	\$163,303.96	73%	\$139,040.39	\$380,578.30	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>550 - Newark</b>				
Account <b>6100.010 - Administrative Expense Administrative Expenses</b>				
550.6100.010	Mailing & Postage	1.0000	600.00	600.00
550.6100.010	Ocean Pines Overhead Reimbursement	1.0000	972.00	972.00
550.6100.010	SUP Allocation	1.0000	757.00	757.00
Account <b>6100.010 - Administrative Expense Administrative Expenses Totals</b>		Transactions	3	\$2,329.00
Account <b>6110.060 - Supplies &amp; Equipment Chemicals</b>				
550.6110.060	Chemicals	1.0000	8,000.00	8,000.00
Account <b>6110.060 - Supplies &amp; Equipment Chemicals Totals</b>		Transactions	1	\$8,000.00
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>				
550.6110.340	CON Allocation	1.0000	18.00	18.00
550.6110.340	Life Rings	4.0000	500.00	2,000.00
550.6110.340	SUP Allocation	1.0000	571.00	571.00
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>		Transactions	3	\$2,589.00
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b>				
550.6110.390	CON Allocation	1.0000	7.00	7.00
550.6110.390	SUP Allocation	1.0000	190.00	190.00
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>		Transactions	2	\$197.00
Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>				
550.6110.420	CON Allocation	1.0000	145.00	145.00
Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>		Transactions	1	\$145.00
Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>				
550.6130.045	SUP Allocation	1.0000	999.00	999.00
Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>		Transactions	1	\$999.00
Account <b>6130.055 - Equipment Maintenance Roads Management System</b>				
550.6130.055	SUP Allocation	1.0000	637.00	637.00
Account <b>6130.055 - Equipment Maintenance Roads Management System Totals</b>		Transactions	1	\$637.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6130.060 - Equipment Maintenance Software Licensing</b>			
550.6130.060	Brightly Software	1.0000	844.00	844.00
	Account <b>6130.060 - Equipment Maintenance Software Licensing</b> Totals	Transactions	1	\$844.00
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
550.6150.050	CON Allocation	1.0000	26.00	26.00
550.6150.050	SUP Allocation	1.0000	666.00	666.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals	Transactions	2	\$692.00
Account	<b>6200.010 - Other Supplies &amp; Materials Lab Testing</b>			
550.6200.010	Lab Testing - Town of Ocean City	1.0000	5,300.00	5,300.00
550.6200.010	PFAS Testing - 2 per year per well (2)	4.0000	2,000.00	8,000.00
	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Totals	Transactions	2	\$13,300.00
Account	<b>6200.020 - Other Supplies &amp; Materials Materials</b>			
550.6200.020	SUP Allocation	1.0000	1,904.00	1,904.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> Totals	Transactions	1	\$1,904.00
Account	<b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b>			
550.6200.030	Testing Supplies	1.0000	1,000.00	1,000.00
	Account <b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b> Totals	Transactions	1	\$1,000.00
Account	<b>6500.010 - Systems Maintenance Collection System Maintenance</b>			
550.6500.010	Pump Replacement	1.0000	7,500.00	7,500.00
550.6500.010	Railroad Lease	1.0000	670.00	670.00
550.6500.010	Relay, pump maintenance	1.0000	1,030.00	1,030.00
	Account <b>6500.010 - Systems Maintenance Collection System Maintenance</b> Totals	Transactions	3	\$9,200.00
Account	<b>6500.020 - Systems Maintenance Water Plant/System Maint</b>			
550.6500.020	meters, pumps, generator repairs	1.0000	15,000.00	15,000.00
	Account <b>6500.020 - Systems Maintenance Water Plant/System Maint</b> Totals	Transactions	1	\$15,000.00
Account	<b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b>			
550.6500.030	Lagoon repairs/upkeep, spray site repairs, plant maint	1.0000	12,000.00	12,000.00
	Account <b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b> Totals	Transactions	1	\$12,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b>			
550.6500.070	Outside Contractor Installations	3.0000	1,500.00	4,500.00
	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair Totals</b>	Transactions	1	\$4,500.00
Account	<b>6530.100 - Consulting Services Professional Fees</b>			
550.6530.100	Pipe Inspection	1.0000	60,000.00	60,000.00
550.6530.100	SUP Allocation	1.0000	315.00	315.00
	Account <b>6530.100 - Consulting Services Professional Fees Totals</b>	Transactions	2	\$60,315.00
Account	<b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b>			
550.6540.090	CON Allocation	1.0000	1,051.00	1,051.00
550.6540.090	SUP Allocation	1.0000	11,423.00	11,423.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals</b>	Transactions	2	\$12,474.00
Account	<b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>			
550.6550.020	Building Maintenance	1.0000	1,000.00	1,000.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance Totals</b>	Transactions	1	\$1,000.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
550.6550.060	Electricity	1.0000	20,000.00	20,000.00
	Account <b>6550.060 - Building Site Expenses Electricity Totals</b>	Transactions	1	\$20,000.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
550.6550.270	CON Allocation	1.0000	64.00	64.00
550.6550.270	SUP Allocation	1.0000	76.00	76.00
550.6550.270	Telephone	1.0000	500.00	500.00
	Account <b>6550.270 - Building Site Expenses Telephone Totals</b>	Transactions	3	\$640.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
550.6550.280	CON Allocation	1.0000	44.00	44.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees Totals</b>	Transactions	1	\$44.00
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
550.7000.060	SUP Allocation	1.0000	628.00	628.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>	Transactions	1	\$628.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b>			
550.7170.100	Property Insurance	1.0000	6,300.00	6,300.00
	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> Totals	Transactions	1	\$6,300.00
	Account <b>7200.010 - Bond &amp; Interest Expense Interest Expense</b>			
550.7200.010	Radio Read Meter IG Loan Interest Payment	1.0000	850.00	850.00
	Account <b>7200.010 - Bond &amp; Interest Expense Interest Expense</b> Totals	Transactions	1	\$850.00
	Account <b>9010 - Capital Equipment</b>			
550.9010	CON Allocation	1.0000	16,457.00	16,457.00
550.9010	Inter-Gov Loan Principal Repayment	1.0000	1,300.00	1,300.00
550.9010	SUP Allocation	1.0000	1,639.00	1,639.00
	Account <b>9010 - Capital Equipment</b> Totals	Transactions	3	\$19,396.00
	Fund <b>550 - Newark</b> Totals	Transactions	41	\$194,983.00

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**Ocean Pines Service Area**

<u>Account Name</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>
Charges for Services	10,943,135	8,203,440	2,739,695	33%	8,251,998	7,715,894	7,485,469
Interest & Penalties	95,000	95,000	-	0%	98,847	92,339	97,057
Other Revenue	753,500	585,000	168,500	29%	1,639,949	886,403	309,868
Transfer To Other Funds	(1,327,858)	362,130	(1,689,988)	-467%	-	972,527	-
Transfer To Reserves	(170,909)	-	(170,909)	#DIV/0!	-	-	-
<b>Total Revenues</b>	<b>10,292,868</b>	<b>9,245,570</b>	<b>1,047,298</b>	<b>11%</b>	<b>9,990,794</b>	<b>9,667,163</b>	<b>7,892,393</b>
Personnel Services	4,794,699	4,620,709	173,990	4%	3,933,649	3,707,250	3,456,620
Supplies & Materials	1,117,999	783,172	334,827	43%	925,826	846,715	608,547
Maintenance & Services	3,034,172	2,642,411	391,761	15%	2,667,927	3,317,597	2,433,848
Other Charges	158,808	133,988	24,820	19%	149,049	132,783	112,086
Interfund Charges	-	40,451	(40,451)	-100%	531,418	501,172	494,854
Depreciation Expense	-	-	-	-	1,778,542	1,723,310	1,609,056
Capital Outlay	1,187,190	1,024,838	162,352	16%	-	-	-
<b>Total Expenses</b>	<b>10,292,868</b>	<b>9,245,569</b>	<b>1,047,299</b>	<b>11%</b>	<b>9,986,411</b>	<b>10,228,827</b>	<b>8,715,011</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>1</b>	<b>(1)</b>	<b>-100%</b>	<b>4,382</b>	<b>(561,664)</b>	<b>(822,617)</b>

See the next page for the Proposed Quarterly Rates.

**Ocean Pines Proposed Quarterly Rates**

	<b><u>FY26</u></b>	<b><u>FY25</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Standard Water & Sewer Debt Service per EDU	-	36.00	(36.00)	-100%
Water debt service per EDU	4.00	-	4.00	#DIV/0!
Sewer debt service per EDU	27.00	-	27.00	#DIV/0!
Accessibility	207.00	-	207.00	#DIV/0!
Supplemental Water & Sewer Debt Service per EDU	-	31.00	(31.00)	-100%
Domestic Water & Sewer Base Fee	244.00	207.00	37.00	18%
Domestic Water & Sewer Usage Range (per 1k gal)				
0 - 18,000 Gallons	5.00	2.50	2.50	100%
18,001+ Gallons	15.00	7.00	8.00	114%
0 - 10,000 Gallons	-	1.60	(1.60)	-100%
10,001 - 25,000 Gallons	-	3.50	(3.50)	-100%
25,001 - 35,000 Gallons	-	6.00	(6.00)	-100%
35,001 - 45,000 Gallons	-	9.00	(9.00)	-100%
over 45,000 Gallons	-	10.00	(10.00)	-100%
Domestic Sewer Only (flat rate)	251.00	186.75	64.25	34%
White Horse Park Water & Sewer (flat rate per lot)	160.00	160.00	-	0%
Commercial Water & Sewer Base & Usage Range (per 1k gal)				
Per EDU (previously tiered)	244.00		244.00	#DIV/0!
0 - 18,000 Gallons	5.00	5.00	-	0%
18,001+ Gallons	15.00	8.00	7.00	88%
1 EDU	281.15	267.76	13.39	5%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 27,000 Gallons	-	6.00	(6.00)	-100%
over 27,000 Gallons	-	10.00	(10.00)	-100%
2 EDU's	-	371.33	(371.33)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 54,000 Gallons	-	6.00	(6.00)	-100%
over 54,000 Gallons	-	10.00	(10.00)	-100%
3-13 EDU's	-	743.13	(743.13)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 351,000 Gallons	-	6.00	(6.00)	-100%
over 351,000 Gallons	-	10.00	(10.00)	-100%
14-24 EDU's	-	1,114.69	(1,114.69)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 648,000 Gallons	-	6.00	(6.00)	-100%
over 648,000 Gallons	-	10.00	(10.00)	-100%
25-39 EDU's	-	1,486.26	(1,486.26)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 1,053,000 Gallons	-	6.00	(6.00)	-100%
over 1,053,000 Gallons	-	10.00	(10.00)	-100%
40+ EDU's	-	2,229.34	(2,229.34)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 1,250,000 Gallons	-	6.00	(6.00)	-100%
over 1,250,000 Gallons	-	10.00	(10.00)	-100%

OCEAN PINES

		Proposed FY26 Rates				
		Option 1	Option 2	Option 3	Option 4	
		Adopted FY25 Rates (\$)	Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt (\$)
<b>O&amp;M Rates- per EDU</b>						
	Water & Sewer Base Fee	207.00	207.00	209.00	244.00	212.00
	Water & Sewer Usage Fees	1.60-15/1K gal	1.60-15/1K gal	5-15/1K gal	5-15/1K gal	5-15/1K gal
	Water Flat Fee- RVR	71.00	71.00	73.15	78.00	71.00
	Sewer Flat Fee	187.00	187.00	224.25	251.00	227.00
	Accessibility Fee	-	-	177.65	207.00	180.00
	Water & Sewer Flat Rate-100 gpd (WHP)	160.00	160.00	160.00	160.00	160.00
	Commercial Water & Sewer Base Fee	Tiered based on EDU #	Tiered based on EDU #	-	-	-
	Commercial Water & Sewer Usage Fees	4-10/1K gal	4-10/1K gal	-	-	-
<b>Debt Payment</b>						
	Water & Sewer	36.00	36.00	36.00	31.00	31.00
	Sewer	-	-	-	27.00	27.00
	Water	-	-	-	4.00	4.00

		Proposed FY26 Revenues & Expenses				
		Option 1	Option 2	Option 3	Option 4	
		Adopted FY25 Revenue & Expenses (\$)	Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
<b>Revenues</b>						
	Charges for Services	8,203,440	8,579,930	9,507,931	10,943,135	9,611,938
	Interest & Penalties	95,000	95,000	95,000	95,000	95,000
	Other Revenue	585,000	753,500	753,500	753,500	753,500
	<b>Total Revenue</b>	<b>8,883,440</b>	<b>9,428,430</b>	<b>10,356,431</b>	<b>11,791,635</b>	<b>10,460,438</b>
<b>Expenses</b>						
	Personnel Services	4,620,709	4,794,699	4,794,699	4,794,699	4,794,699
	Supplies & Materials	783,172	1,117,999	1,117,999	1,117,999	1,117,999
	Maintenance & Services	2,642,411	3,034,172	3,034,172	3,034,172	3,034,172
	Other Charges	133,988	158,808	158,808	158,808	158,808
	Interfund Charges	40,451	-	-	-	-
	Capital Outlay	1,024,838	1,187,190	1,187,190	1,187,190	1,187,190
	<b>Total Expenses</b>	<b>9,245,569</b>	<b>10,292,868</b>	<b>10,292,868</b>	<b>10,292,868</b>	<b>10,292,868</b>
	<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>(362,129)</b>	<b>(864,438)</b>	<b>63,563</b>	<b>1,498,767</b>	<b>167,570</b>
	Transfer In - General Fund	-	-	-	-	(167,570)
	Transfer In (Out) - Service Areas	362,129	864,438	(63,563)	(1,498,767)	-

Worcester County		555 Ocean Pines Revenue Budget									
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested	Comments	
<b>Fund: 555 - Ocean Pines</b>											
REVENUES											
<i>CHG SVC - Charges for Services</i>											
5000.100	Domestic Water Service	2,065,948.00	1,650,000.00	1,650,000.00	415,948.00	25%	857,137.25	1,643,987.75	Increased rate from \$207 per EDU to \$244		
5000.200	Domestic Water Usage	235,000.00	210,000.00	210,000.00	25,000.00	12%	134,423.84	195,077.98	Adjusted tiered rates to \$5 per 1,000 gallons on first 18,000 gallons used, and then \$15 per 1,000 gallons used over 18,000 gallons		
5005.100	Commercial Water Service	141,032.00	68,000.00	68,000.00	73,032.00	107%	36,184.84	68,538.84	Adjusted tiered rate structure to flat \$244 per EDU		
5005.200	Commercial Water Usage	28,000.00	35,000.00	35,000.00	(7,000.00)	-20%	20,932.39	28,783.43	Adjusted tiered rates to \$5 per 1,000 gallons on first 18,000 gallons used, and then \$15 per 1,000 gallons used over 18,000 gallons		
5010.100	Domestic Sewer Service	6,200,040.00	4,935,000.00	4,935,000.00	1,265,040.00	26%	2,573,466.00	4,934,965.85	Increased rate from \$207 per EDU to \$244		
5010.200	Domestic Sewer Usage	640,000.00	550,000.00	550,000.00	90,000.00	16%	378,889.43	512,428.95	Adjusted tiered rates to \$5 per 1,000 gallons on first 18,000 gallons used, and then \$15 per 1,000 gallons used over 18,000 gallons		
5015.100	Commercial Sewer Service	554,124.00	199,000.00	199,000.00	355,124.00	178%	104,510.84	200,245.86	Adjusted tiered rate structure to flat \$244 per EDU		
5015.200	Commercial Sewer Usage	82,000.00	90,000.00	90,000.00	(8,000.00)	-9%	64,173.13	86,657.69	Adjusted tiered rates to \$5 per 1,000 gallons on first 18,000 gallons used, and then \$15 per 1,000 gallons used over 18,000 gallons		
5020.100	Additional Assessments - Accessibility Water Accessibility	111,581.00	0.00	0.00	111,581.00	N/A	0.00	0.00	Charging \$207 per EDU sold but not in service		
5020.200	Additional Assessments - Accessibility Sewer Accessibility	347,810.00	0.00	0.00	347,810.00	N/A	0.00	0.00	Charging \$207 per EDU sold but not in service		
5025	Transfer from River Run	120,000.00	60,000.00	60,000.00	60,000.00	100%	45,595.65	65,682.15	Increased rate from \$71 per EDU to \$78		
5030	White Horse Park Revenue	297,600.00	286,440.00	286,440.00	11,160.00	4%	148,800.00	286,440.00	Rate of \$160 x 465 units for a full year. Prior budget was not updated, no increase.		
5040	Hook-Ups	120,000.00	120,000.00	120,000.00	0.00	0%	43,950.00	156,589.00			
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	6,750.00	72,600.00			
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$10,943,135.00	\$8,203,440.00	\$8,203,440.00	\$2,739,695.00	33%	\$4,414,813.37	\$8,251,997.50			
<i>INT/PEN - Interest &amp; Penalties</i>											
4710	Penalty/Fees	95,000.00	95,000.00	95,000.00	0.00	0%	47,833.82	98,846.70			
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$95,000.00	\$95,000.00	\$95,000.00	\$0.00	0%	\$47,833.82	\$98,846.70			
<i>OTH REV - Other Revenue</i>											
5042	Equity Contribution	81,500.00	85,000.00	85,000.00	(3,500.00)	-4%	42,081.86	434,820.72			
5850	Other Revenue	642,000.00	470,000.00	470,000.00	172,000.00	37%	272,848.19	1,175,128.68	\$110,000 for treating leachate from Landfill. \$400,000 for anticipated payments from RDF for wastewater treatment. \$132,000 for anticipated payments from RDF for water services.		
5875	Rent/Overhead Reimbursement	30,000.00	30,000.00	30,000.00	0.00	0%	15,000.00	30,000.00			
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$753,500.00	\$585,000.00	\$585,000.00	\$168,500.00	29%	\$329,930.05	\$1,639,949.40			
<i>TRNS IN - Transfers In</i>											
5975.100	Transfers From (To) Reserve	(170,909.00)	362,130.00	362,130.00	(533,039.00)	-147%	0.00	0.00			
5975.200	Transfers From Other Funds	(1,327,858.00)	0.00	0.00	(1,327,858.00)	0%	0.00	0.00			
<i>Account Classification Total: TRNS IN - Transfers In</i>		(\$1,498,767.00)	\$362,130.00	\$362,130.00	(\$1,860,897.00)	-514%	\$0.00	\$0.00			
<b>REVENUES Total</b>		<b>\$10,292,868.00</b>	<b>\$9,245,570.00</b>	<b>\$9,245,570.00</b>	<b>\$1,047,298.00</b>	<b>11%</b>	<b>\$4,792,577.24</b>	<b>\$9,990,793.60</b>			

Worcester County

555.8001 Ocean Pines Admin Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 555 - Ocean Pines</b>									
EXPENSES									
<b>Department: 8001 - Admin</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	625,895.00	537,199.00	537,199.00	88,696.00	17%	275,068.73	191,644.20	
6000.200	Personnel Services Salaries-Support Group	48,193.00	48,076.00	48,076.00	117.00	0%	16,211.99	26,339.07	
6000.400	Personnel Services Overtime Pay	179.00	0.00	0.00	179.00	N/A	65.25	221.54	
6010.020	Benefits Contingency	265.00	267.00	267.00	(2.00)	-1%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	2,242.00	2,242.00	2,242.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	86,768.00	90,168.00	90,168.00	(3,400.00)	-4%	43,039.17	0.00	
6010.050	Benefits Retirement	89,544.00	73,229.00	73,229.00	16,315.00	22%	0.00	0.00	
6010.060	Benefits Social Security Taxes	51,138.00	45,447.00	45,447.00	5,691.00	13%	21,345.62	0.00	
6010.070	Benefits Unemployment Insurance	265.00	267.00	267.00	(2.00)	-1%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	13,263.00	9,286.00	9,286.00	3,977.00	43%	7,996.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	85,010.32	
6010.120	Benefits Long Term Disability	993.00	1,003.00	1,003.00	(10.00)	-1%	0.00	0.00	
6010.130	Benefits Life Insurance	1,126.00	1,136.00	1,136.00	(10.00)	-1%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	1,219.00	1,230.00	1,230.00	(11.00)	-1%	180.17	0.00	
6010.150	Benefits Retirement Administration Fee	1,272.00	1,283.00	1,283.00	(11.00)	-1%	545.78	0.00	
6010.900	Benefits OPEB contribution	12,727.00	28,731.00	28,731.00	(16,004.00)	-56%	0.00	8,846.19	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$935,089.00	\$839,564.00	\$839,564.00	\$95,525.00	11%	\$364,452.71	\$312,061.32	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	87,705.00	48,000.00	48,000.00	39,705.00	83%	14,276.03	93,718.74	Based on historical spending and Support and Construction allocation method
6100.190	Administrative Expense Office Supplies	3,600.00	0.00	0.00	3,600.00	N/A	1,271.40	0.00	Account opened to charge office supplies to. Not an increase - moved from account 6100.010
6110.090	Supplies & Equipment Computers & Printers	2,100.00	6.00	6.00	2,094.00	34900%	311.16	0.00	Meg Etzler replacement computer per IT
6110.280	Supplies & Equipment Office Furniture	1,020.00	0.00	0.00	1,020.00	N/A	1,012.63	0.00	Office furniture for new hire
6110.290	Supplies & Equipment Other Office Equipment	1,980.00	2,000.00	2,000.00	(20.00)	-1%	0.00	251.38	
6110.340	Supplies & Equipment Safety Program Equipment	2,075.00	192.00	192.00	1,883.00	981%	629.65	1,947.51	Based on historical spending and Support and Construction allocation method
6110.390	Supplies & Equipment Small Equipment	78.00	0.00	0.00	78.00	N/A	0.00	0.00	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	410.00	0.00	0.00	410.00	N/A	89.32	0.00	
6130.055	Equipment Maintenance Roads Management System	30,856.00	0.00	0.00	30,856.00	N/A	0.00	0.00	To allocate iWorks System and Neptune Software from Support
6130.060	Equipment Maintenance Software Licensing	2,459.00	0.00	0.00	2,459.00	N/A	2,458.43	0.00	Annual Brightly Software payment.
6150.050	Uniforms & Personal Equipment Uniforms	18,274.00	18,260.00	18,260.00	14.00	0%	12,787.12	22,081.99	Based on historical spending and Support and Construction allocation method
6200.020	Other Supplies & Materials Materials	782.00	0.00	0.00	782.00	N/A	425.14	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$151,339.00	\$68,458.00	\$68,458.00	\$82,881.00	121%	\$33,260.88	\$117,999.62	

Worcester County		555.8001 Ocean Pines Admin Budget Requested									
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested	Comments	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>											
6530.100	Consulting Services Professional Fees	35,275.00	53,000.00	53,000.00	(17,725.00)	-33%	17,707.70	16,150.10	Decrease due to historical trend in spending. Based on historical spending, Support and		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	3,000.00	3,000.00	2,000.00	67%	821.86	4,143.02	Construction allocation method, and anticipated rise in fuel costs		
6540.060	Vehicle Operating Expenses Vehicle Equipment	0.00	0.00	0.00	0.00	N/A	1,224.40	0.00			
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	9,692.00	5,704.00	5,704.00	3,988.00	70%	26,617.02	8,035.70	Based on historical spending and Support and Construction allocation method		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	18,611.00	30,000.00	30,000.00	(11,389.00)	-38%	4,695.59	27,838.40	Decrease due to allocating out the following: \$10,360 Pest Control to account 555.8001.6550.020		
6550.040	Building Site Expenses Cleaning Contract	10,360.00	0.00	0.00	10,360.00	N/A	2,249.89	0.00	\$688 Office Cleaning Service to account 555.8001.6550.040 \$341 Custodial Supplies to account 555.8001.6550.050		
6550.050	Building Site Expenses Custodial Supplies	688.00	0.00	0.00	688.00	N/A	450.17	0.00	Account opened to charge cleaning contract expenses to. Not an increase - moved from account 6550.020		
6550.180	Building Site Expenses Pest Control/Termite Insp	341.00	0.00	0.00	341.00	N/A	141.50	0.00			
6550.270	Building Site Expenses Telephone	11,772.00	6,100.00	6,100.00	5,672.00	93%	3,057.43	2,235.16	9 air cards for new laptops will add \$4,320 per IT		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$91,739.00	\$97,804.00	\$97,804.00	(\$6,065.00)	-6%	\$56,965.56	\$58,402.38			
<i>OTHR CHGS - Other Charges</i>											
7000.020	Travel, Training & Expense Board Member Allowance	3,500.00	3,500.00	3,500.00	0.00	0%	1,300.00	2,600.00			
7000.060	Travel, Training & Expense Educational Training	2,633.00	2,406.00	2,406.00	227.00	9%	912.81	871.23			
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	355.00	0.00	0.00	355.00	N/A	177.40	0.00			
7170.100	Benefits & Insurance Property & Liability Insurance	60,400.00	110,000.00	110,000.00	(49,600.00)	-45%	54,868.56	127,122.70	Decrease due to new allocation method and 10% increase per Budget Officer.		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$66,888.00	\$115,906.00	\$115,906.00	(\$49,018.00)	-42%	\$57,258.77	\$130,593.93			
<i>INTFND CHGS - Interfund Charges</i>											
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	131,494.17			
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	65,378.90			
8010.050	Interfund Public Works & Admin - Benefits	0.00	40,451.00	40,451.00	(40,451.00)	-100%	0.00	111,097.93	Decrease due to Position Budgeting automatically allocating these expenses to salaries.		
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	223,447.19			
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$40,451.00	\$40,451.00	(\$40,451.00)	-100%	\$0.00	\$531,418.19			
<i>CAP EQ - Capital Equipment</i>											
9010	Capital Equipment	411,190.00	18,000.00	18,000.00	393,190.00	2184%	0.00	0.00	Increase due to Support and Construction allocation of Capital Equipment		
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	1,778,541.79			
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$411,190.00	\$18,000.00	\$18,000.00	\$393,190.00	2184%	\$0.00	\$1,778,541.79			
<b>Department Total: 8001 - Admin</b>		\$1,656,245.00	\$1,180,183.00	\$1,180,183.00	\$476,062.00	40%	\$511,937.92	\$2,929,017.23			

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>555 - Ocean Pines</b>			
Department	<b>8001 - Admin</b>			
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>			
555.8001.6100.010	Billing Postage & Mailing	1.0000	30,000.00	30,000.00
555.8001.6100.010	SUP Allocation	1.0000	36,660.00	36,660.00
555.8001.6100.010	Water Cooler, Office Supplies, Billing	1.0000	21,045.00	21,045.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	3	\$87,705.00
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
555.8001.6100.190	Office Supplies	1.0000	3,600.00	3,600.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$3,600.00
Account	<b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>			
555.8001.6110.090	Meg Etzler Replacement per IT	1.0000	2,100.00	2,100.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$2,100.00
Account	<b>6110.280 - Supplies &amp; Equipment Office Furniture</b>			
555.8001.6110.280	Office Furniture	1.0000	1,020.00	1,020.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	\$1,020.00
Account	<b>6110.290 - Supplies &amp; Equipment Other Office Equipment</b>			
555.8001.6110.290	Furniture, File Cabinets	1.0000	1,980.00	1,980.00
	Account 6110.290 - Supplies & Equipment Other Office Equipment Totals	Transactions	1	\$1,980.00
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
555.8001.6110.340	Safety Equipment	1.0000	1,840.00	1,840.00
555.8001.6110.340	SUP Allocation	1.0000	235.00	235.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	2	\$2,075.00
Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
555.8001.6110.390	SUP Allocation	1.0000	78.00	78.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	1	\$78.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>			
555.8001.6130.045	SUP Allocation	1.0000	410.00	410.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>	Transactions	1	\$410.00
Account	<b>6130.055 - Equipment Maintenance Roads Management System</b>			
555.8001.6130.055	SUP Allocation	1.0000	30,856.00	30,856.00
	Account <b>6130.055 - Equipment Maintenance Roads Management System Totals</b>	Transactions	1	\$30,856.00
Account	<b>6130.060 - Equipment Maintenance Software Licensing</b>			
555.8001.6130.060	Brightly Software	1.0000	2,459.00	2,459.00
	Account <b>6130.060 - Equipment Maintenance Software Licensing Totals</b>	Transactions	1	\$2,459.00
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
555.8001.6150.050	SUP Allocation	1.0000	274.00	274.00
555.8001.6150.050	Uniforms	36.0000	500.00	18,000.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	2	\$18,274.00
Account	<b>6200.020 - Other Supplies &amp; Materials Materials</b>			
555.8001.6200.020	SUP Allocation	1.0000	782.00	782.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials Totals</b>	Transactions	1	\$782.00
Account	<b>6530.100 - Consulting Services Professional Fees</b>			
555.8001.6530.100	Consulting Fees	1.0000	20,000.00	20,000.00
555.8001.6530.100	SUP Allocation	1.0000	15,275.00	15,275.00
	Account <b>6530.100 - Consulting Services Professional Fees Totals</b>	Transactions	2	\$35,275.00
Account	<b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
555.8001.6540.020	Fuel	1.0000	5,000.00	5,000.00
	Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals</b>	Transactions	1	\$5,000.00
Account	<b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b>			
555.8001.6540.090	SUP Allocation	1.0000	4,692.00	4,692.00
555.8001.6540.090	Vehicle Repairs	1.0000	5,000.00	5,000.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals</b>	Transactions	2	\$9,692.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>				
555.8001.6550.020	Custodial Supplies, Building Maintenance/Repairs	1.0000	14,111.00	14,111.00
555.8001.6550.020	Dumpster Service	12.0000	375.00	4,500.00
<b>Account 6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance Totals</b>		Transactions	2	<b>\$18,611.00</b>
<b>Account 6550.040 - Building Site Expenses Cleaning Contract</b>				
555.8001.6550.040	Cleaning Contract	1.0000	10,360.00	10,360.00
<b>Account 6550.040 - Building Site Expenses Cleaning Contract Totals</b>		Transactions	1	<b>\$10,360.00</b>
<b>Account 6550.050 - Building Site Expenses Custodial Supplies</b>				
555.8001.6550.050	Custodial Supplies	1.0000	688.00	688.00
<b>Account 6550.050 - Building Site Expenses Custodial Supplies Totals</b>		Transactions	1	<b>\$688.00</b>
<b>Account 6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
555.8001.6550.180	Pest Control	1.0000	341.00	341.00
<b>Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals</b>		Transactions	1	<b>\$341.00</b>
<b>Account 6550.270 - Building Site Expenses Telephone</b>				
555.8001.6550.270	CON Allocation	1.0000	1,286.00	1,286.00
555.8001.6550.270	Laptop Air Cards Annual Charge	9.0000	480.00	4,320.00
555.8001.6550.270	SUP Allocation	1.0000	3,666.00	3,666.00
555.8001.6550.270	Telephone	1.0000	2,500.00	2,500.00
<b>Account 6550.270 - Building Site Expenses Telephone Totals</b>		Transactions	4	<b>\$11,772.00</b>
<b>Account 7000.020 - Travel, Training &amp; Expense Board Member Allowance</b>				
555.8001.7000.020	OPAB / 5 Members @ \$100 - 7 Mtgs	7.0000	500.00	3,500.00
<b>Account 7000.020 - Travel, Training &amp; Expense Board Member Allowance Totals</b>		Transactions	1	<b>\$3,500.00</b>
<b>Account 7000.060 - Travel, Training &amp; Expense Educational Training</b>				
555.8001.7000.060	EZPass, travel costs	1.0000	445.00	445.00
555.8001.7000.060	Fall CEAM Conference	1.0000	375.00	375.00
555.8001.7000.060	MACO	1.0000	555.00	555.00
555.8001.7000.060	Spring CEAM Conference	1.0000	1,000.00	1,000.00
555.8001.7000.060	SUP Allocation	1.0000	258.00	258.00
<b>Account 7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>		Transactions	5	<b>\$2,633.00</b>

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>			
555.8001.7000.100	Travel	1.0000	355.00	355.00
	Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows Totals</b>	Transactions	1	\$355.00
Account	<b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b>			
555.8001.7170.100	Property Insurance	1.0000	60,400.00	60,400.00
	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance Totals</b>	Transactions	1	\$60,400.00
Account	<b>9010 - Capital Equipment</b>			
555.8001.9010	CON Allocation	1.0000	331,760.00	331,760.00
555.8001.9010	SUP Allocation	1.0000	79,430.00	79,430.00
	Account <b>9010 - Capital Equipment Totals</b>	Transactions	2	\$411,190.00
	Department <b>8001 - Admin Totals</b>	Transactions	40	\$721,156.00

Worcester County

555.8002 Ocean Pines Water Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 555 - Ocean Pines</b>									
EXPENSES									
<b>Department: 8002 - Water</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	488,039.00	400,439.90	400,439.90	87,599.10	22%	243,313.72	384,906.82	
6000.200	Personnel Services Salaries-Support Group	37,017.00	77,429.00	77,429.00	(40,412.00)	-52%	20,411.58	41,284.63	
6000.300	Personnel Services Salaries-Construction	170,163.00	137,813.00	137,813.00	32,350.00	23%	53,199.54	221,093.78	
6000.400	Personnel Services Overtime Pay	23,108.00	29,000.00	29,000.00	(5,892.00)	-20%	8,439.81	18,997.15	
6010.020	Benefits Contingency	290.00	292.00	292.00	(2.00)	-1%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	4,501.00	4,501.00	4,501.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	124,534.00	120,933.48	120,933.48	3,600.52	3%	60,407.56	0.00	
6010.050	Benefits Retirement	97,928.00	80,076.00	80,076.00	17,852.00	22%	0.00	0.00	
6010.060	Benefits Social Security Taxes	53,185.00	52,990.07	52,990.07	194.93	0%	23,948.56	0.00	
6010.070	Benefits Unemployment Insurance	289.00	292.00	292.00	(3.00)	-1%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	14,505.00	10,154.00	10,154.00	4,351.00	43%	7,478.75	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	320,002.63	
6010.120	Benefits Long Term Disability	1,086.00	1,096.00	1,096.00	(10.00)	-1%	0.00	0.00	
6010.130	Benefits Life Insurance	1,231.00	1,243.00	1,243.00	(12.00)	-1%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	1,333.00	1,345.00	1,345.00	(12.00)	-1%	227.29	0.00	
6010.150	Benefits Retirement Administration Fee	1,391.00	1,403.00	1,403.00	(12.00)	-1%	596.80	0.00	
6010.900	Benefits OPEB contribution	39,957.00	90,651.00	90,651.00	(50,694.00)	-56%	0.00	28,745.98	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,058,557.00	\$1,009,658.45	\$1,009,658.45	\$48,898.55	5%	\$418,023.61	\$1,015,030.99	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6110.060	Supplies & Equipment Chemicals	250,000.00	225,000.00	225,000.00	25,000.00	11%	118,479.86	234,457.61	Based on historical spending and anticipated increase in chemical costs
6110.090	Supplies & Equipment Computers & Printers	0.00	16.00	16.00	(16.00)	-100%	214.81	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	3,436.00	2,480.00	2,480.00	956.00	39%	1,127.53	1,279.04	
6110.390	Supplies & Equipment Small Equipment	1,555.00	8,000.00	8,000.00	(6,445.00)	-81%	779.54	188.09	Decrease due to historical trend in spending.
6110.420	Supplies & Equipment Tools & Supplies	10,630.00	1,500.00	1,500.00	9,130.00	609%	3,402.62	1,720.91	Based on historical spending and Support and Construction allocation method
6130.045	Equipment Maintenance Other Equipment Maint/Repair	517.00	0.00	0.00	517.00	N/A	111.96	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	1,943.00	0.00	0.00	1,943.00	N/A	0.00	0.00	
6200.010	Other Supplies & Materials Lab Testing	50,000.00	10,000.00	10,000.00	40,000.00	400%	1,625.00	4,986.00	New required PFAS testing
6200.020	Other Supplies & Materials Materials	985.00	0.00	0.00	985.00	N/A	482.52	0.00	Based on historical spending and Support and Construction allocation method
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	1,000.00	1,000.00	1,000.00	100%	0.00	1,888.24	Based on historical spending
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$321,066.00	\$247,996.00	\$247,996.00	\$73,070.00	29%	\$126,223.84	\$244,519.89	

Worcester County

**555.8002 Ocean Pines Water Budget Requested**

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.020	Systems Maintenance Water Plant/System Maint	440,000.00	405,000.00	405,000.00	35,000.00	9%	185,106.65	476,148.68	Increase in meter purchases and 5 contact tank inspections
6500.040	Systems Maintenance WWW Paving	40,000.00	30,000.00	30,000.00	10,000.00	33%	25,041.00	38,309.27	Based on historical spending to cover any paving repairs that could happen during the year
6500.070	Systems Maintenance Contractor Water Install/Repair	350,000.00	300,000.00	300,000.00	50,000.00	17%	215,731.00	258,487.50	Based on historical spending to cover install/repairs during the year
6530.100	Consulting Services Professional Fees	85,000.00	0.00	0.00	85,000.00	N/A	0.00	0.00	Required Water Resiliency Study and a Water System Hydraulic Model Study
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	22,000.00	22,000.00	0.00	0%	7,083.81	19,208.25	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	12,000.00	12,000.00	12,000.00	0.00	0%	3,330.76	13,062.94	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	72,096.00	9,260.00	9,260.00	62,836.00	679%	33,194.78	20,068.02	Based on historical spending and Support and Construction allocation method
6550.020	Building Site Expenses Buildings & Grounds Maintenance	0.00	10,000.00	10,000.00	(10,000.00)	-100%	1,526.77	14,165.22	Decrease due to 6550.020 - Heating Propane opened up to charge expenses to
6550.060	Building Site Expenses Electricity	95,000.00	80,000.00	80,000.00	15,000.00	19%	36,186.61	92,831.13	Based on historical spending and anticipated increase in utility costs
6550.120	Building Site Expenses Heating Propane	10,000.00	0.00	0.00	10,000.00	N/A	1,176.37	0.00	Account opened up to charge propane expenses to. Not an increase - moved from account 6550.020
6550.270	Building Site Expenses Telephone	1,750.00	3,500.00	3,500.00	(1,750.00)	-50%	1,265.50	2,517.65	
6550.280	Building Site Expenses Tipping Fees	62,739.00	0.00	0.00	62,739.00	N/A	7,334.40	0.00	Account opened to charge tipping fees expenses to. Not an increase - moved from account 6500.020
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	89,518.00	89,518.00	(89,518.00)	-100%	0.00	60,580.71	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$1,190,585.00	\$961,278.00	\$961,278.00	\$229,307.00	24%	\$516,977.65	\$995,379.37	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	4,325.00	4,264.00	4,264.00	61.00	1%	2,149.74	4,838.40	
7200.010	Bond & Interest Expense Interest Expense	73,750.00	0.00	0.00	73,750.00	N/A	0.00	0.00	Intergovernmental loan interest payment
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$78,075.00	\$4,264.00	\$4,264.00	\$73,811.00	1731%	\$2,149.74	\$4,838.40	
<i>CAP EQ - Capital Equipment</i>									
9010	Capital Equipment	165,000.00	216,838.00	216,838.00	(51,838.00)	-24%	29,340.00	0.00	\$115,000 for Radio Read Meter Inter-Gov Loan Principal repayment \$30,000 requested to replace blue tubing \$20,000 requested for stainless tank
9010.080	Capital Equipment Construction Projects	0.00	0.00	0.00	0.00	N/A	7,500.00	0.00	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$165,000.00	\$216,838.00	\$216,838.00	(\$51,838.00)	-24%	\$36,840.00	\$0.00	
<b>Department Total: 8002 - Water</b>		<b>\$2,813,283.00</b>	<b>\$2,440,034.45</b>	<b>\$2,440,034.45</b>	<b>\$373,248.55</b>	<b>15%</b>	<b>\$1,100,214.84</b>	<b>\$2,259,768.65</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Department	<b>8002 - Water</b>			
Account	<b>6110.060 - Supplies &amp; Equipment Chemicals</b>			
555.8002.6110.060	Chemicals	1.0000	250,000.00	250,000.00
	Account <b>6110.060 - Supplies &amp; Equipment Chemicals Totals</b>	Transactions	1	\$250,000.00
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
555.8002.6110.340	CON Allocation	1.0000	1,141.00	1,141.00
555.8002.6110.340	Gloves, Fire Extinguishers	1.0000	2,000.00	2,000.00
555.8002.6110.340	SUP Allocation	1.0000	295.00	295.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>	Transactions	3	\$3,436.00
Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
555.8002.6110.390	CON Allocation	1.0000	457.00	457.00
555.8002.6110.390	Replace Caustic Pump	1.0000	1,000.00	1,000.00
555.8002.6110.390	SUP Allocation	1.0000	98.00	98.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>	Transactions	3	\$1,555.00
Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
555.8002.6110.420	CON Allocation	1.0000	9,130.00	9,130.00
555.8002.6110.420	Hand Tools, Small Equipment	1.0000	1,500.00	1,500.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>	Transactions	2	\$10,630.00
Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>			
555.8002.6130.045	SUP Allocation	1.0000	517.00	517.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>	Transactions	1	\$517.00
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
555.8002.6150.050	CON Allocation	1.0000	1,598.00	1,598.00
555.8002.6150.050	SUP Allocation	1.0000	345.00	345.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	2	\$1,943.00
Account	<b>6200.010 - Other Supplies &amp; Materials Lab Testing</b>			
555.8002.6200.010	Lab Testing - Outsourced	1.0000	10,000.00	10,000.00
555.8002.6200.010	PFAS Testing - 4 per year per well (5)	20.0000	2,000.00	40,000.00
	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing Totals</b>	Transactions	2	\$50,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6200.020 - Other Supplies &amp; Materials Materials</b>			
555.8002.6200.020	SUP Allocation	1.0000	985.00	985.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	\$985.00
Account	<b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b>			
555.8002.6200.030	Testing Equipment/Supplies	1.0000	2,000.00	2,000.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	\$2,000.00
Account	<b>6500.020 - Systems Maintenance Water Plant/System Maint</b>			
555.8002.6500.020	Contact Tank Inspections	5.0000	10,000.00	50,000.00
555.8002.6500.020	Meters, Hydrants, Marking Paint	1.0000	345,400.00	345,400.00
555.8002.6500.020	Miss Utility	1.0000	4,600.00	4,600.00
555.8002.6500.020	Sand, Topsoil, Cement, Grass Seed	1.0000	40,000.00	40,000.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	4	\$440,000.00
Account	<b>6500.040 - Systems Maintenance WWW Paving</b>			
555.8002.6500.040	Paving	1.0000	40,000.00	40,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	\$40,000.00
Account	<b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b>			
555.8002.6500.070	Outside Contractor Insalls/Repairs	1.0000	350,000.00	350,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	\$350,000.00
Account	<b>6530.100 - Consulting Services Professional Fees</b>			
555.8002.6530.100	Water System Hydraulic Model	1.0000	50,000.00	50,000.00
555.8002.6530.100	Water System Resiliency Study	1.0000	35,000.00	35,000.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	\$85,000.00
Account	<b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
555.8002.6540.020	Fuel	1.0000	22,000.00	22,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$22,000.00
Account	<b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>			
555.8002.6540.030	Vehicle Maintenance	1.0000	12,000.00	12,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$12,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b>			
555.8002.6540.090	CON Allocation	1.0000	66,189.00	66,189.00
555.8002.6540.090	SUP Allocation	1.0000	5,907.00	5,907.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals</b>	Transactions	2	\$72,096.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
555.8002.6550.060	Electricity	1.0000	95,000.00	95,000.00
	Account <b>6550.060 - Building Site Expenses Electricity Totals</b>	Transactions	1	\$95,000.00
Account	<b>6550.120 - Building Site Expenses Heating Propane</b>			
555.8002.6550.120	Propane	1.0000	10,000.00	10,000.00
	Account <b>6550.120 - Building Site Expenses Heating Propane Totals</b>	Transactions	1	\$10,000.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
555.8002.6550.270	Telephone	1.0000	1,750.00	1,750.00
	Account <b>6550.270 - Building Site Expenses Telephone Totals</b>	Transactions	1	\$1,750.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
555.8002.6550.280	CON Allocation	1.0000	2,739.00	2,739.00
555.8002.6550.280	Tipping Fees	1.0000	60,000.00	60,000.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees Totals</b>	Transactions	2	\$62,739.00
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
555.8002.7000.060	License Renewals, Certifications	1.0000	4,000.00	4,000.00
555.8002.7000.060	SUP Allocation	1.0000	325.00	325.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>	Transactions	2	\$4,325.00
Account	<b>7200.010 - Bond &amp; Interest Expense Interest Expense</b>			
555.8002.7200.010	Radio Read Meter Inter-Gov Loan Interest	1.0000	73,750.00	73,750.00
	Account <b>7200.010 - Bond &amp; Interest Expense Interest Expense Totals</b>	Transactions	1	\$73,750.00
Account	<b>9010 - Capital Equipment</b>			
555.8002.9010	Radio Register Loan Principal Payment	1.0000	115,000.00	115,000.00
555.8002.9010	Replace Blue Tubing	1.0000	30,000.00	30,000.00
555.8002.9010	Stainless Tank	1.0000	20,000.00	20,000.00
	Account <b>9010 - Capital Equipment Totals</b>	Transactions	3	\$165,000.00
	Department <b>8002 - Water Totals</b>	Transactions	39	\$1,754,726.00

Worcester County

555.8003 Ocean Pines Treatment Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 555 - Ocean Pines</b>									
<b>Department: 8003 - Treatment Plant</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	854,466.00	774,150.88	774,150.88	80,315.12	10%	376,189.18	820,598.81	
6000.200	Personnel Services Salaries-Support Group	47,495.00	54,281.00	54,281.00	(6,786.00)	-13%	29,956.20	75,094.27	
6000.300	Personnel Services Salaries-Construction	17,078.00	6,724.00	6,724.00	10,354.00	154%	6,972.12	15,216.76	
6000.400	Personnel Services Overtime Pay	57,635.00	34,000.00	34,000.00	23,635.00	70%	21,050.48	29,279.06	
6010.020	Benefits Contingency	361.00	406.00	406.00	(45.00)	-11%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	9,093.00	9,093.00	9,093.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	206,180.00	213,169.48	213,169.48	(6,989.48)	-3%	98,619.51	0.00	
6010.050	Benefits Retirement	122,189.00	111,164.00	111,164.00	11,025.00	10%	0.00	0.00	
6010.060	Benefits Social Security Taxes	70,308.00	72,554.23	72,554.23	(2,246.23)	-3%	31,628.73	0.00	
6010.070	Benefits Unemployment Insurance	361.00	406.00	406.00	(45.00)	-11%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	18,098.00	14,097.00	14,097.00	4,001.00	28%	12,076.50	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	466,961.57	
6010.120	Benefits Long Term Disability	1,355.00	1,522.00	1,522.00	(167.00)	-11%	0.00	0.00	
6010.130	Benefits Life Insurance	1,536.00	1,725.00	1,725.00	(189.00)	-11%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	1,663.00	1,867.00	1,867.00	(204.00)	-11%	315.52	0.00	
6010.150	Benefits Retirement Administration Fee	1,735.00	1,948.00	1,948.00	(213.00)	-11%	828.50	0.00	
6010.900	Benefits OPEB contribution	51,583.00	156,661.00	156,661.00	(105,078.00)	-67%	0.00	41,383.85	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,461,136.00	\$1,453,768.59	\$1,453,768.59	\$7,367.41	1%	\$577,636.74	\$1,448,534.32	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6110.060	Supplies & Equipment Chemicals	525,000.00	415,000.00	415,000.00	110,000.00	27%	222,051.35	517,809.16	Based on historical spending and anticipated increase in chemical costs
6110.090	Supplies & Equipment Computers & Printers	21,060.00	1,696.00	1,696.00	19,364.00	1142%	54.66	945.82	3 computer replacements per IT 9 new computers for vehicles for new iWork System
6110.340	Supplies & Equipment Safety Program Equipment	7,583.00	4,480.00	4,480.00	3,103.00	69%	1,141.07	4,024.10	New required life rings
6110.390	Supplies & Equipment Small Equipment	205.00	0.00	0.00	205.00	N/A	70.37	342.13	
6110.420	Supplies & Equipment Tools & Supplies	3,196.00	2,500.00	2,500.00	696.00	28%	1,377.20	978.03	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,759.00	0.00	0.00	3,759.00	N/A	163.01	1,491.36	Anticipated equipment maintenance on skid steer
6150.050	Uniforms & Personal Equipment Uniforms	715.00	0.00	0.00	715.00	N/A	0.00	0.00	
6200.010	Other Supplies & Materials Lab Testing	50,000.00	21,000.00	21,000.00	29,000.00	138%	8,049.90	20,292.13	New required tests per permit: toxicity, bio monitoring, and 10 new chemicals
6200.020	Other Supplies & Materials Materials	1,445.00	0.00	0.00	1,445.00	N/A	708.90	0.00	Based on historical spending and Support and Construction allocation method
6200.030	Other Supplies & Materials Testing Supplies	15,000.00	15,000.00	15,000.00	0.00	0%	3,664.64	11,260.19	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$627,963.00	\$459,676.00	\$459,676.00	\$168,287.00	37%	\$237,281.10	\$557,142.92	

Worcester County

**555.8003 Ocean Pines Treatment Budget Requested**

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	175,000.00	175,000.00	175,000.00	0.00	0%	83,402.22	121,996.18	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	22,000.00	22,000.00	0.00	0%	8,222.74	16,386.17	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	30,000.00	15,000.00	15,000.00	15,000.00	100%	13,594.23	29,756.21	Based on historical spending
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	17,344.00	9,260.00	9,260.00	8,084.00	87%	15,306.03	16,836.67	Based on historical spending and Support and Construction allocation method
6550.020	Building Site Expenses Buildings & Grounds Maintenance	21,337.00	19,000.00	19,000.00	2,337.00	12%	11,145.46	24,974.12	Based on historical spending
6550.060	Building Site Expenses Electricity	300,000.00	250,000.00	250,000.00	50,000.00	20%	99,710.46	291,740.78	Based on historical spending and anticipated rise in utility costs
6550.120	Building Site Expenses Heating Propane	3,663.00	0.00	0.00	3,663.00	N/A	1,511.54	0.00	Account opened to charge propane expenses to. Not an increase - moved from account 6550.020
6550.270	Building Site Expenses Telephone	3,000.00	2,328.00	2,328.00	672.00	29%	1,577.56	2,671.76	
6550.280	Building Site Expenses Tipping Fees	180,359.00	0.00	0.00	180,359.00	N/A	0.00	0.00	Based on historical spending and anticipated increased hauling and Construction Tipping Fees Allocation
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	3,000.00	4,000.00	4,000.00	(1,000.00)	-25%	2,463.23	2,530.33	Decrease based on historical trend in spending.
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	8,863.00	8,863.00	(8,863.00)	-100%	0.00	4,169.46	
6700.650	Other Maint. & Svcs Tipping Fees	0.00	150,000.00	150,000.00	(150,000.00)	-100%	117,084.80	148,126.80	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		<b>\$755,703.00</b>	<b>\$655,451.00</b>	<b>\$655,451.00</b>	<b>\$100,252.00</b>	<b>15%</b>	<b>\$354,018.27</b>	<b>\$659,188.48</b>	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	6,477.00	6,264.00	6,264.00	213.00	3%	2,014.47	7,679.67	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		<b>\$6,477.00</b>	<b>\$6,264.00</b>	<b>\$6,264.00</b>	<b>\$213.00</b>	<b>3%</b>	<b>\$2,014.47</b>	<b>\$7,679.67</b>	
<i>CAP EQ - Capital Equipment</i>									
9010.090	Capital Equipment Other WWW Equipment	326,000.00	495,000.00	495,000.00	(169,000.00)	-34%	34,710.00	0.00	\$26,000 requested for aluminum chloride tank \$50,000 requested for drying beds repairs \$50,000 requested pipe corrosion protection \$200,000 requested for pond revisions
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		<b>\$326,000.00</b>	<b>\$495,000.00</b>	<b>\$495,000.00</b>	<b>(\$169,000.00)</b>	<b>-34%</b>	<b>\$34,710.00</b>	<b>\$0.00</b>	
<b>Department Total: 8003 - Treatment Plant</b>		<b>\$3,177,279.00</b>	<b>\$3,070,159.59</b>	<b>\$3,070,159.59</b>	<b>\$107,119.41</b>	<b>3%</b>	<b>\$1,205,660.58</b>	<b>\$2,672,545.39</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Department	<b>8003 - Treatment Plant</b>			
	Account <b>6110.060 - Supplies &amp; Equipment Chemicals</b>			
555.8003.6110.060	Chemicals	1.0000	525,000.00	525,000.00
	Account <b>6110.060 - Supplies &amp; Equipment Chemicals Totals</b>	Transactions	1	\$525,000.00
	Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>			
555.8003.6110.090	2 SCADA Replacement Computers per IT - need to get up with IT	2.0000	1,370.00	2,740.00
555.8003.6110.090	Joe Serman Replacement Computer per IT - need to get up with IT	1.0000	440.00	440.00
555.8003.6110.090	New Computer	9.0000	1,800.00	16,200.00
555.8003.6110.090	Xerox Lease	12.0000	140.00	1,680.00
	Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers Totals</b>	Transactions	4	\$21,060.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
555.8003.6110.340	CON Allocation	1.0000	150.00	150.00
555.8003.6110.340	Life Rings	6.0000	500.00	3,000.00
555.8003.6110.340	Raingear, Gloves, First Aid Supplies	1.0000	4,000.00	4,000.00
555.8003.6110.340	SUP Allocation	1.0000	433.00	433.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>	Transactions	4	\$7,583.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
555.8003.6110.390	CON Allocation	1.0000	60.00	60.00
555.8003.6110.390	SUP Allocation	1.0000	145.00	145.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>	Transactions	2	\$205.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
555.8003.6110.420	CON Allocation	1.0000	1,196.00	1,196.00
555.8003.6110.420	Supplies, Small Tools	1.0000	2,000.00	2,000.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>	Transactions	2	\$3,196.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>			
555.8003.6130.045	Maintenance	1.0000	3,000.00	3,000.00
555.8003.6130.045	SUP Allocation	1.0000	759.00	759.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>	Transactions	2	\$3,759.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
555.8003.6150.050	CON Allocation	1.0000	209.00	209.00
555.8003.6150.050	SUP Allocation	1.0000	506.00	506.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	2	\$715.00
Account	<b>6200.010 - Other Supplies &amp; Materials Lab Testing</b>			
555.8003.6200.010	Lab Testing - Town of Ocean City, Other sources	1.0000	20,000.00	20,000.00
555.8003.6200.010	Toxicity testing, bio monitoring, & 10 new chems per new permit	1.0000	30,000.00	30,000.00
	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing Totals</b>	Transactions	2	\$50,000.00
Account	<b>6200.020 - Other Supplies &amp; Materials Materials</b>			
555.8003.6200.020	SUP Allocation	1.0000	1,445.00	1,445.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials Totals</b>	Transactions	1	\$1,445.00
Account	<b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b>			
555.8003.6200.030	Testing Supplies	1.0000	15,000.00	15,000.00
	Account <b>6200.030 - Other Supplies &amp; Materials Testing Supplies Totals</b>	Transactions	1	\$15,000.00
Account	<b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b>			
555.8003.6500.030	Materials, pipe, fittings, Plant Maintenance	1.0000	175,000.00	175,000.00
	Account <b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals</b>	Transactions	1	\$175,000.00
Account	<b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
555.8003.6540.020	Fuel	1.0000	22,000.00	22,000.00
	Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals</b>	Transactions	1	\$22,000.00
Account	<b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>			
555.8003.6540.030	Vehicle Repairs/Maintenance	1.0000	30,000.00	30,000.00
	Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals</b>	Transactions	1	\$30,000.00
Account	<b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b>			
555.8003.6540.090	CON Allocation	1.0000	8,675.00	8,675.00
555.8003.6540.090	SUP Allocation	1.0000	8,669.00	8,669.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals</b>	Transactions	2	\$17,344.00
Account	<b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>			
555.8003.6550.020	Custodial, Parts, Dirt, Maintenance	1.0000	21,337.00	21,337.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance Totals</b>	Transactions	1	\$21,337.00

# Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
555.8003.6550.060	Electricity	1.0000	300,000.00	300,000.00
	Account <b>6550.060 - Building Site Expenses Electricity Totals</b>	Transactions	1	\$300,000.00
Account	<b>6550.120 - Building Site Expenses Heating Propane</b>			
555.8003.6550.120	Propane	1.0000	3,663.00	3,663.00
	Account <b>6550.120 - Building Site Expenses Heating Propane Totals</b>	Transactions	1	\$3,663.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
555.8003.6550.270	Telephone	1.0000	3,000.00	3,000.00
	Account <b>6550.270 - Building Site Expenses Telephone Totals</b>	Transactions	1	\$3,000.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
555.8003.6550.280	CON Allocation	1.0000	359.00	359.00
555.8003.6550.280	Tipping Fees	1.0000	180,000.00	180,000.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees Totals</b>	Transactions	2	\$180,359.00
Account	<b>6700.400 - Other Maint. &amp; Svcs State Waste Water Sludge Fees</b>			
555.8003.6700.400	MDE Sewage Sludge Utilization Fee	1.0000	3,000.00	3,000.00
	Account <b>6700.400 - Other Maint. &amp; Svcs State Waste Water Sludge Fees Totals</b>	Transactions	1	\$3,000.00
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
555.8003.7000.060	SUP Allocation	1.0000	477.00	477.00
555.8003.7000.060	Training, Continuing Education	1.0000	6,000.00	6,000.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>	Transactions	2	\$6,477.00
Account	<b>9010.090 - Capital Equipment Other WWW Equipment</b>			
555.8003.9010.090	Aluminum Chloride Tank & Install	1.0000	26,000.00	26,000.00
555.8003.9010.090	Drying Beds	1.0000	50,000.00	50,000.00
555.8003.9010.090	Pipe Corrosion Protection	1.0000	50,000.00	50,000.00
555.8003.9010.090	Pond Revisions	1.0000	200,000.00	200,000.00
	Account <b>9010.090 - Capital Equipment Other WWW Equipment Totals</b>	Transactions	4	\$326,000.00
	Department <b>8003 - Treatment Plant Totals</b>	Transactions	39	\$1,716,143.00

Worcester County

555.8004 Ocean Pines Collections Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 555 - Ocean Pines</b>									
<b>Department: 8004 - Collection Systems</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	549,089.00	428,155.42	428,155.42	120,933.58	28%	290,536.93	478,495.56	
6000.200	Personnel Services Salaries-Support Group	65,222.00	110,983.00	110,983.00	(45,761.00)	-41%	21,537.26	105,323.22	
6000.300	Personnel Services Salaries-Construction	158,993.00	182,679.00	182,679.00	(23,686.00)	-13%	41,413.38	127,380.81	
6000.400	Personnel Services Overtime Pay	41,891.00	39,000.00	39,000.00	2,891.00	7%	15,300.37	25,204.26	
6010.020	Benefits Contingency	308.00	338.00	338.00	(30.00)	-9%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	7,360.00	7,360.00	7,360.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	188,215.00	190,378.20	190,378.20	(2,163.20)	-1%	85,535.13	0.00	
6010.050	Benefits Retirement	104,225.00	92,711.00	92,711.00	11,514.00	12%	0.00	0.00	
6010.060	Benefits Social Security Taxes	59,219.00	62,217.40	62,217.40	(2,998.40)	-5%	26,935.80	0.00	
6010.070	Benefits Unemployment Insurance	308.00	338.00	338.00	(30.00)	-9%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	15,437.00	11,757.00	11,757.00	3,680.00	31%	8,101.72	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	389,744.80	
6010.120	Benefits Long Term Disability	1,156.00	1,269.00	1,269.00	(113.00)	-9%	0.00	0.00	
6010.130	Benefits Life Insurance	1,310.00	1,439.00	1,439.00	(129.00)	-9%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	1,418.00	1,557.00	1,557.00	(139.00)	-9%	263.15	0.00	
6010.150	Benefits Retirement Administration Fee	1,480.00	1,625.00	1,625.00	(145.00)	-9%	690.96	0.00	
6010.900	Benefits OPEB contribution	41,187.00	92,525.00	92,525.00	(51,338.00)	-55%	0.00	31,870.78	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,236,818.00	\$1,224,332.02	\$1,224,332.02	\$12,485.98	1%	\$490,314.70	\$1,158,019.43	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6110.090	Supplies & Equipment Computers & Printers	0.00	34.00	34.00	(34.00)	-100%	188.23	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	4,200.00	4,508.00	4,508.00	(308.00)	-7%	1,120.69	2,446.20	Decrease based on historical trend in spending.
6110.390	Supplies & Equipment Small Equipment	459.00	0.00	0.00	459.00	N/A	364.68	479.85	
6110.420	Supplies & Equipment Tools & Supplies	9,607.00	2,500.00	2,500.00	7,107.00	284%	2,910.09	3,237.60	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	545.00	0.00	0.00	545.00	N/A	116.09	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	1,608.00	0.00	0.00	1,608.00	N/A	0.00	0.00	
6200.020	Other Supplies & Materials Materials	1,039.00	0.00	0.00	1,039.00	N/A	510.30	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$17,458.00	\$7,042.00	\$7,042.00	\$10,416.00	148%	\$5,210.08	\$6,163.65	

Worcester County

555.8004 Ocean Pines Collections Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	282,850.00	290,000.00	290,000.00	(7,150.00)	-2%	136,746.63	302,064.78	Based on historical spending and moved \$27,150 out of this account and to 6700.650
6500.040	Systems Maintenance WWW Paving	10,000.00	10,000.00	10,000.00	0.00	0%	1,533.00	3,040.00	
6500.075	Systems Maintenance Contractor Sewer Install/Repair	100,000.00	75,000.00	75,000.00	25,000.00	33%	49,325.00	96,050.00	Based on historical and spending and to cover any install/repairs that could happen during the year
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000.00	30,000.00	30,000.00	5,000.00	17%	11,618.39	31,918.77	Based on historical spending and anticipated rise in fuel costs
6540.030	Vehicle Operating Expenses Vehicle Maintenance	40,000.00	25,000.00	25,000.00	15,000.00	60%	17,697.79	43,782.36	Based on historical spending
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	57,759.00	19,446.00	19,446.00	38,313.00	197%	29,703.07	23,979.78	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	2,000.00	2,000.00	0.00	0%	1,030.33	1,649.87	
6550.060	Building Site Expenses Electricity	430,000.00	380,000.00	380,000.00	50,000.00	13%	137,433.28	409,915.77	Based on historical spending and anticipated rise in utility costs
6550.270	Building Site Expenses Telephone	8,800.00	7,800.00	7,800.00	1,000.00	13%	4,890.04	7,652.40	Based on historical spending
6550.280	Building Site Expenses Tipping Fees	29,282.00	0.00	0.00	29,282.00	N/A	0.00	0.00	Account opened for tipping fee expenses to be charged to. Not an increase - moved from account 6500.010. Also including Construction Tipping Fees Allocation.
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	88,632.00	88,632.00	(88,632.00)	-100%	0.00	34,902.93	
6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	0.00	N/A	13,571.06	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$995,691.00	\$927,878.00	\$927,878.00	\$67,813.00	7%	\$403,548.59	\$954,956.66	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	7,343.00	7,554.00	7,554.00	(211.00)	-3%	1,057.17	5,937.11	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$7,343.00	\$7,554.00	\$7,554.00	(\$211.00)	-3%	\$1,057.17	\$5,937.11	
<i>CAP EQ - Capital Equipment</i>									
9010.090	Capital Equipment Other WWW Equipment	285,000.00	295,000.00	295,000.00	(10,000.00)	-3%	117,201.01	0.00	\$30,000 requested for 2 bush pumps \$120,000 requested for 60 fiberglass vacuum tanks \$70,000 requested for Lift Station T Pump Replacement \$65,000 requested for Life Station T Wet Well Reline
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$285,000.00	\$295,000.00	\$295,000.00	(\$10,000.00)	-3%	\$117,201.01	\$0.00	
<b>Department Total: 8004 - Collection Systems</b>		\$2,542,310.00	\$2,461,806.02	\$2,461,806.02	\$80,503.98	3%	\$1,017,331.55	\$2,125,076.85	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Department	<b>8004 - Collection Systems</b>			
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
555.8004.6110.340	CON Allocation	1.0000	888.00	888.00
555.8004.6110.340	Gloves, Safety Equipment	1.0000	3,000.00	3,000.00
555.8004.6110.340	SUP Allocation	1.0000	312.00	312.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>	Transactions	3	\$4,200.00
Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
555.8004.6110.390	CON Allocation	1.0000	355.00	355.00
555.8004.6110.390	SUP Allocation	1.0000	104.00	104.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>	Transactions	2	\$459.00
Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
555.8004.6110.420	CON Allocation	1.0000	7,107.00	7,107.00
555.8004.6110.420	Hand Tools	1.0000	2,500.00	2,500.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>	Transactions	2	\$9,607.00
Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>			
555.8004.6130.045	SUP Allocation	1.0000	545.00	545.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>	Transactions	1	\$545.00
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
555.8004.6150.050	CON Allocation	1.0000	1,244.00	1,244.00
555.8004.6150.050	SUP Allocation	1.0000	364.00	364.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	2	\$1,608.00
Account	<b>6200.020 - Other Supplies &amp; Materials Materials</b>			
555.8004.6200.020	SUP Allocation	1.0000	1,039.00	1,039.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials Totals</b>	Transactions	1	\$1,039.00
Account	<b>6500.010 - Systems Maintenance Collection System Maintenance</b>			
555.8004.6500.010	Pipe, Stone, Mulch, Sand	1.0000	282,850.00	282,850.00
	Account <b>6500.010 - Systems Maintenance Collection System Maintenance Totals</b>	Transactions	1	\$282,850.00
Account	<b>6500.040 - Systems Maintenance WWW Paving</b>			
555.8004.6500.040	Paving	1.0000	10,000.00	10,000.00
	Account <b>6500.040 - Systems Maintenance WWW Paving Totals</b>	Transactions	1	\$10,000.00

# Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair				
555.8004.6500.075	Outside Contractor Installs/Repairs	1.0000	100,000.00	100,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	\$100,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
555.8004.6540.020	Fuel	1.0000	35,000.00	35,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$35,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
555.8004.6540.030	Vehicle Maintenance	1.0000	40,000.00	40,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$40,000.00
Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group				
555.8004.6540.090	CON Allocation	1.0000	51,525.00	51,525.00
555.8004.6540.090	SUP Allocation	1.0000	6,234.00	6,234.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$57,759.00
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance				
555.8004.6550.020	Mulch, Painting, Maintenance	1.0000	2,000.00	2,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	\$2,000.00
Account 6550.060 - Building Site Expenses Electricity				
555.8004.6550.060	Electric	1.0000	430,000.00	430,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$430,000.00
Account 6550.270 - Building Site Expenses Telephone				
555.8004.6550.270	Telephone	1.0000	8,800.00	8,800.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$8,800.00
Account 6550.280 - Building Site Expenses Tipping Fees				
555.8004.6550.280	CON Allocation	1.0000	2,132.00	2,132.00
555.8004.6550.280	Tipping Fees	1.0000	27,150.00	27,150.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	2	\$29,282.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b>				
555.8004.7000.060	Certifications, Continuing Education	1.0000	7,000.00	7,000.00
555.8004.7000.060	SUP Allocation	1.0000	343.00	343.00
Account <b>7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>		Transactions	2	<u>\$7,343.00</u>
Account <b>9010.090 - Capital Equipment Other WWW Equipment</b>				
555.8004.9010.090	Bush Pumps	2.0000	15,000.00	30,000.00
555.8004.9010.090	Fiberglass Vacuum Tanks	60.0000	2,000.00	120,000.00
555.8004.9010.090	Lift Station T Pump Replacement	1.0000	70,000.00	70,000.00
555.8004.9010.090	Lift Station T Wet Well Reline	1.0000	65,000.00	65,000.00
Account <b>9010.090 - Capital Equipment Other WWW Equipment Totals</b>		Transactions	4	<u>\$285,000.00</u>
Department <b>8004 - Collection Systems Totals</b>		Transactions	29	<u>\$1,305,492.00</u>

Worcester County

**555.8006 Ocean Pines Vehicle Budget Requested**

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 555 - Ocean Pines</b>									
<b>Department: 8006 - Veh-Equip</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	73,307.00	58,518.00	58,518.00	14,789.00	25%	33,272.28	0.00	
6000.200	Personnel Services Salaries-Support Group	0.00	0.00	0.00	0.00	N/A	1,570.17	0.00	
6010.020	Benefits Contingency	29.00	29.00	29.00	0.00	0%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	978.00	978.00	978.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	7,971.00	7,383.00	7,383.00	588.00	8%	4,443.38	0.00	
6010.050	Benefits Retirement	9,810.00	8,050.00	8,050.00	1,760.00	22%	0.00	0.00	
6010.060	Benefits Social Security Taxes	5,612.00	5,032.00	5,032.00	580.00	12%	2,420.31	0.00	
6010.070	Benefits Unemployment Insurance	29.00	0.00	0.00	29.00	N/A	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	1,453.00	29.00	29.00	1,424.00	4910%	877.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	1,021.00	1,021.00	(1,021.00)	-100%	0.00	0.00	
6010.120	Benefits Long Term Disability	109.00	110.00	110.00	(1.00)	-1%	0.00	0.00	
6010.130	Benefits Life Insurance	123.00	125.00	125.00	(2.00)	-2%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	133.00	135.00	135.00	(2.00)	-1%	22.85	0.00	
6010.150	Benefits Retirement Administration Fee	139.00	141.00	141.00	(2.00)	-1%	60.00	0.00	
6010.900	Benefits OPEB contribution	3,406.00	11,835.00	11,835.00	(8,429.00)	-71%	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$103,099.00	\$93,386.00	\$93,386.00	\$9,713.00	10%	\$42,665.99	\$0.00	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6110.340	Supplies & Equipment Safety Program Equipment	23.00	0.00	0.00	23.00	N/A	0.00	0.00	
6110.390	Supplies & Equipment Small Equipment	8.00	0.00	0.00	8.00	N/A	0.00	0.00	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	40.00	0.00	0.00	40.00	N/A	0.00	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	26.00	0.00	0.00	26.00	N/A	0.00	0.00	
6200.020	Other Supplies & Materials Materials	76.00	0.00	0.00	76.00	N/A	0.00	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$173.00	\$0.00	\$0.00	\$173.00		\$0.00	\$0.00	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	454.00	0.00	0.00	454.00	N/A	156.31	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$454.00	\$0.00	\$0.00	\$454.00		\$156.31	\$0.00	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	25.00	0.00	0.00	25.00	N/A	0.00	0.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$25.00	\$0.00	\$0.00	\$25.00		\$0.00	\$0.00	
<b>Department Total: 8006 - Veh-Equip</b>		\$103,751.00	\$93,386.00	\$93,386.00	\$10,365.00	11%	\$42,822.30	\$0.00	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Department	<b>8006 - Veh-Equip</b>			
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
555.8006.6110.340	SUP Allocation	1.0000	23.00	23.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>	Transactions	1	\$23.00
Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
555.8006.6110.390	SUP Allocation	1.0000	8.00	8.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>	Transactions	1	\$8.00
Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>			
555.8006.6130.045	SUP Allocation	1.0000	40.00	40.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>	Transactions	1	\$40.00
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
555.8006.6150.050	SUP Allocation	1.0000	26.00	26.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms Totals</b>	Transactions	1	\$26.00
Account	<b>6200.020 - Other Supplies &amp; Materials Materials</b>			
555.8006.6200.020	SUP Allocation	1.0000	76.00	76.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials Totals</b>	Transactions	1	\$76.00
Account	<b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b>			
555.8006.6540.090	SUP Allocation	1.0000	454.00	454.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals</b>	Transactions	1	\$454.00
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
555.8006.7000.060	SUP Allocation	1.0000	25.00	25.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>	Transactions	1	\$25.00
	Department <b>8006 - Veh-Equip Totals</b>	Transactions	7	\$652.00
	Fund <b>555 - Ocean Pines Totals</b>	Transactions	154	\$5,498,169.00

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**Riddle Farm Service Area**

<b><u>Account Name</u></b>	<b><u>FY26 Budget</u></b>	<b><u>FY25 Budget</u></b>	<b><u>\$ Variance</u></b>	<b><u>% Variance</u></b>	<b><u>FY24 Actual</u></b>	<b><u>FY23 Actual</u></b>	<b><u>FY22 Actual</u></b>
Charges for Services	1,353,600	892,850	460,750	52%	872,514	839,138	887,898
Interest & Penalties	7,000	6,000	1,000	17%	7,136	8,073	8,219
Operating Grant	600,000	-	600,000	#DIV/0!	2,719	145,408	961,552
Transfer From Other Funds	638,587	1,128,200	(489,613)	-43%	-	-	-
<b>Total Revenues</b>	<b>2,599,187</b>	<b>2,027,050</b>	<b>572,137</b>	<b>28%</b>	<b>882,369</b>	<b>992,619</b>	<b>1,857,669</b>
Personnel Services	487,122	471,533	15,589	3%	355,509	370,294	303,359
Supplies & Materials	193,725	98,620	95,105	96%	116,450	104,613	103,111
Maintenance & Services	1,674,096	1,273,625	400,471	31%	2,128,967	1,035,281	1,016,525
Other Charges	43,164	6,296	36,868	586%	7,122	6,106	7,389
Interfund Charges	-	1,976	(1,976)	-100%	25,747	24,293	23,947
Depreciation Expense	-	-	-	#DIV/0!	593,278	591,373	575,032
Capital Outlay	201,080	175,000	26,080	15%	-	-	-
<b>Total Expenses</b>	<b>2,599,187</b>	<b>2,027,050</b>	<b>572,137</b>	<b>28%</b>	<b>3,227,074</b>	<b>2,131,960</b>	<b>2,029,364</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>-100%</b>	<b>(2,344,705)</b>	<b>(1,139,341)</b>	<b>(171,695)</b>

See the next page for the Proposed Quarterly Rates.

**Riddle Farm Proposed Quarterly Rates**

	<u>FY26</u>	<u>FY25</u>	<u>\$ Change</u>	<u>% Change</u>
Water & Sewer Debt Service per EDU	-	9.00	(9.00)	-100%
Water debt service per EDU	4.00	-	4.00	#DIV/0!
Sewer debt service per EDU	27.00	-	27.00	#DIV/0!
Domestic Water & Sewer Base Fee	320.00	288.00	32.00	11%
Domestic Water & Sewer Usage Range (per 1k gal)				
0 - 18,000 Gallons	5.00	2.50	2.50	100%
18,001+ Gallons	15.00	7.00	8.00	114%
0 - 10,000 Gallons	-	1.60	(1.60)	-100%
10,001 - 25,000 Gallons	-	3.50	(3.50)	-100%
25,001 - 35,000 Gallons	-	6.00	(6.00)	-100%
35,001 - 45,000 Gallons	-	9.00	(9.00)	-100%
over 45,000 Gallons	-	10.00	(10.00)	-100%
Commercial Water & Sewer Base & Usage Range (per 1K gal)				
Per EDU (previously tiered)	320.00		320.00	#DIV/0!
0 - 18,000 Gallons	5.00	5.00	-	0%
18,001+ Gallons	15.00	8.00	7.00	88%
1 EDU	-	326.61	(326.61)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 27,000 Gallons	-	6.00	(6.00)	-100%
over 27,000 Gallons	-	10.00	(10.00)	-100%
2 EDU's	-	453.22	(453.22)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 54,000 Gallons	-	6.00	(6.00)	-100%
over 54,000 Gallons	-	10.00	(10.00)	-100%
3-13 EDU's	-	906.44	(906.44)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 351,000 Gallons	-	6.00	(6.00)	-100%
over 351,000 Gallons	-	10.00	(10.00)	-100%
14-24 EDU's	-	1,359.67	(1,359.67)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 648,000 Gallons	-	6.00	(6.00)	-100%
over 648,000 Gallons	-	10.00	(10.00)	-100%
25-39 EDU's	-	1,812.89	(1,812.89)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 1,053,000 Gallons	-	6.00	(6.00)	-100%
over 1,053,000 Gallons	-	10.00	(10.00)	-100%
40+ EDU's	-	2,719.33	(2,719.33)	-100%
0 - 10,000 Gallons	-	4.00	(4.00)	-100%
10,001 - 1,250,000 Gallons	-	6.00	(6.00)	-100%
over 1,250,000 Gallons	-	10.00	(10.00)	-100%
Effluent Disposal charge per EDU	-	35.00	(35.00)	-100%
Water & Sewer Accessibility charge per EDU	272.00	150.00	122.00	81%

**RIDDLE FARM**

		Proposed FY26 Rates			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt (\$)
	Adopted FY25 Rates (\$)				
<b>O&amp;M Rates- per EDU</b>					
Water & Sewer Base Fee	288.00	288.00	505.00	320.00	288.00
Water & Sewer Usage Fee	1.60-15/1K gal	1.60-15/1K gal	5-15/1K gal	5-15/1K gal	5-15/1K gal
Accessibility Fee	150.00	150.00	429.25	272.00	245.00
Commercial Water & Sewer Base Fee	Tiered based on EDU #	Tiered based on EDU #	-	-	-
Commercial Water & Sewer Usage Fee	4-10/1K gal	4-10/1K gal	-	-	-
Effluent Disposal Surcharge	35.00	35.00	-	-	-
<b>Debt Payment</b>					
Water & Sewer	-	-	-	31.00	31.00
Sewer	9.00	9.00	9.00	27.00	27.00
Water	-	-	-	4.00	4.00

		Proposed FY26 Revenues & Expenses			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
	Adopted FY25 Revenue & Expenses (\$)				
<b>Revenues</b>					
Charges for Services	892,850	1,008,040	2,008,963	1,353,600	979,902
Interest & Penalties	6,000	7,000	7,000	7,000	7,000
Other Revenue	-	600,000	600,000	600,000	600,000
<b>Total Revenue</b>	<b>898,850</b>	<b>1,615,040</b>	<b>2,615,963</b>	<b>1,960,600</b>	<b>1,586,902</b>
<b>Expenses</b>					
Personnel Services	471,533	487,122	487,122	487,122	487,122
Supplies & Materials	98,620	193,725	193,725	193,725	193,725
Maintenance & Services	1,273,625	1,674,096	1,674,096	1,674,096	1,674,096
Other Charges	6,296	43,164	43,164	43,164	43,164
Interfund Charges	1,976	-	-	-	-
Capital Outlay	175,000	201,080	201,080	201,080	201,080
<b>Total Expenses</b>	<b>2,027,050</b>	<b>2,599,187</b>	<b>2,599,187</b>	<b>2,599,187</b>	<b>2,599,187</b>
<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>(1,128,200)</b>	<b>(984,147)</b>	<b>16,776</b>	<b>(638,587)</b>	<b>(1,012,285)</b>
Transfer In - General Fund	-	-	-	-	1,012,285
Transfer In (Out) - Service Areas	1,128,200	984,147	(16,776)	638,587	-

Worcester County

570 Riddle Farm Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested	Comments
<b>Fund: 570 - Riddle Farm</b>										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	199,360.00	147,800.00	147,800.00	51,560.00	35%	89,784.00	148,320.00		Increased rate from \$288 per EDU to \$320
5000.200	Domestic Water Usage	42,000.00	35,000.00	35,000.00	7,000.00	20%	26,391.17	27,821.13		Adjusted tiered structure to \$5 per 1,000 gallons up to 18,000 gallons used, then \$15 per 1,000 gallons over 18,000 gallons used
5005.100	Commercial Water Service	13,120.00	5,600.00	5,600.00	7,520.00	134%	3,825.72	5,943.23		Adjusted rate from a tiered structure to \$320 per EDU
5005.200	Commercial Water Usage	8,000.00	9,000.00	9,000.00	(1,000.00)	-11%	4,133.68	7,694.15		Adjusted tiered structure to \$5 per 1,000 gallons up to 18,000 gallons used, then \$15 per 1,000 gallons over 18,000 gallons used
5010.100	Domestic Sewer Service	597,120.00	442,800.00	442,800.00	154,320.00	35%	268,920.00	444,240.00		Increased rate from \$288 per EDU to \$320
5010.200	Domestic Sewer Usage	125,000.00	106,730.00	106,730.00	18,270.00	17%	79,167.25	83,457.13		Adjusted tiered structure to \$5 per 1,000 gallons up to 18,000 gallons used, then \$15 per 1,000 gallons over 18,000 gallons used
5015.100	Commercial Sewer Service	38,400.00	16,000.00	16,000.00	22,400.00	140%	10,987.42	17,013.63		Adjusted rate from a tiered structure to \$320 per EDU
5015.200	Commercial Sewer Usage	25,000.00	27,900.00	27,900.00	(2,900.00)	-10%	11,935.28	22,624.92		Adjusted tiered structure to \$5 per 1,000 gallons up to 18,000 gallons used, then \$15 per 1,000 gallons over 18,000 gallons used
5020	Additional Assessments - Accessibility	285,600.00	69,000.00	69,000.00	216,600.00	314%	31,050.00	64,800.00		Increased rate from \$150 per EDU to \$272 per EDU
5040	Hook-Ups	20,000.00	20,000.00	20,000.00	0.00	0%	12,450.00	33,200.00		
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	750.00	4,800.00		
5857	Effluent Disposal Surcharge	0.00	13,020.00	13,020.00	(13,020.00)	-100%	6,510.00	12,600.00		Removed fee from FY26 Budget
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$1,353,600.00	\$892,850.00	\$892,850.00	\$460,750.00	52%	\$545,904.52	\$872,514.19		
<i>INT/PEN - Interest &amp; Penalties</i>										
4710	Penalty/Fees	7,000.00	6,000.00	6,000.00	1,000.00	17%	3,332.59	7,135.82		Increase based on historical revenues
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$7,000.00	\$6,000.00	\$6,000.00	\$1,000.00	17%	\$3,332.59	\$7,135.82		
<i>OP GRT - Operating Grant</i>										
5815	Operating Grant	600,000.00	0.00	0.00	600,000.00	N/A	0.00	0.00		Transfer from General Fund to cover CES Pumping and Hauling
<i>Account Classification Total: OP GRT - Operating Grant</i>		\$600,000.00	\$0.00	\$0.00	\$600,000.00		\$0.00	\$0.00		
<i>OTH REV - Other Revenue</i>										
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	216.98	2,718.93		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$216.98	\$2,718.93		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	0.00	1,128,200.00	1,128,200.00	(1,128,200.00)	-100%	0.00	0.00		
5975.200	Transfers From Other Funds	638,587.00	0.00	0.00	638,587.00	N/A	750,000.00	0.00		Transfer from General Fund to cover pumping and hauling costs from CES invoices
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$638,587.00	\$1,128,200.00	\$1,128,200.00	(\$489,613.00)	-43%	\$750,000.00	\$0.00		
<b>REVENUES Total</b>		<b>\$2,599,187.00</b>	<b>\$2,027,050.00</b>	<b>\$2,027,050.00</b>	<b>\$572,137.00</b>	<b>28%</b>	<b>\$1,299,454.09</b>	<b>\$882,368.94</b>		

Worcester County

570 Riddle Farm Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 570 - Riddle Farm</b>									
EXPENSES									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	132,621.00	75,589.90	75,589.90	57,031.10	75%	51,947.76	25,105.24	
6000.200	Personnel Services Salaries-Support Group	179,073.00	226,779.76	226,779.76	(47,706.76)	-21%	63,681.84	203,126.15	
6000.300	Personnel Services Salaries-Construction	3,123.00	3,884.00	3,884.00	(761.00)	-20%	1,093.71	1,922.73	
6000.400	Personnel Services Overtime Pay	5,948.00	9,250.00	9,250.00	(3,302.00)	-36%	2,172.33	4,379.43	
6010.020	Benefits Contingency	124.00	127.00	127.00	(3.00)	-2%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	3,016.00	3,016.00	3,016.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	71,987.00	83,001.44	83,001.44	(11,014.44)	-13%	33,430.78	0.00	
6010.050	Benefits Retirement	41,973.00	34,683.00	34,683.00	7,290.00	21%	0.00	0.00	
6010.060	Benefits Social Security Taxes	24,038.00	22,649.43	22,649.43	1,388.57	6%	8,499.67	0.00	
6010.070	Benefits Unemployment Insurance	124.00	127.00	127.00	(3.00)	-2%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	6,217.00	4,398.00	4,398.00	1,819.00	41%	3,787.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	110,603.08	
6010.120	Benefits Long Term Disability	466.00	475.00	475.00	(9.00)	-2%	0.00	0.00	
6010.130	Benefits Life Insurance	528.00	538.00	538.00	(10.00)	-2%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	571.00	583.00	583.00	(12.00)	-2%	98.44	0.00	
6010.150	Benefits Retirement Administration Fee	596.00	608.00	608.00	(12.00)	-2%	258.50	0.00	
6010.900	Benefits OPEB contribution	16,717.00	5,823.00	5,823.00	10,894.00	187%	0.00	10,372.60	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$487,122.00	\$471,532.53	\$471,532.53	\$15,589.47	3%	\$164,970.03	\$355,509.23	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	8,830.00	900.00	900.00	7,930.00	881%	1,987.87	6,585.00	Based on historical spending and Support and Construction allocation method
6110.060	Supplies & Equipment Chemicals	140,000.00	75,000.00	75,000.00	65,000.00	87%	48,473.41	87,398.12	Increase assuming the water & wastewater treatment plant is operational by December 2025, and would require additional chemicals to replace pumping and hauling for the second half of FY26
6110.090	Supplies & Equipment Computers & Printers	0.00	66.00	66.00	(66.00)	-100%	73.89	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	4,446.00	1,992.00	1,992.00	2,454.00	123%	422.70	1,235.90	New required life rings
6110.390	Supplies & Equipment Small Equipment	316.00	0.00	0.00	316.00	N/A	13.59	925.44	
6110.420	Supplies & Equipment Tools & Supplies	2,038.00	1,500.00	1,500.00	538.00	36%	223.79	2,097.75	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	1,613.00	0.00	0.00	1,613.00	N/A	335.54	0.00	Based on new Support and Construction allocation method
6130.055	Equipment Maintenance Roads Management System	2,239.00	0.00	0.00	2,239.00	N/A	0.00	0.00	To allocate iWorks System and Neptune Software from Support
6130.060	Equipment Maintenance Software Licensing	2,063.00	0.00	0.00	2,063.00	N/A	2,062.87	0.00	Annual Brightly Software payment
6150.050	Uniforms & Personal Equipment Uniforms	1,108.00	1,162.00	1,162.00	(54.00)	-5%	786.36	1,190.96	
6200.010	Other Supplies & Materials Lab Testing	24,000.00	16,000.00	16,000.00	8,000.00	50%	5,986.84	14,587.00	New required PFAS testing
6200.020	Other Supplies & Materials Materials	3,072.00	0.00	0.00	3,072.00	N/A	1,513.40	0.00	Based on new Support and Construction allocation method
6200.030	Other Supplies & Materials Testing Supplies	4,000.00	2,000.00	2,000.00	2,000.00	100%	565.23	2,430.07	Water testing supplies for when water tower and plant come online
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$193,725.00	\$98,620.00	\$98,620.00	\$95,105.00	96%	\$62,445.49	\$116,450.24	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	30,000.00	30,000.00	30,000.00	0.00	0%	8,684.26	42,881.92	
6500.020	Systems Maintenance Water Plant/System Maint	98,000.00	98,000.00	98,000.00	0.00	0%	12,168.66	21,263.49	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	140,000.00	140,000.00	140,000.00	0.00	0%	88,803.40	107,859.25	
6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	

Worcester County

570 Riddle Farm Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested	Comments
6500.070	Systems Maintenance Contractor Water Install/Repair	15,000.00	15,000.00	15,000.00	0.00	0%	4,000.00	20,850.00		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	3,200.00	3,200.00	3,200.00	0.00	0%	0.00	2,250.00		
6530.100	Consulting Services Professional Fees	1,109.00	2,400.00	2,400.00	(1,291.00)	-54%	750.00	750.00		Decrease based on historical trend in spending.
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	19,789.00	38,429.00	38,429.00	(18,640.00)	-49%	13,350.33	21,758.61		Based on new Support and Construction allocation method
6550.020	Building Site Expenses Buildings & Grounds Maintenance	63,080.00	10,100.00	10,100.00	52,980.00	525%	3,489.22	2,966.67		Increased maintenance to facilities in anticipation of them coming online
6550.060	Building Site Expenses Electricity	150,000.00	75,000.00	75,000.00	75,000.00	100%	31,978.06	80,437.52		Assuming the water and wastewater treatment plants are both operational for the second half of FY26 and would require additional electricity to operate
6550.110	Building Site Expenses Heating Fuel Oil	0.00	5,000.00	5,000.00	(5,000.00)	-100%	0.00	5,379.45		Decrease due to opening account 6550.120 to charge propane expenses to.
6550.120	Building Site Expenses Heating Propane	8,000.00	0.00	0.00	8,000.00	N/A	528.81	0.00		Based on historical spending and an increase for anticipated usage by the water treatment plant
6550.180	Building Site Expenses Pest Control/Termite Insp	1,032.00	0.00	0.00	1,032.00	N/A	359.00	0.00		Account opened to charge pest control expenses to. Not an increase - moved from account 6550.020
6550.270	Building Site Expenses Telephone	1,329.00	680.00	680.00	649.00	95%	491.14	1,127.74		
6550.280	Building Site Expenses Tipping Fees	10,057.00	10,000.00	10,000.00	57.00	1%	2,184.35	8,101.60		
6700.100	Other Maint. & Svcs Payment to Sewer Utility	400,000.00	300,000.00	300,000.00	100,000.00	33%	181,929.50	411,745.00		9-12 months of payments, assuming the wastewater treatment plant is operational by December 2025, and allowing an extra quarter for operational setup
6700.200	Other Maint. & Svcs Payment to Water Utility	132,000.00	0.00	0.00	132,000.00	N/A	125,021.53	674,665.06		Payment to Ocean Pines for 6 months anticipating the water tower and water treatment plant are online by December 2025
6700.310	Other Maint. & Svcs Transport Raw Sewage	600,000.00	500,000.00	500,000.00	100,000.00	20%	317,887.75	726,272.54		9-12 months of payments, assuming the wastewater treatment plant is operational by December 2025, and allowing an extra quarter for operational setup
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	500.00	500.00	0.00	0%	138.57	131.75		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	44,316.00	44,316.00	(44,316.00)	-100%	0.00	526.84		
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$1,674,096.00</b>	<b>\$1,273,625.00</b>	<b>\$1,273,625.00</b>	<b>\$400,471.00</b>	<b>31%</b>	<b>\$791,764.58</b>	<b>\$2,128,967.44</b>		
<b>OTHR CHGS - Other Charges</b>										
7000.060	Travel, Training & Expense Educational Training	1,014.00	1,096.00	1,096.00	(82.00)	-7%	121.85	1,028.35		
7170.100	Benefits & Insurance Property & Liability Insurance	42,150.00	5,200.00	5,200.00	36,950.00	711%	38,301.74	6,093.62		Historical based on new allocation method and a 10% increase per Budget Officer.
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		<b>\$43,164.00</b>	<b>\$6,296.00</b>	<b>\$6,296.00</b>	<b>\$36,868.00</b>	<b>586%</b>	<b>\$38,423.59</b>	<b>\$7,121.97</b>		
<b>INTFND CHGS - Interfund Charges</b>										
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	6,647.76		
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	3,305.27		
8010.050	Interfund Public Works & Admin - Benefits	0.00	1,976.00	1,976.00	(1,976.00)	-100%	0.00	5,245.09		Decrease due to Position Budgeting automatically allocating these expenses to salaries.
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	10,549.26		
<b>Account Classification Total: INTFND CHGS - Interfund Charges</b>		<b>\$0.00</b>	<b>\$1,976.00</b>	<b>\$1,976.00</b>	<b>(\$1,976.00)</b>	<b>-100%</b>	<b>\$0.00</b>	<b>\$25,747.38</b>		
<b>CAP EQ - Capital Equipment</b>										
9010	Capital Equipment	201,080.00	175,000.00	175,000.00	26,080.00	15%	18,960.00	0.00		\$50,000 requested for screw press and installation. Increase due to Support and Construction allocation of Capital Equipment.
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	593,277.80		
<b>Account Classification Total: CAP EQ - Capital Equipment</b>		<b>\$201,080.00</b>	<b>\$175,000.00</b>	<b>\$175,000.00</b>	<b>\$26,080.00</b>	<b>15%</b>	<b>\$18,960.00</b>	<b>\$593,277.80</b>		
<b>EXPENSES Total</b>		<b>\$2,599,187.00</b>	<b>\$2,027,049.53</b>	<b>\$2,027,049.53</b>	<b>\$572,137.47</b>	<b>28%</b>	<b>\$1,076,563.69</b>	<b>\$3,227,074.06</b>		

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount	
<b>EXPENSES</b>					
Fund	<b>570 - Riddle Farm</b>				
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>				
570.6100.010	Mailing and postage	1.0000	2,750.00	2,750.00	
570.6100.010	Ocean Pines Overhead Reimbursement	1.0000	3,420.00	3,420.00	
570.6100.010	SUP Allocation	1.0000	2,660.00	2,660.00	
	Account	<b>6100.010 - Administrative Expense Administrative Expenses Totals</b>	Transactions	3	<u>8,830.00</u>
Account	<b>6110.060 - Supplies &amp; Equipment Chemicals</b>				
570.6110.060	Chemicals	1.0000	140,000.00	140,000.00	
	Account	<b>6110.060 - Supplies &amp; Equipment Chemicals Totals</b>	Transactions	1	<u>\$140,000.00</u>
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>				
570.6110.340	CON Allocation	1.0000	24.00	24.00	
570.6110.340	Life Rings	6.0000	500.00	3,000.00	
570.6110.340	Safety Equipment	1.0000	500.00	500.00	
570.6110.340	SUP Allocation	1.0000	922.00	922.00	
	Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>	Transactions	4	<u>\$4,446.00</u>
Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>				
570.6110.390	CON Allocation	1.0000	9.00	9.00	
570.6110.390	SUP Allocation	1.0000	307.00	307.00	
	Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>	Transactions	2	<u>\$316.00</u>
Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>				
570.6110.420	CON Allocation	1.0000	188.00	188.00	
570.6110.420	Tools, Supplies	1.0000	1,850.00	1,850.00	
	Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>	Transactions	2	<u>\$2,038.00</u>
Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>				
570.6130.045	SUP Allocation	1.0000	1,613.00	1,613.00	
	Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>	Transactions	1	<u>\$1,613.00</u>

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6130.055 - Equipment Maintenance Roads Management System</b>			
570.6130.055	SUP Allocation	1.0000	2,239.00	2,239.00
	Account <b>6130.055 - Equipment Maintenance Roads Management System</b> Totals	Transactions	1	\$2,239.00
Account	<b>6130.060 - Equipment Maintenance Software Licensing</b>			
570.6130.060	Brightly Software	1.0000	2,063.00	2,063.00
	Account <b>6130.060 - Equipment Maintenance Software Licensing</b> Totals	Transactions	1	\$2,063.00
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
570.6150.050	CON Allocation	1.0000	33.00	33.00
570.6150.050	SUP Allocation	1.0000	1,075.00	1,075.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals	Transactions	2	\$1,108.00
Account	<b>6200.010 - Other Supplies &amp; Materials Lab Testing</b>			
570.6200.010	Lab Testing	1.0000	16,000.00	16,000.00
570.6200.010	PFAS Testing - 2 per year per well (2)	4.0000	2,000.00	8,000.00
	Account <b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Totals	Transactions	2	\$24,000.00
Account	<b>6200.020 - Other Supplies &amp; Materials Materials</b>			
570.6200.020	SUP Allocation	1.0000	3,072.00	3,072.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> Totals	Transactions	1	\$3,072.00
Account	<b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b>			
570.6200.030	Testing Supplies	1.0000	4,000.00	4,000.00
	Account <b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b> Totals	Transactions	1	\$4,000.00
Account	<b>6500.010 - Systems Maintenance Collection System Maintenance</b>			
570.6500.010	Generator, Materials, Pump Service, Plant Maintenance	1.0000	30,000.00	30,000.00
	Account <b>6500.010 - Systems Maintenance Collection System Maintenance</b> Totals	Transactions	1	\$30,000.00
Account	<b>6500.020 - Systems Maintenance Water Plant/System Maint</b>			
570.6500.020	Pipe, Meters, Maintenance, Pest Control	1.0000	98,000.00	98,000.00
	Account <b>6500.020 - Systems Maintenance Water Plant/System Maint</b> Totals	Transactions	1	\$98,000.00
Account	<b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b>			
570.6500.030	Plant Maintenance	1.0000	140,000.00	140,000.00
	Account <b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b> Totals	Transactions	1	\$140,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
570.6500.040	Account <b>6500.040 - Systems Maintenance WWW Paving</b> Paving	1.0000	1,000.00	1,000.00
	Account <b>6500.040 - Systems Maintenance WWW Paving Totals</b>	Transactions	1	\$1,000.00
570.6500.070	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b> Outside Contractor Water Installs/Repairs	1.0000	15,000.00	15,000.00
	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair Totals</b>	Transactions	1	\$15,000.00
570.6500.075	Account <b>6500.075 - Systems Maintenance Contractor Sewer Install/Repair</b> Outside Contractor Sewer Install/Repair	1.0000	3,200.00	3,200.00
	Account <b>6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals</b>	Transactions	1	\$3,200.00
570.6530.100	Account <b>6530.100 - Consulting Services Professional Fees</b> SUP Allocation	1.0000	1,109.00	1,109.00
	Account <b>6530.100 - Consulting Services Professional Fees Totals</b>	Transactions	1	\$1,109.00
570.6540.090	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> CON Allocation	1.0000	1,360.00	1,360.00
570.6540.090	SUP Allocation	1.0000	18,429.00	18,429.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals</b>	Transactions	2	\$19,789.00
570.6550.020	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Building Maintenance	1.0000	8,000.00	8,000.00
570.6550.020	Dumpster Service	12.0000	90.00	1,080.00
570.6550.020	Exhaust Fans	2.0000	12,000.00	24,000.00
570.6550.020	Garage Door	1.0000	15,000.00	15,000.00
570.6550.020	Mini Split HVAC	1.0000	15,000.00	15,000.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance Totals</b>	Transactions	5	\$63,080.00
570.6550.060	Account <b>6550.060 - Building Site Expenses Electricity</b> Electric	1.0000	150,000.00	150,000.00
	Account <b>6550.060 - Building Site Expenses Electricity Totals</b>	Transactions	1	\$150,000.00
570.6550.120	Account <b>6550.120 - Building Site Expenses Heating Propane</b> Fuel Oil	1.0000	8,000.00	8,000.00
	Account <b>6550.120 - Building Site Expenses Heating Propane Totals</b>	Transactions	1	\$8,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>			
570.6550.180	Pest Control	12.0000	86.00	1,032.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals	Transactions	1	\$1,032.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
570.6550.270	CON Allocation	1.0000	563.00	563.00
570.6550.270	SUP Allocation	1.0000	266.00	266.00
570.6550.270	Telephone	1.0000	500.00	500.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	3	\$1,329.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
570.6550.280	CON Allocation	1.0000	57.00	57.00
570.6550.280	Tipping Fees	1.0000	10,000.00	10,000.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals	Transactions	2	\$10,057.00
Account	<b>6700.100 - Other Maint. &amp; Svcs Payment to Sewer Utility</b>			
570.6700.100	Pump & Hauling	1.0000	400,000.00	400,000.00
	Account <b>6700.100 - Other Maint. &amp; Svcs Payment to Sewer Utility</b> Totals	Transactions	1	\$400,000.00
Account	<b>6700.200 - Other Maint. &amp; Svcs Payment to Water Utility</b>			
570.6700.200	Payment to OCP for Water Q1	1.0000	75,000.00	75,000.00
570.6700.200	Payment to OCP for Water Q2	1.0000	57,000.00	57,000.00
	Account <b>6700.200 - Other Maint. &amp; Svcs Payment to Water Utility</b> Totals	Transactions	2	\$132,000.00
Account	<b>6700.310 - Other Maint. &amp; Svcs Transport Raw Sewage</b>			
570.6700.310	Transport Sewage	1.0000	600,000.00	600,000.00
	Account <b>6700.310 - Other Maint. &amp; Svcs Transport Raw Sewage</b> Totals	Transactions	1	\$600,000.00
Account	<b>6700.400 - Other Maint. &amp; Svcs State Waste Water Sludge Fees</b>			
570.6700.400	Sewage Sludge Utilization Fee	1.0000	500.00	500.00
	Account <b>6700.400 - Other Maint. &amp; Svcs State Waste Water Sludge Fees</b> Totals	Transactions	1	\$500.00
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
570.7000.060	SUP Allocation	1.0000	1,014.00	1,014.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals	Transactions	1	\$1,014.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>Account 7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b>				
570.7170.100	Property Insurance	1.0000	42,150.00	42,150.00
	<b>Account 7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance Totals</b>	Transactions	1	<u>\$42,150.00</u>
<b>Account 9010 - Capital Equipment</b>				
570.9010	CON Allocation	1.0000	145,316.00	145,316.00
570.9010	Screw Press & Install	1.0000	50,000.00	50,000.00
570.9010	SUP Allocation	1.0000	5,764.00	5,764.00
	<b>Account 9010 - Capital Equipment Totals</b>	Transactions	3	<u>\$201,080.00</u>
	<b>Fund 570 - Riddle Farm Totals</b>	Transactions	53	<u>\$2,112,065.00</u>

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**River Run Service Area**

<u>Account Name</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>
Charges for Services	524,634	213,000	311,634	146%	242,510	202,106	187,129
Interest & Penalties	1,000	800	200	25%	1,511	941	693
Other Revenue	-	-	-	#DIV/0!	1,098	570	699
Transfer To Other Funds	(86,415)	78,989	(165,404)	-209%	-	-	-
Transfer To Reserves	(11,123)	-	(11,123)	#DIV/0!	-	-	-
<b>Total Revenues</b>	<b>428,096</b>	<b>292,789</b>	<b>135,307</b>	<b>46%</b>	<b>245,120</b>	<b>203,617</b>	<b>188,521</b>
Personnel Services	126,366	92,808	33,558	36%	67,548	59,472	55,314
Supplies & Materials	45,574	17,466	28,108	161%	27,979	13,043	15,014
Maintenance & Services	203,665	134,141	69,524	52%	133,279	137,906	131,353
Other Charges	10,020	2,546	7,474	294%	2,745	2,342	2,251
Interfund Charges	-	828	(828)	-100%	10,880	10,258	10,138
Depreciation Expense	-	-	-	-	-	-	-
Capital Outlay	42,471	45,000	(2,529)	-6%	-	-	-
<b>Total Expenses</b>	<b>428,096</b>	<b>292,789</b>	<b>135,307</b>	<b>46%</b>	<b>242,431</b>	<b>223,021</b>	<b>214,070</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>-100%</b>	<b>2,688</b>	<b>(19,404)</b>	<b>(25,549)</b>

**River Run Proposed Quarterly Rates**

	<u>FY26</u>	<u>FY25</u>	<u>\$ Change</u>	<u>% Change</u>
Water debt service per EDU	4.00	-	4.00	#DIV/0!
Sewer debt service per EDU	27.00	-	27.00	#DIV/0!
Accessibility	229.50	-	229.50	#DIV/0!
Domestic Sewer Only (flat rate)	280.50	192.00	88.50	46%
Domestic Water Base Fee	78.00	71.00	7.00	10%
Domestic Water Usage Range (per 1,000 Gallons)	1.25			
0 - 10,000 Gallons	-	0.50	(0.50)	-100%
10,001 - 25,000 Gallons	-	1.09	(1.09)	-100%
25,001 - 35,000 Gallons	-	1.88	(1.88)	-100%
35,001 - 45,000 Gallons	-	2.81	(2.81)	-100%
over 45,000 Gallons	-	4.69	(4.69)	-100%

**RIVER RUN**

		Proposed FY26 Rates			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt (\$)
		Adopted FY25 Rates (\$)			
<b>O&amp;M Rates- per EDU</b>					
Water Base Fee- OCP	71.00	71.00	73.15	78.00	71.00
Water Usage Fees- OCP	.50-4.69/1K gal	.50-4.69/1K gal	1.25-3.75/1K gal	1.25-3.75/1K gal	1.25-3.75/1K gal
Sewer Only Flat Fee	192.00	192.00	280.50	280.50	280.50
Accessibility Fee	-	-	229.50	229.50	229.50
<b>Debt Payment</b>					
Water & Sewer	-	-	-	31.00	31.00
Sewer	-	-	-	27.00	27.00
Water	-	-	-	4.00	4.00

		Proposed FY26 Revenues & Expenses			
		Option 1	Option 2	Option 3	Option 4
		Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
		Adopted FY25 Revenue & Expenses (\$)			
<b>Revenues</b>					
Charges for Services	213,000	303,526	458,294	524,634	514,634
Interest & Penalties	800	1,000	1,000	1,000	1,000
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>213,800</b>	<b>304,526</b>	<b>459,294</b>	<b>525,634</b>	<b>515,634</b>
<b>Expenses</b>					
Personnel Services	92,808	126,366	126,366	126,366	126,366
Supplies & Materials	17,466	45,574	45,574	45,574	45,574
Maintenance & Services	134,141	203,665	203,665	203,665	203,665
Other Charges	2,546	10,020	10,020	10,020	10,020
Interfund Charges	828	-	-	-	-
Capital Outlay	45,000	42,471	42,471	42,471	42,471
<b>Total Expenses</b>	<b>292,789</b>	<b>428,096</b>	<b>428,096</b>	<b>428,096</b>	<b>428,096</b>
<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>(78,989)</b>	<b>(123,570)</b>	<b>31,198</b>	<b>97,538</b>	<b>87,538</b>
Transfer In - General Fund	-	-	-	-	(87,538)
Transfer In (Out) - Service Areas	78,989	123,570	(31,198)	(97,538)	-

Worcester County

575 River Run Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 575 - River Run</b>									
REVENUES									
<i>CHG SVC - Charges for Services</i>									
5000.100	Domestic Water Service	120,000.00	57,000.00	57,000.00	63,000.00	111%	45,610.03	65,682.15	
5010.100	Domestic Sewer Service	322,014.00	156,000.00	156,000.00	166,014.00	106%	110,208.00	172,678.00	
5020.200	Additional Assessments - Accessibility Sewer Accessibility	82,620.00	0.00	0.00	82,620.00	N/A	0.00	0.00	Charging \$229.50 per EDU that is sold but not in service
5040	Hook-Ups	0.00	0.00	0.00	0.00	N/A	0.00	4,150.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$524,634.00	\$213,000.00	\$213,000.00	\$311,634.00	146%	\$155,818.03	\$242,510.15	
<i>INT/PEN - Interest &amp; Penalties</i>									
4710	Penalty/Fees	1,000.00	800.00	800.00	200.00	25%	697.41	1,511.40	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$1,000.00	\$800.00	\$800.00	\$200.00	25%	\$697.41	\$1,511.40	
<i>OTH REV - Other Revenue</i>									
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	332.98	1,098.13	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$332.98	\$1,098.13	
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	(11,123.00)	78,989.00	78,989.00	(90,112.00)	-114%	0.00	0.00	
5975.200	Transfers From Other Funds	(86,415.00)	0.00	0.00	(86,415.00)	0%	0.00	0.00	
<i>Account Classification Total: TRNS IN - Transfers In</i>		(\$97,538.00)	\$78,989.00	\$78,989.00	(\$176,527.00)	-223%	\$0.00	\$0.00	
<b>REVENUES Total</b>		\$428,096.00	\$292,789.00	\$292,789.00	\$135,307.00	46%	\$156,848.42	\$245,119.68	

Worcester County

575 River Run Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 575 - River Run</b>									
EXPENSES									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	59,114.00	38,011.00	38,011.00	21,103.00	56%	26,839.10	26,313.35	
6000.200	Personnel Services Salaries-Support Group	22,074.00	18,742.00	18,742.00	3,332.00	18%	7,522.11	12,799.33	
6000.300	Personnel Services Salaries-Construction	3,619.00	2,324.00	2,324.00	1,295.00	56%	1,476.82	5,489.47	
6000.400	Personnel Services Overtime Pay	3,220.00	2,400.00	2,400.00	820.00	34%	1,176.22	1,043.57	
6010.020	Benefits Contingency	34.00	27.00	27.00	7.00	26%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	416.00	416.00	416.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	13,788.00	11,404.00	11,404.00	2,384.00	21%	5,825.85	0.00	
6010.050	Benefits Retirement	11,513.00	7,294.00	7,294.00	4,219.00	58%	0.00	0.00	
6010.060	Benefits Social Security Taxes	6,456.00	4,753.92	4,753.92	1,702.08	36%	2,721.48	0.00	
6010.070	Benefits Unemployment Insurance	34.00	27.00	27.00	7.00	26%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	1,705.00	925.00	925.00	780.00	84%	796.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	20,223.30	
6010.120	Benefits Long Term Disability	128.00	100.00	100.00	28.00	28%	0.00	0.00	
6010.130	Benefits Life Insurance	145.00	113.00	113.00	32.00	28%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	157.00	122.00	122.00	35.00	29%	20.70	0.00	
6010.150	Benefits Retirement Administration Fee	163.00	128.00	128.00	35.00	27%	54.36	0.00	
6010.900	Benefits OPEB contribution	3,800.00	6,021.00	6,021.00	(2,221.00)	-37%	0.00	1,678.92	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$126,366.00	\$92,807.92	\$92,807.92	\$33,558.08	36%	\$46,432.64	\$67,547.94	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	3,407.00	330.00	330.00	3,077.00	932%	681.68	1,841.94	Based on historical spending and Support and Construction allocation method
6110.060	Supplies & Equipment Chemicals	30,000.00	10,000.00	10,000.00	20,000.00	200%	12,520.50	20,648.75	Taking into account increased chemical costs, increased customers in River Run as well as the expected increase in customers coming into Windmill Creek
6110.090	Supplies & Equipment Computers & Printers	0.00	3.00	3.00	(3.00)	-100%	11.69	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	3,141.00	84.00	84.00	3,057.00	3639%	37.81	53.02	New required life rings
6110.390	Supplies & Equipment Small Equipment	49.00	0.00	0.00	49.00	N/A	16.48	58.31	
6110.420	Supplies & Equipment Tools & Supplies	253.00	0.00	0.00	253.00	N/A	72.20	0.00	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	190.00	0.00	0.00	190.00	N/A	41.68	0.00	
6130.055	Equipment Maintenance Roads Management System	886.00	0.00	0.00	886.00	N/A	0.00	0.00	To allocate iWorks System and Neptune Software from Support
6130.060	Equipment Maintenance Software Licensing	114.00	0.00	0.00	114.00	N/A	113.81	0.00	Annual Brightly Software payment
6150.050	Uniforms & Personal Equipment Uniforms	171.00	49.00	49.00	122.00	249%	141.41	75.04	
6200.010	Other Supplies & Materials Lab Testing	6,000.00	6,000.00	6,000.00	0.00	0%	1,980.00	5,044.00	
6200.020	Other Supplies & Materials Materials	363.00	0.00	0.00	363.00	N/A	177.57	0.00	
6200.030	Other Supplies & Materials Testing Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	258.11	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$45,574.00	\$17,466.00	\$17,466.00	\$28,108.00	161%	\$15,794.83	\$27,979.17	

Worcester County			575 River Run Budget Requested								
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested	Comments	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>											
6500.010	Systems Maintenance Collection System Maintenance	20,000.00	15,000.00	15,000.00	5,000.00	33%	23,702.30	7,570.28		Assuming increased costs that come with anticipated new customers in River Run and Windmill Creek	
6500.020	Systems Maintenance Water Plant/System Maint	8,000.00	5,700.00	5,700.00	2,300.00	40%	58.99	4,509.30		Assuming increased costs that come with anticipated new customers in River Run and Windmill Creek	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	10,000.00	7,000.00	7,000.00	3,000.00	43%	7,022.34	10,416.92		Assuming increased costs that come with anticipated new customers in River Run and Windmill Creek	
6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	0.00	1,000.00	N/A	0.00	0.00		To cover any paving repairs that could happen during the year	
6500.070	Systems Maintenance Contractor Water Install/Repair	6,000.00	5,000.00	5,000.00	1,000.00	20%	1,500.00	3,000.00		To cover any installs/repairs that could happen during the year along with new customers and development	
6500.075	Systems Maintenance Contractor Sewer Install/Repair	6,000.00	0.00	0.00	6,000.00	N/A	1,500.00	1,500.00		To cover any installs/repairs that could happen during the year along with new customers and development	
6530.100	Consulting Services Professional Fees	439.00	880.00	880.00	(441.00)	-50%	275.00	275.00			
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,015.00	1,621.00	1,621.00	2,394.00	148%	2,145.38	1,794.92		Based on historical spending and Support and Construction allocation method	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	500.00	500.00	1,500.00	300%	45.06	265.86		Based on anticipated increased maintenance with new customers and new development	
6550.060	Building Site Expenses Electricity	35,000.00	35,000.00	35,000.00	0.00	0%	10,103.48	30,570.01			
6550.270	Building Site Expenses Telephone	635.00	486.00	486.00	149.00	31%	301.63	387.94			
6550.280	Building Site Expenses Tipping Fees	76.00	0.00	0.00	76.00	N/A	0.00	0.00			
6700.200	Other Maint. & Svcs Payment to Water Utility	110,000.00	60,000.00	60,000.00	50,000.00	83%	45,610.03	65,682.15		Cost is based on flows from Ocean Pines to River Run. Assuming increased flows with anticipated new customers in River Run as well as Windmill Creek will result in increased cost	
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	0.00	0.00	500.00	N/A	0.00	5,802.60			
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	2,954.00	2,954.00	(2,954.00)	-100%	0.00	1,504.14			
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$203,665.00	\$134,141.00	\$134,141.00	\$69,524.00	52%	\$92,264.21	\$133,279.12			
<i>OTHR CHGS - Other Charges</i>											
7000.060	Travel, Training & Expense Educational Training	120.00	46.00	46.00	74.00	161%	13.02	64.80			
7170.100	Benefits & Insurance Property & Liability Insurance	9,900.00	2,500.00	2,500.00	7,400.00	296%	8,943.46	2,680.24		Historical based on new allocation method and a 10% increase per Budget Officer.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$10,020.00	\$2,546.00	\$2,546.00	\$7,474.00	294%	\$8,956.48	\$2,745.04			
<i>INTFND CHGS - Interfund Charges</i>											
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	2,629.88			
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	1,307.58			
8010.050	Interfund Public Works & Admin - Benefits	0.00	828.00	828.00	(828.00)	-100%	0.00	2,305.53			
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	4,637.04			
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$828.00	\$828.00	(\$828.00)	-100%	\$0.00	\$10,880.03			
<i>CAP EQ - Capital Equipment</i>											
9010	Capital Equipment	27,471.00	0.00	0.00	27,471.00	N/A	0.00	0.00		Increase due to Support and Construction allocation of Capital Equipment	
9010.090	Capital Equipment Other WWW Equipment	15,000.00	45,000.00	45,000.00	(30,000.00)	-67%	0.00	0.00		\$15,000 being requested for concrete walkways for deliveries.	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$42,471.00	\$45,000.00	\$45,000.00	(\$2,529.00)	-6%	\$0.00	\$0.00			
<b>EXPENSES Total</b>		\$428,096.00	\$292,788.92	\$292,788.92	\$135,307.08	46%	\$163,448.16	\$242,431.30			

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount	
<b>EXPENSES</b>					
Fund	<b>575 - River Run</b>				
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>				
575.6100.010	Mailing and postage	1.0000	1,000.00	1,000.00	
575.6100.010	Ocean Pines Overhead Reimbursement	1.0000	1,354.00	1,354.00	
575.6100.010	SUP Allocation	1.0000	1,053.00	1,053.00	
	Account	<b>6100.010 - Administrative Expense Administrative Expenses Totals</b>	Transactions	3	<u>3,407.00</u>
Account	<b>6110.060 - Supplies &amp; Equipment Chemicals</b>				
575.6110.060	Chemicals	1.0000	30,000.00	30,000.00	
	Account	<b>6110.060 - Supplies &amp; Equipment Chemicals Totals</b>	Transactions	1	<u>\$30,000.00</u>
Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>				
575.6110.340	CON Allocation	1.0000	32.00	32.00	
575.6110.340	Life Rings	6.0000	500.00	3,000.00	
575.6110.340	SUP Allocation	1.0000	109.00	109.00	
	Account	<b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>	Transactions	3	<u>\$3,141.00</u>
Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment</b>				
575.6110.390	CON Allocation	1.0000	13.00	13.00	
575.6110.390	SUP Allocation	1.0000	36.00	36.00	
	Account	<b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>	Transactions	2	<u>\$49.00</u>
Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>				
575.6110.420	CON Allocation	1.0000	253.00	253.00	
	Account	<b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>	Transactions	1	<u>\$253.00</u>
Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>				
575.6130.045	SUP Allocation	1.0000	190.00	190.00	
	Account	<b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>	Transactions	1	<u>\$190.00</u>
Account	<b>6130.055 - Equipment Maintenance Roads Management System</b>				
575.6130.055	SUP Allocation	1.0000	886.00	886.00	
	Account	<b>6130.055 - Equipment Maintenance Roads Management System Totals</b>	Transactions	1	<u>\$886.00</u>

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account 575.6130.060	<b>6130.060 - Equipment Maintenance Software Licensing</b> Brightly Software	1.0000	114.00	114.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	\$114.00
Account 575.6150.050	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> CON Allocation	1.0000	44.00	44.00
Account 575.6150.050	SUP Allocation	1.0000	127.00	127.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	\$171.00
Account 575.6200.010	<b>6200.010 - Other Supplies &amp; Materials Lab Testing</b> Lab Testing	1.0000	6,000.00	6,000.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	1	\$6,000.00
Account 575.6200.020	<b>6200.020 - Other Supplies &amp; Materials Materials</b> SUP Allocation	1.0000	363.00	363.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	\$363.00
Account 575.6200.030	<b>6200.030 - Other Supplies &amp; Materials Testing Supplies</b> Testing Supplies	1.0000	1,000.00	1,000.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	\$1,000.00
Account 575.6500.010	<b>6500.010 - Systems Maintenance Collection System Maintenance</b> System Maintenance	1.0000	20,000.00	20,000.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance Totals	Transactions	1	\$20,000.00
Account 575.6500.020	<b>6500.020 - Systems Maintenance Water Plant/System Maint</b> Plant Maintenance	1.0000	8,000.00	8,000.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	1	\$8,000.00
Account 575.6500.030	<b>6500.030 - Systems Maintenance Wastewater Treatment Plant Maint</b> Generator Service, Nutrient Management, filters, Maintenance	1.0000	10,000.00	10,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	1	\$10,000.00
Account 575.6500.040	<b>6500.040 - Systems Maintenance WWW Paving</b> Paving	1.0000	1,000.00	1,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	\$1,000.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
575.6500.070	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b> Outside Contractor Installs	4.0000	1,500.00	6,000.00
	Account <b>6500.070 - Systems Maintenance Contractor Water Install/Repair</b> Totals	Transactions	1	\$6,000.00
575.6500.075	Account <b>6500.075 - Systems Maintenance Contractor Sewer Install/Repair</b> Outside Contractor Install	4.0000	1,500.00	6,000.00
	Account <b>6500.075 - Systems Maintenance Contractor Sewer Install/Repair</b> Totals	Transactions	1	\$6,000.00
575.6530.100	Account <b>6530.100 - Consulting Services Professional Fees</b> SUP Allocation	1.0000	439.00	439.00
	Account <b>6530.100 - Consulting Services Professional Fees</b> Totals	Transactions	1	\$439.00
575.6540.090	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> CON Allocation	1.0000	1,838.00	1,838.00
575.6540.090	SUP Allocation	1.0000	2,177.00	2,177.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> Totals	Transactions	2	\$4,015.00
575.6550.020	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> paint, lines, maintenance	1.0000	2,000.00	2,000.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Totals	Transactions	1	\$2,000.00
575.6550.060	Account <b>6550.060 - Building Site Expenses Electricity</b> Electric	1.0000	35,000.00	35,000.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	\$35,000.00
575.6550.270	Account <b>6550.270 - Building Site Expenses Telephone</b> CON Allocation	1.0000	98.00	98.00
575.6550.270	SUP Allocation	1.0000	105.00	105.00
575.6550.270	Telephone	12.0000	36.00	432.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	3	\$635.00
575.6550.280	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> CON Allocation	1.0000	76.00	76.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals	Transactions	1	\$76.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
575.6700.200	Account <b>6700.200 - Other Maint. &amp; Svcs Payment to Water Utility</b> Payment to OCP for Water	1.0000	110,000.00	110,000.00
	Account <b>6700.200 - Other Maint. &amp; Svcs Payment to Water Utility</b> Totals	Transactions	1	\$110,000.00
575.6700.400	Account <b>6700.400 - Other Maint. &amp; Svcs State Waste Water Sludge Fees</b> MDE Sludge Fee	1.0000	500.00	500.00
	Account <b>6700.400 - Other Maint. &amp; Svcs State Waste Water Sludge Fees</b> Totals	Transactions	1	\$500.00
575.7000.060	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> SUP Allocation	1.0000	120.00	120.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals	Transactions	1	\$120.00
575.7170.100	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> LGIT Property Insurance	1.0000	9,900.00	9,900.00
	Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> Totals	Transactions	1	\$9,900.00
575.9010	Account <b>9010 - Capital Equipment</b> CON Allocation	1.0000	25,189.00	25,189.00
575.9010	SUP Allocation	1.0000	2,282.00	2,282.00
	Account <b>9010 - Capital Equipment</b> Totals	Transactions	2	\$27,471.00
575.9010.090	Account <b>9010.090 - Capital Equipment Other WWW Equipment</b> Concrete Walkway	1.0000	15,000.00	15,000.00
	Account <b>9010.090 - Capital Equipment Other WWW Equipment</b> Totals	Transactions	1	\$15,000.00
	Fund <b>575 - River Run</b> Totals	Transactions	40	\$301,730.00

**WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA**

**West Ocean City Service Area**

<b><u>Account Name</u></b>	<b><u>FY26 Budget</u></b>	<b><u>FY25 Budget</u></b>	<b><u>\$ Variance</u></b>	<b><u>% Variance</u></b>	<b><u>FY24 Actual</u></b>	<b><u>FY23 Actual</u></b>	<b><u>FY22 Actual</u></b>
Charges for Services	2,650,820	1,531,600	1,119,220	73%	1,534,485	1,520,349	1,513,775
Interest & Penalties	91,000	90,000	1,000	1%	137,943	76,870	17,748
Other Revenue	-	-	-	#DIV/0!	88,122	3,135	192,903
Transfer To Other Funds	(265,445)	(339,153)	73,708	-22%	-	-	-
Transfer To Reserves	(34,165)	-	(34,165)	#DIV/0!	-	-	-
<b>Total Revenues</b>	<b>2,442,210</b>	<b>1,282,447</b>	<b>1,159,763</b>	<b>90%</b>	<b>1,760,551</b>	<b>1,600,354</b>	<b>1,724,426</b>
Personnel Services	312,355	278,529	33,826	12%	117,403	104,115	146,119
Supplies & Materials	36,925	29,264	7,661	26%	31,747	41,090	14,811
Maintenance & Services	940,565	918,082	22,483	2%	788,303	769,149	802,956
Other Charges	11,810	26,726	(14,916)	-56%	28,958	24,756	23,987
Interfund Charges	-	9,846	(9,846)	-100%	127,743	120,628	118,564
Depreciation Expense	-	-	-	-	384,867	371,001	328,416
Capital Outlay	1,140,555	20,000	1,120,555	5603%	-	-	-
<b>Total Expenses</b>	<b>2,442,210</b>	<b>1,282,447</b>	<b>1,159,763</b>	<b>90%</b>	<b>1,479,022</b>	<b>1,430,739</b>	<b>1,434,851</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>-100%</b>	<b>281,529</b>	<b>169,615</b>	<b>289,575</b>

**Proposed Quarterly Rates**

	<b><u>FY26</u></b>	<b><u>FY25</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Domestic Sewer Only (flat rate per fixture)	-	10.50	(10.50)	-100%
Commercial Sewer Only (flat rate per fixture)	-	14.25	(14.25)	-100%
Sewer Flat Fee	167.50	-		
Sewer Debt Service per EDU	27.00	-		
Accessibility	85.00	-		
Pool (flat rate)	-	26.75	(26.75)	-100%

**WEST OCEAN CITY**

		Proposed FY26 Rates				
		Option 1	Option 2	Option 3	Option 4	
		Adopted FY25 Rates (\$)	Each Service Area - No FY26 Rate Changes(\$)	Each Service Area Self Supporting (\$)	All One Service Area Self Supporting & Combined Debt (\$)	General Fund Support & Combined Debt (\$)
<b>O&amp;M Rates- per EDU</b>						
	Sewer Flat Fee	-	-	150.00	167.50	142.50
	Accessibility Fee	-	-	70.13	85.00	63.75
	Domestic Fixture Rate	10.50	10.50	-	-	-
	Commercial Fixture Rate	14.25	14.25	-	-	-
<b>Debt Payment</b>						
	Sewer	-	-	-	27.00	27.00

		Proposed FY26 Revenues & Expenses				
		Option 1	Option 2	Option 3	Option 4	
		Adopted FY25 Revenue & Expenses (\$)	Each Service Area - No FY26 Rate Changes (\$)	Each Service Area - Self Supporting (\$)	All One Service Area - Self Supporting (\$)	General Fund Support (\$)
<b>Revenues</b>						
	Charges for Services	1,531,600	1,538,541	2,373,638	2,650,820	2,491,845
	Interest & Penalties	90,000	91,000	91,000	91,000	91,000
	Other Revenue	-	-	-	-	-
	<b>Total Revenue</b>	<b>1,621,600</b>	<b>1,629,541</b>	<b>2,464,638</b>	<b>2,741,820</b>	<b>2,582,845</b>
<b>Expenses</b>						
	Personnel Services	278,529	312,355	312,355	312,355	312,355
	Supplies & Materials	29,264	36,925	36,925	36,925	36,925
	Maintenance & Services	918,082	940,565	940,565	940,565	940,565
	Other Charges	26,726	11,810	11,810	11,810	11,810
	Interfund Charges	9,846	-	-	-	-
	Capital Outlay	20,000	1,140,555	1,140,555	1,140,555	1,140,555
	<b>Total Expenses</b>	<b>1,282,447</b>	<b>2,442,210</b>	<b>2,442,210</b>	<b>2,442,210</b>	<b>2,442,210</b>
	<b>Net Operating Income (Loss)- Revenue less Expenses</b>	<b>339,153</b>	<b>(812,669)</b>	<b>22,428</b>	<b>299,610</b>	<b>140,635</b>
	Transfer In - General Fund	-	-	-	-	(140,635)
	Transfer In (Out) - Service Areas	(339,153)	812,669	(22,428)	(299,610)	-

Worcester County

580 West Ocean City Revenue Budget

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 580 - West Ocean City</b>									
REVENUES									
<i>CHG SVC - Charges for Services</i>									
5010.100	Domestic Sewer Service	1,689,740.00	1,225,000.00	1,225,000.00	464,740.00	38%	615,322.67	1,226,685.00	Adjusting rate from fixture based to \$167.50 per EDU
5015.100	Commercial Sewer Service	920,580.00	286,800.00	286,800.00	633,780.00	221%	143,908.94	287,099.44	Adjusting rate from fixture based to \$167.50 per EDU
5020.200	Additional Assessments - Accessibility Sewer Accessibility	25,500.00	0.00	0.00	25,500.00	N/A	0.00	0.00	Charging \$85 per EDU sold but not in service
5040	Hook-Ups	15,000.00	19,800.00	19,800.00	(4,800.00)	-24%	0.00	15,301.00	
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	0.00	5,400.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$2,650,820.00	\$1,531,600.00	\$1,531,600.00	\$1,119,220.00	73%	\$759,231.61	\$1,534,485.44	
<i>INT/PEN - Interest &amp; Penalties</i>									
4700	Interest On Investments	75,000.00	75,000.00	75,000.00	0.00	0%	42,563.38	122,105.47	
4710	Penalty/Fees	16,000.00	15,000.00	15,000.00	1,000.00	7%	8,138.04	15,837.39	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$91,000.00	\$90,000.00	\$90,000.00	\$1,000.00	1%	\$50,701.42	\$137,942.86	
<i>OTH REV - Other Revenue</i>									
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	58,508.72	88,122.46	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$58,508.72	\$88,122.46	
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	(34,165.00)	(339,153.00)	(339,153.00)	304,988.00	-90%	0.00	0.00	
5975.200	Transfers From Other Funds	(265,445.00)	0.00	0.00	(265,445.00)	0%	0.00	0.00	
<i>Account Classification Total: TRNS IN - Transfers In</i>		(\$299,610.00)	(\$339,153.00)	(\$339,153.00)	\$39,543.00	-12%	\$0.00	\$0.00	
<b>REVENUES Total</b>		<b>\$2,442,210.00</b>	<b>\$1,282,447.00</b>	<b>\$1,282,447.00</b>	<b>\$1,159,763.00</b>	<b>90%</b>	<b>\$868,441.75</b>	<b>\$1,760,550.76</b>	

Worcester County

580 West Ocean City Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<b>Fund: 580 - West Ocean City</b>									
EXPENSES									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	160,968.00	131,913.88	131,913.88	29,054.12	22%	74,070.58	30,018.88	
6000.200	Personnel Services Salaries-Support Group	33,968.00	37,221.00	37,221.00	(3,253.00)	-9%	25,760.23	29,247.67	
6000.300	Personnel Services Salaries-Construction	15,154.00	14,014.00	14,014.00	1,140.00	8%	4,605.30	16,341.48	
6000.400	Personnel Services Overtime Pay	5,063.00	11,850.00	11,850.00	(6,787.00)	-57%	1,849.27	1,491.31	
6010.020	Benefits Contingency	88.00	73.00	73.00	15.00	21%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	918.00	918.00	918.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	39,002.00	36,679.22	36,679.22	2,322.78	6%	21,579.29	0.00	
6010.050	Benefits Retirement	29,909.00	19,993.00	19,993.00	9,916.00	50%	0.00	0.00	
6010.060	Benefits Social Security Taxes	15,933.00	14,114.76	14,114.76	1,818.24	13%	7,747.74	0.00	
6010.070	Benefits Unemployment Insurance	88.00	73.00	73.00	15.00	21%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	4,430.00	2,535.00	2,535.00	1,895.00	75%	2,111.48	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	37,017.35	
6010.120	Benefits Long Term Disability	332.00	274.00	274.00	58.00	21%	0.00	0.00	
6010.130	Benefits Life Insurance	376.00	310.00	310.00	66.00	21%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	407.00	336.00	336.00	71.00	21%	56.75	0.00	
6010.150	Benefits Retirement Administration Fee	425.00	350.00	350.00	75.00	21%	149.00	0.00	
6010.900	Benefits OPEB contribution	5,294.00	7,874.00	7,874.00	(2,580.00)	-33%	0.00	3,286.73	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$312,355.00	\$278,528.86	\$278,528.86	\$33,826.14	12%	\$137,929.64	\$117,403.42	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	24,614.00	25,130.00	25,130.00	(516.00)	-2%	9,207.87	29,562.58	Based on historical spending and Support and Construction allocation method
6110.090	Supplies & Equipment Computers & Printers	0.00	44.00	44.00	(44.00)	-100%	52.29	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	472.00	1,320.00	1,320.00	(848.00)	-64%	128.55	515.64	
6110.390	Supplies & Equipment Small Equipment	164.00	0.00	0.00	164.00	N/A	30.36	133.24	
6110.420	Supplies & Equipment Tools & Supplies	2,515.00	2,000.00	2,000.00	515.00	26%	387.30	1,364.38	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	652.00	0.00	0.00	652.00	N/A	134.90	0.00	
6130.055	Equipment Maintenance Roads Management System	6,579.00	0.00	0.00	6,579.00	N/A	0.00	0.00	To allocate iWorks System and Neptune Software from Support
6130.060	Equipment Maintenance Software Licensinq	114.00	0.00	0.00	114.00	N/A	113.81	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	573.00	770.00	770.00	(197.00)	-26%	378.05	171.48	
6200.020	Other Supplies & Materials Materials	1,242.00	0.00	0.00	1,242.00	N/A	612.68	0.00	Based on new Support and Construction allocation method
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$36,925.00	\$29,264.00	\$29,264.00	\$7,661.00	26%	\$11,045.81	\$31,747.32	

Worcester County

580 West Ocean City Budget Requested

Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance	% Variance	2025 Actual Amount at 12/31/24	2024 Actual Amount	Department Requested Comments
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	180,000.00	130,000.00	130,000.00	50,000.00	38%	42,415.31	72,157.92	Increase due to main pipe/line cleaning
6500.040	Systems Maintenance WWW Paving	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	859.50	
6500.075	Systems Maintenance Contractor Sewer Install/Repair	8,500.00	8,500.00	8,500.00	0.00	0%	0.00	17,351.00	
6530.100	Consulting Services Professional Fees	3,257.00	13,680.00	13,680.00	(10,423.00)	-76%	4,275.00	4,275.00	Decrease based on historical trend in spending.
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	13,185.00	25,465.00	25,465.00	(12,280.00)	-48%	13,673.70	3,943.62	Allocating Vehicle Expenses from Support Group
6550.020	Building Site Expenses Buildings & Grounds Maintenance	600.00	1,000.00	1,000.00	(400.00)	-40%	122.66	10,236.00	
6550.060	Building Site Expenses Electricity	30,000.00	20,000.00	20,000.00	10,000.00	50%	9,183.41	25,185.72	Based on historical spending and anticipated rise in utility costs
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	0.00	400.00	N/A	142.00	0.00	
6550.270	Building Site Expenses Telephone	2,386.00	2,370.00	2,370.00	16.00	1%	1,074.80	1,546.91	
6550.280	Building Site Expenses Tipping Fees	237.00	0.00	0.00	237.00	N/A	0.00	0.00	
6700.100	Other Maint. & Svcs Payment to Sewer Utility	700,000.00	700,000.00	700,000.00	0.00	0%	666,552.76	648,270.00	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	15,067.00	15,067.00	(15,067.00)	-100%	0.00	4,477.64	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$940,565.00	\$918,082.00	\$918,082.00	\$22,483.00	2%	\$737,439.64	\$788,303.31	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	410.00	726.00	726.00	(316.00)	-44%	52.46	148.07	
7170.100	Benefits & Insurance Property & Liability Insurance	11,400.00	26,000.00	26,000.00	(14,600.00)	-56%	10,334.08	28,809.80	Decrease based on new allocation method and a 10% increase per Budget Officer.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,810.00	\$26,726.00	\$26,726.00	(\$14,916.00)	-56%	\$10,386.54	\$28,957.87	
<i>INTFND CHGS - Interfund Charges</i>									
8010.030	Interfund Treasurer's Support - Salary	0.00	0.00	0.00	0.00	N/A	0.00	35,357.32	
8010.040	Interfund Treasurer's Support - Fringe	0.00	0.00	0.00	0.00	N/A	0.00	17,579.66	
8010.050	Interfund Public Works & Admin - Benefits	0.00	9,846.00	9,846.00	(9,846.00)	-100%	0.00	24,842.14	Decrease due to Position Budgeting automatically allocating these expenses to salaries.
8010.060	Interfund Public Works & Admin - Salaries	0.00	0.00	0.00	0.00	N/A	0.00	49,964.07	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$9,846.00	\$9,846.00	(\$9,846.00)	-100%	\$0.00	\$127,743.19	
<i>CAP EQ - Capital Equipment</i>									
9010	Capital Equipment	40,555.00	0.00	0.00	40,555.00	N/A	0.00	0.00	Increase due to Support and Construction allocation of Capital Equipment
9010.090	Capital Equipment Other WWW Equipment	1,100,000.00	20,000.00	20,000.00	1,080,000.00	5400%	20,000.00	0.00	Sunset Ave design/construction and wet well improvement
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	384,866.51	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$1,140,555.00	\$20,000.00	\$20,000.00	\$1,120,555.00	5603%	\$20,000.00	\$384,866.51	
<b>EXPENSES Total</b>		<b>\$2,442,210.00</b>	<b>\$1,282,446.86</b>	<b>\$1,282,446.86</b>	<b>\$1,159,763.14</b>	<b>90%</b>	<b>\$916,801.63</b>	<b>\$1,479,021.62</b>	

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>580 - West Ocean City</b>			
	Account <b>6100.010 - Administrative Expense Administrative Expenses</b>			
580.6100.010	Billing	1.0000	6,750.00	6,750.00
580.6100.010	Ocean Pines Overhead Reimbursement	1.0000	10,047.00	10,047.00
580.6100.010	SUP Allocation	1.0000	7,817.00	7,817.00
	Account <b>6100.010 - Administrative Expense Administrative Expenses Totals</b>	Transactions	3	\$24,614.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>			
580.6110.340	CON Allocation	1.0000	99.00	99.00
580.6110.340	SUP Allocation	1.0000	373.00	373.00
	Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment Totals</b>	Transactions	2	\$472.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b>			
580.6110.390	CON Allocation	1.0000	40.00	40.00
580.6110.390	SUP Allocation	1.0000	124.00	124.00
	Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>	Transactions	2	\$164.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies</b>			
580.6110.420	CON Allocation	1.0000	790.00	790.00
580.6110.420	hand tools	1.0000	1,725.00	1,725.00
	Account <b>6110.420 - Supplies &amp; Equipment Tools &amp; Supplies Totals</b>	Transactions	2	\$2,515.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair</b>			
580.6130.045	SUP Allocation	1.0000	652.00	652.00
	Account <b>6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals</b>	Transactions	1	\$652.00
	Account <b>6130.055 - Equipment Maintenance Roads Management System</b>			
580.6130.055	SUP Allocation	1.0000	6,579.00	6,579.00
	Account <b>6130.055 - Equipment Maintenance Roads Management System Totals</b>	Transactions	1	\$6,579.00
	Account <b>6130.060 - Equipment Maintenance Software Licensing</b>			
580.6130.060	Brightly Software	1.0000	114.00	114.00
	Account <b>6130.060 - Equipment Maintenance Software Licensing Totals</b>	Transactions	1	\$114.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
580.6150.050	CON Allocation	1.0000	138.00	138.00
580.6150.050	SUP Allocation	1.0000	435.00	435.00
	Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals	Transactions	2	\$573.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b>			
580.6200.020	SUP Allocation	1.0000	1,242.00	1,242.00
	Account <b>6200.020 - Other Supplies &amp; Materials Materials</b> Totals	Transactions	1	\$1,242.00
	Account <b>6500.010 - Systems Maintenance Collection System Maintenance</b>			
580.6500.010	Force main cleaning	1.0000	50,000.00	50,000.00
580.6500.010	materials, clean lift station, pump, plant maintenance	1.0000	130,000.00	130,000.00
	Account <b>6500.010 - Systems Maintenance Collection System Maintenance</b> Totals	Transactions	2	\$180,000.00
	Account <b>6500.040 - Systems Maintenance WWW Paving</b>			
580.6500.040	Paving	1.0000	2,000.00	2,000.00
	Account <b>6500.040 - Systems Maintenance WWW Paving</b> Totals	Transactions	1	\$2,000.00
	Account <b>6500.075 - Systems Maintenance Contractor Sewer Install/Repair</b>			
580.6500.075	Outside Contractor Install/Repair	1.0000	8,500.00	8,500.00
	Account <b>6500.075 - Systems Maintenance Contractor Sewer Install/Repair</b> Totals	Transactions	1	\$8,500.00
	Account <b>6530.100 - Consulting Services Professional Fees</b>			
580.6530.100	SUP Allocation	1.0000	3,257.00	3,257.00
	Account <b>6530.100 - Consulting Services Professional Fees</b> Totals	Transactions	1	\$3,257.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b>			
580.6540.090	CON Allocation	1.0000	5,730.00	5,730.00
580.6540.090	SUP Allocation	1.0000	7,455.00	7,455.00
	Account <b>6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group</b> Totals	Transactions	2	\$13,185.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>			
580.6550.020	Maintenance	1.0000	600.00	600.00
	Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Totals	Transactions	1	\$600.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account 580.6550.060	<b>6550.060 - Building Site Expenses Electricity</b> Electric	1.0000	30,000.00	30,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$30,000.00
Account 580.6550.180	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Pest Control	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 580.6550.270	<b>6550.270 - Building Site Expenses Telephone</b> CON Allocation	1.0000	92.00	92.00
580.6550.270	SUP Allocation	1.0000	782.00	782.00
580.6550.270	Telephone	12.0000	126.00	1,512.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$2,386.00
Account 580.6550.280	<b>6550.280 - Building Site Expenses Tipping Fees</b> CON Allocation	1.0000	237.00	237.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$237.00
Account 580.6700.100	<b>6700.100 - Other Maint. &amp; Svcs Payment to Sewer Utility</b> Payment to Town of OC - Treatment	1.0000	700,000.00	700,000.00
	Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility Totals	Transactions	1	\$700,000.00
Account 580.7000.060	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b> SUP Allocation	1.0000	410.00	410.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$410.00
Account 580.7170.100	<b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b> LGIT Property Insurance	1.0000	11,400.00	11,400.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$11,400.00
Account 580.9010	<b>9010 - Capital Equipment</b> CON Allocation	1.0000	23,619.00	23,619.00
580.9010	SUP Allocation	1.0000	16,936.00	16,936.00
	Account 9010 - Capital Equipment Totals	Transactions	2	\$40,555.00

# Expense Budget Transaction Report

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

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
Account	<b>9010.090 - Capital Equipment Other WWW Equipment</b>			
580.9010.090	Sunset Ave Relief Construction - need definitive estimate	1.0000	1,000,000.00	1,000,000.00
580.9010.090	Wet well design and permitting for pump station 1	1.0000	100,000.00	100,000.00
	Account <b>9010.090 - Capital Equipment Other WWW Equipment</b> Totals	Transactions	2	\$1,100,000.00
	Fund <b>580 - West Ocean City</b> Totals	Transactions	36	\$2,129,855.00