RESOLUTION NO. 26-14

RESOLUTION ADOPTING SANITARY SERVICE AREA BUDGETS, ASSESSMENTS AND CHARGES AND ESTABLISHING CLASSIFICATIONS FOR JULY 1, 2026 THROUGH JUNE 30, 2027

WHEREAS, pursuant to Section 5-310 of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland, the County Commissioners of Worcester County do hereby adopt the following Sanitary Service Area budgets, assessments and charges and make the following classifications for the purpose of such budgets and assessments for the year July 1, 2026 through June 30, 2027.

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

A. ASSATEAGUE POINTE
1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Flat user rates are established at $190.30 per park trailer, which includes water and sewer service.
3. Quarterly Flat user rates are established at $324.38 per equivalent dwelling unit (hereinafter referred to as EDU) for sewer service only.
4. Quarterly Commercial flat rate charge $142.73 per EDU for sewer service only.
5. Unimproved Lots - Quarterly Accessibility charge $204.00 per EDU (Not yet connected).

B. BRIDDLETOWN
1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Flat Domestic user rates are hereby established at $94.50 per EDU which includes water service only.
3. Quarterly Minimum Commercial user rates are hereby established at $54.50 per EDU which includes water service only
   a. Additional commercial water charges based on usage as follows:
      (1) $11.00 per 1,000 gallons
4. Flat Swimming pool charge - $100.00 quarterly.
5. Flat Irrigation system charge - $100.00 quarterly.
6. Unimproved Lots - Quarterly Accessibility charge $46.33 per EDU (Not yet connected).

C. EDGEWATER ACRES
1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly user rates are hereby set as follows:
   a. Domestic minimum water & sewer $241.50
   b. Additional water charges based on usage as follows per EDU:
      (1) $8.00 per 1,000 gallons up to 22,500 gallons, and
      (2) $15.00 per 1,000 gallons over 22,500
   c. Flat Domestic water only (not metered) $228.75
   d. Flat Domestic sewer only (not metered) $192.75
3. Unimproved Lots - Quarterly Accessibility charge $124.95 per EDU (Not yet connected).

D. THE LANDINGS
1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
   a. Minimum water & sewer $378.00 per EDU
   b. Additional water and sewer charges based on usage as follows per EDU:
      (1) $5.00 per 1,000 gallons up to 22,500 gallons, and
      (2) $15.00 per 1,000 gallons over 22,500 gallons
3. Unimproved Lots - Quarterly Accessibility charge $321.30 per EDU (Not yet connected).
4. Lewis Road domestic water-only minimum set at $94.50 per quarter.
5. Lewis Road sewer assessment for debt service is hereby established at $105 per EDU quarterly.

E. LIGHTHOUSE SOUND
1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Flat Domestic and Commercial user rates are hereby established as follows:
   a. Improved Lots - Quarterly sewer service only charge $285.98 per EDU.
   b. Unimproved Lots - Quarterly accessibility charge $171.36 per EDU (Not yet connected).

F. MYSTIC HARBOUR
1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
   a. Minimum water & sewer $315.00 per EDU
   b. Additional water and sewer charges based on usage as follows per EDU:
      (1) $5.00 per 1,000 gallons up to 22,500 gallons, and
      (2) $15.00 per 1,000 gallons over 22,500 gallons
   c. Flat rate domestic sewer only service $320.63
3. Sunset Village – The Sunset Village Home Owner's Association shall pay $78.75 flat rate per EDU quarterly for water service.
4. Mystic Harbour sewer assessment for debt service is hereby established at $66.00 per EDU quarterly.
5. Unimproved Lots - Quarterly accessibility charge $267.75 per EDU (Not yet connected).

G. NEWARK
1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
   a. Minimum water & sewer $294.00 per EDU
   b. Additional water and sewer charges based on usage as follows per EDU:
      (1) $5.00 per 1,000 gallons up to 22,500 gallons, and
      (2) $15.00 per 1,000 gallons over 22,500 gallons
3. Quarterly Flat Domestic sewer only $304.88 per EDU
4. Newark water assessments are hereby established at $27.00 per water EDU quarterly.
5. Newark sewer assessments are hereby established at $55.00 per sewer EDU quarterly.
6. Unimproved Lots - Quarterly accessibility charge $249.90 per EDU (Not yet connected).

H. OCEAN PINES

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby set as follows:
   a. Minimum water and sewer $219.45 per EDU
   b. Additional domestic water and sewer charge based on usage as follows per EDU:
      (1) $5.00 per 1,000 gallons up to 22,500 gallons, and
      (2) $15.00 per 1,000 gallons over 22,500 gallons
3. Quarterly Flat rate domestic sewer only service $248.96 per EDU
4. Standard assessments for debt service are hereby established at $18.00 per EDU quarterly.
5. New Ocean Pines customers who have already paid the required equity contribution do not pay the standard assessment for debt service (as referenced in item 4 above), but instead shall pay supplemental assessments for additional debt service hereby established at $16.00 per EDU per quarter.
6. White Horse Park lots shall pay a quarterly water and sewer flat rate of $168.00 per lot.
7. Unimproved Lots - Quarterly accessibility charge $186.53 per EDU (Not yet connected).

I. RIDDLE FARM

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
   a. Minimum water & sewer $367.50 per EDU
   b. Additional domestic water and sewer charges based on usage as follows per EDU:
      (1) $5.00 per 1,000 gallons up to 22,500 gallons, and
      (2) $15 per 1,000 gallons over 22,500 gallons
4. Unimproved Lots - Quarterly Accessibility charge $312.38 per EDU (Not yet connected).
5. Riddle Farm assessment for debt service is hereby established at $9.00 per EDU quarterly.

J. RIVER RUN

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. River Run shall pay to Ocean Pines Service Area for water as provided by contract at the following rates:
   a. Minimum quarterly water $76.81 per EDU
   b. Additional water charges based on usage as follows per EDU:
      (1) $1.25 per 1,000 gallons up to 22,500 gallons, and
      (2) $3.75 per 1,000 gallons over 22,500 gallons
3. User rates are hereby set as follows:
   a. Flat sewer at $262.88 per quarter per EDU.
4. Unimproved Lots - Quarterly Accessibility charge $217.01 per EDU (Not yet connected).

K. WEST OCEAN CITY

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

L. LEACHATE

1. Leachate will be charged at $0.02 per gallon

M. COST OF SERVICE ALLOCATION

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

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

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

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

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

IV. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that the Water and Wastewater Services departmental budget stamped as approved the 2nd day of June, 2026 and on file with the Worcester County Treasurers' Office are incorporated herein and made a part hereof.

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

A. Properties are classified as subdivisions and business or industrial based upon existing land use or committed zoning. Residential properties are classified as subdivisions and all others are classified as business or industrial. Determinations as to equivalent dwelling unit assignments are made in accordance with Section 5-310 of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland.
B. Commercial and residential EDU allocations are to be allocated at 250 gallons per day (gpd). Existing commercial properties that were previously allocated above 250 gpd will be re-allocated their capacity in EDUs by rounding to the nearest whole EDU number.

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

VII. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that the Sanitary Service Area budgets, assessments and charges and the classifications established herein are adopted this 2nd day of June, 2026.

Attest:

Weston S. Young
Chief Administrative Officer

Worcester County Commissioners

Theodore J. Elder
President

Madison J. Bunting, Jr.
Vice President

Caryn G. Abbott
Commissioner

Anthony W. Bertino, Jr.
Commissioner

Eric J. Fiori
Commissioner

Joseph M. Mitrecic
Commissioner

Diana Purnell
Commissioner

WATER & WASTEWATER
HOOK UP AND RELATED FEES
FY 2027

		FY27		FY26
WATER SERVICE INSTALLATION WITHOUT FIRE SERVICE				
1" - Existing Homes Only		3,500		3,500
WATER SERVICE INSTALLATION WITH FIRE SERVICE				
1.0"		4,500		4,500
1.5"		7,100		7,100
2.0"		8,850		8,850
SEWER SERVICE INSTALLATION				
Sewer lateral		3,300		3,300
Ocean Pines - Tank/Lateral Install and Tank Fee		6,500		6,500
Sewer Service Connection (customer purchases grinder pump)		3,500		3,500
Snug Harbor Sub-Area Section 1- (Local share)		3,355		3,355
Snug Harbor Sub-Area Section 2- (Construction Costs & Grinder Pump)		15,000		15,000
Edgewater Acres Sewer- Sussex County Fee		**10,700**	**A**	**7,700**
FUTURE CAPITAL IMPROVEMENT CHARGE PER EDU				
Edgewater	Water/Sewer	750		750
Landings	Water/Sewer	750		750
Lighthouse Sound	Sewer	750		750
Mystic Harbour	Water	500		500
Mystic Harbour	Sewer	1,000		1,000
Newark	Water/Sewer	750		750
Ocean Pines	Water/Sewer	750		750
Riddle Farm	Water/Sewer	750		750
River Run	Water	950		950
West Ocean City	Sewer	**750**		750
EQUITY CONTRIBUTIONS & CONSTRUCTION COSTS PER EDU				
Landings Service Area				
Water		4,666		4,666
Sewer		13,625		13,625
Lighthouse Sound Service Area				
Sewer		6,100		6,100
Mystic Harbour Service Area				
Water		3,000		3,000
Sewer		**9,812**		**9,548**
Newark Service Area				
Water/Sewer		**8,484**		**8,156**
Ocean Pines Service Area				
Water		3,000		3,000
Sewer		**12,337**		**12,193**
Pines Plaza Water & Sewer Construction		5,300		5,300
Gum Point Road Sewer Construction		2,763		2,763
Gum Point Road Sewer Connection (customer purchases grinder pump)		3,500		3,500
Riddle Farm Service Area				
Water (Including Route 50 Corridor Water)		6,323		6,323
Route 50 Corridor Water Construction		2,853		2,853
Sewer		**9,148**		**9,112**
Route 50 Corridor Sewer		4,926	**B**	4,926
Snug Harbour Sub-Area Section 3				
Sewer (includes equity contrib, con costs, hookup & misc fees)		**28,813**		**21,813**

A- Fee set by Sussex County. Good through 6/30/26- subject to change after that date.

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

WORCESTER COUNTY
WATER & WASTEWATER ENTERPRISE FUND
REQUESTED FEE SCHEDULE
FISCAL YEAR 2027

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

Annual Budget by Fund Category Report

Water & Wastewater Service Areas

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	$0.00	$100,000.00	($100,000.00)	-100%
CHG SVC - Charges for Services	$20,183,945.00	$18,752,099.00	$1,431,846.00	8%
INT/PEN - Interest & Penalties	$284,500.00	$235,500.00	$49,000.00	21%
MISC - Miscellaneous	$78,070.00	$76,539.00	$1,531.00	2%
OP GRT - Operating Grant	$31,500.00	$631,500.00	($600,000.00)	-95%
OTH REV - Other Revenue	$6,016,421.00	$2,212,363.00	$3,804,058.00	172%
TRNS IN - Transfers In	$238,111.00	$1,287,811.00	($1,049,700.00)	-82%
DEBT SRV REV - Debt Service Revenue	$1,227,823.00	$875.00	$1,226,948.00	138,014%
Revenue Totals	$28,060,370.00	$23,296,687.00	$4,763,683.00	20%
Expenditures				
PERS SVCS - Personnel Services	$7,798,513.00	$7,417,897.00	$380,616.00	5%
SUPP & MAT - Supplies & Materials	$2,695,104.00	$2,384,876.00	$310,228.00	13%
MAINT & SVCS - Maintenance & Services	$8,500,626.00	$8,560,480.00	($59,854.00)	-1%
OTHR CHGS - Other Charges	$3,279,912.00	$330,250.00	$2,949,662.00	893%
INTFND CHGS - Interfund Charges	$2,970,238.00	$0.00	$2,970,238.00	
CAP EQ - Capital Equipment	$2,815,977.00	$4,493,184.00	($1,677,207.00)	-37%
Expenditure Totals	$28,060,370.00	$23,186,687.00	$4,873,683.00	21%
Water & Wastewater Totals	$0.00	$110,000.00	($110,000.00)	-100%

Worcester County

Annual Budget by Fund Category Report

Shared Facilities

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
INT/PEN - Interest & Penalties	$0.00	$10,000.00	($10,000.00)	-100%
OTH REV - Other Revenue	$40,000.00	$1,263.00	$38,737.00	3,067%
Revenue Totals	$40,000.00	$11,263.00	$28,737.00	255%
Expenditures				
SUPP & MAT - Supplies & Materials	$0.00	$199.00	($199.00)	-99%
MAINT & SVCS - Maintenance & Services	$40,000.00	$1,064.00	$38,936.00	3,653%
Expenditure Totals	$40,000.00	$1,263.00	$38,737.00	3,067%
Net Grand Totals:	$0.00	$10,000.00	($10,000.00)	-100%

Worcester County

Annual Budget by Fund Category Report

Support

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
OTH REV - Other Revenue	$528,500.00	$473,600.00	$54,900.00	12%
Revenue Totals	$528,500.00	$473,600.00	$54,900.00	12%
Expenditures				
SUPP & MAT - Supplies & Materials	$188,400.00	$173,500.00	$14,900.00	9%
MAINT & SVCS - Maintenance & Services	$163,500.00	$163,500.00	$0.00	0%
OTHR CHGS - Other Charges	$6,600.00	$6,600.00	$0.00	0%
CAP EQ - Capital Equipment	$170,000.00	$130,000.00	$40,000.00	31%
Expenditure Totals	$528,500.00	$473,600.00	$54,900.00	12%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Construction

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
OTH REV - Other Revenue	$525,077.00	$981,100.00	($456,023.00)	-46%
Revenue Totals	$525,077.00	$981,100.00	($456,023.00)	-46%
Expenditures				
SUPP & MAT - Supplies & Materials	$97,000.00	$27,000.00	$70,000.00	259%
MAINT & SVCS - Maintenance & Services	$204,100.00	$154,100.00	$50,000.00	32%
CAP EQ - Capital Equipment	$223,977.00	$800,000.00	($576,023.00)	-72%
Expenditure Totals	$525,077.00	$981,100.00	($456,023.00)	-46%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Assateague Pointe

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$581,915.00	$525,078.00	$56,837.00	11%
INT/PEN - Interest & Penalties	$4,600.00	$4,600.00	$0.00	0%
OTH REV - Other Revenue	$2,500.00	$2,500.00	$0.00	0%
TRNS IN - Transfers In	($12,792.00)	$131,169.00	($143,961.00)	-110%
Revenue Totals	$576,223.00	$663,347.00	($87,124.00)	-13%
Expenditures				
PERS SVCS - Personnel Services	$228,320.00	$220,124.00	$8,196.00	4%
SUPP & MAT - Supplies & Materials	$110,535.00	$104,070.00	$6,465.00	6%
MAINT & SVCS - Maintenance & Services	$180,511.00	$169,569.00	$10,942.00	6%
OTHR CHGS - Other Charges	$56,857.00	$10,929.00	$45,928.00	420%
CAP EQ - Capital Equipment	$0.00	$158,655.00	($158,655.00)	-100%
Expenditure Totals	$576,223.00	$663,347.00	($87,124.00)	-13%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Briddletown

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$20,000.00	$19,840.00	$160.00	1%
INT/PEN - Interest & Penalties	$500.00	$500.00	$0.00	0%
OP GRT - Operating Grant	$31,500.00	$31,500.00	$0.00	0%
TRNS IN - Transfers In	$6,744.00	$23,477.00	($16,733.00)	-71%
Revenue Totals	$58,744.00	$75,317.00	($16,573.00)	-22%
Expenditures				
PERS SVCS - Personnel Services	$9,205.00	$13,050.00	($3,845.00)	-29%
SUPP & MAT - Supplies & Materials	$1,645.00	$1,712.00	($67.00)	-4%
MAINT & SVCS - Maintenance & Services	$47,729.00	$47,263.00	$466.00	1%
OTHR CHGS - Other Charges	$165.00	$79.00	$86.00	104%
CAP EQ - Capital Equipment	$0.00	$13,213.00	($13,213.00)	-100%
Expenditure Totals	$58,744.00	$75,317.00	($16,573.00)	-22%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Edgewater Acres

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$370,100.00	$339,360.00	$30,740.00	9%
INT/PEN - Interest & Penalties	$1,600.00	$1,600.00	$0.00	0%
TRNS IN - Transfers In	($29,936.00)	$90,857.00	($120,793.00)	-133%
DEBT SRV REV - Debt Service Revenue	$875.00	$875.00	$0.00	0%
Revenue Totals	$342,639.00	$432,692.00	($90,053.00)	-21%
Expenditures				
PERS SVCS - Personnel Services	$55,373.00	$78,541.00	($23,168.00)	-29%
SUPP & MAT - Supplies & Materials	$11,857.00	$8,193.00	$3,664.00	45%
MAINT & SVCS - Maintenance & Services	$225,186.00	$190,466.00	$34,720.00	18%
OTHR CHGS - Other Charges	$50,223.00	$1,976.00	$48,247.00	2,437%
CAP EQ - Capital Equipment	$0.00	$153,516.00	($153,516.00)	-100%
Expenditure Totals	$342,639.00	$432,692.00	($90,053.00)	-21%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County
Annual Budget by Fund Category Report
Landings

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	$0.00	$100,000.00	($100,000.00)	-100%
CHG SVC - Charges for Services	$556,500.00	$613,784.00	($57,284.00)	-9%
INT/PEN - Interest & Penalties	$3,000.00	$3,000.00	$0.00	0%
TRNS IN - Transfers In	$511,280.00	$341,522.00	$169,758.00	50%
Revenue Totals	$1,070,780.00	$1,058,306.00	$12,474.00	1%
Expenditures				
PERS SVCS - Personnel Services	$182,568.00	$197,442.00	($14,874.00)	-8%
SUPP & MAT - Supplies & Materials	$50,444.00	$43,987.00	$6,457.00	15%
MAINT & SVCS - Maintenance & Services	$659,542.00	$627,407.00	$32,135.00	5%
OTHR CHGS - Other Charges	$178,226.00	$15,760.00	$162,466.00	1,031%
CAP EQ - Capital Equipment	$0.00	$73,710.00	($73,710.00)	-100%
Expenditure Totals	$1,070,780.00	$958,306.00	$112,474.00	12%
Net Grand Totals:	$0.00	$100,000.00	($100,000.00)	-100%

Worcester County

Annual Budget by Fund Category Report

Lighthouse Sound

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$140,200.00	$134,211.00	$5,989.00	4%
INT/PEN - Interest & Penalties	$800.00	$800.00	$0.00	0%
TRNS IN - Transfers In	($22,775.00)	($1,817.00)	($20,958.00)	1,154%
Revenue Totals	$118,225.00	$133,194.00	($14,969.00)	-11%
Expenditures				
PERS SVCS - Personnel Services	$43,585.00	$64,516.00	($20,931.00)	-32%
SUPP & MAT - Supplies & Materials	$18,885.00	$17,464.00	$1,421.00	8%
MAINT & SVCS - Maintenance & Services	$38,533.00	$34,386.00	$4,147.00	12%
OTHR CHGS - Other Charges	$7,222.00	$4,367.00	$2,855.00	65%
CAP EQ - Capital Equipment	$10,000.00	$12,461.00	($2,461.00)	-20%
Expenditure Totals	$118,225.00	$133,194.00	($14,969.00)	-11%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County
Annual Budget by Fund Category Report
Mystic Harbour

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$2,945,800.00	$2,880,774.00	$65,026.00	2%
INT/PEN - Interest & Penalties	$18,000.00	$18,000.00	$0.00	0%
TRNS IN - Transfers In	$582,197.00	$379,616.00	$202,581.00	53%
Revenue Totals	$3,545,997.00	$3,278,390.00	$267,607.00	8%
Expenditures				
PERS SVCS - Personnel Services	$969,341.00	$929,348.00	$39,993.00	4%
SUPP & MAT - Supplies & Materials	$585,984.00	$544,092.00	$41,892.00	8%
MAINT & SVCS - Maintenance & Services	$1,323,926.00	$1,185,054.00	$138,872.00	12%
OTHR CHGS - Other Charges	$319,746.00	$58,959.00	$260,787.00	442%
CAP EQ - Capital Equipment	$347,000.00	$560,937.00	($213,937.00)	-38%
Expenditure Totals	$3,545,997.00	$3,278,390.00	$267,607.00	8%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Mystic Harbour Debt Service

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
TRNS IN - Transfers In	$80,121.00	$0.00	$80,121.00	
DEBT SRV REV - Debt Service Revenue	$442,200.00	$0.00	$442,200.00	
Revenue Totals	$522,321.00	$0.00	$522,321.00	+++
Expenditures				
OTHR CHGS - Other Charges	$522,321.00	$0.00	$522,321.00	
Expenditure Totals	$522,321.00	$0.00	$522,321.00	+++
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Newark

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$249,500.00	$232,960.00	$16,540.00	7%
INT/PEN - Interest & Penalties	$3,000.00	$3,000.00	$0.00	0%
MISC - Miscellaneous	$78,070.00	$76,539.00	$1,531.00	2%
OTH REV - Other Revenue	$400.00	$400.00	$0.00	0%
TRNS IN - Transfers In	$18,386.00	$94,924.00	($76,538.00)	-81%
Revenue Totals	$349,356.00	$407,823.00	($58,467.00)	-14%
Expenditures				
PERS SVCS - Personnel Services	$154,521.00	$189,440.00	($34,919.00)	-18%
SUPP & MAT - Supplies & Materials	$55,556.00	$56,036.00	($480.00)	-1%
MAINT & SVCS - Maintenance & Services	$100,765.00	$135,173.00	($34,408.00)	-25%
OTHR CHGS - Other Charges	$38,514.00	$7,778.00	$30,736.00	395%
CAP EQ - Capital Equipment	$0.00	$19,396.00	($19,396.00)	-100%
Expenditure Totals	$349,356.00	$407,823.00	($58,467.00)	-14%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County
Annual Budget by Fund Category Report
Newark Debt Service

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
TRNS IN - Transfers In	($7,225.00)	$0.00	($7,225.00)	-722,500%
DEBT SRV REV - Debt Service Revenue	$65,688.00	$0.00	$65,688.00	
Revenue Totals	$58,463.00	$0.00	$58,463.00	+++
Expenditures				
OTHR CHGS - Other Charges	$58,463.00	$0.00	$58,463.00	
Expenditure Totals	$58,463.00	$0.00	$58,463.00	+++
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Ocean Pines

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$10,706,480.00	$9,797,029.00	$909,451.00	9%
INT/PEN - Interest & Penalties	$119,000.00	$95,000.00	$24,000.00	25%
OTH REV - Other Revenue	$353,500.00	$753,500.00	($400,000.00)	-53%
TRNS IN - Transfers In	$317,021.00	($347,736.00)	$664,757.00	-191%
Revenue Totals	$11,496,001.00	$10,297,793.00	$1,198,208.00	12%
Expenditures				
PERS SVCS - Personnel Services	$5,301,148.00	$4,785,224.00	$515,924.00	11%
SUPP & MAT - Supplies & Materials	$1,193,337.00	$1,132,399.00	$60,938.00	5%
MAINT & SVCS - Maintenance & Services	$3,342,678.00	$3,034,172.00	$308,506.00	10%
OTHR CHGS - Other Charges	$318,838.00	$158,808.00	$160,030.00	101%
CAP EQ - Capital Equipment	$1,340,000.00	$1,187,190.00	$152,810.00	13%
Expenditure Totals	$11,496,001.00	$10,297,793.00	$1,198,208.00	12%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Ocean Pines Debt Service

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
TRNS IN - Transfers In	$462,545.00	$0.00	$462,545.00	
DEBT SRV REV - Debt Service Revenue	$685,112.00	$0.00	$685,112.00	
Revenue Totals	$1,147,657.00	$0.00	$1,147,657.00	+++
Expenditures				
OTHR CHGS - Other Charges	$1,147,657.00	$0.00	$1,147,657.00	
Expenditure Totals	$1,147,657.00	$0.00	$1,147,657.00	+++
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Riddle Farm

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$1,751,350.00	$1,609,875.00	$141,475.00	9%
INT/PEN - Interest & Penalties	$7,000.00	$7,000.00	$0.00	0%
OP GRT - Operating Grant	$0.00	$600,000.00	($600,000.00)	-100%
OTH REV - Other Revenue	$4,566,444.00	$0.00	$4,566,444.00	
TRNS IN - Transfers In	($868,482.00)	$402,351.00	($1,270,833.00)	-316%
Revenue Totals	$5,456,312.00	$2,619,226.00	$2,837,086.00	108%
Expenditures				
PERS SVCS - Personnel Services	$398,861.00	$507,161.00	($108,300.00)	-21%
SUPP & MAT - Supplies & Materials	$297,385.00	$193,725.00	$103,660.00	54%
MAINT & SVCS - Maintenance & Services	$876,314.00	$1,674,096.00	($797,782.00)	-48%
OTHR CHGS - Other Charges	$518,514.00	$43,164.00	$475,350.00	1,101%
INTFND CHGS - Interfund Charges	$2,970,238.00	$0.00	$2,970,238.00	
CAP EQ - Capital Equipment	$395,000.00	$201,080.00	$193,920.00	96%
Expenditure Totals	$5,456,312.00	$2,619,226.00	$2,837,086.00	108%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

Riddle Farm Debt Service

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
TRNS IN - Transfers In	($12,723.00)	$0.00	($12,723.00)	-1,272,300%
DEBT SRV REV - Debt Service Revenue	$33,948.00	$0.00	$33,948.00	
Revenue Totals	$21,225.00	$0.00	$21,225.00	+++
Expenditures				
OTHR CHGS - Other Charges	$21,225.00	$0.00	$21,225.00	
Expenditure Totals	$21,225.00	$0.00	$21,225.00	+++
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

River Run

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$450,800.00	$398,066.00	$52,734.00	13%
INT/PEN - Interest & Penalties	$1,000.00	$1,000.00	$0.00	0%
TRNS IN - Transfers In	$300,677.00	$25,993.00	$274,684.00	1,057%
Revenue Totals	$752,477.00	$425,059.00	$327,418.00	77%
Expenditures				
PERS SVCS - Personnel Services	$136,412.00	$123,329.00	$13,083.00	11%
SUPP & MAT - Supplies & Materials	$44,533.00	$45,574.00	($1,041.00)	-2%
MAINT & SVCS - Maintenance & Services	$226,453.00	$203,665.00	$22,788.00	11%
OTHR CHGS - Other Charges	$15,079.00	$10,020.00	$5,059.00	50%
CAP EQ - Capital Equipment	$330,000.00	$42,471.00	$287,529.00	677%
Expenditure Totals	$752,477.00	$425,059.00	$327,418.00	77%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Worcester County

Annual Budget by Fund Category Report

West Ocean City

	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	$2,411,300.00	$2,201,122.00	$210,178.00	10%
INT/PEN - Interest & Penalties	$126,000.00	$91,000.00	$35,000.00	38%
TRNS IN - Transfers In	($1,086,927.00)	$147,455.00	($1,234,382.00)	-837%
Revenue Totals	$1,450,373.00	$2,439,577.00	($989,204.00)	-41%
Expenditures				
PERS SVCS - Personnel Services	$319,179.00	$309,722.00	$9,457.00	3%
SUPP & MAT - Supplies & Materials	$39,543.00	$36,925.00	$2,618.00	7%
MAINT & SVCS - Maintenance & Services	$1,071,389.00	$940,565.00	$130,824.00	14%
OTHR CHGS - Other Charges	$20,262.00	$11,810.00	$8,452.00	72%
CAP EQ - Capital Equipment	$0.00	$1,140,555.00	($1,140,555.00)	-100%
Expenditure Totals	$1,450,373.00	$2,439,577.00	($989,204.00)	-41%
Net Grand Totals:	$0.00	$0.00	$0.00	+++

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 505 - Shared Facilities/Escrow						
REVENUES						
INT/PEN - Interest & Penalties						
	4700	Interest On Investments	0.00	10,000.00	(10,000.00)	-100%
Account Classification Total: INT/PEN - Interest & Penalties			$0.00	$10,000.00	($10,000.00)	-100%
OTH REV - Other Revenue						
	5855	Payments By Developers	40,000.00	1,263.00	38,737.00	3067%
Account Classification Total: OTH REV - Other Revenue			$40,000.00	$1,263.00	$38,737.00	3067%
REVENUES Total			$40,000.00	$11,263.00	$28,737.00	255%
EXPENSES						
SUPP & MAT - Supplies & Materials						
	6200.020	Other Supplies & Materials Materials	0.00	199.00	(199.00)	-100%
Account Classification Total: SUPP & MAT - Supplies & Materials			$0.00	$199.00	($199.00)	-100%
MAINT & SVCS - Maintenance & Services						
	6530.100	Consulting Services Professional Fees	40,000.00	0.00	40,000.00	N/A
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	0.00	1,064.00	(1,064.00)	-100%
Account Classification Total: MAINT & SVCS - Maintenance & Services			$40,000.00	$1,064.00	$38,936.00	3659%
EXPENSES Total			$40,000.00	$1,263.00	$38,737.00	3067%
Fund REVENUE Total: 505 - Shared Facilities/Escrow			$40,000.00	$11,263.00	$28,737.00	255%
Fund EXPENSE Total: 505 - Shared Facilities/Escrow			$40,000.00	$1,263.00	$38,737.00	3067%
Fund Total: 505 - Shared Facilities/Escrow			$0.00	$10,000.00	($10,000.00)	-100%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 510 - Support						
REVENUES						
OTH REV - Other Revenue						
	5830	Reimb Benefits From Service Area	358,500.00	0.00	358,500.00	N/A
	5850	Other Revenue	0.00	343,600.00	(343,600.00)	-100%
	5870	Reimb Equip/Veh Service Areas	170,000.00	130,000.00	40,000.00	31%
		Account Classification Total: OTH REV - Other Revenue	$528,500.00	$473,600.00	$54,900.00	12%
		REVENUES Total	$528,500.00	$473,600.00	$54,900.00	12%
EXPENSES						
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	90,000.00	90,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	2,900.00	0.00	2,900.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	6,000.00	6,000.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	0.00	0%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	10,500.00	10,500.00	0.00	0%
	6130.055	Equipment Maintenance Roads Management System	50,000.00	38,000.00	12,000.00	32%
	6150.050	Uniforms & Personal Equipment Uniforms	7,000.00	7,000.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	20,000.00	20,000.00	0.00	0%
		Account Classification Total: SUPP & MAT - Supplies & Materials	$188,400.00	$173,500.00	$14,900.00	9%
MAINT & SVCS - Maintenance & Services						
	6530.100	Consulting Services Professional Fees	25,000.00	25,000.00	0.00	0%
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	50,000.00	50,000.00	0.00	0%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	70,000.00	70,000.00	0.00	0%
	6540.060	Vehicle Operating Expenses Vehicle Equipment	12,500.00	12,500.00	0.00	0%
	6550.270	Building Site Expenses Telephone	6,000.00	6,000.00	0.00	0%
		Account Classification Total: MAINT & SVCS - Maintenance & Services	$163,500.00	$163,500.00	$0.00	0%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	6,600.00	6,600.00	0.00	0%

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
		Account Classification Total: OTHR CHGS - Other Charges	$6,600.00	$6,600.00	$0.00	0%
CAP EQ - Capital Equipment						
	9010.010	Capital Equipment New Vehicles	170,000.00	130,000.00	40,000.00	31%
		Account Classification Total: CAP EQ - Capital Equipment	$170,000.00	$130,000.00	$40,000.00	31%
		EXPENSES Total	$528,500.00	$473,600.00	$54,900.00	12%
		Fund REVENUE Total: 510 - Support	$528,500.00	$473,600.00	$54,900.00	12%
		Fund EXPENSE Total: 510 - Support	$528,500.00	$473,600.00	$54,900.00	12%
		Fund Total: 510 - Support	$0.00	$0.00	$0.00	0%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 511 - Construction						
REVENUES						
OTH REV - Other Revenue						
	5830	Reimb Benefits From Service Area	301,100.00	0.00	301,100.00	N/A
	5850	Other Revenue	0.00	181,100.00	(181,100.00)	-100%
	5870	Reimb Equip/Veh Service Areas	223,977.00	800,000.00	(576,023.00)	-72%
		Account Classification Total: OTH REV - Other Revenue	$525,077.00	$981,100.00	($456,023.00)	-46%
		REVENUES Total	$525,077.00	$981,100.00	($456,023.00)	-46%
EXPENSES						
SUPP & MAT - Supplies & Materials						
	6110.340	Supplies & Equipment Safety Program Equipment	2,500.00	2,500.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	11,000.00	1,000.00	10,000.00	1000%
	6110.420	Supplies & Equipment Tools & Supplies	80,000.00	20,000.00	60,000.00	300%
	6150.050	Uniforms & Personal Equipment Uniforms	3,500.00	3,500.00	0.00	0%
		Account Classification Total: SUPP & MAT - Supplies & Materials	$97,000.00	$27,000.00	$70,000.00	259%
MAINT & SVCS - Maintenance & Services						
	6530.100	Consulting Services Professional Fees	50,000.00	0.00	50,000.00	N/A
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000.00	40,000.00	0.00	0%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	45,000.00	45,000.00	0.00	0%
	6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	60,000.00	60,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	3,100.00	3,100.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	6,000.00	6,000.00	0.00	0%
		Account Classification Total: MAINT & SVCS - Maintenance & Services	$204,100.00	$154,100.00	$50,000.00	32%

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
CAP EQ - Capital Equipment						
	9010.010	Capital Equipment New Vehicles	223,977.00	800,000.00	(576,023.00)	-72%
		Account Classification Total: CAP EQ - Capital Equipment	$223,977.00	$800,000.00	($576,023.00)	-72%
		EXPENSES Total	$525,077.00	$981,100.00	($456,023.00)	-46%
		Fund REVENUE Total: 511 - Construction	$525,077.00	$981,100.00	($456,023.00)	-46%
		Fund EXPENSE Total: 511 - Construction	$525,077.00	$981,100.00	($456,023.00)	-46%
		Fund Total: 511 - Construction	$0.00	$0.00	$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 520 - Assateague Point						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	98,900.00	95,288.00	3,612.00	4%
	5005.100	Commercial Water Service	1,815.00	4,125.00	(2,310.00)	-56%
	5010.100	Domestic Sewer Service	416,200.00	407,138.00	9,062.00	2%
	5015.100	Commercial Sewer Service	34,800.00	14,702.00	20,098.00	137%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	30,200.00	3,825.00	26,375.00	690%
Account Classification Total: CHG SVC - Charges for Services			$581,915.00	$525,078.00	$56,837.00	11%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	4,600.00	4,600.00	0.00	0%
Account Classification Total: INT/PEN - Interest & Penalties			$4,600.00	$4,600.00	$0.00	0%
OTH REV - Other Revenue						
	5850	Other Revenue	2,500.00	2,500.00	0.00	0%
Account Classification Total: OTH REV - Other Revenue			$2,500.00	$2,500.00	$0.00	0%
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	(12,792.00)	0.00	(12,792.00)	0%
	5975.200	Transfers From Other Funds	0.00	131,169.00	(131,169.00)	-100%
Account Classification Total: TRNS IN - Transfers In			($12,792.00)	$131,169.00	($143,961.00)	-110%
REVENUES Total			$576,223.00	$663,347.00	($87,124.00)	-13%
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	74,990.00	69,494.00	5,496.00	8%
	6000.200	Personnel Services Salaries-Support Group	69,590.00	64,055.00	5,535.00	9%
	6000.300	Personnel Services Salaries-Construction	2,025.00	3,031.00	(1,006.00)	-33%
	6000.400	Personnel Services Overtime Pay	3,360.00	6,030.00	(2,670.00)	-44%
	6010.020	Benefits Contingency	22.00	55.00	(33.00)	-60%
	6010.025	Benefits Deferred Comp Match	1,481.00	1,270.00	211.00	17%
	6010.030	Benefits Hospitalization Insurance	40,667.00	37,507.00	3,160.00	8%
	6010.050	Benefits Retirement	19,578.00	18,137.00	1,441.00	8%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6010.060	Benefits Social Security Taxes	11,183.00	10,453.00	730.00	7%
	6010.070	Benefits Unemployment Insurance	29.00	55.00	(26.00)	-47%
	6010.090	Benefits Workmans Compensation Ins	1,246.00	2,895.00	(1,649.00)	-57%
	6010.120	Benefits Long Term Disability	353.00	206.00	147.00	71%
	6010.130	Benefits Life Insurance	298.00	234.00	64.00	27%
	6010.140	Benefits FSA & PSA Admin and EAP Program	195.00	253.00	(58.00)	-23%
	6010.150	Benefits Retirement Administration Fee	133.00	264.00	(131.00)	-50%
	6010.900	Benefits OPEB contribution	3,170.00	6,185.00	(3,015.00)	-49%
Account Classification Total: PERS SVCS - Personnel Services			$228,320.00	$220,124.00	$8,196.00	4%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	8,000.00	5,701.00	2,299.00	40%
	6110.060	Supplies & Equipment Chemicals	25,000.00	55,000.00	(30,000.00)	-55%
	6110.065	Supplies & Equipment Water Chemicals	35,000.00	0.00	35,000.00	N/A
	6110.090	Supplies & Equipment Computers & Printers	62.00	0.00	62.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	480.00	4,395.00	(3,915.00)	-89%
	6110.390	Supplies & Equipment Small Equipment	238.00	133.00	105.00	79%
	6110.420	Supplies & Equipment Tools & Supplies	2,000.00	1,188.00	812.00	68%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	806.00	651.00	155.00	24%
	6130.055	Equipment Maintenance Roads Management System	1,344.00	995.00	349.00	35%
	6130.060	Equipment Maintenance Software Licensing	700.00	700.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	565.00	467.00	98.00	21%
	6200.010	Other Supplies & Materials Lab Testing	31,200.00	31,200.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	3,140.00	3,140.00	0.00	0%
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	500.00	1,500.00	300%
Account Classification Total: SUPP & MAT - Supplies & Materials			$110,535.00	$104,070.00	$6,465.00	6%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	15,000.00	10,000.00	5,000.00	50%
	6500.012	Systems Maintenance Grinder Pump	50,000.00	50,000.00	0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	15,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	15,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	2,000.00	2,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	8,000.00	8,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	5,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	918.00	12,492.00	(11,574.00)	-93%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	10,318.00	8,802.00	1,516.00	17%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	1,977.00	1,023.00	52%
	6550.060	Building Site Expenses Electricity	40,000.00	40,000.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,023.00	1,023.00	0.00	0%
	6550.270	Building Site Expenses Telephone	285.00	219.00	66.00	30%
	6550.280	Building Site Expenses Tipping Fees	46.00	56.00	(10.00)	-18%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	14,921.00	0.00	14,921.00	N/A
Account Classification Total: MAINT & SVCS - Maintenance & Services			$180,511.00	$169,569.00	$10,942.00	6%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	507.00	409.00	98.00	24%
	7170.100	Benefits & Insurance Property & Liability Insurance	17,000.00	10,520.00	6,480.00	62%
	7200.010	Bond & Interest Expense Interest Expense	12,826.00	0.00	12,826.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	26,524.00	0.00	26,524.00	N/A
Account Classification Total: OTHR CHGS - Other Charges			$56,857.00	$10,929.00	$45,928.00	420%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
CAP EQ - Capital Equipment						
	9010	Capital Equipment	0.00	158,655.00	(158,655.00)	-100%
		Account Classification Total: CAP EQ - Capital Equipment	$0.00	$158,655.00	($158,655.00)	-100%
		EXPENSES Total	$576,223.00	$663,347.00	($87,124.00)	-13%
		Fund REVENUE Total: 520 - Assateague Point	$576,223.00	$663,347.00	($87,124.00)	-13%
		Fund EXPENSE Total: 520 - Assateague Point	$576,223.00	$663,347.00	($87,124.00)	-13%
		Fund Total: 520 - Assateague Point	$0.00	$0.00	$0.00	

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 525 - Briddletown						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	17,400.00	16,640.00	760.00	5%
	5005.100	Commercial Water Service	1,100.00	1,000.00	100.00	10%
	5005.200	Commercial Water Usage	1,500.00	2,200.00	(700.00)	-32%
		Account Classification Total: CHG SVC - Charges for Services	$20,000.00	$19,840.00	$160.00	1%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	500.00	500.00	0.00	0%
		Account Classification Total: INT/PEN - Interest & Penalties	$500.00	$500.00	$0.00	0%
OP GRT - Operating Grant						
	5815	Operating Grant	31,500.00	31,500.00	0.00	0%
		Account Classification Total: OP GRT - Operating Grant	$31,500.00	$31,500.00	$0.00	0%
TRNS IN - Transfers In						
	5975.200	Transfers From Other Funds	6,744.00	23,477.00	(16,733.00)	-71%
		Account Classification Total: TRNS IN - Transfers In	$6,744.00	$23,477.00	($16,733.00)	-71%
		REVENUES Total	$58,744.00	$75,317.00	($16,573.00)	-22%
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	3,807.00	3,384.00	423.00	13%
	6000.200	Personnel Services Salaries-Support Group	954.00	3,374.00	(2,420.00)	-72%
	6000.300	Personnel Services Salaries-Construction	1,265.00	1,599.00	(334.00)	-21%
	6000.400	Personnel Services Overtime Pay	120.00	107.00	13.00	12%
	6010.020	Benefits Contingency	1.00	3.00	(2.00)	-67%
	6010.025	Benefits Deferred Comp Match	90.00	36.00	54.00	150%
	6010.030	Benefits Hospitalization Insurance	1,542.00	2,288.00	(746.00)	-33%
	6010.050	Benefits Retirement	725.00	1,110.00	(385.00)	-35%
	6010.060	Benefits Social Security Taxes	450.00	639.00	(189.00)	-30%
	6010.070	Benefits Unemployment Insurance	1.00	3.00	(2.00)	-67%
	6010.090	Benefits Workmans Compensation Ins	63.00	177.00	(114.00)	-64%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6010.120	Benefits Long Term Disability	13.00	13.00	0.00	0%
	6010.130	Benefits Life Insurance	11.00	14.00	(3.00)	-21%
	6010.140	Benefits FSA & PSA Admin and EAP Program	10.00	15.00	(5.00)	-33%
	6010.150	Benefits Retirement Administration Fee	7.00	16.00	(9.00)	-56%
	6010.900	Benefits OPEB contribution	146.00	272.00	(126.00)	-46%
	Account Classification Total: PERS SVCS - Personnel Services		$9,205.00	$13,050.00	($3,845.00)	-29%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	757.00	757.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	5.00	0.00	5.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	35.00	35.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	37.00	12.00	25.00	208%
	6110.420	Supplies & Equipment Tools & Supplies	1.00	1.00	0.00	0%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	23.00	62.00	(39.00)	-63%
	6130.055	Equipment Maintenance Roads Management System	113.00	83.00	30.00	36%
	6130.060	Equipment Maintenance Software Licensing	4.00	4.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	26.00	41.00	(15.00)	-37%
	6200.010	Other Supplies & Materials Lab Testing	600.00	600.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	44.00	117.00	(73.00)	-62%
	Account Classification Total: SUPP & MAT - Supplies & Materials		$1,645.00	$1,712.00	($67.00)	-4%
MAINT & SVCS - Maintenance & Services						
	6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	3,500.00	3,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	195.00	41.00	154.00	376%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	699.00	712.00	(13.00)	-2%
	6550.270	Building Site Expenses Telephone	11.00	10.00	1.00	10%
	6550.280	Building Site Expenses Tipping Fees	18.00	0.00	18.00	N/A
	6700.200	Other Maint. & Svcs Payment to Water Utility	42,000.00	42,000.00	0.00	0%

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	306.00	0.00	306.00	N/A
Account Classification Total: MAINT & SVCS - Maintenance & Services			$47,729.00	$47,263.00	$466.00	1%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	15.00	39.00	(24.00)	-62%
	7170.100	Benefits & Insurance Property & Liability Insurance	150.00	40.00	110.00	275%
Account Classification Total: OTHR CHGS - Other Charges			$165.00	$79.00	$86.00	109%
CAP EQ - Capital Equipment						
	9010	Capital Equipment	0.00	213.00	(213.00)	-100%
	9010.090	Capital Equipment Other WWW Equipment	0.00	13,000.00	(13,000.00)	-100%
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$13,213.00	($13,213.00)	-100%
EXPENSES Total			$58,744.00	$75,317.00	($16,573.00)	-22%
Fund REVENUE Total: 525 - Briddletown			$58,744.00	$75,317.00	($16,573.00)	-22%
Fund EXPENSE Total: 525 - Briddletown			$58,744.00	$75,317.00	($16,573.00)	-22%
Fund Total: 525 - Briddletown			$0.00	$0.00	$0.00	

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 530 - Edgewater Acres						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	151,900.00	113,920.00	37,980.00	33%
	5000.200	Domestic Water Usage	8,750.00	40,000.00	(31,250.00)	-78%
	5010.100	Domestic Sewer Service	183,200.00	185,440.00	(2,240.00)	-1%
	5010.200	Domestic Sewer Usage	26,250.00	0.00	26,250.00	N/A
		Account Classification Total: CHG SVC - Charges for Services	$370,100.00	$339,360.00	$30,740.00	9%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	1,600.00	1,600.00	0.00	0%
		Account Classification Total: INT/PEN - Interest & Penalties	$1,600.00	$1,600.00	$0.00	0%
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	(29,936.00)	0.00	(29,936.00)	0%
	5975.200	Transfers From Other Funds	0.00	90,857.00	(90,857.00)	-100%
		Account Classification Total: TRNS IN - Transfers In	($29,936.00)	$90,857.00	($120,793.00)	-133%
DEBT SRV REV - Debt Service Revenue						
	5980	Front Foot/EDU Revenue	875.00	875.00	0.00	0%
		Account Classification Total: DEBT SRV REV - Debt Service Revenue	$875.00	$875.00	$0.00	0%
		REVENUES Total	$342,639.00	$432,692.00	($90,053.00)	-21%
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	27,312.00	26,049.00	1,263.00	5%
	6000.200	Personnel Services Salaries-Support Group	9,332.00	24,182.00	(14,850.00)	-61%
	6000.300	Personnel Services Salaries-Construction	113.00	126.00	(13.00)	-10%
	6000.400	Personnel Services Overtime Pay	210.00	1,190.00	(980.00)	-82%
	6010.020	Benefits Contingency	8.00	20.00	(12.00)	-60%
	6010.025	Benefits Deferred Comp Match	887.00	211.00	676.00	320%
	6010.030	Benefits Hospitalization Insurance	8,706.00	12,759.00	(4,053.00)	-32%
	6010.050	Benefits Retirement	4,546.00	6,687.00	(2,141.00)	-32%
	6010.060	Benefits Social Security Taxes	2,788.00	3,857.00	(1,069.00)	-28%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6010.070	Benefits Unemployment Insurance	10.00	20.00	(10.00)	-50%
	6010.090	Benefits Workmans Compensation Ins	454.00	1,067.00	(613.00)	-57%
	6010.120	Benefits Long Term Disability	86.00	76.00	10.00	13%
	6010.130	Benefits Life Insurance	74.00	86.00	(12.00)	-14%
	6010.140	Benefits FSA & PSA Admin and EAP Program	71.00	93.00	(22.00)	-24%
	6010.150	Benefits Retirement Administration Fee	48.00	97.00	(49.00)	-51%
	6010.900	Benefits OPEB contribution	728.00	2,021.00	(1,293.00)	-64%
Account Classification Total: PERS SVCS - Personnel Services			$55,373.00	$78,541.00	($23,168.00)	-29%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	4,805.00	3,158.00	1,647.00	52%
	6110.090	Supplies & Equipment Computers & Printers	67.00	0.00	67.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	227.00	160.00	67.00	42%
	6110.390	Supplies & Equipment Small Equipment	183.00	53.00	130.00	245%
	6110.420	Supplies & Equipment Tools & Supplies	840.00	1.00	839.00	83900%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	352.00	280.00	72.00	26%
	6130.055	Equipment Maintenance Roads Management System	1,444.00	824.00	620.00	75%
	6130.060	Equipment Maintenance Software Licensing	497.00	497.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	272.00	187.00	85.00	45%
	6200.010	Other Supplies & Materials Lab Testing	1,500.00	1,500.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	670.00	533.00	137.00	26%
	6200.030	Other Supplies & Materials Testing Supplies	1,000.00	1,000.00	0.00	0%
Account Classification Total: SUPP & MAT - Supplies & Materials			$11,857.00	$8,193.00	$3,664.00	45%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	7,000.00	5,000.00	2,000.00	40%
	6500.020	Systems Maintenance Water Plant/System Maint	4,000.00	5,000.00	(1,000.00)	-20%
	6500.025	Systems Maintenance Water Meters - System Maint	1,000.00	0.00	1,000.00	N/A
	6500.040	Systems Maintenance WWW Paving	1,500.00	1,500.00	0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6500.070	Systems Maintenance Contractor Water Install/Repair	5,500.00	5,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	1,103.00	408.00	695.00	170%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	5,543.00	3,210.00	2,333.00	73%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	1,000.00	9,000.00	900%
	6550.060	Building Site Expenses Electricity	8,000.00	8,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	848.00	848.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	63.00	0.00	63.00	N/A
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	95,000.00	90,000.00	5,000.00	6%
	6700.200	Other Maint. & Svcs Payment to Water Utility	80,000.00	70,000.00	10,000.00	14%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,629.00	0.00	5,629.00	N/A
		Account Classification Total: MAINT & SVCS - Maintenance & Services	$225,186.00	$190,466.00	$34,720.00	18%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	221.00	176.00	45.00	26%
	7170.100	Benefits & Insurance Property & Liability Insurance	3,200.00	1,800.00	1,400.00	78%
	7200.010	Bond & Interest Expense Interest Expense	15,255.00	0.00	15,255.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	31,547.00	0.00	31,547.00	N/A
		Account Classification Total: OTHR CHGS - Other Charges	$50,223.00	$1,976.00	$48,247.00	2442%
CAP EQ - Capital Equipment						
	9010	Capital Equipment	0.00	153,516.00	(153,516.00)	-100%
		Account Classification Total: CAP EQ - Capital Equipment	$0.00	$153,516.00	($153,516.00)	-100%
		EXPENSES Total	$342,639.00	$432,692.00	($90,053.00)	-21%
		Fund REVENUE Total: 530 - Edgewater Acres	$342,639.00	$432,692.00	($90,053.00)	-21%
		Fund EXPENSE Total: 530 - Edgewater Acres	$342,639.00	$432,692.00	($90,053.00)	-21%
		Fund Total: 530 - Edgewater Acres	$0.00	$0.00	$0.00	

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 535 - Landings						
REVENUES						
LOSS DSP ASTS - Gain/Loss on Disposal of Assets						
	4600	Sale Of Fixed Assets	0.00	100,000.00	(100,000.00)	-100%
Account Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets			$0.00	$100,000.00	($100,000.00)	-100%
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	129,000.00	103,080.00	25,920.00	25%
	5000.200	Domestic Water Usage	17,500.00	17,500.00	0.00	0%
	5010.100	Domestic Sewer Service	357,500.00	290,520.00	66,980.00	23%
	5010.200	Domestic Sewer Usage	52,500.00	52,500.00	0.00	0%
	5020	Additional Assessments - Accessibility	0.00	50,184.00	(50,184.00)	-100%
	5040	Hook-Ups	0.00	100,000.00	(100,000.00)	-100%
Account Classification Total: CHG SVC - Charges for Services			$556,500.00	$613,784.00	($57,284.00)	-9%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	3,000.00	3,000.00	0.00	0%
Account Classification Total: INT/PEN - Interest & Penalties			$3,000.00	$3,000.00	$0.00	0%
TRNS IN - Transfers In						
	5975.200	Transfers From Other Funds	511,280.00	341,522.00	169,758.00	50%
Account Classification Total: TRNS IN - Transfers In			$511,280.00	$341,522.00	$169,758.00	50%
REVENUES Total			$1,070,780.00	$1,058,306.00	$12,474.00	1%
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	84,782.00	89,895.00	(5,113.00)	-6%
	6000.200	Personnel Services Salaries-Support Group	31,978.00	30,963.00	1,015.00	3%
	6000.300	Personnel Services Salaries-Construction	5,311.00	5,083.00	228.00	4%
	6000.400	Personnel Services Overtime Pay	1,480.00	933.00	547.00	59%
	6010.020	Benefits Contingency	25.00	51.00	(26.00)	-51%
	6010.025	Benefits Deferred Comp Match	1,842.00	411.00	1,431.00	348%
	6010.030	Benefits Hospitalization Insurance	26,574.00	33,171.00	(6,597.00)	-20%
	6010.050	Benefits Retirement	16,122.00	16,725.00	(603.00)	-4%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6010.060	Benefits Social Security Taxes	9,315.00	9,699.00	(384.00)	-4%
	6010.070	Benefits Unemployment Insurance	32.00	51.00	(19.00)	-37%
	6010.090	Benefits Workmans Compensation Ins	1,409.00	2,670.00	(1,261.00)	-47%
	6010.120	Benefits Long Term Disability	287.00	190.00	97.00	51%
	6010.130	Benefits Life Insurance	242.00	216.00	26.00	12%
	6010.140	Benefits FSA & PSA Admin and EAP Program	221.00	233.00	(12.00)	-5%
	6010.150	Benefits Retirement Administration Fee	150.00	244.00	(94.00)	-39%
	6010.900	Benefits OPEB contribution	2,798.00	6,907.00	(4,109.00)	-59%
Account Classification Total: PERS SVCS - Personnel Services			$182,568.00	$197,442.00	($14,874.00)	-8%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	3,568.00	2,826.00	742.00	26%
	6110.060	Supplies & Equipment Chemicals	25,000.00	25,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	50.00	0.00	50.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	225.00	247.00	(22.00)	-9%
	6110.390	Supplies & Equipment Small Equipment	164.00	85.00	79.00	93%
	6110.420	Supplies & Equipment Tools & Supplies	1,196.00	806.00	390.00	48%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	355.00	367.00	(12.00)	-3%
	6130.055	Equipment Maintenance Roads Management System	1,075.00	792.00	283.00	36%
	6130.060	Equipment Maintenance Software Licensing	868.00	868.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	267.00	298.00	(31.00)	-10%
	6200.010	Other Supplies & Materials Lab Testing	15,000.00	10,000.00	5,000.00	50%
	6200.020	Other Supplies & Materials Materials	676.00	698.00	(22.00)	-3%
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	0.00	0%
Account Classification Total: SUPP & MAT - Supplies & Materials			$50,444.00	$43,987.00	$6,457.00	15%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	22,500.00	22,500.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	150,000.00	170,000.00	(20,000.00)	-12%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6500.025	Systems Maintenance Water Meters - System Maint	30,000.00	0.00	30,000.00	N/A
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	5,000.00	5,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	5,000.00	5,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	70,000.00	90,000.00	(20,000.00)	-22%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	10,000.00	5,000.00	5,000.00	100%
	6530.100	Consulting Services Professional Fees	865.00	12,392.00	(11,527.00)	-93%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	5,318.00	6,410.00	(1,092.00)	-17%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	7,000.00	2,018.00	4,982.00	247%
	6550.060	Building Site Expenses Electricity	47,000.00	47,000.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	682.00	682.00	0.00	0%
	6550.270	Building Site Expenses Telephone	1,336.00	1,313.00	23.00	2%
	6550.280	Building Site Expenses Tipping Fees	52.00	92.00	(40.00)	-43%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	280,000.00	260,000.00	20,000.00	8%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	19,789.00	0.00	19,789.00	N/A
	6700.650	Other Maint. & Svcs Tipping Fees	5,000.00	0.00	5,000.00	N/A
Account Classification Total: MAINT & SVCS - Maintenance & Services			$659,542.00	$627,407.00	$32,135.00	5%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	223.00	230.00	(7.00)	-3%
	7170.100	Benefits & Insurance Property & Liability Insurance	25,000.00	15,530.00	9,470.00	61%
	7200.010	Bond & Interest Expense Interest Expense	49,872.00	0.00	49,872.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	103,131.00	0.00	103,131.00	N/A
Account Classification Total: OTHR CHGS - Other Charges			$178,226.00	$15,760.00	$162,466.00	1031%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
CAP EQ - Capital Equipment						
	9010	Capital Equipment	0.00	58,710.00	(58,710.00)	-100%
	9010.090	Capital Equipment Other WWW Equipment	0.00	15,000.00	(15,000.00)	-100%
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$73,710.00	($73,710.00)	-100%
EXPENSES Total			$1,070,780.00	$958,306.00	$112,474.00	12%
Fund REVENUE Total: 535 - Landings			$1,070,780.00	$1,058,306.00	$12,474.00	1%
Fund EXPENSE Total: 535 - Landings			$1,070,780.00	$958,306.00	$112,474.00	12%
Fund Total: 535 - Landings			$0.00	$100,000.00	($100,000.00)	-100%

Water & Wastewater			**Budget Worksheet Report**			
	Account Number	Account Description	**2027 Proposed Budget**	**2026 Adopted Budget**	**$ Variance**	**% Variance**
Fund: 540 - Lighthouse Sound						
REVENUES						
CHG SVC - Charges for Services						
	5010.100	Domestic Sewer Service	127,200.00	120,502.00	6,698.00	6%
	5020	Additional Assessments - Accessibility	13,000.00	13,709.00	(709.00)	-5%
Account Classification Total: CHG SVC - Charges for Services			$140,200.00	$134,211.00	$5,989.00	4%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	800.00	800.00	0.00	0%
Account Classification Total: INT/PEN - Interest & Penalties			$800.00	$800.00	$0.00	0%
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	(22,775.00)	(1,817.00)	(20,958.00)	1153%
Account Classification Total: TRNS IN - Transfers In			($22,775.00)	($1,817.00)	($20,958.00)	1153%
REVENUES Total			$118,225.00	$133,194.00	($14,969.00)	-11%
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	19,809.00	18,160.00	1,649.00	9%
	6000.200	Personnel Services Salaries-Support Group	6,956.00	22,310.00	(15,354.00)	-69%
	6000.300	Personnel Services Salaries-Construction	756.00	695.00	61.00	9%
	6000.400	Personnel Services Overtime Pay	1,480.00	466.00	1,014.00	218%
	6010.020	Benefits Contingency	6.00	17.00	(11.00)	-65%
	6010.025	Benefits Deferred Comp Match	811.00	123.00	688.00	559%
	6010.030	Benefits Hospitalization Insurance	6,821.00	10,986.00	(4,165.00)	-38%
	6010.050	Benefits Retirement	3,600.00	5,466.00	(1,866.00)	-34%
	6010.060	Benefits Social Security Taxes	2,090.00	3,191.00	(1,101.00)	-35%
	6010.070	Benefits Unemployment Insurance	8.00	17.00	(9.00)	-53%
	6010.090	Benefits Workmans Compensation Ins	329.00	873.00	(544.00)	-62%
	6010.120	Benefits Long Term Disability	65.00	62.00	3.00	5%
	6010.130	Benefits Life Insurance	55.00	71.00	(16.00)	-23%
	6010.140	Benefits FSA & PSA Admin and EAP Program	52.00	76.00	(24.00)	-32%
	6010.150	Benefits Retirement Administration Fee	35.00	80.00	(45.00)	-56%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6010.900	Benefits OPEB contribution	712.00	1,923.00	(1,211.00)	-63%
		Account Classification Total: PERS SVCS - Personnel Services	$43,585.00	$64,516.00	($20,931.00)	-32%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	1,500.00	909.00	591.00	65%
	6110.060	Supplies & Equipment Chemicals	6,000.00	4,000.00	2,000.00	50%
	6110.090	Supplies & Equipment Computers & Printers	12.00	0.00	12.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	202.00	3,232.00	(3,030.00)	-94%
	6110.390	Supplies & Equipment Small Equipment	68.00	78.00	(10.00)	-13%
	6110.420	Supplies & Equipment Tools & Supplies	8.00	65.00	(57.00)	-88%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	353.00	393.00	(40.00)	-10%
	6130.055	Equipment Maintenance Roads Management System	256.00	187.00	69.00	37%
	6130.060	Equipment Maintenance Software Licensing	379.00	379.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	235.00	273.00	(38.00)	-14%
	6200.010	Other Supplies & Materials Lab Testing	7,200.00	7,200.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	672.00	748.00	(76.00)	-10%
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	0.00	2,000.00	N/A
		Account Classification Total: SUPP & MAT - Supplies & Materials	$18,885.00	$17,464.00	$1,421.00	8%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	5,500.00	5,500.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	7,000.00	7,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	108.00	93.00	15.00	16%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,047.00	4,956.00	(909.00)	-18%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	300.00	300.00	0.00	0%
	6550.060	Building Site Expenses Electricity	16,000.00	16,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	535.00	518.00	17.00	3%
	6550.280	Building Site Expenses Tipping Fees	1.00	19.00	(18.00)	-95%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,042.00	0.00	5,042.00	N/A

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Account Classification Total: MAINT & SVCS - Maintenance & Services			$38,533.00	$34,386.00	$4,147.00	12%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	222.00	247.00	(25.00)	-10%
	7170.100	Benefits & Insurance Property & Liability Insurance	7,000.00	4,120.00	2,880.00	70%
Account Classification Total: OTHR CHGS - Other Charges			$7,222.00	$4,367.00	$2,855.00	65%
CAP EQ - Capital Equipment						
	9010	Capital Equipment	10,000.00	12,461.00	(2,461.00)	-20%
Account Classification Total: CAP EQ - Capital Equipment			$10,000.00	$12,461.00	($2,461.00)	-20%
EXPENSES Total			$118,225.00	$133,194.00	($14,969.00)	-11%
Fund REVENUE Total: 540 - Lighthouse Sound			$118,225.00	$133,194.00	($14,969.00)	-11%
Fund EXPENSE Total: 540 - Lighthouse Sound			$118,225.00	$133,194.00	($14,969.00)	-11%
Fund Total: 540 - Lighthouse Sound			$0.00	$0.00	$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 545 - Mystic Harbour						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	579,000.00	537,000.00	42,000.00	8%
	5000.200	Domestic Water Usage	123,000.00	157,000.00	(34,000.00)	-22%
	5005.100	Commercial Water Service	233,400.00	196,200.00	37,200.00	19%
	5005.200	Commercial Water Usage	66,000.00	95,000.00	(29,000.00)	-31%
	5010.100	Domestic Sewer Service	841,800.00	745,089.00	96,711.00	13%
	5010.200	Domestic Sewer Usage	153,300.00	223,000.00	(69,700.00)	-31%
	5015.100	Commercial Sewer Service	574,600.00	500,400.00	74,200.00	15%
	5015.200	Commercial Sewer Usage	100,000.00	125,000.00	(25,000.00)	-20%
	5020.100	Additional Assessments - Accessibility Water Accessibility	85,700.00	85,425.00	275.00	0%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	159,000.00	186,660.00	(27,660.00)	-15%
	5040	Hook-Ups	30,000.00	30,000.00	0.00	0%
Account Classification Total: CHG SVC - Charges for Services			$2,945,800.00	$2,880,774.00	$65,026.00	2%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	18,000.00	18,000.00	0.00	0%
Account Classification Total: INT/PEN - Interest & Penalties			$18,000.00	$18,000.00	$0.00	0%
TRNS IN - Transfers In						
	5510	Transfers From Other Funds	280,000.00	260,000.00	20,000.00	8%
	5975.100	Transfers From (To) Reserve	302,197.00	0.00	302,197.00	N/A
	5975.200	Transfers From Other Funds	0.00	119,616.00	(119,616.00)	-100%
Account Classification Total: TRNS IN - Transfers In			$582,197.00	$379,616.00	$202,581.00	53%
REVENUES Total			$3,545,997.00	$3,278,390.00	$267,607.00	8%
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	366,744.00	292,247.00	74,497.00	25%
	6000.200	Personnel Services Salaries-Support Group	259,342.00	282,950.00	(23,608.00)	-8%
	6000.300	Personnel Services Salaries-Construction	8,264.00	9,339.00	(1,075.00)	-12%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6000.400	Personnel Services Overtime Pay	7,470.00	21,379.00	(13,909.00)	-65%
	6010.020	Benefits Contingency	109.00	236.00	(127.00)	-54%
	6010.025	Benefits Deferred Comp Match	6,993.00	2,220.00	4,773.00	215%
	6010.030	Benefits Hospitalization Insurance	163,625.00	151,288.00	12,337.00	8%
	6010.050	Benefits Retirement	83,474.00	77,626.00	5,848.00	8%
	6010.060	Benefits Social Security Taxes	48,452.00	46,363.00	2,089.00	5%
	6010.070	Benefits Unemployment Insurance	141.00	235.00	(94.00)	-40%
	6010.090	Benefits Workmans Compensation Ins	6,094.00	12,390.00	(6,296.00)	-51%
	6010.120	Benefits Long Term Disability	1,526.00	883.00	643.00	73%
	6010.130	Benefits Life Insurance	1,288.00	1,001.00	287.00	29%
	6010.140	Benefits FSA & PSA Admin and EAP Program	954.00	1,084.00	(130.00)	-12%
	6010.150	Benefits Retirement Administration Fee	650.00	1,131.00	(481.00)	-43%
	6010.900	Benefits OPEB contribution	14,215.00	28,976.00	(14,761.00)	-51%
		Account Classification Total: PERS SVCS - Personnel Services	$969,341.00	$929,348.00	$39,993.00	4%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	30,604.00	23,637.00	6,967.00	29%
	6110.060	Supplies & Equipment Chemicals	300,000.00	450,000.00	(150,000.00)	-33%
	6110.065	Supplies & Equipment Water Chemicals	150,000.00	0.00	150,000.00	N/A
	6110.090	Supplies & Equipment Computers & Printers	421.00	0.00	421.00	N/A
	6110.245	Supplies & Equipment Mobile Phones	600.00	0.00	600.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	1,928.00	3,806.00	(1,878.00)	-49%
	6110.390	Supplies & Equipment Small Equipment	895.00	608.00	287.00	47%
	6110.420	Supplies & Equipment Tools & Supplies	5,630.00	5,630.00	0.00	0%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,266.00	3,022.00	244.00	8%
	6130.055	Equipment Maintenance Roads Management System	9,069.00	6,422.00	2,647.00	41%
	6130.060	Equipment Maintenance Software Licensing	3,087.00	3,087.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	2,264.00	2,124.00	140.00	7%
	6200.010	Other Supplies & Materials Lab Testing	62,000.00	30,000.00	32,000.00	107%
	6200.020	Other Supplies & Materials Materials	6,220.00	5,756.00	464.00	8%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6200.030	Other Supplies & Materials Testing Supplies	10,000.00	10,000.00	0.00	0%
Account Classification Total: SUPP & MAT - Supplies & Materials			$585,984.00	$544,092.00	$41,892.00	8%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	45,000.00	45,000.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	146,000.00	146,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	200,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	5,000.00	5,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	20,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	20,000.00	20,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	4,868.00	15,179.00	(10,311.00)	-68%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	40,916.00	39,102.00	1,814.00	5%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	100,000.00	55,718.00	44,282.00	79%
	6550.060	Building Site Expenses Electricity	260,000.00	260,000.00	0.00	0%
	6550.120	Building Site Expenses Heating Propane	7,000.00	3,600.00	3,400.00	94%
	6550.140	Building Site Expenses Internet Access	2,195.00	2,195.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	800.00	682.00	118.00	17%
	6550.270	Building Site Expenses Telephone	6,389.00	6,389.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	75,149.00	75,189.00	(40.00)	0%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	250,000.00	250,000.00	0.00	0%
	6700.150	Other Maint. & Svcs Payment to Water Utility Effluen	60,000.00	40,000.00	20,000.00	50%
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	1,000.00	1,000.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	79,609.00	0.00	79,609.00	N/A
Account Classification Total: MAINT & SVCS - Maintenance & Services			$1,323,926.00	$1,185,054.00	$138,872.00	12%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	2,053.00	1,899.00	154.00	8%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	7170.100	Benefits & Insurance Property & Liability Insurance	85,000.00	51,850.00	33,150.00	64%
	7200.010	Bond & Interest Expense Interest Expense	75,414.00	5,210.00	70,204.00	1347%
	7200.025	Bond & Interest Expense Bond Principal Expense	157,279.00	0.00	157,279.00	N/A
		Account Classification Total: OTHR CHGS - Other Charges	$319,746.00	$58,959.00	$260,787.00	442%
CAP EQ - Capital Equipment						
	9010	Capital Equipment	22,000.00	330,937.00	(308,937.00)	-93%
	9010.080	Capital Equipment Construction Projects	325,000.00	230,000.00	95,000.00	41%
		Account Classification Total: CAP EQ - Capital Equipment	$347,000.00	$560,937.00	($213,937.00)	-38%
		EXPENSES Total	$3,545,997.00	$3,278,390.00	$267,607.00	8%
		Fund REVENUE Total: 545 - Mystic Harbour	$3,545,997.00	$3,278,390.00	$267,607.00	8%
		Fund EXPENSE Total: 545 - Mystic Harbour	$3,545,997.00	$3,278,390.00	$267,607.00	8%
		Fund Total: 545 - Mystic Harbour	$0.00	$0.00	$0.00	

Water & Wastewater **Budget Worksheet Report**

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 546 - Mystic Harbour Debt Service						
REVENUES						
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	80,121.00	0.00	80,121.00	N/A
		Account Classification Total: TRNS IN - Transfers In	$80,121.00	$0.00	$80,121.00	
DEBT SRV REV - Debt Service Revenue						
	5980	Front Foot/EDU Revenue	442,200.00	0.00	442,200.00	N/A
		Account Classification Total: DEBT SRV REV - Debt Service Revenue	$442,200.00	$0.00	$442,200.00	
		REVENUES Total	$522,321.00	$0.00	$522,321.00	
EXPENSES						
OTHR CHGS - Other Charges						
	7200.020	Bond & Interest Expense Bond Interest Expense	209,014.00	0.00	209,014.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	313,307.00	0.00	313,307.00	N/A
		Account Classification Total: OTHR CHGS - Other Charges	$522,321.00	$0.00	$522,321.00	
		EXPENSES Total	$522,321.00	$0.00	$522,321.00	
		Fund REVENUE Total: 546 - Mystic Harbour Debt Service	$522,321.00	$0.00	$522,321.00	0%
		Fund EXPENSE Total: 546 - Mystic Harbour Debt Service	$522,321.00	$0.00	$522,321.00	0%
		Fund Total: 546 - Mystic Harbour Debt Service	$0.00	$0.00	$0.00	0%

Water & Wastewater			**Budget Worksheet Report**			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 550 - Newark						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	36,300.00	42,560.00	(6,260.00)	-15%
	5000.200	Domestic Water Usage	7,000.00	4,000.00	3,000.00	75%
	5005.100	Commercial Water Service	10,600.00	10,080.00	520.00	5%
	5005.200	Commercial Water Usage	400.00	800.00	(400.00)	-50%
	5010.100	Domestic Sewer Service	103,200.00	100,800.00	2,400.00	2%
	5010.200	Domestic Sewer Usage	20,000.00	10,000.00	10,000.00	100%
	5015.100	Commercial Sewer Service	61,200.00	57,960.00	3,240.00	6%
	5015.200	Commercial Sewer Usage	3,000.00	2,000.00	1,000.00	50%
	5020.100	Additional Assessments - Accessibility Water Accessibility	2,500.00	476.00	2,024.00	425%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	5,300.00	4,284.00	1,016.00	24%
		Account Classification Total: CHG SVC - Charges for Services	$249,500.00	$232,960.00	$16,540.00	7%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	3,000.00	3,000.00	0.00	0%
		Account Classification Total: INT/PEN - Interest & Penalties	$3,000.00	$3,000.00	$0.00	0%
MISC - Miscellaneous						
	4270	Rents-Tower Site/Contrib & Donat	78,070.00	76,539.00	1,531.00	2%
		Account Classification Total: MISC - Miscellaneous	$78,070.00	$76,539.00	$1,531.00	2%
OTH REV - Other Revenue						
	5850	Other Revenue	400.00	400.00	0.00	0%
		Account Classification Total: OTH REV - Other Revenue	$400.00	$400.00	$0.00	0%
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	18,386.00	0.00	18,386.00	N/A
	5975.200	Transfers From Other Funds	0.00	94,924.00	(94,924.00)	-100%
		Account Classification Total: TRNS IN - Transfers In	$18,386.00	$94,924.00	($76,538.00)	-81%
		REVENUES Total	$349,356.00	$407,823.00	($58,467.00)	-14%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	59,123.00	49,249.00	9,874.00	20%
	6000.200	Personnel Services Salaries-Support Group	42,438.00	68,683.00	(26,245.00)	-38%
	6000.300	Personnel Services Salaries-Construction	787.00	1,610.00	(823.00)	-51%
	6000.400	Personnel Services Overtime Pay	2,740.00	6,102.00	(3,362.00)	-55%
	6010.020	Benefits Contingency	18.00	48.00	(30.00)	-63%
	6010.025	Benefits Deferred Comp Match	1,400.00	205.00	1,195.00	583%
	6010.030	Benefits Hospitalization Insurance	22,266.00	28,131.00	(5,865.00)	-21%
	6010.050	Benefits Retirement	13,863.00	15,875.00	(2,012.00)	-13%
	6010.060	Benefits Social Security Taxes	7,803.00	9,606.00	(1,803.00)	-19%
	6010.070	Benefits Unemployment Insurance	23.00	48.00	(25.00)	-52%
	6010.090	Benefits Workmans Compensation Ins	983.00	2,534.00	(1,551.00)	-61%
	6010.120	Benefits Long Term Disability	248.00	181.00	67.00	37%
	6010.130	Benefits Life Insurance	209.00	205.00	4.00	2%
	6010.140	Benefits FSA & PSA Admin and EAP Program	154.00	222.00	(68.00)	-31%
	6010.150	Benefits Retirement Administration Fee	105.00	231.00	(126.00)	-55%
	6010.900	Benefits OPEB contribution	2,361.00	6,510.00	(4,149.00)	-64%
Account Classification Total: PERS SVCS - Personnel Services			$154,521.00	$189,440.00	($34,919.00)	-18%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	2,329.00	2,329.00	0.00	0%
	6110.060	Supplies & Equipment Chemicals	4,000.00	8,000.00	(4,000.00)	-50%
	6110.065	Supplies & Equipment Water Chemicals	6,000.00	0.00	6,000.00	N/A
	6110.090	Supplies & Equipment Computers & Printers	32.00	0.00	32.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	434.00	2,589.00	(2,155.00)	-83%
	6110.390	Supplies & Equipment Small Equipment	167.00	197.00	(30.00)	-15%
	6110.420	Supplies & Equipment Tools & Supplies	176.00	145.00	31.00	21%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	750.00	999.00	(249.00)	-25%
	6130.055	Equipment Maintenance Roads Management System	688.00	637.00	51.00	8%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6130.060	Equipment Maintenance Software Licensing	844.00	844.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	508.00	692.00	(184.00)	-27%
	6200.010	Other Supplies & Materials Lab Testing	36,700.00	36,700.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	1,428.00	1,904.00	(476.00)	-25%
	6200.030	Other Supplies & Materials Testing Supplies	1,500.00	1,000.00	500.00	50%
Account Classification Total: SUPP & MAT - Supplies & Materials			$55,556.00	$56,036.00	($480.00)	-1%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	9,200.00	9,200.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	15,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	12,000.00	12,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	1,000.00	N/A
	6500.070	Systems Maintenance Contractor Water Install/Repair	4,500.00	4,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	13,070.00	60,315.00	(47,245.00)	-78%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	8,887.00	12,474.00	(3,587.00)	-29%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	1,000.00	2,000.00	200%
	6550.060	Building Site Expenses Electricity	25,000.00	20,000.00	5,000.00	25%
	6550.270	Building Site Expenses Telephone	640.00	640.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	13.00	44.00	(31.00)	-70%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	8,455.00	0.00	8,455.00	N/A
Account Classification Total: MAINT & SVCS - Maintenance & Services			$100,765.00	$135,173.00	($34,408.00)	-25%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	471.00	628.00	(157.00)	-25%
	7170.100	Benefits & Insurance Property & Liability Insurance	11,000.00	6,300.00	4,700.00	75%
	7200.010	Bond & Interest Expense Interest Expense	9,004.00	850.00	8,154.00	959%
	7200.025	Bond & Interest Expense Bond Principal Expense	18,039.00	0.00	18,039.00	N/A
Account Classification Total: OTHR CHGS - Other Charges			$38,514.00	$7,778.00	$30,736.00	395%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
CAP EQ - Capital Equipment						
	9010	Capital Equipment	0.00	19,396.00	(19,396.00)	-100%
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$19,396.00	($19,396.00)	-100%
EXPENSES Total			$349,356.00	$407,823.00	($58,467.00)	-14%
Fund REVENUE Total: 550 - Newark			$349,356.00	$407,823.00	($58,467.00)	-14%
Fund EXPENSE Total: 550 - Newark			$349,356.00	$407,823.00	($58,467.00)	-14%
Fund Total: 550 - Newark			$0.00	$0.00	$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 551 - Newark Debt Service						
REVENUES						
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	(7,225.00)	0.00	(7,225.00)	0%
Account Classification Total: TRNS IN - Transfers In			($7,225.00)	$0.00	($7,225.00)	
DEBT SRV REV - Debt Service Revenue						
	5980	Front Foot/EDU Revenue	65,688.00	0.00	65,688.00	N/A
Account Classification Total: DEBT SRV REV - Debt Service Revenue			$65,688.00	$0.00	$65,688.00	
REVENUES Total			$58,463.00	$0.00	$58,463.00	
EXPENSES						
OTHR CHGS - Other Charges						
	7200.020	Bond & Interest Expense Bond Interest Expense	4,126.00	0.00	4,126.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	54,337.00	0.00	54,337.00	N/A
Account Classification Total: OTHR CHGS - Other Charges			$58,463.00	$0.00	$58,463.00	
EXPENSES Total			$58,463.00	$0.00	$58,463.00	
Fund REVENUE Total: 551 - Newark Debt Service			$58,463.00	$0.00	$58,463.00	0%
Fund EXPENSE Total: 551 - Newark Debt Service			$58,463.00	$0.00	$58,463.00	0%
Fund Total: 551 - Newark Debt Service			$0.00	$0.00	$0.00	0%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 555 - Ocean Pines						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	1,822,000.00	1,770,230.00	51,770.00	3%
	5000.200	Domestic Water Usage	415,000.00	320,000.00	95,000.00	30%
	5005.100	Commercial Water Service	157,000.00	120,802.00	36,198.00	30%
	5005.200	Commercial Water Usage	45,000.00	30,000.00	15,000.00	50%
	5010.100	Domestic Sewer Service	5,471,000.00	5,310,690.00	160,310.00	3%
	5010.200	Domestic Sewer Usage	1,246,000.00	865,000.00	381,000.00	44%
	5015.100	Commercial Sewer Service	606,000.00	474,639.00	131,361.00	28%
	5015.200	Commercial Sewer Usage	144,000.00	85,000.00	59,000.00	69%
	5020.100	Additional Assessments - Accessibility Water Accessibility	63,000.00	84,517.00	(21,517.00)	-25%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	197,000.00	253,551.00	(56,551.00)	-22%
	5025	Transfer from River Run	108,000.00	65,000.00	43,000.00	66%
	5030	White Horse Park Revenue	312,480.00	297,600.00	14,880.00	5%
	5040	Hook-Ups	120,000.00	120,000.00	0.00	0%
		Account Classification Total: CHG SVC - Charges for Services	$10,706,480.00	$9,797,029.00	$909,451.00	9%
INT/PEN - Interest & Penalties						
	4700	Interest On Investments	24,000.00	0.00	24,000.00	N/A
	4710	Penalty/Fees	95,000.00	95,000.00	0.00	0%
		Account Classification Total: INT/PEN - Interest & Penalties	$119,000.00	$95,000.00	$24,000.00	25%
OTH REV - Other Revenue						
	5042	Equity Contribution	81,500.00	81,500.00	0.00	0%
	5850	Other Revenue	242,000.00	642,000.00	(400,000.00)	-62%
	5875	Rent/Overhead Reimbursement	30,000.00	30,000.00	0.00	0%
		Account Classification Total: OTH REV - Other Revenue	$353,500.00	$753,500.00	($400,000.00)	-53%
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	317,021.00	(347,736.00)	664,757.00	-191%
		Account Classification Total: TRNS IN - Transfers In	$317,021.00	($347,736.00)	$664,757.00	-191%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
		REVENUES Total	$11,496,001.00	$10,297,793.00	$1,198,208.00	12%
EXPENSES						
Department:	**8001 - Admin**					
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	654,089.00	613,954.00	40,135.00	7%
	6000.200	Personnel Services Salaries-Support Group	45,882.00	47,361.00	(1,479.00)	-3%
	6000.400	Personnel Services Overtime Pay	90.00	179.00	(89.00)	-50%
	6010.020	Benefits Contingency	194.00	266.00	(72.00)	-27%
	6010.025	Benefits Deferred Comp Match	8,369.00	2,242.00	6,127.00	273%
	6010.030	Benefits Hospitalization Insurance	120,530.00	94,252.00	26,278.00	28%
	6010.050	Benefits Retirement	100,843.00	87,822.00	13,021.00	15%
	6010.060	Benefits Social Security Taxes	53,377.00	50,208.00	3,169.00	6%
	6010.070	Benefits Unemployment Insurance	250.00	266.00	(16.00)	-6%
	6010.090	Benefits Workmans Compensation Ins	10,854.00	14,018.00	(3,164.00)	-23%
	6010.120	Benefits Long Term Disability	1,613.00	999.00	614.00	61%
	6010.130	Benefits Life Insurance	1,387.00	1,133.00	254.00	22%
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,698.00	1,226.00	472.00	38%
	6010.150	Benefits Retirement Administration Fee	1,157.00	1,279.00	(122.00)	-10%
	6010.900	Benefits OPEB contribution	21,218.00	12,727.00	8,491.00	67%
		Account Classification Total: PERS SVCS - Personnel Services	$1,021,551.00	$927,932.00	$93,619.00	10%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	87,705.00	87,705.00	0.00	0%
	6100.190	Administrative Expense Office Supplies	3,600.00	3,600.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	2,387.00	2,100.00	287.00	14%
	6110.245	Supplies & Equipment Mobile Phones	516.00	0.00	516.00	N/A
	6110.280	Supplies & Equipment Office Furniture	1,300.00	1,020.00	280.00	27%
	6110.290	Supplies & Equipment Other Office Equipment	1,980.00	1,980.00	0.00	0%
	6110.340	Supplies & Equipment Safety Program Equipment	2,075.00	2,075.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	86.00	78.00	8.00	10%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	451.00	410.00	41.00	10%
	6130.055	Equipment Maintenance Roads Management System	38,519.00	30,856.00	7,663.00	25%
	6130.060	Equipment Maintenance Software Licensing	2,459.00	2,459.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	21,000.00	18,274.00	2,726.00	15%
	6200.020	Other Supplies & Materials Materials	860.00	782.00	78.00	10%
Account Classification Total: SUPP & MAT - Supplies & Materials			$162,938.00	$151,339.00	$11,599.00	8%
MAINT & SVCS - Maintenance & Services						
	6530.100	Consulting Services Professional Fees	35,275.00	35,275.00	0.00	0%
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	5,000.00	0.00	0%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	9,692.00	9,692.00	0.00	0%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	28,051.00	18,611.00	9,440.00	51%
	6550.040	Building Site Expenses Cleaning Contract	10,360.00	10,360.00	0.00	0%
	6550.050	Building Site Expenses Custodial Supplies	2,000.00	688.00	1,312.00	191%
	6550.180	Building Site Expenses Pest Control/Termite Insp	341.00	341.00	0.00	0%
	6550.270	Building Site Expenses Telephone	11,772.00	11,772.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	164,685.00	0.00	164,685.00	N/A
Account Classification Total: MAINT & SVCS - Maintenance & Services			$267,176.00	$91,739.00	$175,437.00	191%
OTHR CHGS - Other Charges						
	7000.020	Travel, Training & Expense Board Member Allowance	7,000.00	3,500.00	3,500.00	100%
	7000.060	Travel, Training & Expense Educational Training	1,258.00	2,633.00	(1,375.00)	-52%
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,255.00	355.00	9,900.00	2789%
	7170.100	Benefits & Insurance Property & Liability Insurance	108,000.00	60,400.00	47,600.00	79%
Account Classification Total: OTHR CHGS - Other Charges			$126,513.00	$66,888.00	$59,625.00	89%
CAP EQ - Capital Equipment						
	9010	Capital Equipment	0.00	411,190.00	(411,190.00)	-100%
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$411,190.00	($411,190.00)	-100%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
		Department Total: 8001 - Admin	$1,578,178.00	$1,649,088.00	($70,910.00)	-4%
Department:	**8002 - Water**					
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	650,399.00	476,066.00	174,333.00	37%
	6000.200	Personnel Services Salaries-Support Group	32,794.00	35,913.00	(3,119.00)	-9%
	6000.300	Personnel Services Salaries-Construction	141,000.00	166,218.00	(25,218.00)	-15%
	6000.400	Personnel Services Overtime Pay	22,330.00	23,108.00	(778.00)	-3%
	6010.020	Benefits Contingency	193.00	273.00	(80.00)	-29%
	6010.025	Benefits Deferred Comp Match	4,480.00	4,501.00	(21.00)	0%
	6010.030	Benefits Hospitalization Insurance	185,811.00	135,828.00	49,983.00	37%
	6010.050	Benefits Retirement	112,464.00	90,064.00	22,400.00	25%
	6010.060	Benefits Social Security Taxes	59,492.00	53,649.00	5,843.00	11%
	6010.070	Benefits Unemployment Insurance	249.00	273.00	(24.00)	-9%
	6010.090	Benefits Workmans Compensation Ins	10,815.00	14,376.00	(3,561.00)	-25%
	6010.120	Benefits Long Term Disability	1,883.00	1,025.00	858.00	84%
	6010.130	Benefits Life Insurance	1,579.00	1,162.00	417.00	36%
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,691.00	1,257.00	434.00	35%
	6010.150	Benefits Retirement Administration Fee	1,153.00	1,312.00	(159.00)	-12%
	6010.900	Benefits OPEB contribution	20,571.00	39,957.00	(19,386.00)	-49%
		Account Classification Total: PERS SVCS - Personnel Services	$1,246,904.00	$1,044,982.00	$201,922.00	19%
SUPP & MAT - Supplies & Materials						
	6110.060	Supplies & Equipment Chemicals	260,000.00	250,000.00	10,000.00	4%
	6110.090	Supplies & Equipment Computers & Printers	300.00	0.00	300.00	N/A
	6110.245	Supplies & Equipment Mobile Phones	1,668.00	0.00	1,668.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	3,436.00	3,436.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	6,273.00	1,555.00	4,718.00	303%
	6110.420	Supplies & Equipment Tools & Supplies	39,340.00	10,630.00	28,710.00	270%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	369.00	517.00	(148.00)	-29%
	6150.050	Uniforms & Personal Equipment Uniforms	1,902.00	1,943.00	(41.00)	-2%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6200.010	Other Supplies & Materials Lab Testing	50,000.00	50,000.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	702.00	985.00	(283.00)	-29%
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	0.00	0%
Account Classification Total: SUPP & MAT - Supplies & Materials			$365,990.00	$321,066.00	$44,924.00	14%
MAINT & SVCS - Maintenance & Services						
	6500.020	Systems Maintenance Water Plant/System Maint	480,000.00	440,000.00	40,000.00	9%
	6500.040	Systems Maintenance WWW Paving	45,000.00	40,000.00	5,000.00	13%
	6500.070	Systems Maintenance Contractor Water Install/Repair	350,000.00	350,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	33,650.00	85,000.00	(51,350.00)	-60%
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	22,000.00	0.00	0%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	20,000.00	12,000.00	8,000.00	67%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	72,797.00	72,096.00	701.00	1%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	18,000.00	0.00	18,000.00	N/A
	6550.060	Building Site Expenses Electricity	100,000.00	95,000.00	5,000.00	5%
	6550.120	Building Site Expenses Heating Propane	12,000.00	10,000.00	2,000.00	20%
	6550.270	Building Site Expenses Telephone	5,960.00	1,750.00	4,210.00	241%
	6550.280	Building Site Expenses Tipping Fees	20,000.00	62,739.00	(42,739.00)	-68%
Account Classification Total: MAINT & SVCS - Maintenance & Services			$1,179,407.00	$1,190,585.00	($11,178.00)	-1%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	4,325.00	4,325.00	0.00	0%
	7200.010	Bond & Interest Expense Interest Expense	50,249.00	73,750.00	(23,501.00)	-32%
	7200.025	Bond & Interest Expense Bond Principal Expense	122,715.00	0.00	122,715.00	N/A
Account Classification Total: OTHR CHGS - Other Charges			$177,289.00	$78,075.00	$99,214.00	127%
CAP EQ - Capital Equipment						
	9010	Capital Equipment	375,000.00	165,000.00	210,000.00	127%
Account Classification Total: CAP EQ - Capital Equipment			$375,000.00	$165,000.00	$210,000.00	127%
Department Total: 8002 - Water			$3,344,590.00	$2,799,708.00	$544,882.00	19%

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Department: 8003 - Treatment Plant						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	1,058,895.00	856,648.00	202,247.00	24%
	6000.200	Personnel Services Salaries-Support Group	21,192.00	19,460.00	1,732.00	9%
	6000.300	Personnel Services Salaries-Construction	14,514.00	16,648.00	(2,134.00)	-13%
	6000.400	Personnel Services Overtime Pay	58,160.00	57,635.00	525.00	1%
	6010.020	Benefits Contingency	314.00	360.00	(46.00)	-13%
	6010.025	Benefits Deferred Comp Match	10,438.00	9,093.00	1,345.00	15%
	6010.030	Benefits Hospitalization Insurance	325,871.00	245,427.00	80,444.00	33%
	6010.050	Benefits Retirement	171,282.00	118,558.00	52,724.00	44%
	6010.060	Benefits Social Security Taxes	83,741.00	72,718.00	11,023.00	15%
	6010.070	Benefits Unemployment Insurance	406.00	360.00	46.00	13%
	6010.090	Benefits Workmans Compensation Ins	17,608.00	18,924.00	(1,316.00)	-7%
	6010.120	Benefits Long Term Disability	2,585.00	1,349.00	1,236.00	92%
	6010.130	Benefits Life Insurance	2,174.00	1,529.00	645.00	42%
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,754.00	1,655.00	1,099.00	66%
	6010.150	Benefits Retirement Administration Fee	1,877.00	1,727.00	150.00	9%
	6010.900	Benefits OPEB contribution	29,352.00	51,583.00	(22,231.00)	-43%
Account Classification Total: PERS SVCS - Personnel Services			$1,801,163.00	$1,473,674.00	$327,489.00	22%
SUPP & MAT - Supplies & Materials						
	6110.060	Supplies & Equipment Chemicals	525,000.00	525,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	1,680.00	21,060.00	(19,380.00)	-92%
	6110.340	Supplies & Equipment Safety Program Equipment	4,583.00	7,583.00	(3,000.00)	-40%
	6110.390	Supplies & Equipment Small Equipment	1,518.00	205.00	1,313.00	640%
	6110.420	Supplies & Equipment Tools & Supplies	12,664.00	3,196.00	9,468.00	296%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,271.00	3,759.00	(488.00)	-13%
	6150.050	Uniforms & Personal Equipment Uniforms	648.00	715.00	(67.00)	-9%
	6200.010	Other Supplies & Materials Lab Testing	60,400.00	60,400.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	4,516.00	5,445.00	(929.00)	-17%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6200.030	Other Supplies & Materials Testing Supplies	15,000.00	15,000.00	0.00	0%
		Account Classification Total: SUPP & MAT - Supplies & Materials	$629,280.00	$642,363.00	($13,083.00)	-2%
MAINT & SVCS - Maintenance & Services						
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	175,000.00	25,000.00	14%
	6530.100	Consulting Services Professional Fees	6,665.00	0.00	6,665.00	N/A
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	22,000.00	0.00	0%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	30,000.00	30,000.00	0.00	0%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	22,425.00	17,344.00	5,081.00	29%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	22,000.00	21,337.00	663.00	3%
	6550.060	Building Site Expenses Electricity	300,000.00	300,000.00	0.00	0%
	6550.120	Building Site Expenses Heating Propane	6,000.00	3,663.00	2,337.00	64%
	6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	260,000.00	180,359.00	79,641.00	44%
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	5,000.00	3,000.00	2,000.00	67%
		Account Classification Total: MAINT & SVCS - Maintenance & Services	$877,090.00	$755,703.00	$121,387.00	16%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	7,693.00	6,477.00	1,216.00	19%
		Account Classification Total: OTHR CHGS - Other Charges	$7,693.00	$6,477.00	$1,216.00	19%
CAP EQ - Capital Equipment						
	9010.090	Capital Equipment Other WWW Equipment	400,000.00	326,000.00	74,000.00	23%
		Account Classification Total: CAP EQ - Capital Equipment	$400,000.00	$326,000.00	$74,000.00	23%
		Department Total: 8003 - Treatment Plant	$3,715,226.00	$3,204,217.00	$511,009.00	16%
Department:	**8004 - Collection Systems**					
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	574,485.00	540,351.00	34,134.00	6%
	6000.200	Personnel Services Salaries-Support Group	72,020.00	61,338.00	10,682.00	17%
	6000.300	Personnel Services Salaries-Construction	133,584.00	155,332.00	(21,748.00)	-14%
	6000.400	Personnel Services Overtime Pay	27,080.00	41,891.00	(14,811.00)	-35%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6010.020	Benefits Contingency	170.00	305.00	(135.00)	-44%
	6010.025	Benefits Deferred Comp Match	14,186.00	7,360.00	6,826.00	93%
	6010.030	Benefits Hospitalization Insurance	189,363.00	205,677.00	(16,314.00)	-8%
	6010.050	Benefits Retirement	125,110.00	100,532.00	24,578.00	24%
	6010.060	Benefits Social Security Taxes	59,746.00	61,123.00	(1,377.00)	-2%
	6010.070	Benefits Unemployment Insurance	220.00	305.00	(85.00)	-28%
	6010.090	Benefits Workmans Compensation Ins	9,553.00	16,047.00	(6,494.00)	-40%
	6010.120	Benefits Long Term Disability	1,865.00	1,144.00	721.00	63%
	6010.130	Benefits Life Insurance	1,566.00	1,297.00	269.00	21%
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,494.00	1,403.00	91.00	6%
	6010.150	Benefits Retirement Administration Fee	1,018.00	1,464.00	(446.00)	-30%
	6010.900	Benefits OPEB contribution	20,070.00	41,187.00	(21,117.00)	-51%
Account Classification Total: PERS SVCS - Personnel Services			$1,231,530.00	$1,236,756.00	($5,226.00)	0%
SUPP & MAT - Supplies & Materials						
	6110.245	Supplies & Equipment Mobile Phones	1,000.00	0.00	1,000.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	4,200.00	4,200.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	3,036.00	459.00	2,577.00	561%
	6110.420	Supplies & Equipment Tools & Supplies	23,700.00	9,607.00	14,093.00	147%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	634.00	545.00	89.00	16%
	6150.050	Uniforms & Personal Equipment Uniforms	1,351.00	1,608.00	(257.00)	-16%
	6200.020	Other Supplies & Materials Materials	1,208.00	1,039.00	169.00	16%
Account Classification Total: SUPP & MAT - Supplies & Materials			$35,129.00	$17,458.00	$17,671.00	101%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	300,000.00	282,850.00	17,150.00	6%
	6500.040	Systems Maintenance WWW Paving	10,000.00	10,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	100,000.00	100,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	13,250.00	0.00	13,250.00	N/A
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000.00	35,000.00	0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	45,000.00	40,000.00	5,000.00	13%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	45,673.00	57,759.00	(12,086.00)	-21%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	2,000.00	0.00	0%
	6550.060	Building Site Expenses Electricity	430,000.00	430,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	8,800.00	8,800.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	29,282.00	29,282.00	0.00	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services			$1,019,005.00	$995,691.00	$23,314.00	2%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	7,343.00	7,343.00	0.00	0%
Account Classification Total: OTHR CHGS - Other Charges			$7,343.00	$7,343.00	$0.00	0%
CAP EQ - Capital Equipment						
	9010.090	Capital Equipment Other WWW Equipment	565,000.00	285,000.00	280,000.00	98%
Account Classification Total: CAP EQ - Capital Equipment			$565,000.00	$285,000.00	$280,000.00	98%
Department Total: 8004 - Collection Systems			$2,858,007.00	$2,542,248.00	$315,759.00	12%
Department: 8006 - Veh-Equip						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	0.00	71,792.00	(71,792.00)	-100%
	6010.020	Benefits Contingency	0.00	29.00	(29.00)	-100%
	6010.025	Benefits Deferred Comp Match	0.00	978.00	(978.00)	-100%
	6010.030	Benefits Hospitalization Insurance	0.00	8,593.00	(8,593.00)	-100%
	6010.050	Benefits Retirement	0.00	9,534.00	(9,534.00)	-100%
	6010.060	Benefits Social Security Taxes	0.00	5,494.00	(5,494.00)	-100%
	6010.070	Benefits Unemployment Insurance	0.00	29.00	(29.00)	-100%
	6010.090	Benefits Workmans Compensation Ins	0.00	1,522.00	(1,522.00)	-100%
	6010.120	Benefits Long Term Disability	0.00	108.00	(108.00)	-100%
	6010.130	Benefits Life Insurance	0.00	123.00	(123.00)	-100%
	6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	133.00	(133.00)	-100%
	6010.150	Benefits Retirement Administration Fee	0.00	139.00	(139.00)	-100%
	6010.900	Benefits OPEB contribution	0.00	3,406.00	(3,406.00)	-100%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
		Account Classification Total: PERS SVCS - Personnel Services	$0.00	$101,880.00	($101,880.00)	-100%
SUPP & MAT - Supplies & Materials						
	6110.340	Supplies & Equipment Safety Program Equipment	0.00	23.00	(23.00)	-100%
	6110.365	Supplies & Equipment Shop Supplies	0.00	0.00	0.00	N/A
	6110.390	Supplies & Equipment Small Equipment	0.00	8.00	(8.00)	-100%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	0.00	40.00	(40.00)	-100%
	6150.050	Uniforms & Personal Equipment Uniforms	0.00	26.00	(26.00)	-100%
	6200.020	Other Supplies & Materials Materials	0.00	76.00	(76.00)	-100%
		Account Classification Total: SUPP & MAT - Supplies & Materials	$0.00	$173.00	($173.00)	-100%
MAINT & SVCS - Maintenance & Services						
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	0.00	454.00	(454.00)	-100%
		Account Classification Total: MAINT & SVCS - Maintenance & Services	$0.00	$454.00	($454.00)	-100%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	0.00	25.00	(25.00)	-100%
		Account Classification Total: OTHR CHGS - Other Charges	$0.00	$25.00	($25.00)	-100%
		Department Total: 8006 - Veh-Equip	$0.00	$102,532.00	($102,532.00)	-100%
		EXPENSES Total	$11,496,001.00	$10,297,793.00	$1,198,208.00	12%
		Fund REVENUE Total: 555 - Ocean Pines	$11,496,001.00	$10,297,793.00	$1,198,208.00	12%
		Fund EXPENSE Total: 555 - Ocean Pines	$11,496,001.00	$10,297,793.00	$1,198,208.00	12%
		Fund Total: 555 - Ocean Pines	$0.00	$0.00	$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 556 - Ocean Pines Debt Service						
REVENUES						
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	462,545.00	0.00	462,545.00	N/A
		Account Classification Total: TRNS IN - Transfers In	$462,545.00	$0.00	$462,545.00	
DEBT SRV REV - Debt Service Revenue						
	5980	Front Foot/EDU Revenue	685,112.00	0.00	685,112.00	N/A
		Account Classification Total: DEBT SRV REV - Debt Service Revenue	$685,112.00	$0.00	$685,112.00	
		REVENUES Total	$1,147,657.00	$0.00	$1,147,657.00	
EXPENSES						
OTHR CHGS - Other Charges						
	7200.020	Bond & Interest Expense Bond Interest Expense	282,657.00	0.00	282,657.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	865,000.00	0.00	865,000.00	N/A
		Account Classification Total: OTHR CHGS - Other Charges	$1,147,657.00	$0.00	$1,147,657.00	
		EXPENSES Total	$1,147,657.00	$0.00	$1,147,657.00	
		Fund REVENUE Total: 556 - Ocean Pines Debt Service	$1,147,657.00	$0.00	$1,147,657.00	0%
		Fund EXPENSE Total: 556 - Ocean Pines Debt Service	$1,147,657.00	$0.00	$1,147,657.00	0%
		Fund Total: 556 - Ocean Pines Debt Service	$0.00	$0.00	$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 570 - Riddle Farm						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	230,000.00	218,050.00	11,950.00	5%
	5000.200	Domestic Water Usage	62,000.00	70,125.00	(8,125.00)	-12%
	5005.100	Commercial Water Service	20,000.00	14,350.00	5,650.00	39%
	5005.200	Commercial Water Usage	8,700.00	17,375.00	(8,675.00)	-50%
	5010.100	Domestic Sewer Service	690,400.00	653,100.00	37,300.00	6%
	5010.200	Domestic Sewer Usage	185,000.00	209,375.00	(24,375.00)	-12%
	5015.100	Commercial Sewer Service	60,000.00	42,000.00	18,000.00	43%
	5015.200	Commercial Sewer Usage	26,000.00	53,125.00	(27,125.00)	-51%
	5020	Additional Assessments - Accessibility	328,500.00	312,375.00	16,125.00	5%
	5040	Hook-Ups	20,000.00	20,000.00	0.00	0%
	5825	Future Capital Development Reven	120,750.00	0.00	120,750.00	N/A
Account Classification Total: CHG SVC - Charges for Services			$1,751,350.00	$1,609,875.00	$141,475.00	9%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	7,000.00	7,000.00	0.00	0%
Account Classification Total: INT/PEN - Interest & Penalties			$7,000.00	$7,000.00	$0.00	0%
OP GRT - Operating Grant						
	5815	Operating Grant	0.00	600,000.00	(600,000.00)	-100%
Account Classification Total: OP GRT - Operating Grant			$0.00	$600,000.00	($600,000.00)	-100%
OTH REV - Other Revenue						
	5042	Equity Contribution	4,508,644.00	0.00	4,508,644.00	N/A
	5850	Other Revenue	57,800.00	0.00	57,800.00	N/A
Account Classification Total: OTH REV - Other Revenue			$4,566,444.00	$0.00	$4,566,444.00	
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	(868,482.00)	0.00	(868,482.00)	0%
	5975.200	Transfers From Other Funds	0.00	402,351.00	(402,351.00)	-100%
Account Classification Total: TRNS IN - Transfers In			($868,482.00)	$402,351.00	($1,270,833.00)	-316%
REVENUES Total			$5,456,312.00	$2,619,226.00	$2,837,086.00	108%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	98,128.00	129,946.00	(31,818.00)	-24%
	6000.200	Personnel Services Salaries-Support Group	147,159.00	172,411.00	(25,252.00)	-15%
	6000.300	Personnel Services Salaries-Construction	3,048.00	3,050.00	(2.00)	0%
	6000.400	Personnel Services Overtime Pay	9,490.00	5,948.00	3,542.00	60%
	6010.020	Benefits Contingency	29.00	123.00	(94.00)	-76%
	6010.025	Benefits Deferred Comp Match	3,715.00	3,016.00	699.00	23%
	6010.030	Benefits Hospitalization Insurance	76,484.00	102,828.00	(26,344.00)	-26%
	6010.050	Benefits Retirement	32,778.00	40,558.00	(7,780.00)	-19%
	6010.060	Benefits Social Security Taxes	18,964.00	23,825.00	(4,861.00)	-20%
	6010.070	Benefits Unemployment Insurance	38.00	123.00	(85.00)	-69%
	6010.090	Benefits Workmans Compensation Ins	1,631.00	6,474.00	(4,843.00)	-75%
	6010.120	Benefits Long Term Disability	604.00	462.00	142.00	31%
	6010.130	Benefits Life Insurance	510.00	523.00	(13.00)	-2%
	6010.140	Benefits FSA & PSA Admin and EAP Program	255.00	566.00	(311.00)	-55%
	6010.150	Benefits Retirement Administration Fee	174.00	591.00	(417.00)	-71%
	6010.900	Benefits OPEB contribution	5,854.00	16,717.00	(10,863.00)	-65%
Account Classification Total: PERS SVCS - Personnel Services			$398,861.00	$507,161.00	($108,300.00)	-21%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	11,058.00	8,830.00	2,228.00	25%
	6110.060	Supplies & Equipment Chemicals	140,000.00	140,000.00	0.00	0%
	6110.065	Supplies & Equipment Water Chemicals	100,000.00	0.00	100,000.00	N/A
	6110.090	Supplies & Equipment Computers & Printers	143.00	0.00	143.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	1,846.00	4,446.00	(2,600.00)	-58%
	6110.390	Supplies & Equipment Small Equipment	511.00	316.00	195.00	62%
	6110.420	Supplies & Equipment Tools & Supplies	2,338.00	2,038.00	300.00	15%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	2,329.00	1,613.00	716.00	44%
	6130.055	Equipment Maintenance Roads Management System	3,088.00	2,239.00	849.00	38%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6130.060	Equipment Maintenance Software Licensing	2,063.00	2,063.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	1,573.00	1,108.00	465.00	42%
	6200.010	Other Supplies & Materials Lab Testing	24,000.00	24,000.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	4,436.00	3,072.00	1,364.00	44%
	6200.030	Other Supplies & Materials Testing Supplies	4,000.00	4,000.00	0.00	0%
	Account Classification Total: SUPP & MAT - Supplies & Materials		$297,385.00	$193,725.00	$103,660.00	54%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	30,000.00	30,000.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	200,000.00	98,000.00	102,000.00	104%
	6500.025	Systems Maintenance Water Meters - System Maint	30,000.00	0.00	30,000.00	N/A
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	140,000.00	140,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	15,000.00	5,000.00	33%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	3,200.00	3,200.00	0.00	0%
	6530.100	Consulting Services Professional Fees	1,540.00	1,109.00	431.00	39%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	27,501.00	19,789.00	7,712.00	39%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	63,080.00	(53,080.00)	-84%
	6550.021	Building Site Expenses Water Treatment Plant	50,000.00	0.00	50,000.00	N/A
	6550.060	Building Site Expenses Electricity	150,000.00	150,000.00	0.00	0%
	6550.120	Building Site Expenses Heating Propane	8,000.00	8,000.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,032.00	1,032.00	0.00	0%
	6550.270	Building Site Expenses Telephone	1,429.00	1,329.00	100.00	8%
	6550.280	Building Site Expenses Tipping Fees	16,000.00	10,057.00	5,943.00	59%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	0.00	400,000.00	(400,000.00)	-100%
	6700.200	Other Maint. & Svcs Payment to Water Utility	132,000.00	132,000.00	0.00	0%
	6700.310	Other Maint. & Svcs Transport Raw Sewage	0.00	600,000.00	(600,000.00)	-100%

Water & Wastewater

Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	500.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	54,112.00	0.00	54,112.00	N/A
Account Classification Total: MAINT & SVCS - Maintenance & Services			$876,314.00	$1,674,096.00	($797,782.00)	-48%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	1,464.00	1,014.00	450.00	44%
	7170.100	Benefits & Insurance Property & Liability Insurance	67,000.00	42,150.00	24,850.00	59%
	7200.010	Bond & Interest Expense Interest Expense	146,441.00	0.00	146,441.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	303,609.00	0.00	303,609.00	N/A
Account Classification Total: OTHR CHGS - Other Charges			$518,514.00	$43,164.00	$475,350.00	1101%
INTFND CHGS - Interfund Charges						
	8100.010	Transfers Out Transfers to Other Funds	2,970,238.00	0.00	2,970,238.00	N/A
Account Classification Total: INTFND CHGS - Interfund Charges			$2,970,238.00	$0.00	$2,970,238.00	
CAP EQ - Capital Equipment						
	9010	Capital Equipment	395,000.00	201,080.00	193,920.00	96%
Account Classification Total: CAP EQ - Capital Equipment			$395,000.00	$201,080.00	$193,920.00	96%
EXPENSES Total			$5,456,312.00	$2,619,226.00	$2,837,086.00	108%
Fund REVENUE Total: 570 - Riddle Farm			$5,456,312.00	$2,619,226.00	$2,837,086.00	108%
Fund EXPENSE Total: 570 - Riddle Farm			$5,456,312.00	$2,619,226.00	$2,837,086.00	108%
Fund Total: 570 - Riddle Farm			$0.00	$0.00	$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 571 - Riddle Farm Debt Service						
REVENUES						
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	(12,723.00)	0.00	(12,723.00)	0%
		Account Classification Total: TRNS IN - Transfers In	($12,723.00)	$0.00	($12,723.00)	
DEBT SRV REV - Debt Service Revenue						
	5980	Front Foot/EDU Revenue	33,948.00	0.00	33,948.00	N/A
		Account Classification Total: DEBT SRV REV - Debt Service Revenue	$33,948.00	$0.00	$33,948.00	
		REVENUES Total	$21,225.00	$0.00	$21,225.00	
EXPENSES						
OTHR CHGS - Other Charges						
	7200.020	Bond & Interest Expense Bond Interest Expense	6,225.00	0.00	6,225.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	15,000.00	0.00	15,000.00	N/A
		Account Classification Total: OTHR CHGS - Other Charges	$21,225.00	$0.00	$21,225.00	
		EXPENSES Total	$21,225.00	$0.00	$21,225.00	
		Fund REVENUE Total: 571 - Riddle Farm Debt Service	$21,225.00	$0.00	$21,225.00	0%
		Fund EXPENSE Total: 571 - Riddle Farm Debt Service	$21,225.00	$0.00	$21,225.00	0%
		Fund Total: 571 - Riddle Farm Debt Service	$0.00	$0.00	$0.00	0%

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 575 - River Run						
REVENUES						
CHG SVC - Charges for Services						
	5000.100	Domestic Water Service	108,000.00	65,000.00	43,000.00	66%
	5010.100	Domestic Sewer Service	342,800.00	292,028.00	50,772.00	17%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	0.00	41,038.00	(41,038.00)	-100%
		Account Classification Total: CHG SVC - Charges for Services	$450,800.00	$398,066.00	$52,734.00	13%
INT/PEN - Interest & Penalties						
	4710	Penalty/Fees	1,000.00	1,000.00	0.00	0%
		Account Classification Total: INT/PEN - Interest & Penalties	$1,000.00	$1,000.00	$0.00	0%
TRNS IN - Transfers In						
	5975.200	Transfers From Other Funds	300,677.00	25,993.00	274,684.00	1057%
		Account Classification Total: TRNS IN - Transfers In	$300,677.00	$25,993.00	$274,684.00	1057%
		REVENUES Total	$752,477.00	$425,059.00	$327,418.00	77%
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	67,274.00	57,869.00	9,405.00	16%
	6000.200	Personnel Services Salaries-Support Group	19,245.00	19,260.00	(15.00)	0%
	6000.300	Personnel Services Salaries-Construction	3,741.00	3,547.00	194.00	5%
	6000.400	Personnel Services Overtime Pay	2,950.00	3,220.00	(270.00)	-8%
	6010.020	Benefits Contingency	20.00	33.00	(13.00)	-39%
	6010.025	Benefits Deferred Comp Match	1,096.00	416.00	680.00	163%
	6010.030	Benefits Hospitalization Insurance	18,145.00	15,740.00	2,405.00	15%
	6010.050	Benefits Retirement	13,211.00	10,714.00	2,497.00	23%
	6010.060	Benefits Social Security Taxes	6,881.00	6,422.00	459.00	7%
	6010.070	Benefits Unemployment Insurance	26.00	32.00	(6.00)	-19%
	6010.090	Benefits Workmans Compensation Ins	1,118.00	1,710.00	(592.00)	-35%
	6010.120	Benefits Long Term Disability	220.00	122.00	98.00	80%
	6010.130	Benefits Life Insurance	185.00	138.00	47.00	34%
	6010.140	Benefits FSA & PSA Admin and EAP Program	175.00	150.00	25.00	17%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6010.150	Benefits Retirement Administration Fee	119.00	156.00	(37.00)	-24%
	6010.900	Benefits OPEB contribution	2,006.00	3,800.00	(1,794.00)	-47%
		Account Classification Total: PERS SVCS - Personnel Services	$136,412.00	$123,329.00	$13,083.00	11%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	4,061.00	3,407.00	654.00	19%
	6110.060	Supplies & Equipment Chemicals	30,000.00	30,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	53.00	0.00	53.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	100.00	3,141.00	(3,041.00)	-97%
	6110.390	Supplies & Equipment Small Equipment	152.00	49.00	103.00	210%
	6110.420	Supplies & Equipment Tools & Supplies	928.00	253.00	675.00	267%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	125.00	190.00	(65.00)	-34%
	6130.055	Equipment Maintenance Roads Management System	1,138.00	886.00	252.00	28%
	6130.060	Equipment Maintenance Software Licensing	114.00	114.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	124.00	171.00	(47.00)	-27%
	6200.010	Other Supplies & Materials Lab Testing	6,000.00	6,000.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	238.00	363.00	(125.00)	-34%
	6200.030	Other Supplies & Materials Testing Supplies	1,500.00	1,000.00	500.00	50%
		Account Classification Total: SUPP & MAT - Supplies & Materials	$44,533.00	$45,574.00	($1,041.00)	-2%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	20,000.00	20,000.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	8,000.00	8,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	10,000.00	5,000.00	50%
	6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	6,000.00	6,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	6,000.00	6,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	1,035.00	439.00	596.00	136%

Water & Wastewater			**Budget Worksheet Report**			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	3,110.00	4,015.00	(905.00)	-23%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	2,000.00	0.00	0%
	6550.060	Building Site Expenses Electricity	35,000.00	35,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	694.00	635.00	59.00	9%
	6550.280	Building Site Expenses Tipping Fees	6,000.00	76.00	5,924.00	7795%
	6700.200	Other Maint. & Svcs Payment to Water Utility	108,000.00	110,000.00	(2,000.00)	-2%
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	500.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	14,114.00	0.00	14,114.00	N/A
Account Classification Total: MAINT & SVCS - Maintenance & Services			$226,453.00	$203,665.00	$22,788.00	11%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	79.00	120.00	(41.00)	-34%
	7170.100	Benefits & Insurance Property & Liability Insurance	15,000.00	9,900.00	5,100.00	52%
Account Classification Total: OTHR CHGS - Other Charges			$15,079.00	$10,020.00	$5,059.00	50%
CAP EQ - Capital Equipment						
	9010	Capital Equipment	330,000.00	27,471.00	302,529.00	1101%
	9010.090	Capital Equipment Other WWW Equipment	0.00	15,000.00	(15,000.00)	-100%
Account Classification Total: CAP EQ - Capital Equipment			$330,000.00	$42,471.00	$287,529.00	677%
EXPENSES Total			$752,477.00	$425,059.00	$327,418.00	77%
Fund REVENUE Total: 575 - River Run			$752,477.00	$425,059.00	$327,418.00	77%
Fund EXPENSE Total: 575 - River Run			$752,477.00	$425,059.00	$327,418.00	77%
Fund Total: 575 - River Run			$0.00	$0.00	$0.00	

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
Fund: 580 - West Ocean City						
REVENUES						
CHG SVC - Charges for Services						
	5010.100	Domestic Sewer Service	1,456,500.00	1,406,065.00	50,435.00	4%
	5015.100	Commercial Sewer Service	877,000.00	766,032.00	110,968.00	14%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	62,800.00	14,025.00	48,775.00	348%
	5040	Hook-Ups	15,000.00	15,000.00	0.00	0%
		Account Classification Total: CHG SVC - Charges for Services	$2,411,300.00	$2,201,122.00	$210,178.00	10%
INT/PEN - Interest & Penalties						
	4700	Interest On Investments	110,000.00	75,000.00	35,000.00	47%
	4710	Penalty/Fees	16,000.00	16,000.00	0.00	0%
		Account Classification Total: INT/PEN - Interest & Penalties	$126,000.00	$91,000.00	$35,000.00	38%
TRNS IN - Transfers In						
	5975.100	Transfers From (To) Reserve	(1,086,927.00)	147,455.00	(1,234,382.00)	-837%
		Account Classification Total: TRNS IN - Transfers In	($1,086,927.00)	$147,455.00	($1,234,382.00)	-837%
		REVENUES Total	$1,450,373.00	$2,439,577.00	($989,204.00)	-41%
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	166,331.00	158,894.00	7,437.00	5%
	6000.200	Personnel Services Salaries-Support Group	33,117.00	31,983.00	1,134.00	4%
	6000.300	Personnel Services Salaries-Construction	14,917.00	14,839.00	78.00	1%
	6000.400	Personnel Services Overtime Pay	250.00	5,063.00	(4,813.00)	-95%
	6010.020	Benefits Contingency	49.00	83.00	(34.00)	-41%
	6010.025	Benefits Deferred Comp Match	3,015.00	918.00	2,097.00	228%
	6010.030	Benefits Hospitalization Insurance	47,598.00	43,309.00	4,289.00	10%
	6010.050	Benefits Retirement	28,725.00	27,319.00	1,406.00	5%
	6010.060	Benefits Social Security Taxes	16,322.00	16,134.00	188.00	1%
	6010.070	Benefits Unemployment Insurance	64.00	83.00	(19.00)	-23%
	6010.090	Benefits Workmans Compensation Ins	2,761.00	4,361.00	(1,600.00)	-37%
	6010.120	Benefits Long Term Disability	488.00	311.00	177.00	57%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6010.130	Benefits Life Insurance	417.00	352.00	65.00	18%
	6010.140	Benefits FSA & PSA Admin and EAP Program	432.00	381.00	51.00	13%
	6010.150	Benefits Retirement Administration Fee	294.00	398.00	(104.00)	-26%
	6010.900	Benefits OPEB contribution	4,399.00	5,294.00	(895.00)	-17%
		Account Classification Total: PERS SVCS - Personnel Services	$319,179.00	$309,722.00	$9,457.00	3%
SUPP & MAT - Supplies & Materials						
	6100.010	Administrative Expense Administrative Expenses	24,614.00	24,614.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	268.00	0.00	268.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	373.00	472.00	(99.00)	-21%
	6110.390	Supplies & Equipment Small Equipment	674.00	164.00	510.00	311%
	6110.420	Supplies & Equipment Tools & Supplies	6,053.00	2,515.00	3,538.00	141%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	417.00	652.00	(235.00)	-36%
	6130.055	Equipment Maintenance Roads Management System	5,769.00	6,579.00	(810.00)	-12%
	6130.060	Equipment Maintenance Software Licensing	114.00	114.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	467.00	573.00	(106.00)	-18%
	6200.020	Other Supplies & Materials Materials	794.00	1,242.00	(448.00)	-36%
		Account Classification Total: SUPP & MAT - Supplies & Materials	$39,543.00	$36,925.00	$2,618.00	7%
MAINT & SVCS - Maintenance & Services						
	6500.010	Systems Maintenance Collection System Maintenance	180,000.00	180,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	3,000.00	2,000.00	1,000.00	50%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	8,500.00	8,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	5,013.00	3,257.00	1,756.00	54%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	12,609.00	13,185.00	(576.00)	-4%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	600.00	1,400.00	233%
	6550.060	Building Site Expenses Electricity	30,000.00	30,000.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	0.00	0%
	6550.270	Building Site Expenses Telephone	2,227.00	2,386.00	(159.00)	-7%

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	$ Variance	% Variance
	6550.280	Building Site Expenses Tipping Fees	325.00	237.00	88.00	37%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	800,000.00	700,000.00	100,000.00	14%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	27,315.00	0.00	27,315.00	N/A
Account Classification Total: MAINT & SVCS - Maintenance & Services			$1,071,389.00	$940,565.00	$130,824.00	14%
OTHR CHGS - Other Charges						
	7000.060	Travel, Training & Expense Educational Training	262.00	410.00	(148.00)	-36%
	7170.100	Benefits & Insurance Property & Liability Insurance	20,000.00	11,400.00	8,600.00	75%
Account Classification Total: OTHR CHGS - Other Charges			$20,262.00	$11,810.00	$8,452.00	72%
CAP EQ - Capital Equipment						
	9010	Capital Equipment	0.00	40,555.00	(40,555.00)	-100%
	9010.090	Capital Equipment Other WWW Equipment	0.00	1,100,000.00	(1,100,000.00)	-100%
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$1,140,555.00	($1,140,555.00)	-100%
EXPENSES Total			$1,450,373.00	$2,439,577.00	($989,204.00)	-41%
Fund REVENUE Total: 580 - West Ocean City			$1,450,373.00	$2,439,577.00	($989,204.00)	-41%
Fund EXPENSE Total: 580 - West Ocean City			$1,450,373.00	$2,439,577.00	($989,204.00)	-41%
Fund Total: 580 - West Ocean City			$0.00	$0.00	$0.00	
REVENUE GRAND Totals:			$28,060,370.00	$23,296,687.00	$4,763,683.00	20%
EXPENSE GRAND Totals:			$28,060,370.00	$23,186,687.00	$4,873,683.00	21%
Grand Totals:			$0.00	$110,000.00	($110,000.00)	-100%