

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Water and Wastewater Department	Department Number:	500		
Fund:	WWW Enterprise Fund	Function:	Public Works		
MISSION STATEMENT:					
Provide Water and Wastewater Operation Services to the unincorporated portions of Worcester County through the management of 11 Sanitary Service Areas.					
PROGRAM SERVICES: (STATISTICS)					
<ul style="list-style-type: none"> Operates 11 water supply facilities, 8 wastewater treatment plants and 56 wastewater pumping stations. 					
<ul style="list-style-type: none"> Repairs water leaks, replaces wastewater holding tanks and installs water and sewer services connections as needed 					
<ul style="list-style-type: none"> Reads over 10,000 water meters for each quarterly billing cycle 					
<ul style="list-style-type: none"> Oversees capital additions to the water and wastewater facilities 					
<ul style="list-style-type: none"> Prepare and submit required regulatory reports to regulatory Agencies. This Division prepares and submits 27 annual, 12 semi-annual, 2 quarterly and 37 monthly reports 					
<ul style="list-style-type: none"> Conducts meetings with Advisory Boards for Ocean Pines, Mystic Harbour and West Ocean City 					
Statistical Data:					
Gallons of Water Produced		Actual FY2024	Actual FY2025	Adopted FY2026	Estimate FY2027
Assteague Point		26,370,200	12,380,740	27,976,145	30,773,760
Landings		33,221,740	25,889,587	35,244,944	38,769,438
Mystic Harbor		122,644,480	140,166,750	130,113,259	143,124,882
Newark		12,088,608	10,980,107	12,824,804	14,107,284
Ocean Pines		482,719,000	483,390,000	512,116,587	563,328,246
Gallons of Wastewater Treated		Actual FY2024	Actual FY2025	Adopted FY2026	Estimate FY2027
Assateague Point		8,669,600	7,991,600	9,589,920	10,548,912
Lighthouse Sound		6,633,600	6,812,100	8,174,520	8,991,972
Mystic Harbor		74,620,000	69,613,713	83,536,456	91,890,101
Newark		11,275,900	10,640,516	12,768,619	14,045,481
Ocean Pines		299,747,000	300,437,000	360,524,400	396,576,840
Riddle Farm		24,848,000	15,052,639	18,063,167	19,869,483
River Run		9,072,963	10,713,814	12,856,577	14,142,234
Expenditures:					
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services	\$ 5,895,214	\$ 6,973,303	\$ 7,417,897	\$ 7,900,071	6.5%
Supplies & Materials	\$ 1,658,152	\$ 1,682,583	\$ 2,184,376	\$ 2,409,404	10.3%
Maintenance & Services	\$ 7,023,318	\$ 8,185,999	\$ 7,312,880	\$ 7,739,049	5.8%
Other Charges	\$ 873,736	\$ 240,253	\$ 323,650	\$ 1,523,646	370.8%
Interfund Charges	\$ 869,753	\$ -	\$ -	\$ -	0.0%
Depreciation	\$ 3,844,492	\$ 3,807,032	\$ -	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ 4,493,184	\$ 2,815,977	-37.3%
Debt Service	-	-	-	\$ 1,749,666	100.0%
Total	\$ 20,164,665	\$ 20,889,171	\$ 21,731,987	\$ 24,137,813	11.1%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Water and Wastewater Department	Department Number:	500		
Fund:	WWW Enterprise Fund	Function:	Public Works		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Supervisory	6	9	9	9	0%
Technicians and mechanics	4	3	3	3	0%
Plant operators	37	37	36	37	3%
Equipment operators	2	2	3	3	0%
Construction expediter/Crew leaders	4	4	4	3	-25%
Maintenance workers	9	7	4	5	25%
Inventory/Office Assistants	3	3	3	3	0%
Total	65	65	62	63	2%
Summary of Budget Increase/Decrease Request					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Salary increases for plant operators are based on the MACO salary study. Plant operators are approximately 10% below the state average. Other increases are due to job performance of mission critical staff. Inter-governmental loan repayemnts are budgeted to begin in FY27, as well as Debt Service being presented. Offset by reduction in capital requests.				\$ 2,405,826	11.1%
Contact Information					
Name:	Quinn Dittrich	Address 1:	1 W Market St		
Title:	Enterprise Fund Controller	Address 2:	Room 1105		
Email:	gmdittrich@worcestermd.gov	City/State:	Snow Hill, MD		
Telephone:	410-632-0686 ext 1201	Zip Code:	21863		

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

REVENUE

<u>Account Name</u>	<u>FY24 Actual</u>	<u>FY25 Actual</u>	<u>FY26 Adopted</u>	<u>FY26 Actual as of 11/30/2025</u>	<u>FY27 Budget</u>	<u>Variance</u>
Charges for Services	13,885,602	14,824,499	18,752,099	10,100,335	20,048,315	1,296,216
Interest & Penalties	297,122	429,907	235,500	223,785	284,500	49,000
Operating Grants	31,500	31,500	631,500	-	31,500	(600,000)
Other Revenue	1,806,886	1,943,758	935,077	443,315	475,345	(459,732)
Transfers from Other Funds	201,955	246,891	260,000	170,017	280,000	20,000
Transfers from (to) Fund Balance	-	-	(202,098)	-	151,868	353,966
Transfers from General Fund	-	3,510,177	1,229,909	-	1,116,919	(112,990)
Total	16,223,065	20,986,732	21,841,987	10,937,453	22,388,447	546,460

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2027**

5XX

Department/Agency Name: Water & Wastewater

Department No. Listed Below

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R	Mini Computer	<u>2</u>	<u>\$600</u>	<u>\$1,200</u>
R	Laptop**	<u>1</u>	<u>\$2,300</u>	<u>\$2,300</u>
	** with docking station			
	Laptop only		<u>\$2,000</u>	<u>\$0</u>
	Desktop w/dual video card		<u>\$1,000</u>	<u>\$0</u>
	***does not include monitor			
	Docking Station		<u>\$300</u>	<u>\$0</u>
	24" Monitor		<u>\$150</u>	<u>\$0</u>
	32" Monitor		<u>\$200</u>	<u>\$0</u>
	Laptop Tote		<u>\$20</u>	<u>\$0</u>
	IPAD		<u>\$1,600</u>	<u>\$0</u>
	MDT's Sheriff		<u>\$3,800</u>	<u>\$0</u>
	Tablet/Ipad w/case		<u>\$1,100</u>	<u>\$0</u>
	Microsoft Surface		<u>\$1,700</u>	<u>\$0</u>

TOTAL TO KEY TO ACCOUNT 6110.090 \$3,500

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

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

<u>Reason:</u>	<u>Computer # (i.e. WCIT0001):</u>
<u>Mini to be replaced per IT (510.6110.090)</u>	<u>WCOP9005M</u>
<u>Laptop to be replaced per IT (510.6110.090)</u>	<u>WCOP9006L</u>
<u>Mini to be replaced per IT (555.8001.6110.090)</u>	<u>WCOP9017</u>
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****Key into New World Systems budget under account 6110.090 - Supplies & Equipment, Computers & Printers. Use transactions to note quantity if more than one.**

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2027**

Department/Agency Name: Water and Wastewater Department

Department No. 500

Priority Number	Account Number	Service Area	Item	Estimated Cost	New, Ongoing, or Replacement	Justification or Explanation
1	540.9010	Lighthouse Sound	Replacement Aerators (2)	\$ 10,000	Replacement	Replacement of the existing aerators
1	545.9010.080	Mystic Harbour	Oyster Harbor Line	\$ 25,000	New	Line to provide a loop connection on Keyser Point Rd for over 150 homes.
2	545.9010.080	Mystic Harbour	SCADA Panel Station G	\$ 200,000	New	Replace pump station control panel due to corrosion.
3	545.9010.080	Mystic Harbour	WWTP Injection Wells	\$ 100,000	New	MDE Permit requirement to inspect and clean wells
1	555.8002.9010	Ocean Pines - Water	Meter Data Logger	\$ 9,000	New	Additional data logger to provide a additional capability in service areas
2	555.8002.9010	Ocean Pines - Water	Replace Blue Tubing	\$ 30,000	Ongoing	Blue tubing replacement is to replace failing pipe material
3	555.8002.9010	Ocean Pines - Water	Stainless Tank	\$ 20,000	Replacement	Replacement tank for drinking wells if they break the wells will not operate.
4	555.8002.9010	Ocean Pines - Water	Well 1 & 9 Abandonment per EPA	\$ 16,000	New	Requirement from last EPA inspection in CY2025.
5	555.8002.9010	Ocean Pines - Water	Well 2 electrical/mechanical upgrades	\$ 300,000	Replacement	Existing equipment is 40 yrs old and is at the end of service life.
1	555.8003.9010.090	Ocean Pines - Treatment	Blower Replacement	\$ 60,000	Replacement	Existing equipment is 40 yrs old and is at the end of service life.
2	555.8003.9010.090	Ocean Pines - Treatment	Circulation Pumps (2)	\$ 60,000	Replacement	Existing equipment is 40 yrs old and is at the end of service life.
3	555.8003.9010.090	Ocean Pines - Treatment	FET Pump	\$ 30,000	Replacement	Existing equipment is 40 yrs old and is at the end of service life.
4	555.8003.9010.090	Ocean Pines - Treatment	Tank Cleaning	\$ 250,000	New	Cleaning of FET Tank #2, last time the tank was cleaned with 12 Yrs ago.
1	555.8004.9010.090	Ocean Pines - Collections	Bush Pumps	\$ 45,000	Ongoing	End of service life replacement for existing 35yr old pump station pumps.
2	555.8004.9010.090	Ocean Pines - Collections	Fibergalss Vac Tanks	\$ 120,000	Ongoing	Replace old cement and plastic tanks. Reduce infiltration flow to WWTP during weather events.
3	555.8004.9010.090	Ocean Pines - Collections	FM N to L Design (46 breaks)	\$ 300,000	Replacement	Line breaks down consistently. Over 45 breaks in the last 10 yrs on the line costing the county approximately \$4500 each break
4	555.8004.9010.090	Ocean Pines - Collections	Lift Station T Pump Replacement	\$ 100,000	Replacement	Replacement pump as the existing pumps are obsolete.
1	570	Riddle Farm	Walmart water main loop design/build	\$ 300,000	New	Line to provide a loop connection for the shopping center across from Riddle Farm. Currently only has one line crossing Rt 50.
2	570	Riddle Farm	WTP Backwash Pump	\$ 20,000	Replacement	Replacement of a over 20 yr old pump.
3	570	Riddle Farm	WTP HVAC Design	\$ 50,000	New	Design new HVAC system to reduce moisture issues in the building.
4	570	Riddle Farm	WTP Stainless Steel Garage Door	\$ 25,000	New	Replacement of the existing over 20 yr old door for chemical storage area.
1	575	River Run	Blower Replacement	\$ 5,000	Replacement	Replacement of the existing blowers.
2	575	River Run	Design/Build Spray Irrigation	\$ 125,000	New	New spray irrigation system to improve effluent disposal.
3	575	River Run	Sewer Bypass Design	\$ 200,000	New	Design of a bypass line to ocean pines to reduce operational costs.
TOTAL CAPITAL				\$ 2,400,000		

**WORCESTER COUNTY
LEASE REQUESTED
FY 2027**

Department/Agency Name: Water and Wastewater Department

Department No. 500

Number	Account Number	Service Area	Item	Estimated Annual Cost
1	511.9010.010	Construction	Backhoe Lease	\$ 45,000
2	511.9010.010	Construction	Mini Excavator Lease	\$ 25,000
3	511.9010.010	Construction	Small Vac Truck Lease	\$ 60,000
4	511.9010.010	Construction	Vac Truck Lease	\$ 93,977
TOTAL LEASES				\$ 223,977

**WATER & WASTEWATER
HOOK UP AND RELATED FEES
FY 2027**

WATER SERVICE INSTALLATION WITHOUT FIRE SERVICE

1"	- Existing Homes Only	3,500
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WATER SERVICE INSTALLATION WITH FIRE SERVICE

1.0"		4,150
1.5"		7,100
2.0"		8,850

SEWER SERVICE INSTALLATION

Sewer lateral		3,300
Ocean Pines - Tank/Lateral Install and Tank Fee		6,500
Sewer Service Connection (customer purchases grinder pump)		3,500
Snug Harbor Sub-Area Section 1- (Local share)		3,355
Snug Harbor Sub-Area Section 2- (Construction Costs & Grinder Pump)		15,000
Edgewater Acres Sewer- Sussex County Fee		10,700 A

FUTURE CAPITAL IMPROVEMENT CHARGE PER EDU

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

**WATER & WASTEWATER
HOOK UP AND RELATED FEES
FY 2027**

EQUITY CONTRIBUTIONS & CONSTRUCTION COSTS PER EDU

Landings Service Area	
Water	4,666
Sewer	13,625
Lighthouse Sound Service Area	
Sewer	6,100
Mystic Harbour Service Area	
Water	3,000
Sewer	9,812
Newark Service Area	
Water/Sewer	8,484
Ocean Pines Service Area	
Water	3,000
Sewer	12,317
Pines Plaza Water & Sewer Construction	5,300
Gum Point Road Sewer Construction	2,763
Gum Point Road Sewer Connection (customer purchases grinder pump)	3,500
Riddle Farm Service Area	
Water (Including Route 50 Corridor Water)	6,323
Route 50 Corridor Water Construction	2,853
Sewer	9,148
Route 50 Corridor Sewer	4,926 B
Snug Harbour Sub-Area Section 3	
Sewer (includes equity contrib, con costs, hookup & misc fees)	28,813

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
Vehicle Request Form
FY 2027**

Department/Agency Name: Water & Wastewater
 Department No. 8000

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED							VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading Jan. 2026	Estimated Odometer Reading 6/30/2026	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1.	Replacement	JJG0248237	1999	Case	Backhoe 580L	N/A	N/A	\$4,500	Replacement	CAT 908	\$45,000	Replacing with a CAT 908 Wheel loader (CON)
2.	Replacement	1X61571872400	2003	John Deere	35B Excavator	N/A	N/A	\$6,500	Replacement	CAT 305	\$25,000	Replace with a CAT 305 Mini Excavator (CON)
3.	Replacement	1M9FE1224B5284172	2005	Vermeer	Small Vac Truck	N/A	N/A	\$6,500	Replacement	Vac Hunter HD	\$60,000	Replace with a similar vac machine (CON)
4.	Replacement	1FTRF122X8KC27495	2008	Ford	F150	162,461	182,461	\$8,000	Replacement	3/4 Ton 4x4 Pick Up w/ plow	\$100,000	Replace with larger 4 wheel drive truck and plow to assist with snow removal around WTP & WWTP (SUP)
5.	Replacement	1GBHC24U14E235765	2003	Chevy	1500 Utility Body	151,555			Extended cab pick-up, electronics pkg, 4x4 with snow plow	3/4 Ton 4x4 Pick Up w/ plow	\$70,000	This is a replacement for old vehicles obtained from WWW. This will be assigned to our Grounds Crew for landscaping and grounds work. A mobile radio will be needed.
6.												
7.												
8.												
9.												
10.												
Total this page								\$25,500			\$300,000	

Notes:

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

Department of Public Works - Water and Wastewater Division Vehicle List

Asset #	Asset ID	Serial#	Year	Description	Category	TAG #	WWW Group	Mileage
2	D65936	1FTMF1CM7DKD65936	2013	2013 FORD F-150	VEHICLES	LG-93819	CONSTRUCTION	176558
3	C23844	1FTBF2A68HEC23844	2017	2017 FORD F-250 PICKUP 4X2	VEHICLES	07137-LG	WWTP	142214
4	C57037	1FDOW4GT1HEC57037	2017	2017 F-450 CREW CAB UTILITY BODY	VEHICLES	07320-LG	CONSTRUCTION	30907
5	C90440	1FDOW4GTXFEC90440	2015	2015 FORD F-450 CREW CAB UTILITY	VEHICLES	00831-LG	CONSTRUCTION	49560
6	105515	3HAWAMMR8GL105515	2016	2016 INTERNATIONAL 7300 DUMP TRUC	VEHICLES	01354-LG	CONSTRUCTION	39500
7	C19287	1FDWF36L51EC19287	2001	2001 FORD 1 1/2 TON TRUCK	VEHICLES	LG-61433	OP WATER	73319
8	531992	3C6JR6DGXKG531992	2019	2019 RAM 1500	VEHICLES	14550LG	WTP	55100
9	D65935	1FTMF1CM5DKD65935	2013	2013 FORD F-150	VEHICLES	LG-93818	SPARE	166504
10	209433	3C6JR6DG6LG209433	2020	2020 RAM 1500	VEHICLES	17353LG	COLLECTIONS	89814
11	522578	3C6JR6DGXKG522578	2019	2019 RAM 1500	VEHICLES	13648LG	CONSTRUCTION	55247
12	D31106	1FTMF1C88FKD31106	2015	2015 FORD F-150	VEHICLES	00832-LG	COLLECTIONS	111965
13	D83787	1FTMF1CB7NKD83787	2022	2022 FORD F150	VEHICLES	23157LG	COLLECTIONS	54987
14	257322	3C6JR6DG9GG257322	2016	2016 RAM 1500 4X2	VEHICLES	04852-LG	COLLECTIONS	140141
15	522577	3C6JR6DG8KG522577	2019	2019 RAM 1500	VEHICLES	13647LG	COLLECTIONS	181649
16	D31105	1FTMF1C86FKD31105	2015	2015 FORD F-150	VEHICLES	00830-LG	WTP	153036
17	209434	3C6JR6DG8LG209434	2020	2020 RAM 1500	VEHICLES	17354LG	COLLECTIONS	77453
18	D31107	1FTMF1C8XFKD31107	2015	2015 FORD F-150	VEHICLES	00829-LG	COLLECTIONS	134323
19	305811	1GBHC24U82E305811	2002	2002 CHEVY 2500 UTILITY BODY	VEHICLES	28809LG	MAINTENANCE	Turn In
20	B79193	1FDBF3A62GEB79193	2016	2016 FORD F-350 UTILITY 4X2	VEHICLES	04851-LG	SUPPORT GROUP	219043
28	A52014	1FDWW36SX2EA52014	2002	2002 FORD F-350 DUMP	VEHICLES	LG-63653	CONSTRUCTION	205674
29	521353	1J8GR48K99C521353	2009	2009 JEEP GRAND CHEROKEE	VEHICLES	LG-84436	COLLECTIONS	192025
30	531993	3C6JR6DG1KG531993	2019	2019 RAM 1500	VEHICLES	14733LG	WWTP	93976
31	F31830	1FDBF2A64NEF31830	2022	2022 FORD F250 UTILITY	VEHICLES	24934LG	COLLECTIONS	29887
33	721363	3C6MR5AJXKG721363	2019	2019 RAM 2500 4X4	VEHICLES	15283LG	SUPPORT GROUP	78628
35	E23241	1FTMF1CPXLKE23241	2020	2020 FORD F150	VEHICLES	18549LG	CONSTRUCTION	71345
36	721365	3C6MR5A13KG721365	2019	2019 RAM 2500 4X4	VEHICLES	15284LG	SUPPORT GROUP	132713
37	568280	1HTWAAAR58J568280	2008	2008 INTERNATIONAL 7300 DUMP TRK.	VEHICLES	LG-80531	WWTP	129474
38	312274	1GCWGAFPXK1312274	2019	2019 CHEVY EXPRESS 2500	VEHICLES	15596LG	SUPPORT GROUP	91256
39	661096	1HTSCAAR8XH661096	1999	1999 INTERNATIONAL 4700	VEHICLES	LG-75346	CONSTRUCTION	108667
40	233628	1C6RR7FT8JS233628	2018	2018 RAM 1500 QUAD CAB	VEHICLES	10479LG	SUPPORT GROUP	142633
43	G00248	1FTMF1CB8PKG00248	2023	2023 FORD F150	VEHICLES	28379LG	COLLECTIONS	23323
45	D31104	1FTMF1C84FKD31104	2015	2015 FORD F-150	VEHICLES	00828-LG	WTP	146468
50	586732	3C6JR6DG5HG586732	2017	2017 RAM 1500 4X2	VEHICLES	07130-LG	WTP	116859
51	C23826	1FTBF3A69HEC23826	2017	2017 FORD F-350 UTILITY 4X2	VEHICLES	07307-LG	MAINTENANCE	103291
52	145680	1GBHC44K99F145680	2009	2009 CHEVY 2500 W/UTILITY BODY	VEHICLES	LG-87013	WWTP	158081
53	235765	1GBHC24U14E235765	2004	2004 CHEVY 2500 UTILITY	VEHICLES	LG-69731	SUPPORT GROUP	Turn In
54	C56657	1FDBF3A60FEC56657	2015	2015 FORD F-350 UTILITY BODY	VEHICLES	00805-LG	COLLECTIONS	175321
56	600491	1HTMKAAN23H600491	2003	2003 INT. 4700 LUGGER TRK.	VEHICLES	LG-68394	SUPPORT GROUP	21135
60	251157	1GCEC14V95Z251157	2005	2005 CHEVY 1500	VEHICLES	LG-72121	WWTP	158000
61	E89964	1FDBF2A64LEE89964	2020	2020 FORD F250 UTILITY BODY 2WD	VEHICLES	19351LG	SUPPORT GROUP	32896
62	D04114	1FDWW36R78ED04114	2008	2008 FORD F-350 UTILITY	VEHICLES	LG-82880	CONSTRUCTION	153639
68	254833	1GCEC14V55Z254833	2005	2005 CHEVY 1500	VEHICLES	LG-72112	SUPPORT GROUP	223866
70	372201	1HTWGAZT66J372201	2006	2006 INTERNATIONAL VAC TRK.	VEHICLES	LG77754	COLLECTIONS	76512
71	G00540	1FTMF1CB4PKG00540	2023	2023 FORD F150	VEHICLES	28377LG	SUPPORT GROUP	22600
72	541407	1D7HA16K37J541407	2007	2007 RAM 1500	VEHICLES	LG-78369	SUPPORT GROUP	179628
73	153694	1GBHC24D47E153694	2007	2007 CHEVY 2500 UTILITY BODY	VEHICLES	LG-79221	SUPPORT GROUP	213088
74	568284	1HTWYAHT68J568284	2008	2008 INTERNATIONAL 7600 DUMP TRK.	VEHICLES	LG-80532	CONSTRUCTION	162368
77	C27495	1FTRF122X8KC27495	2008	2008 FORD F-150 PICKUP	VEHICLES	LG-82308	SUPPORT GROUP	162461
80	A75262	1FTYR1ZM3GKA75262	2016	2016 FORD TRANSIT 250 CARGO VAN	VEHICLES	03755-LG	SUPPORT GROUP	103627
88	G00034	1FTMF1CB0PKG00034	2023	2023 FORD F150	VEHICLES	28378LG	WWTP	30811
89	721364	3C6MR5AJ1KG721364	2019	2019 RAM 2500 4X4	VEHICLES	15282LG	SUPPORT GROUP	83500
90	E84384	1FD9W4GN3REE84384	2024	2024 FORD F450 DUMP BODY	VEHICLES	31590LG	CONSTRUCTION	5750
100	A36048	1FMSK8DH6RGA36048	2024	2024 FORD EXPLORER	VEHICLES	30076LG	ADMIN	30130
103	D84292	1FTMF1CB7NKD84292	2022	2022 FORD F150	VEHICLES	23154LG	WWTP	53239
106	C50088	1FDOW4GN2LEC50088	2020	2020 FORD F450 DUMP BODY	VEHICLES	16016LG	CONSTRUCTION	41163
113	B02883	1FTRF12W29KB02883	2009	2009 FORD F-150	VEHICLES	LG-84441	CONSTRUCTION	186258
118	531991	3C6JR6DG8KG531991	2019	2019 RAM 1500	VEHICLES	14549LG	WATER	54286
130	518307	3C6JR6DGXMG518307	2021	2021 RAM 1500	VEHICLES	18550LG	WATER	55500
131	D83654	1FTMF1CBXNKD83654	2022	2022 FORD F150	VEHICLES	23156LG	SUPPORT GROUP	38023
132	D83741	1FTMF1CB5NKD83741	2022	2022 FORD F150	VEHICLES	23155LG	SUPPORT GROUP	56091
140	E60860	1FTMF1KPORKE60860	2024	2024 FORD F150 2WD	VEHICLES	30146LG	SUPPORT GROUP	22414

Department of Public Works - Water and Wastewater Division Equipment List

Number	Description	VIN Number	Tag Number	Assignment	Driver	Fuel	Mileage
21	2002 Backhoe Case 580M	JJG0310846	4E32970	Const		Diesel	
22	2009 JCB 3C-14 EXT Backhoe	SLP214TC9U0912524	LG85139	Const		Diesel	
23	1999 Backhoe, Case 580L	JJG0248237	4E32972	Const		Diesel	
24	1999 Vermeer Trencher	1VRS072P1W100782	4E32969	Const		Diesel	
25	1999 Compressor Air Trailer, Mtd	305684UJJ222	LG56872	Coll Sys		Diesel	
26	2004 Bobcat Loader	523211392	4E32968	WWTP	WWTP	Diesel	
27	1980 Snow Trailer	H00344	LG27633	Sup Grp			
32	1995 Trailer Pro Design w/Welder	PD951008G02001051	LG43889	Veh Maint		Gasoline	
34	2001 Trailer	4DEUS20201S001320	LG62881	WWTP			
41	2001 Lighting Tower System	78101	4E32979	Const		Diesel	
42							
44	2015 Kruger Trailer	1K9FS2124FDO57715	01344LG	Const			
46	1989 Trailer, Tilt Bed	1H9CT110XKL059009	LG40325	WWTP			
47	1993 Trailer Equipment, Lowboy	112HAM302RL042039	LG40334	Const			
48	2015 4 inch Pump Trailer	4YMUL1014FV044406	00844LG	Sup Grp			
49	2002 Trailer Equipment Roller	4YMUL16282V006297	LG65733	Sup Grp			
55	Vac Trailer	5HZBF19262LJ22155	LG67804	Const		Gasoline	
57	2003 Caterpillar Track Loader	CML00744		Sup Grp		Diesel	
58	2003 John Deere Excavator	1X61571872400		Const		Diesel	
59	2004 Bobcat Loader	526211481		Sup Grp		Diesel	
63	1997 Trailer Equipment Excavator	1K9ES1420VD057803	LG98262	Const			
64	2005 Bobcat Trailer	HB9TL183X5X200373	LG73248	Sup Grp			
65	2015 John Deere Escavator	1FF050GXPEH281385		Const			
66	2005 Small Landscape Trailer	4YMUL12145V055790	LG87245	WWTP			
67	Vermeer Vac	1M9FE1224B5284172		Const			
69	2005 CASE 450 Skid Steer Loader	N5M417876/JAF422146		Const	Const		
75	2007 Road Cut Saw Trailer	4YMUL081X7V134076	LG81001	Const	Const		
76	2007 Onan Generator Trailer	4YMUL12227V147167	LG81043	All Groups	All Groups	Diesel	
78	2008 Case Roller	DDD001853		Const			
79	Roller Trailer 2008 Kruger	1K9FS14238D057438	LG82345	Const			
81	2006 Simplicity Mower 1693592	Serial#07019/65740		WWTP		Gasoline	
82	2007 John Deere X748 54" Cut	Serial #MOX748AO21110		WWTP		Diesel	
83	2000 Kubota F-2560 60" Front Cut	Serial # 21286		WWTP		Diesel	
84	2000 Kubota G2160 54" Cut	Serial # 11212		WWTP		Diesel	
85	2003 John Deere 332 50" Cut	Serial # M00332X110308		WWTP		Diesel	
86	2004 Kawasaki All Terrain Vehicle	JKBVFHA144B535441		Sup Grp		Gasoline	
87	2013 Vaccum Pump Trailer	5TRBE2029DD030716	LG 93793	Coll Sys			
91	2016 vactron IP973sgt	5hzb1928gljg2174	LG06938	const		gas	
114	2007 Haulmark Trailer	16HCB101X7P062925	LG81026	Sup Grp			
142	Forklift	2222-8D SER 4412		All Groups		Diesel	
143	John Deere Skid Steer 331	1T0331GKKPF437939					

Revenues		505 Shared Facilities Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 505 - Shared Facilities/Escrow										
REVENUES										
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	0.00	0.00	10,000.00	(10,000.00)	-100%	0.00	0.00		No interest bearing account
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$0.00	\$0.00	\$10,000.00	(\$10,000.00)	-100%	\$0.00	\$0.00		
<i>OTH REV - Other Revenue</i>										
5855	Payments By Developers	40,000.00	40,000.00	1,263.00	38,737.00	3067%	67,604.40	106,278.97		Historical average
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$40,000.00	\$40,000.00	\$1,263.00	\$38,737.00	3067%	\$67,604.40	\$106,278.97		
REVENUES Total		\$40,000.00	\$40,000.00	\$11,263.00	\$28,737.00	255%	\$67,604.40	\$106,278.97		
Fund REVENUE	Total: 505 - Shared Facilities/Escrow	\$40,000.00	\$40,000.00	\$11,263.00	\$28,737.00	255%	\$67,604.40	\$106,278.97		

Expenditures		505 Shared Facilities Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 505 - Shared Facilities/Escrow										
EXPENSES										
<i>SUPP & MAT - Supplies & Materials</i>										
6200.020	Other Supplies & Materials Materials	0.00	0.00	199.00	(199.00)	-100%	0.00	0.00		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$0.00	\$0.00	\$199.00	(\$199.00)	-100%	\$0.00	\$0.00		
<i>MAINT & SVCS - Maintenance & Services</i>										
6530.100	Consulting Services Professional Fees	40,000.00	40,000.00	0.00	40,000.00	N/A	44,160.00	84,060.00		Historical average
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	0.00	0.00	1,064.00	(1,064.00)	-100%	0.00	0.00		Historical average
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$40,000.00	\$40,000.00	\$1,064.00	\$38,936.00	3659%	\$44,160.00	\$84,060.00		
<i>OTHR CHGS - Other Charges</i>										
7300.010	Refund Refund to Developers	0.00	0.00	0.00	0.00	N/A	2,401.10	0.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$2,401.10	\$0.00		
EXPENSES Total		\$40,000.00	\$40,000.00	\$1,263.00	\$38,737.00	3067%	\$46,561.10	\$84,060.00		
Fund EXPENSE	Total: 505 - Shared Facilities/Escrow	\$40,000.00	\$40,000.00	\$1,263.00	\$38,737.00	3067%	\$46,561.10	\$84,060.00		

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction		Number of Units	Cost per Unit	Total Amount
EXPENSES					
Fund	505 - Shared Facilities/Escrow				
	Account	6530.100 - Consulting Services Professional Fees			
505.6530.100	Developer expenses		1.0000	40,000.00	40,000.00
	Account	6530.100 - Consulting Services Professional Fees Totals	Transactions	1	<u>\$40,000.00</u>
	Fund	505 - Shared Facilities/Escrow Totals	Transactions	1	<u>\$40,000.00</u>
		EXPENSES Totals	Transactions	1	<u>\$40,000.00</u>
		Grand Totals	Transactions	1	<u><u>\$40,000.00</u></u>

Revenues		510 Support Group Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 510 - Support										
REVENUES										
<i>OTH REV - Other Revenue</i>										
5830	Reimb Benefits From Service Area	0.00	358,500.00	0.00	358,200.00	N/A	0.00	0.00		Previously budgeted in 510.5850
5850	Other Revenue	358,200.00	0.00	343,600.00	(343,600.00)	-100%	35,645.08	150,911.76		Now budgeted in 510.5830
5870	Reimb Equip/Veh Service Areas	100,000.00	170,000.00	130,000.00	40,000.00	31%	0.00	0.00		Reimburse for two pick up trucks
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$458,200.00	\$528,500.00	\$473,600.00	\$54,600.00	12%	\$35,645.08	\$150,911.76		
REVENUES Total		\$458,200.00	\$528,500.00	\$473,600.00	\$54,600.00	12%	\$35,645.08	\$150,911.76		
Fund REVENUE Total: 510 - Support		\$458,200.00	\$528,500.00	\$473,600.00	\$54,600.00	12%	\$35,645.08	\$150,911.76		

Expenditures			510 Support Group Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 510 - Support										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	1,570.51	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$1,570.51	\$0.00		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	90,000.00	90,000.00	90,000.00	0.00	0%	19,559.37	0.00	All 510 Fund expense accounts were previously cleared out every quarter or at the end of the fiscal year when expenses were allocated to the service areas. Starting in FY26, the expenses will be kept in the 510 Fund for historical tracking.	
6110.090	Supplies & Equipment Computers & Printers	2,600.00	2,900.00	0.00	2,600.00	N/A	2,304.29	0.00	Replacement mini and laptop per IT	
6110.245	Supplies & Equipment Mobile Phones	0.00	0.00	0.00	0.00	N/A	2,139.58	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	6,000.00	6,000.00	6,000.00	0.00	0%	1,360.99	0.00		
6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	2,000.00	0.00	0%	1,612.05	0.00		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	10,500.00	10,500.00	10,500.00	0.00	0%	1,973.14	0.00		
6130.055	Equipment Maintenance Roads Management System	50,000.00	50,000.00	38,000.00	12,000.00	32%	0.00	0.00	Adding modules to the work order system	
6150.050	Uniforms & Personal Equipment Uniforms	7,000.00	7,000.00	7,000.00	0.00	0%	4,459.75	0.00		
6200.020	Other Supplies & Materials Materials	20,000.00	20,000.00	20,000.00	0.00	0%	4,939.01	0.00		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$188,100.00	\$188,400.00	\$173,500.00	\$14,600.00	8%	\$38,348.18	\$0.00		
<i>MAINT & SVCS - Maintenance & Services</i>										
6530.100	Consulting Services Professional Fees	25,000.00	25,000.00	25,000.00	0.00	0%	1,800.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	50,000.00	50,000.00	50,000.00	0.00	0%	13,297.92	0.00		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	70,000.00	70,000.00	70,000.00	0.00	0%	21,813.92	0.00		
6540.060	Vehicle Operating Expenses Vehicle Equipment	12,500.00	12,500.00	12,500.00	0.00	0%	11,107.10	0.00		
6550.270	Building Site Expenses Telephone	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	0.00		
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$163,500.00	\$163,500.00	\$163,500.00	\$0.00	0%	\$48,018.94	\$0.00		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	6,600.00	6,600.00	6,600.00	0.00	0%	2,690.54	0.00		
7170.100	Benefits & Insurance Property & Liability Insurance	0.00	0.00	0.00	0.00	N/A	170.00	0.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$6,600.00	\$6,600.00	\$6,600.00	\$0.00	0%	\$2,860.54	\$0.00		
<i>INTFND CHGS - Interfund Charges</i>										
8010.010	Interfund Office Expense (Divided)	0.00	0.00	0.00	0.00	N/A	3,064.36	0.00		
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$3,064.36	\$0.00		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	100,000.00	170,000.00	130,000.00	40,000.00	31%	0.00	0.00	Two 2-WD trucks	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	67,255.59		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$100,000.00	\$170,000.00	\$130,000.00	\$40,000.00	31%	\$0.00	\$67,255.59		
EXPENSES Total		\$458,200.00	\$528,500.00	\$473,600.00	\$54,600.00	12%	\$93,862.53	\$67,255.59		
Fund EXPENSE Total: 510 - Support		\$458,200.00	\$528,500.00	\$473,600.00	\$54,600.00	12%	\$93,862.53	\$67,255.59		

Expense Budget Transaction Report

Report by Budget Transactions
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 510 - Support				
Account 6100.010 - Administrative Expense Administrative Expenses				
510.6100.010	Allocation of Office Expenses	1.0000	63,120.00	63,120.00
510.6100.010	Credit Card Process Fee-Payargo	1.0000	2,500.00	2,500.00
510.6100.010	Forms for Billing	1.0000	5,000.00	5,000.00
510.6100.010	Mailbox Rental Fee	1.0000	300.00	300.00
510.6100.010	Miss Utility Fee	12.0000	200.00	2,400.00
510.6100.010	Tyler Technologies Maintenance Agreement	1.0000	2,000.00	2,000.00
510.6100.010	United Parcel-Lockbox Delivery Fees	1.0000	3,000.00	3,000.00
510.6100.010	Utility Billing-mail, process, envelopes	1.0000	10,000.00	10,000.00
510.6100.010	Xerox Rental	12.0000	140.00	1,680.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	9	<u>\$90,000.00</u>
Account 6110.090 - Supplies & Equipment Computers & Printers				
510.6110.090	Replacement laptop per IT	1.0000	2,300.00	2,300.00
510.6110.090	Replacement mini per IT	1.0000	600.00	600.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	2	<u>\$2,900.00</u>
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
510.6110.340	First Aid, Safety Supplies	1.0000	3,000.00	3,000.00
510.6110.340	Safety Training	1.0000	3,000.00	3,000.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	2	<u>\$6,000.00</u>
Account 6110.390 - Supplies & Equipment Small Equipment				
510.6110.390	SUP Allocation of expenses	1.0000	2,000.00	2,000.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	1	<u>\$2,000.00</u>
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
510.6130.045	Allocation of Equipment Maintenance & Repairs	1.0000	10,500.00	10,500.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	1	<u>\$10,500.00</u>
Account 6130.055 - Equipment Maintenance Roads Management System				
510.6130.055	iWorks System	1.0000	18,000.00	18,000.00
510.6130.055	Neptune Software	1.0000	20,000.00	20,000.00
510.6130.055	Water Plants and Permit Module to work order system	1.0000	12,000.00	12,000.00

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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6130.055 - Equipment Maintenance Roads Management System Totals	Transactions	3	\$50,000.00
510.6150.050	Account 6150.050 - Uniforms & Personal Equipment Uniforms Uniforms	1.0000	7,000.00	7,000.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$7,000.00
510.6200.020	Account 6200.020 - Other Supplies & Materials Materials Allocate Supplies, Materials purchased thru Support Group	1.0000	20,000.00	20,000.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	\$20,000.00
510.6530.010	Account 6530.010 - Consulting Services Annual Audit Fees Allocate Audit Fees	1.0000	25,000.00	25,000.00
	Account 6530.010 - Consulting Services Annual Audit Fees Totals	Transactions	1	\$25,000.00
510.6540.020	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Fuel	1.0000	50,000.00	50,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$50,000.00
510.6540.030	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Vehicle Maintenance, Repairs	1.0000	70,000.00	70,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$70,000.00
510.6540.060	Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Vehicle GPS Tracking Subscription	1.0000	12,500.00	12,500.00
	Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Totals	Transactions	1	\$12,500.00
510.6550.270	Account 6550.270 - Building Site Expenses Telephone Telephone	1.0000	6,000.00	6,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$6,000.00
510.7000.060	Account 7000.060 - Travel, Training & Expense Educational Training Certifications, Licenses, Dues	1.0000	6,600.00	6,600.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$6,600.00
510.9010.010	Account 9010.010 - Capital Equipment New Vehicles Truck	1.0000	70,000.00	70,000.00
510.9010.010	Truck 4x4+Plow	1.0000	100,000.00	100,000.00
	Account 9010.010 - Capital Equipment New Vehicles Totals	Transactions	2	\$170,000.00
	Fund 510 - Support Totals	Transactions	28	\$528,500.00

Revenues			511 Construction Group Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 511 - Construction										
REVENUES										
<i>OTH REV - Other Revenue</i>										
5830	Reimb Benefits From Service Area	0.00	301,100.00	0.00	301,100.00	N/A	0.00	0.00	Previously budgeted in account 511.5850	
5850	Other Revenue	231,100.00	0.00	181,100.00	(181,100.00)	-100%	31,969.45	125,869.06	Now budgeted in account 511.5830	
5870	Reimb Equip/Veh Service Areas	223,977.00	223,977.00	800,000.00	(576,023.00)	-72%	0.00	0.00	Reimbursement from service areas for lease payments	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$455,077.00	\$525,077.00	\$981,100.00	(\$456,023.00)	-46%	\$31,969.45	\$125,869.06		
REVENUES Total		\$455,077.00	\$525,077.00	\$981,100.00	(\$456,023.00)	-46%	\$31,969.45	\$125,869.06		
Fund REVENUE Total: 511 - Construction		\$455,077.00	\$525,077.00	\$981,100.00	(\$456,023.00)	-46%	\$31,969.45	\$125,869.06		

Expenditures			511 Construction Group Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 511 - Construction										
EXPENSES										
<i>SUPP & MAT - Supplies & Materials</i>										
6110.245	Supplies & Equipment Mobile Phones	0.00	0.00	0.00	0.00	N/A	2,182.65	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	2,500.00	2,500.00	2,500.00	0.00	0%	879.98	0.00	All 511 Fund expense accounts were previously cleared out every quarter or at the end of the fiscal year when expenses were allocated to the service areas. Starting in FY26, the expenses will be kept in the 511 Fund for historical tracking.	
6110.390	Supplies & Equipment Small Equipment	1,000.00	11,000.00	1,000.00	10,000.00	1000%	0.00	0.00	Increase due to moving the Vehicle Group previously budgeted in Ocean Pines to the Construction Group.	
6110.420	Supplies & Equipment Tools & Supplies	20,000.00	80,000.00	20,000.00	60,000.00	300%	6,090.08	0.00	Increase due to moving the Vehicle Group previously budgeted in Ocean Pines to the Construction Group.	
6150.050	Uniforms & Personal Equipment Uniforms	3,500.00	3,500.00	3,500.00	0.00	0%	3,115.03	0.00		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$27,000.00	\$97,000.00	\$27,000.00	\$70,000.00	259%	\$12,267.74	\$0.00		
<i>MAINT & SVCS - Maintenance & Services</i>										
6530.100	Consulting Services Professional Fees	50,000.00	50,000.00	0.00	50,000.00	N/A	0.00	0.00	Updating water & sewer specs	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000.00	40,000.00	40,000.00	0.00	0%	12,153.20	0.00		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	45,000.00	45,000.00	45,000.00	0.00	0%	5,144.29	0.00		
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	60,000.00	60,000.00	60,000.00	0.00	0%	19,350.15	0.00		
6550.270	Building Site Expenses Telephone	3,100.00	3,100.00	3,100.00	0.00	0%	0.00	0.00		
6550.280	Building Site Expenses Tipping Fees	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	0.00		
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$204,100.00	\$204,100.00	\$154,100.00	\$50,000.00	32%	\$36,647.64	\$0.00		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	0.00	0.00	0.00	0.00	N/A	1,699.00	0.00		
7170.100	Benefits & Insurance Property & Liability Insurance	0.00	0.00	0.00	0.00	N/A	87.00	0.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$1,786.00	\$0.00		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	223,977.00	223,977.00	800,000.00	(576,023.00)	-72%	0.00	0.00	Lease payments for vac truck, small vac truck, backhoe, and mini excavator	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	36,230.69		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$223,977.00	\$223,977.00	\$800,000.00	(\$576,023.00)	-72%	\$0.00	\$36,230.69		
EXPENSES Total		\$455,077.00	\$525,077.00	\$981,100.00	(\$456,023.00)	-46%	\$50,701.38	\$36,230.69		
Fund EXPENSE Total: 511 - Construction		\$455,077.00	\$525,077.00	\$981,100.00	(\$456,023.00)	-46%	\$50,701.38	\$36,230.69		

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 511 - Construction				
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
511.6110.340	Allocation of SGS/Const	1.0000	350.00	350.00
511.6110.340	Gloves, Safety Shirts/Waders,Rainsuits	1.0000	2,150.00	2,150.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	2	<u>\$2,500.00</u>
Account 6110.390 - Supplies & Equipment Small Equipment				
511.6110.390	Scan tool and software subscription	1.0000	10,000.00	10,000.00
511.6110.390	small tools	1.0000	1,000.00	1,000.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	<u>\$11,000.00</u>
Account 6110.420 - Supplies & Equipment Tools & Supplies				
511.6110.420	Oil, antifreeze, break pads, hoses, belts, etc.	1.0000	60,000.00	60,000.00
511.6110.420	paint, concrete, hand tools, pipe	1.0000	20,000.00	20,000.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	2	<u>\$80,000.00</u>
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
511.6150.050	Uniforms	1.0000	3,500.00	3,500.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals		Transactions	1	<u>\$3,500.00</u>
Account 6530.100 - Consulting Services Professional Fees				
511.6530.100	Consulting services for water specs	1.0000	50,000.00	50,000.00
Account 6530.100 - Consulting Services Professional Fees Totals		Transactions	1	<u>\$50,000.00</u>
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
511.6540.020	Fuel	1.0000	40,000.00	40,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals		Transactions	1	<u>\$40,000.00</u>
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
511.6540.030	Vehicle Repairs & Maintenance	1.0000	45,000.00	45,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals		Transactions	1	<u>\$45,000.00</u>
Account 6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance				
511.6540.080	Repairs & Maintenance in house-Heavy Equipment	1.0000	60,000.00	60,000.00
Account 6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance Totals		Transactions	1	<u>\$60,000.00</u>
Account 6550.270 - Building Site Expenses Telephone				
511.6550.270	Cell Phones	1.0000	3,100.00	3,100.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction		Number of Units	Cost per Unit	Total Amount
EXPENSES					
		Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$3,100.00
		Account 6550.280 - Building Site Expenses Tipping Fees			
511.6550.280	Tipping Fees		1.0000	6,000.00	6,000.00
		Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$6,000.00
		Account 9010.010 - Capital Equipment New Vehicles			
511.9010.010	Backhoe lease payment		1.0000	45,000.00	45,000.00
511.9010.010	Mini Excavator lease payment		1.0000	25,000.00	25,000.00
511.9010.010	Small Vac Truck lease payment		1.0000	60,000.00	60,000.00
511.9010.010	Vac Truck lease payment		1.0000	93,977.00	93,977.00
		Account 9010.010 - Capital Equipment New Vehicles Totals	Transactions	4	\$223,977.00
		Fund 511 - Construction Totals	Transactions	17	\$525,077.00
		EXPENSES Totals	Transactions	17	\$525,077.00
		Grand Totals	Transactions	17	\$525,077.00

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

Assateague Pointe Service Area

<u>Account Name</u>	<u>FY27 Budget</u>	<u>FY27 Budget w/ FY26 Rates</u>	<u>FY26 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY25 Actual</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>
Charges for Services	581,915	554,476	525,078	56,837	11%	346,474	322,023	281,388
Interest & Penalties	4,600	4,600	4,600	-	0%	5,188	4,725	3,844
Other Revenue	2,500	2,500	2,500	-	-	1,780.48	2,508	1,418
Transfer From/(To) Reserves	(9,757)	-	131,169	(140,926)	-	-	-	-
Total Revenues	579,258	561,576	663,347	(84,089)	-13%	353,442	329,256	286,650
Personnel Services	231,361	231,361	220,124	11,237	5%	194,522	131,167	132,522
Supplies & Materials	110,529	110,529	104,070	6,459	6%	41,999	58,728	64,787
Maintenance & Services	180,511	180,511	169,569	10,942	6%	127,935	134,530	105,932
Other Charges	56,857	56,857	10,929	45,928	420%	10,073	8,164	6,979
Interfund Charges	-	-	-	-	#DIV/0!	-	33,432	31,550
Depreciation Expense	-	-	-	-	-	6,320	6,320	3,845
Capital Outlay	-	-	158,655	(158,655)	-	-	-	-
Total Expenses	579,258	579,258	663,347	(84,089)	-13%	380,848	372,341	345,616
Net Income (Loss)	-	(17,682)	-	-	#DIV/0!	(27,405)	(43,085)	(58,966)
Additional revenue based on proposed rates	27,439							
<u>Proposed Quarterly Rates</u>								
	<u>FY27</u>	<u>FY26</u>	<u>FY26</u>	<u>\$ Change</u>	<u>% Change</u>		<u>\$1 Revenue</u>	
Water & Sewer per Park Trailer (flat rate- 110 gpd/unit)	190.30	181.50	181.50	8.80	5%		2,116.00	
Sewer Only per EDU (flat rate - 250 gpd/unit)	324.38	309.38	309.38	15.00	5%		353.76	
Comercial Sewer Only per EDU	142.73	136.13	136.13	6.60	5%		245.22	
Accessibility	204.00	191.25	191.25	12.75	7%		148.00	

Revenues		520 Assateague Point Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 520 - Assateague Point										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	94,200.00	98,900.00	95,288.00	3,612.00	4%	47,638.50	61,395.75	Updated revenue estimates to actuals	
5005.100	Commercial Water Service	1,815.00	1,815.00	4,125.00	(2,310.00)	-56%	907.40	1,170.00	Updated revenue estimates to actuals	
5010.100	Domestic Sewer Service	396,941.00	416,200.00	407,138.00	9,062.00	2%	197,387.38	247,195.25	Updated revenue estimates to actuals	
5015.100	Commercial Sewer Service	33,215.00	34,800.00	14,702.00	20,098.00	137%	17,152.38	22,113.00	Updated revenue estimates to actuals	
5020.200	Additional Assessments - Accessibility Sewer Accessibility	28,305.00	30,200.00	3,825.00	26,375.00	690%	0.00	0.00	Updated revenue estimates to actuals	
5040	Hook-Ups	0.00	0.00	0.00	0.00	N/A	4,500.00	0.00		
5856	Grinder Pump Surcharge	0.00	0.00	0.00	0.00	N/A	0.00	14,600.00		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$554,476.00	\$581,915.00	\$525,078.00	\$56,837.00	11%	\$267,585.66	\$346,474.00		
<i>INT/PEN - Interest & Penalties</i>										
4710	Penalty/Fees	4,600.00	4,600.00	4,600.00	0.00	0%	2,662.28	5,187.64		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$4,600.00	\$4,600.00	\$4,600.00	\$0.00	0%	\$2,662.28	\$5,187.64		
<i>OTH REV - Other Revenue</i>										
5850	Other Revenue	2,500.00	2,500.00	2,500.00	0.00	0%	16,142.32	1,780.48		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0%	\$16,142.32	\$1,780.48		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	0.00	(9,751.00)	0.00	(9,757.00)	N/A	0.00	0.00	Budgeted surplus to transfer to Fund Balance	
5975.200	Transfers From Other Funds	1.00	0.00	131,169.00	(131,169.00)	-100%	0.00	0.00		
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	(\$9,751.00)	\$131,169.00	(\$140,926.00)	-107%	\$0.00	\$0.00		
REVENUES Total		\$561,577.00	\$579,264.00	\$663,347.00	(\$84,089.00)	-13%	\$286,390.26	\$353,442.12		
Fund REVENUE	Total: 520 - Assateague Point	\$561,577.00	\$579,264.00	\$663,347.00	(\$84,089.00)	-13%	\$286,390.26	\$353,442.12		

Expenditures		520 Assateague Point Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 520 - Assateague Point										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	71,797.62	75,261.00	69,494.00	5,767.00	8%	41,498.42	79,340.31		
6000.200	Personnel Services Salaries-Support Group	65,523.64	67,416.00	64,055.00	3,361.00	5%	26,534.88	43,818.07		
6000.300	Personnel Services Salaries-Construction	1,878.76	1,961.00	3,031.00	(1,070.00)	-35%	952.97	1,628.16		
6000.400	Personnel Services Overtime Pay	0.00	3,360.00	6,030.00	(2,670.00)	-44%	1,599.23	2,473.21		
6010.020	Benefits Contingency	0.00	43.00	55.00	(12.00)	-22%	0.00	44.39		
6010.025	Benefits Deferred Comp Match	0.00	1,481.00	1,270.00	211.00	17%	0.00	896.17		
6010.030	Benefits Hospitalization Insurance	40,782.18	40,776.00	37,507.00	3,269.00	9%	17,944.76	31,360.65		
6010.050	Benefits Retirement	19,403.40	20,222.00	18,137.00	2,085.00	11%	0.00	14,852.74		
6010.060	Benefits Social Security Taxes	10,624.01	11,028.00	10,453.00	575.00	6%	5,088.45	9,106.25		
6010.070	Benefits Unemployment Insurance	0.00	56.00	55.00	1.00	2%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	2,165.00	2,895.00	(730.00)	-25%	2,098.40	2,216.03		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	417.80		
6010.120	Benefits Long Term Disability	334.62	347.00	206.00	141.00	68%	0.00	264.62		
6010.130	Benefits Life Insurance	281.58	294.00	234.00	60.00	26%	0.00	250.41		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	379.00	253.00	126.00	50%	0.00	293.13		
6010.150	Benefits Retirement Administration Fee	0.00	258.00	264.00	(6.00)	-2%	0.00	221.43		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	105.61	0.00		
6010.900	Benefits OPEB contribution	0.00	6,314.00	6,185.00	129.00	2%	0.00	7,338.26		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$210,625.81	\$231,361.00	\$220,124.00	\$11,237.00	5%	\$95,822.72	\$194,521.63		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	8,000.00	8,000.00	5,701.00	2,299.00	40%	1,498.30	7,046.51	Historical spending	
6110.060	Supplies & Equipment Chemicals	60,000.00	25,000.00	55,000.00	(30,000.00)	-55%	15,951.55	27,565.40	Split water chemicals into 525.6110.065. Overall chemical increase due to inflation.	
6110.065	Supplies & Equipment Water Chemicals	0.00	35,000.00	0.00	35,000.00	N/A	0.00	0.00	Water chemicals now budgeted in 520.6110.065. Previously budgeted in 520.6110.060. Overall chemical increase due to inflation.	
6110.090	Supplies & Equipment Computers & Printers	51.00	62.00	0.00	56.00	N/A	0.00	34.27		
6110.340	Supplies & Equipment Safety Program Equipment	500.00	480.00	4,395.00	(3,915.00)	-89%	3,330.26	238.14	Not purchasing life rings in FY27	
6110.390	Supplies & Equipment Small Equipment	300.00	238.00	133.00	105.00	79%	0.00	7.60		
6110.420	Supplies & Equipment Tools & Supplies	2,000.00	2,000.00	1,188.00	812.00	68%	492.45	1,565.42		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	1,000.00	806.00	651.00	155.00	24%	0.00	0.00		
6130.055	Equipment Maintenance Roads Management System	1,231.00	1,344.00	995.00	349.00	35%	262.50	0.00		
6130.060	Equipment Maintenance Software Licensing	700.00	700.00	700.00	0.00	0%	0.00	625.38		
6150.050	Uniforms & Personal Equipment Uniforms	500.00	565.00	467.00	98.00	21%	278.08	475.82		
6200.010	Other Supplies & Materials Lab Testing	31,200.00	31,200.00	31,200.00	0.00	0%	3,961.25	4,440.00		
6200.020	Other Supplies & Materials Materials	3,140.00	3,140.00	3,140.00	0.00	0%	0.00	0.00		
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	500.00	1,500.00	300%	0.00	0.00	PFAS testing new in FY27	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$110,622.00	\$110,535.00	\$104,070.00	\$6,459.00	6%	\$25,774.39	\$41,998.54		

Expenditures		520 Assateague Point Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	15,000.00	15,000.00	10,000.00	5,000.00	50%	115,686.50	16,379.47	Historical costs	
6500.012	Systems Maintenance Grinder Pump	50,000.00	50,000.00	50,000.00	0.00	0%	43,753.84	54,237.94		
6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	15,000.00	15,000.00	0.00	0%	2,274.88	4,474.37		
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	15,000.00	15,000.00	0.00	0%	1,376.99	6,021.04		
6500.040	Systems Maintenance WWW Paving	2,000.00	2,000.00	2,000.00	0.00	0%	234.08	0.00		
6500.070	Systems Maintenance Contractor Water Install/Repair	8,000.00	8,000.00	8,000.00	0.00	0%	3,000.00	1,500.00		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	5,000.00	5,000.00	0.00	0%	500.00	0.00		
6530.100	Consulting Services Professional Fees	12,961.00	918.00	12,492.00	(11,574.00)	-93%	0.00	1,154.80	Resiliency study budgeted in FY26. No study budgeted in FY27.	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	8,802.00	10,318.00	8,802.00	1,516.00	17%	1,928.01	9,640.77	Adjusted the Support and Construction allocation	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	3,000.00	1,977.00	1,023.00	52%	355.28	559.48	Garage door replacement	
6550.060	Building Site Expenses Electricity	40,000.00	40,000.00	40,000.00	0.00	0%	12,525.22	27,548.76		
6550.180	Building Site Expenses Pest Control/Termite Insp	1,023.00	1,023.00	1,023.00	0.00	0%	426.00	994.00		
6550.270	Building Site Expenses Telephone	219.00	285.00	219.00	66.00	30%	70.92	279.49		
6550.280	Building Site Expenses Tipping Fees	56.00	46.00	56.00	(10.00)	-18%	0.00	0.00		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	9,275.00	14,921.00	0.00	14,921.00	N/A	0.00	5,145.14	Previously budgeted in 520.9010.	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$185,336.00	\$180,511.00	\$169,569.00	\$10,942.00	6%	\$182,131.72	\$127,935.26		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	409.00	507.00	409.00	98.00	24%	23.83	494.23		
7170.100	Benefits & Insurance Property & Liability Insurance	18,000.00	17,000.00	10,520.00	6,480.00	62%	7.30	9,578.35	60% increase in FY26 insurance. Adding an additional 10% for increase in FY27	
7200.010	Bond & Interest Expense Interest Expense	12,826.00	12,826.00	0.00	12,826.00	N/A	0.00	0.00	Intergovernmental Loan repayment beginning in FY27	
7200.025	Bond & Interest Expense Bond Principal Expense	26,524.00	26,524.00	0.00	26,524.00	N/A	0.00	0.00	Intergovernmental Loan repayment beginning in FY27	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$57,759.00	\$56,857.00	\$10,929.00	\$45,928.00	420%	\$31.13	\$10,072.58		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	0.00	0.00	158,655.00	(158,655.00)	-100%	63,754.18	0.00	No capital expenses requested	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	6,319.60		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$158,655.00	(\$158,655.00)	-100%	\$63,754.18	\$6,319.60		
EXPENSES Total		\$564,342.81	\$579,264.00	\$663,347.00	(\$84,089.00)	-13%	\$367,514.14	\$380,847.61		
Fund EXPENSE Total: 520 - Assateague Point		\$564,342.81	\$579,264.00	\$663,347.00	(\$84,089.00)	-13%	\$367,514.14	\$380,847.61		

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 520 - Assateague Point				
Account 6100.010 - Administrative Expense Administrative Expenses				
520.6100.010	Mailing & Postage of Utility Bills	1.0000	4,385.00	4,385.00
520.6100.010	Ocean Pines Overhead Reimbursement	1.0000	1,680.00	1,680.00
520.6100.010	SUP Allocation	1.0000	1,935.00	1,935.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	\$8,000.00
Account 6110.060 - Supplies & Equipment Chemicals				
520.6110.060	Wastewater chemicals	1.0000	25,000.00	25,000.00
Account 6110.060 - Supplies & Equipment Chemicals Totals		Transactions	1	\$25,000.00
Account 6110.065 - Supplies & Equipment Water Chemicals				
520.6110.065	Water chemicals	1.0000	35,000.00	35,000.00
Account 6110.065 - Supplies & Equipment Water Chemicals Totals		Transactions	1	\$35,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
520.6110.090	SUP Allocation	1.0000	62.00	62.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	\$62.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
520.6110.340	CON Allocation	1.0000	19.00	19.00
520.6110.340	SUP Allocation	1.0000	461.00	461.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	2	\$480.00
Account 6110.390 - Supplies & Equipment Small Equipment				
520.6110.390	CON Allocation	1.0000	84.00	84.00
520.6110.390	SUP Allocation	1.0000	154.00	154.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	\$238.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
520.6110.420	CON Allocation	1.0000	608.00	608.00
520.6110.420	parts for small repairs, tools. Based on actual	1.0000	1,392.00	1,392.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	2	\$2,000.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
520.6130.045	SUP Allocation	1.0000	806.00	806.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	1	\$806.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account 6130.055 - Equipment Maintenance Roads Management System				
520.6130.055	SUP Allocation	1.0000	1,344.00	1,344.00
	Account 6130.055 - Equipment Maintenance Roads Management System Totals	Transactions	1	<u>\$1,344.00</u>
Account 6130.060 - Equipment Maintenance Software Licensing				
520.6130.060	Brightly Software	1.0000	700.00	700.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	<u>\$700.00</u>
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
520.6150.050	CON Allocation	1.0000	27.00	27.00
520.6150.050	SUP Allocation	1.0000	538.00	538.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	<u>\$565.00</u>
Account 6200.010 - Other Supplies & Materials Lab Testing				
520.6200.010	14 PFAS Sampling Events	14.0000	1,300.00	18,200.00
520.6200.010	Lab Testing - Town of OC	1.0000	5,000.00	5,000.00
520.6200.010	PFAS Testing - 2 per year per well	4.0000	2,000.00	8,000.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	3	<u>\$31,200.00</u>
Account 6200.020 - Other Supplies & Materials Materials				
520.6200.020	Sampling Station	1.0000	1,604.00	1,604.00
520.6200.020	SUP Allocation	1.0000	1,536.00	1,536.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	2	<u>\$3,140.00</u>
Account 6200.030 - Other Supplies & Materials Testing Supplies				
520.6200.030	PFAS Supplies	1.0000	1,500.00	1,500.00
520.6200.030	Testing Supplies	1.0000	500.00	500.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	2	<u>\$2,000.00</u>
Account 6500.010 - Systems Maintenance Collection System Maintenance				
520.6500.010	General maintenance costs, including repairs	1.0000	15,000.00	15,000.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance Totals	Transactions	1	<u>\$15,000.00</u>
Account 6500.012 - Systems Maintenance Grinder Pump				
520.6500.012	New and Replacement of Grinder Pumps	1.0000	50,000.00	50,000.00
	Account 6500.012 - Systems Maintenance Grinder Pump Totals	Transactions	1	<u>\$50,000.00</u>
Account 6500.020 - Systems Maintenance Water Plant/System Maint				

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
520.6500.020	Maintenance, hydrant repairs, meter box repairs	1.0000	10,000.00	10,000.00
520.6500.020	Rebuild Brine Tanks	1.0000	5,000.00	5,000.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	2	<u>\$15,000.00</u>
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint			
520.6500.030	Repairs & Maintenance, valves, switches, supplies	1.0000	15,000.00	15,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	1	<u>\$15,000.00</u>
	Account 6500.040 - Systems Maintenance WWW Paving			
520.6500.040	Paving Repairs	1.0000	2,000.00	2,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	<u>\$2,000.00</u>
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair			
520.6500.070	Outside Contractor Water Installs	1.0000	8,000.00	8,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	<u>\$8,000.00</u>
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair			
520.6500.075	Outside Contractor Sewer Installs	1.0000	5,000.00	5,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	<u>\$5,000.00</u>
	Account 6530.100 - Consulting Services Professional Fees			
520.6530.100	CON Allocation	1.0000	380.00	380.00
520.6530.100	SUP Allocation	1.0000	538.00	538.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	<u>\$918.00</u>
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group			
520.6540.090	CON Allocation	1.0000	1,102.00	1,102.00
520.6540.090	SUP Allocation	1.0000	9,216.00	9,216.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	<u>\$10,318.00</u>
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance			
520.6550.020	Garage Door Replacement	1.0000	1,023.00	1,023.00
520.6550.020	Maintenance	1.0000	1,977.00	1,977.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	2	<u>\$3,000.00</u>
	Account 6550.060 - Building Site Expenses Electricity			
520.6550.060	Electricity	1.0000	40,000.00	40,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	<u>\$40,000.00</u>

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account	6550.180 - Building Site Expenses Pest Control/Termite Insp			
520.6550.180	Pest Control	12.0000	85.25	1,023.00
	Account	6550.180 - Building Site Expenses Pest Control/Termite Insp Totals		
		Transactions	1	<u>\$1,023.00</u>
Account	6550.270 - Building Site Expenses Telephone			
520.6550.270	CON Allocation	1.0000	156.00	156.00
520.6550.270	SUP Allocation	1.0000	129.00	129.00
	Account	6550.270 - Building Site Expenses Telephone Totals		
		Transactions	2	<u>\$285.00</u>
Account	6550.280 - Building Site Expenses Tipping Fees			
520.6550.280	CON Allocation	1.0000	46.00	46.00
	Account	6550.280 - Building Site Expenses Tipping Fees Totals		
		Transactions	1	<u>\$46.00</u>
Account	6700.500 - Other Maint. & Svcs Water & Wastewater Construction			
520.6700.500	CON Allocation of Capital Expenses	1.0000	11,266.00	11,266.00
520.6700.500	SUP Allocation of Capital Expenses	1.0000	3,655.00	3,655.00
	Account	6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals		
		Transactions	2	<u>\$14,921.00</u>
Account	7000.060 - Travel, Training & Expense Educational Training			
520.7000.060	SUP Allocation	1.0000	507.00	507.00
	Account	7000.060 - Travel, Training & Expense Educational Training Totals		
		Transactions	1	<u>\$507.00</u>
Account	7170.100 - Benefits & Insurance Property & Liability Insurance			
520.7170.100	LGIT Property Liability	1.0000	17,000.00	17,000.00
	Account	7170.100 - Benefits & Insurance Property & Liability Insurance Totals		
		Transactions	1	<u>\$17,000.00</u>
Account	7200.010 - Bond & Interest Expense Interest Expense			
520.7200.010	IG Loan Interest Payment	1.0000	12,826.00	12,826.00
	Account	7200.010 - Bond & Interest Expense Interest Expense Totals		
		Transactions	1	<u>\$12,826.00</u>
Account	7200.025 - Bond & Interest Expense Bond Principal Expense			
520.7200.025	IG Loan Principal Repayment	1.0000	26,524.00	26,524.00
	Account	7200.025 - Bond & Interest Expense Bond Principal Expense Totals		
		Transactions	1	<u>\$26,524.00</u>
	Fund	520 - Assateague Point Totals		
		Transactions	49	<u>\$347,903.00</u>
		EXPENSES Totals	49	<u>\$347,903.00</u>
	Grand Totals	Transactions	49	<u><u>\$347,903.00</u></u>

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

Bridgetown Service Area

<u>Account Name</u>	<u>FY27 Budget</u>	<u>FY27 Budget w/ FY26 Rates</u>	<u>FY26 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY25 Actual</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>
Charges for Services	20,000	19,140	19,840	160	1%	14,613	21,175	14,703
Interest & Penalties	500	500	500	-	0%	444	426	568
Operating Grant	31,500	31,500	31,500	-	0%	31,500	31,500	31,500
Other Revenue	-	-	-	-	#DIV/0!	136	187	107
General Fund Support	6,722	-	23,477	(16,755)	-	-	-	-
Total Revenues	58,722	51,140	75,317	(16,595)	-22%	46,693	53,288	46,878
Personnel Services	9,183	9,231	13,050	(3,867)	-30%	9,834	5,911	7,162
Supplies & Materials	1,645	1,645	1,712	(67)	-4%	938	1,109	977
Maintenance & Services	47,729	47,603	47,263	466	1%	43,738	43,189	31,248
Other Charges	165	165	79	86	109%	73	301	243
Interfund Charges	-	-	-	-	#DIV/0!	-	1,569	1,488
Depreciation Expense	-	-	-	-	-	7,244	7,886	9,814
Capital Outlay	-	-	13,213	-	-	-	-	-
Total Expenses	58,722	58,644	75,317	(16,595)	-22%	61,827	59,966	50,932
Net Income (Loss)	0	(7,504)	0	0	#DIV/0!	(15,134)	(6,677)	(4,054)
Additional revenue based on proposed rates	860							
<u>Proposed Quarterly Rates</u>								
	<u>FY27</u>	<u>FY26</u>	<u>FY26</u>	<u>\$ Change</u>	<u>% Change</u>		<u>\$1 Revenue</u>	
Domestic Water Only (flat rate)	94.50	90.00	90.00	4.50	5%		176.00	
Commercial Water Only Base Fee Range (per EDU's)	54.50	50.00	50.00	4.50	9%		20.00	
Commercial Water Only Usage (per 1k gal, per EDU)	11.00	11.00	11.00	-	0%			
Swimming pool charge (flat rate)	100.00	100.00	100.00	-	0%		8.00	
Operating Grant	31,500.00	31,500.00	31,500.00	-	0%			

Revenues		525 Briddletown Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 525 - Briddletown										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	16,640.00	17,400.00	16,640.00	760.00	5%	8,320.00	13,252.00		
5005.100	Commercial Water Service	1,000.00	1,100.00	1,000.00	100.00	10%	500.00	693.00		
5005.200	Commercial Water Usage	1,500.00	1,500.00	2,200.00	(700.00)	-32%	728.20	667.98		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$19,140.00	\$20,000.00	\$19,840.00	\$160.00	1%	\$9,548.20	\$14,612.98		
<i>INT/PEN - Interest & Penalties</i>										
4710	Penalty/Fees	500.00	500.00	500.00	0.00	0%	112.81	444.25		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$500.00	\$500.00	\$500.00	\$0.00	0%	\$112.81	\$444.25		
<i>OP GRT - Operating Grant</i>										
5815	Operating Grant	31,500.00	31,500.00	31,500.00	0.00	0%	0.00	31,500.00		
<i>Account Classification Total: OP GRT - Operating Grant</i>		\$31,500.00	\$31,500.00	\$31,500.00	\$0.00	0%	\$0.00	\$31,500.00		
<i>OTH REV - Other Revenue</i>										
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	29.97	135.80		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$29.97	\$135.80		
<i>TRNS IN - Transfers In</i>										
5975.200	Transfers From Other Funds	1.00	6,722.00	23,477.00	(16,755.00)	-71%	0.00	0.00		Request for General Fund support to balance the budget
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	\$6,722.00	\$23,477.00	(\$16,755.00)	-71%	\$0.00	\$0.00		
REVENUES Total		\$51,141.00	\$58,722.00	\$75,317.00	(\$16,595.00)	-22%	\$9,690.98	\$46,693.03		
Fund REVENUE Total: 525 - Briddletown		\$51,141.00	\$58,722.00	\$75,317.00	(\$16,595.00)	-22%	\$9,690.98	\$46,693.03		

Expenditures		525 Briddletown Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 525 - Briddletown										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	3,538.17	3,708.00	3,384.00	324.00	10%	2,583.85	2,621.70		
6000.200	Personnel Services Salaries-Support Group	891.02	926.00	3,374.00	(2,448.00)	-73%	754.66	3,679.92		
6000.300	Personnel Services Salaries-Construction	1,155.18	1,218.00	1,599.00	(381.00)	-24%	375.55	52.94		
6000.400	Personnel Services Overtime Pay	0.00	120.00	107.00	13.00	12%	56.16	67.00		
6010.020	Benefits Contingency	0.00	2.00	3.00	(1.00)	-33%	0.00	1.98		
6010.025	Benefits Deferred Comp Match	0.00	90.00	36.00	54.00	150%	0.00	53.75		
6010.030	Benefits Hospitalization Insurance	1,529.06	1,546.00	2,288.00	(742.00)	-32%	803.71	1,398.87		
6010.050	Benefits Retirement	657.03	707.00	1,110.00	(403.00)	-36%	0.00	1,127.02		
6010.060	Benefits Social Security Taxes	409.33	438.00	639.00	(201.00)	-31%	272.73	466.48		
6010.070	Benefits Unemployment Insurance	0.00	2.00	3.00	(1.00)	-33%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	88.00	177.00	(89.00)	-50%	126.00	(24.16)		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	17.82		
6010.120	Benefits Long Term Disability	10.92	12.00	13.00	(1.00)	-8%	0.00	13.48		
6010.130	Benefits Life Insurance	9.36	11.00	14.00	(3.00)	-21%	0.00	12.75		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	15.00	15.00	0.00	0%	0.00	11.10		
6010.150	Benefits Retirement Administration Fee	0.00	10.00	16.00	(6.00)	-38%	0.00	7.96		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	9.12	0.00		
6010.900	Benefits OPEB contribution	0.00	290.00	272.00	18.00	7%	0.00	325.33		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$8,200.07	\$9,183.00	\$13,050.00	(\$3,867.00)	-30%	\$4,981.78	\$9,833.94		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	757.00	757.00	757.00	0.00	0%	98.38	440.36		
6110.090	Supplies & Equipment Computers & Printers	4.00	5.00	0.00	5.00	N/A	0.00	3.00		
6110.340	Supplies & Equipment Safety Program Equipment	35.00	35.00	35.00	0.00	0%	4.17	18.30		
6110.390	Supplies & Equipment Small Equipment	12.00	37.00	12.00	25.00	208%	0.00	(0.02)		
6110.420	Supplies & Equipment Tools & Supplies	1.00	1.00	1.00	0.00	0%	16.26	3.67		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	62.00	23.00	62.00	(39.00)	-63%	0.71	32.34		
6130.055	Equipment Maintenance Roads Management System	102.00	113.00	83.00	30.00	36%	35.00	0.00		
6130.060	Equipment Maintenance Software Licensing	4.00	4.00	4.00	0.00	0%	0.00	3.30		
6150.050	Uniforms & Personal Equipment Uniforms	41.00	26.00	41.00	(15.00)	-37%	19.70	37.06		
6200.010	Other Supplies & Materials Lab Testing	600.00	600.00	600.00	0.00	0%	150.00	325.00		
6200.020	Other Supplies & Materials Materials	117.00	44.00	117.00	(73.00)	-62%	7.84	75.06		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$1,735.00	\$1,645.00	\$1,712.00	(\$67.00)	-4%	\$332.06	\$938.07		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00		
6500.070	Systems Maintenance Contractor Water Install/Repair	3,500.00	3,500.00	3,500.00	0.00	0%	0.00	450.00		
6530.100	Consulting Services Professional Fees	41.00	195.00	41.00	154.00	376%	0.00	86.61		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	712.00	699.00	712.00	(13.00)	-2%	171.50	661.01		

Expenditures		525 Briddletown Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
6550.270	Building Site Expenses Telephone	10.00	11.00	10.00	1.00	10%	6.48	23.77		
6550.280	Building Site Expenses Tipping Fees	0.00	18.00	0.00	18.00	N/A	0.00	0.00		
6700.200	Other Maint. & Svcs Payment to Water Utility	42,000.00	42,000.00	42,000.00	0.00	0%	23,223.06	42,019.60		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	164.00	306.00	0.00	306.00	N/A	0.00	497.34		Previously budgeted in 520.9010
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$47,427.00	\$47,729.00	\$47,263.00	\$466.00	100%	\$23,401.04	\$43,738.33		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	39.00	15.00	39.00	(24.00)	-62%	7.87	36.65		
7170.100	Benefits & Insurance Property & Liability Insurance	130.00	150.00	40.00	110.00	275%	0.95	36.24		Vehicle Insurance increased by over 260% and Property insurance doubled.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$169.00	\$165.00	\$79.00	\$86.00	109%	\$8.82	\$72.89		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	0.00	0.00	213.00	(213.00)	-100%	0.00	0.00		
9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	13,000.00	(13,000.00)	-100%	9,394.92	0.00		No capital expenditures this fiscal year
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	7,243.79		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$13,213.00	(\$13,213.00)	-100%	\$9,394.92	\$7,243.79		
EXPENSES Total		\$57,531.07	\$58,722.00	\$75,317.00	(\$16,595.00)	-22%	\$38,118.62	\$61,827.02		
Fund EXPENSE Total: 525 - Briddletown		\$57,531.07	\$58,722.00	\$75,317.00	(\$16,595.00)	-22%	\$38,118.62	\$61,827.02		

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 525 - Bridgetown				
Account 6100.010 - Administrative Expense Administrative Expenses				
525.6100.010	Billing - Envelopes, Postage	1.0000	454.00	454.00
525.6100.010	Ocean Pines Overhead Reimbursement	1.0000	141.00	141.00
525.6100.010	SUP Allocation	1.0000	162.00	162.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	\$757.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
525.6110.090	SUP Allocation	1.0000	5.00	5.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	\$5.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
525.6110.340	SUP Allocation	1.0000	35.00	35.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	1	\$35.00
Account 6110.390 - Supplies & Equipment Small Equipment				
525.6110.390	CON Allocation	1.0000	33.00	33.00
525.6110.390	SUP Allocation	1.0000	4.00	4.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	\$37.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
525.6110.420	CON Allocation	1.0000	1.00	1.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	1	\$1.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
525.6130.045	SUP Allocation	1.0000	23.00	23.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	1	\$23.00
Account 6130.055 - Equipment Maintenance Roads Management System				
525.6130.055	SUP Allocation	1.0000	113.00	113.00
Account 6130.055 - Equipment Maintenance Roads Management System Totals		Transactions	1	\$113.00
Account 6130.060 - Equipment Maintenance Software Licensing				
525.6130.060	Brightly Software	1.0000	4.00	4.00
Account 6130.060 - Equipment Maintenance Software Licensing Totals		Transactions	1	\$4.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
525.6150.050	CON Allocation	1.0000	11.00	11.00

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
525.6150.050	SUP Allocation	1.0000	15.00	15.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	<u>\$26.00</u>
525.6200.010	Lab Testing	1.0000	600.00	600.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	1	<u>\$600.00</u>
525.6200.020	SUP Allocation	1.0000	44.00	44.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	<u>\$44.00</u>
525.6500.040	Paving Repairs	1.0000	1,000.00	1,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	<u>\$1,000.00</u>
525.6500.070	Repairs	1.0000	3,500.00	3,500.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	<u>\$3,500.00</u>
525.6530.100	CON Allocation	1.0000	150.00	150.00
525.6530.100	SUP Allocation	1.0000	45.00	45.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	<u>\$195.00</u>
525.6540.090	CON Allocation	1.0000	435.00	435.00
525.6540.090	SUP Allocation	1.0000	264.00	264.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	<u>\$699.00</u>
525.6550.270	SUP Allocation	1.0000	11.00	11.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	<u>\$11.00</u>
525.6550.280	CON Allocation	1.0000	18.00	18.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	<u>\$18.00</u>
525.6700.200	Water purchased - Town of Berlin	1.0000	42,000.00	42,000.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6700.200 - Other Maint. & Svcs Payment to Water Utility Totals	Transactions	1	\$42,000.00
525.6700.500	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction SUP Allocation of Capital Expenses	1.0000	306.00	306.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	1	\$306.00
525.7000.060	Account 7000.060 - Travel, Training & Expense Educational Training SUP Allocation	1.0000	15.00	15.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$15.00
525.7170.100	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Property Insurance	1.0000	150.00	150.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$150.00
	Fund 525 - Bridgetown Totals	Transactions	27	\$49,539.00
	EXPENSES Totals	Transactions	27	\$49,539.00
	Grand Totals	Transactions	27	\$49,539.00

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

Edgewater Acres Service Area

<u>Account Name</u>	<u>FY27 Budget</u>	<u>FY27 Budget w/ FY26 Rates</u>	<u>FY26 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY25 Actual</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>
Charges for Services	370,100	358,840	339,360	30,740	9%	284,807	254,782	257,513
Interest & Penalties	1,600	1,600	1,600	-	0%	1,597	1,749	1,692
Other Revenue	875	875	875	-	-	874	871	864
Transfer From/(To) Reserves	(27,039)	-	-	(27,039.00)	-	-	-	-
General Fund Support	-	-	90,857	(90,857.00)	-	-	-	-
Total Revenues	345,536	361,315	341,835	3,701	1%	287,278	257,402	260,069
Personnel Services	58,277	58,277	78,541	(20,264)	-26%	88,989	100,583	90,026
Supplies & Materials	11,850	11,850	8,193	3,657	45%	5,588	5,020	5,527
Maintenance & Services	225,186	225,186	190,466	34,720	18%	191,791	173,491	203,013
Other Charges	50,223	50,223	1,976	48,247	2442%	1,862	3,385	2,854
Interfund Charges	-	-	-	-	#DIV/0!	-	13,015	12,280
Depreciation Expense	-	-	-	-	-	6,889	6,889	7,056
Capital Outlay	-	-	153,516	(153,516)	-	-	-	-
Total Expenses	345,536	345,536	432,692	(87,156)	-20%	295,119	302,384	320,756
Net Income (Loss)	0	15,779	(90,857)	90,857	-100%	(7,840)	(44,982)	(60,687)
Additional revenue based on proposed rates	11,260							
Proposed Quarterly Rates								
	FY27	FY26	FY26	\$ Change	% Change	\$1 Revenue		
Domestic Water & Sewer Base Fee	241.50	230.00	230.00	11.50	5%	424.00		
Domestic Water Only Usage Range (per 1k gal, per EDU)								
0 - 22,500 Gallons	8.00	8.00	8.00	-	0%			
over 22,500 Gallons	15.00	15.00	15.00	-	0%			
Domestic Water (flat rate)	228.75	220.00	220.00	8.75	4%	552.00		
Domestic Sewer (flat rate)	192.75	190.00	190.00	2.75	1%	552.00		
Sewer Accessibility charge per EDU	124.95	119.00	119.00	5.95	5%			
Sussex County front foot assessment per linear ft	0.02	0.02	0.02	-	0%			

Revenues		530 Edgewater Acres Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 530 - Edgewater Acres										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	145,820.00	151,900.00	113,920.00	37,980.00	33%	61,793.55	67,808.00		Updated revenue estimates to actuals
5000.200	Domestic Water Usage	8,750.00	8,750.00	40,000.00	(31,250.00)	-78%	1,735.01	36,672.62		Updated revenue estimates to actuals
5010.100	Domestic Sewer Service	178,020.00	183,200.00	185,440.00	(2,240.00)	-1%	89,010.00	180,326.40		Updated revenue estimates to actuals
5010.200	Domestic Sewer Usage	26,250.00	26,250.00	0.00	26,250.00	N/A	15,674.32	0.00		Updated revenue estimates to actuals
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$358,840.00	\$370,100.00	\$339,360.00	\$30,740.00	9%	\$168,212.88	\$284,807.02		
<i>INT/PEN - Interest & Penalties</i>										
4710	Penalty/Fees	1,600.00	1,600.00	1,600.00	0.00	0%	670.63	1,596.98		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0%	\$670.63	\$1,596.98		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	0.00	(27,032.00)	0.00	(27,039.00)	N/A	0.00	0.00		Budgeted surplus to transfer to Fund Balance
5975.200	Transfers From Other Funds	1.00	0.00	90,857.00	(90,857.00)	-100%	0.00	0.00		No outside support requested in FY27
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	(\$27,032.00)	\$90,857.00	(\$117,896.00)	-130%	\$0.00	\$0.00		
<i>DEBT SRV REV - Debt Service Revenue</i>										
5980	Front Foot/EDU Revenue	875.00	875.00	875.00	0.00	0%	437.12	874.24		
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>		\$875.00	\$875.00	\$875.00	\$0.00	0%	\$437.12	\$874.24		
REVENUES Total		\$361,316.00	\$345,543.00	\$432,692.00	(\$87,156.00)	-20%	\$169,320.63	\$287,278.24		
Fund REVENUE Total: 530 - Edgewater Acres		\$361,316.00	\$345,543.00	\$432,692.00	(\$87,156.00)	-20%	\$169,320.63	\$287,278.24		

Expenditures		530 Edgewater Acres Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 530 - Edgewater Acres										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	27,519.99	28,561.00	26,049.00	2,512.00	10%	15,517.68	32,469.35		
6000.200	Personnel Services Salaries-Support Group	8,658.78	9,115.00	24,182.00	(15,067.00)	-62%	11,568.33	21,649.81		
6000.300	Personnel Services Salaries-Construction	101.14	108.00	126.00	(18.00)	-14%	1,321.01	9.53		
6000.400	Personnel Services Overtime Pay	0.00	210.00	1,190.00	(980.00)	-82%	95.79	624.81		
6010.020	Benefits Contingency	0.00	11.00	20.00	(9.00)	-45%	0.00	15.99		
6010.025	Benefits Deferred Comp Match	0.00	887.00	211.00	676.00	320%	0.00	536.83		
6010.030	Benefits Hospitalization Insurance	9,455.94	9,464.00	12,759.00	(3,295.00)	-26%	6,490.47	11,296.34		
6010.050	Benefits Retirement	4,488.68	4,693.00	6,687.00	(1,994.00)	-30%	0.00	13,919.14		
6010.060	Benefits Social Security Taxes	2,748.12	2,868.00	3,857.00	(989.00)	-26%	2,072.51	3,956.62		
6010.070	Benefits Unemployment Insurance	0.00	15.00	20.00	(5.00)	-25%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	566.00	1,067.00	(501.00)	-47%	758.00	1,320.35		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	164.35		
6010.120	Benefits Long Term Disability	83.72	89.00	76.00	13.00	17%	0.00	114.93		
6010.130	Benefits Life Insurance	70.46	74.00	86.00	(12.00)	-14%	0.00	108.77		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	99.00	93.00	6.00	6%	0.00	156.54		
6010.150	Benefits Retirement Administration Fee	0.00	67.00	97.00	(30.00)	-31%	0.00	128.41		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	54.94	0.00		
6010.900	Benefits OPEB contribution	0.00	1,450.00	2,021.00	(571.00)	-28%	0.00	2,516.82		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$53,126.83	\$58,277.00	\$78,541.00	(\$20,264.00)	-26%	\$37,878.73	\$88,988.59		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	3,158.00	4,805.00	3,158.00	1,647.00	52%	562.66	2,906.56		Updated Support allocation percentage
6110.090	Supplies & Equipment Computers & Printers	42.00	67.00	0.00	60.00	N/A	0.00	9.54		
6110.340	Supplies & Equipment Safety Program Equipment	160.00	227.00	160.00	67.00	42%	33.43	119.93		
6110.390	Supplies & Equipment Small Equipment	53.00	183.00	53.00	130.00	245%	46.36	0.13		
6110.420	Supplies & Equipment Tools & Supplies	1.00	840.00	1.00	839.00	83900%	0.00	0.42		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	280.00	352.00	280.00	72.00	26%	9.59	195.68		
6130.055	Equipment Maintenance Roads Management System	1,020.00	1,444.00	824.00	620.00	75%	52.50	0.00		
6130.060	Equipment Maintenance Software Licensing	497.00	497.00	497.00	0.00	0%	0.00	496.11		
6150.050	Uniforms & Personal Equipment Uniforms	187.00	272.00	187.00	85.00	45%	143.69	241.78		
6200.010	Other Supplies & Materials Lab Testing	1,500.00	1,500.00	1,500.00	0.00	0%	422.00	547.00		
6200.020	Other Supplies & Materials Materials	533.00	670.00	533.00	137.00	26%	105.10	400.68		
6200.030	Other Supplies & Materials Testing Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	670.00		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$8,431.00	\$11,857.00	\$8,193.00	\$3,657.00	45%	\$1,375.33	\$5,587.83		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	7,000.00	7,000.00	5,000.00	2,000.00	40%	841.13	4,230.41		Inflation
6500.020	Systems Maintenance Water Plant/System Maint	5,000.00	4,000.00	5,000.00	(1,000.00)	-20%	0.00	3,864.78		Split out water meters into account 530.6500.025

Expenditures		530 Edgewater Acres Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
6500.025	Systems Maintenance Water Meters - System Maint	0.00	1,000.00	0.00	1,000.00	N/A	0.00	0.00	Split water meters out from account 530.6500.020.	
6500.040	Systems Maintenance WWW Paving	1,500.00	1,500.00	1,500.00	0.00	0%	0.00	465.00		
6500.070	Systems Maintenance Contractor Water Install/Repair	5,500.00	5,500.00	5,500.00	0.00	0%	0.00	1,850.00		
6530.100	Consulting Services Professional Fees	411.00	1,103.00	408.00	695.00	170%	0.00	433.05		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	3,210.00	5,543.00	3,210.00	2,333.00	73%	1,049.77	3,700.01	Updated Support and Construction Allocation	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	10,000.00	1,000.00	9,000.00	900%	1,280.35	(197.90)	Mold abatement from leaking roof	
6550.060	Building Site Expenses Electricity	8,000.00	8,000.00	8,000.00	0.00	0%	1,357.71	5,546.74		
6550.270	Building Site Expenses Telephone	848.00	848.00	848.00	0.00	0%	23.08	96.40		
6550.280	Building Site Expenses Tipping Fees	0.00	63.00	0.00	63.00	N/A	0.00	0.00		
6700.100	Other Maint. & Svcs Payment to Sewer Utility	95,000.00	95,000.00	90,000.00	5,000.00	6%	45,454.80	87,492.92	Increased charges from service provider	
6700.200	Other Maint. & Svcs Payment to Water Utility	80,000.00	80,000.00	70,000.00	10,000.00	14%	29,119.31	82,714.81	Increased charges from service provider	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	2,335.00	5,629.00	0.00	5,629.00	N/A	0.00	1,595.06	Previously budgeted in account 530.9010	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$218,804.00	\$225,186.00	\$190,466.00	\$34,720.00	18%	\$79,126.15	\$191,791.28		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	176.00	221.00	176.00	45.00	26%	27.58	255.71		
7170.100	Benefits & Insurance Property & Liability Insurance	3,100.00	3,200.00	1,800.00	1,400.00	78%	3.82	1,605.80	Insurance increased by 60% in FY26. Adding an additional 10% for increase in FY27.	
7200.010	Bond & Interest Expense Interest Expense	15,255.00	15,255.00	0.00	15,255.00	N/A	0.00	0.00	Intergovernmental Loan repayment starting in FY27	
7200.025	Bond & Interest Expense Bond Principal Expense	31,547.00	31,547.00	0.00	31,547.00	N/A	0.00	0.00	Intergovernmental Loan repayment starting in FY27	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$50,078.00	\$50,223.00	\$1,976.00	\$48,247.00	2442%	\$31.40	\$1,861.51		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	0.00	0.00	153,516.00	(153,516.00)	-100%	0.00	0.00	No capital equipment requested in FY27	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	6,889.41		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$153,516.00	(\$153,516.00)	-100%	\$0.00	\$6,889.41		
EXPENSES Total		\$330,439.83	\$345,543.00	\$432,692.00	(\$87,156.00)	-20%	\$118,411.61	\$295,118.62		
Fund EXPENSE	Total: 530 - Edgewater Acres	\$330,439.83	\$345,543.00	\$432,692.00	(\$87,156.00)	-20%	\$118,411.61	\$295,118.62		

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 535 - Landings				
Account 6100.010 - Administrative Expense Administrative Expenses				
535.6100.010	Billing	1.0000	675.00	675.00
535.6100.010	Ocean Pines Reimbursement	1.0000	1,345.00	1,345.00
535.6100.010	SUP Allocation	1.0000	1,548.00	1,548.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	<u>\$3,568.00</u>
Account 6110.060 - Supplies & Equipment Chemicals				
535.6110.060	Chemicals	1.0000	25,000.00	25,000.00
Account 6110.060 - Supplies & Equipment Chemicals Totals		Transactions	1	<u>\$25,000.00</u>
Account 6110.090 - Supplies & Equipment Computers & Printers				
535.6110.090	SUP Allocation	1.0000	50.00	50.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	<u>\$50.00</u>
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
535.6110.340	CON Allocation	1.0000	22.00	22.00
535.6110.340	SUP Allocation	1.0000	203.00	203.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	2	<u>\$225.00</u>
Account 6110.390 - Supplies & Equipment Small Equipment				
535.6110.390	CON Allocation	1.0000	96.00	96.00
535.6110.390	SUP Allocation	1.0000	68.00	68.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	<u>\$164.00</u>
Account 6110.420 - Supplies & Equipment Tools & Supplies				
535.6110.420	CON Allocation	1.0000	696.00	696.00
535.6110.420	Small Tools	1.0000	500.00	500.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	2	<u>\$1,196.00</u>
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
535.6130.045	SUP Allocation	1.0000	355.00	355.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	1	<u>\$355.00</u>
Account 6130.055 - Equipment Maintenance Roads Management System				
535.6130.055	SUP Allocation	1.0000	1,075.00	1,075.00
Account 6130.055 - Equipment Maintenance Roads Management System Totals		Transactions	1	<u>\$1,075.00</u>
Account 6130.060 - Equipment Maintenance Software Licensing				
535.6130.060	Brightly Software	1.0000	868.00	868.00

Expense Budget Transaction Report

Report by Budget Transactions
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	\$868.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms			
535.6150.050	CON Allocation	1.0000	30.00	30.00
535.6150.050	SUP Allocation	1.0000	237.00	237.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	\$267.00
	Account 6200.010 - Other Supplies & Materials Lab Testing			
535.6200.010	Lab Testing	1.0000	2,000.00	2,000.00
535.6200.010	PFAS Testing	1.0000	5,000.00	5,000.00
535.6200.010	PFAS Testing - 2 per year per well (2)	4.0000	2,000.00	8,000.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	3	\$15,000.00
	Account 6200.020 - Other Supplies & Materials Materials			
535.6200.020	SUP Allocation	1.0000	676.00	676.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	\$676.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies			
535.6200.030	Testing supplies	1.0000	2,000.00	2,000.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	\$2,000.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance			
535.6500.010	Line cleaning	1.0000	15,000.00	15,000.00
535.6500.010	Scada renewal, maintenance	1.0000	7,500.00	7,500.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance Totals	Transactions	2	\$22,500.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint			
535.6500.020	Pipe and maintenance	1.0000	140,000.00	140,000.00
535.6500.020	Water Tower Inspection	1.0000	10,000.00	10,000.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	2	\$150,000.00
	Account 6500.025 - Systems Maintenance Water Meters - System Maint			
535.6500.025	Water meters	1.0000	30,000.00	30,000.00
	Account 6500.025 - Systems Maintenance Water Meters - System Maint Totals	Transactions	1	\$30,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint			
535.6500.030	Plant maintenance	1.0000	5,000.00	5,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	1	\$5,000.00
	Account 6500.040 - Systems Maintenance WWW Paving			
535.6500.040	Paving repair for leaks and/or installs	1.0000	5,000.00	5,000.00

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	\$5,000.00
535.6500.070	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Contractor repairs and installs	1.0000	70,000.00	70,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	\$70,000.00
535.6500.075	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Lewis Road Sewer	1.0000	10,000.00	10,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	\$10,000.00
535.6530.100	Account 6530.100 - Consulting Services Professional Fees CON Allocation	1.0000	435.00	435.00
535.6530.100	SUP Allocation	1.0000	430.00	430.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	\$865.00
535.6540.090	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group CON Allocation	1.0000	1,262.00	1,262.00
535.6540.090	SUP Allocation	1.0000	4,056.00	4,056.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$5,318.00
535.6550.020	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Garage door replacement	1.0000	5,000.00	5,000.00
535.6550.020	maintenance	1.0000	2,000.00	2,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	2	\$7,000.00
535.6550.060	Account 6550.060 - Building Site Expenses Electricity Electric	1.0000	47,000.00	47,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$47,000.00
535.6550.180	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Pest Control	1.0000	682.00	682.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$682.00
Account 6550.270 - Building Site Expenses Telephone				

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
535.6550.270	CON Allocation	1.0000	233.00	233.00
535.6550.270	SUP Allocation	1.0000	103.00	103.00
535.6550.270	Telephone	1.0000	1,000.00	1,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$1,336.00
Account 6550.280 - Building Site Expenses Tipping Fees				
535.6550.280	CON Allocation	1.0000	52.00	52.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$52.00
Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility				
535.6700.100	Payment to Mystic Service Area - Effluent	1.0000	280,000.00	280,000.00
	Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility Totals	Transactions	1	\$280,000.00
Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction				
535.6700.500	CON Allocation of Capital Expenses	1.0000	16,865.00	16,865.00
535.6700.500	SUP Allocation of Capital Expenses	1.0000	2,924.00	2,924.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	2	\$19,789.00
Account 6700.650 - Other Maint. & Svcs Tipping Fees				
535.6700.650	Sludge tipping fees	1.0000	5,000.00	5,000.00
	Account 6700.650 - Other Maint. & Svcs Tipping Fees Totals	Transactions	1	\$5,000.00
Account 7000.060 - Travel, Training & Expense Educational Training				
535.7000.060	SUP Allocation	1.0000	223.00	223.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$223.00
Account 7170.100 - Benefits & Insurance Property & Liability Insurance				
535.7170.100	Property Insurance	1.0000	25,000.00	25,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$25,000.00
Account 7200.010 - Bond & Interest Expense Interest Expense				
535.7200.010	IG Loan Interest Payment	1.0000	49,872.00	49,872.00
	Account 7200.010 - Bond & Interest Expense Interest Expense Totals	Transactions	1	\$49,872.00
Account 7200.025 - Bond & Interest Expense Bond Principal Expense				
535.7200.025	IG Loan Principal Repayment	1.0000	103,131.00	103,131.00
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense Totals	Transactions	1	\$103,131.00
	Fund 535 - Landings Totals	Transactions	50	\$888,212.00
	EXPENSES Totals	Transactions	50	\$888,212.00
	Grand Totals	Transactions	50	\$888,212.00

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

Landings Service Area

Account Name	FY27 Budget	FY27 Budget w/ FY26 Rates	FY26 Budget	\$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	556,500	533,320	613,784	(57,284)	-9%	808,650	715,553	510,681
Interest & Penalties	3,000	3,000	3,000	-	0%	4,598	3,128	6,664
Other Revenue	-	-	100,000	(100,000)	-	2,543	1,794	26,341
General Fund Support	510,715	-	241,522	269,193	-	-	-	-
Total Revenues	1,070,215	536,320	958,306	111,909	12%	815,791	720,475	543,687
Personnel Services	182,008	182,008	197,442	(15,434)	-8%	168,208	154,456	157,670
Supplies & Materials	50,439	50,439	43,987	5,702	13%	23,708	29,554	38,121
Maintenance & Services	659,542	659,542	627,407	32,135	5%	631,062	522,906	400,724
Other Charges	178,226	178,226	15,760	162,466	1031%	14,423	2,642	2,296
Interfund Charges	-	-	0	-	#DIV/0!	-	9,009	8,495
Depreciation Expense	-	-	-	-	-	226,407	225,289	232,772
Capital Outlay	-	-	73,710	(73,710)	-	-	-	-
Total Expenses	1,070,215	1,070,215	958,306	111,909	12%	1,063,808	943,856	840,078
Net Income (Loss)	0	(533,895)	0	0	#DIV/0!	(248,017)	(223,381)	(296,391)

Additional revenue based on proposed rates

23,180

See the next page for the Proposed Quarterly Rates.

Landings Proposed Quarterly Rates

	FY27	FY26	FY26	\$ Change	% Change	\$1 Revenue
Domestic Water & Sewer Base Fee	378.00	360.00	360.00	18.00	5%	1,261.00
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)						
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00	15.00	-	0%	
Domestic Water Only (flat rate - Lewis Rd)	94.50	60.00	60.00	34.50	58%	104.00
Commercial Water & Sewer Base Fee	378.00	360.00	360.00	18.00	5%	
Commercial Water & Sewer Base & Usage Range (per 1k gal, per EDU)						
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00	15.00	-	0%	
Water & Sewer Accessibility charge per EDU	321.30	306.00	306.00	15.30	5%	

Revenues		535 Landings Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 535 - Landings										
REVENUES										
<i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>										
4600	Sale Of Fixed Assets	0.00	0.00	100,000.00	(100,000.00)	-100%	0.00	0.00		No sale of fixed assets in FY27
<i>Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>		\$0.00	\$0.00	\$100,000.00	(\$100,000.00)	-100%	\$0.00	\$0.00		
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	122,850.00	129,000.00	103,080.00	25,920.00	25%	59,910.00	87,104.24		Updated revenue estimates to actuals
5000.200	Domestic Water Usage	17,500.00	17,500.00	17,500.00	0.00	0%	14,368.21	8,919.31		
5010.100	Domestic Sewer Service	340,470.00	357,500.00	290,520.00	66,980.00	23%	167,670.00	240,955.08		Updated revenue estimates to actuals
5010.200	Domestic Sewer Usage	52,500.00	52,500.00	52,500.00	0.00	0%	40,962.94	24,398.41		
5020	Additional Assessments - Accessibility	0.00	0.00	50,184.00	(50,184.00)	-100%	(596.88)	65,072.91		Decrease due to buildout of Landings
5040	Hook-Ups	0.00	0.00	100,000.00	(100,000.00)	-100%	0.00	323,700.00		Decrease due to buildout of Landings
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	0.00	58,500.00		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$533,320.00	\$556,500.00	\$613,784.00	(\$57,284.00)	-9%	\$282,314.27	\$808,649.95		
<i>INT/PEN - Interest & Penalties</i>										
4710	Penalty/Fees	3,000.00	3,000.00	3,000.00	0.00	0%	2,888.56	4,598.24		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0%	\$2,888.56	\$4,598.24		
<i>OTH REV - Other Revenue</i>										
5042	Equity Contribution	0.00	0.00	0.00	0.00	N/A	4,666.00	0.00		
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	1,450.34	2,542.89		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$6,116.34	\$2,542.89		
<i>TRNS IN - Transfers In</i>										
5975.200	Transfers From Other Funds	1.00	510,720.00	341,522.00	169,193.00	50%	0.00	0.00		Request for General Fund support to balance the budget
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	\$510,720.00	\$341,522.00	\$169,193.00	50%	\$0.00	\$0.00		
REVENUES Total		\$536,321.00	\$1,070,220.00	\$1,058,306.00	\$11,909.00	1%	\$291,319.17	\$815,791.08		
Fund REVENUE Total: 535 - Landings		\$536,321.00	\$1,070,220.00	\$1,058,306.00	\$11,909.00	1%	\$291,319.17	\$815,791.08		

Expenditures		535 Landings Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 535 - Landings										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	79,212.57	82,284.00	89,895.00	(7,611.00)	-8%	51,506.39	83,774.06		
6000.200	Personnel Services Salaries-Support Group	29,337.88	31,224.00	30,963.00	261.00	1%	11,690.91	26,254.78		
6000.300	Personnel Services Salaries-Construction	5,001.36	5,173.00	5,083.00	90.00	2%	1,094.20	3,108.90		
6000.400	Personnel Services Overtime Pay	0.00	1,480.00	933.00	547.00	59%	700.08	1,005.98		
6010.020	Benefits Contingency	0.00	35.00	51.00	(16.00)	-31%	0.00	29.53		
6010.025	Benefits Deferred Comp Match	0.00	1,842.00	411.00	1,431.00	348%	0.00	1,115.76		
6010.030	Benefits Hospitalization Insurance	26,624.52	26,625.00	33,171.00	(6,546.00)	-20%	10,751.74	20,865.36		
6010.050	Benefits Retirement	15,141.13	15,856.00	16,725.00	(869.00)	-5%	0.00	13,918.35		
6010.060	Benefits Social Security Taxes	8,666.22	9,057.00	9,699.00	(642.00)	-7%	4,778.87	8,228.00		
6010.070	Benefits Unemployment Insurance	0.00	46.00	51.00	(5.00)	-10%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	1,777.00	2,670.00	(893.00)	-33%	1,895.00	1,778.16		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	413.84		
6010.120	Benefits Long Term Disability	264.94	278.00	190.00	88.00	46%	0.00	239.62		
6010.130	Benefits Life Insurance	222.82	235.00	216.00	19.00	9%	0.00	226.76		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	311.00	233.00	78.00	33%	0.00	240.41		
6010.150	Benefits Retirement Administration Fee	0.00	212.00	244.00	(32.00)	-13%	0.00	173.04		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	137.40	0.00		
6010.900	Benefits OPEB contribution	0.00	5,573.00	6,907.00	(1,334.00)	-19%	0.00	6,835.75		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$164,471.44	\$182,008.00	\$197,442.00	(\$15,434.00)	-8%	\$82,554.59	\$168,208.30		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	2,826.00	3,568.00	2,826.00	742.00	26%	421.26	2,662.58		Updated Support and Construction allocation percentages
6110.060	Supplies & Equipment Chemicals	25,000.00	25,000.00	25,000.00	0.00	0%	10,934.09	15,402.93		
6110.090	Supplies & Equipment Computers & Printers	41.00	50.00	0.00	45.00	N/A	0.00	25.86		
6110.245	Supplies & Equipment Mobile Phones	0.00	0.00	0.00	0.00	N/A	286.22	336.13		
6110.340	Supplies & Equipment Safety Program Equipment	247.00	225.00	247.00	(22.00)	-9%	29.23	154.11		
6110.390	Supplies & Equipment Small Equipment	85.00	164.00	85.00	79.00	93%	0.00	19.65		
6110.420	Supplies & Equipment Tools & Supplies	806.00	1,196.00	806.00	390.00	48%	154.89	616.03		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	367.00	355.00	367.00	(12.00)	-3%	9.32	217.46		
6130.055	Equipment Maintenance Roads Management System	980.00	1,075.00	792.00	283.00	36%	350.00	0.00		
6130.060	Equipment Maintenance Software Licensing	868.00	868.00	868.00	0.00	0%	0.00	867.36		
6150.050	Uniforms & Personal Equipment Uniforms	298.00	267.00	298.00	(31.00)	-10%	122.23	292.60		
6200.010	Other Supplies & Materials Lab Testing	15,000.00	15,000.00	10,000.00	5,000.00	50%	2,761.25	2,454.00		Additional PFAS Testing
6200.020	Other Supplies & Materials Materials	698.00	676.00	698.00	(22.00)	-3%	102.09	503.64		
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	156.06		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$49,216.00	\$50,444.00	\$43,987.00	\$6,452.00	15%	\$15,170.58	\$23,708.41		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	22,500.00	22,500.00	22,500.00	0.00	0%	2,333.34	2,191.92		

Expenditures		535 Landings Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
6500.020	Systems Maintenance Water Plant/System Maint	180,000.00	150,000.00	170,000.00	(20,000.00)	-12%	34,480.38	228,459.42		Split out water meters into account 535.6500.025.
6500.025	Systems Maintenance Water Meters - System Maint	0.00	30,000.00	0.00	30,000.00	N/A	0.00	0.00		Split out water meters from account 535.6500.020.
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	5,000.00	5,000.00	5,000.00	0.00	0%	1,031.00	11,810.23		
6500.040	Systems Maintenance WWW Paving	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00		
6500.070	Systems Maintenance Contractor Water Install/Repair	70,000.00	70,000.00	90,000.00	(20,000.00)	-22%	22,500.00	92,700.00		Construction finishing at Bayside Landings
6500.075	Systems Maintenance Contractor Sewer Install/Repair	10,000.00	10,000.00	5,000.00	5,000.00	100%	0.00	0.00		Construction starting on Lewis Rd sewer
6530.100	Consulting Services Professional Fees	13,158.00	865.00	12,392.00	(11,527.00)	-93%	0.00	317.57		Resiliency study budgeted for in FY26. Not budgeted in FY27.
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	6,410.00	5,318.00	6,410.00	(1,092.00)	-17%	840.07	6,320.40		Adjusted the Support and Construction allocation
6550.020	Building Site Expenses Buildings & Grounds Maintenance	7,000.00	7,000.00	2,018.00	4,982.00	247%	687.30	931.62		Garage door replacement
6550.060	Building Site Expenses Electricity	47,000.00	47,000.00	47,000.00	0.00	0%	11,194.00	32,295.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	682.00	682.00	682.00	0.00	0%	198.80	596.40		
6550.270	Building Site Expenses Telephone	1,313.00	1,336.00	1,313.00	23.00	2%	243.01	817.99		
6550.280	Building Site Expenses Tipping Fees	92.00	52.00	92.00	(40.00)	-43%	0.00	0.00		
6700.100	Other Maint. & Svcs Payment to Sewer Utility	280,000.00	280,000.00	260,000.00	20,000.00	8%	170,017.20	246,890.80		New homes being brought online results in more flow to Mystic Harbour Plant
6700.500	Other Maint. & Svcs Water & Wastewater Construction	17,434.00	19,789.00	0.00	19,789.00	N/A	0.00	3,437.02		Previously budgeted in Capital equipment
6700.650	Other Maint. & Svcs Tipping Fees	5,000.00	5,000.00	0.00	5,000.00	N/A	0.00	4,293.20		Previously budgeted in account 535.6550.280 and increase based on historical spending
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$670,589.00	\$659,542.00	\$627,407.00	\$32,135.00	5%	\$243,525.10	\$631,061.57		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	230.00	223.00	230.00	(7.00)	-3%	15.58	298.38		
7170.100	Benefits & Insurance Property & Liability Insurance	26,500.00	25,000.00	15,530.00	9,470.00	61%	2.43	14,124.25		60% increase in FY26 insurance. Adding an additional 10% for increase in FY27.
7200.010	Bond & Interest Expense Interest Expense	49,872.00	49,872.00	0.00	49,872.00	N/A	0.00	0.00		Intergovernmental Loan repayment beginning in FY27
7200.025	Bond & Interest Expense Bond Principal Expense	103,131.00	103,131.00	0.00	103,131.00	N/A	0.00	0.00		Intergovernmental Loan repayment beginning in FY27
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$179,733.00	\$178,226.00	\$15,760.00	\$162,466.00	1031%	\$18.01	\$14,422.63		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	0.00	0.00	58,710.00	(58,710.00)	-100%	0.00	0.00		No capital equipment requested in FY27.
9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	15,000.00	(15,000.00)	-100%	14,000.00	0.00		No capital equipment requested in FY27
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	226,407.15		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$73,710.00	(\$73,710.00)	-100%	\$14,000.00	\$226,407.15		
EXPENSES Total		\$1,064,009.44	\$1,070,220.00	\$958,306.00	\$111,909.00	12%	\$355,268.28	\$1,063,808.06		
Fund EXPENSE Total: 535 - Landings		\$1,064,009.44	\$1,070,220.00	\$958,306.00	\$111,909.00	12%	\$355,268.28	\$1,063,808.06		

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 535 - Landings				
Account 6100.010 - Administrative Expense Administrative Expenses				
535.6100.010	Billing	1.0000	675.00	675.00
535.6100.010	Ocean Pines Reimbursement	1.0000	1,345.00	1,345.00
535.6100.010	SUP Allocation	1.0000	1,548.00	1,548.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	<u>\$3,568.00</u>
Account 6110.060 - Supplies & Equipment Chemicals				
535.6110.060	Chemicals	1.0000	25,000.00	25,000.00
Account 6110.060 - Supplies & Equipment Chemicals Totals		Transactions	1	<u>\$25,000.00</u>
Account 6110.090 - Supplies & Equipment Computers & Printers				
535.6110.090	SUP Allocation	1.0000	50.00	50.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	<u>\$50.00</u>
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
535.6110.340	CON Allocation	1.0000	22.00	22.00
535.6110.340	SUP Allocation	1.0000	203.00	203.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	2	<u>\$225.00</u>
Account 6110.390 - Supplies & Equipment Small Equipment				
535.6110.390	CON Allocation	1.0000	96.00	96.00
535.6110.390	SUP Allocation	1.0000	68.00	68.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	<u>\$164.00</u>
Account 6110.420 - Supplies & Equipment Tools & Supplies				
535.6110.420	CON Allocation	1.0000	696.00	696.00
535.6110.420	Small Tools	1.0000	500.00	500.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	2	<u>\$1,196.00</u>
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
535.6130.045	SUP Allocation	1.0000	355.00	355.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	1	<u>\$355.00</u>
Account 6130.055 - Equipment Maintenance Roads Management System				
535.6130.055	SUP Allocation	1.0000	1,075.00	1,075.00
Account 6130.055 - Equipment Maintenance Roads Management System Totals		Transactions	1	<u>\$1,075.00</u>
Account 6130.060 - Equipment Maintenance Software Licensing				
535.6130.060	Brightly Software	1.0000	868.00	868.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	<u>\$868.00</u>
	Account 6150.050 - Uniforms & Personal Equipment Uniforms			
535.6150.050	CON Allocation	1.0000	30.00	30.00
535.6150.050	SUP Allocation	1.0000	237.00	237.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	<u>\$267.00</u>
	Account 6200.010 - Other Supplies & Materials Lab Testing			
535.6200.010	Lab Testing	1.0000	2,000.00	2,000.00
535.6200.010	PFAS Testing	1.0000	5,000.00	5,000.00
535.6200.010	PFAS Testing - 2 per year per well (2)	4.0000	2,000.00	8,000.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	3	<u>\$15,000.00</u>
	Account 6200.020 - Other Supplies & Materials Materials			
535.6200.020	SUP Allocation	1.0000	676.00	676.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	<u>\$676.00</u>
	Account 6200.030 - Other Supplies & Materials Testing Supplies			
535.6200.030	Testing supplies	1.0000	2,000.00	2,000.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	<u>\$2,000.00</u>
	Account 6500.010 - Systems Maintenance Collection System Maintenance			
535.6500.010	Line cleaning	1.0000	15,000.00	15,000.00
535.6500.010	Scada renewal, maintenance	1.0000	7,500.00	7,500.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance Totals	Transactions	2	<u>\$22,500.00</u>
	Account 6500.020 - Systems Maintenance Water Plant/System Maint			
535.6500.020	Pipe and maintenance	1.0000	140,000.00	140,000.00
535.6500.020	Water Tower Inspection	1.0000	10,000.00	10,000.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	2	<u>\$150,000.00</u>
	Account 6500.025 - Systems Maintenance Water Meters - System Maint			
535.6500.025	Water meters	1.0000	30,000.00	30,000.00
	Account 6500.025 - Systems Maintenance Water Meters - System Maint Totals	Transactions	1	<u>\$30,000.00</u>
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint			
535.6500.030	Plant maintenance	1.0000	5,000.00	5,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	1	<u>\$5,000.00</u>
	Account 6500.040 - Systems Maintenance WWW Paving			
535.6500.040	Paving repair for leaks and/or installs	1.0000	5,000.00	5,000.00

Expense Budget Transaction Report

Report by Budget Transactions
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	\$5,000.00
535.6500.070	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Contractor repairs and installs	1.0000	70,000.00	70,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	\$70,000.00
535.6500.075	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Lewis Road Sewer	1.0000	10,000.00	10,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	\$10,000.00
535.6530.100	Account 6530.100 - Consulting Services Professional Fees CON Allocation	1.0000	435.00	435.00
535.6530.100	SUP Allocation	1.0000	430.00	430.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	\$865.00
535.6540.090	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group CON Allocation	1.0000	1,262.00	1,262.00
535.6540.090	SUP Allocation	1.0000	4,056.00	4,056.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$5,318.00
535.6550.020	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Garage door replacement	1.0000	5,000.00	5,000.00
535.6550.020	maintenance	1.0000	2,000.00	2,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	2	\$7,000.00
535.6550.060	Account 6550.060 - Building Site Expenses Electricity Electric	1.0000	47,000.00	47,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$47,000.00
535.6550.180	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Pest Control	1.0000	682.00	682.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$682.00
Account 6550.270 - Building Site Expenses Telephone				

Expense Budget Transaction Report

Report by Budget Transactions
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
535.6550.270	CON Allocation	1.0000	233.00	233.00
535.6550.270	SUP Allocation	1.0000	103.00	103.00
535.6550.270	Telephone	1.0000	1,000.00	1,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$1,336.00
Account 6550.280 - Building Site Expenses Tipping Fees				
535.6550.280	CON Allocation	1.0000	52.00	52.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$52.00
Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility				
535.6700.100	Payment to Mystic Service Area - Effluent	1.0000	280,000.00	280,000.00
	Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility Totals	Transactions	1	\$280,000.00
Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction				
535.6700.500	CON Allocation of Capital Expenses	1.0000	16,865.00	16,865.00
535.6700.500	SUP Allocation of Capital Expenses	1.0000	2,924.00	2,924.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	2	\$19,789.00
Account 6700.650 - Other Maint. & Svcs Tipping Fees				
535.6700.650	Sludge tipping fees	1.0000	5,000.00	5,000.00
	Account 6700.650 - Other Maint. & Svcs Tipping Fees Totals	Transactions	1	\$5,000.00
Account 7000.060 - Travel, Training & Expense Educational Training				
535.7000.060	SUP Allocation	1.0000	223.00	223.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$223.00
Account 7170.100 - Benefits & Insurance Property & Liability Insurance				
535.7170.100	Property Insurance	1.0000	25,000.00	25,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$25,000.00
Account 7200.010 - Bond & Interest Expense Interest Expense				
535.7200.010	IG Loan Interest Payment	1.0000	49,872.00	49,872.00
	Account 7200.010 - Bond & Interest Expense Interest Expense Totals	Transactions	1	\$49,872.00
Account 7200.025 - Bond & Interest Expense Bond Principal Expense				
535.7200.025	IG Loan Principal Repayment	1.0000	103,131.00	103,131.00
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense Totals	Transactions	1	\$103,131.00
	Fund 535 - Landings Totals	Transactions	50	\$888,212.00
	EXPENSES Totals	Transactions	50	\$888,212.00
	Grand Totals	Transactions	50	\$888,212.00

WORCESTER COUNTY								
WATER & WASTEWATER SERVICES								
ENTERPRISE FUND BY SERVICE AREA								
Lighthouse Sound Service Area								
<u>Account Name</u>	<u>FY27 Budget</u>	<u>FY27 Budget w/ FY26 Rates</u>	<u>FY26 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY25 Actual</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>
Charges for Services	140,200	135,116	134,211	5,989	4%	116,862	116,328	112,008
Interest & Penalties	800	800	800	-	0%	812	659	649
Other Revenue	-	-	-	-	#DIV/0!	360	466	275
Transfer From/(To) Reserves	(19,614)	-	(1,817)	(17,797)	979%	-	-	-
Total Revenues	121,386	135,916	133,194	(11,808)	-9%	118,034	117,453	112,932
Personnel Services	46,747	46,747	64,516	(17,769)	-28%	82,545	88,188	69,270
Supplies & Materials	18,884	18,884	17,464	1,420	8%	12,853	12,841	11,485
Maintenance & Services	38,533	38,533	34,386	4,147	12%	26,764	22,834	34,734
Other Charges	7,222	7,222	4,367	2,855	65%	4,019	980	777
Interfund Charges	-	-	-	-	#DIV/0!	-	3,923	3,720
Depreciation Expense	-	-	-	-	#DIV/0!	5,276	5,276	5,276
Capital Outlay	10,000	10,000	12,461	(2,461)	-20%	-	-	-
Total Expenses	121,386	121,386	133,194	(11,808)	-9%	131,457	134,042	125,261
Net Income (Loss)	0	14,530	0	0	#DIV/0!	(13,423)	(16,589)	(12,329)
Additional revenue based on proposed rates	5,084							
Proposed Quarterly Rates								
	<u>FY27</u>	<u>FY26</u>	<u>FY26</u>	<u>\$ Change</u>	<u>% Change</u>		<u>\$1 Revenue</u>	
Domestic Sewer Only (flat rate/private wells)	285.98	276.38	276.38	9.60	3%		444.00	
Sewer Accessibility charge per EDU	171.36	163.20	163.20	8.16	5%		76.00	

Revenues		540 Lighthouse Sound Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 540 - Lighthouse Sound										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5010.100	Domestic Sewer Service	122,713.00	127,200.00	120,502.00	6,698.00	6%	61,356.36	107,448.00		Updated revenue estimates to actuals
5020	Additional Assessments - Accessibility	12,403.00	13,000.00	13,709.00	(709.00)	-5%	6,201.60	8,664.00		Updated revenue estimates to actuals
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	0.00	750.00		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$135,116.00	\$140,200.00	\$134,211.00	\$5,989.00	4%	\$67,557.96	\$116,862.00		
<i>INT/PEN - Interest & Penalties</i>										
4710	Penalty/Fees	800.00	800.00	800.00	0.00	0%	505.76	811.69		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$800.00	\$800.00	\$800.00	\$0.00	0%	\$505.76	\$811.69		
<i>OTH REV - Other Revenue</i>										
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	72.88	360.30		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$72.88	\$360.30		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	1.00	(19,613.00)	(1,817.00)	(17,797.00)	979%	0.00	0.00		Budgeted surplus to transfer to Fund Balance
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	(\$19,613.00)	(\$1,817.00)	(\$17,797.00)	979%	\$0.00	\$0.00		
REVENUES Total		\$135,917.00	\$121,387.00	\$133,194.00	(\$11,808.00)	-9%	\$68,136.60	\$118,033.99		
Fund REVENUE	Total: 540 - Lighthouse Sound	\$135,917.00	\$121,387.00	\$133,194.00	(\$11,808.00)	-9%	\$68,136.60	\$118,033.99		

Expenditures		540 Lighthouse Sound Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 540 - Lighthouse Sound										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	20,569.21	21,247.00	18,160.00	3,087.00	17%	13,972.09	23,747.49		
6000.200	Personnel Services Salaries-Support Group	6,543.16	6,800.00	22,310.00	(15,510.00)	-70%	11,607.75	27,059.71		
6000.300	Personnel Services Salaries-Construction	685.62	724.00	695.00	29.00	4%	9.25	376.40		
6000.400	Personnel Services Overtime Pay	0.00	1,480.00	466.00	1,014.00	218%	700.76	642.31		
6010.020	Benefits Contingency	0.00	9.00	17.00	(8.00)	-47%	0.00	16.03		
6010.025	Benefits Deferred Comp Match	0.00	811.00	123.00	688.00	559%	0.00	490.38		
6010.030	Benefits Hospitalization Insurance	7,634.90	7,639.00	10,986.00	(3,347.00)	-30%	6,040.78	11,324.21		
6010.050	Benefits Retirement	3,620.25	3,759.00	5,466.00	(1,707.00)	-31%	0.00	11,369.78		
6010.060	Benefits Social Security Taxes	2,105.00	2,181.00	3,191.00	(1,010.00)	-32%	1,915.28	3,739.80		
6010.070	Benefits Unemployment Insurance	0.00	0.00	17.00	(17.00)	-100%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	431.00	873.00	(442.00)	-51%	35.00	912.75		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	164.35		
6010.120	Benefits Long Term Disability	63.70	67.00	62.00	5.00	8%	0.00	108.95		
6010.130	Benefits Life Insurance	53.56	56.00	71.00	(15.00)	-21%	0.00	103.10		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	75.00	76.00	(1.00)	-1%	0.00	115.00		
6010.150	Benefits Retirement Administration Fee	0.00	51.00	80.00	(29.00)	-36%	0.00	89.08		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	44.91	0.00		
6010.900	Benefits OPEB contribution	0.00	1,417.00	1,923.00	(506.00)	-26%	0.00	2,285.41		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$41,275.40	\$46,747.00	\$64,516.00	(\$17,769.00)	-28%	\$34,325.82	\$82,544.75		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	1,500.00	1,500.00	909.00	591.00	65%	228.44	1,353.91		
6110.060	Supplies & Equipment Chemicals	6,000.00	6,000.00	4,000.00	2,000.00	50%	1,886.52	4,352.46	Inflation	
6110.090	Supplies & Equipment Computers & Printers	10.00	12.00	0.00	11.00	N/A	584.00	19.73		
6110.340	Supplies & Equipment Safety Program Equipment	232.00	202.00	3,232.00	(3,030.00)	-94%	3,292.95	142.97	Bought life rings in FY26, not needed in FY27	
6110.390	Supplies & Equipment Small Equipment	78.00	68.00	78.00	(10.00)	-13%	0.00	0.02		
6110.420	Supplies & Equipment Tools & Supplies	65.00	8.00	65.00	(57.00)	-88%	0.00	25.87		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	393.00	353.00	393.00	(40.00)	-10%	10.66	211.51		
6130.055	Equipment Maintenance Roads Management System	232.00	256.00	187.00	69.00	37%	105.00	0.00		
6130.060	Equipment Maintenance Software Licensing	379.00	379.00	379.00	0.00	0%	0.00	378.98		
6150.050	Uniforms & Personal Equipment Uniforms	273.00	235.00	273.00	(38.00)	-14%	123.43	279.77		
6200.010	Other Supplies & Materials Lab Testing	7,200.00	7,200.00	7,200.00	0.00	0%	3,806.35	6,088.00		
6200.020	Other Supplies & Materials Materials	748.00	672.00	748.00	(76.00)	-10%	0.00	0.00		
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	0.00	2,000.00	N/A	0.00	0.00	New account to better track lab testing supplies	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$19,110.00	\$18,885.00	\$17,464.00	\$1,420.00	8%	\$10,037.35	\$12,853.22		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	5,500.00	5,500.00	5,500.00	0.00	0%	21,784.01	7,479.94		
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	7,000.00	7,000.00	7,000.00	0.00	0%	115.29	1,249.67		

Expenditures		540 Lighthouse Sound Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
6530.100	Consulting Services Professional Fees	254.00	108.00	93.00	15.00	16%	0.00	173.22		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,956.00	4,047.00	4,956.00	(909.00)	-18%	907.91	4,753.87		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	300.00	300.00	300.00	0.00	0%	220.16	0.00		
6550.060	Building Site Expenses Electricity	16,000.00	16,000.00	16,000.00	0.00	0%	3,104.22	11,431.40		
6550.270	Building Site Expenses Telephone	518.00	535.00	518.00	17.00	3%	234.11	426.84		
6550.280	Building Site Expenses Tipping Fees	19.00	1.00	19.00	(18.00)	-95%	0.00	0.00		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	3,724.00	5,042.00	0.00	5,042.00	N/A	0.00	1,249.43		Was previously budgeted in 540.9010
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$38,271.00	\$38,533.00	\$34,386.00	\$4,147.00	12%	\$26,365.70	\$26,764.37		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	247.00	222.00	247.00	(25.00)	-10%	7.22	277.52		
7170.100	Benefits & Insurance Property & Liability Insurance	7,000.00	7,000.00	4,120.00	2,880.00	70%	1.02	3,741.37		60% increase in FY26 insurance. Adding an additional 10% for increase in FY27
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$7,247.00	\$7,222.00	\$4,367.00	\$2,855.00	65%	\$8.24	\$4,018.89		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	10,000.00	10,000.00	12,461.00	(2,461.00)	-20%	0.00	0.00		Support and Construction allocation budgeted in 540.6700.500
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	5,276.22		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$10,000.00	\$10,000.00	\$12,461.00	(\$2,461.00)	-20%	\$0.00	\$5,276.22		
EXPENSES Total		\$115,903.40	\$121,387.00	\$133,194.00	(\$11,808.00)	-9%	\$70,737.11	\$131,457.45		
Fund EXPENSE	Total: 540 - Lighthouse Sound	\$115,903.40	\$121,387.00	\$133,194.00	(\$11,808.00)	-9%	\$70,737.11	\$131,457.45		

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 540 - Lighthouse Sound				
Account 6100.010 - Administrative Expense Administrative Expenses				
540.6100.010	Envelopes, postage, process billing	1.0000	810.00	810.00
540.6100.010	Ocean Pines Overhead Reimbursement	1.0000	321.00	321.00
540.6100.010	SUP Allocation	1.0000	369.00	369.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	\$1,500.00
Account 6110.060 - Supplies & Equipment Chemicals				
540.6110.060	Chemicals	1.0000	6,000.00	6,000.00
Account 6110.060 - Supplies & Equipment Chemicals Totals		Transactions	1	\$6,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
540.6110.090	SUP Allocation	1.0000	12.00	12.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	\$12.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
540.6110.340	SUP Allocation	1.0000	202.00	202.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	1	\$202.00
Account 6110.390 - Supplies & Equipment Small Equipment				
540.6110.390	CON Allocation	1.0000	1.00	1.00
540.6110.390	SUP Allocation	1.0000	67.00	67.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	\$68.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
540.6110.420	CON Allocation	1.0000	8.00	8.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	1	\$8.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
540.6130.045	SUP Allocation	1.0000	353.00	353.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	1	\$353.00
Account 6130.055 - Equipment Maintenance Roads Management System				
540.6130.055	SUP Allocation	1.0000	256.00	256.00
Account 6130.055 - Equipment Maintenance Roads Management System Totals		Transactions	1	\$256.00
Account 6130.060 - Equipment Maintenance Software Licensing				
540.6130.060	Brightly Software	1.0000	379.00	379.00

Expense Budget Transaction Report

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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	\$379.00
540.6150.050	Account 6150.050 - Uniforms & Personal Equipment Uniforms SUP Allocation	1.0000	235.00	235.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$235.00
540.6200.010	Account 6200.010 - Other Supplies & Materials Lab Testing Lab Testing	1.0000	7,200.00	7,200.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	1	\$7,200.00
540.6200.020	Account 6200.020 - Other Supplies & Materials Materials SUP Allocation	1.0000	672.00	672.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	\$672.00
540.6200.030	Account 6200.030 - Other Supplies & Materials Testing Supplies Lab testing supplies	1.0000	2,000.00	2,000.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	\$2,000.00
540.6500.010	Account 6500.010 - Systems Maintenance Collection System Maintenance Generator maintenance, pump repairs	1.0000	5,500.00	5,500.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance Totals	Transactions	1	\$5,500.00
540.6500.030	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Meters, Valves, repairs	1.0000	7,000.00	7,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	1	\$7,000.00
540.6530.100	Account 6530.100 - Consulting Services Professional Fees CON Allocation	1.0000	5.00	5.00
540.6530.100	SUP Allocation	1.0000	103.00	103.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	\$108.00
540.6540.090	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group CON Allocation	1.0000	15.00	15.00
540.6540.090	SUP Allocation	1.0000	4,032.00	4,032.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$4,047.00
540.6550.020	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Small repairs, maintenance	1.0000	300.00	300.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	\$300.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account	6550.060 - Building Site Expenses Electricity			
540.6550.060	Electricity	1.0000	16,000.00	16,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$16,000.00
Account	6550.270 - Building Site Expenses Telephone			
540.6550.270	CON Allocation	1.0000	60.00	60.00
540.6550.270	SUP Allocation	1.0000	25.00	25.00
540.6550.270	Telephone	1.0000	450.00	450.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$535.00
Account	6550.280 - Building Site Expenses Tipping Fees			
540.6550.280	CON Allocation	1.0000	1.00	1.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$1.00
Account	6700.500 - Other Maint. & Svcs Water & Wastewater Construction			
540.6700.500	CON Allocation of Capital Expenses	1.0000	4,345.00	4,345.00
540.6700.500	SUP Allocation of Capital Expenses	1.0000	697.00	697.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	2	\$5,042.00
Account	7000.060 - Travel, Training & Expense Educational Training			
540.7000.060	SUP Allocation	1.0000	222.00	222.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$222.00
Account	7170.100 - Benefits & Insurance Property & Liability Insurance			
540.7170.100	Property Insurance	1.0000	7,000.00	7,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$7,000.00
Account	9010 - Capital Equipment			
540.9010	Two replacement aerators	2.0000	5,000.00	10,000.00
	Account 9010 - Capital Equipment Totals	Transactions	1	\$10,000.00
	Fund 540 - Lighthouse Sound Totals	Transactions	33	\$74,640.00
	EXPENSES Totals	Transactions	33	\$74,640.00
	Grand Totals	Transactions	33	\$74,640.00

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

Mystic Harbour Service Area

<u>Account Name</u>	<u>FY27 Budget</u>	<u>FY27 Budget w/ FY26 Rates</u>	<u>FY26 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY25 Actual</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>
Charges for Services	2,503,800	2,284,659	2,280,774	223,026	10%	1,301,458	1,087,445	1,350,427
Usage Revenue	442,000	659,000	600,000	(158,000)	-26%	311,247	290,252	292,757
Interest & Penalties	18,000	18,000	18,000	-	0%	45,966	18,343	15,928
Other Revenue	-	-	-	-	-	99,307	(15,896)	422,645
Transfer From Other Funds	280,000	260,000	379,616	(99,616)	-26%	246,891	201,955	147,607
Transfer From/(To) Reserves	303,769	-	-	303,769	#DIV/0!	-	-	-
Total Revenues	3,547,569	3,221,659	3,278,390	269,179	8%	2,004,869	1,582,099	2,229,364
Personnel Services	970,957	970,957	929,348	41,609	4%	820,662	707,059	563,832
Supplies & Materials	585,940	585,940	544,092	41,848	8%	473,560	434,507	219,496
Maintenance & Services	1,323,926	1,323,926	1,185,054	138,872	12%	1,049,797	990,349	806,499
Other Charges	319,746	319,746	58,959	260,787.00	442%	51,110	29,380	24,773
Interfund Charges	-	-	-	-	#DIV/0!	-	106,161	99,999
Depreciation Expense	-	-	-	-	-	625,745	641,888	632,159
Capital Outlay	347,000	347,000	560,937	(213,937)	-38%	-	-	-
Total Expenses	3,547,569	3,547,569	3,278,390	269,179	8%	3,020,874	2,909,345	2,346,758
Net Income (Loss)	0	(325,910)	0	0	#DIV/0!	(1,016,005)	(1,327,245)	(117,394)
Additional revenue based on proposed rates	2,141							
See the next page for the Proposed Quarterly Rates.								

Mystic Harbour Proposed Quarterly Rates							
	FY27	FY26	FY26	\$ Change	% Change		\$1 Revenue
Sewer Debt Service charge per EDU	66.00	66.00	66.00	-	0%		
Oyster Debt Service per EDU	-	-	-	-	#DIV/0!		
Oyster Harbor Domestic Water Only	78.75	75.00	75.00	3.75	5%		1,030.00
Domestic Water & Sewer Base Fee	315.00	300.00	300.00	15.00	5%		3,232.00
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)							
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%		
over 22,500 Gallons	15.00	15.00	15.00	-	0%		
Domestic Sewer Only (flat rate)	320.63	309.38	309.38	11.25	4%		183.00
Commercial Water & Sewer Base Fee per EDU	315.00	300.00	300.00	15.00	5%		844.00
Commercial Water & Sewer Usage Range (per 1k gal, per EDU)							
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%		
over 22,500 Gallons	15.00	15.00	15.00				
Commercial Water Only Base Fee per EDU	78.75	75.00	75.00	3.75	5%		457.00
Commercial Sewer Only Base Fee per EDU	236.25	225.00	225.00	11.25	5%		924.00
Water Accessibility	66.94	63.75	63.75	3.19	5%		272.00
Sewer Accessibility	200.81	191.25	191.25	9.56	5%		505.00

Revenues		545 Mystic Harbour Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 545 - Mystic Harbour										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	551,400.00	579,000.00	537,000.00	42,000.00	8%	275,100.00	431,009.50		Updated revenue estimates to actuals
5000.200	Domestic Water Usage	145,000.00	123,000.00	157,000.00	(34,000.00)	-22%	102,115.79	69,628.79		Updated revenue estimates to actuals
5005.100	Commercial Water Service	200,400.00	233,400.00	196,200.00	37,200.00	19%	100,200.00	91,807.62		Updated revenue estimates to actuals
5005.200	Commercial Water Usage	115,000.00	66,000.00	95,000.00	(29,000.00)	-31%	76,500.47	49,105.67		Updated revenue estimates to actuals
5010.100	Domestic Sewer Service	802,689.00	841,800.00	745,089.00	96,711.00	13%	399,994.36	612,448.04		Updated revenue estimates to actuals
5010.200	Domestic Sewer Usage	155,000.00	153,300.00	223,000.00	(69,700.00)	-31%	135,358.15	77,172.47		Updated revenue estimates to actuals
5015.100	Commercial Sewer Service	467,100.00	574,600.00	500,400.00	74,200.00	15%	233,338.38	84,992.86		Updated revenue estimates to actuals
5015.200	Commercial Sewer Usage	244,000.00	100,000.00	125,000.00	(25,000.00)	-20%	182,395.08	115,339.76		Updated revenue estimates to actuals
5020.100	Additional Assessments - Accessibility Water Accessibility	81,600.00	85,700.00	85,425.00	275.00	0%	40,736.25	0.00		
5020.200	Additional Assessments - Accessibility Sewer Accessibility	151,470.00	159,000.00	186,660.00	(27,660.00)	-15%	78,986.25	0.00		Updated revenue estimates to actuals
5040	Hook-Ups	30,000.00	30,000.00	30,000.00	0.00	0%	3,500.00	43,450.00		
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	2,000.00	37,750.00		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$2,943,659.00	\$2,945,800.00	\$2,880,774.00	\$65,026.00	2%	\$1,630,224.73	\$1,612,704.71		
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	0.00	0.00	0.00	0.00	N/A	32,158.75	24,809.41		
4710	Penalty/Fees	18,000.00	18,000.00	18,000.00	0.00	0%	5,961.12	21,156.88		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	0%	\$38,119.87	\$45,966.29		
<i>OTH REV - Other Revenue</i>										
5042	Equity Contribution	0.00	0.00	0.00	0.00	N/A	11,578.50	94,469.00		
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	1,317.73	4,837.88		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$12,896.23	\$99,306.88		
<i>TRNS IN - Transfers In</i>										
5510	Transfers From Other Funds	280,000.00	280,000.00	260,000.00	20,000.00	8%	170,017.20	246,890.80		New homes being brought online results in more flow to Mystic Harbour Plant from the Landings
5975.100	Transfers From (To) Reserve	0.00	303,813.00	0.00	303,769.00	N/A	0.00	0.00		Fund Balance requested to balance the budget deficit
5975.200	Transfers From Other Funds	1.00	0.00	119,616.00	(119,616.00)	-100%	0.00	0.00		
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$280,001.00	\$583,813.00	\$379,616.00	\$204,153.00	54%	\$170,017.20	\$246,890.80		
REVENUES Total		\$3,241,660.00	\$3,547,613.00	\$3,278,390.00	\$269,179.00	8%	\$1,851,258.03	\$2,004,868.68		
Fund REVENUE	Total: 545 - Mystic Harbour	\$3,241,660.00	\$3,547,613.00	\$3,278,390.00	\$269,179.00	8%	\$1,851,258.03	\$2,004,868.68		

Expenditures		545 Mystic Harbour Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 545 - Mystic Harbour										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	349,042.24	359,182.00	292,247.00	66,935.00	23%	140,517.70	283,219.40		
6000.200	Personnel Services Salaries-Support Group	236,962.44	252,135.00	282,950.00	(30,815.00)	-11%	107,478.23	235,377.74		
6000.300	Personnel Services Salaries-Construction	7,547.28	7,955.00	9,339.00	(1,384.00)	-15%	3,109.18	6,028.66		
6000.400	Personnel Services Overtime Pay	0.00	7,470.00	21,379.00	(13,909.00)	-65%	3,555.68	12,489.03		
6010.020	Benefits Contingency	0.00	185.00	236.00	(51.00)	-22%	0.00	176.97		
6010.025	Benefits Deferred Comp Match	0.00	6,993.00	2,220.00	4,773.00	215%	0.00	4,237.84		
6010.030	Benefits Hospitalization Insurance	163,927.14	163,937.00	151,288.00	12,649.00	8%	57,582.39	125,031.32		
6010.050	Benefits Retirement	78,944.94	82,504.00	77,626.00	4,878.00	6%	0.00	69,477.91		
6010.060	Benefits Social Security Taxes	45,356.23	47,295.00	46,363.00	932.00	2%	18,514.46	38,550.71		
6010.070	Benefits Unemployment Insurance	0.00	239.00	235.00	4.00	2%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	9,270.00	12,390.00	(3,120.00)	-25%	8,796.00	7,586.31		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	1,744.48		
6010.120	Benefits Long Term Disability	1,426.88	1,490.00	883.00	607.00	69%	0.00	1,112.11		
6010.130	Benefits Life Insurance	1,204.33	1,259.00	1,001.00	258.00	26%	0.00	1,052.40		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	1,623.00	1,084.00	539.00	50%	0.00	1,113.13		
6010.150	Benefits Retirement Administration Fee	0.00	1,106.00	1,131.00	(25.00)	-2%	0.00	798.48		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	637.79	0.00		
6010.900	Benefits OPEB contribution	0.00	28,314.00	28,976.00	(662.00)	-2%	0.00	32,665.24		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$884,411.48	\$970,957.00	\$929,348.00	\$41,609.00	4%	\$340,191.43	\$820,661.73		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	23,637.00	30,604.00	23,637.00	6,967.00	29%	4,432.36	19,779.41		Adjusted the Support allocation
6110.060	Supplies & Equipment Chemicals	450,000.00	300,000.00	450,000.00	(150,000.00)	-33%	174,549.89	415,376.02		Split out water chemicals to account 545.6110.065.
6110.065	Supplies & Equipment Water Chemicals	0.00	150,000.00	0.00	150,000.00	N/A	0.00	0.00		Split out water chemicals from account 545.6110.060.
6110.090	Supplies & Equipment Computers & Printers	331.00	421.00	0.00	377.00	N/A	0.00	150.62		
6110.245	Supplies & Equipment Mobile Phones	600.00	600.00	0.00	600.00	N/A	367.03	267.05		New account in FY27
6110.340	Supplies & Equipment Safety Program Equipment	1,806.00	1,928.00	3,806.00	(1,878.00)	-49%	2,456.86	1,987.68		Bought life rings in FY26, not needed in FY27
6110.390	Supplies & Equipment Small Equipment	608.00	895.00	608.00	287.00	47%	0.00	173.64		
6110.420	Supplies & Equipment Tools & Supplies	5,630.00	5,630.00	5,630.00	0.00	0%	2,952.34	4,414.81		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,022.00	3,266.00	3,022.00	244.00	8%	91.51	1,970.49		
6130.055	Equipment Maintenance Roads Management System	7,948.00	9,069.00	6,422.00	2,647.00	41%	1,750.00	0.00		Increase in Support Allocation due to additional modules in work order system
6130.060	Equipment Maintenance Software Licensing	3,087.00	3,087.00	3,087.00	0.00	0%	0.00	3,086.02		
6150.050	Uniforms & Personal Equipment Uniforms	2,124.00	2,264.00	2,124.00	140.00	7%	1,172.07	2,414.45		
6200.010	Other Supplies & Materials Lab Testing	62,000.00	62,000.00	30,000.00	32,000.00	107%	9,646.50	16,023.84		PFAS sampling at 9 wells and plant
6200.020	Other Supplies & Materials Materials	5,756.00	6,220.00	5,756.00	464.00	8%	1,002.47	4,376.06		
6200.030	Other Supplies & Materials Testing Supplies	10,000.00	10,000.00	10,000.00	0.00	0%	1,548.58	3,540.31		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$576,549.00	\$585,984.00	\$544,092.00	\$41,848.00	8%	\$199,969.61	\$473,560.40		

Expenditures		545 Mystic Harbour Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	45,000.00	45,000.00	45,000.00	0.00	0%	20,558.16	36,264.03		
6500.020	Systems Maintenance Water Plant/System Maint	146,000.00	146,000.00	146,000.00	0.00	0%	8,435.88	147,130.77		
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	200,000.00	200,000.00	0.00	0%	70,049.16	171,749.18		
6500.040	Systems Maintenance WWW Paving	5,000.00	5,000.00	5,000.00	0.00	0%	1,145.76	6,145.50		
6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	20,000.00	20,000.00	0.00	0%	1,800.00	22,463.00		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	20,000.00	20,000.00	20,000.00	0.00	0%	0.00	500.00		
6530.100	Consulting Services Professional Fees	16,754.00	4,868.00	15,179.00	(10,311.00)	-68%	0.00	3,031.35		Resiliency Study budgeted for in FY26. Not budgeted for in FY27.
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	39,102.00	40,916.00	39,102.00	1,814.00	5%	8,293.94	41,851.17		Adjusted the Support and Construction allocation
6550.020	Building Site Expenses Buildings & Grounds Maintenance	100,000.00	100,000.00	55,718.00	44,282.00	79%	5,099.42	8,690.91		Building repair, HVAC, insulation, and garage door replacement
6550.060	Building Site Expenses Electricity	260,000.00	260,000.00	260,000.00	0.00	0%	112,029.37	250,731.87		
6550.120	Building Site Expenses Heating Propane	7,000.00	7,000.00	3,600.00	3,400.00	94%	1,176.00	6,507.97		Inflation
6550.140	Building Site Expenses Internet Access	2,195.00	2,195.00	2,195.00	0.00	0%	1,097.40	1,829.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	800.00	800.00	682.00	118.00	17%	340.80	756.60		
6550.270	Building Site Expenses Telephone	6,389.00	6,389.00	6,389.00	0.00	0%	2,930.99	3,449.28		
6550.280	Building Site Expenses Tipping Fees	75,189.00	75,149.00	75,189.00	(40.00)	0%	40,641.40	0.00		
6700.100	Other Maint. & Svcs Payment to Sewer Utility	250,000.00	250,000.00	250,000.00	0.00	0%	0.00	413,235.46		
6700.150	Other Maint. & Svcs Payment to Water Utility Effluen	60,000.00	60,000.00	40,000.00	20,000.00	50%	11,146.48	54,779.63		Historical trend
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	199.31		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	57,626.00	79,609.00	0.00	79,609.00	N/A	0.00	21,228.21		Previously budgeted in 545.9010
6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	0.00	N/A	0.00	47,193.62		
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,312,055.00	\$1,323,926.00	\$1,185,054.00	\$138,872.00	12%	\$284,744.76	\$1,237,736.86		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	1,899.00	2,053.00	1,899.00	154.00	8%	134.80	2,767.49		
7170.100	Benefits & Insurance Property & Liability Insurance	88,000.00	85,000.00	51,850.00	33,150.00	64%	22.22	47,130.42		60% increase in FY26 insurance. Adding an additional 10% for increase in FY27.
7200.010	Bond & Interest Expense Interest Expense	75,414.00	75,414.00	5,210.00	70,204.00	1347%	2,204.83	1,211.99		Intergovernmental Loan Repayment beginning in FY27
7200.025	Bond & Interest Expense Bond Principal Expense	157,279.00	157,279.00	0.00	157,279.00	N/A	0.00	0.00		Intergovernmental Loan Repayment beginning in FY27
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$322,592.00	\$319,746.00	\$58,959.00	\$260,787.00	442%	\$2,361.85	\$51,109.90		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	22,000.00	22,000.00	330,937.00	(308,937.00)	-93%	509,324.55	0.00		Only Skid Steer lease payment in FY27
9010.080	Capital Equipment Construction Projects	325,000.00	325,000.00	230,000.00	95,000.00	41%	43,542.10	0.00		Oyster Harbor water line, SCADA Panel Station G, and WWTP Injection Well Rehab in FY27
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	625,744.78		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$347,000.00	\$347,000.00	\$560,937.00	(\$213,937.00)	-38%	\$552,866.65	\$625,744.78		
EXPENSES Total		\$3,442,607.48	\$3,547,613.00	\$3,278,390.00	\$269,179.00	8%	\$1,380,134.30	\$3,208,813.67		
Fund EXPENSE Total: 545 - Mystic Harbour		\$3,442,607.48	\$3,547,613.00	\$3,278,390.00	\$269,179.00	8%	\$1,380,134.30	\$3,208,813.67		

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 545 - Mystic Harbour				
Account 6100.010 - Administrative Expense Administrative Expenses				
545.6100.010	Mailing	1.0000	6,200.00	6,200.00
545.6100.010	Ocean Pines Overhead Reimbursement	1.0000	11,345.00	11,345.00
545.6100.010	SUP Allocation	1.0000	13,059.00	13,059.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	\$30,604.00
Account 6110.060 - Supplies & Equipment Chemicals				
545.6110.060	WWTP Chemicals	1.0000	300,000.00	300,000.00
Account 6110.060 - Supplies & Equipment Chemicals Totals		Transactions	1	\$300,000.00
Account 6110.065 - Supplies & Equipment Water Chemicals				
545.6110.065	WTP Chemicals	1.0000	150,000.00	150,000.00
Account 6110.065 - Supplies & Equipment Water Chemicals Totals		Transactions	1	\$150,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
545.6110.090	SUP Allocation	1.0000	421.00	421.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	\$421.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
545.6110.245	Mobile Phones	12.0000	50.00	600.00
Account 6110.245 - Supplies & Equipment Mobile Phones Totals		Transactions	1	\$600.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
545.6110.340	CON Allocation	1.0000	62.00	62.00
545.6110.340	SUP Allocation	1.0000	1,866.00	1,866.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	2	\$1,928.00
Account 6110.390 - Supplies & Equipment Small Equipment				
545.6110.390	CON Allocation	1.0000	273.00	273.00
545.6110.390	SUP Allocation	1.0000	622.00	622.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	\$895.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
545.6110.420	CON Allocation	1.0000	1,984.00	1,984.00
545.6110.420	Custodial, Small Tools	1.0000	3,646.00	3,646.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	2	\$5,630.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account	6130.045 - Equipment Maintenance Other Equipment Maint/Repair			
545.6130.045	SUP Allocation	1.0000	3,266.00	3,266.00
	Account	6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		
		Transactions	1	<u>\$3,266.00</u>
Account	6130.055 - Equipment Maintenance Roads Management System			
545.6130.055	SUP Allocation	1.0000	9,069.00	9,069.00
	Account	6130.055 - Equipment Maintenance Roads Management System Totals		
		Transactions	1	<u>\$9,069.00</u>
Account	6130.060 - Equipment Maintenance Software Licensing			
545.6130.060	Brightly Software	1.0000	3,087.00	3,087.00
	Account	6130.060 - Equipment Maintenance Software Licensing Totals		
		Transactions	1	<u>\$3,087.00</u>
Account	6150.050 - Uniforms & Personal Equipment Uniforms			
545.6150.050	CON Allocation	1.0000	87.00	87.00
545.6150.050	SUP Allocation	1.0000	2,177.00	2,177.00
	Account	6150.050 - Uniforms & Personal Equipment Uniforms Totals		
		Transactions	2	<u>\$2,264.00</u>
Account	6200.010 - Other Supplies & Materials Lab Testing			
545.6200.010	Choliform Testing	1.0000	4,000.00	4,000.00
545.6200.010	Lab Testing	1.0000	10,000.00	10,000.00
545.6200.010	PFAS Sampling - injection wells (9)	1.0000	32,000.00	32,000.00
545.6200.010	PFAS Testing - 2 per year per well (4)	8.0000	2,000.00	16,000.00
	Account	6200.010 - Other Supplies & Materials Lab Testing Totals		
		Transactions	4	<u>\$62,000.00</u>
Account	6200.020 - Other Supplies & Materials Materials			
545.6200.020	SUP Allocation	1.0000	6,220.00	6,220.00
	Account	6200.020 - Other Supplies & Materials Materials Totals		
		Transactions	1	<u>\$6,220.00</u>
Account	6200.030 - Other Supplies & Materials Testing Supplies			
545.6200.030	Testing Supplies	1.0000	10,000.00	10,000.00
	Account	6200.030 - Other Supplies & Materials Testing Supplies Totals		
		Transactions	1	<u>\$10,000.00</u>
Account	6500.010 - Systems Maintenance Collection System Maintenance			
545.6500.010	Generators, Pumps, Alarms and Maintenance	1.0000	45,000.00	45,000.00
	Account	6500.010 - Systems Maintenance Collection System Maintenance Totals		
		Transactions	1	<u>\$45,000.00</u>
Account	6500.020 - Systems Maintenance Water Plant/System Maint			
545.6500.020	Meters, Parts, Maintenance	1.0000	146,000.00	146,000.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	1	\$146,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint			
545.6500.030	Blowers	5.0000	10,000.00	50,000.00
545.6500.030	Maintenance	1.0000	150,000.00	150,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	2	\$200,000.00
	Account 6500.040 - Systems Maintenance WWW Paving			
545.6500.040	Paving	1.0000	5,000.00	5,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	\$5,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair			
545.6500.070	Outside Contractor Installs	1.0000	20,000.00	20,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	\$20,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair			
545.6500.075	Outside Contractor Installs	1.0000	20,000.00	20,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	\$20,000.00
	Account 6530.100 - Consulting Services Professional Fees			
545.6530.100	CON Allocation	1.0000	1,240.00	1,240.00
545.6530.100	SUP Allocation	1.0000	3,628.00	3,628.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	\$4,868.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group			
545.6540.090	CON Allocation	1.0000	3,596.00	3,596.00
545.6540.090	SUP Allocation	1.0000	37,320.00	37,320.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$40,916.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance			
545.6550.020	HVAC, Painting, Cleaning	1.0000	45,000.00	45,000.00
545.6550.020	Insulation, Garage door replacement	1.0000	44,282.00	44,282.00
545.6550.020	Pest Control, Building Maintenance	1.0000	10,718.00	10,718.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	3	\$100,000.00
	Account 6550.060 - Building Site Expenses Electricity			
545.6550.060	Electricity	1.0000	260,000.00	260,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$260,000.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account 545.6550.120	6550.120 - Building Site Expenses Heating Propane Propane	1.0000	70,000.00	7,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	<u>\$7,000.00</u>
Account 545.6550.140	6550.140 - Building Site Expenses Internet Access Internet Access	1.0000	2,195.00	2,195.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	<u>\$2,195.00</u>
Account 545.6550.180	6550.180 - Building Site Expenses Pest Control/Termite Insp Pest Control	1.0000	800.00	800.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	<u>\$800.00</u>
Account 545.6550.270	6550.270 - Building Site Expenses Telephone CON Allocation	1.0000	760.00	760.00
545.6550.270	SUP Allocation	1.0000	871.00	871.00
545.6550.270	Telephone & Internet	1.0000	4,758.00	4,758.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	<u>\$6,389.00</u>
Account 545.6550.280	6550.280 - Building Site Expenses Tipping Fees CON Allocation	1.0000	149.00	149.00
545.6550.280	Tipping Fees	1.0000	75,000.00	75,000.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	2	<u>\$75,149.00</u>
Account 545.6700.100	6700.100 - Other Maint. & Svcs Payment to Sewer Utility Treatment - Town of Ocean City	1.0000	250,000.00	250,000.00
	Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility Totals	Transactions	1	<u>\$250,000.00</u>
Account 545.6700.150	6700.150 - Other Maint. & Svcs Payment to Water Utility Effluen Eagles Landing Golf Course	1.0000	60,000.00	60,000.00
	Account 6700.150 - Other Maint. & Svcs Payment to Water Utility Effluen Totals	Transactions	1	<u>\$60,000.00</u>
Account 545.6700.400	6700.400 - Other Maint. & Svcs State Waste Water Sludge Fees Sewage Sludge Generation Fee	1.0000	1,000.00	1,000.00
	Account 6700.400 - Other Maint. & Svcs State Waste Water Sludge Fees Totals	Transactions	1	<u>\$1,000.00</u>
Account 545.6700.500	6700.500 - Other Maint. & Svcs Water & Wastewater Construction CON Allocation of Capital Expense	1.0000	54,942.00	54,942.00
545.6700.500	SUP Allocation of Capital Expense	1.0000	24,667.00	24,667.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	2	\$79,609.00
545.7000.060	Account 7000.060 - Travel, Training & Expense Educational Training SUP Allocation	1.0000	2,053.00	2,053.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$2,053.00
545.7170.100	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Property Insurance	1.0000	85,000.00	85,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$85,000.00
545.7200.010	Account 7200.010 - Bond & Interest Expense Interest Expense Inter-Governmental Loan Interest	1.0000	75,414.00	75,414.00
	Account 7200.010 - Bond & Interest Expense Interest Expense Totals	Transactions	1	\$75,414.00
545.7200.025	Account 7200.025 - Bond & Interest Expense Bond Principal Expense IG Loan Principal Repayment	1.0000	157,279.00	157,279.00
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense Totals	Transactions	1	\$157,279.00
545.9010	Account 9010 - Capital Equipment Skid Steer Lease	1.0000	22,000.00	22,000.00
	Account 9010 - Capital Equipment Totals	Transactions	1	\$22,000.00
545.9010.080	Account 9010.080 - Capital Equipment Construction Projects Oyster Habor water line	1.0000	25,000.00	25,000.00
545.9010.080	SCADA Panel Station G	1.0000	200,000.00	200,000.00
545.9010.080	WWTP Injection Well Rehab	1.0000	100,000.00	100,000.00
	Account 9010.080 - Capital Equipment Construction Projects Totals	Transactions	3	\$325,000.00
	Fund 545 - Mystic Harbour Totals	Transactions	60	\$2,576,656.00
	EXPENSES Totals	Transactions	60	\$2,576,656.00
	Grand Totals	Transactions	60	\$2,576,656.00

Revenues		546 Mystic Harbour Debt Service Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 546 - Mystic Harbour Debt Service										
REVENUES										
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	0.00	0.00	0.00	0.00	N/A	49,351.05	133,966.65		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$49,351.05	\$133,966.65		
<i>OTH REV - Other Revenue</i>										
4815	Other Revenue	0.00	0.00	0.00	0.00	N/A	0.00	7,148.46		
5042	Equity Contribution	0.00	0.00	0.00	0.00	N/A	3,000.00	129,004.00		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$3,000.00	\$136,152.46		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	0.00	80,121.00	0.00	80,121.00	N/A	0.00	0.00		Fund Balance requested to balance the budget deficit
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$0.00	\$80,121.00	\$0.00	\$80,121.00	0%	\$0.00	\$0.00		
<i>DEBT SRV REV - Debt Service Revenue</i>										
5980	Front Foot/EDU Revenue	0.00	442,200.00	0.00	442,200.00	N/A	0.00	423,786.00		Previously presented with the Treasurer's Budget as an overall summary.
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>		\$0.00	\$442,200.00	\$0.00	\$442,200.00	0%	\$0.00	\$423,786.00		
REVENUES Total		\$0.00	\$522,321.00	\$0.00	\$522,321.00	0%	\$52,351.05	\$693,905.11		
Fund REVENUE	Total: 546 - Mystic Harbour Debt Service	\$0.00	\$522,321.00	\$0.00	\$522,321.00	0%	\$52,351.05	\$693,905.11		

Expenditures			546 Mystic Harbour Debt Service Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 546 - Mystic Harbour Debt Service										
EXPENSES										
<i>OTHR CHGS - Other Charges</i>										
7200.020	Bond & Interest Expense Bond Interest Expense	0.00	209,014.00	0.00	209,014.00	N/A	110,499.66	224,773.84	Previously presented with the Treasurer's Budget as an overall summary.	
7200.025	Bond & Interest Expense Bond Principal Expense	0.00	313,307.00	0.00	313,307.00	N/A	0.00	0.00	Previously presented with the Treasurer's Budget as an overall summary.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$0.00	\$522,321.00	\$0.00	\$522,321.00	0%	\$110,499.66	\$224,773.84		
EXPENSES Total		\$0.00	\$522,321.00	\$0.00	\$522,321.00	0%	\$110,499.66	\$224,773.84		
Fund EXPENSE	Total: 546 - Mystic Harbour Debt Service	\$0.00	\$522,321.00	\$0.00	\$522,321.00	0%	\$110,499.66	\$224,773.84		

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

Newark Service Area								
<u>Account Name</u>	<u>FY27 Budget</u>	<u>FY27 Budget w/ FY26 Rates</u>	<u>FY26 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY25 Actual</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>
Charges for Services	219,100	208,738	216,160	2,940	1%	149,750	148,500	134,480
Usage Revenue	30,400	34,000	16,800	13,600	81%	27,853	28,037	29,868
Interest & Penalties	3,000	3,000	3,000	-	0%	71,816	22,656	3,815
Other Revenue / Miscellaneous	78,470	78,070	76,939	1,531	2%	54,497	49,908	26,007
Transfer From/(To) Reserves	17,300	-	-	17,300	-	-	-	-
Total Revenues	348,270	323,808	312,899	35,371	11%	303,916	249,101	194,170
Personnel Services	153,438	154,254	189,440	(36,002)	-19%	198,629	190,009	148,143
Supplies & Materials	55,553	55,553	56,036	(483)	-1%	20,325	14,392	12,455
Maintenance & Services	100,765	99,995	135,173	(34,408)	-25%	84,068	68,467	69,417
Other Charges	38,514	38,514	7,778	30,736	395%	6,709	2,234	1,799
Interfund Charges	-	-	-	-	#DIV/0!	-	6,855	6,464
Depreciation Expense	-	-	-	-	-	98,941	98,623	98,623
Capital Outlay	-	-	19,396.00	(19,396.00)	-	-	-	-
Total Expenses	348,270	348,316	407,823	(59,553)	-15%	408,672	380,578	336,900
Net Income (Loss)	0	(24,508)	(94,924)	94,924	-100%	(104,756)	(131,478)	(142,730)
Additional revenue based on proposed rates	6,762							
Proposed Quarterly Rates								
	FY27	FY26	FY26	\$ Change	% Change		\$1 Revenue	
Sewer debt service per EDU	55.00	55.00	55.00	-	0%			
Water debt service per EDU	27.00	27.00	27.00	-	0%			
Domestic Water & Sewer Base Fee	294.00	280.00	280.00	14.00	5%		468.00	
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)								
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%			
over 22,500 Gallons	15.00	15.00	15.00	-	0%			
Sewer Only (non-metered)	304.88	294.38	294.38	10.50	4%		3.00	
Commercial Water & Sewer Base Fee	294.00	280.00	280.00	14.00	5%		128.00	
Commercial Water & Sewer Usage Range (per 1k gal, per EDU)								
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%			
over 22,500 Gallons	15.00	15.00	15.00	-	0%			
Sewer Accessibility	187.43	178.50	178.50	8.93	5%		17.85	
Water Accessibility	62.48	59.50	59.50	2.98	5%		8.50	

Revenues		550 Newark Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 550 - Newark										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	35,000.00	36,300.00	42,560.00	(6,260.00)	-15%	17,640.00	60,480.00	Updated revenue estimates to actuals	
5000.200	Domestic Water Usage	7,000.00	7,000.00	4,000.00	3,000.00	75%	3,331.41	12,815.27	Updated revenue estimates to actuals	
5005.100	Commercial Water Service	10,080.00	10,600.00	10,080.00	520.00	5%	5,040.00	6,020.00	Updated revenue estimates to actuals	
5005.200	Commercial Water Usage	500.00	400.00	800.00	(400.00)	-50%	301.94	1,518.51	Updated revenue estimates to actuals	
5010.100	Domestic Sewer Service	98,280.00	103,200.00	100,800.00	2,400.00	2%	49,140.00	56,160.00	Updated revenue estimates to actuals	
5010.200	Domestic Sewer Usage	20,500.00	20,000.00	10,000.00	10,000.00	100%	9,340.14	11,713.98	Updated revenue estimates to actuals	
5015.100	Commercial Sewer Service	58,000.00	61,200.00	57,960.00	3,240.00	6%	29,148.76	27,090.00	Updated revenue estimates to actuals	
5015.200	Commercial Sewer Usage	6,000.00	3,000.00	2,000.00	1,000.00	50%	3,649.93	1,805.51	Updated revenue estimates to actuals	
5020.100	Additional Assessments - Accessibility Water Accessibility	2,380.00	2,500.00	476.00	2,024.00	425%	1,190.00	0.00	Updated revenue estimates to actuals	
5020.200	Additional Assessments - Accessibility Sewer Accessibility	4,998.00	5,300.00	4,284.00	1,016.00	24%	2,499.00	0.00	Updated revenue estimates to actuals	
5040	Hook-Ups	0.00	0.00	0.00	0.00	N/A	4,500.00	0.00		
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	187.50	0.00		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$242,738.00	\$249,500.00	\$232,960.00	\$16,540.00	7%	\$125,968.68	\$177,603.27		
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	0.00	0.00	0.00	0.00	N/A	0.00	68,153.22		
4710	Penalty/Fees	3,000.00	3,000.00	3,000.00	0.00	0%	1,748.47	3,662.49		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0%	\$1,748.47	\$71,815.71		
<i>MISC - Miscellaneous</i>										
4270	Rents-Tower Site/Contrib & Donat	78,070.00	78,070.00	76,539.00	1,531.00	2%	48,326.24	49,102.10	2% increase in payments per payment schedule	
<i>Account Classification Total: MISC - Miscellaneous</i>		\$78,070.00	\$78,070.00	\$76,539.00	\$1,531.00	2%	\$48,326.24	\$49,102.10		
<i>OTH REV - Other Revenue</i>										
5042	Equity Contribution	0.00	0.00	0.00	0.00	N/A	2,078.00	0.00		
5850	Other Revenue	400.00	400.00	400.00	0.00	0%	86.95	5,394.85		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$400.00	\$400.00	\$400.00	\$0.00	0%	\$2,164.95	\$5,394.85		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	0.00	17,303.00	0.00	17,300.00	N/A	0.00	0.00	Fund Balance requested to balance the budget deficit	
5975.200	Transfers From Other Funds	1.00	0.00	94,924.00	(94,924.00)	-100%	0.00	0.00		
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	\$17,303.00	\$94,924.00	(\$77,624.00)	-82%	\$0.00	\$0.00		
REVENUES Total		\$324,209.00	\$348,273.00	\$407,823.00	(\$59,553.00)	-15%	\$178,208.34	\$303,915.93		
Fund REVENUE Total: 550 - Newark		\$324,209.00	\$348,273.00	\$407,823.00	(\$59,553.00)	-15%	\$178,208.34	\$303,915.93		

Expenditures		550 Newark Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 550 - Newark										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	57,073.99	57,050.00	49,249.00	7,801.00	16%	28,332.58	45,377.36		
6000.200	Personnel Services Salaries-Support Group	38,160.46	41,363.00	68,683.00	(27,320.00)	-40%	24,690.46	71,040.75		
6000.300	Personnel Services Salaries-Construction	716.56	757.00	1,610.00	(853.00)	-53%	273.01	1,047.33		
6000.400	Personnel Services Overtime Pay	0.00	2,740.00	6,102.00	(3,362.00)	-55%	1,303.76	4,031.71		
6010.020	Benefits Contingency	0.00	30.00	48.00	(18.00)	-38%	0.00	39.64		
6010.025	Benefits Deferred Comp Match	0.00	1,400.00	205.00	1,195.00	583%	0.00	847.28		
6010.030	Benefits Hospitalization Insurance	22,180.41	22,157.00	28,131.00	(5,974.00)	-21%	12,496.81	28,004.63		
6010.050	Benefits Retirement	12,829.22	13,286.00	15,875.00	(2,589.00)	-16%	0.00	28,619.10		
6010.060	Benefits Social Security Taxes	7,321.41	7,559.00	9,606.00	(2,047.00)	-21%	3,965.33	8,733.63		
6010.070	Benefits Unemployment Insurance	0.00	38.00	48.00	(10.00)	-21%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	1,484.00	2,534.00	(1,050.00)	-41%	1,799.00	1,861.89		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	401.96		
6010.120	Benefits Long Term Disability	228.54	236.00	181.00	55.00	30%	0.00	249.67		
6010.130	Benefits Life Insurance	191.62	198.00	205.00	(7.00)	-3%	0.00	236.27		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	260.00	222.00	38.00	17%	0.00	253.47		
6010.150	Benefits Retirement Administration Fee	0.00	177.00	231.00	(54.00)	-23%	0.00	181.68		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	130.44	0.00		
6010.900	Benefits OPEB contribution	0.00	4,703.00	6,510.00	(1,807.00)	-28%	0.00	7,702.87		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$138,702.21	\$153,438.00	\$189,440.00	(\$36,002.00)	-19%	\$72,991.39	\$198,629.24		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	2,329.00	2,329.00	2,329.00	0.00	0%	316.55	2,181.03		
6110.060	Supplies & Equipment Chemicals	10,000.00	4,000.00	8,000.00	(4,000.00)	-50%	4,003.75	6,593.00	Split out water chemicals to account 550.6110.065.	
6110.065	Supplies & Equipment Water Chemicals	0.00	6,000.00	0.00	6,000.00	N/A	0.00	0.00	Split out water chemicals from 550.6110.060.	
6110.090	Supplies & Equipment Computers & Printers	33.00	32.00	0.00	29.00	N/A	0.00	40.20		
6110.340	Supplies & Equipment Safety Program Equipment	589.00	434.00	2,589.00	(2,155.00)	-83%	2,237.52	1,044.00	Life rings purchased in FY26. Not needed in FY27.	
6110.390	Supplies & Equipment Small Equipment	197.00	167.00	197.00	(30.00)	-15%	0.00	9.44		
6110.420	Supplies & Equipment Tools & Supplies	145.00	176.00	145.00	31.00	21%	61.83	179.88		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	999.00	750.00	999.00	(249.00)	-25%	21.92	624.09		
6130.055	Equipment Maintenance Roads Management System	788.00	688.00	637.00	51.00	8%	175.00	0.00		
6130.060	Equipment Maintenance Software Licensing	844.00	844.00	844.00	0.00	0%	0.00	843.05		
6150.050	Uniforms & Personal Equipment Uniforms	692.00	508.00	692.00	(184.00)	-27%	253.78	806.59		
6200.010	Other Supplies & Materials Lab Testing	36,700.00	36,700.00	36,700.00	0.00	0%	8,556.00	5,584.00		
6200.020	Other Supplies & Materials Materials	1,904.00	1,428.00	1,904.00	(476.00)	-25%	240.16	1,350.91		
6200.030	Other Supplies & Materials Testing Supplies	1,500.00	1,500.00	1,000.00	500.00	50%	0.00	1,068.73		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$56,720.00	\$55,556.00	\$56,036.00	(\$483.00)	-1%	\$15,866.51	\$20,324.92		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	9,200.00	9,200.00	9,200.00	0.00	0%	0.00	6,099.32		

Expenditures		550 Newark Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	15,000.00	15,000.00	0.00	0%	7,736.58	25,831.57		
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	12,000.00	12,000.00	12,000.00	0.00	0%	185.56	9,707.96		
6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	0.00	1,000.00	N/A	147.84	0.00		New account to better track paving costs
6500.070	Systems Maintenance Contractor Water Install/Repair	4,500.00	4,500.00	4,500.00	0.00	0%	3,000.00	2,600.00		
6530.100	Consulting Services Professional Fees	13,363.00	13,070.00	60,315.00	(47,245.00)	-78%	446.74	2,730.96		Pipe inspection in FY26, not needed in FY27; WWTP Pond Soundings in current FY27
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	12,474.00	8,887.00	12,474.00	(3,587.00)	-29%	1,626.46	10,454.14		Updated Support and Construction allocation percentages
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	3,000.00	1,000.00	2,000.00	200%	1,368.35	811.33		WTP heater replacement
6550.060	Building Site Expenses Electricity	25,000.00	25,000.00	20,000.00	5,000.00	25%	9,577.02	23,438.88		Historical trend
6550.270	Building Site Expenses Telephone	640.00	640.00	640.00	0.00	0%	297.13	473.28		
6550.280	Building Site Expenses Tipping Fees	44.00	13.00	44.00	(31.00)	-70%	0.00	0.00		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,869.00	8,455.00	0.00	8,455.00	N/A	0.00	1,920.67		Previously budgeted in Capital Equipment
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$102,090.00	\$100,765.00	\$135,173.00	(\$34,408.00)	-25%	\$24,385.68	\$84,068.11		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	628.00	471.00	628.00	(157.00)	-25%	14.84	784.57		
7170.100	Benefits & Insurance Property & Liability Insurance	11,000.00	11,000.00	6,300.00	4,700.00	75%	1.36	5,728.00		60% increase in FY26 insurance. Adding an additional 10% for increase in FY27.
7200.010	Bond & Interest Expense Interest Expense	9,004.00	9,004.00	850.00	8,154.00	959%	358.21	196.91		Intergovernmental Loan repayment beginning in FY27
7200.025	Bond & Interest Expense Bond Principal Expense	18,039.00	18,039.00	0.00	18,039.00	N/A	0.00	0.00		Intergovernmental Loan repayment beginning in FY27
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$38,671.00	\$38,514.00	\$7,778.00	\$30,736.00	395%	\$374.41	\$6,709.48		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	0.00	0.00	19,396.00	(19,396.00)	-100%	0.00	0.00		No capital Requested in FY27
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	98,940.50		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$19,396.00	(\$19,396.00)	-100%	\$0.00	\$98,940.50		
EXPENSES Total		\$336,183.21	\$348,273.00	\$407,823.00	(\$59,553.00)	-15%	\$113,617.99	\$408,672.25		
Fund EXPENSE Total: 550 - Newark		\$336,183.21	\$348,273.00	\$407,823.00	(\$59,553.00)	-15%	\$113,617.99	\$408,672.25		

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 550 - Newark				
Account 6100.010 - Administrative Expense Administrative Expenses				
550.6100.010	Mailing & Postage	1.0000	478.00	478.00
550.6100.010	Ocean Pines Overhead Reimbursement	1.0000	860.00	860.00
550.6100.010	SUP Allocation	1.0000	991.00	991.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	<u>\$2,329.00</u>
Account 6110.060 - Supplies & Equipment Chemicals				
550.6110.060	WWTP Chemicals	1.0000	4,000.00	4,000.00
Account 6110.060 - Supplies & Equipment Chemicals Totals		Transactions	1	<u>\$4,000.00</u>
Account 6110.065 - Supplies & Equipment Water Chemicals				
550.6110.065	WTP Chemicals	1.0000	6,000.00	6,000.00
Account 6110.065 - Supplies & Equipment Water Chemicals Totals		Transactions	1	<u>\$6,000.00</u>
Account 6110.090 - Supplies & Equipment Computers & Printers				
550.6110.090	SUP Allocation	1.0000	32.00	32.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	<u>\$32.00</u>
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
550.6110.340	CON Allocation	1.0000	6.00	6.00
550.6110.340	SUP Allocation	1.0000	428.00	428.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	2	<u>\$434.00</u>
Account 6110.390 - Supplies & Equipment Small Equipment				
550.6110.390	CON Allocation	1.0000	24.00	24.00
550.6110.390	SUP Allocation	1.0000	143.00	143.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	<u>\$167.00</u>
Account 6110.420 - Supplies & Equipment Tools & Supplies				
550.6110.420	CON Allocation	1.0000	176.00	176.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	1	<u>\$176.00</u>
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
550.6130.045	SUP Allocation	1.0000	750.00	750.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	1	<u>\$750.00</u>
Account 6130.055 - Equipment Maintenance Roads Management System				

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
550.6130.055	SUP Allocation	1.0000	688.00	688.00
	Account 6130.055 - Equipment Maintenance Roads Management System Totals	Transactions	1	<u>\$688.00</u>
	Account 6130.060 - Equipment Maintenance Software Licensing			
550.6130.060	Brightly Software	1.0000	844.00	844.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	<u>\$844.00</u>
	Account 6150.050 - Uniforms & Personal Equipment Uniforms			
550.6150.050	CON Allocation	1.0000	8.00	8.00
550.6150.050	SUP Allocation	1.0000	500.00	500.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	<u>\$508.00</u>
	Account 6200.010 - Other Supplies & Materials Lab Testing			
550.6200.010	Lab Testing - Town of Ocean City	1.0000	5,300.00	5,300.00
550.6200.010	PFAS Sample Events	18.0000	1,300.00	23,400.00
550.6200.010	PFAS Testing - 2 per year per well (2)	4.0000	2,000.00	8,000.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	3	<u>\$36,700.00</u>
	Account 6200.020 - Other Supplies & Materials Materials			
550.6200.020	SUP Allocation	1.0000	1,428.00	1,428.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	<u>\$1,428.00</u>
	Account 6200.030 - Other Supplies & Materials Testing Supplies			
550.6200.030	Testing Supplies	1.0000	1,500.00	1,500.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	<u>\$1,500.00</u>
	Account 6500.010 - Systems Maintenance Collection System Maintenance			
550.6500.010	Pump Replacement	1.0000	7,500.00	7,500.00
550.6500.010	Railroad Lease	1.0000	670.00	670.00
550.6500.010	Relay, pump maintenance	1.0000	1,030.00	1,030.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance Totals	Transactions	3	<u>\$9,200.00</u>
	Account 6500.020 - Systems Maintenance Water Plant/System Maint			
550.6500.020	meters, pumps, generator repairs	1.0000	15,000.00	15,000.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	1	<u>\$15,000.00</u>
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint			
550.6500.030	Lagoon repairs/upkeep, spray site repairs, plant maint	1.0000	12,000.00	12,000.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	1	\$12,000.00
550.6500.040	Account 6500.040 - Systems Maintenance WWW Paving Paving	1.0000	1,000.00	1,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	\$1,000.00
550.6500.070	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Outside Contractor Installations	3.0000	1,500.00	4,500.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	\$4,500.00
550.6530.100	Account 6530.100 - Consulting Services Professional Fees CON Allocation	1.0000	110.00	110.00
550.6530.100	SUP Allocation	1.0000	275.00	275.00
550.6530.100	WWTP Pond Soundings	1.0000	12,685.00	12,685.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	3	\$13,070.00
550.6540.090	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group CON Allocation	1.0000	319.00	319.00
550.6540.090	SUP Allocation	1.0000	8,568.00	8,568.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$8,887.00
550.6550.020	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Building Maintenance	1.0000	1,000.00	1,000.00
550.6550.020	WTP Heater Replacement	1.0000	2,000.00	2,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	2	\$3,000.00
550.6550.060	Account 6550.060 - Building Site Expenses Electricity Electricity	1.0000	25,000.00	25,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$25,000.00
550.6550.270	Account 6550.270 - Building Site Expenses Telephone CON Allocation	1.0000	91.00	91.00
550.6550.270	SUP Allocation	1.0000	66.00	66.00
550.6550.270	Telephone	1.0000	483.00	483.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$640.00
550.6550.280	Account 6550.280 - Building Site Expenses Tipping Fees CON Allocation	1.0000	13.00	13.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$13.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction			
550.6700.500	CON Allocation of Capital Expenses	1.0000	6,585.00	6,585.00
550.6700.500	SUP Allocation of Capital Expenses	1.0000	1,870.00	1,870.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	2	\$8,455.00
	Account 7000.060 - Travel, Training & Expense Educational Training			
550.7000.060	SUP Allocation	1.0000	471.00	471.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$471.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance			
550.7170.100	Property Insurance	1.0000	11,000.00	11,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$11,000.00
	Account 7200.010 - Bond & Interest Expense Interest Expense			
550.7200.010	IG Loan Interest Payment	1.0000	9,004.00	9,004.00
	Account 7200.010 - Bond & Interest Expense Interest Expense Totals	Transactions	1	\$9,004.00
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense			
550.7200.025	IG Loan Principal Repayment	1.0000	18,039.00	18,039.00
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense Totals	Transactions	1	\$18,039.00
	Fund 550 - Newark Totals	Transactions	46	\$194,835.00
	EXPENSES Totals	Transactions	46	\$194,835.00
	Grand Totals	Transactions	46	\$194,835.00

Revenues		551 Newark Debt Service Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 551 - Newark Debt Service										
REVENUES										
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	0.00	0.00	0.00	0.00	N/A	1,011.92	787.07		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$1,011.92	\$787.07		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	0.00	(7,225.00)	0.00	(7,225.00)	N/A	0.00	0.00		Budgeted surplus to transfer to Fund Balance
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$0.00	(\$7,225.00)	\$0.00	(\$7,225.00)	0%	\$0.00	\$0.00		
<i>DEBT SRV REV - Debt Service Revenue</i>										
5980	Front Foot/EDU Revenue	0.00	65,688.00	0.00	65,688.00	N/A	0.00	65,580.00		Previously presented with the Treasurer's Budget as an overall summary.
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>		\$0.00	\$65,688.00	\$0.00	\$65,688.00	0%	\$0.00	\$65,580.00		
REVENUES Total		\$0.00	\$58,463.00	\$0.00	\$58,463.00	0%	\$1,011.92	\$66,367.07		
Fund REVENUE	Total: 551 - Newark Debt Service	\$0.00	\$58,463.00	\$0.00	\$58,463.00	0%	\$1,011.92	\$66,367.07		

Expenditures		551 Newark Debt Service Budget Requested								
	Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments
Fund: 551 - Newark Debt Service										
EXPENSES										
<i>OTHR CHGS - Other Charges</i>										
	7200.020	Bond & Interest Expense Bond Interest Expense	0.00	4,126.00	0.00	4,126.00	N/A	5,126.49	7,577.27	Previously presented with the Treasurer's Budget as an overall summary.
	7200.025	Bond & Interest Expense Bond Principal Expense	0.00	54,337.00	0.00	54,337.00	N/A	0.00	0.00	Previously presented with the Treasurer's Budget as an overall summary.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$0.00	\$58,463.00	\$0.00	\$58,463.00	0%	\$5,126.49	\$7,577.27	
EXPENSES Total			\$0.00	\$58,463.00	\$0.00	\$58,463.00	0%	\$5,126.49	\$7,577.27	
Fund EXPENSE	Total: 551 - Newark Debt Service		\$0.00	\$58,463.00	\$0.00	\$58,463.00	0%	\$5,126.49	\$7,577.27	

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 551 - Newark Debt Service				
Account 7200.020 - Bond & Interest Expense Bond Interest Expense				
551.7200.020	MDE Loan #1	1.0000	693.00	693.00
551.7200.020	MDE Loan #2	1.0000	3,433.00	3,433.00
Account 7200.020 - Bond & Interest Expense Bond Interest Expense Totals		Transactions	2	<u>\$4,126.00</u>
Account 7200.025 - Bond & Interest Expense Bond Principal Expense				
551.7200.025	MDE Loan #1	1.0000	20,763.00	20,763.00
551.7200.025	MDE Loan #2	1.0000	33,574.00	33,574.00
Account 7200.025 - Bond & Interest Expense Bond Principal Expense Totals		Transactions	2	<u>\$54,337.00</u>
Fund 551 - Newark Debt Service Totals		Transactions	4	<u>\$58,463.00</u>
EXPENSES Totals		Transactions	4	<u>\$58,463.00</u>
Grand Totals		Transactions	4	<u><u>\$58,463.00</u></u>

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

Ocean Pines Service Area

<u>Account Name</u>	<u>FY27 Budget</u>	<u>FY27 Budget w/ FY26 Rates</u>	<u>FY26 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY25 Actual</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>
Charges for Services	8,841,600	8,420,840	8,497,029	344,571	4%	7,646,936	7,429,049	6,880,680
Usage Revenue	1,850,000	2,034,500	1,300,000	550,000	42%	894,158	822,948	835,214
Interest & Penalties	119,000	119,000	95,000	24,000	25%	133,735	98,847	92,339
Other Revenue	353,500	321,500	753,500	(400,000)	-53%	771,204	1,639,949	886,403
Transfer From/(To) Reserves	403,662	-	(347,736)	751,398	-	-	-	972,527
Total Revenues	11,567,762	10,895,840	10,297,793	1,269,969	12%	9,446,033	9,990,794	9,667,163
Personnel Services	5,373,094	5,373,094	4,785,224	587,870	12%	4,593,415	3,933,646	3,814,461
Supplies & Materials	1,193,152	1,193,152	1,132,399	60,753	5%	845,042	925,826	846,715
Maintenance & Services	3,342,678	3,342,678	3,034,172	308,506	10%	3,155,918	2,667,927	3,317,597
Other Charges	318,838	318,838	158,808	160,030	101%	92,014	149,049	132,783
Interfund Charges	-	-	-	-	#DIV/0!	-	531,418	501,172
Depreciation Expense	-	-	-	-	-	1,748,133	1,778,542	1,723,310
Capital Outlay	1,340,000	1,340,000	1,187,190	152,810	13%	-	-	-
Total Expenses	11,567,762	11,567,762	10,297,793	1,269,969	12%	10,434,522	9,986,408	10,336,038
Net Income (Loss)	0	(671,922)	0	-	#DIV/0!	(988,489)	4,385	(668,875)
Additional revenue based on proposed rates	236,260							
See the next page for the Proposed Quarterly Rates.								

Ocean Pines Proposed Quarterly Rates							
	FY27	FY26	FY26	\$ Change	% Change		\$1 Revenue
Standard Water & Sewer Debt Service per EDU	36.00	36.00	36.00	-	0%		
Supplemental Water & Sewer Debt Service per EDU	31.00	31.00	31.00	-	0%		
Domestic Water & Sewer Base Fee	219.45	209.00	209.00	10.45	5%		33,204.00
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)							
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%		
over 22,500 Gallons	15.00	15.00	15.00	-	0%		
Domestic Sewer Only (flat rate)	248.96	241.13	241.13	7.83	3%		17.88
White Horse Park Water & Sewer (flat rate per lot)	160.00	160.00	160.00	-	0%		1,860.00
Commercial Water & Sewer Base	219.45	209.00	209.00	10.45	5%		2,796.00
Commercial Water & Sewer Usage Range (per 1k gal, per EDU)							
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%		
over 22,500 Gallons	15.00	15.00	15.00	-	0%		
Commercial Sewer Only	164.59	156.75	156.75	7.84	5%		157.50
Sewer Accessibility	139.90	133.24	133.24	6.66	5%		897.60
Water Accessibility	46.63	44.41	44.41	2.22	5%		286.45

Revenues		555 Ocean Pines Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 555 - Ocean Pines										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	1,735,000.00	1,822,000.00	1,770,230.00	51,770.00	3%	867,250.66	1,715,270.94	Updated revenue estimates to actuals	
5000.200	Domestic Water Usage	420,000.00	415,000.00	320,000.00	95,000.00	30%	254,630.13	201,693.54	Updated revenue estimates to actuals	
5005.100	Commercial Water Service	149,226.00	157,000.00	120,802.00	36,198.00	30%	78,110.57	72,876.78	Updated revenue estimates to actuals	
5005.200	Commercial Water Usage	84,500.00	45,000.00	30,000.00	15,000.00	50%	35,523.90	34,069.66	Updated revenue estimates to actuals	
5010.100	Domestic Sewer Service	5,210,500.00	5,471,000.00	5,310,690.00	160,310.00	3%	2,604,647.30	5,150,108.07	Updated revenue estimates to actuals	
5010.200	Domestic Sewer Usage	1,262,000.00	1,246,000.00	865,000.00	381,000.00	44%	735,670.99	552,373.79	Updated revenue estimates to actuals	
5015.100	Commercial Sewer Service	553,014.00	606,000.00	474,639.00	131,361.00	28%	288,838.41	210,543.02	Updated revenue estimates to actuals	
5015.200	Commercial Sewer Usage	268,000.00	144,000.00	85,000.00	59,000.00	69%	121,065.70	106,020.61	Updated revenue estimates to actuals	
5020.100	Additional Assessments - Accessibility Water Accessibility	59,900.00	63,000.00	84,517.00	(21,517.00)	-25%	26,423.95	0.00	Updated revenue estimates to actuals	
5020.200	Additional Assessments - Accessibility Sewer Accessibility	187,600.00	197,000.00	253,551.00	(56,551.00)	-22%	83,408.24	0.00	Updated revenue estimates to actuals	
5025	Transfer from River Run	108,000.00	108,000.00	65,000.00	43,000.00	66%	71,062.38	89,337.59	Updated revenue estimates to actuals	
5030	White Horse Park Revenue	297,600.00	297,600.00	297,600.00	0.00	0%	148,800.00	297,600.00		
5040	Hook-Ups	120,000.00	120,000.00	120,000.00	0.00	0%	75,600.00	97,700.00		
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	9,750.00	13,500.00		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$10,455,340.00	\$10,691,600.00	\$9,797,029.00	\$894,571.00	9%	\$5,400,782.23	\$8,541,094.00		
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	24,000.00	24,000.00	0.00	24,000.00	N/A	11,227.77	32,365.00	Increase due to interest rate trend on newly opened MLGIP account	
4710	Penalty/Fees	95,000.00	95,000.00	95,000.00	0.00	0%	38,416.08	101,370.42		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$119,000.00	\$119,000.00	\$95,000.00	\$24,000.00	25%	\$49,643.85	\$133,735.42		
<i>OTH REV - Other Revenue</i>										
5042	Equity Contribution	81,500.00	81,500.00	81,500.00	0.00	0%	69,303.49	95,053.03		
5850	Other Revenue	210,000.00	242,000.00	642,000.00	(400,000.00)	-62%	211,669.70	646,150.47	Reduction due to Riddle Farm WWTP and WTP coming back online	
5875	Rent/Overhead Reimbursement	30,000.00	30,000.00	30,000.00	0.00	0%	7,500.00	30,000.00		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$321,500.00	\$353,500.00	\$753,500.00	(\$400,000.00)	-53%	\$288,473.19	\$771,203.50		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	1.00	403,847.00	(347,736.00)	751,398.00	-216%	0.00	0.00	Fund Balance requested to balance the budget deficit	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	\$403,847.00	(\$347,736.00)	\$751,398.00	-216%	\$0.00	\$0.00		
<i>DEBT SRV REV - Debt Service Revenue</i>										
5980	Front Foot/EDU Revenue	0.00	0.00	0.00	0.00	N/A	142.33	0.00		
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$142.33	\$0.00		
REVENUES Total		\$10,895,841.00	\$11,567,947.00	\$10,297,793.00	\$1,269,969.00	12%	\$5,739,041.60	\$9,446,032.92		
Fund REVENUE Total: 555 - Ocean Pines		\$10,895,841.00	\$11,567,947.00	\$10,297,793.00	\$1,269,969.00	12%	\$5,739,041.60	\$9,446,032.92		

Expenditures			555 Ocean Pines Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 555 - Ocean Pines										
EXPENSES										
Department: 8001 - Admin										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	613,687.51	643,488.00	613,954.00	29,534.00	5%	293,437.01	576,145.56		
6000.200	Personnel Services Salaries-Support Group	42,684.98	45,028.00	47,361.00	(2,333.00)	-5%	14,870.53	36,050.20		
6000.400	Personnel Services Overtime Pay	0.00	90.00	179.00	(89.00)	-50%	42.46	216.44		
6010.020	Benefits Contingency	0.00	206.00	266.00	(60.00)	-23%	0.00	124.13		
6010.025	Benefits Deferred Comp Match	0.00	8,369.00	2,242.00	6,127.00	273%	0.00	5,071.54		
6010.030	Benefits Hospitalization Insurance	120,730.91	120,713.00	94,252.00	26,461.00	28%	42,250.92	87,695.45		
6010.050	Benefits Retirement	94,548.03	98,974.00	87,822.00	11,152.00	13%	0.00	23,527.60		
6010.060	Benefits Social Security Taxes	50,175.05	52,477.00	50,208.00	2,269.00	5%	22,578.04	44,956.91		
6010.070	Benefits Unemployment Insurance	0.00	266.00	266.00	0.00	0%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	10,306.00	14,018.00	(3,712.00)	-26%	9,952.00	11,244.86		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	39,351.99		
6010.120	Benefits Long Term Disability	1,505.40	1,583.00	999.00	584.00	58%	0.00	1,312.74		
6010.130	Benefits Life Insurance	1,296.13	1,361.00	1,133.00	228.00	20%	0.00	1,242.29		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	1,805.00	1,226.00	579.00	47%	0.00	1,421.47		
6010.150	Benefits Retirement Administration Fee	0.00	1,229.00	1,279.00	(50.00)	-4%	0.00	1,091.56		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	721.56	0.00		
6010.900	Benefits OPEB contribution	0.00	42,262.00	12,727.00	29,535.00	232%	0.00	15,646.53		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$924,628.01	\$1,028,157.00	\$927,932.00	\$100,225.00	11%	\$383,852.52	\$845,099.27		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	87,705.00	87,705.00	87,705.00	0.00	0%	12,857.78	54,722.13		
6100.190	Administrative Expense Office Supplies	3,600.00	3,600.00	3,600.00	0.00	0%	1,524.09	3,699.46		
6110.090	Supplies & Equipment Computers & Printers	2,189.00	2,387.00	2,100.00	102.00	5%	0.00	311.16	1 Replacement Computer per IT	
6110.245	Supplies & Equipment Mobile Phones	516.00	516.00	0.00	516.00	N/A	260.86	256.44	Historical average and due to opening a new GL Account	
6110.280	Supplies & Equipment Office Furniture	1,300.00	1,300.00	1,020.00	280.00	27%	1,885.68	1,233.62	Historical average	
6110.290	Supplies & Equipment Other Office Equipment	1,980.00	1,980.00	1,980.00	0.00	0%	219.98	34.98		
6110.340	Supplies & Equipment Safety Program Equipment	2,075.00	2,075.00	2,075.00	0.00	0%	487.35	1,820.23		
6110.390	Supplies & Equipment Small Equipment	78.00	86.00	78.00	8.00	10%	0.00	0.00		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	410.00	451.00	410.00	41.00	10%	17.47	406.80		
6130.055	Equipment Maintenance Roads Management System	38,188.00	38,519.00	30,856.00	7,663.00	25%	0.00	0.00	Increase due to increase in Support allocation from additional module add on for work order system	
6130.060	Equipment Maintenance Software Licensing	2,459.00	2,459.00	2,459.00	0.00	0%	0.00	2,458.43		
6150.050	Uniforms & Personal Equipment Uniforms	21,000.00	21,000.00	18,274.00	2,726.00	15%	12,998.62	20,080.56	Historical average	
6200.020	Other Supplies & Materials Materials	782.00	860.00	782.00	78.00	10%	191.38	718.58		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$162,282.00	\$162,938.00	\$151,339.00	\$11,414.00	8%	\$30,443.21	\$85,742.39		
<i>MAINT & SVCS - Maintenance & Services</i>										
6530.100	Consulting Services Professional Fees	35,275.00	35,275.00	35,275.00	0.00	0%	10,457.50	46,289.80		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	5,000.00	5,000.00	0.00	0%	752.64	2,220.92		

Expenditures			555 Ocean Pines Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
6540.060	Vehicle Operating Expenses Vehicle Equipment	0.00	0.00	0.00	0.00	N/A	0.00	9,170.81		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	9,692.00	9,692.00	9,692.00	0.00	0%	667.23	29,475.05		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	28,051.00	28,051.00	18,611.00	9,440.00	51%	5,491.71	6,303.30	Historical average and two storage containers	
6550.040	Building Site Expenses Cleaning Contract	10,360.00	10,360.00	10,360.00	0.00	0%	889.02	8,578.81		
6550.050	Building Site Expenses Custodial Supplies	2,000.00	2,000.00	688.00	1,312.00	191%	583.15	1,625.51	Historical average	
6550.180	Building Site Expenses Pest Control/Termite Insp	341.00	341.00	341.00	0.00	0%	113.20	339.60		
6550.270	Building Site Expenses Telephone	11,772.00	11,772.00	11,772.00	0.00	0%	2,171.35	5,610.44		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	153,983.00	164,685.00	0.00	164,685.00	N/A	0.00	48,517.20	Support allocation for the 2 pick-up trucks	
6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	0.00	N/A	0.00	1,239.00		
Account Classification Total: MAINT & SVCS - Maintenance & Services		\$256,474.00	\$267,176.00	\$91,739.00	\$175,437.00	191%	\$21,125.80	\$159,370.44		
<i>OTHR CHGS - Other Charges</i>										
7000.020	Travel, Training & Expense Board Member Allowance	7,000.00	7,000.00	3,500.00	3,500.00	100%	2,300.00	3,200.00	Board meeting frequency doubled	
7000.060	Travel, Training & Expense Educational Training	1,258.00	1,258.00	2,633.00	(1,375.00)	-52%	951.83	1,692.94	CEAM Conferences moved to account 555.8001.7000.100	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,255.00	10,255.00	355.00	9,900.00	2789%	0.00	177.40	CEAM Conferences moved from account 555.8001.7000.060. APWA Conference in Houston, TX	
7170.100	Benefits & Insurance Property & Liability Insurance	103,000.00	108,000.00	60,400.00	47,600.00	79%	174.89	55,099.56	60% increase in FY26 insurance. Adding an additional 10% for increase in FY27	
Account Classification Total: OTHR CHGS - Other Charges		\$121,513.00	\$126,513.00	\$66,888.00	\$59,625.00	89%	\$3,426.72	\$60,169.90		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	0.00	0.00	411,190.00	(411,190.00)	-100%	0.00	0.00	SUP and CON capital asset allocation recorded in account 555.8001.6700.500	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	1,748,133.33		
Account Classification Total: CAP EQ - Capital Equipment		\$0.00	\$0.00	\$411,190.00	(\$411,190.00)	-100%	\$0.00	\$1,748,133.33		
Department Total: 8001 - Admin		\$1,464,897.01	\$1,584,784.00	\$1,649,088.00	(\$64,489.00)	-4%	\$438,848.25	\$2,898,515.33		
Department: 8002 - Water										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	516,097.66	619,684.00	476,066.00	143,618.00	30%	272,433.09	544,053.95		
6000.200	Personnel Services Salaries-Support Group	30,684.68	32,374.00	35,913.00	(3,539.00)	-10%	12,146.32	32,036.25		
6000.300	Personnel Services Salaries-Construction	130,738.92	136,355.00	166,218.00	(29,863.00)	-18%	59,333.08	91,153.92		
6000.400	Personnel Services Overtime Pay	0.00	22,330.00	23,108.00	(778.00)	-3%	10,631.63	19,202.22		
6010.020	Benefits Contingency	0.00	235.00	273.00	(38.00)	-14%	0.00	173.21		
6010.025	Benefits Deferred Comp Match	0.00	4,480.00	4,501.00	(21.00)	0%	0.00	2,714.45		
6010.030	Benefits Hospitalization Insurance	160,397.12	186,092.00	135,828.00	50,264.00	37%	70,087.10	122,367.11		
6010.050	Benefits Retirement	98,796.10	108,232.00	90,064.00	18,168.00	20%	0.00	67,586.06		
6010.060	Benefits Social Security Taxes	51,831.70	57,064.00	53,649.00	3,415.00	6%	25,786.24	48,761.44		
6010.070	Benefits Unemployment Insurance	0.00	305.00	273.00	32.00	12%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	11,802.00	14,376.00	(2,574.00)	-18%	10,234.36	11,031.42		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	57,604.60		
6010.120	Benefits Long Term Disability	1,634.36	1,807.00	1,025.00	782.00	76%	0.00	1,383.85		
6010.130	Benefits Life Insurance	1,373.32	1,516.00	1,162.00	354.00	30%	0.00	1,309.58		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	2,066.00	1,257.00	809.00	64%	0.00	1,568.76		

Expenditures			555 Ocean Pines Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
6010.150	Benefits Retirement Administration Fee	0.00	1,408.00	1,312.00	96.00	7%	0.00	1,193.60		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	710.63	0.00		
6010.900	Benefits OPEB contribution	0.00	40,973.00	39,957.00	1,016.00	3%	0.00	49,042.25		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$991,553.86	\$1,226,723.00	\$1,044,982.00	\$181,741.00	17%	\$461,362.45	\$1,051,182.67		
<i>SUPP & MAT - Supplies & Materials</i>										
6110.060	Supplies & Equipment Chemicals	260,000.00	260,000.00	250,000.00	10,000.00	4%	121,535.56	246,926.15	Inflationary increase	
6110.090	Supplies & Equipment Computers & Printers	300.00	300.00	0.00	300.00	N/A	0.00	214.81	Historical Average	
6110.245	Supplies & Equipment Mobile Phones	1,668.00	1,668.00	0.00	1,668.00	N/A	928.64	929.88	New GL Account added	
6110.340	Supplies & Equipment Safety Program Equipment	3,436.00	3,436.00	3,436.00	0.00	0%	980.29	2,763.22		
6110.390	Supplies & Equipment Small Equipment	1,555.00	6,273.00	1,555.00	4,718.00	303%	16.97	1,223.11	Vehicle Group now being allocated through Construction Group	
6110.420	Supplies & Equipment Tools & Supplies	10,630.00	39,340.00	10,630.00	28,710.00	270%	2,798.35	8,260.51	Vehicle Group now being allocated through Construction Group	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	517.00	369.00	517.00	(148.00)	-29%	6.57	303.42		
6130.055	Equipment Maintenance Roads Management System	0.00	0.00	0.00	0.00	N/A	3,692.50	0.00		
6150.050	Uniforms & Personal Equipment Uniforms	1,943.00	1,902.00	1,943.00	(41.00)	-2%	76.04	0.00		
6200.010	Other Supplies & Materials Lab Testing	50,000.00	50,000.00	50,000.00	0.00	0%	9,376.00	14,671.00		
6200.020	Other Supplies & Materials Materials	985.00	702.00	985.00	(283.00)	-29%	71.96	639.63		
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	2,000.00	0.00	0%	981.04	0.00		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$333,034.00	\$365,990.00	\$321,066.00	\$44,924.00	14%	\$140,463.92	\$275,931.73		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.020	Systems Maintenance Water Plant/System Maint	480,000.00	480,000.00	440,000.00	40,000.00	9%	212,686.33	459,474.87	Inflation	
6500.040	Systems Maintenance WWW Paving	45,000.00	45,000.00	40,000.00	5,000.00	13%	18,812.00	43,623.00	Inflationary increase	
6500.070	Systems Maintenance Contractor Water Install/Repair	350,000.00	350,000.00	350,000.00	0.00	0%	220,052.80	386,831.00		
6530.100	Consulting Services Professional Fees	32,824.00	33,650.00	85,000.00	(51,350.00)	-60%	0.00	0.00	Historical average and South Tower Inspection	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	22,000.00	22,000.00	0.00	0%	5,544.08	17,188.29		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	20,000.00	20,000.00	12,000.00	8,000.00	67%	5,833.17	22,020.61	Historical Average	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	72,096.00	72,797.00	72,096.00	701.00	1%	11,620.87	63,194.49		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	18,000.00	18,000.00	0.00	18,000.00	N/A	59.23	1,714.51	Historical Average and Well 4 Repairs	
6550.060	Building Site Expenses Electricity	100,000.00	100,000.00	95,000.00	5,000.00	5%	41,669.34	96,529.12	Inflationary increase	
6550.120	Building Site Expenses Heating Propane	12,000.00	12,000.00	10,000.00	2,000.00	20%	1,631.67	9,886.27	Inflationary increase	
6550.270	Building Site Expenses Telephone	5,960.00	5,960.00	1,750.00	4,210.00	241%	405.17	1,777.66	Inflationary increase	
6550.280	Building Site Expenses Tipping Fees	20,000.00	20,000.00	62,739.00	(42,739.00)	-68%	0.00	18,317.86	Historical average	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	0.00	0.00	0.00	N/A	0.00	35,918.03		
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,177,880.00	\$1,179,407.00	\$1,190,585.00	(\$11,178.00)	-1%	\$518,314.66	\$1,156,475.71		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	4,325.00	4,325.00	4,325.00	0.00	0%	848.98	3,078.82		
7200.010	Bond & Interest Expense Interest Expense	50,249.00	50,249.00	73,750.00	(23,501.00)	-32%	31,213.57	17,157.98	Intergovernmental Loan repayment for Radio Read Registers	

Expenditures			555 Ocean Pines Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
7200.025	Bond & Interest Expense Bond Principal Expense	122,715.00	122,715.00	0.00	122,715.00	N/A	0.00	0.00	Intergovernmental Loan repayment for Radio Read Registers	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$177,289.00	\$177,289.00	\$78,075.00	\$99,214.00	127%	\$32,062.55	\$20,236.80		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	375,000.00	375,000.00	165,000.00	210,000.00	127%	0.00	0.00	Meter data logger, Replace Blue tubing, Stainless tank, Well 1 & 9 abandonment, and Well 2 electrical upgrades in FY27	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$375,000.00	\$375,000.00	\$165,000.00	\$210,000.00	127%	\$0.00	\$0.00		
Department Total: 8002 - Water		\$3,054,756.86	\$3,324,409.00	\$2,799,708.00	\$524,701.00	19%	\$1,152,203.58	\$2,503,826.91		
Department: 8003 - Treatment Plant										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	983,039.67	1,014,064.00	856,648.00	157,416.00	18%	406,652.53	800,305.62		
6000.200	Personnel Services Salaries-Support Group	19,545.50	20,618.00	19,460.00	1,158.00	6%	8,912.19	36,854.79		
6000.300	Personnel Services Salaries-Construction	13,230.36	13,962.00	16,648.00	(2,686.00)	-16%	16,724.05	15,406.86		
6000.400	Personnel Services Overtime Pay	0.00	58,160.00	57,635.00	525.00	1%	27,691.71	52,955.03		
6010.020	Benefits Contingency	0.00	313.00	360.00	(47.00)	-13%	0.00	297.70		
6010.025	Benefits Deferred Comp Match	0.00	10,438.00	9,093.00	1,345.00	15%	0.00	6,325.35		
6010.030	Benefits Hospitalization Insurance	319,809.10	319,810.00	245,427.00	74,383.00	30%	109,004.23	210,316.42		
6010.050	Benefits Retirement	150,092.54	155,818.00	118,558.00	37,260.00	31%	0.00	103,116.32		
6010.060	Benefits Social Security Taxes	77,716.88	80,226.00	72,718.00	7,508.00	10%	33,232.81	64,722.13		
6010.070	Benefits Unemployment Insurance	0.00	405.00	360.00	45.00	13%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	15,697.00	18,924.00	(3,227.00)	-17%	13,435.00	17,012.64		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	57,486.65		
6010.120	Benefits Long Term Disability	2,221.18	2,303.00	1,349.00	954.00	71%	0.00	1,799.70		
6010.130	Benefits Life Insurance	1,866.54	1,935.00	1,529.00	406.00	27%	0.00	1,703.11		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	2,748.00	1,655.00	1,093.00	66%	0.00	2,134.38		
6010.150	Benefits Retirement Administration Fee	0.00	1,872.00	1,727.00	145.00	8%	0.00	1,657.00		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	974.11	0.00		
6010.900	Benefits OPEB contribution	0.00	58,464.00	51,583.00	6,881.00	13%	0.00	63,816.55		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,567,521.77	\$1,756,833.00	\$1,473,674.00	\$283,159.00	19%	\$616,626.63	\$1,435,910.25		
<i>SUPP & MAT - Supplies & Materials</i>										
6110.060	Supplies & Equipment Chemicals	525,000.00	525,000.00	525,000.00	0.00	0%	247,092.62	432,874.23		
6110.090	Supplies & Equipment Computers & Printers	1,680.00	1,680.00	21,060.00	(19,380.00)	-92%	12,788.99	54.66	No computers needed in FY27	
6110.245	Supplies & Equipment Mobile Phones	0.00	0.00	0.00	0.00	N/A	1,024.88	1,024.56		
6110.340	Supplies & Equipment Safety Program Equipment	7,583.00	4,583.00	7,583.00	(3,000.00)	-40%	4,340.36	3,697.79	Life rings purchased in FY26, not needed in FY27.	
6110.390	Supplies & Equipment Small Equipment	205.00	1,518.00	205.00	1,313.00	640%	0.00	120.54	Vehicle Group being allocated through Construction Group now	
6110.420	Supplies & Equipment Tools & Supplies	3,196.00	12,664.00	3,196.00	9,468.00	296%	1,798.26	3,722.62	Vehicle Group now being allocated through Construction Group	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,759.00	3,271.00	3,759.00	(488.00)	-13%	4.60	224.20		
6130.055	Equipment Maintenance Roads Management System	0.00	0.00	0.00	0.00	N/A	3,692.50	0.00		
6150.050	Uniforms & Personal Equipment Uniforms	715.00	648.00	715.00	(67.00)	-9%	243.19	0.00		
6200.010	Other Supplies & Materials Lab Testing	60,400.00	60,400.00	60,400.00	0.00	0%	8,899.37	21,114.84		
6200.020	Other Supplies & Materials Materials	5,445.00	4,516.00	5,445.00	(929.00)	-17%	50.34	799.57		
6200.030	Other Supplies & Materials Testing Supplies	15,000.00	15,000.00	15,000.00	0.00	0%	4,527.74	8,257.64		

Expenditures			555 Ocean Pines Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$622,983.00	\$629,280.00	\$642,363.00	(\$13,083.00)	-2%	\$284,462.85	\$471,890.65		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	200,000.00	175,000.00	25,000.00	14%	149,035.37	200,671.69	Increase in unanticipated repairs	
6530.100	Consulting Services Professional Fees	2,991.00	6,665.00	0.00	6,665.00	N/A	0.00	0.00	Updated Construction allocation percentages	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	22,000.00	22,000.00	0.00	0%	5,563.25	19,366.15		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	30,000.00	30,000.00	30,000.00	0.00	0%	11,504.15	28,985.73		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	17,344.00	22,425.00	17,344.00	5,081.00	29%	3,264.59	30,236.38	Updated Support and Construction allocation percentages	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	22,000.00	22,000.00	21,337.00	663.00	3%	15,243.71	20,241.86		
6550.060	Building Site Expenses Electricity	300,000.00	300,000.00	300,000.00	0.00	0%	130,653.04	262,010.21		
6550.120	Building Site Expenses Heating Propane	6,000.00	6,000.00	3,663.00	2,337.00	64%	864.52	5,814.52	Historical average	
6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	3,000.00	0.00	0%	507.75	1,997.13		
6550.280	Building Site Expenses Tipping Fees	260,000.00	260,000.00	180,359.00	79,641.00	44%	115,647.40	0.00	Increased sludge hauling due to tank cleaning	
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	5,000.00	5,000.00	3,000.00	2,000.00	67%	0.00	2,463.23	Increased sludge hauling due to tank cleaning	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	0.00	0.00	0.00	N/A	0.00	9,088.41		
6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	0.00	N/A	0.00	287,897.86		
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$868,335.00	\$877,090.00	\$755,703.00	\$121,387.00	16%	\$432,283.78	\$868,773.17		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	8,000.00	7,693.00	6,477.00	1,216.00	19%	4,080.68	7,994.54	New employee training	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$8,000.00	\$7,693.00	\$6,477.00	\$1,216.00	19%	\$4,080.68	\$7,994.54		
<i>CAP EQ - Capital Equipment</i>										
9010.090	Capital Equipment Other WWW Equipment	350,000.00	400,000.00	326,000.00	74,000.00	23%	165,337.97	0.00	\$60k Blower Replacement; \$200k tank cleaning; \$30k FET pump; \$30k circulation pumps	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$350,000.00	\$400,000.00	\$326,000.00	\$74,000.00	23%	\$165,337.97	\$0.00		
Department Total: 8003 - Treatment Plant		\$3,416,839.77	\$3,670,896.00	\$3,204,217.00	\$466,679.00	15%	\$1,502,791.91	\$2,784,568.61		
Department: 8004 - Collection Systems										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	610,574.02	638,854.00	540,351.00	98,503.00	18%	281,532.75	627,838.65		
6000.200	Personnel Services Salaries-Support Group	69,576.78	69,766.00	61,338.00	8,428.00	14%	20,886.01	42,021.96		
6000.300	Personnel Services Salaries-Construction	123,996.08	129,277.00	155,332.00	(26,055.00)	-17%	33,249.18	77,831.69		
6000.400	Personnel Services Overtime Pay	0.00	27,080.00	41,891.00	(14,811.00)	-35%	12,894.26	38,431.43		
6010.020	Benefits Contingency	0.00	250.00	305.00	(55.00)	-18%	0.00	255.18		
6010.025	Benefits Deferred Comp Match	0.00	14,186.00	7,360.00	6,826.00	93%	0.00	8,596.55		
6010.030	Benefits Hospitalization Insurance	212,199.26	212,241.00	205,677.00	6,564.00	3%	80,478.91	180,279.00		
6010.050	Benefits Retirement	138,530.86	145,329.00	100,532.00	44,797.00	45%	0.00	79,303.76		
6010.060	Benefits Social Security Taxes	61,578.80	64,170.00	61,123.00	3,047.00	5%	25,235.36	55,668.98		
6010.070	Benefits Unemployment Insurance	0.00	324.00	305.00	19.00	6%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	12,542.00	16,047.00	(3,505.00)	-22%	11,391.00	12,168.76		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	84,847.86		
6010.120	Benefits Long Term Disability	1,921.66	2,007.00	1,144.00	863.00	75%	0.00	1,565.28		
6010.130	Benefits Life Insurance	1,614.60	1,689.00	1,297.00	392.00	30%	0.00	1,481.26		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	2,195.00	1,403.00	792.00	56%	0.00	1,803.30		

Expenditures			555 Ocean Pines Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
6010.150	Benefits Retirement Administration Fee	0.00	1,496.00	1,464.00	32.00	2%	0.00	1,381.92		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	826.01	0.00		
6010.900	Benefits OPEB contribution	0.00	39,975.00	41,187.00	(1,212.00)	-3%	0.00	47,746.93		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,219,992.06	\$1,361,381.00	\$1,236,756.00	\$124,625.00	10%	\$466,493.48	\$1,261,222.51		
<i>SUPP & MAT - Supplies & Materials</i>										
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	0.00	N/A	0.00	188.23		
6110.245	Supplies & Equipment Mobile Phones	1,000.00	1,000.00	0.00	1,000.00	N/A	1,054.88	1,054.56	Historical average	
6110.340	Supplies & Equipment Safety Program Equipment	4,200.00	4,200.00	4,200.00	0.00	0%	2,102.43	2,373.40		
6110.390	Supplies & Equipment Small Equipment	459.00	3,036.00	459.00	2,577.00	561%	0.00	497.15	Updated Construction allocation	
6110.420	Supplies & Equipment Tools & Supplies	9,607.00	23,700.00	9,607.00	14,093.00	147%	1,295.72	6,713.46	Updated Construction allocation	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	545.00	634.00	545.00	89.00	16%	19.35	400.12		
6130.055	Equipment Maintenance Roads Management System	0.00	0.00	0.00	0.00	N/A	3,692.50	0.00		
6150.050	Uniforms & Personal Equipment Uniforms	1,608.00	1,351.00	1,608.00	(257.00)	-16%	223.94	0.00		
6200.020	Other Supplies & Materials Materials	1,039.00	1,208.00	1,039.00	169.00	16%	211.93	784.54		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$18,458.00	\$35,129.00	\$17,458.00	\$17,671.00	101%	\$8,600.75	\$12,011.46		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	300,000.00	300,000.00	282,850.00	17,150.00	6%	153,432.07	297,896.43	Historical average	
6500.040	Systems Maintenance WWW Paving	10,000.00	10,000.00	10,000.00	0.00	0%	2,125.00	5,205.75		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	100,000.00	100,000.00	100,000.00	0.00	0%	49,926.31	86,780.68		
6530.100	Consulting Services Professional Fees	17,767.00	13,250.00	0.00	13,250.00	N/A	0.00	0.00	Allocation for consulting services from Construction group	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000.00	35,000.00	35,000.00	0.00	0%	10,260.07	27,921.57		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	45,000.00	45,000.00	40,000.00	5,000.00	13%	5,397.54	44,461.32	Historical average	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	57,759.00	45,673.00	57,759.00	(12,086.00)	-21%	8,372.01	59,151.94	Updated Support and Construction allocation percentages	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	2,000.00	2,000.00	0.00	0%	5,646.26	1,563.81		
6550.060	Building Site Expenses Electricity	430,000.00	430,000.00	430,000.00	0.00	0%	178,316.27	382,915.26		
6550.270	Building Site Expenses Telephone	8,800.00	8,800.00	8,800.00	0.00	0%	3,240.08	8,703.75		
6550.280	Building Site Expenses Tipping Fees	29,282.00	29,282.00	29,282.00	0.00	0%	6,076.60	6,969.86		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	0.00	0.00	0.00	N/A	0.00	35,623.20		
6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	0.00	N/A	0.00	13,571.06		
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,035,608.00	\$1,019,005.00	\$995,691.00	\$23,314.00	2%	\$422,792.21	\$970,764.63		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	7,343.00	7,343.00	7,343.00	0.00	0%	1,069.03	3,612.56		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$7,343.00	\$7,343.00	\$7,343.00	\$0.00	0%	\$1,069.03	\$3,612.56		
<i>CAP EQ - Capital Equipment</i>										
9010.090	Capital Equipment Other WWW Equipment	565,000.00	565,000.00	285,000.00	280,000.00	98%	113,777.30	0.00	\$15k bush pumps; \$120k fibergalss tank repairs; \$100k PS T replacement; \$300k FM N to L design (46 breaks)	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$565,000.00	\$565,000.00	\$285,000.00	\$280,000.00	98%	\$113,777.30	\$0.00		
Department Total: 8004 - Collection Systems		\$2,846,401.06	\$2,987,858.00	\$2,542,248.00	\$445,610.00	18%	\$1,012,732.77	\$2,247,611.16		

Expenditures			555 Ocean Pines Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Department: 8006 - Veh-Equip										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	0.00	0.00	71,792.00	(71,792.00)	-100%	3,416.08	(1,285.25)		
6000.200	Personnel Services Salaries-Support Group	0.00	0.00	0.00	0.00	N/A	5,996.03	946.87		
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	0.00	N/A	138.12	0.00		
6010.020	Benefits Contingency	0.00	0.00	29.00	(29.00)	-100%	0.00	11.92		
6010.025	Benefits Deferred Comp Match	0.00	0.00	978.00	(978.00)	-100%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	0.00	0.00	8,593.00	(8,593.00)	-100%	2,802.15	8,427.88		
6010.050	Benefits Retirement	0.00	0.00	9,534.00	(9,534.00)	-100%	0.00	0.00		
6010.060	Benefits Social Security Taxes	0.00	0.00	5,494.00	(5,494.00)	-100%	686.26	5,559.11		
6010.070	Benefits Unemployment Insurance	0.00	0.00	29.00	(29.00)	-100%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	0.00	1,522.00	(1,522.00)	-100%	1,080.00	1,233.00		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	(15,501.03)		
6010.120	Benefits Long Term Disability	0.00	0.00	108.00	(108.00)	-100%	0.00	165.61		
6010.130	Benefits Life Insurance	0.00	0.00	123.00	(123.00)	-100%	0.00	156.73		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	0.00	133.00	(133.00)	-100%	0.00	165.16		
6010.150	Benefits Retirement Administration Fee	0.00	0.00	139.00	(139.00)	-100%	0.00	120.00		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	78.35	0.00		
6010.900	Benefits OPEB contribution	0.00	0.00	3,406.00	(3,406.00)	-100%	0.00	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$0.00	\$0.00	\$101,880.00	(\$101,880.00)	-100%	\$14,196.99	(\$0.00)	Moved the Vehicle Group expenses to the Construction Group as it is benefits all service areas.
<i>SUPP & MAT - Supplies & Materials</i>										
6110.340	Supplies & Equipment Safety Program Equipment	23.00	0.00	23.00	(23.00)	-100%	0.00	0.00		
6110.365	Supplies & Equipment Shop Supplies	60,000.00	0.00	0.00	0.00	N/A	13,100.23	(534.27)		
6110.390	Supplies & Equipment Small Equipment	10,000.00	0.00	8.00	(8.00)	-100%	0.00	0.00		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	40.00	0.00	40.00	(40.00)	-100%	0.00	0.00		
6150.050	Uniforms & Personal Equipment Uniforms	26.00	0.00	26.00	(26.00)	-100%	101.86	0.00		
6200.020	Other Supplies & Materials Materials	76.00	0.00	76.00	(76.00)	-100%	0.00	0.00		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$70,165.00	\$0.00	\$173.00	(\$173.00)	-100%	\$13,202.09	(\$534.27)	
<i>MAINT & SVCS - Maintenance & Services</i>										
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	454.00	0.00	454.00	(454.00)	-100%	801.97	386.37		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	0.00	N/A	0.00	147.90		
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$454.00	\$0.00	\$454.00	(\$454.00)	-100%	\$801.97	\$534.27	
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	25.00	0.00	25.00	(25.00)	-100%	0.00	0.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$25.00	\$0.00	\$25.00	(\$25.00)	-100%	\$0.00	\$0.00	
Department Total: 8006 - Veh-Equip			\$70,644.00	\$0.00	\$102,532.00	(\$102,532.00)	-100%	\$28,201.05	(\$0.00)	
EXPENSES Total			\$10,853,538.70	\$11,567,947.00	\$10,297,793.00	\$1,269,969.00	12%	\$4,134,777.56	\$10,434,522.01	
Fund EXPENSE Total: 555 - Ocean Pines			\$10,853,538.70	\$11,567,947.00	\$10,297,793.00	\$1,269,969.00	12%	\$4,134,777.56	\$10,434,522.01	

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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount	
EXPENSES					
Fund	555 - Ocean Pines				
Department	8001 - Admin				
Account	6100.010 - Administrative Expense Administrative Expenses				
555.8001.6100.010	Billing Postage & Mailing	1.0000	20,597.00	20,597.00	
555.8001.6100.010	SUP Allocation	1.0000	55,467.00	55,467.00	
555.8001.6100.010	Water Cooler, Office Supplies, Billing	1.0000	11,641.00	11,641.00	
	Account	6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	3	\$87,705.00
Account	6100.190 - Administrative Expense Office Supplies				
555.8001.6100.190	Office Supplies	1.0000	3,600.00	3,600.00	
	Account	6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$3,600.00
Account	6110.090 - Supplies & Equipment Computers & Printers				
555.8001.6110.090	Conference Room Mini replacement per IT	1.0000	600.00	600.00	
555.8001.6110.090	SUP Allocation	1.0000	1,787.00	1,787.00	
	Account	6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	2	\$2,387.00
Account	6110.245 - Supplies & Equipment Mobile Phones				
555.8001.6110.245	Monthly Phone Charges	12.0000	43.00	516.00	
	Account	6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$516.00
Account	6110.280 - Supplies & Equipment Office Furniture				
555.8001.6110.280	Office Furniture	1.0000	1,300.00	1,300.00	
	Account	6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	\$1,300.00
Account	6110.290 - Supplies & Equipment Other Office Equipment				
555.8001.6110.290	Furniture, File Cabinets	1.0000	1,980.00	1,980.00	
	Account	6110.290 - Supplies & Equipment Other Office Equipment Totals	Transactions	1	\$1,980.00
Account	6110.340 - Supplies & Equipment Safety Program Equipment				
555.8001.6110.340	Safety Equipment	1.0000	1,817.00	1,817.00	
555.8001.6110.340	SUP Allocation	1.0000	258.00	258.00	
	Account	6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	2	\$2,075.00
Account	6110.390 - Supplies & Equipment Small Equipment				
555.8001.6110.390	SUP Allocation	1.0000	86.00	86.00	
	Account	6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	1	\$86.00

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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account	6130.045 - Equipment Maintenance Other Equipment Maint/Repair			
555.8001.6130.045	SUP Allocation	1.0000	451.00	451.00
	Account	6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions
			1	<u>\$451.00</u>
Account	6130.055 - Equipment Maintenance Roads Management System			
555.8001.6130.055	SUP Allocation	1.0000	38,519.00	38,519.00
	Account	6130.055 - Equipment Maintenance Roads Management System Totals		Transactions
			1	<u>\$38,519.00</u>
Account	6130.060 - Equipment Maintenance Software Licensing			
555.8001.6130.060	Brightly Software	1.0000	2,459.00	2,459.00
	Account	6130.060 - Equipment Maintenance Software Licensing Totals		Transactions
			1	<u>\$2,459.00</u>
Account	6150.050 - Uniforms & Personal Equipment Uniforms			
555.8001.6150.050	SUP Allocation	1.0000	301.00	301.00
555.8001.6150.050	Uniforms	1.0000	20,699.00	20,699.00
	Account	6150.050 - Uniforms & Personal Equipment Uniforms Totals		Transactions
			2	<u>\$21,000.00</u>
Account	6200.020 - Other Supplies & Materials Materials			
555.8001.6200.020	SUP Allocation	1.0000	860.00	860.00
	Account	6200.020 - Other Supplies & Materials Materials Totals		Transactions
			1	<u>\$860.00</u>
Account	6530.100 - Consulting Services Professional Fees			
555.8001.6530.100	Consulting Fees	1.0000	19,867.00	19,867.00
555.8001.6530.100	SUP Allocation	1.0000	15,408.00	15,408.00
	Account	6530.100 - Consulting Services Professional Fees Totals		Transactions
			2	<u>\$35,275.00</u>
Account	6540.020 - Vehicle Operating Expenses Fuel - WC Fleet			
555.8001.6540.020	Fuel	1.0000	5,000.00	5,000.00
	Account	6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals		Transactions
			1	<u>\$5,000.00</u>
Account	6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group			
555.8001.6540.090	SUP Allocation	1.0000	5,160.00	5,160.00
555.8001.6540.090	Vehicle Repairs	1.0000	4,532.00	4,532.00
	Account	6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals		Transactions
			2	<u>\$9,692.00</u>
Account	6550.020 - Building Site Expenses Buildings & Grounds Maintenance			
555.8001.6550.020	Custodial Supplies, Building Maintenance/Repairs	1.0000	14,111.00	14,111.00
555.8001.6550.020	Dumpster Service	12.0000	495.00	5,940.00

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EXPENSES				
555.8001.6550.020	Shipping Container Storage Units	2.0000	4,000.00	8,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	3	\$28,051.00
	Account 6550.040 - Building Site Expenses Cleaning Contract			
555.8001.6550.040	Cleaning Contract	1.0000	10,360.00	10,360.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$10,360.00
	Account 6550.050 - Building Site Expenses Custodial Supplies			
555.8001.6550.050	Custodial Supplies	1.0000	2,000.00	2,000.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$2,000.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp			
555.8001.6550.180	Pest Control	1.0000	341.00	341.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$341.00
	Account 6550.270 - Building Site Expenses Telephone			
555.8001.6550.270	CON Allocation	1.0000	829.00	829.00
555.8001.6550.270	Laptop Air Cards Annual Charge	9.0000	480.00	4,320.00
555.8001.6550.270	SUP Allocation	1.0000	3,698.00	3,698.00
555.8001.6550.270	Telephone	1.0000	2,925.00	2,925.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	4	\$11,772.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction			
555.8001.6700.500	CON Allocation of Capital Expenses	1.0000	59,914.00	59,914.00
555.8001.6700.500	SUP Allocation of Capital Expenses	1.0000	104,771.00	104,771.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	2	\$164,685.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance			
555.8001.7000.020	OPAB / 5 Members @ \$100 - 7 Mtgs	14.0000	500.00	7,000.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	1	\$7,000.00
	Account 7000.060 - Travel, Training & Expense Educational Training			
555.8001.7000.060	EZPass, travel costs	1.0000	419.00	419.00
555.8001.7000.060	MACO	1.0000	555.00	555.00
555.8001.7000.060	SUP Allocation	1.0000	284.00	284.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	3	\$1,258.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			

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EXPENSES				
555.8001.7000.100	APWA Conf, Houston TX Airfare, 2 attendees	2.0000	800.00	1,600.00
555.8001.7000.100	APWA Conf, Houston TX, Hotel, 5 nights, 2 attendees	10.0000	300.00	3,000.00
555.8001.7000.100	APWA Conf, Houston TX, Meals, 6 days, 2 attendees	12.0000	100.00	1,200.00
555.8001.7000.100	APWA Conf, Houston TX, Registration, 2 attendees	2.0000	1,200.00	2,400.00
555.8001.7000.100	APWA Conf, Houston TX, Transportation, 2 attendees	2.0000	150.00	300.00
555.8001.7000.100	Fall CEAM Conference	1.0000	400.00	400.00
555.8001.7000.100	Spring CEAM Conference	1.0000	1,000.00	1,000.00
555.8001.7000.100	Travel	1.0000	355.00	355.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	8	<u>\$10,255.00</u>
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance			
555.8001.7170.100	Property Insurance	1.0000	108,000.00	108,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	<u>\$108,000.00</u>
	Department 8001 - Admin Totals	Transactions	48	<u>\$556,627.00</u>
	Department 8002 - Water			
	Account 6110.060 - Supplies & Equipment Chemicals			
555.8002.6110.060	Chemicals	1.0000	260,000.00	260,000.00
	Account 6110.060 - Supplies & Equipment Chemicals Totals	Transactions	1	<u>\$260,000.00</u>
	Account 6110.090 - Supplies & Equipment Computers & Printers			
555.8002.6110.090	Computers	1.0000	300.00	300.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	<u>\$300.00</u>
	Account 6110.245 - Supplies & Equipment Mobile Phones			
555.8002.6110.245	Verizon	12.0000	139.00	1,668.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	<u>\$1,668.00</u>
	Account 6110.340 - Supplies & Equipment Safety Program Equipment			
555.8002.6110.340	CON Allocation	1.0000	1,183.00	1,183.00
555.8002.6110.340	Gloves, Fire Extinguishers	1.0000	2,042.00	2,042.00
555.8002.6110.340	SUP Allocation	1.0000	211.00	211.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	3	<u>\$3,436.00</u>
	Account 6110.390 - Supplies & Equipment Small Equipment			
555.8002.6110.390	CON Allocation	1.0000	5,203.00	5,203.00

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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
555.8002.6110.390	Replace Caustic Pump	1.0000	1,000.00	1,000.00
555.8002.6110.390	SUP Allocation	1.0000	70.00	70.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	3	<u>\$6,273.00</u>
	Account 6110.420 - Supplies & Equipment Tools & Supplies			
555.8002.6110.420	CON Allocation	1.0000	37,840.00	37,840.00
555.8002.6110.420	Hand Tools, Small Equipment	1.0000	1,500.00	1,500.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	2	<u>\$39,340.00</u>
	Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair			
555.8002.6130.045	SUP Allocation	1.0000	369.00	369.00
	Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals	Transactions	1	<u>\$369.00</u>
	Account 6150.050 - Uniforms & Personal Equipment Uniforms			
555.8002.6150.050	CON Allocation	1.0000	1,656.00	1,656.00
555.8002.6150.050	SUP Allocation	1.0000	246.00	246.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	<u>\$1,902.00</u>
	Account 6200.010 - Other Supplies & Materials Lab Testing			
555.8002.6200.010	Lab Testing - Outsourced	1.0000	10,000.00	10,000.00
555.8002.6200.010	PFAS Testing - 4 per year per well (5)	20.0000	2,000.00	40,000.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	2	<u>\$50,000.00</u>
	Account 6200.020 - Other Supplies & Materials Materials			
555.8002.6200.020	SUP Allocation	1.0000	702.00	702.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	<u>\$702.00</u>
	Account 6200.030 - Other Supplies & Materials Testing Supplies			
555.8002.6200.030	Testing Equipment/Supplies	1.0000	2,000.00	2,000.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	<u>\$2,000.00</u>
	Account 6500.020 - Systems Maintenance Water Plant/System Maint			
555.8002.6500.020	Contact Tank Inspections	5.0000	10,000.00	50,000.00
555.8002.6500.020	Meters, Hydrants, Marking Paint	1.0000	385,400.00	385,400.00
555.8002.6500.020	Miss Utility	1.0000	4,600.00	4,600.00
555.8002.6500.020	Sand, Topsoil, Cement, Grass Seed	1.0000	40,000.00	40,000.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	4	<u>\$480,000.00</u>

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EXPENSES				
Account	6500.040 - Systems Maintenance WWW Paving			
555.8002.6500.040	Paving	1.0000	45,000.00	45,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	<u>\$45,000.00</u>
Account	6500.070 - Systems Maintenance Contractor Water Install/Repair			
555.8002.6500.070	Outside Contractor Insalls/Repairs	1.0000	350,000.00	350,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	<u>\$350,000.00</u>
Account	6530.100 - Consulting Services Professional Fees			
555.8002.6530.100	CON Allocation	1.0000	23,650.00	23,650.00
555.8002.6530.100	South Tower Inspection	1.0000	10,000.00	10,000.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	<u>\$33,650.00</u>
Account	6540.020 - Vehicle Operating Expenses Fuel - WC Fleet			
555.8002.6540.020	Fuel	1.0000	22,000.00	22,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	<u>\$22,000.00</u>
Account	6540.030 - Vehicle Operating Expenses Vehicle Maintenance			
555.8002.6540.030	Vehicle Maintenance	1.0000	20,000.00	20,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	<u>\$20,000.00</u>
Account	6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group			
555.8002.6540.090	CON Allocation	1.0000	68,585.00	68,585.00
555.8002.6540.090	SUP Allocation	1.0000	4,212.00	4,212.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	<u>\$72,797.00</u>
Account	6550.020 - Building Site Expenses Buildings & Grounds Maintenance			
555.8002.6550.020	Historical Average and Well 4 Repairs	1.0000	18,000.00	18,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	<u>\$18,000.00</u>
Account	6550.060 - Building Site Expenses Electricity			
555.8002.6550.060	Electricity	1.0000	100,000.00	100,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	<u>\$100,000.00</u>
Account	6550.120 - Building Site Expenses Heating Propane			
555.8002.6550.120	Propane	1.0000	12,000.00	12,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	<u>\$12,000.00</u>
Account	6550.270 - Building Site Expenses Telephone			

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EXPENSES				
555.8002.6550.270	7 monthly Cradle Points	84.0000	40.00	3,360.00
555.8002.6550.270	Telephone	1.0000	2,600.00	2,600.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	2	<u>\$5,960.00</u>
	Account 6550.280 - Building Site Expenses Tipping Fees			
555.8002.6550.280	CON Allocation	1.0000	2,838.00	2,838.00
555.8002.6550.280	Tipping Fees	1.0000	17,162.00	17,162.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	2	<u>\$20,000.00</u>
	Account 7000.060 - Travel, Training & Expense Educational Training			
555.8002.7000.060	License Renewals, Certifications	1.0000	4,093.00	4,093.00
555.8002.7000.060	SUP Allocation	1.0000	232.00	232.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	2	<u>\$4,325.00</u>
	Account 7200.010 - Bond & Interest Expense Interest Expense			
555.8002.7200.010	Radio Read Meter Inter-Gov Loan Interest	1.0000	50,249.00	50,249.00
	Account 7200.010 - Bond & Interest Expense Interest Expense Totals	Transactions	1	<u>\$50,249.00</u>
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense			
555.8002.7200.025	IG Loan Principal Repayment	1.0000	122,715.00	122,715.00
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense Totals	Transactions	1	<u>\$122,715.00</u>
	Account 9010 - Capital Equipment			
555.8002.9010	Meter data logger	1.0000	9,000.00	9,000.00
555.8002.9010	Replace Blue Tubing	1.0000	30,000.00	30,000.00
555.8002.9010	Stainless Tank	1.0000	20,000.00	20,000.00
555.8002.9010	Well 1 & 9 Abandonment per EPA	2.0000	8,000.00	16,000.00
555.8002.9010	Well 2 electrical/mechanical upgrades	1.0000	300,000.00	300,000.00
	Account 9010 - Capital Equipment Totals	Transactions	5	<u>\$375,000.00</u>
	Department 8002 - Water Totals	Transactions	46	<u>\$2,097,686.00</u>
	Department 8003 - Treatment Plant			
	Account 6110.060 - Supplies & Equipment Chemicals			
555.8003.6110.060	Chemicals	1.0000	525,000.00	525,000.00
	Account 6110.060 - Supplies & Equipment Chemicals Totals	Transactions	1	<u>\$525,000.00</u>
	Account 6110.090 - Supplies & Equipment Computers & Printers			

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EXPENSES				
555.8003.6110.090	Xerox Lease	12.0000	140.00	1,680.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	<u>\$1,680.00</u>
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
555.8003.6110.340	CON Allocation	1.0000	333.00	333.00
555.8003.6110.340	Raingear, Gloves, First Aid Supplies	1.0000	4,095.00	4,095.00
555.8003.6110.340	SUP Allocation	1.0000	155.00	155.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	3	<u>\$4,583.00</u>
Account 6110.390 - Supplies & Equipment Small Equipment				
555.8003.6110.390	CON Allocation	1.0000	1,466.00	1,466.00
555.8003.6110.390	SUP Allocation	1.0000	52.00	52.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	<u>\$1,518.00</u>
Account 6110.420 - Supplies & Equipment Tools & Supplies				
555.8003.6110.420	CON Allocation	1.0000	10,664.00	10,664.00
555.8003.6110.420	Supplies, Small Tools	1.0000	2,000.00	2,000.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	2	<u>\$12,664.00</u>
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
555.8003.6130.045	Maintenance	1.0000	3,000.00	3,000.00
555.8003.6130.045	SUP Allocation	1.0000	271.00	271.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	2	<u>\$3,271.00</u>
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
555.8003.6150.050	CON Allocation	1.0000	467.00	467.00
555.8003.6150.050	SUP Allocation	1.0000	181.00	181.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals		Transactions	2	<u>\$648.00</u>
Account 6200.010 - Other Supplies & Materials Lab Testing				
555.8003.6200.010	Lab Testing - Town of Ocean City, Other sources	1.0000	20,000.00	20,000.00
555.8003.6200.010	PFAS Sampling Events	8.0000	1,300.00	10,400.00
555.8003.6200.010	Toxicity testing, bio monitoring, & 10 new chems per new permit	1.0000	30,000.00	30,000.00
Account 6200.010 - Other Supplies & Materials Lab Testing Totals		Transactions	3	<u>\$60,400.00</u>
Account 6200.020 - Other Supplies & Materials Materials				
555.8003.6200.020	Sampling Station	1.0000	4,000.00	4,000.00

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EXPENSES					
555.8003.6200.020	SUP Allocation		1.0000	516.00	516.00
		Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	2	\$4,516.00
		Account 6200.030 - Other Supplies & Materials Testing Supplies			
555.8003.6200.030	Testing Supplies		1.0000	15,000.00	15,000.00
		Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	\$15,000.00
		Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint			
555.8003.6500.030	Materials, pipe, fittings, Plant Maintenance		1.0000	200,000.00	200,000.00
		Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	1	\$200,000.00
		Account 6530.100 - Consulting Services Professional Fees			
555.8003.6530.100	CON Allocation		1.0000	6,665.00	6,665.00
		Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	1	\$6,665.00
		Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet			
555.8003.6540.020	Fuel		1.0000	22,000.00	22,000.00
		Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$22,000.00
		Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance			
555.8003.6540.030	Vehicle Repairs/Maintenance		1.0000	30,000.00	30,000.00
		Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$30,000.00
		Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group			
555.8003.6540.090	CON Allocation		1.0000	19,329.00	19,329.00
555.8003.6540.090	SUP Allocation		1.0000	3,096.00	3,096.00
		Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$22,425.00
		Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance			
555.8003.6550.020	Custodial, Parts, Dirt, Maintenance		1.0000	22,000.00	22,000.00
		Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	\$22,000.00
		Account 6550.060 - Building Site Expenses Electricity			
555.8003.6550.060	Electricity		1.0000	300,000.00	300,000.00
		Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$300,000.00
		Account 6550.120 - Building Site Expenses Heating Propane			
555.8003.6550.120	Propane		1.0000	6,000.00	6,000.00
		Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$6,000.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account	6550.270 - Building Site Expenses Telephone			
555.8003.6550.270	Telephone	1.0000	3,000.00	3,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	<u>\$3,000.00</u>
Account	6550.280 - Building Site Expenses Tipping Fees			
555.8003.6550.280	CON Allocation	1.0000	800.00	800.00
555.8003.6550.280	Tipping Fees	1.0000	259,200.00	259,200.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	2	<u>\$260,000.00</u>
Account	6700.400 - Other Maint. & Svcs State Waste Water Sludge Fees			
555.8003.6700.400	MDE Sewage Sludge Utilization Fee	1.0000	5,000.00	5,000.00
	Account 6700.400 - Other Maint. & Svcs State Waste Water Sludge Fees Totals	Transactions	1	<u>\$5,000.00</u>
Account	7000.060 - Travel, Training & Expense Educational Training			
555.8003.7000.060	SUP Allocation	1.0000	170.00	170.00
555.8003.7000.060	Training, Continuing Education	1.0000	7,523.00	7,523.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	2	<u>\$7,693.00</u>
Account	9010.090 - Capital Equipment Other WWW Equipment			
555.8003.9010.090	Blower Replacement	1.0000	60,000.00	60,000.00
555.8003.9010.090	Circulation Pumps	2.0000	30,000.00	60,000.00
555.8003.9010.090	FET Pump	1.0000	30,000.00	30,000.00
555.8003.9010.090	Tank Cleaning	1.0000	250,000.00	250,000.00
	Account 9010.090 - Capital Equipment Other WWW Equipment Totals	Transactions	4	<u>\$400,000.00</u>
	Department 8003 - Treatment Plant Totals	Transactions	38	<u>\$1,914,063.00</u>
Department	8004 - Collection Systems			
Account	6110.245 - Supplies & Equipment Mobile Phones			
555.8004.6110.245	Verizon	1.0000	1,000.00	1,000.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	<u>\$1,000.00</u>
Account	6110.340 - Supplies & Equipment Safety Program Equipment			
555.8004.6110.340	CON Allocation	1.0000	663.00	663.00
555.8004.6110.340	Gloves, Safety Equipment	1.0000	3,175.00	3,175.00
555.8004.6110.340	SUP Allocation	1.0000	362.00	362.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	3	<u>\$4,200.00</u>

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account	6110.390 - Supplies & Equipment Small Equipment			
555.8004.6110.390	CON Allocation	1.0000	2,915.00	2,915.00
555.8004.6110.390	SUP Allocation	1.0000	121.00	121.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	2	<u>\$3,036.00</u>
Account	6110.420 - Supplies & Equipment Tools & Supplies			
555.8004.6110.420	CON Allocation	1.0000	21,200.00	21,200.00
555.8004.6110.420	Hand Tools	1.0000	2,500.00	2,500.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	2	<u>\$23,700.00</u>
Account	6130.045 - Equipment Maintenance Other Equipment Maint/Repair			
555.8004.6130.045	SUP Allocation	1.0000	634.00	634.00
	Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals	Transactions	1	<u>\$634.00</u>
Account	6150.050 - Uniforms & Personal Equipment Uniforms			
555.8004.6150.050	CON Allocation	1.0000	928.00	928.00
555.8004.6150.050	SUP Allocation	1.0000	423.00	423.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	<u>\$1,351.00</u>
Account	6200.020 - Other Supplies & Materials Materials			
555.8004.6200.020	SUP Allocation	1.0000	1,208.00	1,208.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	<u>\$1,208.00</u>
Account	6500.010 - Systems Maintenance Collection System Maintenance			
555.8004.6500.010	Pipe, Stone, Mulch, Sand	1.0000	300,000.00	300,000.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance Totals	Transactions	1	<u>\$300,000.00</u>
Account	6500.040 - Systems Maintenance WWW Paving			
555.8004.6500.040	Paving	1.0000	10,000.00	10,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	<u>\$10,000.00</u>
Account	6500.075 - Systems Maintenance Contractor Sewer Install/Repair			
555.8004.6500.075	Outside Contractor Installs/Repairs	1.0000	100,000.00	100,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	<u>\$100,000.00</u>
Account	6530.100 - Consulting Services Professional Fees			
555.8004.6530.100	CON Allocation	1.0000	13,250.00	13,250.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	1	<u>\$13,250.00</u>

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account	6540.020 - Vehicle Operating Expenses Fuel - WC Fleet			
555.8004.6540.020	Fuel	1.0000	35,000.00	35,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	<u>\$35,000.00</u>
Account	6540.030 - Vehicle Operating Expenses Vehicle Maintenance			
555.8004.6540.030	Vehicle Maintenance	1.0000	45,000.00	45,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	<u>\$45,000.00</u>
Account	6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group			
555.8004.6540.090	CON Allocation	1.0000	38,425.00	38,425.00
555.8004.6540.090	SUP Allocation	1.0000	7,248.00	7,248.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	<u>\$45,673.00</u>
Account	6550.020 - Building Site Expenses Buildings & Grounds Maintenance			
555.8004.6550.020	Mulch, Painting, Maintenance	1.0000	2,000.00	2,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	<u>\$2,000.00</u>
Account	6550.060 - Building Site Expenses Electricity			
555.8004.6550.060	Electric	1.0000	430,000.00	430,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	<u>\$430,000.00</u>
Account	6550.270 - Building Site Expenses Telephone			
555.8004.6550.270	Telephone	1.0000	8,800.00	8,800.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	<u>\$8,800.00</u>
Account	6550.280 - Building Site Expenses Tipping Fees			
555.8004.6550.280	CON Allocation	1.0000	1,590.00	1,590.00
555.8004.6550.280	Tipping Fees	1.0000	27,692.00	27,692.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	2	<u>\$29,282.00</u>
Account	7000.060 - Travel, Training & Expense Educational Training			
555.8004.7000.060	Certifications, Continuing Education	1.0000	6,944.00	6,944.00
555.8004.7000.060	SUP Allocation	1.0000	399.00	399.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	2	<u>\$7,343.00</u>
Account	9010.090 - Capital Equipment Other WWW Equipment			
555.8004.9010.090	Bush Pumps	3.0000	15,000.00	45,000.00
555.8004.9010.090	Fiberglass Vacuum Tanks	60.0000	2,000.00	120,000.00

Expense Budget Transaction Report

Report by Budget Transactions
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
555.8004.9010.090	FM N to L Design (46 Breaks)	1.0000	300,000.00	300,000.00
555.8004.9010.090	Lift Station T Pump Replacement	1.0000	100,000.00	100,000.00
	Account 9010.090 - Capital Equipment Other WWW Equipment Totals	Transactions	4	\$565,000.00
	Department 8004 - Collection Systems Totals	Transactions	31	\$1,626,477.00
	Fund 555 - Ocean Pines Totals	Transactions	163	\$6,194,853.00
	EXPENSES Totals	Transactions	163	\$6,194,853.00
	Grand Totals	Transactions	163	\$6,194,853.00

Revenues			556 Ocean Pines Debt Service Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 556 - Ocean Pines Debt Service										
REVENUES										
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	0.00	0.00	0.00	0.00	N/A	216,617.85	526,445.20		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$216,617.85	\$526,445.20		
<i>OTH REV - Other Revenue</i>										
4815	Other Revenue	0.00	0.00	0.00	0.00	N/A	0.00	98,522.44		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$98,522.44		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	0.00	(231,719.00)	0.00	(231,719.00)	N/A	0.00	0.00	Budgeted surplus to transfer to Fund Balance	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$0.00	(\$231,719.00)	\$0.00	(\$231,719.00)	0%	\$0.00	\$0.00		
<i>DEBT SRV REV - Debt Service Revenue</i>										
5980	Front Foot/EDU Revenue	0.00	1,379,376.00	0.00	1,379,376.00	N/A	0.00	1,359,961.60	Previously presented with the Treasurer's Budget as an overall summary.	
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>		\$0.00	\$1,379,376.00	\$0.00	\$1,379,376.00	0%	\$0.00	\$1,359,961.60		
REVENUES Total		\$0.00	\$1,147,657.00	\$0.00	\$1,147,657.00	0%	\$216,617.85	\$1,984,929.24		
Fund REVENUE	Total: 556 - Ocean Pines Debt Service	\$0.00	\$1,147,657.00	\$0.00	\$1,147,657.00	0%	\$216,617.85	\$1,984,929.24		

Expenditures		556 Ocean Pines Debt Service Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 556 - Ocean Pines Debt Service										
EXPENSES										
<i>OTHR CHGS - Other Charges</i>										
7200.020	Bond & Interest Expense Bond Interest Expense	0.00	282,657.00	0.00	282,657.00	N/A	164,093.76	342,851.05		Previously presented with the Treasurer's Budget as an overall summary.
7200.025	Bond & Interest Expense Bond Principal Expense	0.00	865,000.00	0.00	865,000.00	N/A	0.00	0.00		Previously presented with the Treasurer's Budget as an overall summary.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$0.00	\$1,147,657.00	\$0.00	\$1,147,657.00	0%	\$164,093.76	\$342,851.05		
EXPENSES Total		\$0.00	\$1,147,657.00	\$0.00	\$1,147,657.00	0%	\$164,093.76	\$342,851.05		
Fund EXPENSE	Total: 556 - Ocean Pines Debt Service	\$0.00	\$1,147,657.00	\$0.00	\$1,147,657.00	0%	\$164,093.76	\$342,851.05		

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 556 - Ocean Pines Debt Service				
Account 7200.020 - Bond & Interest Expense Bond Interest Expense				
556.7200.020	14 GO Bond	1.0000	41,613.00	41,613.00
556.7200.020	15R GO Bond	1.0000	563.00	563.00
556.7200.020	19 GO Bond	1.0000	73,700.00	73,700.00
556.7200.020	22 GO Bond	1.0000	166,781.00	166,781.00
Account 7200.020 - Bond & Interest Expense Bond Interest Expense Totals		Transactions	4	<u>\$282,657.00</u>
Account 7200.025 - Bond & Interest Expense Bond Principal Expense				
556.7200.025	14 GO Bond	1.0000	425,000.00	425,000.00
556.7200.025	15R GO Bond	1.0000	50,000.00	50,000.00
556.7200.025	19 GO Bond	1.0000	160,000.00	160,000.00
556.7200.025	22 GO Bond	1.0000	230,000.00	230,000.00
Account 7200.025 - Bond & Interest Expense Bond Principal Expense Totals		Transactions	4	<u>\$865,000.00</u>
Fund 556 - Ocean Pines Debt Service Totals		Transactions	8	<u>\$1,147,657.00</u>
EXPENSES Totals		Transactions	8	<u>\$1,147,657.00</u>
Grand Totals		Transactions	8	<u><u>\$1,147,657.00</u></u>

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

Riddle Farm Service Area								
<u>Account Name</u>	<u>FY27 Budget</u>	<u>FY27 Budget w/ FY26 Rates</u>	<u>FY26 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY25 Actual</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>
Charges for Services	1,348,600	1,276,922	1,259,875	88,725	7%	897,012	730,917	665,595
Usage Revenue	282,000	311,000	350,000	(68,000)	-19%	167,235	141,597	173,544
Interest & Penalties	7,000	7,000	7,000	-	0%	50,249	7,136	8,073
Operating Grant	-	-	600,000	(600,000)	-100%	-	-	-
Other Revenue	-	-	-	-	-	787,770	2,719	145,408
Transfer From/(To) Reserves	554,207	-	-	554,207	-	-	-	-
General Fund Support	300,000	-	402,351	(102,351)	-	3,510,177	-	-
Total Revenues	2,491,807	1,594,922	2,619,226	(127,419)	-5%	5,412,443	882,369	992,619
Personnel Services	404,609	406,621	507,161	(102,552)	-20%	402,679	355,509	380,043
Supplies & Materials	297,370	297,370	193,725	103,645	54%	151,970	116,450	104,613
Maintenance & Services	876,314	872,856	1,674,096	(797,782)	-48%	1,754,047	2,128,967	1,035,281
Other Charges	518,514	518,514	43,164	475,350	1101%	40,164	7,122	6,106
Interfund Charges	-	-	-	-	#DIV/0!	-	25,747	24,293
Depreciation Expense	-	-	-	-	-	594,270	593,278	591,373
Capital Outlay	395,000	395,000	201,080	193,920	-	-	-	-
Total Expenses	2,491,807	2,490,361	2,619,226	(127,419)	-5%	2,943,131	3,227,074	2,141,709
Net Income (Loss)	0	(895,439)	0	-	#DIV/0!	2,469,312	(2,344,705)	(1,149,090)
Additional revenue based on proposed rates	42,678							
Riddle Farm Proposed Quarterly Rates								
	<u>FY27</u>	<u>FY26</u>	<u>FY26</u>	<u>\$ Change</u>	<u>% Change</u>	<u>\$1 Revenue</u>		
Water & Sewer Debt Service per EDU	9.00	9.00	9.00	-	0%			
Domestic Water & Sewer Base Fee	367.50	350.00	350.00	17.50	5%		2,505.00	
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)								
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%			
over 22,500 Gallons	15.00	15.00	15.00	-	0%			
Commercial Water & Sewer Base	367.50	350.00	350.00	17.50	5%		192.00	
Commercial Water & Sewer Usage Range (per 1k gal, per EDU)								
0 - 22,500 Gallons	5.00	5.00	5.00	-	0%			
over 22,500 Gallons	15.00	15.00	15.00	-	0%			
Water & Sewer Accessibility charge per EDU	312.38	297.50	297.50	14.88	5%		897.60	

Revenues		570 Riddle Farm Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 570 - Riddle Farm										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	219,188.00	230,000.00	218,050.00	11,950.00	5%	109,725.00	180,000.00	Updated revenue estimates to actuals	
5000.200	Domestic Water Usage	62,000.00	62,000.00	70,125.00	(8,125.00)	-12%	42,163.00	34,821.49	Updated revenue estimates to actuals	
5005.100	Commercial Water Service	16,800.00	20,000.00	14,350.00	5,650.00	39%	8,400.00	7,651.44	Updated revenue estimates to actuals	
5005.200	Commercial Water Usage	16,000.00	8,700.00	17,375.00	(8,675.00)	-50%	9,385.59	7,150.24	Updated revenue estimates to actuals	
5010.100	Domestic Sewer Service	657,563.00	690,400.00	653,100.00	37,300.00	6%	328,650.00	539,136.00	Updated revenue estimates to actuals	
5010.200	Domestic Sewer Usage	185,000.00	185,000.00	209,375.00	(24,375.00)	-12%	126,482.17	104,456.14	Updated revenue estimates to actuals	
5015.100	Commercial Sewer Service	50,400.00	60,000.00	42,000.00	18,000.00	43%	25,200.00	21,974.84	Updated revenue estimates to actuals	
5015.200	Commercial Sewer Usage	48,000.00	26,000.00	53,125.00	(27,125.00)	-51%	28,156.61	20,807.21	Updated revenue estimates to actuals	
5020	Additional Assessments - Accessibility	312,971.00	328,500.00	312,375.00	16,125.00	5%	157,080.00	110,550.00	Updated revenue estimates to actuals	
5040	Hook-Ups	20,000.00	20,000.00	20,000.00	0.00	0%	4,500.00	12,450.00		
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	750.00	750.00		
5857	Effluent Disposal Surcharge	0.00	0.00	0.00	0.00	N/A	17,990.00	24,500.00		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$1,587,922.00	\$1,630,600.00	\$1,609,875.00	\$20,725.00	1%	\$858,482.37	\$1,064,247.36		
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	0.00	0.00	0.00	0.00	N/A	53,597.91	41,349.01		
4710	Penalty/Fees	7,000.00	7,000.00	7,000.00	0.00	0%	7,652.99	8,899.69		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0%	\$61,250.90	\$50,248.70		
<i>OP GRT - Operating Grant</i>										
5815	Operating Grant	0.00	0.00	600,000.00	(600,000.00)	-100%	0.00	0.00	No pumping and hauling in FY27	
<i>Account Classification Total: OP GRT - Operating Grant</i>		\$0.00	\$0.00	\$600,000.00	(\$600,000.00)	-100%	\$0.00	\$0.00		
<i>OTH REV - Other Revenue</i>										
5042	Equity Contribution	0.00	0.00	0.00	0.00	N/A	0.00	786,069.00		
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	456.60	1,700.67		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$456.60	\$787,769.67		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	0.00	554,222.00	0.00	554,207.00	N/A	0.00	0.00	Fund Balance requested to balance the budget deficit	
5975.200	Transfers From Other Funds	1.00	300,000.00	402,351.00	(102,351.00)	-25%	0.00	3,384,711.72	Request from General Fund to cover capital	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	\$854,222.00	\$402,351.00	\$451,856.00	112%	\$0.00	\$3,384,711.72		
REVENUES Total		\$1,594,923.00	\$2,491,822.00	\$2,619,226.00	(\$127,419.00)	-5%	\$920,189.87	\$5,286,977.45		
Fund REVENUE Total: 570 - Riddle Farm		\$1,594,923.00	\$2,491,822.00	\$2,619,226.00	(\$127,419.00)	-5%	\$920,189.87	\$5,286,977.45		

Expenditures		570 Riddle Farm Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 570 - Riddle Farm										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	95,603.86	99,828.00	129,946.00	(30,118.00)	-23%	51,132.86	111,967.36		
6000.200	Personnel Services Salaries-Support Group	138,080.80	141,856.00	172,411.00	(30,555.00)	-18%	76,649.17	135,701.05		
6000.300	Personnel Services Salaries-Construction	2,821.78	2,949.00	3,050.00	(101.00)	-3%	764.95	2,457.34		
6000.400	Personnel Services Overtime Pay	0.00	9,490.00	5,948.00	3,542.00	60%	4,515.48	3,634.62		
6010.020	Benefits Contingency	0.00	73.00	123.00	(50.00)	-41%	0.00	104.56		
6010.025	Benefits Deferred Comp Match	0.00	3,715.00	3,016.00	699.00	23%	0.00	2,250.44		
6010.030	Benefits Hospitalization Insurance	78,097.38	78,114.00	102,828.00	(24,714.00)	-24%	34,573.98	73,870.79		
6010.050	Benefits Retirement	31,205.04	32,314.00	40,558.00	(8,244.00)	-20%	0.00	31,226.45		
6010.060	Benefits Social Security Taxes	18,060.35	18,679.00	23,825.00	(5,146.00)	-22%	9,531.11	17,846.11		
6010.070	Benefits Unemployment Insurance	0.00	94.00	123.00	(29.00)	-24%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	3,662.00	6,474.00	(2,812.00)	-43%	4,596.00	4,798.21		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	813.83		
6010.120	Benefits Long Term Disability	572.78	594.00	462.00	132.00	29%	0.00	528.44		
6010.130	Benefits Life Insurance	483.60	502.00	523.00	(21.00)	-4%	0.00	500.08		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	641.00	566.00	75.00	13%	0.00	656.10		
6010.150	Benefits Retirement Administration Fee	0.00	437.00	591.00	(154.00)	-26%	0.00	517.00		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	333.24	0.00		
6010.900	Benefits OPEB contribution	0.00	11,661.00	16,717.00	(5,056.00)	-30%	0.00	15,806.63		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$364,925.59	\$404,609.00	\$507,161.00	(\$102,552.00)	-20%	\$182,096.79	\$402,679.01		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	8,830.00	11,058.00	8,830.00	2,228.00	25%	1,326.97	7,525.56		Updated Support allocation percentages
6110.060	Supplies & Equipment Chemicals	240,000.00	140,000.00	140,000.00	0.00	0%	23,241.94	114,836.97		Increase in chemicals due to both WWTP and WTP coming back online
6110.065	Supplies & Equipment Water Chemicals	0.00	100,000.00	0.00	100,000.00	N/A	0.00	0.00		Split out water chemicals from account 570.6110.060. Increase due to water treatment plant expected to come back online.
6110.090	Supplies & Equipment Computers & Printers	115.00	143.00	0.00	128.00	N/A	0.00	73.89		
6110.340	Supplies & Equipment Safety Program Equipment	4,446.00	1,846.00	4,446.00	(2,600.00)	-58%	3,443.80	1,158.83		Life rings purchased in FY26, not purchasing life rings in FY27.
6110.390	Supplies & Equipment Small Equipment	316.00	511.00	316.00	195.00	62%	0.00	19.32		
6110.420	Supplies & Equipment Tools & Supplies	2,038.00	2,338.00	2,038.00	300.00	15%	306.61	1,013.23		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	1,613.00	2,329.00	1,613.00	716.00	44%	61.66	1,356.49		
6130.055	Equipment Maintenance Roads Management System	2,771.00	3,088.00	2,239.00	849.00	38%	2,625.00	0.00		
6130.060	Equipment Maintenance Software Licensing	2,063.00	2,063.00	2,063.00	0.00	0%	0.00	2,062.87		
6150.050	Uniforms & Personal Equipment Uniforms	1,108.00	1,573.00	1,108.00	465.00	42%	743.39	1,374.77		
6200.010	Other Supplies & Materials Lab Testing	24,000.00	24,000.00	24,000.00	0.00	0%	5,260.00	19,158.39		
6200.020	Other Supplies & Materials Materials	3,072.00	4,436.00	3,072.00	1,364.00	44%	1,790.20	2,478.67		Updated Support allocation percentages
6200.030	Other Supplies & Materials Testing Supplies	4,000.00	4,000.00	4,000.00	0.00	0%	1,212.99	911.02		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$294,372.00	\$297,385.00	\$193,725.00	\$103,645.00	54%	\$40,012.56	\$151,970.01		

Expenditures		570 Riddle Farm Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	30,000.00	30,000.00	30,000.00	0.00	0%	15,244.07	19,715.27		
6500.020	Systems Maintenance Water Plant/System Maint	230,000.00	200,000.00	98,000.00	102,000.00	104%	1,591.81	49,840.66		Increase in costs expected due to turning WTP back on
6500.025	Systems Maintenance Water Meters - System Maint	0.00	30,000.00	0.00	30,000.00	N/A	0.00	0.00		Split out water meters from account 570.6500.020.
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	140,000.00	140,000.00	140,000.00	0.00	0%	54,909.60	126,195.81		
6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	1,000.00	0.00	0%	591.59	734.50		
6500.060	Systems Maintenance Emergency Repairs	0.00	0.00	0.00	0.00	N/A	0.00	105.95		
6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	20,000.00	15,000.00	5,000.00	33%	1,500.00	19,650.00		Historical Trend
6500.075	Systems Maintenance Contractor Sewer Install/Repair	3,200.00	3,200.00	3,200.00	0.00	0%	0.00	400.00		
6530.100	Consulting Services Professional Fees	1,578.00	1,540.00	1,109.00	431.00	39%	0.00	866.10		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	19,789.00	27,501.00	19,789.00	7,712.00	39%	5,053.14	25,326.07		Updated Support and Construction allocation percentages
6550.020	Building Site Expenses Buildings & Grounds Maintenance	60,000.00	10,000.00	63,080.00	(53,080.00)	-84%	3,005.75	5,491.89		Split out water plant maintenance to account 570.6550.021.
6550.021	Building Site Expenses Water Treatment Plant	0.00	50,000.00	0.00	50,000.00	N/A	0.00	0.00		Split out water plant maintenance from account 570.6550.020.
6550.060	Building Site Expenses Electricity	150,000.00	150,000.00	150,000.00	0.00	0%	41,019.03	80,821.35		
6550.120	Building Site Expenses Heating Propane	8,000.00	8,000.00	8,000.00	0.00	0%	490.24	4,876.63		
6550.180	Building Site Expenses Pest Control/Termite Insp	1,032.00	1,032.00	1,032.00	0.00	0%	369.20	955.40		
6550.270	Building Site Expenses Telephone	1,329.00	1,429.00	1,329.00	100.00	8%	638.61	1,077.24		
6550.280	Building Site Expenses Tipping Fees	16,000.00	16,000.00	10,057.00	5,943.00	59%	8,369.60	12,496.81		Increased sludge disposal expected with WTP & WWTP coming online
6700.100	Other Maint. & Svcs Payment to Sewer Utility	0.00	0.00	400,000.00	(400,000.00)	-100%	76,560.00	451,954.28		Stopped Pumping and Hauling due to WWTP coming online
6700.200	Other Maint. & Svcs Payment to Water Utility	100,000.00	132,000.00	132,000.00	0.00	0%	170,023.39	230,639.13		
6700.310	Other Maint. & Svcs Transport Raw Sewage	0.00	0.00	600,000.00	(600,000.00)	-100%	217,034.86	732,135.61		Stopped Pumping and Hauling due to WWTP coming online
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	500.00	500.00	0.00	0%	0.00	138.57		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	45,118.00	54,112.00	0.00	54,112.00	N/A	0.00	21,532.41		Previously budgeted in Capital Expenses
6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	0.00	N/A	0.00	318.01		
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$827,546.00	\$876,314.00	\$1,674,096.00	(\$797,782.00)	-48%	\$596,400.89	\$1,785,271.69		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	1,014.00	1,464.00	1,014.00	450.00	44%	60.86	1,851.00		
7170.100	Benefits & Insurance Property & Liability Insurance	72,000.00	67,000.00	42,150.00	24,850.00	59%	6.25	38,313.29		60% increase in FY26 insurance. Adding an additional 10% for increase in FY27.
7200.010	Bond & Interest Expense Interest Expense	146,441.00	146,441.00	0.00	146,441.00	N/A	1,666.95	0.00		Intergovernmental Loan repayment beginning in FY27
7200.025	Bond & Interest Expense Bond Principal Expense	303,609.00	303,609.00	0.00	303,609.00	N/A	0.00	0.00		Intergovernmental Loan repayment beginning in FY27
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$523,064.00	\$518,514.00	\$43,164.00	\$475,350.00	1101%	\$1,734.06	\$40,164.29		
<i>CAP EQ - Capital Equipment</i>										

Expenditures		570 Riddle Farm Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
9010	Capital Equipment	395,000.00	395,000.00	201,080.00	193,920.00	96%	110,350.00	0.00	WTP Stainless Steel Garage Door, WTP Backwash Pump, WTP HVAC Design, Walmart water main loop design/build	
9010.080	Capital Equipment Construction Projects	0.00	0.00	0.00	0.00	N/A	9,276.75	0.00		
9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	0.00	0.00	N/A	82,382.20	0.00		
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	594,270.28		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$395,000.00	\$395,000.00	\$201,080.00	\$193,920.00	96%	\$202,008.95	\$594,270.28		
EXPENSES Total		\$2,404,907.59	\$2,491,822.00	\$2,619,226.00	(\$127,419.00)	-5%	\$1,022,253.25	\$2,974,355.28		
Fund EXPENSE Total: 570 - Riddle Farm		\$2,404,907.59	\$2,491,822.00	\$2,619,226.00	(\$127,419.00)	-5%	\$1,022,253.25	\$2,974,355.28		

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 570 - Riddle Farm				
Account 6100.010 - Administrative Expense Administrative Expenses				
570.6100.010	Mailing and postage	1.0000	2,750.00	2,750.00
570.6100.010	Ocean Pines Overhead Reimbursement	1.0000	3,862.00	3,862.00
570.6100.010	SUP Allocation	1.0000	4,446.00	4,446.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	\$11,058.00
Account 6110.060 - Supplies & Equipment Chemicals				
570.6110.060	WWTP Chemicals	1.0000	140,000.00	140,000.00
Account 6110.060 - Supplies & Equipment Chemicals Totals		Transactions	1	\$140,000.00
Account 6110.065 - Supplies & Equipment Water Chemicals				
570.6110.065	WTP Chemicals	1.0000	100,000.00	100,000.00
Account 6110.065 - Supplies & Equipment Water Chemicals Totals		Transactions	1	\$100,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
570.6110.090	SUP Allocation	1.0000	143.00	143.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	\$143.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
570.6110.340	CON Allocation	1.0000	15.00	15.00
570.6110.340	Safety Equipment	1.0000	500.00	500.00
570.6110.340	SUP Allocation	1.0000	1,331.00	1,331.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	3	\$1,846.00
Account 6110.390 - Supplies & Equipment Small Equipment				
570.6110.390	CON Allocation	1.0000	67.00	67.00
570.6110.390	SUP Allocation	1.0000	444.00	444.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	\$511.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
570.6110.420	CON Allocation	1.0000	488.00	488.00
570.6110.420	Tools, Supplies	1.0000	1,850.00	1,850.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	2	\$2,338.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
570.6130.045	SUP Allocation	1.0000	2,329.00	2,329.00

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals	Transactions	1	\$2,329.00
570.6130.055	Account 6130.055 - Equipment Maintenance Roads Management System SUP Allocation	1.0000	3,088.00	3,088.00
	Account 6130.055 - Equipment Maintenance Roads Management System Totals	Transactions	1	\$3,088.00
570.6130.060	Account 6130.060 - Equipment Maintenance Software Licensing Brightly Software	1.0000	2,063.00	2,063.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	\$2,063.00
570.6150.050	Account 6150.050 - Uniforms & Personal Equipment Uniforms CON Allocation	1.0000	20.00	20.00
570.6150.050	SUP Allocation	1.0000	1,553.00	1,553.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	\$1,573.00
570.6200.010	Account 6200.010 - Other Supplies & Materials Lab Testing Lab Testing	1.0000	16,000.00	16,000.00
570.6200.010	PFAS Testing - 2 per year per well (2)	4.0000	2,000.00	8,000.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	2	\$24,000.00
570.6200.020	Account 6200.020 - Other Supplies & Materials Materials SUP Allocation	1.0000	4,436.00	4,436.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	\$4,436.00
570.6200.030	Account 6200.030 - Other Supplies & Materials Testing Supplies Testing Supplies	1.0000	4,000.00	4,000.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	\$4,000.00
570.6500.010	Account 6500.010 - Systems Maintenance Collection System Maintenance Generator, Materials, Pump Service, Plant Maintenance	1.0000	30,000.00	30,000.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance Totals	Transactions	1	\$30,000.00
570.6500.020	Account 6500.020 - Systems Maintenance Water Plant/System Maint Turning on WTP	1.0000	200,000.00	200,000.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	1	\$200,000.00
570.6500.025	Account 6500.025 - Systems Maintenance Water Meters - System Maint Water meters	1.0000	30,000.00	30,000.00
	Account 6500.025 - Systems Maintenance Water Meters - System Maint Totals	Transactions	1	\$30,000.00

Expense Budget Transaction Report

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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account 570.6500.030	6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Plant Maintenance	1.0000	140,000.00	140,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	1	\$140,000.00
Account 570.6500.040	6500.040 - Systems Maintenance WWW Paving Paving	1.0000	1,000.00	1,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	\$1,000.00
Account 570.6500.070	6500.070 - Systems Maintenance Contractor Water Install/Repair Outside Contractor Water Installs/Repairs	1.0000	20,000.00	20,000.00
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	\$20,000.00
Account 570.6500.075	6500.075 - Systems Maintenance Contractor Sewer Install/Repair Outside Contractor Sewer Install/Repair	1.0000	3,200.00	3,200.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	\$3,200.00
Account 570.6530.100	6530.100 - Consulting Services Professional Fees CON Allocation	1.0000	305.00	305.00
Account 570.6530.100	SUP Allocation	1.0000	1,235.00	1,235.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	\$1,540.00
Account 570.6540.090	6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group CON Allocation	1.0000	885.00	885.00
Account 570.6540.090	SUP Allocation	1.0000	26,616.00	26,616.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$27,501.00
Account 570.6550.020	6550.020 - Building Site Expenses Buildings & Grounds Maintenance Dumpster Service	12.0000	90.00	1,080.00
Account 570.6550.020	WWTP Building Maintenance	1.0000	8,920.00	8,920.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	2	\$10,000.00
Account 570.6550.021	6550.021 - Building Site Expenses Water Treatment Plant Water plant maintenance	1.0000	50,000.00	50,000.00
	Account 6550.021 - Building Site Expenses Water Treatment Plant Totals	Transactions	1	\$50,000.00
Account 570.6550.060	6550.060 - Building Site Expenses Electricity Electric	1.0000	150,000.00	150,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$150,000.00

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account	6550.120 - Building Site Expenses Heating Propane			
570.6550.120	Fuel Oil	1.0000	8,000.00	8,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	<u>\$8,000.00</u>
Account	6550.180 - Building Site Expenses Pest Control/Termite Insp			
570.6550.180	Pest Control	12.0000	86.00	1,032.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	<u>\$1,032.00</u>
Account	6550.270 - Building Site Expenses Telephone			
570.6550.270	CON Allocation	1.0000	633.00	633.00
570.6550.270	SUP Allocation	1.0000	296.00	296.00
570.6550.270	Telephone	1.0000	500.00	500.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	<u>\$1,429.00</u>
Account	6550.280 - Building Site Expenses Tipping Fees			
570.6550.280	CON Allocation	1.0000	37.00	37.00
570.6550.280	Tipping Fees	1.0000	15,963.00	15,963.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	2	<u>\$16,000.00</u>
Account	6700.100 - Other Maint. & Svcs Payment to Sewer Utility			
570.6700.100	Pump & Hauling	1.0000	.00	.00
	Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility Totals	Transactions	1	<u>\$0.00</u>
Account	6700.200 - Other Maint. & Svcs Payment to Water Utility			
570.6700.200	Payment to OCP for Water Service Q1	1.0000	76,000.00	76,000.00
570.6700.200	Payment to OCP for Water Usage Q1	1.0000	56,000.00	56,000.00
	Account 6700.200 - Other Maint. & Svcs Payment to Water Utility Totals	Transactions	2	<u>\$132,000.00</u>
Account	6700.310 - Other Maint. & Svcs Transport Raw Sewage			
570.6700.310	Transport Sewage	1.0000	.00	.00
	Account 6700.310 - Other Maint. & Svcs Transport Raw Sewage Totals	Transactions	1	<u>\$0.00</u>
Account	6700.400 - Other Maint. & Svcs State Waste Water Sludge Fees			
570.6700.400	Sewage Sludge Utilization Fee	1.0000	500.00	500.00
	Account 6700.400 - Other Maint. & Svcs State Waste Water Sludge Fees Totals	Transactions	1	<u>\$500.00</u>
Account	6700.500 - Other Maint. & Svcs Water & Wastewater Construction			
570.6700.500	CON Allocation of Capital Expenses	1.0000	45,714.00	45,714.00

Expense Budget Transaction Report

Report by Budget Transactions
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 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
570.6700.500	SUP Allocation of Capital Expenses	1.0000	8,398.00	8,398.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	2	\$54,112.00
	Account 7000.060 - Travel, Training & Expense Educational Training			
570.7000.060	SUP Allocation	1.0000	1,464.00	1,464.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$1,464.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance			
570.7170.100	Property Insurance	1.0000	67,000.00	67,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$67,000.00
	Account 7200.010 - Bond & Interest Expense Interest Expense			
570.7200.010	IG Loan Interest Payment	1.0000	146,441.00	146,441.00
	Account 7200.010 - Bond & Interest Expense Interest Expense Totals	Transactions	1	\$146,441.00
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense			
570.7200.025	IG Loan Principal Repayment	1.0000	303,609.00	303,609.00
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense Totals	Transactions	1	\$303,609.00
	Account 9010 - Capital Equipment			
570.9010	Walmart water main loop design/build	1.0000	300,000.00	300,000.00
570.9010	WTP Backwash Pump	1.0000	20,000.00	20,000.00
570.9010	WTP HVAC Design	1.0000	50,000.00	50,000.00
570.9010	WTP Stainless Steel Garage Door	1.0000	25,000.00	25,000.00
	Account 9010 - Capital Equipment Totals	Transactions	4	\$395,000.00
	Fund 570 - Riddle Farm Totals	Transactions	59	\$2,087,213.00
	EXPENSES Totals	Transactions	59	\$2,087,213.00
	Grand Totals	Transactions	59	\$2,087,213.00

Revenues			571 Riddle Farm Debt Service Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
Fund: 571 - Riddle Farm Debt Service										
REVENUES										
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	0.00	0.00	0.00	0.00	N/A	1,009.17	1,033.79		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$1,009.17	\$1,033.79		
<i>OTH REV - Other Revenue</i>										
4815	Other Revenue	0.00	0.00	0.00	0.00	N/A	0.00	2,421.30		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$2,421.30		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	0.00	(12,723.00)	0.00	(12,723.00)	N/A	0.00	0.00	Budgeted surplus to transfer to Fund Balance	
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$0.00	(\$12,723.00)	\$0.00	(\$12,723.00)	0%	\$0.00	\$0.00		
<i>DEBT SRV REV - Debt Service Revenue</i>										
5980	Front Foot/EDU Revenue	0.00	33,948.00	0.00	33,948.00	N/A	0.00	30,672.00	Previously presented with the Treasurer's Budget as an overall summary.	
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>		\$0.00	\$33,948.00	\$0.00	\$33,948.00	0%	\$0.00	\$30,672.00		
REVENUES Total		\$0.00	\$21,225.00	\$0.00	\$21,225.00	0%	\$1,009.17	\$34,127.09		
Fund REVENUE	Total: 571 - Riddle Farm Debt Service	\$0.00	\$21,225.00	\$0.00	\$21,225.00	0%	\$1,009.17	\$34,127.09		

Expenditures		571 Riddle Farm Debt Service Budget Requested								
	Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments
Fund: 571 - Riddle Farm Debt Service										
EXPENSES										
<i>OTHR CHGS - Other Charges</i>										
	7200.020	Bond & Interest Expense Bond Interest Expense	0.00	6,225.00	0.00	6,225.00	N/A	3,675.00	7,391.67	Previously presented with the Treasurer's Budget as an overall summary.
	7200.025	Bond & Interest Expense Bond Principal Expense	0.00	15,000.00	0.00	15,000.00	N/A	0.00	0.00	Previously presented with the Treasurer's Budget as an overall summary.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$0.00	\$21,225.00	\$0.00	\$21,225.00	0%	\$3,675.00	\$7,391.67	
EXPENSES Total			\$0.00	\$21,225.00	\$0.00	\$21,225.00	0%	\$3,675.00	\$7,391.67	
Fund EXPENSE	Total: 571 - Riddle Farm Debt Service		\$0.00	\$21,225.00	\$0.00	\$21,225.00	0%	\$3,675.00	\$7,391.67	

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 571 - Riddle Farm Debt Service				
	Account 7200.020 - Bond & Interest Expense Bond Interest Expense			
571.7200.020	19 GO Bond	1.0000	6,225.00	6,225.00
	Account 7200.020 - Bond & Interest Expense Bond Interest Expense Totals	Transactions	1	<u>\$6,225.00</u>
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense			
571.7200.025	19 GO Bond	1.0000	15,000.00	15,000.00
	Account 7200.025 - Bond & Interest Expense Bond Principal Expense Totals	Transactions	1	<u>\$15,000.00</u>
	Fund 571 - Riddle Farm Debt Service Totals	Transactions	2	<u>\$21,225.00</u>
	EXPENSES Totals	Transactions	2	<u>\$21,225.00</u>
	Grand Totals	Transactions	2	<u><u>\$21,225.00</u></u>

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

River Run Service Area

<u>Account Name</u>	<u>FY27 Budget</u>	<u>FY27 Budget w/ FY26 Rates</u>	<u>FY26 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY25 Actual</u>	<u>FY24 Actual</u>	<u>FY23 Actual</u>
Charges for Services	429,250	440,000	398,066	52,734	13%	321,214	242,510	202,106
Usage Revenue	21,550	-	-	21,550	#DIV/0!	-	-	-
Interest & Penalties	1,000	1,000	1,000	-	0%	1,456	1,511	941
Other Revenue	-	-	-	-	-	995	1,098	570
General Fund Support	299,471	-	25,993	273,478	-	-	-	-
Total Revenues	751,271	441,000	425,059	326,212	77%	323,666	245,120	203,617
Personnel Services	135,212	135,931	123,329	11,883	10%	111,811	67,548	61,256
Supplies & Materials	44,527	44,527	45,574	(1,047)	-2%	25,533	27,979	13,043
Maintenance & Services	226,453	225,179	203,665	22,788	11%	182,964	133,279	137,906
Other Charges	15,079	15,079	10,020	5,059	50%	9,119	2,745	2,342
Interfund Charges	-	-	-	-	#DIV/0!	-	10,880	10,258
Depreciation Expense	-	-	-	-	-	-	-	-
Capital Outlay	330,000	330,000	42,471	287,529	677%	-	-	-
Total Expenses	751,271	750,716	425,059	326,212	77%	329,426	242,431	224,805
Net Income (Loss)	0	(309,716)	0	-	#DIV/0!	(5,761)	2,688	(21,188)
Additional revenue based on proposed rates	(10,750)							
River Run Proposed Quarterly Rates								
	FY27	FY26	FY26	\$ Change	% Change		\$1 Revenue	
Domestic Sewer Only (flat rate)	262.88	254.38	254.38	8.50	3%		1,304.00	
Domestic Water Base Fee	76.81	73.15	73.15	3.66	5%		1,124.00	
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)								
0 - 22,500 Gallons	1.25	1.25	1.25	-	0%			
over 22,500 Gallons	3.75	3.75	3.75	-	0%			
Sewer Accessibility	151.73	144.50	144.50	7.23	5%			
Water Accessibility	65.29	62.18	62.18	3.11	5%			
				-	#DIV/0!			

Revenues		575 River Run Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 575 - River Run										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	108,000.00	108,000.00	65,000.00	43,000.00	66%	0.00	89,351.97		Updated revenue estimates to actuals
5010.100	Domestic Sewer Service	332,000.00	342,800.00	292,028.00	50,772.00	17%	165,601.38	227,712.00		Updated revenue estimates to actuals
5020.200	Additional Assessments - Accessibility Sewer Accessibility	0.00	0.00	41,038.00	(41,038.00)	-100%	0.00	0.00		Due to Refuge at Windmill reaching full buildout
5040	Hook-Ups	0.00	0.00	0.00	0.00	N/A	0.00	4,150.00		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$440,000.00	\$450,800.00	\$398,066.00	\$52,734.00	13%	\$165,601.38	\$321,213.97		
<i>INT/PEN - Interest & Penalties</i>										
4710	Penalty/Fees	1,000.00	1,000.00	1,000.00	0.00	0%	771.68	1,456.45		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%	\$771.68	\$1,456.45		
<i>OTH REV - Other Revenue</i>										
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	193.31	995.19		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$193.31	\$995.19		
<i>TRNS IN - Transfers In</i>										
5975.200	Transfers From Other Funds	1.00	299,477.00	25,993.00	273,478.00	1052%	0.00	0.00		Request from General Fund to cover capital
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	\$299,477.00	\$25,993.00	\$273,478.00	1052%	\$0.00	\$0.00		
REVENUES Total		\$441,001.00	\$751,277.00	\$425,059.00	\$326,212.00	77%	\$166,566.37	\$323,665.61		
Fund REVENUE Total: 575 - River Run		\$441,001.00	\$751,277.00	\$425,059.00	\$326,212.00	77%	\$166,566.37	\$323,665.61		

Expenditures		575 River Run Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 575 - River Run										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	63,172.25	64,787.00	57,869.00	6,918.00	12%	28,812.48	57,402.84		
6000.200	Personnel Services Salaries-Support Group	18,059.86	18,960.00	19,260.00	(300.00)	-2%	4,121.97	13,466.89		
6000.300	Personnel Services Salaries-Construction	3,545.88	3,653.00	3,547.00	106.00	3%	1,458.15	1,887.27		
6000.400	Personnel Services Overtime Pay	0.00	2,950.00	3,220.00	(270.00)	-8%	1,402.60	3,726.73		
6010.020	Benefits Contingency	0.00	26.00	33.00	(7.00)	-21%	0.00	17.30		
6010.025	Benefits Deferred Comp Match	0.00	1,096.00	416.00	680.00	163%	0.00	663.35		
6010.030	Benefits Hospitalization Insurance	18,173.74	18,162.00	15,740.00	2,422.00	15%	5,650.83	12,220.89		
6010.050	Benefits Retirement	12,411.66	12,811.00	10,714.00	2,097.00	20%	0.00	10,664.88		
6010.060	Benefits Social Security Taxes	6,463.85	6,655.00	6,422.00	233.00	4%	2,615.45	5,536.35		
6010.070	Benefits Unemployment Insurance	0.00	34.00	32.00	2.00	6%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	1,308.00	1,710.00	(402.00)	-24%	1,214.00	1,108.44		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	275.24		
6010.120	Benefits Long Term Disability	203.32	212.00	122.00	90.00	74%	0.00	153.80		
6010.130	Benefits Life Insurance	171.60	178.00	138.00	40.00	29%	0.00	145.54		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	229.00	150.00	79.00	53%	0.00	150.99		
6010.150	Benefits Retirement Administration Fee	0.00	156.00	156.00	0.00	0%	0.00	108.72		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	88.02	0.00		
6010.900	Benefits OPEB contribution	0.00	3,995.00	3,800.00	195.00	5%	0.00	4,281.79		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$122,202.16	\$135,212.00	\$123,329.00	\$11,883.00	10%	\$45,363.50	\$111,811.02		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	3,407.00	4,061.00	3,407.00	654.00	19%	436.05	1,956.06		
6110.060	Supplies & Equipment Chemicals	30,000.00	30,000.00	30,000.00	0.00	0%	11,947.40	18,524.25		
6110.090	Supplies & Equipment Computers & Printers	46.00	53.00	0.00	47.00	N/A	0.00	11.69		
6110.340	Supplies & Equipment Safety Program Equipment	3,141.00	100.00	3,141.00	(3,041.00)	-97%	2,735.20	82.18		Life rings purchased in FY26. Not purchasing life rings in FY27.
6110.390	Supplies & Equipment Small Equipment	49.00	152.00	49.00	103.00	210%	0.00	17.72		
6110.420	Supplies & Equipment Tools & Supplies	253.00	928.00	253.00	675.00	267%	57.60	109.56		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	190.00	125.00	190.00	(65.00)	-34%	3.09	144.89		
6130.055	Equipment Maintenance Roads Management System	1,097.00	1,138.00	886.00	252.00	28%	175.00	0.00		
6130.060	Equipment Maintenance Software Licensing	114.00	114.00	114.00	0.00	0%	0.00	113.81		
6150.050	Uniforms & Personal Equipment Uniforms	171.00	124.00	171.00	(47.00)	-27%	76.36	193.56		
6200.010	Other Supplies & Materials Lab Testing	6,000.00	6,000.00	6,000.00	0.00	0%	3,657.00	4,121.00		
6200.020	Other Supplies & Materials Materials	363.00	238.00	363.00	(125.00)	-34%	33.89	258.18		
6200.030	Other Supplies & Materials Testing Supplies	1,500.00	1,500.00	1,000.00	500.00	50%	1,416.73	0.00		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$46,331.00	\$44,533.00	\$45,574.00	(\$1,047.00)	-2%	\$20,538.32	\$25,532.90		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	20,000.00	20,000.00	20,000.00	0.00	0%	2,054.03	32,321.43		
6500.020	Systems Maintenance Water Plant/System Maint	8,000.00	8,000.00	8,000.00	0.00	0%	0.00	1,379.32		

Expenditures		575 River Run Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	15,000.00	10,000.00	5,000.00	50%	11,414.29	18,863.54		Historical average plus chart recorder
6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00		
6500.070	Systems Maintenance Contractor Water Install/Repair	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	3,000.00		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	1,500.00		
6530.100	Consulting Services Professional Fees	1,073.00	1,035.00	439.00	596.00	136%	0.00	317.57		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,015.00	3,110.00	4,015.00	(905.00)	-23%	649.51	3,745.33		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	2,000.00	2,000.00	0.00	0%	27.36	45.16		
6550.060	Building Site Expenses Electricity	35,000.00	35,000.00	35,000.00	0.00	0%	13,512.05	29,740.82		
6550.270	Building Site Expenses Telephone	635.00	694.00	635.00	59.00	9%	225.70	535.24		
6550.280	Building Site Expenses Tipping Fees	6,000.00	6,000.00	76.00	5,924.00	7795%	0.00	0.00		Historical trend and expected increase with homes coming online
6700.200	Other Maint. & Svcs Payment to Water Utility	108,000.00	108,000.00	110,000.00	(2,000.00)	-2%	71,062.38	89,351.97		Updated flow estimates
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	500.00	500.00	0.00	0%	0.00	0.00		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	8,808.00	14,114.00	0.00	14,114.00	N/A	0.00	2,163.25		Previously budgeted in 575.9010
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$222,031.00	\$226,453.00	\$203,665.00	\$22,788.00	11%	\$98,945.32	\$182,963.63		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	120.00	79.00	120.00	(41.00)	-34%	28.29	171.20		
7170.100	Benefits & Insurance Property & Liability Insurance	17,000.00	15,000.00	9,900.00	5,100.00	52%	3.44	8,947.69		60% increase in FY26 insurance. Adding an additional 10% for increase in FY27.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$17,120.00	\$15,079.00	\$10,020.00	\$5,059.00	50%	\$31.73	\$9,118.89		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	330,000.00	330,000.00	27,471.00	302,529.00	1101%	0.00	0.00		\$200k Sewer Bypass design. \$125k design/build spray irrigation. \$5k blower replacement
9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	15,000.00	(15,000.00)	-100%	41,978.00	0.00		Concrete walkway complete in FY26
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$330,000.00	\$330,000.00	\$42,471.00	\$287,529.00	677%	\$41,978.00	\$0.00		
EXPENSES Total		\$737,684.16	\$751,277.00	\$425,059.00	\$326,212.00	77%	\$206,856.87	\$329,426.44		
Fund EXPENSE Total: 575 - River Run		\$737,684.16	\$751,277.00	\$425,059.00	\$326,212.00	77%	\$206,856.87	\$329,426.44		

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 575 - River Run				
Account 6100.010 - Administrative Expense Administrative Expenses				
575.6100.010	Mailing and postage	1.0000	1,000.00	1,000.00
575.6100.010	Ocean Pines Overhead Reimbursement	1.0000	1,423.00	1,423.00
575.6100.010	SUP Allocation	1.0000	1,638.00	1,638.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	<u>\$4,061.00</u>
Account 6110.060 - Supplies & Equipment Chemicals				
575.6110.060	Chemicals	1.0000	30,000.00	30,000.00
Account 6110.060 - Supplies & Equipment Chemicals Totals		Transactions	1	<u>\$30,000.00</u>
Account 6110.090 - Supplies & Equipment Computers & Printers				
575.6110.090	SUP Allocation	1.0000	53.00	53.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	<u>\$53.00</u>
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
575.6110.340	CON Allocation	1.0000	29.00	29.00
575.6110.340	SUP Allocation	1.0000	71.00	71.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	2	<u>\$100.00</u>
Account 6110.390 - Supplies & Equipment Small Equipment				
575.6110.390	CON Allocation	1.0000	128.00	128.00
575.6110.390	SUP Allocation	1.0000	24.00	24.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	<u>\$152.00</u>
Account 6110.420 - Supplies & Equipment Tools & Supplies				
575.6110.420	CON Allocation	1.0000	928.00	928.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	1	<u>\$928.00</u>
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
575.6130.045	SUP Allocation	1.0000	125.00	125.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	1	<u>\$125.00</u>
Account 6130.055 - Equipment Maintenance Roads Management System				
575.6130.055	SUP Allocation	1.0000	1,138.00	1,138.00
Account 6130.055 - Equipment Maintenance Roads Management System Totals		Transactions	1	<u>\$1,138.00</u>
Account 6130.060 - Equipment Maintenance Software Licensing				

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
575.6130.060	Brightly Software	1.0000	114.00	114.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	<u>\$114.00</u>
575.6150.050	CON Allocation	1.0000	41.00	41.00
575.6150.050	SUP Allocation	1.0000	83.00	83.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	<u>\$124.00</u>
575.6200.010	Lab Testing	1.0000	6,000.00	6,000.00
	Account 6200.010 - Other Supplies & Materials Lab Testing Totals	Transactions	1	<u>\$6,000.00</u>
575.6200.020	SUP Allocation	1.0000	238.00	238.00
	Account 6200.020 - Other Supplies & Materials Materials Totals	Transactions	1	<u>\$238.00</u>
575.6200.030	Testing Supplies	1.0000	1,500.00	1,500.00
	Account 6200.030 - Other Supplies & Materials Testing Supplies Totals	Transactions	1	<u>\$1,500.00</u>
575.6500.010	System Maintenance	1.0000	20,000.00	20,000.00
	Account 6500.010 - Systems Maintenance Collection System Maintenance Totals	Transactions	1	<u>\$20,000.00</u>
575.6500.020	Plant Maintenance	1.0000	8,000.00	8,000.00
	Account 6500.020 - Systems Maintenance Water Plant/System Maint Totals	Transactions	1	<u>\$8,000.00</u>
575.6500.030	Chart Recorder	1.0000	5,000.00	5,000.00
575.6500.030	Generator Service, Nutrient Management, filters, Maintenance	1.0000	10,000.00	10,000.00
	Account 6500.030 - Systems Maintenance Wastewater Treatment Plant Maint Totals	Transactions	2	<u>\$15,000.00</u>
575.6500.040	Paving	1.0000	1,000.00	1,000.00
	Account 6500.040 - Systems Maintenance WWW Paving Totals	Transactions	1	<u>\$1,000.00</u>
575.6500.070	Outside Contractor Installs	4.0000	1,500.00	6,000.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6500.070 - Systems Maintenance Contractor Water Install/Repair Totals	Transactions	1	\$6,000.00
575.6500.075	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Outside Contractor Install	4.0000	1,500.00	6,000.00
	Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals	Transactions	1	\$6,000.00
575.6530.100	Account 6530.100 - Consulting Services Professional Fees CON Allocation	1.0000	580.00	580.00
575.6530.100	SUP Allocation	1.0000	455.00	455.00
	Account 6530.100 - Consulting Services Professional Fees Totals	Transactions	2	\$1,035.00
575.6540.090	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group CON Allocation	1.0000	1,682.00	1,682.00
575.6540.090	SUP Allocation	1.0000	1,428.00	1,428.00
	Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals	Transactions	2	\$3,110.00
575.6550.020	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance paint, lines, maintenance	1.0000	2,000.00	2,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	\$2,000.00
575.6550.060	Account 6550.060 - Building Site Expenses Electricity Electric	1.0000	35,000.00	35,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$35,000.00
575.6550.270	Account 6550.270 - Building Site Expenses Telephone CON Allocation	1.0000	153.00	153.00
575.6550.270	SUP Allocation	1.0000	109.00	109.00
575.6550.270	Telephone	12.0000	36.00	432.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$694.00
575.6550.280	Account 6550.280 - Building Site Expenses Tipping Fees CON Allocation	1.0000	70.00	70.00
575.6550.280	Tipping fees	1.0000	5,930.00	5,930.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	2	\$6,000.00
575.6700.200	Account 6700.200 - Other Maint. & Svcs Payment to Water Utility Payment to OCP for Water	1.0000	108,000.00	108,000.00
	Account 6700.200 - Other Maint. & Svcs Payment to Water Utility Totals	Transactions	1	\$108,000.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6700.400 - Other Maint. & Svcs State Waste Water Sludge Fees			
575.6700.400	MDE Sludge Fee	1.0000	500.00	500.00
	Account 6700.400 - Other Maint. & Svcs State Waste Water Sludge Fees Totals	Transactions	1	\$500.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction			
575.6700.500	Con Allocation of Capital Expenses	1.0000	11,020.00	11,020.00
575.6700.500	SUP Allocation of Capital Expenses	1.0000	3,094.00	3,094.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	2	\$14,114.00
	Account 7000.060 - Travel, Training & Expense Educational Training			
575.7000.060	SUP Allocation	1.0000	79.00	79.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$79.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance			
575.7170.100	LGIT Property Insurance	1.0000	15,000.00	15,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$15,000.00
	Account 9010 - Capital Equipment			
575.9010	Blower Replacement	1.0000	5,000.00	5,000.00
575.9010	Design/Build Spray Irrigation	1.0000	125,000.00	125,000.00
575.9010	Sewer Bypass Design	1.0000	200,000.00	200,000.00
	Account 9010 - Capital Equipment Totals	Transactions	3	\$330,000.00
	Fund 575 - River Run Totals	Transactions	45	\$616,065.00
	EXPENSES Totals	Transactions	45	\$616,065.00
	Grand Totals	Transactions	45	\$616,065.00

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

West Ocean City Service Area							
Account Name	FY27 Budget	FY26 Budget	\$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	2,411,300	2,201,122	210,178	10%	1,536,229	1,534,485	1,520,349
Interest & Penalties	126,000	91,000	35,000	38%	114,046	137,943	76,870
Other Revenue	-	-	-	-	118,014	88,122	3,135
Transfer From/(To) Reserves	(1,070,949)	147,455	(1,218,404)	-	-	-	-
Total Revenues	1,466,351	2,439,577	(973,226)	-40%	1,768,289	1,760,551	1,600,354
Personnel Services	335,185	309,722	25,463	8%	302,011	117,403	107,191
Supplies & Materials	39,515	36,925	2,590	7%	28,186	31,747	41,090
Maintenance & Services	1,071,389	940,565	130,824	14%	906,735	788,303	769,149
Other Charges	20,262	11,810	8,452	72%	10,688	28,958	24,756
Interfund Charges	-	-	-	#DIV/0!	-	127,743	120,628
Depreciation Expense	-	-	-	-	381,321	384,867	371,001
Capital Outlay	-	1,140,555	(1,140,555)	-100%	-	-	-
Total Expenses	1,466,351	2,439,577	(973,226)	-40%	1,628,941	1,479,022	1,433,815
Net Income (Loss)	0	0	-	#DIV/0!	139,348	281,529	166,539
Additional revenue based on proposed rates	-						
Proposed Quarterly Rates							
	FY27	FY26	\$ Change	% Change		\$1 Revenue	
Domestic Sewer Only (flat rate per EDU)	139.38	139.38	-	0%		10,450.00	
Commercial Sewer Only (flat rate per EDU)	139.38	139.38	-	0%		5,314.00	
Accessibility	46.75	46.75	-	0%		1,142.00	
NO PROPOSED RATE CHANGE FY27							

Revenues		580 West Ocean City Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 580 - West Ocean City										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5010.100	Domestic Sewer Service	1,456,783.00	1,456,500.00	1,406,065.00	50,435.00	4%	726,315.59	1,231,258.67		Updated revenue estimates to actuals
5015.100	Commercial Sewer Service	740,704.00	877,000.00	766,032.00	110,968.00	14%	365,062.99	288,570.69		Updated revenue estimates to actuals
5020.200	Additional Assessments - Accessibility Sewer Accessibility	62,832.00	62,800.00	14,025.00	48,775.00	348%	32,678.25	0.00		Updated revenue estimates to actuals
5040	Hook-Ups	15,000.00	15,000.00	15,000.00	0.00	0%	0.00	14,900.00		
5825	Future Capital Development Reven	0.00	0.00	0.00	0.00	N/A	0.00	1,500.00		
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$2,275,319.00	\$2,411,300.00	\$2,201,122.00	\$210,178.00	10%	\$1,124,056.83	\$1,536,229.36		
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	110,000.00	110,000.00	75,000.00	35,000.00	47%	61,278.09	96,900.93		Increase due to historical trend
4710	Penalty/Fees	16,000.00	16,000.00	16,000.00	0.00	0%	4,132.24	17,144.77		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$126,000.00	\$126,000.00	\$91,000.00	\$35,000.00	38%	\$65,410.33	\$114,045.70		
<i>OTH REV - Other Revenue</i>										
5850	Other Revenue	0.00	0.00	0.00	0.00	N/A	73,393.23	118,013.72		
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$73,393.23	\$118,013.72		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	1.00	(1,070,921.00)	147,455.00	(1,218,404.00)	-826%	0.00	0.00		Budgeted surplus to transfer to Fund Balance
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$1.00	(\$1,070,921.00)	\$147,455.00	(\$1,218,404.00)	-826%	\$0.00	\$0.00		
REVENUES Total		\$2,401,320.00	\$1,466,379.00	\$2,439,577.00	(\$973,226.00)	-40%	\$1,262,860.39	\$1,768,288.78		
Fund REVENUE	Total: 580 - West Ocean City	\$2,401,320.00	\$1,466,379.00	\$2,439,577.00	(\$973,226.00)	-40%	\$1,262,860.39	\$1,768,288.78		

Expenditures		580 West Ocean City Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested	Comments
Fund: 580 - West Ocean City										
EXPENSES										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	165,341.00	172,917.00	158,894.00	14,023.00	9%	74,222.30	162,027.29		
6000.200	Personnel Services Salaries-Support Group	31,182.84	32,566.00	31,983.00	583.00	2%	13,714.17	35,502.13		
6000.300	Personnel Services Salaries-Construction	14,070.68	14,539.00	14,839.00	(300.00)	-2%	6,787.42	9,232.72		
6000.400	Personnel Services Overtime Pay	0.00	250.00	5,063.00	(4,813.00)	-95%	114.94	3,331.30		
6010.020	Benefits Contingency	0.00	66.00	83.00	(17.00)	-20%	0.00	58.70		
6010.025	Benefits Deferred Comp Match	0.00	3,015.00	918.00	2,097.00	228%	0.00	1,826.63		
6010.030	Benefits Hospitalization Insurance	51,563.06	51,567.00	43,309.00	8,258.00	19%	19,177.78	41,473.55		
6010.050	Benefits Retirement	28,218.17	29,477.00	27,319.00	2,158.00	8%	0.00	21,562.96		
6010.060	Benefits Social Security Taxes	16,060.80	16,747.00	16,134.00	613.00	4%	6,855.34	15,044.88		
6010.070	Benefits Unemployment Insurance	0.00	85.00	83.00	2.00	2%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	3,293.00	4,361.00	(1,068.00)	-24%	3,096.00	2,995.48		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	0.00	N/A	0.00	855.41		
6010.120	Benefits Long Term Disability	478.14	503.00	311.00	192.00	62%	0.00	437.05		
6010.130	Benefits Life Insurance	408.73	428.00	352.00	76.00	22%	0.00	413.59		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	577.00	381.00	196.00	51%	0.00	423.34		
6010.150	Benefits Retirement Administration Fee	0.00	393.00	398.00	(5.00)	-1%	0.00	298.00		
6010.200	Benefits Benefits-Support Group	0.00	0.00	0.00	0.00	N/A	224.48	0.00		
6010.900	Benefits OPEB contribution	0.00	8,762.00	5,294.00	3,468.00	66%	0.00	6,527.50		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$307,323.42	\$335,185.00	\$309,722.00	\$25,463.00	8%	\$124,192.43	\$302,010.53		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	24,614.00	24,614.00	24,614.00	0.00	0%	5,372.32	24,290.65		
6110.090	Supplies & Equipment Computers & Printers	339.00	268.00	0.00	240.00	N/A	0.00	52.29		
6110.340	Supplies & Equipment Safety Program Equipment	472.00	373.00	472.00	(99.00)	-21%	43.33	238.31		
6110.390	Supplies & Equipment Small Equipment	164.00	674.00	164.00	510.00	311%	0.00	49.05		
6110.420	Supplies & Equipment Tools & Supplies	2,515.00	6,053.00	2,515.00	3,538.00	141%	158.76	1,925.57		Updated Support and Construction allocation percentages
6130.045	Equipment Maintenance Other Equipment Maint/Repair	652.00	417.00	652.00	(235.00)	-36%	8.02	275.56		
6130.055	Equipment Maintenance Roads Management System	8,142.00	5,769.00	6,579.00	(810.00)	-12%	892.50	0.00		Increase in Support allocation due to module add on for the work order system
6130.060	Equipment Maintenance Software Licensing	114.00	114.00	114.00	0.00	0%	0.00	113.81		
6150.050	Uniforms & Personal Equipment Uniforms	573.00	467.00	573.00	(106.00)	-18%	202.44	496.93		
6200.020	Other Supplies & Materials Materials	1,242.00	794.00	1,242.00	(448.00)	-36%	87.91	743.38		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$38,827.00	\$39,543.00	\$36,925.00	\$2,590.00	7%	\$6,765.28	\$28,185.55		
<i>MAINT & SVCS - Maintenance & Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	180,000.00	180,000.00	180,000.00	0.00	0%	22,718.46	91,627.81		
6500.040	Systems Maintenance WWW Paving	3,000.00	3,000.00	2,000.00	1,000.00	50%	0.00	3,432.50		Inflation
6500.075	Systems Maintenance Contractor Sewer Install/Repair	8,500.00	8,500.00	8,500.00	0.00	0%	0.00	4,400.00		
6530.100	Consulting Services Professional Fees	5,233.00	5,013.00	3,257.00	1,756.00	54%	0.00	76,036.77		Updated Support and Construction allocation percentages

Expenditures		580 West Ocean City Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount as of 12/31/25	2025 Actual Amount	Department Requested Comments	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	13,185.00	12,609.00	13,185.00	(576.00)	-4%	1,729.99	18,769.11		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	2,000.00	600.00	1,400.00	233%	0.00	709.82	Historical Trend	
6550.060	Building Site Expenses Electricity	30,000.00	30,000.00	30,000.00	0.00	0%	11,401.34	21,905.77		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	400.00	0.00	0%	142.00	340.80		
6550.270	Building Site Expenses Telephone	2,386.00	2,227.00	2,386.00	(159.00)	-7%	739.67	2,636.30		
6550.280	Building Site Expenses Tipping Fees	237.00	325.00	237.00	88.00	37%	0.00	0.00		
6700.100	Other Maint. & Svcs Payment to Sewer Utility	800,000.00	800,000.00	700,000.00	100,000.00	14%	0.00	1,432,397.26	Historical Trend. FY26 = \$765,845	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	19,641.00	27,315.00	0.00	27,315.00	N/A	0.00	20,323.63	Previously budgeted for in 580.9010 accounts	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		\$1,064,582.00	\$1,071,389.00	\$940,565.00	\$130,824.00	14%	\$36,731.46	\$1,672,579.77		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	410.00	262.00	410.00	(148.00)	-36%	76.21	288.45		
7170.100	Benefits & Insurance Property & Liability Insurance	20,000.00	20,000.00	11,400.00	8,600.00	75%	33.32	10,399.91	60% increase in FY26 insurance. Adding an additional 10% for increase in FY27.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$20,410.00	\$20,262.00	\$11,810.00	\$8,452.00	72%	\$109.53	\$10,688.36		
<i>CAP EQ - Capital Equipment</i>										
9010	Capital Equipment	0.00	0.00	40,555.00	(40,555.00)	-100%	0.00	0.00	Now budgeted in account 580.6700.500	
9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	1,100,000.00	(1,100,000.00)	-100%	0.00	0.00	No capital equipment requested in FY27; Sunset Ave Sewer Relief encumbered in FY26	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0.00	N/A	0.00	384,321.03		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$1,140,555.00	(\$1,140,555.00)	-100%	\$0.00	\$384,321.03		
EXPENSES Total		\$1,431,142.42	\$1,466,379.00	\$2,439,577.00	(\$973,226.00)	-40%	\$167,798.70	\$2,397,785.24		
Fund EXPENSE	Total: 580 - West Ocean City	\$1,431,142.42	\$1,466,379.00	\$2,439,577.00	(\$973,226.00)	-40%	\$167,798.70	\$2,397,785.24		

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 580 - West Ocean City				
Account 6100.010 - Administrative Expense Administrative Expenses				
580.6100.010	Billing	1.0000	9,090.00	9,090.00
580.6100.010	Ocean Pines Overhead Reimbursement	1.0000	7,217.00	7,217.00
580.6100.010	SUP Allocation	1.0000	8,307.00	8,307.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	3	\$24,614.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
580.6110.090	SUP Allocation	1.0000	268.00	268.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	\$268.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
580.6110.340	CON Allocation	1.0000	135.00	135.00
580.6110.340	SUP Allocation	1.0000	238.00	238.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	2	\$373.00
Account 6110.390 - Supplies & Equipment Small Equipment				
580.6110.390	CON Allocation	1.0000	595.00	595.00
580.6110.390	SUP Allocation	1.0000	79.00	79.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	\$674.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
580.6110.420	CON Allocation	1.0000	4,328.00	4,328.00
580.6110.420	hand tools	1.0000	1,725.00	1,725.00
Account 6110.420 - Supplies & Equipment Tools & Supplies Totals		Transactions	2	\$6,053.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair				
580.6130.045	SUP Allocation	1.0000	417.00	417.00
Account 6130.045 - Equipment Maintenance Other Equipment Maint/Repair Totals		Transactions	1	\$417.00
Account 6130.055 - Equipment Maintenance Roads Management System				
580.6130.055	SUP Allocation	1.0000	5,769.00	5,769.00
Account 6130.055 - Equipment Maintenance Roads Management System Totals		Transactions	1	\$5,769.00
Account 6130.060 - Equipment Maintenance Software Licensing				
580.6130.060	Brightly Software	1.0000	114.00	114.00
Account 6130.060 - Equipment Maintenance Software Licensing Totals		Transactions	1	\$114.00

Expense Budget Transaction Report

Report by Budget Transactions
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
580.6150.050	CON Allocation	1.0000	189.00	189.00
580.6150.050	SUP Allocation	1.0000	278.00	278.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals		Transactions	2	<u>\$467.00</u>
Account 6200.020 - Other Supplies & Materials Materials				
580.6200.020	SUP Allocation	1.0000	794.00	794.00
Account 6200.020 - Other Supplies & Materials Materials Totals		Transactions	1	<u>\$794.00</u>
Account 6500.010 - Systems Maintenance Collection System Maintenance				
580.6500.010	Force main cleaning	1.0000	50,000.00	50,000.00
580.6500.010	materials, clean lift station, pump, plant maintenance	1.0000	130,000.00	130,000.00
Account 6500.010 - Systems Maintenance Collection System Maintenance Totals		Transactions	2	<u>\$180,000.00</u>
Account 6500.040 - Systems Maintenance WWW Paving				
580.6500.040	Paving	1.0000	3,000.00	3,000.00
Account 6500.040 - Systems Maintenance WWW Paving Totals		Transactions	1	<u>\$3,000.00</u>
Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair				
580.6500.075	Outside Contractor Install/Repair	1.0000	8,500.00	8,500.00
Account 6500.075 - Systems Maintenance Contractor Sewer Install/Repair Totals		Transactions	1	<u>\$8,500.00</u>
Account 6530.100 - Consulting Services Professional Fees				
580.6530.100	CON Allocation	1.0000	2,705.00	2,705.00
580.6530.100	SUP Allocation	1.0000	2,308.00	2,308.00
Account 6530.100 - Consulting Services Professional Fees Totals		Transactions	2	<u>\$5,013.00</u>
Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group				
580.6540.090	CON Allocation	1.0000	7,845.00	7,845.00
580.6540.090	SUP Allocation	1.0000	4,764.00	4,764.00
Account 6540.090 - Vehicle Operating Expenses Vehicle/Equip - Support Group Totals		Transactions	2	<u>\$12,609.00</u>
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance				
580.6550.020	Maintenance	1.0000	2,000.00	2,000.00
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals		Transactions	1	<u>\$2,000.00</u>
Account 6550.060 - Building Site Expenses Electricity				
580.6550.060	Electric	1.0000	30,000.00	30,000.00

Expense Budget Transaction Report

Report by Budget Transactions
 Budget Year of 2027
 Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$30,000.00
580.6550.180	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Pest Control	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
	Account 6550.270 - Building Site Expenses Telephone			
580.6550.270	CON Allocation	1.0000	161.00	161.00
580.6550.270	SUP Allocation	1.0000	554.00	554.00
580.6550.270	Telephone	12.0000	126.00	1,512.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$2,227.00
	Account 6550.280 - Building Site Expenses Tipping Fees			
580.6550.280	CON Allocation	1.0000	325.00	325.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$325.00
	Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility			
580.6700.100	Payment to Town of OC - Treatment	1.0000	800,000.00	800,000.00
	Account 6700.100 - Other Maint. & Svcs Payment to Sewer Utility Totals	Transactions	1	\$800,000.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction			
580.6700.500	CON Allocation of Capital Expenses	1.0000	11,624.00	11,624.00
580.6700.500	SUP Allocation of Capital Expenses	1.0000	15,691.00	15,691.00
	Account 6700.500 - Other Maint. & Svcs Water & Wastewater Construction Totals	Transactions	2	\$27,315.00
	Account 7000.060 - Travel, Training & Expense Educational Training			
580.7000.060	SUP Allocation	1.0000	262.00	262.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$262.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance			
580.7170.100	LGIT Property Insurance	1.0000	20,000.00	20,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$20,000.00
	Fund 580 - West Ocean City Totals	Transactions	36	\$1,131,194.00
	EXPENSES Totals	Transactions	36	\$1,131,194.00
	Grand Totals	Transactions	36	\$1,131,194.00