

RESOLUTION NO. 12-12

**RESOLUTION ADOPTING EXPENSE BUDGETS  
AND ESTABLISHING TAX RATES  
FOR FISCAL YEAR 2012/2013**

WHEREAS, Section 4-201 of the County Government Article of the Code of Public Local Laws of Worcester County requires that the Board of County Commissioners shall by Resolution annually adopt an Expense Budget and tax rates for each fiscal year pursuant to certain procedures more particularly set forth therein, and

WHEREAS, the Board of County Commissioners has complied with all the requirements thereof with regard to the adoption of said Expense Budget and tax rates.

NOW, THEREFORE, BE IT RESOLVED THAT:

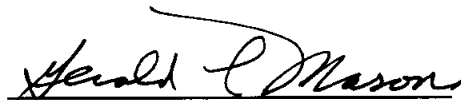
1. The Board of County Commissioners do hereby adopt a General Fund Expense Budget for Fiscal Year 2012/2013 in the amount of \$165,904,256 pursuant to FY 2012/2013 Operating Budget attached hereto and incorporated herein; and that
2. The Board of County Commissioners do hereby adopt, levy, and impose the following taxes for Fiscal Year 2012/2013:
  - a. A Real Property Tax of \$.77 upon every one hundred dollars of assessed and assessable real property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made prior to August 1, 2012;
  - b. In accordance with State Law, a Semi-Annual Property Tax payment option shall be available on Real Property Tax bills to those eligible and shall be subject to an additional service charge of 0.0% of the remaining tax due at the second installment to cover lost interest and administrative expenses;
  - c. A Business and Personal Property Tax of \$1.925 upon every one hundred dollars of assessed and assessable business and personal property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made within thirty days of initial issuance of the bill;
  - d. A Public Utility (real and personal) and Railroad (personal) Tax of \$1.925 upon every one hundred dollars of assessed and assessable public utility property and railroad personal property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made within thirty days of initial issuance of the bill;
  - e. A Local Income Tax of 1.25% of an individual's Maryland taxable income pursuant to the Resolution of the County Commissioners dated June 1, 1999;
  - f. An Admissions and Amusement Tax of 3% pursuant to Resolution of the County Commissioners dated June 6, 2000;

- g. A Room Tax of 4.5% pursuant to Resolution of the County Commissioners dated November 6, 2007;
  - h. A Trailer Park Tax of 15% pursuant to Section 1-505 of the Taxation and Revenue Article of the Public Local Laws of Worcester County;
  - i. A Recordation Tax of \$3.30 on each \$500 of consideration, pursuant to Section 1-701 of the Taxation and Revenue Article of the Public Local Laws of Worcester County;
  - j. A Transfer Tax of 0.5% of the consideration payable pursuant to Section 1-801 of the Taxation and Revenue Article of the Code of Public Local Laws of Worcester County;
  - k. A Food and Beverage Sales Tax of 0.5% within the Town of Ocean City pursuant to Resolution of the County Commissioners dated April 21, 2009.
3. All other license fees, permit fees, user fees, taxes and other charges not enumerated above shall be at such amounts and rates as are currently in force or as shall be amended by resolution of the County Commissioners at which time such amended amounts and rates shall be effective.


AND BE IT RESOLVED that this Resolution shall become effective July 1, 2012.

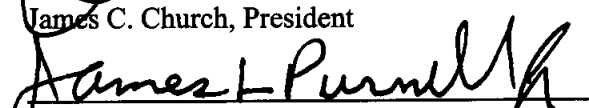
PASSED AND ADOPTED this 5<sup>th</sup> day of June, 2012.

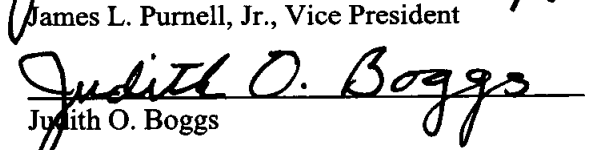
ATTEST:

  
 Gerald T. Mason  
 Chief Administrative Officer

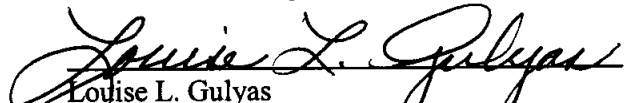
WORCESTER COUNTY COMMISSIONERS

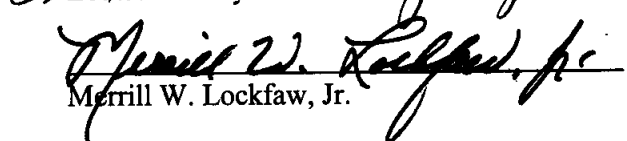
  
 James C. Church, President

  
 James L. Purnell, Jr., Vice President

  
 Judith O. Boggs

Madison J. Bunting, Jr.

  
 Louise L. Gulyas

  
 Merrill W. Lockfaw, Jr.

Virgil L. Shockley

**WORCESTER COUNTY**  
**Summary**  
**FY2012/2013 Revenue Estimate**

	2012/2013 Estimate	2011/2012 Estimate	(\$) Difference (%)	
Property Taxes	121,320,767	120,973,710	347,057	0.3%
Income Taxes	11,200,000	9,200,000	2,000,000	21.7%
Other Local Taxes	21,460,000	21,460,000	0	0.0%
State Shared	918,919	711,742	207,177	29.1%
Distribution from Liquor Control Board	250,435	250,000	435	0.2%
Federal Grants	405,837	653,564	(247,727)	-37.9%
State Grants	1,943,326	1,930,972	12,354	0.6%
Licenses & Permits	1,645,275	1,691,325	(46,050)	-2.7%
Charges for Services	6,093,986	5,986,360	107,626	1.8%
Fines & Forfeits	42,500	43,550	(1,050)	-2.4%
Interest on Investments	150,000	200,000	(50,000)	-25.0%
Misc./Sale of Assets/Other Revenue	473,211	439,921	33,290	7.6%
Transfers In	0	0	0	#DIV/0!
<b>TOTAL REVENUES</b>	<b>165,904,256</b>	<b>163,541,144</b>	<b>2,363,112</b>	<b>1.4%</b>

**FY 2012/2013 Approved General Fund Budget**

	2012/2013 Approved	2011/2012 Approved	(\$) Difference (%)	
County Commissioners & Admin.				
Personnel Services	878,123	864,323	13,800	1.6%
Supplies & Materials	30,880	33,100	(2,220)	-6.7%
Maintenance & Services	35,400	45,800	(10,400)	-22.7%
Other Charges	31,500	36,500	(5,000)	-13.7%
Interfund Charges	(142,857)	(141,489)	(1,368)	1.0%
Capital Equipment	0	0	0	N/A
	833,046	838,234	(5,188)	-0.6%
Circuit Court				
Personnel Services	867,752	820,896	46,856	5.7%
Supplies & Materials	248,724	264,856	(16,132)	-6.1%
Maintenance & Services	142,398	124,348	18,050	14.5%
Other Charges	8,650	8,850	(200)	-2.3%
Capital Equipment	0	0	0	N/A
	1,267,524	1,218,950	48,574	4.0%
Orphan's Court				
Personnel Services	15,000	15,000	0	0.0%
Supplies & Materials	0	0	0	N/A
Other Charges	4,800	5,390	(590)	-10.9%
	19,800	20,390	(590)	-2.9%

	2012/2013 Approved	2011/2012 Approved	(\$ Difference (%))	
<b>State's Attorney</b>				
Personnel Services	1,139,494	1,235,625	(96,131)	-7.8%
Supplies & Materials	39,308	46,808	(7,500)	-16.0%
Maintenance & Services	31,300	32,800	(1,500)	-4.6%
Other Charges	34,700	41,000	(6,300)	-15.4%
Interfund Charges	(54,059)	(53,000)	(1,059)	2.0%
Capital Equipment	0	0	0	#DIV/0!
	1,190,743	1,303,233	(112,490)	-8.6%
<b>Treasurer</b>				
Personnel Services	1,102,447	1,129,911	(27,464)	-2.4%
Supplies & Materials	62,228	70,078	(7,850)	-11.2%
Maintenance & Services	17,650	19,650	(2,000)	-10.2%
Other Charges	6,300	6,050	250	4.1%
Interfund Charges	(323,105)	(337,583)	14,478	-4.3%
Capital Equipment	0	0	0	N/A
	865,520	888,106	(22,586)	-2.5%
<b>Elections Office</b>				
Personnel Services	357,543	355,362	2,181	0.6%
Supplies & Materials	245,926	248,771	(2,845)	-1.1%
Maintenance & Services	40,974	62,850	(21,876)	-34.8%
Other Charges	7,700	11,000	(3,300)	-30.0%
Capital Equipment	89,704	106,200	(16,496)	-15.5%
	741,847	784,183	(42,336)	-5.4%
<b>Human Resources</b>				
Personnel Services	318,907	327,361	(8,454)	-2.6%
Supplies & Materials	17,480	17,300	180	1.0%
Maintenance & Services	20,350	24,120	(3,770)	-15.6%
Other Charges	1,750	3,355	(1,605)	-47.8%
Interfund Charges	(82,915)	(60,882)	(22,033)	36.2%
Capital Equipment	0	0	0	N/A
	275,572	311,254	(35,682)	-11.5%
<b>Development Review &amp; Permitting</b>				
Personnel Services	1,706,789	1,774,430	(67,641)	-3.8%
Supplies & Materials	36,260	48,615	(12,355)	-25.4%
Maintenance & Services	139,100	140,300	(1,200)	-0.9%
Other Charges	21,900	29,600	(7,700)	-26.0%
Interfund Charges	(121,806)	(115,615)	(6,191)	5.4%
Capital Equipment	0	0	0	N/A
	1,782,243	1,877,330	(95,087)	-5.1%
<b>Environmental Programs</b>				
Personnel Services	502,779	558,458	(55,679)	-10.0%
Supplies & Materials	271,060	263,285	7,775	3.0%
Maintenance & Services	21,305	21,430	(125)	-0.6%
Other Charges	3,875	5,150	(1,275)	-24.8%
Interfund Charges	28,152	23,793	4,359	18.3%
Capital Equipment	0	0	0	N/A
	827,171	872,116	(44,945)	-5.2%

	2012/2013 Approved	2011/2012 Approved	(\$) Difference (%)	
<b>Other General Government</b>				
Supplies & Materials	452,886	456,235	(3,349)	-0.7%
Maintenance & Services	890,459	1,056,862	(166,403)	-15.7%
Other Charges	1,538,940	995,692	543,248	54.6%
Capital Equipment	0	0	0	N/A
	<u>2,882,285</u>	<u>2,508,789</u>	<u>373,496</u>	<u>14.9%</u>
<b>Sheriff's Department</b>				
Personnel Services	4,471,419	4,241,101	230,318	5.4%
Supplies & Materials	371,832	349,914	21,918	6.3%
Maintenance & Services	372,200	361,650	10,550	2.9%
Other Charges	26,000	29,500	(3,500)	-11.9%
Capital Equipment	83,004	0	83,004	#DIV/0!
	<u>5,324,455</u>	<u>4,982,165</u>	<u>342,290</u>	<u>6.9%</u>
<b>Emergency Services</b>				
Personnel Services	1,468,372	1,469,751	(1,379)	-0.1%
Supplies & Materials	543,264	713,235	(169,971)	-23.8%
Maintenance & Services	190,950	192,700	(1,750)	-0.9%
Other Charges	8,100	10,250	(2,150)	-21.0%
Interfund Charges	(33,665)	(27,502)	(6,163)	22.4%
	<u>2,177,021</u>	<u>2,358,434</u>	<u>(181,413)</u>	<u>-7.7%</u>
<b>County Jail</b>				
Personnel Services	5,142,301	5,173,125	(30,824)	-0.6%
Supplies & Materials	1,124,225	1,157,125	(32,900)	-2.8%
Maintenance & Services	1,689,681	746,425	943,256	126.4%
Other Charges	13,350	17,350	(4,000)	-23.1%
Capital Equipment	0	0	0	N/A
	<u>7,969,557</u>	<u>7,094,025</u>	<u>875,532</u>	<u>12.3%</u>
<b>Fire Marshal's Office</b>				
Personnel Services	297,382	291,873	5,509	1.9%
Supplies & Materials	39,355	39,355	0	0.0%
Maintenance & Services	19,600	22,100	(2,500)	-11.3%
Other Charges	18,025	35,325	(17,300)	-49.0%
Capital Equipment	0	0	0	N/A
	<u>374,362</u>	<u>388,653</u>	<u>(14,291)</u>	<u>-3.7%</u>
<b>Volunteer Fire &amp; Ambulance</b>				
Maintenance & Services	17,390	16,090	1,300	8.1%
Other Charges	5,885,185	5,746,863	138,322	2.4%
	<u>5,902,575</u>	<u>5,762,953</u>	<u>139,622</u>	<u>2.4%</u>
<b>Maintenance Dept</b>				
Personnel Services	710,205	808,100	(97,895)	-12.1%
Supplies & Materials	17,111	20,646	(3,535)	-17.1%
Maintenance & Services	66,804	72,309	(5,505)	-7.6%
Other Charges	410	410	0	0.0%
Capital Equipment	0	0	0	N/A
	<u>794,530</u>	<u>901,465</u>	<u>(106,935)</u>	<u>-11.9%</u>

	2012/2013 Approved	2011/2012 Approved	(\$ Difference (%))	
<b>Roads Department</b>				
Personnel Services	1,252,359	1,363,654	(111,295)	-8.2%
Supplies & Materials	649,060	227,193	421,867	185.7%
Maintenance & Services	477,912	484,559	(6,647)	-1.4%
Other Charges	1,000	1,000	0	0.0%
Interfund Charges	0	(29,150)	29,150	-100.0%
Capital Equipment	350,000	0	350,000	N/A
	<u>2,730,331</u>	<u>2,047,256</u>	<u>683,075</u>	<u>33.4%</u>
<b>Public Works Department</b>				
Personnel Services	499,676	444,319	55,357	12.5%
Supplies & Materials	16,135	19,045	(2,910)	-15.3%
Maintenance & Services	75,826	96,056	(20,230)	-21.1%
Other Charges	2,450	2,880	(430)	-14.9%
Interfund Charges	(152,719)	(121,577)	(31,142)	25.6%
Capital Equipment	0	0	0	N/A
	<u>441,368</u>	<u>440,723</u>	<u>645</u>	<u>0.1%</u>
<b>Boat Landings</b>				
Supplies & Materials	99,000	174,000	(75,000)	-43.1%
Maintenance & Services	13,170	6,850	6,320	92.3%
Capital Equipment	0	0	0	N/A
	<u>112,170</u>	<u>180,850</u>	<u>(68,680)</u>	<u>-38.0%</u>
<b>Health Department</b>				
Supplies & Materials	3,000	3,000	0	0.0%
Maintenance & Services	394,708	435,574	(40,866)	-9.4%
Other Charges	4,213,636	4,104,909	108,727	2.6%
Capital Equipment	0	0	0	N/A
	<u>4,611,344</u>	<u>4,543,483</u>	<u>67,861</u>	<u>1.5%</u>
<b>Mosquito Control</b>				
Personnel Services	36,504	35,796	708	2.0%
Supplies & Materials	1,130	1,130	0	0.0%
Maintenance & Services	25,470	25,470	0	0.0%
Other Charges	23,544	82,944	(59,400)	-71.6%
Capital Equipment	0	0	0	N/A
	<u>86,648</u>	<u>145,340</u>	<u>(58,692)</u>	<u>-40.4%</u>
<b>Commission on Aging</b>				
Supplies & Materials	3,200	7,500	(4,300)	-57.3%
Maintenance & Services	205,515	269,744	(64,229)	-23.8%
Other Charges	652,537	651,865	672	0.1%
Capital Equipment	0	0	0	N/A
	<u>861,252</u>	<u>929,109</u>	<u>(67,857)</u>	<u>-7.3%</u>
<b>Social Service Groups</b>				
Personnel Services	0	0	0	N/A
Other Charges	614,614	535,614	79,000	14.7%
	<u>614,614</u>	<u>535,614</u>	<u>79,000</u>	<u>14.7%</u>

	2012/2013 Approved	2011/2012 Approved	(\$) Difference (%)	
<b>Board of Education</b>				
Personnel Services	60,279,552	59,412,888	866,664	1.5%
Supplies & Materials	2,512,751	2,242,696	270,055	12.0%
Maintenance & Services	6,578,239	6,281,571	296,668	4.7%
Other Charges	23,243,760	22,686,272	557,488	2.5%
Interfund Charges	(19,030,924)	(18,660,924)	(370,000)	2.0%
Capital Equipment	524,660	524,660	0	0.0%
<b>Total Operating Budget</b>	<b>74,108,038</b>	<b>72,487,163</b>	<b>1,620,875</b>	<b>2.2%</b>
<b>School Debt Service</b>	<b>8,390,602</b>	<b>9,170,792</b>	<b>(780,190)</b>	<b>-8.5%</b>
<b>Total Operating &amp; Debt Service</b>	<b>82,498,640</b>	<b>81,657,955</b>	<b>840,685</b>	<b>1.0%</b>
<b>Wor-Wic Community College</b>				
Other Charges	1,386,480	1,425,120	(38,640)	-2.7%
Capital Equipment	0	0	0	N/A
	<b>1,386,480</b>	<b>1,425,120</b>	<b>(38,640)</b>	<b>-2.7%</b>
<b>College Debt Service</b>	<b>36,168</b>	<b>36,043</b>	<b>125</b>	<b>0.3%</b>
<b>Total Operating &amp; Debt Service</b>	<b>1,422,648</b>	<b>1,461,163</b>	<b>(38,515)</b>	<b>-2.6%</b>
<b>Recreation Department</b>				
Personnel Services	582,232	545,417	36,815	6.7%
Supplies & Materials	129,947	109,210	20,737	19.0%
Maintenance & Services	122,449	162,561	(40,112)	-24.7%
Other Charges	4,700	5,200	(500)	-9.6%
Capital Equipment	0	0	0	N/A
	<b>839,328</b>	<b>822,388</b>	<b>16,940</b>	<b>2.1%</b>
<b>Parks Department</b>				
Personnel Services	263,058	223,555	39,503	17.7%
Supplies & Materials	165,910	152,110	13,800	9.1%
Maintenance & Services	82,525	90,735	(8,210)	-9.0%
Other Charges	210	575	(365)	-63.5%
Capital Equipment	0	0	0	N/A
	<b>511,703</b>	<b>466,975</b>	<b>44,728</b>	<b>9.6%</b>
<b>Library</b>				
Personnel Services	1,511,325	1,492,099	19,226	1.3%
Supplies & Materials	382,150	395,950	(13,800)	-3.5%
Maintenance & Services	299,475	348,395	(48,920)	-14.0%
Other Charges	8,000	8,000	0	0.0%
Capital Equipment	0	0	0	N/A
	<b>2,200,950</b>	<b>2,244,444</b>	<b>(43,494)</b>	<b>-1.9%</b>
<b>Recreation &amp; Culture</b>				
Other Charges	20,000	0	20,000	N/A
	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>N/A</b>

	2012/2013 Approved	2011/2012 Approved	(\$ Difference (%))	
<b>Extension Service</b>				
Personnel Services	0	0	0	N/A
Supplies & Materials	19,749	19,749	0	0.0%
Maintenance & Services	23,770	23,770	0	0.0%
Other Charges	125,006	129,358	(4,352)	-3.4%
Capital Equipment	0	0	0	N/A
	<u>168,525</u>	<u>172,877</u>	<u>(4,352)</u>	<u>-2.5%</u>
<b>Natural Resources</b>				
Supplies & Materials	1,500	1,500	0	0.0%
Other Charges	35,130	465,130	(430,000)	-92.4%
	<u>36,630</u>	<u>466,630</u>	<u>(430,000)</u>	<u>-92.2%</u>
<b>Economic Dev. Department</b>				
Personnel Services	183,219	111,058	72,161	65.0%
Supplies & Materials	350,050	320,050	30,000	9.4%
Maintenance & Services	33,400	15,400	18,000	116.9%
Other Charges	8,053	8,053	0	0.0%
Capital Equipment	0	0	0	N/A
	<u>574,722</u>	<u>454,561</u>	<u>120,161</u>	<u>26.4%</u>
<b>Tourism Department</b>				
Personnel Services	185,588	192,918	(7,330)	-3.8%
Supplies & Materials	175,250	131,659	43,591	33.1%
Maintenance & Services	623,970	343,555	280,415	81.6%
Other Charges	84,300	74,800	9,500	12.7%
Capital Equipment	25,000	0	25,000	N/A
	<u>1,094,108</u>	<u>742,932</u>	<u>351,176</u>	<u>47.3%</u>
<b>Taxes Shared W/Towns</b>				
Other Charges	13,333,345	13,205,419	127,926	1.0%
	<u>13,333,345</u>	<u>13,205,419</u>	<u>127,926</u>	<u>1.0%</u>
<b>Grants to Towns</b>				
Other Charges	4,560,000	4,867,500	(307,500)	-6.3%
	<u>4,560,000</u>	<u>4,867,500</u>	<u>(307,500)</u>	<u>-6.3%</u>
<b>Insurance &amp; Benefits</b>				
Maintenance & Services	10,000	10,000	0	0.0%
Health, OPEB & Other	13,496,508	14,136,798	(640,290)	-4.5%
	<u>13,506,508</u>	<u>14,146,798</u>	<u>(640,290)</u>	<u>-4.5%</u>
<b>Debt Service</b>				
Interfund Charges	10,225,409	10,987,942	(762,533)	-6.9%
Less: Alloc. Brd of Ed Debt	(8,390,602)	(9,170,792)	780,190	-8.5%
Less: Alloc. Wor-Wic Debt	(36,168)	(36,043)	(125)	0.3%
	<u>1,798,639</u>	<u>1,781,107</u>	<u>17,532</u>	<u>1.0%</u>
<b>Interfund</b>				
Interfund Charges	652,532	117,740	534,792	454.2%
	<u>652,532</u>	<u>117,740</u>	<u>534,792</u>	<u>454.2%</u>
<b>TOTAL EXPENDITURES</b>	<b>165,904,256</b>	<b>163,541,144</b>	<b>2,363,112</b>	<b>1.4%</b>