

RESOLUTION NO. 13- 13

RESOLUTION ADOPTING EXPENSE BUDGETS  
AND ESTABLISHING TAX RATES  
FOR FISCAL YEAR 2013/2014

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:

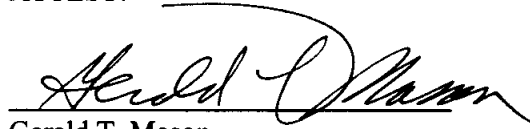
1. The Board of County Commissioners do hereby adopt a General Fund Expense Budget for Fiscal Year 2013/2014 in the amount of \$168,643,654 pursuant to FY 2013/2014 Operating Budget attached hereto and incorporated herein; and that
2. The Board of County Commissioners do hereby adopt, levy, and impose the following taxes for Fiscal Year 2013/2014:
  - 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, 2013;
  - 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, 2013.

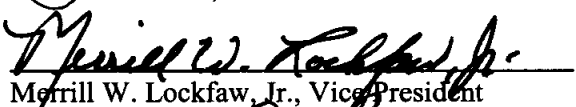
PASSED AND ADOPTED this 4<sup>th</sup> day of June, 2013.

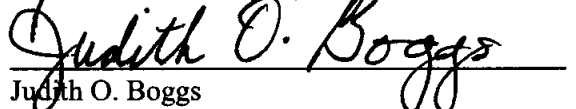
ATTEST:

  
 Gerald T. Mason  
 Chief Administrative Officer

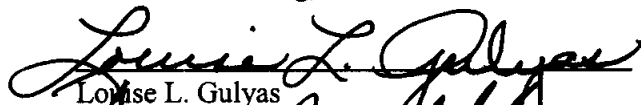
WORCESTER COUNTY COMMISSIONERS

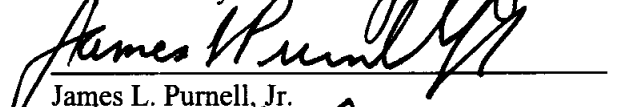
  
 James C. Church, President

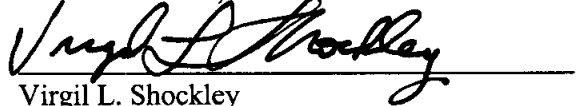
  
 Merrill W. Lockfaw, Jr., Vice President

  
 Judith O. Boggs

Madison J. Bunting, Jr.

  
 Louise L. Gulyas

  
 James L. Purnell, Jr.

  
 Virgil L. Shockley

**WORCESTER COUNTY**  
**Summary**  
**FY2013/2014 Revenue Estimate**

	2013/2014 Estimate	2012/2013 Estimate	(\$ Difference (%))	
Property Taxes	117,680,468	121,320,767	(3,640,299)	-3.0%
Income Taxes	12,200,000	11,200,000	1,000,000	8.9%
Other Local Taxes	21,710,000	21,460,000	250,000	1.2%
State Shared	930,220	918,919	11,301	1.2%
Distribution from Liquor Control Dept.	550,000	250,435	299,565	119.6%
Federal Grants	370,068	405,837	(35,769)	-8.8%
State Grants	2,679,663	1,943,326	736,337	37.9%
Licenses & Permits	1,669,675	1,645,275	24,400	1.5%
Charges for Services	6,453,259	6,093,986	359,273	5.9%
Fines & Forfeits	42,500	42,500	0	0.0%
Interest on Investments	225,000	150,000	75,000	50.0%
Misc./Sale of Assets/Other Revenue	479,359	473,211	6,148	1.3%
Transfers In - Budget Stabilization	1,653,442	0	1,653,442	N/A
Transfers In - Casino/Video Lottery	2,000,000	0	2,000,000	N/A
<b>TOTAL REVENUES</b>	<b>168,643,654</b>	<b>165,904,256</b>	<b>2,739,398</b>	<b>1.7%</b>

**FY 2013/2014 Approved General Fund Budget**

	2013/2014 Approved	2012/2013 Approved	(\$ Difference (%))	
<b>County Commissioners &amp; Admin.</b>				
Personnel Services	889,263	878,123	11,140	1.3%
Supplies & Materials	30,880	30,880	0	0.0%
Maintenance & Services	33,400	35,400	(2,000)	-5.6%
Other Charges	31,000	31,500	(500)	-1.6%
Interfund Charges	(144,108)	(142,857)	(1,251)	0.9%
Capital Equipment	0	0	0	N/A
	<b>840,435</b>	<b>833,046</b>	<b>7,389</b>	<b>0.9%</b>
<b>Circuit Court</b>				
Personnel Services	844,921	867,752	(22,831)	-2.6%
Supplies & Materials	211,195	248,724	(37,529)	-15.1%
Maintenance & Services	143,398	142,398	1,000	0.7%
Other Charges	11,150	8,650	2,500	28.9%
Capital Equipment	0	0	0	N/A
	<b>1,210,664</b>	<b>1,267,524</b>	<b>(56,860)</b>	<b>-4.5%</b>
<b>Orphan's Court</b>				
Personnel Services	15,000	15,000	0	0.0%
Supplies & Materials	0	0	0	N/A
Other Charges	4,800	4,800	0	0.0%
	<b>19,800</b>	<b>19,800</b>	<b>0</b>	<b>0.0%</b>

	2013/2014 Approved	2012/2013 Approved	(\$) Difference (%)	
<b>State's Attorney</b>				
Personnel Services	1,138,406	1,139,494	(1,088)	-0.1%
Supplies & Materials	40,508	39,308	1,200	3.1%
Maintenance & Services	31,300	31,300	0	0.0%
Other Charges	33,500	34,700	(1,200)	-3.5%
Interfund Charges	(55,140)	(54,059)	(1,081)	2.0%
Capital Equipment	0	0	0	N/A
	1,188,574	1,190,743	(2,169)	-0.2%
<b>Treasurer</b>				
Personnel Services	1,089,192	1,102,447	(13,255)	-1.2%
Supplies & Materials	62,278	62,228	50	0.1%
Maintenance & Services	17,650	17,650	0	0.0%
Other Charges	6,300	6,300	0	0.0%
Interfund Charges	(308,215)	(323,105)	14,890	-4.6%
Capital Equipment	0	0	0	N/A
	867,205	865,520	1,685	0.2%
<b>Elections Office</b>				
Personnel Services	375,727	357,543	18,184	5.1%
Supplies & Materials	253,060	245,926	7,134	2.9%
Maintenance & Services	27,809	40,974	(13,165)	-32.1%
Other Charges	11,446	7,700	3,746	48.6%
Capital Equipment	0	89,704	(89,704)	-100.0%
	668,042	741,847	(73,805)	-9.9%
<b>Human Resources</b>				
Personnel Services	321,968	318,907	3,061	1.0%
Supplies & Materials	17,130	17,480	(350)	-2.0%
Maintenance & Services	23,350	20,350	3,000	14.7%
Other Charges	1,750	1,750	0	0.0%
Interfund Charges	(83,712)	(82,915)	(797)	1.0%
Capital Equipment	0	0	0	N/A
	280,486	275,572	4,914	1.8%
<b>Development Review &amp; Permitting</b>				
Personnel Services	1,673,008	1,706,789	(33,781)	-2.0%
Supplies & Materials	33,875	36,260	(2,385)	-6.6%
Maintenance & Services	118,500	139,100	(20,600)	-14.8%
Other Charges	21,200	21,900	(700)	-3.2%
Interfund Charges	(124,243)	(121,806)	(2,437)	2.0%
Capital Equipment	0	0	0	N/A
	1,722,340	1,782,243	(59,903)	-3.4%
<b>Environmental Programs</b>				
Personnel Services	512,834	502,779	10,055	2.0%
Supplies & Materials	271,060	271,060	0	0.0%
Maintenance & Services	21,305	21,305	0	0.0%
Other Charges	3,875	3,875	0	0.0%
Interfund Charges	28,716	28,152	564	2.0%
Capital Equipment	0	0	0	N/A
	837,790	827,171	10,619	1.3%

	2013/2014 Approved	2012/2013 Approved	(\$) Difference (%)	
<b>Other General Government</b>				
Supplies & Materials	473,346	452,886	20,460	4.5%
Maintenance & Services	790,459	890,459	(100,000)	-11.2%
Other Charges	1,670,151	1,538,940	131,211	8.5%
Capital Equipment	0	0	0	N/A
	<u>2,933,956</u>	<u>2,882,285</u>	<u>51,671</u>	<u>1.8%</u>
<b>Sheriff's Department</b>				
Personnel Services	4,731,372	4,471,419	259,953	5.8%
Supplies & Materials	463,437	371,832	91,605	24.6%
Maintenance & Services	466,268	372,200	94,068	25.3%
Other Charges	39,960	26,000	13,960	53.7%
Capital Equipment	0	83,004	(83,004)	-100.0%
	<u>5,701,037</u>	<u>5,324,455</u>	<u>376,582</u>	<u>7.1%</u>
<b>Emergency Services</b>				
Personnel Services	1,596,656	1,468,372	128,284	8.7%
Supplies & Materials	461,578	543,264	(81,686)	-15.0%
Maintenance & Services	192,450	190,950	1,500	0.8%
Other Charges	9,250	8,100	1,150	14.2%
Interfund Charges	(39,545)	(33,665)	(5,880)	17.5%
	<u>2,220,389</u>	<u>2,177,021</u>	<u>43,368</u>	<u>2.0%</u>
<b>County Jail</b>				
Personnel Services	5,171,715	5,142,301	29,414	0.6%
Supplies & Materials	1,259,225	1,124,225	135,000	12.0%
Maintenance & Services	1,748,253	1,689,681	58,572	3.5%
Other Charges	13,350	13,350	0	0.0%
Capital Equipment	0	0	0	N/A
	<u>8,192,543</u>	<u>7,969,557</u>	<u>222,986</u>	<u>2.8%</u>
<b>Fire Marshal's Office</b>				
Personnel Services	303,000	297,382	5,618	1.9%
Supplies & Materials	43,355	39,355	4,000	10.2%
Maintenance & Services	19,600	19,600	0	0.0%
Other Charges	18,025	18,025	0	0.0%
Capital Equipment	0	0	0	N/A
	<u>383,980</u>	<u>374,362</u>	<u>9,618</u>	<u>2.6%</u>
<b>Volunteer Fire &amp; Ambulance</b>				
Maintenance & Services	17,390	17,390	0	0.0%
Other Charges	5,782,738	5,885,185	(102,447)	-1.7%
	<u>5,800,128</u>	<u>5,902,575</u>	<u>(102,447)</u>	<u>-1.7%</u>
<b>Public Works Department</b>				
Personnel Services	509,671	499,676	9,995	2.0%
Supplies & Materials	16,135	16,135	0	0.0%
Maintenance & Services	77,326	75,826	1,500	2.0%
Other Charges	2,450	2,450	0	0.0%
Interfund Charges	(156,773)	(152,719)	(4,054)	2.7%
Capital Equipment	0	0	0	N/A
	<u>448,809</u>	<u>441,368</u>	<u>7,441</u>	<u>1.7%</u>

	2013/2014 Approved	2012/2013 Approved	(\$) Difference (%)	
<b>Maintenance Division</b>				
Personnel Services	727,010	710,205	16,805	2.4%
Supplies & Materials	20,966	17,111	3,855	22.5%
Maintenance & Services	67,754	66,804	950	1.4%
Other Charges	600	410	190	46.3%
Capital Equipment	0	0	0	N/A
	816,330	794,530	21,800	2.7%
<b>Roads Division</b>				
Personnel Services	1,257,529	1,252,359	5,170	0.4%
Supplies & Materials	647,260	649,060	(1,800)	-0.3%
Maintenance & Services	915,047	477,912	437,135	91.5%
Other Charges	1,000	1,000	0	0.0%
Interfund Charges	0	0	0	N/A
Capital Equipment	0	350,000	(350,000)	-100.0%
	2,820,836	2,730,331	90,505	3.3%
<b>Boat Landings</b>				
Supplies & Materials	0	99,000	(99,000)	-100.0%
Maintenance & Services	15,333	13,170	2,163	16.4%
Capital Equipment	0	0	0	N/A
	15,333	112,170	(96,837)	-86.3%
<b>Mosquito Control Division</b>				
Personnel Services	37,234	36,504	730	2.0%
Supplies & Materials	1,130	1,130	0	0.0%
Maintenance & Services	26,900	25,470	1,430	5.6%
Other Charges	90,000	23,544	66,456	282.3%
Capital Equipment	0	0	0	N/A
	155,264	86,648	68,616	79.2%
<b>Health Department</b>				
Supplies & Materials	3,000	3,000	0	0.0%
Maintenance & Services	403,990	394,708	9,282	2.4%
Other Charges	4,614,618	4,213,636	400,982	9.5%
Capital Equipment	0	0	0	N/A
	5,021,608	4,611,344	410,264	8.9%
<b>Commission on Aging</b>				
Supplies & Materials	3,550	3,200	350	10.9%
Maintenance & Services	238,834	205,515	33,319	16.2%
Other Charges	648,760	652,537	(3,777)	-0.6%
Capital Equipment	0	0	0	N/A
	891,144	861,252	29,892	3.5%
<b>Social Service Groups</b>				
Personnel Services	0	0	0	N/A
Other Charges	645,614	614,614	31,000	5.0%
	645,614	614,614	31,000	5.0%

	2013/2014 Approved	2012/2013 Approved	(\$) Difference (%)	
<b>Board of Education</b>				
Personnel Services	60,897,759	60,279,552	618,207	1.0%
Supplies & Materials	2,318,183	2,512,751	(194,568)	-7.7%
Maintenance & Services	7,073,506	6,578,239	495,267	7.5%
Other Charges	24,343,926	23,243,760	1,100,166	4.7%
Interfund Charges	(19,448,846)	(19,030,924)	(417,922)	2.2%
Capital Equipment	594,542	524,660	69,882	13.3%
<b>Total Operating Budget</b>	<b>75,779,070</b>	<b>74,108,038</b>	<b>1,671,032</b>	<b>2.3%</b>
<b>School Debt Service</b>	<b>8,877,795</b>	<b>8,390,602</b>	<b>487,193</b>	<b>5.8%</b>
<b>Total Operating &amp; Debt Service</b>	<b>84,656,865</b>	<b>82,498,640</b>	<b>2,158,225</b>	<b>2.6%</b>
<b>Wor-Wic Community College</b>				
Other Charges	1,486,164	1,386,480	99,684	7.2%
Capital Equipment	0	0	0	N/A
	<b>1,486,164</b>	<b>1,386,480</b>	<b>99,684</b>	<b>7.2%</b>
<b>College Debt Service</b>	<b>36,206</b>	<b>36,168</b>	<b>38</b>	<b>0.1%</b>
<b>Total Operating &amp; Debt Service</b>	<b>1,522,370</b>	<b>1,422,648</b>	<b>99,722</b>	<b>7.0%</b>
<b>Recreation Department</b>				
Personnel Services	565,049	582,232	(17,183)	-3.0%
Supplies & Materials	836,756	129,947	706,809	543.9%
Maintenance & Services	140,044	122,449	17,595	14.4%
Other Charges	4,700	4,700	0	0.0%
Capital Equipment	0	0	0	N/A
	<b>1,546,549</b>	<b>839,328</b>	<b>707,221</b>	<b>84.3%</b>
<b>Parks Department</b>				
Personnel Services	266,400	263,058	3,342	1.3%
Supplies & Materials	56,038	165,910	(109,872)	-66.2%
Maintenance & Services	82,510	82,525	(15)	0.0%
Other Charges	210	210	0	0.0%
Capital Equipment	0	0	0	N/A
	<b>405,158</b>	<b>511,703</b>	<b>(106,545)</b>	<b>-20.8%</b>
<b>Library</b>				
Personnel Services	1,540,377	1,511,325	29,052	1.9%
Supplies & Materials	375,650	382,150	(6,500)	-1.7%
Maintenance & Services	320,665	299,475	21,190	7.1%
Other Charges	7,000	8,000	(1,000)	-12.5%
Capital Equipment	0	0	0	N/A
	<b>2,243,692</b>	<b>2,200,950</b>	<b>42,742</b>	<b>1.9%</b>
<b>Recreation &amp; Culture</b>				
Other Charges	25,000	20,000	5,000	25.0%
	<b>25,000</b>	<b>20,000</b>	<b>5,000</b>	<b>25.0%</b>

	2013/2014 Approved	2012/2013 Approved	(\$) Difference (%)	
<b>Extension Service</b>				
Personnel Services	0	0	0	N/A
Supplies & Materials	20,812	19,749	1,063	5.4%
Maintenance & Services	21,707	23,770	(2,063)	-8.7%
Other Charges	134,998	125,006	9,992	8.0%
Capital Equipment	0	0	0	N/A
	<u>177,517</u>	<u>168,525</u>	<u>8,992</u>	<u>5.3%</u>
<b>Natural Resources</b>				
Supplies & Materials	1,500	1,500	0	0.0%
Other Charges	42,167	35,130	7,037	20.0%
	<u>43,667</u>	<u>36,630</u>	<u>7,037</u>	<u>19.2%</u>
<b>Economic Dev. Department</b>				
Personnel Services	181,783	183,219	(1,436)	-0.8%
Supplies & Materials	341,350	350,050	(8,700)	-2.5%
Maintenance & Services	49,000	33,400	15,600	46.7%
Other Charges	12,000	8,053	3,947	49.0%
Capital Equipment	0	0	0	N/A
	<u>584,133</u>	<u>574,722</u>	<u>9,411</u>	<u>1.6%</u>
<b>Tourism Department</b>				
Personnel Services	205,214	185,588	19,626	10.6%
Supplies & Materials	155,958	175,250	(19,292)	-11.0%
Maintenance & Services	621,970	623,970	(2,000)	-0.3%
Other Charges	185,250	84,300	100,950	119.8%
Capital Equipment	0	25,000	(25,000)	-100.0%
	<u>1,168,392</u>	<u>1,094,108</u>	<u>74,284</u>	<u>6.8%</u>
<b>Taxes Shared W/Towns</b>				
Other Charges	13,339,719	13,333,345	6,374	0.0%
	<u>13,339,719</u>	<u>13,333,345</u>	<u>6,374</u>	<u>0.0%</u>
<b>Grants to Towns</b>				
Other Charges	5,345,456	4,560,000	785,456	17.2%
	<u>5,345,456</u>	<u>4,560,000</u>	<u>785,456</u>	<u>17.2%</u>
<b>Insurance &amp; Benefits</b>				
Maintenance & Services	10,000	10,000	0	0.0%
Health, OPEB & Other	12,492,958	13,496,508	(1,003,550)	-7.4%
	<u>12,502,958</u>	<u>13,506,508</u>	<u>(1,003,550)</u>	<u>-7.4%</u>
<b>Debt Service</b>				
Interfund Charges	10,313,872	10,225,409	88,463	0.9%
Less: Alloc. Brd of Ed Debt	(8,877,795)	(8,390,602)	(487,193)	5.8%
Less: Alloc. Wor-Wic Debt	(36,206)	(36,168)	(38)	0.1%
	<u>1,399,871</u>	<u>1,798,639</u>	<u>(398,768)</u>	<u>-22.2%</u>
<b>Interfund</b>				
Interfund Charges	0	652,532	(652,532)	-100.0%
	<u>0</u>	<u>652,532</u>	<u>(652,532)</u>	<u>-100.0%</u>
<b>TOTAL EXPENDITURES</b>	<b>168,643,654</b>	<b>165,904,256</b>	<b>2,739,398</b>	<b>1.7%</b>