

RESOLUTION NO. 14- 13

**RESOLUTION ADOPTING EXPENSE BUDGETS
AND ESTABLISHING TAX RATES
FOR FISCAL YEAR 2014/2015**

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.

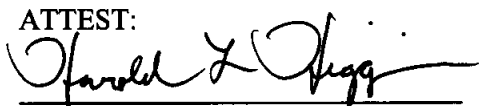
NOW, THEREFORE, BE IT RESOLVED THAT:

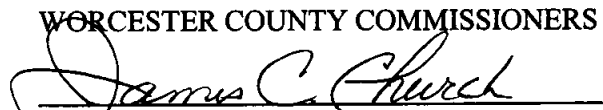
1. The Board of County Commissioners do hereby adopt a General Fund Expense Budget for Fiscal Year 2014/2015 in the amount of \$177,981,133 pursuant to FY 2014/2015 Operating Budget attached hereto and incorporated herein; and that
2. The Board of County Commissioners do hereby adopt, levy, and impose the following taxes for Fiscal Year 2014/2015:
 - 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, 2014;
 - 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, 2014.

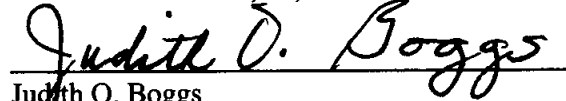
PASSED AND ADOPTED this 3rd day of June, 2014.

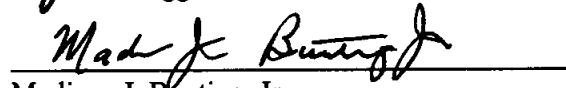
ATTEST:

 Harold L. Higgins
 Chief Administrative Officer

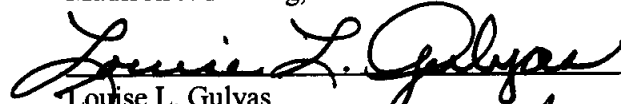
WORCESTER COUNTY COMMISSIONERS

 James C. Church, President


Absent

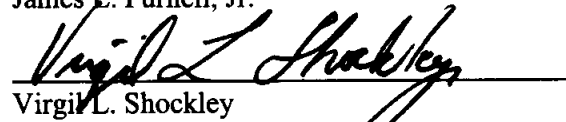
Merrill W. Lockfaw, Jr., Vice President


 Judith O. Boggs


 Madison J. Bunting, Jr.


 Louise L. Gulyas


 James L. Purnell, Jr.


 Virgil L. Shockley

WORCESTER COUNTY
Summary
FY2015 Revenue Estimate

	FY2015 Estimate	FY2014 Estimate	(\$ Difference (%))	
Property Taxes	117,933,052	117,680,468	252,584	0.2%
Income Taxes	12,700,000	12,200,000	500,000	4.1%
Other Local Taxes	23,475,083	21,710,000	1,765,083	8.1%
State Shared	941,535	930,220	11,315	1.2%
Distribution from Liquor Control Dept.	186,629	550,000	(363,371)	-66.1%
Federal Grants	391,630	370,068	21,562	5.8%
State Grants	2,501,231	2,679,663	(178,432)	-6.7%
Licenses & Permits	1,702,675	1,669,675	33,000	2.0%
Charges for Services	6,508,789	6,453,259	55,530	0.9%
Fines & Forfeits	42,500	42,500	0	0.0%
Interest on Investments	225,000	225,000	0	0.0%
Misc./Sale of Assets/Other Revenue	479,359	479,359	0	0.0%
Transfers In - Other Funds	2,001,236	0	2,001,236	N/A
Transfers In - Budget Stabilization	6,393,201	1,653,442	4,739,759	286.7%
Transfers In - Casino/Local Impact Gr	2,499,213	2,000,000	499,213	25.0%
TOTAL REVENUES	177,981,133	168,643,654	9,337,479	5.5%

FY 2015 Approved General Fund Budget

	FY2015 Approved	FY2014 Approved	(\$ Difference (%))	
County Commissioners & Admin.				
Personnel Services	915,310	889,263	26,047	2.9%
Supplies & Materials	34,470	30,880	3,590	11.6%
Maintenance & Services	29,400	33,400	(4,000)	-12.0%
Other Charges	31,700	31,000	700	2.3%
Interfund Charges	(148,140)	(144,108)	(4,032)	2.8%
Capital Equipment	0	0	0	N/A
	862,740	840,435	22,305	2.7%
Circuit Court				
Personnel Services	872,809	844,921	27,888	3.3%
Supplies & Materials	186,650	211,195	(24,545)	-11.6%
Maintenance & Services	133,098	143,398	(10,300)	-7.2%
Other Charges	11,150	11,150	0	0.0%
Capital Equipment	0	0	0	N/A
	1,203,707	1,210,664	(6,957)	-0.6%
Orphan's Court				
Personnel Services	18,462	15,000	3,462	23.1%
Supplies & Materials	0	0	0	N/A
Other Charges	4,800	4,800	0	0.0%
	23,262	19,800	3,462	17.5%

	FY2015 Approved	FY2014 Approved	(\$) Difference (%)	
State's Attorney				
Personnel Services	1,181,355	1,138,406	42,949	3.8%
Supplies & Materials	40,508	40,508	0	0.0%
Maintenance & Services	31,300	31,300	0	0.0%
Other Charges	33,500	33,500	0	0.0%
Interfund Charges	(18,550)	(55,140)	36,590	-66.4%
Capital Equipment	0	0	0	N/A
	1,268,113	1,188,574	79,539	6.7%
Treasurer				
Personnel Services	1,111,414	1,089,192	22,222	2.0%
Supplies & Materials	70,208	62,278	7,930	12.7%
Maintenance & Services	18,500	17,650	850	4.8%
Other Charges	6,700	6,300	400	6.3%
Interfund Charges	(314,001)	(308,215)	(5,786)	1.9%
Capital Equipment	0	0	0	N/A
	892,821	867,205	25,616	3.0%
Elections Office				
Personnel Services	408,290	375,727	32,563	8.7%
Supplies & Materials	275,555	253,060	22,495	8.9%
Maintenance & Services	33,693	27,809	5,884	21.2%
Other Charges	6,231	11,446	(5,215)	-45.6%
Capital Equipment	0	0	0	N/A
	723,769	668,042	55,727	8.3%
Human Resources				
Personnel Services	328,511	321,968	6,543	2.0%
Supplies & Materials	17,030	17,130	(100)	-0.6%
Maintenance & Services	23,350	23,350	0	0.0%
Other Charges	1,750	1,750	0	0.0%
Interfund Charges	(84,893)	(83,712)	(1,181)	1.4%
Capital Equipment	0	0	0	N/A
	285,748	280,486	5,262	1.9%
Development Review & Permitting				
Personnel Services	1,669,245	1,710,263	(41,018)	-2.4%
Supplies & Materials	288,465	266,975	21,490	8.0%
Maintenance & Services	122,500	118,500	4,000	3.4%
Other Charges	22,000	22,200	(200)	-0.9%
Interfund Charges	(127,981)	(124,243)	(3,738)	3.0%
Capital Equipment	0	0	0	N/A
	1,974,229	1,993,695	(19,466)	-1.0%
Environmental Programs				
Personnel Services	530,239	512,834	17,405	3.4%
Supplies & Materials	273,480	271,060	2,420	0.9%
Maintenance & Services	21,305	21,305	0	0.0%
Other Charges	5,055	3,875	1,180	30.5%
Interfund Charges	29,587	28,716	871	3.0%
Capital Equipment	0	0	0	N/A
	859,666	837,790	21,876	2.6%

	FY2015 Approved	FY2014 Approved	(\$) Difference (%)	
Other General Government				
Supplies & Materials	525,505	473,346	52,159	11.0%
Maintenance & Services	791,959	790,459	1,500	0.2%
Other Charges	1,080,891	1,065,751	15,140	1.4%
Capital Equipment	0	0	0	N/A
	<u>2,398,355</u>	<u>2,329,556</u>	<u>68,799</u>	<u>3.0%</u>
Sheriff's Department				
Personnel Services	5,375,520	5,140,598	234,922	4.6%
Supplies & Materials	593,422	580,355	13,067	2.3%
Maintenance & Services	460,577	477,915	(17,338)	-3.6%
Other Charges	50,104	39,960	10,144	25.4%
Capital Equipment	0	0	0	N/A
	<u>6,479,623</u>	<u>6,238,828</u>	<u>240,795</u>	<u>3.9%</u>
Emergency Services				
Personnel Services	1,629,247	1,596,656	32,591	2.0%
Supplies & Materials	457,560	461,578	(4,018)	-0.9%
Maintenance & Services	194,950	192,450	2,500	1.3%
Other Charges	9,250	9,250	0	0.0%
Interfund Charges	(40,730)	(39,545)	(1,185)	3.0%
	<u>2,250,277</u>	<u>2,220,389</u>	<u>29,888</u>	<u>1.3%</u>
County Jail				
Personnel Services	5,150,671	5,171,715	(21,044)	-0.4%
Supplies & Materials	1,318,350	1,259,225	59,125	4.7%
Maintenance & Services	1,773,232	1,748,253	24,979	1.4%
Other Charges	13,350	13,350	0	0.0%
Capital Equipment	0	0	0	N/A
	<u>8,255,603</u>	<u>8,192,543</u>	<u>63,060</u>	<u>0.8%</u>
Fire Marshal's Office				
Personnel Services	351,693	303,000	48,693	16.1%
Supplies & Materials	46,175	43,355	2,820	6.5%
Maintenance & Services	19,700	19,600	100	0.5%
Other Charges	18,025	18,025	0	0.0%
Capital Equipment	0	0	0	N/A
	<u>435,593</u>	<u>383,980</u>	<u>51,613</u>	<u>13.4%</u>
Volunteer Fire & Ambulance				
Maintenance & Services	17,390	17,390	0	0.0%
Other Charges	6,041,627	5,782,738	258,889	4.5%
	<u>6,059,017</u>	<u>5,800,128</u>	<u>258,889</u>	<u>4.5%</u>
Public Works Department				
Personnel Services	509,557	509,671	(114)	0.0%
Supplies & Materials	16,600	16,135	465	2.9%
Maintenance & Services	47,076	77,326	(30,250)	-39.1%
Other Charges	2,450	2,450	0	0.0%
Interfund Charges	(153,030)	(156,773)	3,743	-2.4%
Capital Equipment	0	0	0	N/A
	<u>422,653</u>	<u>448,809</u>	<u>(26,156)</u>	<u>-5.8%</u>

	FY2015 Approved	FY2014 Approved	(\$) Difference (%)	
Maintenance Division				
Personnel Services	737,349	727,010	10,339	1.4%
Supplies & Materials	39,624	20,966	18,658	89.0%
Maintenance & Services	70,504	67,754	2,750	4.1%
Other Charges	1,500	600	900	150.0%
Capital Equipment	0	0	0	N/A
	<u>848,977</u>	<u>816,330</u>	<u>32,647</u>	<u>4.0%</u>
Roads Division				
Personnel Services	1,301,609	1,257,529	44,080	3.5%
Supplies & Materials	151,560	647,260	(495,700)	-76.6%
Maintenance & Services	496,799	915,047	(418,248)	-45.7%
Other Charges	1,000	1,000	0	0.0%
Capital Equipment	0	0	0	N/A
	<u>1,950,968</u>	<u>2,820,836</u>	<u>(869,868)</u>	<u>-30.8%</u>
Boat Landings				
Supplies & Materials	99,000	0	99,000	N/A
Maintenance & Services	14,714	15,333	(619)	-4.0%
Capital Equipment	0	0	0	N/A
	<u>113,714</u>	<u>15,333</u>	<u>98,381</u>	<u>641.6%</u>
Mosquito Control Division				
Personnel Services	38,355	37,234	1,121	3.0%
Supplies & Materials	1,456	1,130	326	28.8%
Maintenance & Services	21,050	26,900	(5,850)	-21.7%
Other Charges	90,000	90,000	0	0.0%
Capital Equipment	0	0	0	N/A
	<u>150,861</u>	<u>155,264</u>	<u>(4,403)</u>	<u>-2.8%</u>
Health Department				
Supplies & Materials	3,000	3,000	0	0.0%
Maintenance & Services	403,990	403,990	0	0.0%
Other Charges	5,199,165	4,614,618	584,547	12.7%
Capital Equipment	0	0	0	N/A
	<u>5,606,155</u>	<u>5,021,608</u>	<u>584,547</u>	<u>11.6%</u>
Commission on Aging				
Supplies & Materials	5,250	3,550	1,700	47.9%
Maintenance & Services	232,637	238,834	(6,197)	-2.6%
Other Charges	650,658	648,760	1,898	0.3%
Capital Equipment	0	0	0	N/A
	<u>888,545</u>	<u>891,144</u>	<u>(2,599)</u>	<u>-0.3%</u>
Social Service Groups				
Personnel Services	0	0	0	N/A
Other Charges	734,872	645,614	89,258	13.8%
	<u>734,872</u>	<u>645,614</u>	<u>89,258</u>	<u>13.8%</u>

	FY2015 Approved	FY2014 Approved	(\$) Difference (%)	
Board of Education				
Personnel Services	61,629,012	60,897,759	731,253	1.2%
Supplies & Materials	2,893,183	2,318,183	575,000	24.8%
Maintenance & Services	7,227,918	7,073,506	154,412	2.2%
Other Charges	25,210,663	24,343,926	866,737	3.6%
Interfund Charges	(19,487,262)	(19,448,846)	(38,416)	0.2%
Capital Equipment	494,542	594,542	(100,000)	-16.8%
Total Operating Budget	77,968,056	75,779,070	2,188,986	2.9%
School Debt Service	12,001,938	8,877,795	3,124,143	35.2%
Total Operating & Debt Service	89,969,994	84,656,865	5,313,129	6.3%
Wor-Wic Community College				
Other Charges	1,570,714	1,486,164	84,550	5.7%
Capital Equipment	0	0	0	N/A
	1,570,714	1,486,164	84,550	5.7%
College Debt Service	0	36,206	(36,206)	-100.0%
Total Operating & Debt Service	1,570,714	1,522,370	48,344	3.2%
Recreation Department				
Personnel Services	587,191	565,049	22,142	3.9%
Supplies & Materials	761,299	836,756	(75,457)	-9.0%
Maintenance & Services	150,094	140,044	10,050	7.2%
Other Charges	5,420	4,700	720	15.3%
Capital Equipment	0	0	0	N/A
	1,504,004	1,546,549	(42,545)	-2.8%
Parks Department				
Personnel Services	247,861	266,400	(18,539)	-7.0%
Supplies & Materials	49,377	56,038	(6,661)	-11.9%
Maintenance & Services	85,033	82,510	2,523	3.1%
Other Charges	210	210	0	0.0%
Capital Equipment	0	0	0	N/A
	382,481	405,158	(22,677)	-5.6%
Library				
Personnel Services	1,572,533	1,540,377	32,156	2.1%
Supplies & Materials	498,400	375,650	122,750	32.7%
Maintenance & Services	316,945	320,665	(3,720)	-1.2%
Other Charges	7,000	7,000	0	0.0%
Capital Equipment	0	0	0	N/A
	2,394,878	2,243,692	151,186	6.7%
Recreation & Culture				
Other Charges	21,626	25,000	(3,374)	-13.5%
	21,626	25,000	(3,374)	-13.5%

	FY2015 Approved	FY2014 Approved	(\$) Difference (%)	
Extension Service				
Personnel Services	0	0	0	N/A
Supplies & Materials	25,599	20,812	4,787	23.0%
Maintenance & Services	22,872	21,707	1,165	5.4%
Other Charges	140,117	134,998	5,119	3.8%
Capital Equipment	0	0	0	N/A
	<u>188,588</u>	<u>177,517</u>	<u>11,071</u>	<u>6.2%</u>
Natural Resources				
Supplies & Materials	1,500	1,500	0	0.0%
Other Charges	293,667	42,167	251,500	596.4%
	<u>295,167</u>	<u>43,667</u>	<u>251,500</u>	<u>575.9%</u>
Economic Dev. Department				
Personnel Services	167,005	144,528	22,477	15.6%
Supplies & Materials	105,650	108,250	(2,600)	-2.4%
Maintenance & Services	88,500	49,000	39,500	80.6%
Other Charges	16,000	11,000	5,000	45.5%
Capital Equipment	0	0	0	N/A
	<u>377,155</u>	<u>312,778</u>	<u>64,377</u>	<u>20.6%</u>
Tourism Department				
Personnel Services	211,726	205,214	6,512	3.2%
Supplies & Materials	265,708	155,958	109,750	70.4%
Maintenance & Services	686,970	621,970	65,000	10.5%
Other Charges	185,250	185,250	0	0.0%
Capital Equipment	0	0	0	N/A
	<u>1,349,654</u>	<u>1,168,392</u>	<u>181,262</u>	<u>15.5%</u>
Taxes Shared W/Towns				
Other Charges	14,979,802	13,339,719	1,640,083	12.3%
	<u>14,979,802</u>	<u>13,339,719</u>	<u>1,640,083</u>	<u>12.3%</u>
Grants to Towns				
Other Charges	5,439,456	5,345,456	94,000	1.8%
	<u>5,439,456</u>	<u>5,345,456</u>	<u>94,000</u>	<u>1.8%</u>
Insurance & Benefits				
Maintenance & Services	10,000	10,000	0	0.0%
Health, OPEB & Other	13,288,953	12,559,567	729,386	5.8%
	<u>13,298,953</u>	<u>12,569,567</u>	<u>729,386</u>	<u>5.8%</u>
Debt Service				
Interfund Charges	13,521,331	10,313,872	3,207,459	31.1%
Less: Alloc. Brd of Ed Debt	(12,001,938)	(8,877,795)	(3,124,143)	35.2%
Less: Alloc. Wor-Wic Debt	0	(36,206)	36,206	-100.0%
	<u>1,519,393</u>	<u>1,399,871</u>	<u>119,522</u>	<u>8.5%</u>
Interfund				
Interfund Charges	0	0	0	N/A
	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
TOTAL EXPENDITURES	177,981,133	168,643,654	9,337,479	5.5%