

RESOLUTION NO. 15-12

RESOLUTION ADOPTING EXPENSE BUDGETS
AND ESTABLISHING TAX RATES
FOR FISCAL YEAR 2015/2016

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 2015/2016 in the amount of \$182,450,109 pursuant to FY 2015/2016 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 2015/2016:
 - a. A Real Property Tax of \$0.835 upon every one hundred dollars of assessed and assessable real property in Worcester County except such property as may be exempt, with such discount as authorized by law for tax payments made prior to August 1, 2015;
 - 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 \$2.0875 upon every one hundred dollars of assessed and assessable business and personal property in Worcester County except such property as may 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 \$2.0875 upon every one hundred dollars of assessed and assessable public utility property and railroad personal property in Worcester County except such property as may 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 through December 31, 2015 pursuant to the Resolution of the County Commissioners dated June 1, 1999, and a Local Income Tax of 1.75% of an individual's Maryland taxable income, effective January 1, 2016 pursuant to the Resolution of the County Commissioners dated June 2, 2015;
 - 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.

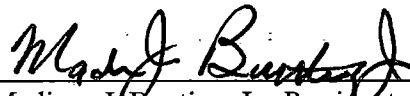
AND BE IT RESOLVED that this Resolution shall become effective July 1, 2015.

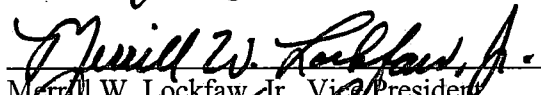
PASSED AND ADOPTED this 2nd day of June, 2015.

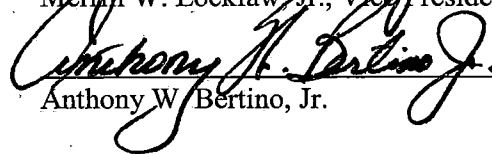
ATTEST:


 Harold L. Higgins
 Chief Administrative Officer

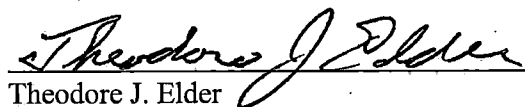
WORCESTER COUNTY COMMISSIONERS


 Madison J. Bunting, Jr., President



 Merrill W. Lockfaw, Jr., Vice President


 Anthony W. Bertino, Jr.

James C. Church


 Theodore J. Elder

Joseph M. Mitreic


 Diana Purnell

WORCESTER COUNTY
Summary
FY2016 Revenue Estimate

	FY2016 Estimate	FY2015 Estimate	(\$) Difference (%)	
Property Taxes	127,042,299	117,933,052	9,109,247	7.7%
Income Taxes	14,900,000	12,700,000	2,200,000	17.3%
Other Local Taxes	23,225,083	23,475,083	(250,000)	-1.1%
State Shared	947,452	941,535	5,917	0.6%
Distribution from Liquor Control Dept.	0	186,629	(186,629)	-100.0%
Federal Grants	539,960	391,630	148,330	37.9%
State Grants	3,094,755	2,501,231	593,524	23.7%
Licenses & Permits	1,817,225	1,690,675	126,550	7.5%
Charges for Services	6,213,154	6,520,789	(307,635)	-4.7%
Fines & Forfeits	42,500	42,500	0	0.0%
Interest on Investments	150,000	225,000	(75,000)	-33.3%
Misc./Sale of Assets/Other Revenue	473,884	479,359	(5,475)	-1.1%
Transfers In - Other Funds	1,501,884	2,001,236	(499,352)	-25.0%
Transfers In - Casino/Local Impact Grant	2,501,913	2,499,213	2,700	0.1%
Transfers In - Budget Stabilization	0	6,393,201	(6,393,201)	-100.0%
TOTAL REVENUES	182,450,109	177,981,133	4,468,976	2.5%

FY 2016 Approved General Fund Budget

	FY2016 Approved	FY2015 Approved	(\$) Difference (%)	
County Commissioners & Admin.				
Personnel Services	913,736	915,310	(1,574)	-0.2%
Supplies & Materials	36,443	34,470	1,973	5.7%
Maintenance & Services	29,200	29,400	(200)	-0.7%
Other Charges	32,848	31,700	1,148	3.6%
Interfund Charges	(119,096)	(148,140)	29,044	-19.6%
Capital Equipment	0	0	0	N/A
	893,131	862,740	30,391	3.5%
Circuit Court				
Personnel Services	870,411	872,809	(2,398)	-0.3%
Supplies & Materials	169,306	186,650	(17,344)	-9.3%
Maintenance & Services	133,098	133,098	0	0.0%
Other Charges	11,175	11,150	25	0.2%
Capital Equipment	0	0	0	N/A
	1,183,990	1,203,707	(19,717)	-1.6%
Orphan's Court				
Personnel Services	21,000	18,462	2,538	13.7%
Supplies & Materials	0	0	0	N/A
Other Charges	7,294	4,800	2,494	52.0%
	28,294	23,262	5,032	21.6%

	FY2016 Approved	FY2015 Approved	(\$) Difference (%)	
State's Attorney				
Personnel Services	1,182,719	1,181,355	1,364	0.1%
Supplies & Materials	48,924	40,508	8,416	20.8%
Maintenance & Services	31,300	31,300	0	0.0%
Other Charges	33,500	33,500	0	0.0%
Interfund Charges	0	(18,550)	18,550	-100.0%
Capital Equipment	0	0	0	N/A
	1,296,443	1,268,113	28,330	2.2%
Treasurer				
Personnel Services	1,095,886	1,111,414	(15,528)	-1.4%
Supplies & Materials	65,256	70,208	(4,952)	-7.1%
Maintenance & Services	17,500	18,500	(1,000)	-5.4%
Other Charges	6,200	6,700	(500)	-7.5%
Interfund Charges	(306,927)	(314,001)	7,074	-2.3%
Capital Equipment	50,000	0	50,000	N/A
	927,915	892,821	35,094	3.9%
Elections Office				
Personnel Services	398,793	408,290	(9,497)	-2.3%
Supplies & Materials	413,894	275,555	138,339	50.2%
Maintenance & Services	35,230	33,693	1,537	4.6%
Other Charges	5,710	6,231	(521)	-8.4%
Capital Equipment	0	0	0	N/A
	853,627	723,769	129,858	17.9%
Human Resources				
Personnel Services	326,511	328,511	(2,000)	-0.6%
Supplies & Materials	20,013	17,030	2,983	17.5%
Maintenance & Services	22,050	23,350	(1,300)	-5.6%
Other Charges	1,705	1,750	(45)	-2.6%
Interfund Charges	(71,832)	(84,893)	13,061	-15.4%
Capital Equipment	0	0	0	N/A
	298,447	285,748	12,699	4.4%
Development Review & Permitting				
Personnel Services	1,247,900	1,302,470	(54,570)	-4.2%
Supplies & Materials	262,683	282,960	(20,277)	-7.2%
Maintenance & Services	65,410	64,067	1,343	2.1%
Other Charges	15,490	15,250	240	1.6%
Interfund Charges	(76,896)	(76,896)	0	0.0%
Capital Equipment	0	0	0	N/A
	1,514,587	1,587,851	(73,264)	-4.6%
Environmental Programs				
Personnel Services	904,550	897,014	7,536	0.8%
Supplies & Materials	283,293	278,985	4,308	1.5%
Maintenance & Services	79,738	79,738	0	0.0%
Other Charges	9,605	11,805	(2,200)	-18.6%
Interfund Charges	(21,498)	(21,498)	0	0.0%
Capital Equipment	0	0	0	N/A
	1,255,688	1,246,044	9,644	0.8%

	FY2016 Approved	FY2015 Approved	(\$) Difference (%)	
Other General Government				
Supplies & Materials	679,498	525,505	153,993	29.3%
Maintenance & Services	798,079	791,959	6,120	0.8%
Other Charges	1,084,867	1,080,891	3,976	0.4%
Capital Equipment	200,000	0	200,000	N/A
	2,762,444	2,398,355	364,089	15.2%
Sheriff's Department				
Personnel Services	5,365,169	5,375,520	(10,351)	-0.2%
Supplies & Materials	625,686	593,422	32,264	5.4%
Maintenance & Services	488,159	460,577	27,582	6.0%
Other Charges	50,104	50,104	0	0.0%
Capital Equipment	196,405	0	196,405	N/A
	6,725,523	6,479,623	245,900	3.8%
Emergency Services				
Personnel Services	1,615,040	1,629,247	(14,207)	-0.9%
Supplies & Materials	529,588	457,560	72,028	15.7%
Maintenance & Services	198,250	194,950	3,300	1.7%
Other Charges	12,750	9,250	3,500	37.8%
Interfund Charges	(33,269)	(40,730)	7,461	-18.3%
	2,322,359	2,250,277	72,082	3.2%
County Jail				
Personnel Services	5,313,354	5,150,671	162,683	3.2%
Supplies & Materials	1,287,240	1,318,350	(31,110)	-2.4%
Maintenance & Services	1,796,342	1,773,232	23,110	1.3%
Other Charges	13,350	13,350	0	0.0%
Capital Equipment	0	0	0	N/A
	8,410,286	8,255,603	154,683	1.9%
Fire Marshal's Office				
Personnel Services	349,193	351,693	(2,500)	-0.7%
Supplies & Materials	40,478	46,175	(5,697)	-12.3%
Maintenance & Services	28,625	19,700	8,925	45.3%
Other Charges	23,150	18,025	5,125	28.4%
Capital Equipment	34,100	0	34,100	N/A
	475,546	435,593	39,953	9.2%
Volunteer Fire & Ambulance				
Maintenance & Services	17,390	17,390	0	0.0%
Other Charges	6,402,247	6,041,627	360,620	6.0%
Capital Equipment	0	0	0	N/A
	6,419,637	6,059,017	360,620	6.0%
Public Works Department				
Personnel Services	502,857	509,557	(6,700)	-1.3%
Supplies & Materials	19,645	16,600	3,045	18.3%
Maintenance & Services	45,876	47,076	(1,200)	-2.5%
Other Charges	2,385	2,450	(65)	-2.7%
Interfund Charges	(149,651)	(153,030)	3,379	-2.2%
Capital Equipment	0	0	0	N/A
	421,112	422,653	(1,541)	-0.4%

	FY2016 Approved	FY2015 Approved	(\$) Difference (%)	
Maintenance Division				
Personnel Services	670,714	737,349	(66,635)	-9.0%
Supplies & Materials	44,804	39,624	5,180	13.1%
Maintenance & Services	72,597	70,504	2,093	3.0%
Other Charges	1,500	1,500	0	0.0%
Capital Equipment	127,400	0	127,400	N/A
	917,015	848,977	68,038	8.0%
Roads Division				
Personnel Services	1,227,554	1,301,609	(74,055)	-5.7%
Supplies & Materials	1,153,583	151,560	1,002,023	661.1%
Maintenance & Services	959,578	496,799	462,779	93.2%
Other Charges	605	1,000	(395)	-39.5%
Capital Equipment	514,242	0	514,242	N/A
	3,855,562	1,950,968	1,904,594	97.6%
Boat Landings				
Supplies & Materials	0	99,000	(99,000)	-100.0%
Maintenance & Services	17,542	14,714	2,828	19.2%
Capital Equipment	30,000	0	30,000	N/A
	47,542	113,714	(66,172)	-58.2%
Mosquito Control Division				
Personnel Services	38,355	38,355	0	0.0%
Supplies & Materials	1,456	1,456	0	0.0%
Maintenance & Services	21,050	21,050	0	0.0%
Other Charges	90,000	90,000	0	0.0%
Capital Equipment	0	0	0	N/A
	150,861	150,861	0	0.0%
Health Department				
Supplies & Materials	3,000	3,000	0	0.0%
Maintenance & Services	387,990	403,990	(16,000)	-4.0%
Other Charges	5,199,165	5,199,165	0	0.0%
Capital Equipment	0	0	0	N/A
	5,590,155	5,606,155	(16,000)	-0.3%
Commission on Aging				
Supplies & Materials	4,950	5,250	(300)	-5.7%
Maintenance & Services	238,450	232,637	5,813	2.5%
Other Charges	759,585	650,658	108,927	16.7%
Capital Equipment	0	0	0	N/A
	1,002,985	888,545	114,440	12.9%
Social Service Groups				
Personnel Services	0	0	0	N/A
Other Charges	784,135	734,872	49,263	6.7%
	784,135	734,872	49,263	6.7%

	FY2016 Approved	FY2015 Approved	(\$) Difference (%)	
Board of Education				
Personnel Services	61,864,993	61,629,012	235,981	0.4%
Supplies & Materials	2,893,183	2,893,183	0	0.0%
Maintenance & Services	7,227,918	7,227,918	0	0.0%
Other Charges	26,268,628	25,210,663	1,057,965	4.2%
Interfund Charges	(19,577,630)	(19,487,262)	(90,368)	0.5%
Capital Equipment	494,542	494,542	0	0.0%
Total Operating Budget	79,171,634	77,968,056	1,203,578	1.5%
School Debt Service	10,927,474	12,001,938	(1,074,464)	-9.0%
Total Operating & Debt Service	90,099,108	89,969,994	129,114	0.1%
Wor-Wic Community College				
Other Charges	1,638,079	1,570,714	67,365	4.3%
Capital Equipment	0	0	0	N/A
	1,638,079	1,570,714	67,365	4.3%
College Debt Service	0	0	0	N/A
Total Operating & Debt Service	1,638,079	1,570,714	67,365	4.3%
Recreation Department				
Personnel Services	592,665	587,191	5,474	0.9%
Supplies & Materials	194,082	761,299	(567,217)	-74.5%
Maintenance & Services	165,194	150,094	15,100	10.1%
Other Charges	7,300	5,420	1,880	34.7%
Capital Equipment	0	0	0	N/A
	959,241	1,504,004	(544,763)	-36.2%
Parks Department				
Personnel Services	253,320	247,861	5,459	2.2%
Supplies & Materials	443,341	49,377	393,964	797.9%
Maintenance & Services	94,890	85,033	9,857	11.6%
Other Charges	270	210	60	28.6%
Capital Equipment	0	0	0	N/A
	791,821	382,481	409,340	107.0%
Library				
Personnel Services	1,509,509	1,572,533	(63,024)	-4.0%
Supplies & Materials	439,075	498,400	(59,325)	-11.9%
Maintenance & Services	326,995	316,945	10,050	3.2%
Other Charges	9,000	7,000	2,000	28.6%
Capital Equipment	0	0	0	N/A
	2,284,579	2,394,878	(110,299)	-4.6%
Recreation & Culture				
Other Charges	100,000	21,626	78,374	362.4%
	100,000	21,626	78,374	362.4%

	FY2016 Approved	FY2015 Approved	(\$) Difference (%)	
Extension Service				
Personnel Services	0	0	0	N/
Supplies & Materials	24,699	25,599	(900)	-3.5%
Maintenance & Services	23,772	22,872	900	3.9%
Other Charges	140,117	140,117	0	0.0%
Capital Equipment	0	0	0	N/A
	188,588	188,588	0	0.0%
Natural Resources				
Supplies & Materials	1,500	1,500	0	0.0%
Other Charges	293,615	293,667	(52)	0.0%
	295,115	295,167	(52)	0.0%
Economic Dev. Department				
Personnel Services	167,005	167,005	0	0.0%
Supplies & Materials	103,390	105,650	(2,260)	-2.1%
Maintenance & Services	78,500	88,500	(10,000)	-11.3%
Other Charges	14,000	16,000	(2,000)	-12.5%
Capital Equipment	23,000	0	23,000	N/A
	385,895	377,155	8,740	2.3%
Tourism Department				
Personnel Services	209,642	211,726	(2,084)	-1.0%
Supplies & Materials	181,348	265,708	(84,360)	-31.7%
Maintenance & Services	690,870	686,970	3,900	0.6%
Other Charges	4,850	185,250	(180,400)	-97.4%
Capital Equipment	0	0	0	N/
	1,086,710	1,349,654	(262,944)	-19.5%
Taxes Shared W/Towns				
Other Charges	14,996,353	14,979,802	16,551	0.1%
	14,996,353	14,979,802	16,551	0.1%
Grants to Towns				
Other Charges	5,327,456	5,439,456	(112,000)	-2.1%
	5,327,456	5,439,456	(112,000)	-2.1%
Insurance & Benefits				
Maintenance & Services	5,000	10,000	(5,000)	-50.0%
Health, OPEB & Other	13,867,359	13,288,953	578,406	4.4%
	13,872,359	13,298,953	573,406	4.3%
Debt Service				
Interfund Charges	11,728,412	13,521,331	(1,792,919)	-13.3%
Less: Alloc. Brd of Ed Debt	(10,927,474)	(12,001,938)	1,074,464	-9.0%
Less: Alloc. Wor-Wic Debt	0	0	0	N/A
	800,938	1,519,393	(718,455)	-47.3%
Interfund				
Interfund Charges	1,486,583	0	1,486,583	N/A
	1,486,583	0	1,486,583	N/A
TOTAL EXPENDITURES	182,450,109	177,981,133	4,468,976	2.5'