

RESOLUTION NO. 16-14

**RESOLUTION ADOPTING EXPENSE BUDGETS  
AND ESTABLISHING TAX RATES  
FOR FISCAL YEAR 2016/2017**

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 2016/2017 in the amount of \$188,872,655 pursuant to FY 2016/2017 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 2016/2017:
  - 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 by provisions of law be exempt, with such discount as authorized by law for tax payments made prior to August 1, 2016;
  - 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 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 \$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 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 1.75% of an individual's Maryland taxable income 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, 2016.

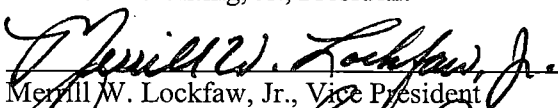
PASSED AND ADOPTED this 7<sup>th</sup> day of June, 2016.

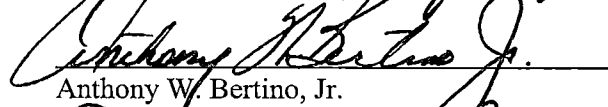
ATTEST:


  
 \_\_\_\_\_  
 Harold L. Higgins  
 Chief Administrative Officer

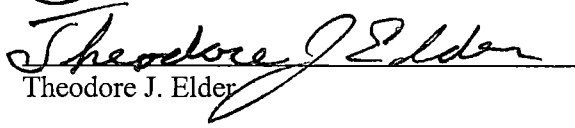
WORCESTER COUNTY COMMISSIONERS

  
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 Madison J. Bunting, Jr., President

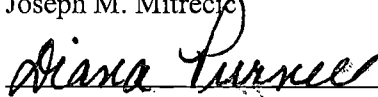
  
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 Merrill W. Lockfaw, Jr., Vice President

  
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 Anthony W. Bertino, Jr.

  
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 James C. Church

  
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 Theodore J. Elder

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 Joseph M. Mitrecic

  
 \_\_\_\_\_  
 Diana Purnell

**WORCESTER COUNTY**  
**Summary**  
**FY2017 Revenue Estimate**

	FY2017 Estimate	FY2016 Estimate	(\$) Difference (%)	
Property Taxes	129,791,205	127,042,299	2,748,906	2.2%
Income Taxes	18,300,000	14,900,000	3,400,000	22.8%
Other Local Taxes	23,512,583	23,225,083	287,500	1.2%
State Shared	969,513	947,452	22,061	2.3%
Federal Grants	509,160	539,960	(30,800)	-5.7%
State Grants	3,199,883	3,094,755	105,128	3.4%
Licenses & Permits	1,819,475	1,817,225	2,250	0.1%
Charges for Services	6,188,736	6,239,654	(50,918)	-0.8%
Fines & Forfeits	57,500	42,500	15,000	35.3%
Interest on Investments	100,000	150,000	(50,000)	-33.3%
Misc./Sale of Assets/Other Revenue	413,384	447,384	(34,000)	-7.6%
Transfers In - Other Funds	354,605	1,501,884	(1,147,279)	-76.4%
Transfers In - Casino/Local Impact Grant	2,488,812	2,501,913	(13,101)	-0.5%
Transfers In - Budget Stabilization	1,167,799	0	1,167,799	N/A
<b>TOTAL REVENUES</b>	<b>188,872,655</b>	<b>182,450,109</b>	<b>6,422,546</b>	<b>3.5%</b>

**FY 2017 Requested General Fund Budget**

	FY2017 Approved	FY2016 Approved	(\$) Difference (%)	
<b>County Commissioners &amp; Admin.</b>				
Personnel Services	875,775	913,736	(37,961)	-4.2%
Supplies & Materials	34,648	36,443	(1,795)	-4.9%
Maintenance & Services	31,265	29,200	2,065	7.1%
Other Charges	40,805	32,848	7,957	24.2%
Interfund Charges	(103,252)	(119,096)	15,844	-13.3%
Capital Equipment	38,000	0	38,000	N/A
	<b>917,241</b>	<b>893,131</b>	<b>24,110</b>	<b>2.7%</b>
<b>Circuit Court</b>				
Personnel Services	890,643	870,411	20,232	2.3%
Supplies & Materials	182,344	169,306	13,038	7.7%
Maintenance & Services	125,198	133,098	(7,900)	-5.9%
Other Charges	10,625	11,175	(550)	-4.9%
Capital Equipment	0	0	0	N/A
	<b>1,208,810</b>	<b>1,183,990</b>	<b>24,820</b>	<b>2.1%</b>
<b>Orphan's Court</b>				
Personnel Services	21,000	21,000	0	0.0%
Supplies & Materials	0	0	0	N/A
Other Charges	7,294	7,294	0	0.0%
	<b>28,294</b>	<b>28,294</b>	<b>0</b>	<b>0.0%</b>

	FY2017 Approved	FY2016 Approved	(\$) Difference (%)	
<b>State's Attorney</b>				
Personnel Services	1,194,128	1,182,719	11,409	1.0%
Supplies & Materials	46,064	48,924	(2,860)	-5.8%
Maintenance & Services	29,300	31,300	(2,000)	-6.4%
Other Charges	29,500	33,500	(4,000)	-11.9%
Interfund Charges	0	0	0	N/A
Capital Equipment	0	0	0	N/A
	1,298,992	1,296,443	2,549	0.2%
<b>Treasurer</b>				
Personnel Services	1,136,018	1,095,886	40,132	3.7%
Supplies & Materials	120,398	65,256	55,142	84.5%
Maintenance & Services	18,000	17,500	500	2.9%
Other Charges	6,300	6,200	100	1.6%
Interfund Charges	(278,409)	(306,927)	28,518	-9.3%
Capital Equipment	0	50,000	(50,000)	-100.0%
	1,002,307	927,915	74,392	8.0%
<b>Elections Office</b>				
Personnel Services	398,831	398,793	38	0.0%
Supplies & Materials	467,057	413,894	53,163	12.8%
Maintenance & Services	36,234	35,230	1,004	2.8%
Other Charges	7,196	5,710	1,486	26.0%
Capital Equipment	0	0	0	N/A
	909,318	853,627	55,691	6.5%
<b>Human Resources</b>				
Personnel Services	338,590	326,511	12,079	3.7%
Supplies & Materials	21,649	20,013	1,636	8.2%
Maintenance & Services	27,250	22,050	5,200	23.6%
Other Charges	1,705	1,705	0	0.0%
Interfund Charges	(67,292)	(71,832)	4,540	-6.3%
Capital Equipment	0	0	0	N/A
	321,902	298,447	23,455	7.9%
<b>Development Review &amp; Permitting</b>				
Personnel Services	1,273,186	1,247,900	25,286	2.0%
Supplies & Materials	262,507	262,683	(176)	-0.1%
Maintenance & Services	64,625	65,410	(785)	-1.2%
Other Charges	17,440	15,490	1,950	12.6%
Interfund Charges	(70,004)	(76,896)	6,892	-9.0%
Capital Equipment	0	0	0	N/A
	1,547,754	1,514,587	33,167	2.2%
<b>Environmental Programs</b>				
Personnel Services	926,720	904,550	22,170	2.5%
Supplies & Materials	256,635	283,293	(26,658)	-9.4%
Maintenance & Services	69,693	79,738	(10,045)	-12.6%
Other Charges	3,305	9,605	(6,300)	-65.6%
Interfund Charges	(23,138)	(21,498)	(1,640)	7.6%
Capital Equipment	0	0	0	N/A
	1,233,215	1,255,688	(22,473)	-1.8%

	FY2017 Approved	FY2016 Approved	(\$) Difference (%)	
<b>Other General Government</b>				
Supplies & Materials	693,076	679,498	13,578	2.0%
Maintenance & Services	835,065	798,079	36,986	4.6%
Other Charges	1,096,232	1,084,867	11,365	1.0%
Capital Equipment	137,100	200,000	(62,900)	-31.5%
	2,761,473	2,762,444	(971)	0.0%
<b>Sheriff's Department</b>				
Personnel Services	5,639,434	5,365,169	274,265	5.1%
Supplies & Materials	589,670	625,686	(36,016)	-5.8%
Maintenance & Services	552,447	488,159	64,288	13.2%
Other Charges	91,364	50,104	41,260	82.3%
Capital Equipment	330,395	196,405	133,990	68.2%
	7,203,310	6,725,523	477,787	7.1%
<b>Emergency Services</b>				
Personnel Services	1,674,480	1,615,040	59,440	3.7%
Supplies & Materials	642,209	529,588	112,621	21.3%
Maintenance & Services	201,551	198,250	3,301	1.7%
Other Charges	12,750	12,750	0	0.0%
Interfund Charges	(30,236)	(33,269)	3,033	-9.1%
Capital Equipment	24,000	0	24,000	N/A
	2,524,754	2,322,359	202,395	8.7%
<b>County Jail</b>				
Personnel Services	5,532,031	5,313,354	218,677	4.1%
Supplies & Materials	1,254,925	1,287,240	(32,315)	-2.5%
Maintenance & Services	1,937,054	1,796,342	140,712	7.8%
Other Charges	15,350	13,350	2,000	15.0%
Capital Equipment	136,185	0	136,185	N/A
	8,875,545	8,410,286	465,259	5.5%
<b>Fire Marshal's Office</b>				
Personnel Services	371,261	349,193	22,068	6.3%
Supplies & Materials	33,275	40,478	(7,203)	-17.8%
Maintenance & Services	17,200	28,625	(11,425)	-39.9%
Other Charges	22,635	23,150	(515)	-2.2%
Capital Equipment	0	34,100	(34,100)	-100.0%
	444,371	475,546	(31,175)	-6.6%
<b>Volunteer Fire &amp; Ambulance</b>				
Maintenance & Services	25,850	17,390	8,460	48.6%
Other Charges	6,592,034	6,402,247	189,787	3.0%
Capital Equipment	0	0	0	N/A
	6,617,884	6,419,637	198,247	3.1%
<b>Public Works Department</b>				
Personnel Services	525,603	502,857	22,746	4.5%
Supplies & Materials	21,385	19,645	1,740	8.9%
Maintenance & Services	46,076	45,876	200	0.4%
Other Charges	2,385	2,385	0	0.0%
Interfund Charges	(151,893)	(149,651)	(2,242)	1.5%
Capital Equipment	0	0	0	N/A
	443,556	421,112	22,444	5.3%

	FY2017 Approved	FY2016 Approved	(\$) Difference (%)	
<b>Maintenance Division</b>				
Personnel Services	766,738	670,714	96,024	14.3
Supplies & Materials	75,271	44,804	30,467	68.0%
Maintenance & Services	71,847	72,597	(750)	-1.0%
Other Charges	3,000	1,500	1,500	100.0%
Capital Equipment	0	127,400	(127,400)	-100.0%
	916,856	917,015	(159)	0.0%
<b>Roads Division</b>				
Personnel Services	1,267,772	1,227,554	40,218	3.3%
Supplies & Materials	1,229,674	1,153,583	76,091	6.6%
Maintenance & Services	863,163	959,578	(96,415)	-10.0%
Other Charges	1,045	605	440	72.7%
Capital Equipment	304,284	514,242	(209,958)	-40.8%
	3,665,938	3,855,562	(189,624)	-4.9%
<b>Boat Landings</b>				
Supplies & Materials	130,000	0	130,000	N/A
Maintenance & Services	20,242	17,542	2,700	15.4%
Capital Equipment	0	30,000	(30,000)	-100.0%
	150,242	47,542	102,700	216.0%
<b>Mosquito Control Division</b>				
Personnel Services	39,773	38,355	1,418	3.7%
Supplies & Materials	1,956	1,456	500	34.3%
Maintenance & Services	17,050	21,050	(4,000)	-19.0%
Other Charges	90,000	90,000	0	0.0%
Capital Equipment	0	0	0	N/A
	148,779	150,861	(2,082)	-1.4%
<b>Health Department</b>				
Supplies & Materials	3,000	3,000	0	0.0%
Maintenance & Services	416,152	387,990	28,162	7.3%
Other Charges	5,287,487	5,199,165	88,322	1.7%
Capital Equipment	0	0	0	N/A
	5,706,639	5,590,155	116,484	2.1%
<b>Commission on Aging</b>				
Supplies & Materials	28,500	4,950	23,550	475.8%
Maintenance & Services	221,350	238,450	(17,100)	-7.2%
Other Charges	719,900	759,585	(39,685)	-5.2%
Capital Equipment	0	0	0	N/A
	969,750	1,002,985	(33,235)	-3.3%
<b>Social Service Groups</b>				
Personnel Services	0	0	0	N/A
Other Charges	756,145	784,135	(27,990)	-3.6%
	756,145	784,135	(27,990)	-3.6%

	FY2017 Approved	FY2016 Approved	(\$) Difference (%)	
<b>Board of Education</b>				
Personnel Services	63,466,113	62,017,443	1,448,670	2.3%
Supplies & Materials	3,055,833	2,855,833	200,000	7.0%
Maintenance & Services	7,392,145	7,295,949	96,196	1.3%
Other Charges	27,001,231	26,303,045	698,186	2.7%
Interfund Charges	(19,759,725)	(19,795,178)	35,453	-0.2%
Capital Equipment	494,542	494,542	0	0.0%
Total Operating Budget	81,650,139	79,171,634	2,478,505	3.1%
School Debt Service	10,765,450	10,927,474	(162,024)	-1.5%
Total Operating & Debt Service	92,415,589	90,099,108	2,316,481	2.6%
<b>Wor-Wic Community College</b>				
Other Charges	1,781,798	1,638,079	143,719	8.8%
Capital Equipment	0	0	0	N/A
	1,781,798	1,638,079	143,719	8.8%
<b>Recreation Department</b>				
Personnel Services	631,918	592,665	39,253	6.6%
Supplies & Materials	174,640	194,082	(19,442)	-10.0%
Maintenance & Services	165,698	165,194	504	0.3%
Other Charges	7,300	7,300	0	0.0%
Capital Equipment	0	0	0	N/A
	979,556	959,241	20,315	2.1%
<b>Parks Department</b>				
Personnel Services	270,830	253,320	17,510	6.9%
Supplies & Materials	392,258	443,341	(51,083)	-11.5%
Maintenance & Services	91,171	94,890	(3,719)	-3.9%
Other Charges	280	270	10	3.7%
Capital Equipment	0	0	0	N/A
	754,539	791,821	(37,282)	-4.7%
<b>Library</b>				
Personnel Services	1,557,468	1,509,509	47,959	3.2%
Supplies & Materials	429,334	439,075	(9,741)	-2.2%
Maintenance & Services	341,372	326,995	14,377	4.4%
Other Charges	7,100	9,000	(1,900)	-21.1%
Capital Equipment	21,600	0	21,600	N/A
	2,356,874	2,284,579	72,295	3.2%
<b>Recreation &amp; Culture</b>				
Other Charges	95,000	100,000	(5,000)	-5.0%
	95,000	100,000	(5,000)	-5.0%

	FY2017 Approved	FY2016 Approved	(\$) Difference (%)	
<b>Extension Service</b>				
Personnel Services	0	0	0	N/A
Supplies & Materials	23,173	24,699	(1,526)	-6.2%
Maintenance & Services	2,500	23,772	(21,272)	-89.5%
Other Charges	144,850	140,117	4,733	3.4%
Capital Equipment	0	0	0	N/A
	170,523	188,588	(18,065)	-9.6%
<b>Natural Resources</b>				
Supplies & Materials	1,500	1,500	0	0.0%
Other Charges	265,950	293,615	(27,665)	-9.4%
	267,450	295,115	(27,665)	-9.4%
<b>Economic Dev. Department</b>				
Personnel Services	155,197	167,005	(11,808)	-7.1%
Supplies & Materials	101,751	103,390	(1,639)	-1.6%
Maintenance & Services	72,000	78,500	(6,500)	-8.3%
Other Charges	12,725	14,000	(1,275)	-9.1%
Capital Equipment	0	23,000	(23,000)	-100.0%
	341,673	385,895	(44,222)	-11.5%
<b>Tourism Department</b>				
Personnel Services	213,260	209,642	3,618	1.7%
Supplies & Materials	200,156	181,348	18,808	10.4%
Maintenance & Services	693,580	690,870	2,710	0.4%
Other Charges	3,800	4,850	(1,050)	-21.6%
Capital Equipment	0	0	0	N/A
	1,110,796	1,086,710	24,086	2.2%
<b>Taxes Shared W/Towns</b>				
Other Charges	15,339,853	14,996,353	343,500	2.3%
	15,339,853	14,996,353	343,500	2.3%
<b>Grants to Towns</b>				
Other Charges	5,424,456	5,327,456	97,000	1.8%
	5,424,456	5,327,456	97,000	1.8%
<b>Insurance &amp; Benefits</b>				
Maintenance & Services	5,000	5,000	0	0.0%
Health, OPEB & Other	15,824,699	13,867,359	1,957,340	14.1%
	15,829,699	13,872,359	1,957,340	14.1%
<b>Debt Service</b>				
Interfund Charges	11,949,425	11,728,412	221,013	1.9%
Less: Alloc. Brd of Ed Debt	(10,765,450)	(10,927,474)	162,024	-1.5%
	1,183,975	800,938	383,037	47.8%
<b>Interfund</b>				
Interfund Charges	1,167,799	1,486,583	(318,784)	-21.4%
	1,167,799	1,486,583	(318,784)	-21.4%
<b>TOTAL EXPENDITURES</b>	<b>188,872,655</b>	<b>182,450,109</b>	<b>6,422,546</b>	<b>3.5%</b>