

**RESOLUTION NO. 17 - 10**

**RESOLUTION ADOPTING EXPENSE BUDGETS  
AND ESTABLISHING TAX RATES  
FOR FISCAL YEAR 2017/2018**

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:

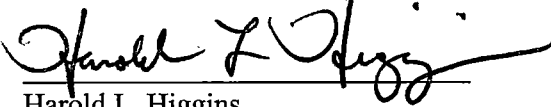
1. The Board of County Commissioners do hereby adopt a General Fund Expense Budget for Fiscal Year 2017/2018 in the amount of \$198,932,675 pursuant to FY 2017/2018 Operating Budget attached hereto and incorporated herein; and that
2. The Board of County Commissioners do hereby adopt, levy, and impose the following taxes for Fiscal Year 2017/2018:
  - 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.

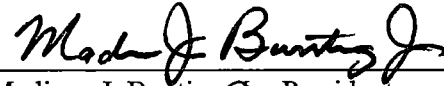
AND BE IT RESOLVED that this Resolution shall become effective July 1, 2017.

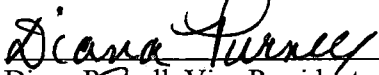
PASSED AND ADOPTED this 6<sup>th</sup> day of June, 2017.

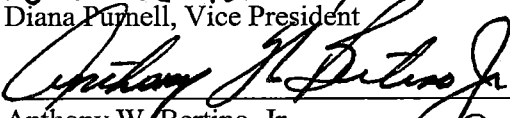
ATTEST:

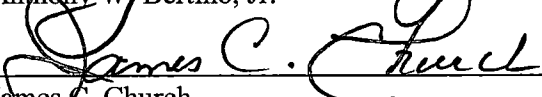
  
 Harold L. Higgins  
 Chief Administrative Officer

COUNTY COMMISSIONERS OF  
 WORCESTER COUNTY, MARYLAND

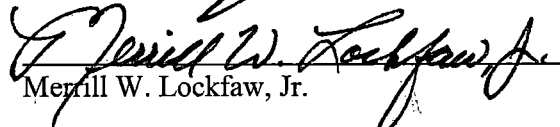
  
 Madison J. Bunting, Jr., President

  
 Diana Punell, Vice President

  
 Anthony W. Bertino, Jr.

  
 James C. Church

  
 Theodore J. Elder

  
 Merrill W. Lockfaw, Jr.

Joseph M. Mitrecic

**WORCESTER COUNTY**  
**Summary**  
**FY2018 Revenue Estimate**

	FY2018 Estimate	FY2017 Estimate	(\$) Difference (%)	
Property Taxes	132,940,144	129,791,205	3,148,939	2.4%
Income Taxes	22,500,000	18,300,000	4,200,000	23.0%
Other Local Taxes	25,623,314	23,512,583	2,110,731	9.0%
State Shared	963,474	969,513	(6,039)	-0.6%
Licenses & Permits	1,845,201	1,819,475	25,726	1.4%
Charges for Services	6,362,686	6,188,736	173,950	2.8%
Interest on Investments	300,000	100,000	200,000	200.0%
Fines & Forfeits	52,500	57,500	(5,000)	-8.7%
Misc./Sale of Assets/Other Revenue	430,185	413,384	16,801	4.1%
Federal Grants	451,196	509,160	(57,964)	-11.4%
State Grants	3,099,121	3,199,883	(100,762)	-3.1%
Transfers In - Other Funds	208,125	354,605	(146,480)	-41.3%
Transfers In - Casino/Local Impact Grant	2,490,406	2,488,812	1,594	0.1%
Transfers In - Budget Stabilization	1,666,323	1,167,799	498,524	42.7%
<b>TOTAL REVENUES</b>	<b>198,932,675</b>	<b>188,872,655</b>	<b>10,060,020</b>	<b>5.3%</b>

**FY 2018 Requested General Fund Budget**

	FY2018 Approved	FY2017 Approved	(\$) Difference (%)	
<b>County Commissioners &amp; Admin.</b>				
Personnel Services	896,287	875,775	20,512	2.3%
Supplies & Materials	34,788	34,648	140	0.4%
Maintenance & Services	28,990	31,265	(2,275)	-7.3%
Other Charges	47,154	40,805	6,349	15.6%
Interfund Charges	(89,526)	(103,252)	13,726	-13.3%
Capital Equipment	0	38,000	(38,000)	-100.0%
	917,693	917,241	452	0.0%
<b>Circuit Court</b>				
Personnel Services	903,400	890,643	12,757	1.4%
Supplies & Materials	305,609	182,344	123,265	67.6%
Maintenance & Services	119,100	125,198	(6,098)	-4.9%
Other Charges	10,625	10,625	0	0.0%
Capital Equipment	0	0	0	N/A
	1,338,734	1,208,810	129,924	10.7%
<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%
	28,294	28,294	0	0.0%

	FY2018 Approved	FY2017 Approved	(\$) Difference (%)	
<b>State's Attorney</b>				
Personnel Services	1,248,972	1,194,128	54,844	4.6%
Supplies & Materials	57,750	46,064	11,686	25.4%
Maintenance & Services	30,300	29,300	1,000	3.4%
Other Charges	30,500	29,500	1,000	3.4%
Interfund Charges	0	0	0	N/A
Capital Equipment	0	0	0	N/A
	1,367,522	1,298,992	68,530	5.3%
<b>Treasurer</b>				
Personnel Services	1,218,981	1,136,018	82,963	7.3%
Supplies & Materials	131,203	120,398	10,805	9.0%
Maintenance & Services	6,300	18,000	(11,700)	-65.0%
Other Charges	5,900	6,300	(400)	-6.3%
Interfund Charges	(254,098)	(278,409)	24,311	-8.7%
Capital Equipment	0	0	0	N/A
	1,108,286	1,002,307	105,979	10.6%
<b>Elections Office</b>				
Personnel Services	398,362	398,831	(469)	-0.1%
Supplies & Materials	298,926	467,057	(168,131)	-36.0%
Maintenance & Services	40,334	36,234	4,100	11.3%
Other Charges	10,609	7,196	3,413	47.4%
Capital Equipment	0	0	0	N/A
	748,231	909,318	(161,087)	-17.7%
<b>Human Resources</b>				
Personnel Services	351,888	338,590	13,298	3.9%
Supplies & Materials	22,155	21,649	506	2.3%
Maintenance & Services	20,350	27,250	(6,900)	-25.3%
Other Charges	4,255	1,705	2,550	149.6%
Interfund Charges	(66,859)	(67,292)	433	-0.6%
Capital Equipment	28,000	0	28,000	N/A
	359,789	321,902	37,887	11.8%
<b>Development Review &amp; Permitting</b>				
Personnel Services	1,324,167	1,273,186	50,981	4.0%
Supplies & Materials	266,259	262,507	3,752	1.4%
Maintenance & Services	55,620	64,625	(9,005)	-13.9%
Other Charges	19,631	17,440	2,191	12.6%
Interfund Charges	(74,270)	(70,004)	(4,266)	6.1%
Capital Equipment	23,000	0	23,000	N/A
	1,614,407	1,547,754	66,653	4.3%
<b>Environmental Programs</b>				
Personnel Services	957,979	926,720	31,259	3.4%
Supplies & Materials	267,890	256,635	11,255	4.4%
Maintenance & Services	68,088	69,693	(1,605)	-2.3%
Other Charges	5,297	3,305	1,992	60.3%
Interfund Charges	(24,547)	(23,138)	(1,409)	6.1%
Capital Equipment	0	0	0	N/A
	1,274,707	1,233,215	41,492	3.4%

	FY2018 Approved	FY2017 Approved	(\$) Difference (%)	
<b>Other General Government</b>				
Supplies & Materials	726,205	693,076	33,129	4.8%
Maintenance & Services	827,204	835,065	(7,861)	-0.9%
Other Charges	1,112,752	1,096,232	16,520	1.5%
Capital Equipment	205,140	137,100	68,040	49.6%
	2,871,301	2,761,473	109,828	4.0%
<b>Sheriff's Department</b>				
Personnel Services	5,854,013	5,639,434	214,579	3.8%
Supplies & Materials	723,602	589,670	133,932	22.7%
Maintenance & Services	463,527	552,447	(88,920)	-16.1%
Other Charges	91,989	91,364	625	0.7%
Capital Equipment	289,915	330,395	(40,480)	-12.3%
	7,423,046	7,203,310	219,736	3.1%
<b>Emergency Services</b>				
Personnel Services	1,746,061	1,674,480	71,581	4.3%
Supplies & Materials	900,218	642,209	258,009	40.2%
Maintenance & Services	225,101	201,551	23,550	11.7%
Other Charges	11,800	12,750	(950)	-7.5%
Interfund Charges	(32,416)	(30,236)	(2,180)	7.2%
Capital Equipment	0	24,000	(24,000)	-100.0%
	2,850,764	2,524,754	326,010	12.9%
<b>County Jail</b>				
Personnel Services	5,808,244	5,532,031	276,213	5.0%
Supplies & Materials	1,201,827	1,254,925	(53,098)	-4.2%
Maintenance & Services	2,078,494	1,937,054	141,440	7.3%
Other Charges	12,856	15,350	(2,494)	-16.2%
Capital Equipment	92,000	136,185	(44,185)	-32.4%
	9,193,421	8,875,545	317,876	3.6%
<b>Fire Marshal's Office</b>				
Personnel Services	364,613	371,261	(6,648)	-1.8%
Supplies & Materials	43,546	33,275	10,271	30.9%
Maintenance & Services	24,915	17,200	7,715	44.9%
Other Charges	24,015	22,635	1,380	6.1%
Capital Equipment	31,500	0	31,500	N/A
	488,589	444,371	44,218	10.0%
<b>Volunteer Fire &amp; Ambulance</b>				
Supplies & Materials	19,080	0	19,080	N/A
Maintenance & Services	20,577	25,850	(5,273)	-20.4%
Other Charges	7,120,770	6,592,034	528,736	8.0%
Capital Equipment	0	0	0	N/A
	7,160,427	6,617,884	542,543	8.2%
<b>Public Works Department</b>				
Personnel Services	547,089	525,603	21,486	4.1%
Supplies & Materials	20,250	21,385	(1,135)	-5.3%
Maintenance & Services	58,896	46,076	12,820	27.8%
Other Charges	2,535	2,385	150	6.3%
Interfund Charges	(156,956)	(151,893)	(5,063)	3.3%
	471,814	443,556	28,258	6.4%

	FY2018 Approved	FY2017 Approved	(\$) Difference (%)	
<b>Maintenance Division</b>				
Personnel Services	777,344	766,738	10,606	1.4
Supplies & Materials	61,972	75,271	(13,299)	-17.7%
Maintenance & Services	74,004	71,847	2,157	3.0%
Other Charges	5,225	3,000	2,225	74.2%
Capital Equipment	111,888	0	111,888	N/A
	1,030,433	916,856	113,577	12.4%
<b>Roads Division</b>				
Personnel Services	1,334,789	1,267,772	67,017	5.3%
Supplies & Materials	1,435,516	1,229,674	205,842	16.7%
Maintenance & Services	504,806	863,163	(358,357)	-41.5%
Other Charges	1,740	1,045	695	66.5%
Capital Equipment	569,771	304,284	265,487	87.2%
	3,846,622	3,665,938	180,684	4.9%
<b>Boat Landings</b>				
Supplies & Materials	50,000	130,000	(80,000)	-61.5%
Maintenance & Services	21,515	20,242	1,273	6.3%
Capital Equipment	0	0	0	N/A
	71,515	150,242	(78,727)	-52.4%
<b>Mosquito Control Division</b>				
Personnel Services	41,746	39,773	1,973	5.0%
Supplies & Materials	2,000	1,956	44	2.2%
Maintenance & Services	16,650	17,050	(400)	-2.3%
Other Charges	90,000	90,000	0	0.0
Capital Equipment	69,162	0	69,162	N/A
	219,558	148,779	70,779	47.6%
<b>Health Department</b>				
Supplies & Materials	3,000	3,000	0	0.0%
Maintenance & Services	416,152	416,152	0	0.0%
Other Charges	5,056,304	5,287,487	(231,183)	-4.4%
Capital Equipment	28,368	0	28,368	N/A
	5,503,824	5,706,639	(202,815)	-3.6%
<b>Commission on Aging</b>				
Supplies & Materials	27,100	28,500	(1,400)	-4.9%
Maintenance & Services	216,850	221,350	(4,500)	-2.0%
Other Charges	867,100	719,900	147,200	20.4%
Capital Equipment	0	0	0	N/A
	1,111,050	969,750	141,300	14.6%
<b>Social Service Groups</b>				
Personnel Services	0	0	0	N/A
Other Charges	864,370	756,145	108,225	14.3%
	864,370	756,145	108,225	14.3%

	FY2018 Approved	FY2017 Approved	(\$) Difference (%)	
<b>Board of Education</b>				
Personnel Services	65,051,311	63,466,113	1,585,198	2.5%
Supplies & Materials	3,055,833	2,855,833	200,000	7.0%
Maintenance & Services	7,506,560	7,392,145	114,415	1.5%
Other Charges	28,093,155	27,201,231	891,924	3.3%
Interfund Charges	(19,854,725)	(19,759,725)	(95,000)	0.5%
Capital Equipment	1,060,642	494,542	566,100	114.5%
Total Operating Budget	84,912,776	81,650,139	3,262,637	4.0%

School Debt Service	10,720,812	10,765,450	(44,638)	-0.4%
Total Operating & Debt Service	95,633,588	92,415,589	3,217,999	3.5%

**Wor-Wic Community College**

Other Charges	2,145,342	1,781,798	363,544	20.4%
Capital Equipment	0	0	0	N/A
	2,145,342	1,781,798	363,544	20.4%

**Recreation Department**

Personnel Services	694,512	631,918	62,594	9.9%
Supplies & Materials	220,760	174,640	46,120	26.4%
Maintenance & Services	164,968	165,698	(730)	-0.4%
Other Charges	10,980	7,300	3,680	50.4%
Capital Equipment	0	0	0	N/A
	1,091,220	979,556	111,664	11.4%

**Parks Department**

Personnel Services	316,248	270,830	45,418	16.8%
Supplies & Materials	67,048	392,258	(325,210)	-82.9%
Maintenance & Services	83,319	91,171	(7,852)	-8.6%
Other Charges	490	280	210	75.0%
Capital Equipment	13,000	0	13,000	N/A
	480,105	754,539	(274,434)	-36.4%

**Library**

Personnel Services	1,638,807	1,557,468	81,339	5.2%
Supplies & Materials	475,806	429,334	46,472	10.8%
Maintenance & Services	332,447	341,372	(8,925)	-2.6%
Other Charges	10,500	7,100	3,400	47.9%
Capital Equipment	50,885	21,600	29,285	135.6%
	2,508,445	2,356,874	151,571	6.4%

**Recreation & Culture**

Other Charges	105,500	95,000	10,500	11.1%
	105,500	95,000	10,500	11.1%

	<b>FY2018 Approved</b>	<b>FY2017 Approved</b>	<b>(\$) Difference (%)</b>	
<b>Extension Service</b>				
Supplies & Materials	25,293	23,173	2,120	9.1
Maintenance & Services	2,000	2,500	(500)	-20.0%
Other Charges	148,877	144,850	4,027	2.8%
Capital Equipment	0	0	0	N/A
	176,170	170,523	5,647	3.3%
<b>Natural Resources</b>				
Supplies & Materials	1,700	1,500	200	13.3%
Other Charges	501,796	265,950	235,846	88.7%
	503,496	267,450	236,046	88.3%
<b>Economic Dev. Department</b>				
Personnel Services	168,942	155,197	13,745	8.9%
Supplies & Materials	109,460	101,751	7,709	7.6%
Maintenance & Services	78,300	72,000	6,300	8.8%
Other Charges	15,575	12,725	2,850	22.4%
Capital Equipment	0	0	0	N/A
	372,277	341,673	30,604	9.0%
<b>Tourism Department</b>				
Personnel Services	215,541	213,260	2,281	1.1%
Supplies & Materials	204,664	200,156	4,508	2.3%
Maintenance & Services	707,780	693,580	14,200	2.0%
Other Charges	4,250	3,800	450	11.8%
Capital Equipment	0	0	0	N/A
	1,132,235	1,110,796	21,439	1.9%
<b>Taxes Shared W/Towns</b>				
Other Charges	17,335,070	15,339,853	1,995,217	13.0%
	17,335,070	15,339,853	1,995,217	13.0%
<b>Grants to Towns</b>				
Other Charges	5,810,456	5,424,456	386,000	7.1%
	5,810,456	5,424,456	386,000	7.1%
<b>Insurance &amp; Benefits</b>				
Maintenance & Services	5,000	5,000	0	0.0%
Health, OPEB & Other	16,505,593	15,824,699	680,894	4.3%
	16,510,593	15,829,699	680,894	4.3%
<b>Debt Service</b>				
Interfund Charges	12,318,270	11,949,425	368,845	3.1%
Less: Alloc. Brd of Ed Debt	(10,720,812)	(10,765,450)	44,638	-0.4%
	1,597,458	1,183,975	413,483	34.9%
<b>Interfund</b>				
Interfund Charges	1,666,323	1,167,799	498,524	42.7%
	1,666,323	1,167,799	498,524	42.7%
<b>TOTAL EXPENDITURES</b>	<b>198,932,675</b>	<b>188,872,655</b>	<b>10,060,020</b>	<b>5.3%</b>

# Worcester County

## FY2018 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2018 Estimated Budget	2017 Adopted Budget	\$ Variance	% Variance
<b>PROP TAX - Property Taxes</b>					
4000	Full Year Real Property Taxes	126,606,231.00	123,623,278.00	2,982,953.00	2%
4010	Personal Property Taxes	333,361.00	336,453.00	(3,092.00)	-1%
4020	Corporation Property Taxes	4,111,449.00	4,149,585.00	(38,136.00)	-1%
4030	Railroad & Utility Property Tax	2,993,705.00	2,762,472.00	231,233.00	8%
4035	Railroad Real Property	3,891.00	4,542.00	(651.00)	-14%
4040	Half Year Real Property Taxes	271,375.00	167,000.00	104,375.00	63%
4050	Tax Additions & Abatements	(358,200.00)	(358,200.00)	0.00	0%
4060	Interest on Delinquent Taxes	700,000.00	750,000.00	(50,000.00)	-7%
4070	Discounts Allowed on Taxes	(415,000.00)	(400,000.00)	(15,000.00)	4%
4080	Tax Credits For Assessment I	(1,306,668.00)	(1,243,925.00)	(62,743.00)	5%
<i>Account Classification Total: PROPERTY TAXES</i>		\$132,940,144.00	\$129,791,205.00	\$3,148,939.00	2%
<b>INC TAX - Income Tax</b>					
4100	Income Tax	22,500,000.00	18,300,000.00	4,200,000.00	23%
<i>Account Classification Total: INCOME TAX</i>		\$22,500,000.00	\$18,300,000.00	\$4,200,000.00	23%
<b>OTHER TAX - Other Taxes</b>					
4200	Admission & Amusement Taxes	500,000.00	500,000.00	0.00	0%
4210	Recordation Taxes	5,750,000.00	5,500,000.00	250,000.00	5%
4230	Trailer Park Excise Tax	100,000.00	100,000.00	0.00	0%
4240	Food Tax	57,895.00	50,000.00	7,895.00	16%
4240.010	Food Tax Food Tax Due to Ocean City	1,100,000.00	1,000,000.00	100,000.00	10%
4250.010	Room Tax Due To Ocean City	13,888,900.00	12,500,000.00	1,388,900.00	11%
4250.020	Room Tax Due to Pocomoke	126,265.00	114,109.00	12,156.00	11%
4250.030	Room Tax Due to Snow Hill	5,051.00	4,347.00	704.00	16%
4250.040	Room Tax Due to Unincorporated Areas	575,000.00	480,000.00	95,000.00	20%
4250.050	Room Tax Due to Berlin	20,203.00	14,127.00	6,076.00	43%
4340	Transfer Tax	3,500,000.00	3,250,000.00	250,000.00	8%
<i>Account Classification Total: OTHER TAXES</i>		\$25,623,314.00	\$23,512,583.00	\$2,110,731.00	9%
<b>ST SHRD - State Shared</b>					
4300	Highway Users Taxes	513,474.00	519,513.00	(6,039.00)	-1%
4310	911 Fees	450,000.00	450,000.00	0.00	0%
<i>Account Classification Total: STATE SHARED</i>		\$963,474.00	\$969,513.00	(\$6,039.00)	-1%
<b>FRNCH - Franchise Fees</b>					
4400	Franchise Fees	22,500.00	22,500.00	0.00	0%
<i>Account Classification Total: FRANCHISE FEES</i>		\$22,500.00	\$22,500.00	\$0.00	0%
<b>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</b>					
4600	Sale Of Fixed Assets	25,000.00	25,000.00	0.00	0%
<i>Account Classification Total: GAIN ON DISPOSAL OF ASSETS</i>		\$25,000.00	\$25,000.00	\$0.00	0%
<b>LIC/PRMT - Licenses and Permits</b>					
4900	Liquor Licenses	780,000.00	775,000.00	5,000.00	1%
4905	Vending Machine Licenses	86,000.00	116,000.00	(30,000.00)	-26%
4910	Traders Licenses	90,000.00	85,000.00	5,000.00	6%
4915	Occupational Licenses	35,000.00	4,000.00	31,000.00	775%
4920	Bingo Permits	16,500.00	16,000.00	500.00	3%
4925	Tourist & Trailer Park Permits	8,000.00	9,000.00	(1,000.00)	-11%
4930	Building Permits	215,000.00	200,000.00	15,000.00	8%
4932	Electrical Permits	16,000.00	16,000.00	0.00	0%
4933	Commercial Plumbing Plan Review	2,500.00	2,500.00	0.00	0%
4935	Marriage Licenses	24,000.00	24,000.00	0.00	0%
4936	Civil Ceremony	1,500.00	1,500.00	0.00	0%
4941	Shoreline Construction Permit	13,000.00	13,000.00	0.00	0%

# Worcester County

## FY2018 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2018 Estimated Budget	2017 Adopted Budget	\$ Variance	% Variance
4942	Timber Harvest Permit	2,500.00	2,000.00	500.00	25%
4943	SEC/SWM Permit	16,000.00	15,000.00	1,000.00	7%
4945.010	Environmental Permits Burn Permit	600.00	600.00	0.00	0%
4945.020	Environmental Permits Campground Permit	3,325.00	3,325.00	0.00	0%
4945.030	Environmental Permits Septic Permit	23,500.00	23,500.00	0.00	0%
4945.040	Environmental Permits Waste-Hauler Permit	2,100.00	2,250.00	(150.00)	-7%
4945.050	Environmental Permits Well Permit	25,000.00	32,000.00	(7,000.00)	-22%
4945.060	Environmental Permits Other	300.00	300.00	0.00	0%
4950	Health Permits	385,576.00	380,000.00	5,576.00	1%
4955	Raffle Permits	1,800.00	1,800.00	0.00	0%
4960	Plumbing Permits	40,000.00	40,000.00	0.00	0%
4965	Gas Permits	18,000.00	18,000.00	0.00	0%
4970	Forestry Conservation Review Fees	3,000.00	3,000.00	0.00	0%
5060.100	Licenses and Permits Board of Zoning Appeal Fee	15,000.00	16,000.00	(1,000.00)	-6%
5060.300	Licenses and Permits Site Plan Review	9,000.00	6,000.00	3,000.00	50%
5060.400	Licenses and Permits Rezoning Fee	2,000.00	1,000.00	1,000.00	100%
5060.500	Licenses and Permits Subdivision Review Fee	9,000.00	12,000.00	(3,000.00)	-25%
5060.600	Licenses and Permits Text Amendment Application Fee	1,000.00	700.00	300.00	43%
<i>Account Classification Total: LICENSE &amp; PERMITS</i>		\$1,845,201.00	\$1,819,475.00	\$25,726.00	1%
<b>CHG SVC - Charges for Services</b>					
4940	Shoreline Construction Application Fee	12,000.00	11,000.00	1,000.00	9%
5045	EDU Transfer/Application Fee	600.00	2,000.00	(1,400.00)	-70%
5047	Stormwater Management Review Fee	45,000.00	42,000.00	3,000.00	7%
5065.100	Sheriff Fees Sheriff Fees - Paper Service	40,000.00	40,000.00	0.00	0%
5065.200	Sheriff Fees Sheriff Fees - Peddler's License	500.00	500.00	0.00	0%
5065.300	Sheriff Fees Sheriff Fees - Parking Fines	1,000.00	1,000.00	0.00	0%
5065.400	Sheriff Fees Animal Control Fees	8,000.00	8,000.00	0.00	0%
5065.405	Sheriff Fees Spay & Neuter Fees	25,000.00	25,000.00	0.00	0%
5065.700	Sheriff Fees Contractual Services	7,000.00	7,000.00	0.00	0%
5070.100	Sale of Publications & Copies Commissioners	500.00	500.00	0.00	0%
5070.300	Sale of Publications & Copies Dev. Review & Permitting	1,000.00	1,000.00	0.00	0%
5070.400	Sale of Publications & Copies 911 Recordings	100.00	100.00	0.00	0%
5070.600	Sale of Publications & Copies Elections	300.00	2,000.00	(1,700.00)	-85%
5070.700	Sale of Publications & Copies Circuit Court	100.00	100.00	0.00	0%
5070.900	Sale of Publications & Copies Environmental Programs	1,000.00	2,000.00	(1,000.00)	-50%
5075	Library Use Charges	36,000.00	35,000.00	1,000.00	3%
5076	Library Erate Reimbursement	30,250.00	12,500.00	17,750.00	142%
5080	County Share Vehicle Tag Fee	4,500.00	4,500.00	0.00	0%
5085	Liquor Advertising Fees	2,500.00	2,500.00	0.00	0%
5090	Firearms Training Center Fee	3,000.00	3,000.00	0.00	0%
5095.100	Payments For Jail Use Work Release	40,000.00	40,000.00	0.00	0%
5095.200	Payments For Jail Use ICE Housing	5,200,000.00	5,200,000.00	0.00	0%
5095.400	Payments For Jail Use State Housing	50,000.00	50,000.00	0.00	0%
5095.500	Payments For Jail Use Weekenders	5,000.00	5,000.00	0.00	0%
5095.600	Payments For Jail Use Social Security	10,000.00	8,000.00	2,000.00	25%
5095.700	Payments For Jail Use State Medical Records Reimb.	20,000.00	20,000.00	0.00	0%
5100.100	Fire Inspection Fees Plan Review Fee	75,000.00	25,000.00	50,000.00	200%
5100.200	Fire Inspection Fees Fire Safety Fee	25,000.00	25,000.00	0.00	0%
5100.600	Fire Inspection Fees Fire Inspections QAP	15,000.00	0.00	15,000.00	N/A

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## FY2018 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2018 Estimated Budget	2017 Adopted Budget	\$ Variance	% Variance
5105.100	Public Works Revenues Pipe Sales	10,000.00	10,000.00	0.00	0%
5107	Roads Department Fees	35,000.00	35,000.00	0.00	0%
5110	Recreation Fees	148,000.00	50,000.00	98,000.00	196%
5115	Mosquito Control Charges	50,000.00	50,000.00	0.00	0%
5120	Circuit Court Bar Library	5,000.00	5,000.00	0.00	0%
5125	Recreation Center Fees	0.00	90,000.00	(90,000.00)	-100%
5142	Election Filing Fee	500.00	0.00	500.00	N/A
5155	CommunityService Fees	65,000.00	65,000.00	0.00	0%
5160	Family Services Legal Fees Other	1,500.00	3,000.00	(1,500.00)	-50%
5161	Casino Security	15,000.00	15,000.00	0.00	0%
5162	Seacrets Security	97,696.00	97,696.00	0.00	0%
5165	Critical Area Review Fees	25,000.00	20,000.00	5,000.00	25%
5167	Water/Sewer Plan Amendment Fee	2,000.00	2,000.00	0.00	0%
5175.200	Donations Sponsorship Program Recreation	200.00	400.00	(200.00)	-50%
5175.205	Donations Sponsorship Program Youth Scholarship Donations	6,000.00	4,000.00	2,000.00	50%
5181	First Offender Program Fees	0.00	10,000.00	(10,000.00)	-100%
5215	Motor Coach Fees	28,000.00	28,000.00	0.00	0%
5220.010	Park Fees Field Rental	30,000.00	25,000.00	5,000.00	20%
5220.020	Park Fees Pavilion Rental	4,000.00	3,000.00	1,000.00	33%
5220.030	Park Fees Tree of Life	400.00	400.00	0.00	0%
5220.040	Park Fees User Fees	240.00	240.00	0.00	0%
5225	Concession Stand Fees	50,000.00	20,000.00	30,000.00	150%
5226	Special Events Fees	14,000.00	0.00	14,000.00	N/A
5227	Tournament Fees	40,000.00	0.00	40,000.00	N/A
5230.010	Environmental Fees Perk Test Fee	9,900.00	9,900.00	0.00	0%
5230.020	Environmental Fees Plat Review Fee	8,000.00	8,000.00	0.00	0%
5230.030	Environmental Fees Water Sample Fee	400.00	400.00	0.00	0%
5240	Shared Facility/Service Area Fee	500.00	500.00	0.00	0%
5245	Solar Renewable Energy Credits	10,000.00	10,000.00	0.00	0%
5330	Economic Development Programs and Events	4,000.00	10,000.00	(6,000.00)	-60%
5435	BRF Admin Fee	21,000.00	20,500.00	500.00	2%
<i>Account Classification Total: CHARGES FOR SERVICES</i>		\$6,339,686.00	\$6,165,736.00	\$173,950.00	3%
<b>INT/PEN - Interest &amp; Penalties</b>					
4700	Interest On Investments	300,000.00	100,000.00	200,000.00	200%
<i>Account Classification Total: INTEREST &amp; PENALTIES</i>		\$300,000.00	\$100,000.00	\$200,000.00	200%
<b>FINES - Fines &amp; Forfeitures</b>					
5300	Court Fines	50,000.00	55,000.00	(5,000.00)	-9%
5310	Civil Infraction Fines	2,500.00	2,500.00	0.00	0%
<i>Account Classification Total: FINES &amp; FORFEITURES</i>		\$52,500.00	\$57,500.00	(\$5,000.00)	-9%
<b>MISC - Miscellaneous</b>					
4260	Rents/State Revenue	97,365.00	91,464.00	5,901.00	6%
4270	Rents-Tower Site/Contrib & Donat	21,820.00	20,920.00	900.00	4%
4800	Other Miscellaneous Revenue	60,000.00	50,000.00	10,000.00	20%
5420	Retiree Drug Subsidy	226,000.00	226,000.00	0.00	0%
<i>Account Classification Total: MISCELLANEOUS</i>		\$405,185.00	\$388,384.00	\$16,801.00	4%

# Worcester County

## FY2018 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2018 Estimated Budget	2017 Adopted Budget	\$ Variance	% Variance
<b>INTGOV FED - Intergovernmental - Federal Revenues</b>					
5541	Traffic Safety SHA	720.00	720.00	0.00	0%
5600	Federal Payments In Lieu of Tax	20,501.00	18,690.00	1,811.00	10%
5625	CDBG Housing Rehab Grant	150,000.00	150,000.00	0.00	0%
5675	Child Support Enforcement Grant	7,000.00	7,000.00	0.00	0%
5745.300	Homeland Security Grant SHSGP	79,890.00	79,890.00	0.00	0%
5745.600	Homeland Security Grant EMPG	75,000.00	150,000.00	(75,000.00)	-50%
5770	Bulletproof Vest Program	4,000.00	4,000.00	0.00	0%
5780	Emergency Shelter Grant	110,985.00	95,760.00	15,225.00	16%
5785	MDE Beach Monitoring Grant	3,100.00	3,100.00	0.00	0%
<i>Account Class Total: INTERGOVERNMENTAL - FEDERAL REVENUES</i>		\$451,196.00	\$509,160.00	(\$57,964.00)	-11%
<b>INTGOV ST - Intergovernmental - State Revenues</b>					
5515	DHCD Housing Administration Fee	7,000.00	7,000.00	0.00	0%
5517	Other Housing Rehab Income	2,500.00	2,500.00	0.00	0%
5525	Conservation Easement Administrative Fee	20,000.00	20,000.00	0.00	0%
5530	Eastern Shore Library Grant	75,000.00	75,000.00	0.00	0%
5543	Dental Program Reimbursement	22,220.00	22,220.00	0.00	0%
5608	VOLT Administration Income	0.00	17,010.00	(17,010.00)	-100%
5615	Maryland Coastal Bays	0.00	10,000.00	(10,000.00)	-100%
5630	Water System Monitoring Grant	17,560.00	17,560.00	0.00	0%
5635	Police Protection Grant	152,297.00	166,108.00	(13,811.00)	-8%
5640	State Library Aid	154,620.00	150,271.00	4,349.00	3%
5645	Share of State Park Receipts	399,442.00	399,442.00	0.00	0%
5650	State Aid for Fire Companies	383,381.00	344,034.00	39,347.00	11%
5655	Program Open Space Grant - Parks	17,100.00	315,000.00	(297,900.00)	-95%
5660	Waterway Improvement Grants	50,000.00	130,000.00	(80,000.00)	-62%
5662	BRF Operations & Maintenance Grant	50,000.00	50,000.00	0.00	0%
5663	Share of State Forest Land	75,000.00	75,000.00	0.00	0%
5665	State Aid for Bridges	0.00	293,917.00	(293,917.00)	-100%
5680	State Grant for Critical Areas	13,000.00	13,000.00	0.00	0%
5688	MD Dept of Aging Grant	25,000.00	25,000.00	0.00	0%
5700	911 Systems Grant	218,274.00	0.00	218,274.00	N/A
5704	MD AOC Security Grant	120,000.00	0.00	120,000.00	N/A
5705	State Grant for Tourism	109,443.00	140,127.00	(30,684.00)	-22%
5725	Family Support Grant	184,820.00	184,820.00	0.00	0%
5726	Family Support Services MACRO Grant	13,800.00	13,800.00	0.00	0%
5730	Septic System BRF Grant Program	240,000.00	240,000.00	0.00	0%
5732	Conservation Easements Reimbursements	60,000.00	60,000.00	0.00	0%
5735.010	Other Grants Roads	239,621.00	74,964.00	164,657.00	220%
5735.050	Other Grants Recreation	500.00	0.00	500.00	N/A
5735.055	Other Grants Environmental Programs	20,000.00	0.00	20,000.00	N/A
5757	Trial Jury Reimbursement	54,000.00	54,000.00	0.00	0%
5760	Drug Court Grant	218,109.00	218,109.00	0.00	0%
5762	Heroin Coordinator Grant	65,433.00	0.00	65,433.00	N/A
5890	Homeless Women Grant	24,557.00	24,557.00	0.00	0%
5905	Sheriff-Sex Offender Grant	9,444.00	9,444.00	0.00	0%
5912	Sher-Health Underage Drinking	2,000.00	2,000.00	0.00	0%
5925	MALPF Admin Fee	5,000.00	5,000.00	0.00	0%
5930	Rental Assistance Program Grant	40,000.00	40,000.00	0.00	0%
5940	Intern Program Grant	10,000.00	0.00	10,000.00	N/A
<i>Account Class Total: INTERGOVERNMENTAL - STATE REVENUES</i>		\$3,099,121.00	\$3,199,883.00	(\$100,762.00)	-3%

## Worcester County

### FY2018 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2018 Estimated Budget	2017 Adopted Budget	\$ Variance	% Variance
<b>OTH REV - Other Revenue</b>					
5845	Salary Reimbursement	500.00	500.00	0.00	0%
<i>Account Classification Total: OTHER REVENUE</i>		\$500.00	\$500.00	\$0.00	0%
<b>TRNS IN - Transfers In</b>					
5510	Transfers From Other Funds	208,125.00	354,605.00	(146,480.00)	-41%
5511	Casino/Local Impact Grant Funds	2,490,406.00	2,488,812.00	1,594.00	0%
5975	Transfers	1,666,323.00	1,167,799.00	498,524.00	43%
<i>Account Classification Total: TRANSFERS IN</i>		\$4,364,854.00	\$4,011,216.00	\$353,638.00	9%
<b>REVENUES Total</b>		<b>\$198,932,675.00</b>	<b>\$188,872,655.00</b>	<b>\$10,060,020.00</b>	<b>5%</b>