

RESOLUTION NO. 18 - 12

**RESOLUTION ADOPTING EXPENSE BUDGETS
AND ESTABLISHING TAX RATES
FOR FISCAL YEAR 2018/2019**

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:

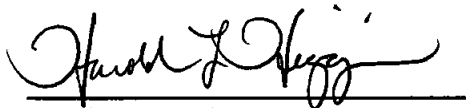
1. The Board of County Commissioners do hereby adopt a General Fund Expense Budget for Fiscal Year 2018/2019 in the amount of \$190,030,719 pursuant to FY 2018/2019 Operating Budget attached hereto and incorporated herein; and that
2. The Board of County Commissioners do hereby adopt, levy, and impose the following taxes for Fiscal Year 2018/2019:
 - 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, 2018;
 - 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, 2018.


PASSED AND ADOPTED this 5th day of June, 2018.

ATTEST:

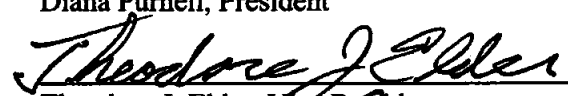


 Harold L. Higgins
 Chief Administrative Officer

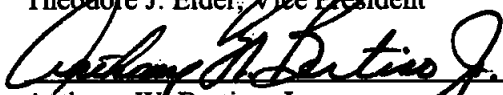
COUNTY COMMISSIONERS OF
 WORCESTER COUNTY, MARYLAND



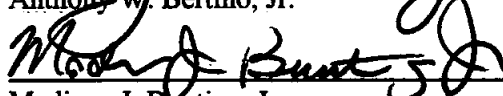
 Diana Purnell, President



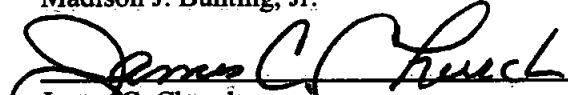
 Theodore J. Elder, Vice President



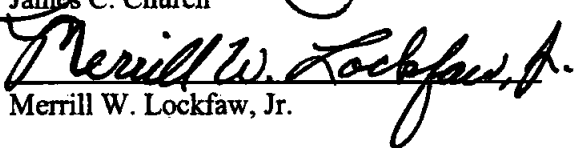
 Anthony W. Bertino, Jr.



 Madison J. Bunting, Jr.



 James C. Church



 Merrill W. Lockfaw, Jr.

 Joseph M. Mitrecic

WORCESTER COUNTY
Summary
FY2019 Revenue Estimate

	FY2019 Estimate	FY2018 Estimate	(\$)	Difference (%)
Property Taxes..	\$ 135,821,065	\$ 132,940,144	\$ 2,880,921	2%
Income Taxes	23,000,000	22,500,000	500,000	2%
Other Local Taxes	11,985,000	25,623,314	(13,638,314)	-53%
State Shared	971,020	963,474	7,546	1%
Licenses & Permits	1,944,507	1,845,201	99,306	5%
Charges for Services	6,392,186	6,362,686	29,500	0%
Interest on Investments	1,475,000	300,000	1,175,000	392%
Fines & Forfeits	52,500	52,500	0	0%
Misc./Sale of Assets/Other Revenue	515,323	430,185	85,138	20%
Federal Grants	348,372	451,196	(102,824)	-23%
State Grants	3,591,223	3,099,121	492,102	16%
Transfers In - Other Funds	0	208,125	(208,125)	-100%
Transfers In - Casino/Local Impact Grant	2,236,200	2,490,406	(254,206)	-10%
Transfers In - Budget Stabilization	1,698,323	1,666,323	32,000	2%
TOTAL REVENUES	\$ 190,030,719	\$ 198,932,675	\$ (8,901,956)	-4%

FY 2019 Requested General Fund Budget

	FY2019 Approved	FY2018 Approved	(\$)	Difference (%)
County Commissioners & Admin.				
Personnel Services	917,891	896,287	21,604	2%
Supplies & Materials	36,203	34,788	1,415	4%
Maintenance & Services	24,437	28,990	(4,553)	-16%
Other Charges	46,914	47,154	(240)	-1%
Interfund Charges	(92,376)	(89,526)	(2,850)	3%
Capital Equipment	0	0	0	N/A
	933,069	917,693	15,376	2%
Circuit Court				
Personnel Services	941,042	903,400	37,642	4%
Supplies & Materials	181,477	305,609	(124,132)	-41%
Maintenance & Services	112,300	119,100	(6,800)	-6%
Other Charges	10,925	10,625	300	3%
Capital Equipment	0	0	0	N/A
	1,245,744	1,338,734	(92,990)	-7%
Orphan's Court				
Personnel Services	21,000	21,000	0	0%
Supplies & Materials	0	0	0	N/A
Other Charges	7,294	7,294	0	0%
	28,294	28,294	0	0%

	FY2019 Approved	FY2018 Approved	(\$) Difference (%)	
State's Attorney				
Personnel Services	1,273,669	1,248,972	24,697	2%
Supplies & Materials	58,254	57,750	504	1%
Maintenance & Services	32,300	30,300	2,000	7%
Other Charges	26,500	30,500	(4,000)	-13%
Interfund Charges	0	0	0	N/A
Capital Equipment	0	0	0	N/A
	1,390,723	1,367,522	23,201	2%
Treasurer				
Personnel Services	1,200,857	1,218,981	(18,124)	-1%
Supplies & Materials	132,845	131,203	1,642	1%
Maintenance & Services	6,100	6,300	(200)	-3%
Other Charges	6,735	5,900	835	14%
Interfund Charges	(245,912)	(254,098)	8,186	-3%
Capital Equipment	0	0	0	N/A
	1,100,625	1,108,286	(7,661)	-1%
Elections Office				
Personnel Services	477,401	398,362	79,039	20%
Supplies & Materials	313,613	298,926	14,687	5%
Maintenance & Services	134,945	40,334	94,611	235%
Other Charges	12,741	10,609	2,132	20%
Capital Equipment	0	0	0	N/A
	938,700	748,231	190,469	25%
Human Resources				
Personnel Services	418,723	351,888	66,835	19%
Supplies & Materials	23,540	22,155	1,385	6%
Maintenance & Services	24,450	20,350	4,100	20%
Other Charges	6,045	4,255	1,790	42%
Interfund Charges	(72,000)	(66,859)	(5,141)	8%
Capital Equipment	42,000	28,000	14,000	50%
	442,758	359,789	82,969	23%
Development Review & Permitting				
Personnel Services	1,385,193	1,324,167	61,026	5%
Supplies & Materials	269,137	266,259	2,878	1%
Maintenance & Services	60,120	55,620	4,500	8%
Other Charges	21,040	19,631	1,409	7%
Interfund Charges	(77,238)	(74,270)	(2,968)	4%
Capital Equipment	60,000	23,000	37,000	161%
	1,718,252	1,614,407	103,845	6%
Environmental Programs				
Personnel Services	999,072	957,979	41,093	4%
Supplies & Materials	262,392	267,890	(5,498)	-2%
Maintenance & Services	104,842	68,088	36,754	54%
Other Charges	5,929	5,297	632	12%
Interfund Charges	(25,412)	(24,547)	(865)	4%
Capital Equipment	0	0	0	N/A
	1,346,823	1,274,707	72,116	6%

	FY2019 Approved	FY2018 Approved	(\$) Difference (%)	
Other General Government				
Supplies & Materials	907,678	726,205	181,473	25%
Maintenance & Services	903,816	827,204	76,612	9%
Other Charges	1,152,504	1,112,752	39,752	4%
Capital Equipment	0	205,140	(205,140)	-100%
	2,963,998	2,871,301	92,697	3%
Sheriff's Department				
Personnel Services	6,021,823	5,854,013	167,810	3%
Supplies & Materials	642,267	723,602	(81,335)	-11%
Maintenance & Services	434,673	463,527	(28,854)	-6%
Other Charges	77,869	91,989	(14,120)	-15%
Capital Equipment	404,862	289,915	114,947	40%
	7,581,494	7,423,046	158,448	2%
Emergency Services				
Personnel Services	1,863,363	1,746,061	117,302	7%
Supplies & Materials	730,831	900,218	(169,387)	-19%
Maintenance & Services	212,121	225,101	(12,980)	-6%
Other Charges	12,215	11,800	415	4%
Interfund Charges	(33,554)	(32,416)	(1,138)	4%
Capital Equipment	0	0	0	N/A
	2,784,976	2,850,764	(65,788)	-2%
County Jail				
Personnel Services	6,010,344	5,808,244	202,100	3%
Supplies & Materials	1,237,891	1,201,827	36,064	3%
Maintenance & Services	2,109,435	2,078,494	30,941	1%
Other Charges	12,856	12,856	0	0%
Capital Equipment	67,875	92,000	(24,125)	-26%
	9,438,401	9,193,421	244,980	3%
Fire Marshal's Office				
Personnel Services	383,905	364,613	19,292	5%
Supplies & Materials	75,752	43,546	32,206	74%
Maintenance & Services	16,160	24,915	(8,755)	-35%
Other Charges	26,405	24,015	2,390	10%
Capital Equipment	0	31,500	(31,500)	-100%
	502,222	488,589	13,633	3%
Volunteer Fire & Ambulance				
Supplies & Materials	14,270	19,080	(4,810)	-25%
Maintenance & Services	25,810	20,577	5,233	25%
Other Charges	7,034,202	7,120,770	(86,568)	-1%
Capital Equipment	0	0	0	N/A
	7,074,282	7,160,427	(86,145)	-1%

	FY2019 Approved	FY2018 Approved	(\$) Difference (%)	
Public Works Department				
Personnel Services	546,078	547,089	(1,011)	0
Supplies & Materials	22,822	20,250	2,572	13%
Maintenance & Services	51,396	58,896	(7,500)	-13%
Other Charges	2,865	2,535	330	13%
Interfund Charges	(162,459)	(156,956)	(5,503)	4%
Capital Equipment	23,000	0	23,000	N/A
	483,702	471,814	11,888	3%
Maintenance Division				
Personnel Services	897,476	777,344	120,132	15%
Supplies & Materials	56,488	61,972	(5,484)	-9%
Maintenance & Services	73,978	74,004	(26)	0%
Other Charges	5,225	5,225	0	0%
Capital Equipment	26,000	111,888	(85,888)	-77%
	1,059,167	1,030,433	28,734	3%
Roads Division				
Personnel Services	1,476,863	1,334,789	142,074	11%
Supplies & Materials	1,792,282	1,435,516	356,766	25%
Maintenance & Services	517,130	504,806	12,324	2%
Other Charges	2,265	1,740	525	30%
Capital Equipment	783,422	569,771	213,651	37%
	4,571,962	3,846,622	725,340	19%
Boat Landings				
Supplies & Materials	32,584	50,000	(17,416)	-35%
Maintenance & Services	21,515	21,515	0	0%
Capital Equipment	0	0	0	N/A
	54,099	71,515	(17,416)	-24%
Health Department				
Supplies & Materials	3,000	3,000	0	0%
Maintenance & Services	416,002	416,152	(150)	0%
Other Charges	5,128,751	5,056,304	72,447	1%
Capital Equipment	0	28,368	(28,368)	-100%
	5,547,753	5,503,824	43,929	1%
Mosquito Control Division				
Personnel Services	79,458	41,746	37,712	90%
Supplies & Materials	2,850	2,000	850	43%
Maintenance & Services	17,850	16,650	1,200	7%
Other Charges	90,000	90,000	0	0%
Capital Equipment	94,000	69,162	24,838	36%
	284,158	219,558	64,600	29%
Commission on Aging				
Supplies & Materials	1,500	27,100	(25,600)	-94%
Maintenance & Services	213,450	216,850	(3,400)	-2%
Other Charges	913,700	867,100	46,600	5%
Capital Equipment	0	0	0	N/A
	1,128,650	1,111,050	17,600	2%

	FY2019 Approved	FY2018 Approved	(\$) Difference (%)	
Social Service Groups				
Personnel Services	0	0	0	N/A
Other Charges	751,979	864,370	(112,391)	-13%
	751,979	864,370	(112,391)	-13%
Wor-Wic Community College				
Other Charges	2,203,762	2,145,342	58,420	3%
Capital Equipment	0	0	0	N/A
	2,203,762	2,145,342	58,420	3%
Board of Education				
Personnel Services	66,788,626	65,051,311	1,737,315	3%
Supplies & Materials	3,055,833	3,055,833	0	0%
Maintenance & Services	7,633,874	7,506,560	127,314	2%
Other Charges	29,376,992	28,093,155	1,283,837	5%
Interfund Charges	(19,888,092)	(19,854,725)	(33,367)	0%
Capital Equipment	494,542	1,060,642	(566,100)	-53%
Total Operating Budget	87,461,775	84,912,776	2,548,999	3%
School Debt Service	10,396,581	10,720,812	(324,231)	-3%
Total Operating & Debt Service	97,858,356	95,633,588	2,224,768	2%
Recreation Department				
Personnel Services	739,207	694,512	44,695	6%
Supplies & Materials	241,410	220,760	20,650	9%
Maintenance & Services	178,328	164,968	13,360	8%
Other Charges	10,980	10,980	0	0%
Capital Equipment	66,000	0	66,000	N/A
	1,235,925	1,091,220	144,705	13%
Parks Department				
Personnel Services	341,719	316,248	25,471	8%
Supplies & Materials	799,993	67,048	732,945	1093%
Maintenance & Services	82,971	83,319	(348)	0%
Other Charges	600	490	110	22%
Capital Equipment	39,000	13,000	26,000	200%
	1,264,283	480,105	784,178	163%
Library				
Personnel Services	1,774,010	1,638,807	135,203	8%
Supplies & Materials	473,710	475,806	(2,096)	0%
Maintenance & Services	386,422	332,447	53,975	16%
Other Charges	8,804	10,500	(1,696)	-16%
Capital Equipment	0	50,885	(50,885)	-100%
	2,642,946	2,508,445	134,501	5%
Recreation & Culture				
Other Charges	65,000	105,500	(40,500)	-38%
	65,000	105,500	(40,500)	-38%

	FY2019 Approved	FY2018 Approved	(\$) Difference (%)	
Extension Service				
Supplies & Materials	26,093	25,293	800	3
Maintenance & Services	2,500	2,000	500	25%
Other Charges	152,845	148,877	3,968	3%
Capital Equipment	0	0	0	N/A
	181,438	176,170	5,268	3%
Natural Resources				
Supplies & Materials	1,700	1,700	0	0%
Other Charges	499,554	501,796	(2,242)	0%
	501,254	503,496	(2,242)	0%
Economic Development Department				
Personnel Services	188,040	168,942	19,098	11%
Supplies & Materials	141,400	109,460	31,940	29%
Maintenance & Services	93,950	78,300	15,650	20%
Other Charges	18,675	15,575	3,100	20%
Capital Equipment	0	0	0	N/A
	442,065	372,277	69,788	19%
Tourism Department				
Personnel Services	215,651	215,541	110	0%
Supplies & Materials	157,717	204,664	(46,947)	-23%
Maintenance & Services	707,884	707,780	104	0%
Other Charges	4,250	4,250	0	0%
Capital Equipment	0	0	0	N/A
	1,085,502	1,132,235	(46,733)	-4%
Taxes Shared W/Towns				
Other Charges	2,335,070	17,335,070	(15,000,000)	-87%
	2,335,070	17,335,070	(15,000,000)	-87%
Grants to Towns				
Other Charges	5,712,425	5,810,456	(98,031)	-2%
	5,712,425	5,810,456	(98,031)	-2%
Insurance & Benefits				
Maintenance & Services	5,000	5,000	0	0%
Health, OPEB & Other	18,195,895	16,505,593	1,690,302	10%
	18,200,895	16,510,593	1,690,302	10%
Debt Service				
Interfund Charges	11,628,225	12,318,270	(690,045)	-6%
Less: Alloc. Brd of Ed Debt	(10,396,581)	(10,720,812)	324,231	-3%
	1,231,644	1,597,458	(365,814)	-23%
Interfund				
Interfund Charges	1,698,323	1,666,323	32,000	2%
	1,698,323	1,666,323	32,000	2%
TOTAL EXPENDITURES	\$ 190,030,719	\$ 198,932,675	\$ (8,901,956)	-4%