

RESOLUTION NO. 19 - 10

**RESOLUTION ADOPTING EXPENSE BUDGETS
AND ESTABLISHING TAX RATES
FOR FISCAL YEAR 2019/2020**

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 2019/2020 in the amount of \$201,285,552 pursuant to FY 2019/2020 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 2019/2020:
 - a. A Real Property Tax of \$0.845 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, 2019;
 - 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 \$2.1125 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 \$2.1125 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 through December 31, 2019 pursuant to the Resolution of the County Commissioners dated June 2, 2015, and a Local Income Tax of 2.25% of an individual's Maryland taxable income, effective January 1, 2020 pursuant to the Resolution of the County Commissioners dated June 4, 2019;

- 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, 2019.

PASSED AND ADOPTED this 4th day of June, 2019.

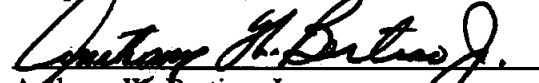
ATTEST:



 Harold L. Higgins
 Chief Administrative Officer

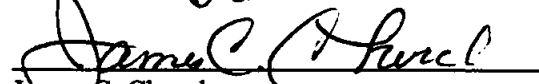
COUNTY COMMISSIONERS OF
 WORCESTER COUNTY, MARYLAND

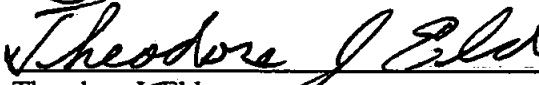

 Diana Purnell, President

Joseph M. Mitrecic, Vice President


 Anthony W. Bertino, Jr.


 Madison J. Bunting, Jr.


 James C. Church


 Theodore J. Elder


 Joshua C. Nordstrom

WORCESTER COUNTY
Summary
FY2020 Revenue Estimate

	FY2020 Estimate	FY2019 Estimate	(\$)	Difference (%)
Property Taxes	\$ 140,826,835	\$ 135,821,065	\$ 5,005,770	4%
Income Taxes	26,500,000	23,000,000	3,500,000	15%
Other Local Taxes	12,534,000	11,985,000	549,000	5%
State Shared	1,584,729	971,020	613,709	63%
Licenses & Permits	2,393,982	1,944,507	449,475	23%
Charges for Services	6,667,281	6,392,186	275,095	4%
Interest on Investments	1,900,000	1,475,000	425,000	29%
Fines & Forfeits	52,500	52,500	0	0%
Misc./Sale of Assets/Other Revenue	519,532	515,323	4,209	1%
Federal Grants	346,188	348,372	(2,184)	-1%
State Grants	4,892,694	3,591,223	1,301,471	36%
Transfers In-Casino/Local Impact Grant	3,067,811	2,236,200	831,611	37%
Transfers In - Budget Stabilization	0	1,698,323	(1,698,323)	-100%
TOTAL REVENUES	\$ 201,285,552	\$ 190,030,719	\$ 11,254,833	6%

FY 2020 Approved General Fund Budget

	FY2020 Approved	FY2019 Approved	(\$)	Difference (%)
County Commissioners & Admin.				
Personnel Services	1,097,975	917,891	180,084	20%
Supplies & Materials	39,446	36,203	3,243	9%
Maintenance & Services	25,537	24,437	1,100	5%
Other Charges	44,614	46,914	(2,300)	-5%
Interfund Charges	(81,037)	(92,376)	11,339	-12%
Capital Equipment	0	0	0	N/A
	1,126,535	933,069	193,466	21%
Circuit Court				
Personnel Services	981,121	941,042	40,079	4%
Supplies & Materials	182,452	181,477	975	1%
Maintenance & Services	112,765	112,300	465	0%
Other Charges	12,848	10,925	1,923	18%
Capital Equipment	0	0	0	N/A
	1,289,186	1,245,744	43,442	3%
Orphan's Court				
Personnel Services	28,500	21,000	7,500	36%
Supplies & Materials	0	0	0	N/A
Other Charges	7,294	7,294	0	0%
	35,794	28,294	7,500	27%

	FY2020 Approved	FY2019 Approved	(\$) Difference (%)	
State's Attorney				
Personnel Services	1,349,099	1,273,669	75,430	6%
Supplies & Materials	50,109	58,254	(8,145)	-14%
Maintenance & Services	26,012	32,300	(6,288)	-19%
Other Charges	25,750	26,500	(750)	-3%
Interfund Charges	0	0	0	N/A
Capital Equipment	0	0	0	N/A
	1,450,970	1,390,723	60,247	4%

Treasurer				
Personnel Services	1,253,170	1,200,857	52,313	4%
Supplies & Materials	136,527	132,845	3,682	3%
Maintenance & Services	5,000	6,100	(1,100)	-18%
Other Charges	6,735	6,735	0	0%
Interfund Charges	(226,122)	(245,912)	19,790	-8%
Capital Equipment	0	0	0	N/A
	1,175,310	1,100,625	74,685	7%

Elections Office				
Personnel Services	535,496	477,401	58,095	12%
Supplies & Materials	340,149	313,613	26,536	8%
Maintenance & Services	140,250	134,945	5,305	4%
Other Charges	14,190	12,741	1,449	11%
Capital Equipment	0	0	0	N/A
	1,030,085	938,700	91,385	10%

Human Resources				
Personnel Services	442,827	418,723	24,104	6%
Supplies & Materials	23,955	23,540	415	2%
Maintenance & Services	26,500	24,450	2,050	8%
Other Charges	5,320	6,045	(725)	-12%
Interfund Charges	(62,795)	(72,000)	9,205	-13%
Capital Equipment	0	42,000	(42,000)	-100%
	435,807	442,758	(6,951)	-2%

Development Review & Permitting				
Personnel Services	1,312,016	1,385,193	(73,177)	-5%
Supplies & Materials	282,560	269,137	13,423	5%
Maintenance & Services	58,425	60,120	(1,695)	-3%
Other Charges	22,120	21,040	1,080	5%
Interfund Charges	(15,491)	(77,238)	61,747	-80%
Capital Equipment	18,000	60,000	(42,000)	-70%
	1,677,630	1,718,252	(40,622)	-2%

Environmental Programs				
Personnel Services	1,107,101	999,072	108,029	11%
Supplies & Materials	282,522	262,392	20,130	8%
Maintenance & Services	104,842	104,842	0	0%
Other Charges	9,662	5,929	3,733	63%
Interfund Charges	(26,568)	(25,412)	(1,156)	5%
Capital Equipment	0	0	0	N/A
	1,477,559	1,346,823	130,736	10%

	FY2020 Approved	FY2019 Approved	(\$) Difference (%)	
Information Technology				
Personnel Services	525,345	496,909	28,436	6%
Supplies & Materials	11,182	9,920	1,262	13%
Maintenance & Services	1,980	1,880	100	5%
Other Charges	8,759	3,715	5,044	136%
Interfund Charges	(28,088)	(33,554)	5,466	-16%
Capital Equipment	26,000	0	26,000	N/A
	545,178	478,870	66,308	14%
Other General Government				
Supplies & Materials	982,942	907,678	75,264	8%
Maintenance & Services	911,698	903,816	7,882	1%
Other Charges	1,185,967	1,152,504	33,463	3%
Capital Equipment	0	0	0	N/A
	3,080,607	2,963,998	116,609	4%
Sheriff's Department				
Personnel Services	6,043,233	6,021,823	21,410	0%
Supplies & Materials	612,623	642,267	(29,644)	-5%
Maintenance & Services	429,383	434,673	(5,290)	-1%
Other Charges	64,609	77,869	(13,260)	-17%
Capital Equipment	180,000	404,862	(224,862)	-56%
	7,329,848	7,581,494	(251,646)	-3%
Emergency Services				
Personnel Services	1,463,443	1,366,454	96,989	7%
Supplies & Materials	1,130,671	720,911	409,760	57%
Maintenance & Services	247,750	210,241	37,509	18%
Other Charges	51,295	8,500	42,795	503%
Interfund Charges	0	0	0	N/A
Capital Equipment	118,000	0	118,000	N/A
	3,011,159	2,306,106	705,053	31%
County Jail				
Personnel Services	6,153,698	6,010,344	143,354	2%
Supplies & Materials	1,185,102	1,237,891	(52,789)	-4%
Maintenance & Services	2,254,450	2,109,435	145,015	7%
Other Charges	16,056	12,856	3,200	25%
Capital Equipment	73,000	67,875	5,125	8%
	9,682,306	9,438,401	243,905	3%
Fire Marshal's Office				
Personnel Services	422,157	383,905	38,252	10%
Supplies & Materials	37,040	75,752	(38,712)	-51%
Maintenance & Services	16,260	16,160	100	1%
Other Charges	23,470	26,405	(2,935)	-11%
Capital Equipment	45,500	0	45,500	N/A
	544,427	502,222	42,205	8%

	FY2020 Approved	FY2019 Approved	(\$) Difference (%)	
Volunteer Fire & Ambulance				
Supplies & Materials	19,020	14,270	4,750	33%
Maintenance & Services	17,810	25,810	(8,000)	-31%
Other Charges	7,430,386	7,034,202	396,184	6%
Capital Equipment	0	0	0	N/A
	7,467,216	7,074,282	392,934	6%
Public Works Department				
Personnel Services	574,243	546,078	28,165	5%
Supplies & Materials	23,435	22,822	613	3%
Maintenance & Services	51,396	51,396	0	0%
Other Charges	2,865	2,865	0	0%
Interfund Charges	(205,037)	(162,459)	(42,578)	26%
Capital Equipment	6,500	23,000	(16,500)	-72%
	453,402	483,702	(30,300)	-6%
Maintenance Division				
Personnel Services	953,236	897,476	55,760	6%
Supplies & Materials	50,382	56,488	(6,106)	-11%
Maintenance & Services	75,728	73,978	1,750	2%
Other Charges	4,650	5,225	(575)	-11%
Capital Equipment	53,000	26,000	27,000	104%
	1,136,996	1,059,167	77,829	7%
Roads Division				
Personnel Services	1,572,527	1,476,863	95,664	6%
Supplies & Materials	1,226,006	1,792,282	(566,276)	-32%
Maintenance & Services	674,106	517,130	156,976	30%
Other Charges	1,590	2,265	(675)	-30%
Capital Equipment	347,000	783,422	(436,422)	-56%
	3,821,229	4,571,962	(750,733)	-16%
Boat Landings				
Supplies & Materials	200,000	32,584	167,416	514%
Maintenance & Services	81,615	21,515	60,100	279%
Capital Equipment	0	0	0	N/A
	281,615	54,099	227,516	421%
Homeowner Convenience Centers				
Personnel Services	268,382	0	268,382	N/A
Supplies & Materials	3,150	0	3,150	N/A
Maintenance & Services	265,000	0	265,000	N/A
Other Charges	0	0	0	N/A
Interfund Charges	215,485	0	215,485	N/A
	752,017	0	752,017	N/A
Recycling				
Personnel Services	340,631	0	340,631	N/A
Supplies & Materials	17,150	0	17,150	N/A
Maintenance & Services	195,000	0	195,000	N/A
Other Charges	1,314	0	1,314	N/A
Interfund Charges	217,261	0	217,261	N/A
Capital Equipment	45,000	0	45,000	N/A
	816,356	0	816,356	N/A

	FY2020 Approved	FY2019 Approved	(\$) Difference (%)	
Health Department				
Supplies & Materials	3,000	3,000	0	0%
Maintenance & Services	416,002	416,002	0	0%
Other Charges	5,197,842	5,128,751	69,091	1%
Capital Equipment	0	0	0	N/A
	5,616,844	5,547,753	69,091	1%
Mosquito Control Division				
Personnel Services	89,483	79,458	10,025	13%
Supplies & Materials	3,650	2,850	800	28%
Maintenance & Services	18,050	17,850	200	1%
Other Charges	70,000	90,000	(20,000)	-22%
Capital Equipment	0	94,000	(94,000)	-100%
	181,183	284,158	(102,975)	-36%
Commission on Aging				
Supplies & Materials	56,108	1,500	54,608	3641%
Maintenance & Services	209,750	213,450	(3,700)	-2%
Other Charges	1,023,700	913,700	110,000	12%
Capital Equipment	0	0	0	N/A
	1,289,558	1,128,650	160,908	14%
Social Service Groups				
Personnel Services	0	0	0	N/A
Other Charges	686,328	751,979	(65,651)	-9%
	686,328	751,979	(65,651)	-9%
Wor-Wic Community College				
Other Charges	2,333,092	2,203,762	129,330	6%
Capital Equipment	0	0	0	N/A
	2,333,092	2,203,762	129,330	6%
Board of Education				
Personnel Services	69,146,121	66,788,626	2,357,495	4%
Supplies & Materials	3,255,833	3,055,833	200,000	7%
Maintenance & Services	7,776,138	7,633,874	142,264	2%
Other Charges	31,517,591	29,376,992	2,140,599	7%
Interfund Charges	(20,602,519)	(19,888,092)	(714,427)	4%
Capital Equipment	544,542	494,542	50,000	10%
Total Operating Budget	91,637,706	87,461,775	4,175,931	5%
School Debt Service	11,763,756	10,396,581	1,367,175	13%
Total Operating & Debt Service	103,401,462	97,858,356	5,543,106	6%
Recreation Department				
Personnel Services	809,238	739,207	70,031	9%
Supplies & Materials	357,505	241,410	116,095	48%
Maintenance & Services	191,478	178,328	13,150	7%
Other Charges	16,880	10,980	5,900	54%
Capital Equipment	0	66,000	(66,000)	-100%
	1,375,101	1,235,925	139,176	11%

	FY2020 Approved	FY2019 Approved	(\$) Difference (%)	
Parks Department				
Personnel Services	413,234	341,719	71,515	21%
Supplies & Materials	1,304,579	799,993	504,586	63%
Maintenance & Services	88,331	82,971	5,360	6%
Other Charges	630	600	30	5%
Capital Equipment	48,500	39,000	9,500	24%
	1,855,274	1,264,283	590,991	47%
Library				
Personnel Services	1,852,680	1,774,010	78,670	4%
Supplies & Materials	468,210	473,710	(5,500)	-1%
Maintenance & Services	383,672	386,422	(2,750)	-1%
Other Charges	8,804	8,804	0	0%
Capital Equipment	85,000	0	85,000	N/A
	2,798,366	2,642,946	155,420	6%
Recreation & Culture				
Other Charges	75,000	65,000	10,000	15%
	75,000	65,000	10,000	15%
Extension Service				
Supplies & Materials	18,593	26,093	(7,500)	-29%
Maintenance & Services	2,500	2,500	0	0%
Other Charges	179,952	152,845	27,107	18%
Capital Equipment	0	0	0	N/A
	201,045	181,438	19,607	11%
Natural Resources				
Supplies & Materials	1,700	1,700	0	0%
Other Charges	509,554	499,554	10,000	2%
	511,254	501,254	10,000	2%
Economic Development Department				
Personnel Services	193,872	188,040	5,832	3%
Supplies & Materials	139,816	141,400	(1,584)	-1%
Maintenance & Services	93,950	93,950	0	0%
Other Charges	18,675	18,675	0	0%
Capital Equipment	0	0	0	N/A
	446,313	442,065	4,248	1%
Tourism Department				
Personnel Services	207,023	215,651	(8,628)	-4%
Supplies & Materials	183,948	157,717	26,231	17%
Maintenance & Services	729,844	707,884	21,960	3%
Other Charges	5,000	4,250	750	18%
Capital Equipment	0	0	0	N/A
	1,125,815	1,085,502	40,313	4%
Taxes Shared W/Towns				
Other Charges	2,345,257	2,335,070	10,187	0%
	2,345,257	2,335,070	10,187	0%

	FY2020 Approved	FY2019 Approved	(\$) Difference (%)	
Grants to Towns				
Supplies & Materials	0	0	0	N/A
Other Charges	5,856,000	5,712,425	143,575	3%
	5,856,000	5,712,425	143,575	3%
Insurance & Benefits				
Maintenance & Services	5,000	5,000	0	0%
Health, OPEB & Other	20,714,728	18,195,895	2,518,833	14%
	20,719,728	18,200,895	2,518,833	14%
Debt Service				
Interfund Charges	13,215,563	11,628,225	1,587,338	14%
Less: Alloc. Brd of Ed Debt	(11,763,756)	(10,396,581)	(1,367,175)	13%
	1,451,807	1,231,644	220,163	18%
Interfund				
Interfund Charges	394,893	1,698,323	(1,303,430)	-77%
	394,893	1,698,323	(1,303,430)	-77%
TOTAL EXPENDITURES	\$ 201,285,552	\$ 190,030,719	\$ 11,254,833	6%

Worcester County
FY2020 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2020 Estimated Budget	2019 Adopted Budget	\$ Variance	% Variance
Property Taxes					
4000	Full Year Real Property Taxes	134,303,565	129,281,998	5,021,567	4%
4010	Personal Property Taxes	326,614	353,186	(26,572)	-8%
4020	Corporation Property Taxes	4,028,241	4,355,963	(327,722)	-8%
4030	Railroad & Utility Property Tax	3,386,485	3,052,150	334,335	11%
4035	Railroad Real Property	3,803	3,465	338	10%
4040	Half Year Real Property Taxes	211,250	208,750	2,500	1%
4050	Tax Additions & Abatements	(358,200)	(358,200)	0	0%
4060	Interest on Delinquent Taxes	650,000	690,000	(40,000)	-6%
4070	Discounts Allowed on Taxes	(460,000)	(440,000)	(20,000)	5%
4080	Tax Credits For Assessment I	(1,264,923)	(1,326,247)	61,324	-5%
Account Classification Total: - Property Taxes		140,826,835	135,821,065	5,005,770	3%
Income Tax					
4100	Income Tax	26,500,000	23,000,000	3,500,000	15%
Account Classification Total: - Income Tax		26,500,000	23,000,000	3,500,000	15%
Other Taxes					
4200	Admission & Amusement Taxes	575,000	500,000	75,000	15%
4210	Recordation Taxes	6,662,000	6,500,000	162,000	2%
4230	Trailer Park Excise Tax	100,000	100,000	0	0%
4240	Food Tax	78,000	75,000	3,000	4%
4250	Room Tax	169,000	160,000	9,000	6%
4250.040	Room Tax Due to Unincorporated Areas	950,000	900,000	50,000	6%
4340	Transfer Tax	4,000,000	3,750,000	250,000	7%
Account Classification Total: - Other Taxes		12,534,000	11,985,000	549,000	5%
State Shared					
4300	Highway Users Taxes	1,134,729	521,020	613,709	118%
4310	911 Fees	450,000	450,000	0	0%
Account Classification Total: - State Shared		1,584,729	971,020	613,709	63%
Franchise Fees					
4400	Franchise Fees	22,500	22,500	0	0%
Account Classification Total: - Franchise Fees		22,500	22,500	0	0%
Gain/Loss on Disposal of Assets					
4600	Sale Of Fixed Assets	35,000	30,000	5,000	17%
Account Class Total: - Gain/Loss on Disposal of Assets		35,000	30,000	5,000	17%
Licenses and Permits					
4900	Liquor Licenses	840,000	840,000	0	0%
4905	Vending Machine Licenses	80,000	100,000	(20,000)	-20%
4910	Traders Licenses	95,000	90,000	5,000	6%
4915	Occupational Licenses	35,000	5,700	29,300	514%
4920	Bingo Permits	18,000	16,500	1,500	9%
4925	Tourist & Trailer Park Permits	500	8,000	(7,500)	-94%
4927	Rental License Fee	30,000	0	30,000	N/A
4930	Building Permits	300,000	250,000	50,000	20%
4932	Electrical Permits	15,000	18,650	(3,650)	-20%
4933	Commercial Plumbing Plan Review	2,500	2,500	0	0%
4935	Marriage Licenses	24,000	24,000	0	0%
4936	Civil Ceremony	1,500	1,500	0	0%
4941	Shoreline Construction Permit	18,000	15,000	3,000	20%
4942	Timber Harvest Permit	3,000	2,500	500	20%
4943	SEC/SWM Permit	20,000	18,000	2,000	11%
4945.010	Environmental Permits Burn Permit	600	600	0	0%
4945.020	Environmental Permits Campground Permit	3,325	3,325	0	0%

Worcester County
FY2020 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2020 Estimated Budget	2019 Adopted Budget	\$ Variance	% Variance
4945.030	Environmental Permits Septic Permit	23,500	23,500	0	0%
4945.040	Environmental Permits Waste Hauler Permit	2,100	2,100	0	0%
4945.050	Environmental Permits Well Permit	16,800	22,000	(5,200)	-24%
4945.060	Environmental Permits Other	300	300	0	0%
4945.070	Environmental Permits Water & Sewer Review	10,000	0	10,000	N/A
4950	Health Permits	399,707	383,532	16,175	4%
4955	Raffle Permits	1,800	1,800	0	0%
4960	Plumbing Permits	52,000	45,000	7,000	16%
4965	Gas Permits	19,000	18,000	1,000	6%
4970	Forestry Conservation Review Fees	6,000	5,000	1,000	20%
4980	Landfill Permits-Household	320,000	0	320,000	N/A
4982	PAYT Tags - Household	9,000	0	9,000	N/A
5060.100	Licenses and Permits Board of Zoning Appeal	18,000	18,000	0	0%
5060.300	Licenses and Permits Site Plan Review	11,000	11,000	0	0%
5060.400	Licenses and Permits Rezoning Fee	4,000	4,000	0	0%
5060.500	Licenses and Permits Subdivision Review Fee	12,000	12,000	0	0%
5060.600	Licenses and Permits Text Amendment	2,000	2,000	0	0%
5060.700	Licenses and Permits Nat Resources Text	350	0	350	N/A
Account Classification Total: - Licenses and Permits		2,393,982	1,944,507	449,475	23%
Charges for Services					
4940	Shoreline Construction Application Fee	20,000	12,000	8,000	67%
5045	EDU Transfer/Application Fee	4,000	2,000	2,000	100%
5047	Stormwater Management Review Fee	75,000	75,000	0	0%
5065.100	Sheriff Fees Sheriff Fees - Paper Service	40,000	40,000	0	0%
5065.200	Sheriff Fees Sheriff Fees - Peddler's License	500	500	0	0%
5065.300	Sheriff Fees Sheriff Fees - Parking Fines	1,000	1,000	0	0%
5065.400	Sheriff Fees Animal Control Fees	8,000	8,000	0	0%
5065.405	Sheriff Fees Spay & Neuter Fees	12,000	25,000	(13,000)	-52%
5065.700	Sheriff Fees Contractual Services	7,000	7,000	0	0%
5070.100	Sale of Publications & Copies Commissioners	500	500	0	0%
5070.300	Sale of Publications & Copies Dev. Review &	1,000	1,000	0	0%
5070.400	Sale of Publications & Copies 911 Recordings	50	50	0	0%
5070.600	Sale of Publications & Copies Elections	400	500	(100)	-20%
5070.700	Sale of Publications & Copies Circuit Court	100	0	100	N/A
5070.900	Sale of Publications & Copies Environmental	5	0	5	N/A
5075	Library Use Charges	20,000	28,000	(8,000)	-29%
5076	Library Erate Reimbursement	2,500	8,500	(6,000)	-71%
5080	County Share Vehicle Tag Fee	3,500	4,500	(1,000)	-22%
5085	Liquor Advertising Fees	2,500	2,500	0	0%
5086	Tourism Co-Op Advertising	2,000	1,500	500	33%
5090	Firearms Training Center Fee	3,000	3,000	0	0%
5095.100	Payments For Jail Use Work Release	40,000	40,000	0	0%
5095.200	Payments For Jail Use ICE Housing	5,200,000	5,200,000	0	0%
5095.400	Payments For Jail Use State Housing	50,000	50,000	0	0%
5095.500	Payments For Jail Use Weekenders	5,000	5,000	0	0%
5095.600	Payments For Jail Use Social Security	10,000	10,000	0	0%
5095.700	Payments For Jail Use State Medical Records	20,000	20,000	0	0%
5095.800	Payments For Jail Use Pretrial Fees	5,000	0	5,000	N/A
5100.100	Fire Inspection Fees Plan Review Fee	100,000	100,000	0	0%
5100.200	Fire Inspection Fees Fire Safety Fee	25,000	25,000	0	0%
5100.600	Fire Inspection Fees Fire Inspections QAP	15,000	15,000	0	0%
5105.100	Public Works Revenues Pipe Sales	30,000	10,000	20,000	200%

Worcester County

FY2020 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2020 Estimated Budget	2019 Adopted Budget	\$ Variance	% Variance
5107	Roads Department Fees	50,000	35,000	15,000	43%
5110	Recreation Fees	182,900	175,000	7,900	5%
5115	Mosquito Control Charges	50,000	50,000	0	0%
5120	Circuit Court Bar Library	5,000	5,000	0	0%
5127	Recreation Center Rental Fees	1,400	1,400	0	0%
5128	Recreation Sponsorships	3,750	0	3,750	N/A
5130	Tourism Programs and Events	9,000	3,000	6,000	200%
5142	Election Filing Fee	200	0	200	N/A
5155	CommunityService Fees	70,000	65,000	5,000	8%
5160	Family Services Legal Fees Other	1,600	1,500	100	7%
5161	Casino Security	15,000	15,000	0	0%
5162	Seacrets Security	97,696	97,696	0	0%
5165	Critical Area Review Fees	28,000	27,000	1,000	4%
5167	Water/Sewer Plan Amendment Fee	2,000	2,000	0	0%
5175.200	Donations Sponsorship Program Recreation	450	450	0	0%
5175.205	Donations Sponsorship Program Youth	0	6,000	(6,000)	-100%
5181	First Offender Program Fees	10,000	0	10,000	N/A
5185	Recycling Revenue	100,800	0	100,800	N/A
5186	Metal Recycling Revenue	50,000	0	50,000	N/A
5195	Tire Revenue	30,000	0	30,000	N/A
5215	Motor Coach Fees	29,640	28,000	1,640	6%
5220.010	Park Fees Field Rental	3,500	5,000	(1,500)	-30%
5220.020	Park Fees Pavilion Rental	3,500	4,000	(500)	-13%
5220.030	Park Fees Tree of Life	800	400	400	100%
5220.035	Park Fees Tournament Rental	20,000	25,000	(5,000)	-20%
5220.040	Park Fees User Fees	240	240	0	0%
5225	Concession Stand Fees	50,000	50,000	0	0%
5226	Special Events Fees	75,300	14,000	61,300	438%
5227	Tournament Fees	12,000	22,000	(10,000)	-45%
5230.010	Environmental Fees Perk Test Fee	9,000	10,000	(1,000)	-10%
5230.020	Environmental Fees Plat Review Fee	6,000	6,000	0	0%
5230.030	Environmental Fees Water Sample Fee	400	400	0	0%
5240	Shared Facility/Service Area Fee	500	500	0	0%
5245	Solar Renewable Energy Credits	50	50	0	0%
5330	Economic Development Programs and Events	0	3,000	(3,000)	-100%
5435	BRF Admin Fee	22,500	21,000	1,500	7%
Account Classification Total: - Charges for Services		6,644,281	6,369,186	275,095	4%
Interest & Penalties					
4700	Interest On Investments	1,900,000	1,475,000	425,000	29%
Account Classification Total: - Interest & Penalties		1,900,000	1,475,000	425,000	29%
Fines & Forfeitures					
5300	Court Fines	50,000	50,000	0	0%
5310	Civil Infraction Fines	2,500	2,500	0	0%
Account Classification Total: - Fines & Forfeitures		52,500	52,500	0	0%

Worcester County
FY2020 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2020 Estimated Budget	2019 Adopted Budget	\$ Variance	% Variance
Miscellaneous Revenue					
4260	Rents/State Revenue	0	133,503	(133,503)	-100%
4260.010	Rents/State Revenue Boat Landings	35,012	0	35,012	N/A
4260.020	Rents/State Revenue County Administration	67,599	0	67,599	N/A
4260.030	Rents/State Revenue Elections	31,000	0	31,000	N/A
4270	Rents-Tower Site/Contrib & Donat	20,921	21,820	(899)	-4%
4800	Other Miscellaneous Revenue	80,000	80,000	0	0%
5420	Retiree Drug Subsidy	250,000	250,000	0	0%
Account Classification Total: - Miscellaneous		484,532	485,323	(791)	0%
Intergovernmental - Federal Revenue					
5541	Traffic Safety SHA	720	720	0	0%
5600	Federal Payments In Lieu of Tax	19,866	20,501	(635)	-3%
5625	CDBG Housing Rehab Grant	150,000	150,000	0	0%
5664.020	US Fish and Wildlife Service Other General	7,000	8,000	(1,000)	-13%
5675	Child Support Enforcement Grant	9,800	7,000	2,800	40%
5745.300	Homeland Security Grant SHSGP	79,890	79,890	0	0%
5745.600	Homeland Security Grant EMPG	74,651	75,000	(349)	0%
5770	Bulletproof Vest Program	1,000	4,000	(3,000)	-75%
5785	MDE Beach Monitoring Grant	3,261	3,261	0	0%
Account Class Total: - Intergovernmental - Federal Revenues		346,188	348,372	(2,184)	-1%
Intergovernmental - State Revenue					
5515	DHCD Housing Administration Fee	7,000	7,000	0	0%
5517	Other Housing Rehab Income	4,000	4,000	0	0%
5525	Conservation Easement Administrative Fee	20,000	20,000	0	0%
5530	Eastern Shore Library Grant	75,000	75,000	0	0%
5543	Dental Program Reimbursement	22,220	22,220	0	0%
5615	Maryland Coastal Bays	20,000	0	20,000	N/A
5630	Water System Monitoring Grant	17,560	17,560	0	0%
5635	Police Protection Grant	162,006	153,146	8,860	6%
5640	State Library Aid	165,408	159,476	5,932	4%
5645	Share of State Park Receipts	425,000	425,000	0	0%
5650	State Aid for Fire Companies	373,789	381,886	(8,097)	-2%
5655	Program Open Space Grant - Parks	1,138,500	676,751	461,749	68%
5660	Waterway Improvement Grants	204,300	23,584	180,716	766%
5662	BRF Operations & Maintenance Grant	10,000	10,000	0	0%
5663	Share of State Forest Land	65,000	65,000	0	0%
5665	State Aid for Bridges	824,881	0	824,881	N/A
5680	State Grant for Critical Areas	10,000	13,000	(3,000)	-23%
5688	MD Dept of Aging Grant	54,608	0	54,608	N/A
5700	911 Systems Grant	14,500	7,000	7,500	107%
5705	State Grant for Tourism	140,607	102,931	37,676	37%
5725	Family Support Grant	230,184	184,820	45,364	25%
5726	Family Support Services MACRO Grant	0	13,800	(13,800)	-100%
5730	Septic System BRF Grant Program	240,000	240,000	0	0%
5732	Conservation Easements Reimbursements	60,000	60,000	0	0%
5735.010	Other Grants Roads	0	559,563	(559,563)	-100%
5735.015	Other Grants Economic Development	0	0	0	N/A
5735.045	Other Grants Parks	239,000	0	239,000	N/A
5735.050	Other Grants Recreation	500	500	0	0%
5757	Trial Jury Reimbursement	54,000	54,000	0	0%
5760	Drug Court Grant	230,016	218,109	11,907	5%
5762	Heroin Coordinator Grant	50,615	65,433	(14,818)	-23%

Worcester County						
FY2020 General Fund Revenue Annual Budget by Account Classification						
	Account Number	Account Description	FY2020 Estimated Budget	2019 Adopted Budget	\$ Variance	% Variance
	5905	Sheriff-Sex Offender Grant	22,000	9,444	12,556	133%
	5912	Sher-Health Underage Drinking	2,000	2,000	0	0%
	5915.030	CREP Program Environmental Programs	0	5,000	(5,000)	-100%
	5925	MALPF Admin Fee	0	5,000	(5,000)	-100%
	5940	Intern Program Grant	10,000	10,000	0	0%
Account Class Total: - Intergovernmental - State Revenues			4,892,694	3,591,223	1,301,471	36%
Other Revenue						
	5845	Salary Reimbursement	500	500	0	0%
Account Classification Total: - Other Revenue			500	500	0	0%
Transfers In						
	5511	Casino/Local Impact Grant Funds	3,067,811	2,236,200	831,611	37%
	5975	Transfers	0	1,698,323	(1,698,323)	-100%
Account Classification Total: - Transfers In			3,067,811	3,934,523	(866,712)	-36%
Total General Fund Revenues			201,285,552	190,030,719	11,254,833	6%