

RESOLUTION NO. 20 - 11

**RESOLUTION ADOPTING EXPENSE BUDGETS
AND ESTABLISHING TAX RATES
FOR FISCAL YEAR 2020/2021**

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:

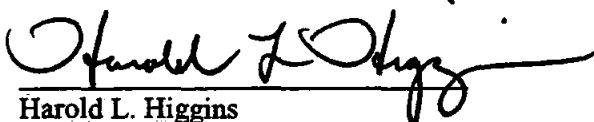
1. The Board of County Commissioners do hereby adopt a General Fund Expense Budget for Fiscal Year 2020/2021 in the amount of \$204,320,631 pursuant to FY 2020/2021 Operating Budget attached hereto and incorporated herein; and that
2. The Board of County Commissioners do hereby adopt, levy, and impose the following taxes for Fiscal Year 2020/2021:
 - 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, 2020;
 - 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 2.25% of an individual's Maryland taxable income pursuant to the Resolution of the County Commissioners dated June 4, 2019;
 - f. An Admissions and Amusement Tax of 3% pursuant to the Resolution of the County Commissioners dated June 6, 2000;

- g. A Room Tax of 5.0% pursuant to the Resolution of the County Commissioners dated August 20, 2019;
 - h. 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;
 - i. 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;
 - j. 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, 2020.

PASSED AND ADOPTED this 2nd day of June, 2020.

ATTEST:


 Harold L. Higgins
 Chief Administrative Officer

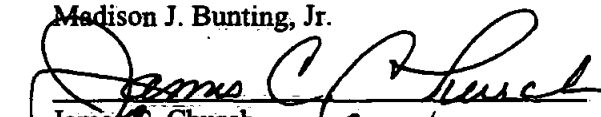
COUNTY COMMISSIONERS OF
 WORCESTER COUNTY, MARYLAND

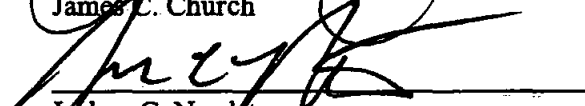

 Joseph M. Mitrecic, President


 Theodore J. Elder, Vice President

 Anthony W. Bertino, Jr.

 Madison J. Bunting, Jr.


 James C. Church


 Joshua C. Nordstrom


 Diana Purnell

WORCESTER COUNTY
Summary
FY2021 Revenue Estimate

	FY2021 Estimate	FY2020 Approved	(\$) Difference (%)	
Property Taxes	\$ 145,059,221	\$ 140,826,835	\$ 4,232,386	3%
Income Taxes	26,500,000	26,500,000	0	0%
Other Local Taxes	13,431,000	12,534,000	897,000	7%
State Shared	1,811,823	1,584,729	227,094	14%
Licenses & Permits	2,493,682	2,393,982	99,700	4%
Charges for Services	5,558,570	6,667,281	(1,108,711)	-17%
Interest on Investments	850,000	1,900,000	(1,050,000)	-55%
Fines & Forfeits	52,700	52,500	200	0%
Misc./Sale of Assets/Other Revenue	440,561	519,532	(78,971)	-15%
Federal Grants	363,802	346,188	17,614	5%
State Grants	5,261,872	4,892,694	369,178	8%
Transfers In-Casino/Local Impact Gran	2,497,400	3,067,811	(570,411)	-19%
Transfers In - Budget Stabilization	0	0	0	N/A
TOTAL REVENUES	\$ 204,320,631	\$ 201,285,552	\$ 3,035,079	2%

FY 2021 Approved General Fund Budget

	FY2021 Approved	FY2020 Approved	(\$) Difference (%)	
County Commissioners & Admin.				
Personnel Services	988,074	967,450	20,624	2%
Supplies & Materials	33,702	39,446	(5,744)	-15%
Maintenance & Services	32,694	25,537	7,157	28%
Other Charges	43,914	44,614	(700)	-2%
Interfund Charges	(83,592)	(81,037)	(2,555)	3%
Capital Equipment	0	0	0	N/A
	1,014,792	996,010	18,782	2%
Circuit Court				
Personnel Services	994,175	981,121	13,054	1%
Supplies & Materials	212,231	182,452	29,779	16%
Maintenance & Services	110,765	112,765	(2,000)	-2%
Other Charges	8,932	12,848	(3,916)	-30%
Capital Equipment	0	0	0	N/A
	1,326,103	1,289,186	36,917	3%
Orphan's Court				
Personnel Services	21,000	28,500	(7,500)	-26%
Supplies & Materials	0	0	0	N/A
Other Charges	6,800	7,294	(494)	-7%
	27,800	35,794	(7,994)	-22%

	FY2021 Approved	FY2020 Approved	(\$) Difference (%)	
State's Attorney				
Personnel Services	1,437,515	1,349,099	88,416	7%
Supplies & Materials	51,242	50,109	1,133	2%
Maintenance & Services	17,350	26,012	(8,662)	-33%
Other Charges	25,750	25,750	0	0%
Interfund Charges	0	0	0	N/A
Capital Equipment	0	0	0	N/A
	1,531,857	1,450,970	80,887	6%

Treasurer				
Personnel Services	1,276,990	1,253,170	23,820	2%
Supplies & Materials	136,855	136,527	328	0%
Maintenance & Services	2,400	5,000	(2,600)	-52%
Other Charges	4,900	6,735	(1,835)	-27%
Interfund Charges	(231,396)	(226,122)	(5,274)	2%
Capital Equipment	0	0	0	N/A
	1,189,749	1,175,310	14,439	1%

Elections Office				
Personnel Services	522,228	535,496	(13,268)	-2%
Supplies & Materials	367,593	340,149	27,444	8%
Maintenance & Services	149,326	140,250	9,076	6%
Other Charges	15,386	14,190	1,196	8%
Capital Equipment	0	0	0	N/A
	1,054,533	1,030,085	24,448	2%

Human Resources				
Personnel Services	473,097	442,827	30,270	7%
Supplies & Materials	22,760	23,955	(1,195)	-5%
Maintenance & Services	25,500	26,500	(1,000)	-4%
Other Charges	4,500	5,320	(820)	-15%
Interfund Charges	(67,138)	(62,795)	(4,343)	7%
Capital Equipment	0	0	0	N/A
	458,719	435,807	22,912	5%

Development Review & Permitting				
Personnel Services	1,537,866	1,442,541	95,325	7%
Supplies & Materials	281,502	282,560	(1,058)	0%
Maintenance & Services	55,700	58,425	(2,725)	-5%
Other Charges	23,331	22,120	1,211	5%
Interfund Charges	(84,430)	(15,491)	(68,939)	445%
Capital Equipment	0	18,000	(18,000)	-100%
	1,813,969	1,808,155	5,814	0%

Environmental Programs				
Personnel Services	1,088,747	1,107,101	(18,354)	-2%
Supplies & Materials	268,252	282,522	(14,270)	-5%
Maintenance & Services	97,745	104,842	(7,097)	-7%
Other Charges	5,656	9,662	(4,006)	-41%
Interfund Charges	(27,777)	(26,568)	(1,209)	5%
Capital Equipment	0	0	0	N/A
	1,432,623	1,477,559	(44,936)	-3%

	FY2021 Approved	FY2020 Approved	(\$) Difference (%)	
Information Technology				
Personnel Services	556,945	525,345	31,600	6%
Supplies & Materials	9,450	11,182	(1,732)	-15%
Maintenance & Services	2,280	1,980	300	15%
Other Charges	6,452	8,759	(2,307)	-26%
Interfund Charges	(29,366)	(28,088)	(1,278)	5%
Capital Equipment	0	26,000	(26,000)	-100%
	545,761	545,178	583	0%
Other General Government				
Supplies & Materials	957,987	982,942	(24,955)	-3%
Maintenance & Services	909,738	911,698	(1,960)	0%
Other Charges	1,149,495	1,185,967	(36,472)	-3%
Capital Equipment	330,398	0	330,398	N/A
	3,347,618	3,080,607	267,011	9%
Sheriff's Department				
Personnel Services	6,268,615	6,043,233	225,382	4%
Supplies & Materials	724,779	612,623	112,156	18%
Maintenance & Services	451,354	429,383	21,971	5%
Other Charges	53,109	64,609	(11,500)	-18%
Capital Equipment	0	180,000	(180,000)	-100%
	7,497,857	7,329,848	168,009	2%
Emergency Services				
Personnel Services	1,548,003	1,463,443	84,560	6%
Supplies & Materials	946,491	1,130,671	(184,180)	-16%
Maintenance & Services	212,100	247,750	(35,650)	-14%
Other Charges	40,143	51,295	(11,152)	-22%
Interfund Charges	0	0	0	N/A
Capital Equipment	0	118,000	(118,000)	-100%
	2,746,737	3,011,159	(264,422)	-9%
County Jail				
Personnel Services	6,340,943	6,153,698	187,245	3%
Supplies & Materials	968,635	1,185,102	(216,467)	-18%
Maintenance & Services	2,204,162	2,254,450	(50,288)	-2%
Other Charges	16,056	16,056	0	0%
Capital Equipment	18,302	73,000	(54,698)	-75%
	9,548,098	9,682,306	(134,208)	-1%
Fire Marshal's Office				
Personnel Services	444,648	422,157	22,491	5%
Supplies & Materials	49,720	37,040	12,680	34%
Maintenance & Services	17,360	16,260	1,100	7%
Other Charges	24,685	23,470	1,215	5%
Capital Equipment	0	45,500	(45,500)	-100%
	536,413	544,427	(8,014)	-1%

	FY2021 Approved	FY2020 Approved	(\$ Difference (%))	
Volunteer Fire & Ambulance				
Supplies & Materials	1,800	19,020	(17,220)	-91%
Maintenance & Services	19,404	17,810	1,594	9%
Other Charges	8,299,919	7,430,386	869,533	12%
Capital Equipment	21,000	0	21,000	N/A
	8,342,123	7,467,216	874,907	12%
Public Works Department				
Personnel Services	609,009	574,243	34,766	6%
Supplies & Materials	29,210	23,435	5,775	25%
Maintenance & Services	40,546	51,396	(10,850)	-21%
Other Charges	2,865	2,865	0	0%
Interfund Charges	(146,324)	(205,037)	58,713	-29%
Capital Equipment	0	6,500	(6,500)	-100%
	535,306	453,402	81,904	18%
Maintenance Division				
Personnel Services	970,474	953,236	17,238	2%
Supplies & Materials	56,161	50,382	5,779	11%
Maintenance & Services	76,688	75,728	960	1%
Other Charges	1,550	4,650	(3,100)	-67%
Capital Equipment	0	53,000	(53,000)	-100%
	1,104,873	1,136,996	(32,123)	-3%
Roads Division				
Personnel Services	1,635,625	1,572,527	63,098	4%
Supplies & Materials	1,251,925	1,226,006	25,919	2%
Maintenance & Services	676,312	674,106	2,206	0%
Other Charges	1,990	1,590	400	25%
Capital Equipment	0	347,000	(347,000)	-100%
	3,565,852	3,821,229	(255,377)	-7%
Boat Landings				
Supplies & Materials	265,000	200,000	65,000	33%
Maintenance & Services	37,315	81,615	(44,300)	-54%
Capital Equipment	0	0	0	N/A
	302,315	281,615	20,700	7%
Homeowner Convenience Centers				
Personnel Services	222,139	268,382	(46,243)	-17%
Supplies & Materials	9,150	3,150	6,000	190%
Maintenance & Services	258,050	265,000	(6,950)	-3%
Other Charges	0	0	0	N/A
Interfund Charges	197,660	215,485	(17,825)	-8%
Capital Equipment	0	0	0	N/A
	686,999	752,017	(65,018)	-9%

	FY2021 Approved	FY2020 Approved	(\$) Difference (%)	
Recycling				
Personnel Services	415,555	340,631	74,924	22%
Supplies & Materials	17,150	17,150	0	0%
Maintenance & Services	198,325	195,000	3,325	2%
Other Charges	1,314	1,314	0	0%
Interfund Charges	213,832	217,261	(3,429)	-2%
Capital Equipment	0	45,000	(45,000)	-100%
	846,176	816,356	29,820	4%
Health Department				
Supplies & Materials	3,000	3,000	0	0%
Maintenance & Services	416,002	416,002	0	0%
Other Charges	5,264,795	5,197,842	66,953	1%
Capital Equipment	0	0	0	N/A
	5,683,797	5,616,844	66,953	1%
Mosquito Control Division				
Personnel Services	97,387	89,483	7,904	9%
Supplies & Materials	5,695	3,650	2,045	56%
Maintenance & Services	20,350	18,050	2,300	13%
Other Charges	70,175	70,000	175	0%
Capital Equipment	0	0	0	N/A
	193,607	181,183	12,424	7%
Commission on Aging				
Supplies & Materials	182,728	56,108	126,620	226%
Maintenance & Services	206,250	209,750	(3,500)	-2%
Other Charges	1,111,900	1,023,700	88,200	9%
Capital Equipment	0	0	0	N/A
	1,500,878	1,289,558	211,320	16%
Social Service Groups				
Personnel Services	0	0	0	N/A
Other Charges	605,078	686,328	(81,250)	-12%
	605,078	686,328	(81,250)	-12%
Wor-Wic Community College				
Other Charges	2,418,122	2,333,092	85,030	4%
Capital Equipment	0	0	0	N/A
	2,418,122	2,333,092	85,030	4%
Board of Education				
Personnel Services	71,892,099	69,146,121	2,745,978	4%
Supplies & Materials	3,407,333	3,255,833	151,500	5%
Maintenance & Services	8,093,236	7,776,138	317,098	4%
Other Charges	31,651,467	31,517,591	133,876	0%
Interfund Charges	(20,927,438)	(20,602,519)	(324,919)	2%
Capital Equipment	494,542	544,542	(50,000)	-9%
Total Operating Budget	94,611,239	91,637,706	2,973,533	3%
School Debt Service	12,494,881	11,763,756	731,125	6%
Total Operating & Debt Service	107,106,120	103,401,462	3,704,658	4%

	FY2021 Approved	FY2020 Approved	(\$) Difference (%)	
Recreation Department				
Personnel Services	936,821	809,238	127,583	16%
Supplies & Materials	522,740	357,505	165,235	46%
Maintenance & Services	183,928	191,478	(7,550)	-4%
Other Charges	37,750	16,880	20,870	124%
Capital Equipment	0	0	0	N/A
	1,681,239	1,375,101	306,138	22%
Parks Department				
Personnel Services	436,615	413,234	23,381	6%
Supplies & Materials	1,319,608	1,304,579	15,029	1%
Maintenance & Services	87,931	88,331	(400)	0%
Other Charges	750	630	120	19%
Capital Equipment	0	48,500	(48,500)	-100%
	1,844,904	1,855,274	(10,370)	-1%
Library				
Personnel Services	1,932,885	1,852,680	80,205	4%
Supplies & Materials	455,908	468,210	(12,302)	-3%
Maintenance & Services	363,172	383,672	(20,500)	-5%
Other Charges	8,800	8,804	(4)	0%
Capital Equipment	0	85,000	(85,000)	-100%
	2,760,765	2,798,366	(37,601)	-1%
Recreation & Culture				
Other Charges	85,000	75,000	10,000	13%
	85,000	75,000	10,000	13%
Extension Service				
Supplies & Materials	16,615	18,593	(1,978)	-11%
Maintenance & Services	2,500	2,500	0	0%
Other Charges	187,582	179,952	7,630	4%
Capital Equipment	0	0	0	N/A
	206,697	201,045	5,652	3%
Natural Resources				
Supplies & Materials	1,700	1,700	0	0%
Other Charges	519,554	509,554	10,000	2%
	521,254	511,254	10,000	2%
Economic Development Department				
Personnel Services	149,939	193,872	(43,933)	-23%
Supplies & Materials	179,450	139,816	39,634	28%
Maintenance & Services	54,200	93,950	(39,750)	-42%
Other Charges	18,675	18,675	0	0%
Capital Equipment	0	0	0	N/A
	402,264	446,313	(44,049)	-10%
Tourism Department				
Personnel Services	209,033	207,023	2,010	1%
Supplies & Materials	249,861	183,948	65,913	36%
Maintenance & Services	783,484	729,844	53,640	7%
Other Charges	4,900	5,000	(100)	-2%
	1,247,278	1,125,815	121,463	11%

	FY2021 Approved	FY2020 Approved	(\$) Difference (%)	
Taxes Shared W/Towns				
Other Charges	2,345,257	2,345,257	0	0%
	2,345,257	2,345,257	0	0%
Grants to Towns				
Supplies & Materials	0	0	0	N/A
Other Charges	6,061,958	5,856,000	205,958	4%
	6,061,958	5,856,000	205,958	4%
Insurance & Benefits				
Maintenance & Services	5,000	5,000	0	0%
Health, OPEB & Other	18,754,352	20,714,728	(1,960,376)	-9%
	18,759,352	20,719,728	(1,960,376)	-9%
Debt Service				
Interfund Charges	13,935,669	13,215,563	720,106	5%
Less: Alloc. Brd of Ed Debt	(12,494,881)	(11,763,756)	(731,125)	6%
	1,440,788	1,451,807	(11,019)	-1%
Interfund				
Interfund Charges	0	394,893	(394,893)	-100%
	0	394,893	(394,893)	-100%
TOTAL EXPENDITURES	\$ 204,320,631.	\$ 201,285,552	\$ 3,035,079	2%

**Worcester County
FY2021 General Fund Revenue Annual Budget by Account Classification**

Account Number	Account Description	FY2021 Estimated Revenues	2020 Adopted Budget	\$ Variance	% Variance
Property Taxes					
4000	Full Year Real Property Taxes	138,167,141	134,303,565	3,863,576	3%
4010	Personal Property Taxes	332,719	326,614	6,105	2%
4020	Corporation Property Taxes	4,103,531	4,028,241	75,290	2%
4030	Railroad & Utility Property Tax	3,622,642	3,386,485	236,157	7%
4035	Railroad Real Property	1,403	3,803	(2,400)	-63%
4040	Half Year Real Property Taxes	211,250	211,250	-	0%
4050	Tax Additions & Abatements	(358,200)	(358,200)	-	0%
4060	Interest on Delinquent Taxes	700,000	650,000	50,000	8%
4070	Discounts Allowed on Taxes	(475,000)	(460,000)	(15,000)	3%
4080	Tax Credits For Assessment I	(1,246,265)	(1,264,923)	18,658	-1%
Account Classification Total: Property Taxes		145,059,221	140,826,835	4,232,386	3%
Income Tax					
4100	Income Tax	26,500,000	26,500,000	-	0%
Account Classification Total: - Income Tax		26,500,000	26,500,000	-	0%
Other Taxes					
4200	Admission & Amusement Taxes	620,000	575,000	45,000	8%
4210	Recordation Taxes	7,000,000	6,662,000	338,000	5%
4230	Trailer Park Excise Tax	-	100,000	(100,000)	100%
4240	Food Tax	81,000	78,000	3,000	4%
4250	Room Tax	180,000	169,000	11,000	7%
4250.040	Room Tax Due to Unincorporated Areas	1,050,000	950,000	100,000	11%
4340	Transfer Tax	4,500,000	4,000,000	500,000	13%
Account Classification Total: Other Taxes		13,431,000	12,534,000	897,000	7%
State Shared					
4300	Highway Users Taxes	1,166,491	1,134,729	31,762	3%
4310	911 Fees	645,332	450,000	195,332	43%
Account Classification Total: - State Shared		1,811,823	1,584,729	227,094	14%
Franchise Fees					
4400	Franchise Fees	22,500	22,500	-	0%
Account Classification Total: Franchise Fees		22,500	22,500	-	0%
Gain/Loss on Disposal of Assets					
4600	Sale Of Fixed Assets	40,000	35,000	5,000	14%
Account Classification Total: - Gain/Loss on Disposal of Assets		40,000	35,000	5,000	14%
Licenses and Permits					
4900	Liquor Licenses	825,000	840,000	(15,000)	-2%
4905	Vending Machine Licenses	70,000	80,000	(10,000)	-13%
4910	Traders Licenses	103,000	95,000	8,000	8%
4915	Occupational Licenses	6,000	35,000	(29,000)	-83%
4920	Bingo Permits	18,500	18,000	500	3%
4925	Tourist & Trailer Park Permits	-	500	(500)	100%
4927	Rental License Fee	175,000	30,000	145,000	483%
4930	Building Permits	300,000	300,000	-	0%
4932	Electrical Permits	15,000	15,000	-	0%
4933	Commercial Plumbing Plan Review	2,500	2,500	-	0%
4935	Marriage Licenses	24,000	24,000	-	0%
4936	Civil Ceremony	1,200	1,500	(300)	-20%
4941	Shoreline Construction Permit	19,000	18,000	1,000	6%
4942	Timber Harvest Permit	3,000	3,000	-	0%

FY2021 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2021 Estimated Revenues	2020 Adopted Budget	\$ Variance	% Variance
4943	SEC/SWM Permit	22,000	20,000	2,000	10%
4945.010	Environmental Permits Burn Permit	600	600	-	0%
4945.020	Environmental Permits Campground Permit	3,325	3,325	-	0%
4945.030	Environmental Permits Septic Permit	23,500	23,500	-	0%
4945.040	Environmental Permits Waste Hauler Permit	2,100	2,100	-	0%
4945.050	Environmental Permits Well Permit	16,800	16,800	-	0%
4945.060	Environmental Permits Other	300	300	-	0%
4945.070	Environmental Permits water & Sewer Review	10,000	10,000	-	0%
4950	Health Permits	396,707	399,707	(3,000)	-1%
4955	Raffle Permits	1,800	1,800	-	0%
4960	Plumbing Permits	52,000	52,000	-	0%
4965	Gas Permits	20,000	19,000	1,000	5%
4970	Forestry Conservation Review Fees	6,000	6,000	-	0%
4980	Landfill Permits-Household	320,000	320,000	-	0%
4982	PAYT Tags - Household	9,000	9,000	-	0%
5060.100	Licenses and Permits Board of zoning Annual Fee	18,000	18,000	-	0%
5060.300	Licenses and Permits Site Plan Review	11,000	11,000	-	0%
5060.400	Licenses and Permits Rezoning Fee	4,000	4,000	-	0%
5060.500	Licenses and Permits Subdivision Review Fee	12,000	12,000	-	0%
5060.600	Licenses and Permits Text Amendment Application Fee	2,000	2,000	-	0%
5060.700	Licenses and Permits Nat Resources Text Amendment App	350	350	-	0%
Account Classification Total: - Licenses and Permits		2,493,682	2,393,982	99,700	4%
Charges for Services					
4940	Shoreline Construction Application Fee	20,000	20,000	-	0%
5045	EDU Transfer/Application Fee	-	4,000	(4,000)	100%
5047	Stormwater Management Review Fee	78,000	75,000	3,000	4%
5065.100	Sheriff Fees Sheriff Fees - Paper Service	40,000	40,000	-	0%
5065.200	Sheriff Fees Sheriff Fees - Peddler's License	500	500	-	0%
5065.300	Sheriff Fees Sheriff Fees - Parking Fines	500	1,000	(500)	-50%
5065.400	Sheriff Fees Animal Control Fees	8,000	8,000	-	0%
5065.405	Sheriff Fees Spay & Neuter Fees	-	12,000	(12,000)	100%
5065.700	Sheriff Fees Contractual Services	7,000	7,000	-	0%
5070.100	Sale of Publications & Copies Commissioners	700	500	200	40%
5070.300	Sale of Publications & Copies Dev. Review & Revision	800	1,000	(200)	-20%
5070.400	Sale of Publications & Copies 911 Recordings	-	50	(50)	100%
5070.600	Sale of Publications & Copies Elections	450	400	50	13%
5070.700	Sale of Publications & Copies Circuit Court	100	100	-	0%
5070.900	Sale of Publications & Copies Environmental Programs	5	5	-	0%
5075	Library Use Charges	18,000	20,000	(2,000)	-10%
5076	Library Erate Reimbursement	2,000	2,500	(500)	-20%
5080	County Share Vehicle Tag Fee	3,500	3,500	-	0%
5085	Liquor Advertising Fees	1,200	2,500	(1,300)	-52%
5086	Tourism Co-Op Advertising	-	2,000	(2,000)	100%
5090	Firearms Training Center Fee	3,000	3,000	-	0%
5095.100	Payments For Jail Use Work Release	20,000	40,000	(20,000)	-50%
5095.200	Payments For Jail Use ICE Housing	4,000,000	5,200,000	(1,200,000)	-23%
5095.400	Payments For Jail Use State Housing	50,000	50,000	-	0%
5095.500	Payments For Jail Use Weekenders	5,000	5,000	-	0%
5095.600	Payments For Jail Use Social Security	10,000	10,000	-	0%
5095.700	Payments For Jail Use State Mental Health Reimb	20,000	20,000	-	0%

FY2021 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2021 Estimated Revenues	2020 Adopted Budget	\$ Variance	% Variance
5095.800	Payments For Jail Use Pretrial Fees	7,000	5,000	2,000	40%
5100.100	Fire Inspection Fees Plan Review Fee	100,000	100,000	-	0%
5100.200	Fire Inspection Fees Fire Safety Fee	25,000	25,000	-	0%
5100.600	Fire Inspection Fees Fire Inspections QAP	20,000	15,000	5,000	33%
5105.100	Public Works Revenues Pipe Sales	30,000	30,000	-	0%
5107	Roads Department Fees	5,000	50,000	(45,000)	-90%
5110	Recreation Fees	240,000	182,900	57,100	31%
5115	Mosquito Control Charges	50,000	50,000	-	0%
5120	Circuit Court Bar Library	5,000	5,000	-	0%
5127	Recreation Center Rental Fees	2,000	1,400	600	43%
5128	Recreation Sponsorships	2,000	3,750	(1,750)	-47%
5130	Tourism Programs and Events	10,500	9,000	1,500	17%
5142	Election Filing Fee	-	200	(200)	100%
5155	Community Service Fees	70,000	70,000	-	0%
5160	Family Services Legal Fees Other	2,500	1,600	900	56%
5161	Casino Security	-	15,000	(15,000)	100%
5162	Seacrets Security	97,000	97,696	(696)	-1%
5165	Critical Area Review Fees	28,000	28,000	-	0%
5167	Water/Sewer Plan Amendment Fee	2,000	2,000	-	0%
5175.200	Donations Sponsorship Program Recreation	2,600	450	2,150	478%
5181	First Offender Program Fees	10,000	10,000	-	0%
5185	Recycling Revenue	81,200	100,800	(19,600)	-19%
5186	Metal Recycling Revenue	45,000	50,000	(5,000)	-10%
5195	Tire Revenue	30,000	30,000	-	0%
5215	Motor Coach Fees	30,000	29,640	360	1%
5220.010	Park Fees Field Rental	5,000	3,500	1,500	43%
5220.020	Park Fees Pavilion Rental	3,500	3,500	-	0%
5220.030	Park Fees Tree of Life	800	800	-	0%
5220.035	Park Fees Tournament Rental	20,000	20,000	-	0%
5220.040	Park Fees User Fees	240	240	-	0%
5225	Concession Stand Fees	65,000	50,000	15,000	30%
5226	Special Events Fees	203,075	75,300	127,775	170%
5227	Tournament Fees	15,000	12,000	3,000	25%
5230.010	Environmental Fees Perk Test Fee	9,000	9,000	-	0%
5230.020	Environmental Fees Plat Review Fee	6,000	6,000	-	0%
5230.030	Environmental Fees Water Sample Fee	400	400	-	0%
5240	Shared Facility/Service Area Fee	500	500	-	0%
5245	Solar Renewable Energy Credits	1,000	50	950	1900%
5435	BRF Admin Fee	22,500	22,500	-	0%
Account Classification Total: - Charges for Services		5,535,570	6,644,281	(1,108,711)	-17%
Interest & Penalties					
4700	Interest On Investments	850,000	1,900,000	(1,050,000)	-55%
Account Classification Total: - Interest & Penalties		850,000	1,900,000	(1,050,000)	-55%
Fines & Forfeitures					
5300	Court Fines	50,000	50,000	-	0%
5310	Civil Infraction Fines	2,700	2,500	200	8%
Account Classification Total: - Fines & Forfeitures		52,700	52,500	200	0%

FY2021 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2021 Estimated Revenues	2020 Adopted Budget	\$ Variance	% Variance
Miscellaneous					
4260.010	Rents/State Revenue Boat Landings	42,314	35,012	7,302	21%
4260.020	Rents/State Revenue County Administration	71,199	67,599	3,600	5%
4260.030	Rents/State Revenue Elections	14,230	31,000	(16,770)	-54%
4270	Rents-Tower Site/Contrib & Donat	22,818	20,921	1,897	9%
4800	Other Miscellaneous Revenue	80,000	80,000	-	0%
5420	Retiree Drug Subsidy	170,000	250,000	(80,000)	-32%
Account Classification Total: - Miscellaneous		400,561	484,532	(83,971)	-17%
Intergovernmental - Federal Revenues					
5541	Traffic Safety SHA	720	720	-	0%
5600	Federal Payments In Lieu of Taxe	20,305	19,866	439	2%
5625	CDBG Housing Rehab Grant	150,000	150,000	-	0%
5664.020	US Fish and Wildlife Service Other General Government	7,000	7,000	-	0%
5675	Child Support Enforcement Grant	9,800	9,800	-	0%
5745.300	Homeland Security Grant SHSGP	97,309	79,890	17,419	22%
5745.600	Homeland Security Grant EMPG	74,407	74,651	(244)	0%
5770	Bulletproof Vest Program	1,000	1,000	-	0%
5785	MDE Beach Monitoring Grant	3,261	3,261	-	0%
Total: - Intergovernmental - Federal Revenues		363,802	346,188	17,614	5%
Intergovernmental - State Revenues					
5515	DHCD Housing Administration Fee	7,000	7,000	-	0%
5517	Other Housing Rehab Income	4,000	4,000	-	0%
5525	Conservation Easement Administrative Fee	20,000	20,000	-	0%
5530	Eastern Shore Library Grant	75,000	75,000	-	0%
5543	Dental Program Reimbursement	22,220	22,220	-	0%
5615	Maryland Coastal Bays	-	20,000	(20,000)	100%
5630	Water System Monitoring Grant	17,560	17,560	-	0%
5635	Police Protection Grant	162,006	162,006	-	0%
5640	State Library Aid	170,290	165,408	4,882	3%
5645	Share of State Park Receipts	425,000	425,000	-	0%
5650	State Aid for Fire Companies	372,927	373,789	(862)	0%
5655	Program Open Space Grant - Parks	1,277,500	1,138,500	139,000	12%
5660	Waterway Improvement Grants	254,300	204,300	50,000	24%
5662	BRF Operations & Maintenance Grant	10,000	10,000	-	0%
5663	Share of State Forest Land	70,000	65,000	5,000	8%
5665	State Aid for Bridges	980,733	824,881	155,852	19%
5680	State Grant for Critical Areas	10,000	10,000	-	0%
5688	MD Dept of Aging Grant	54,608	54,608	-	0%
5690	SSTAP Grant	126,620	-	126,620	#DIV/0!
5700	911 ENSB Grant	67,892	14,500	53,392	368%
5705	State Grant for Tourism	207,154	140,607	66,547	47%
5725	Family Support Grant	251,095	230,184	20,911	9%
5730	Septic System BRF Grant Program	240,000	240,000	-	0%
5732	Conservation Easements Reimbursements	60,000	60,000	-	0%
5735.045	Other Grants Parks	-	239,000	(239,000)	100%
5735.050	Other Grants Recreation	-	500	(500)	100%

FY2021 General Fund Revenue Annual Budget by Account Classification

Account Number	Account Description	FY2021 Estimated Revenues	2020 Adopted Budget	\$ Variance	% Variance
5757	Trial Jury Reimbursement	54,000	54,000	-	0%
5760	Drug Court Grant	237,352	230,016	7,336	3%
5762	Heroin Coordinator Grant	50,615	50,615	-	0%
5905	Sheriff-Sex Offender Grant	22,000	22,000	-	0%
5912	Sher-Health Underage Drinking	2,000	2,000	-	0%
5940	Intern Program Grant	10,000	10,000	-	0%
Total Intergovernmental - State Revenues		5,261,872	4,892,694	369,178	8%
Other Revenue					
5845	Salary Reimbursement	500	500	-	0%
Account Classification Total: - Other Revenue		500	500	-	0%
Transfers In					
5511	Casino/Local Impact Grant Funds	2,497,400	3,067,811	(570,411)	-19%
Account Classification Total: - Transfers In		2,497,400	3,067,811	(570,411)	-19%
Total General Fund Revenues		204,320,631	201,285,552	3,035,079	2%