

## Worcester County Notice of Public Hearing FY2021 Operating Budgets

The FY2021 General Fund Budget as shown below includes the COVID-19 revised Revenues and Expenditures as compared to the original submitted request on March 17, 2020 (shown in italics). This document includes the dollar and percent variances between the FY2021 COVID-19 Revised Budget and the FY2020 Adopted Budget. The Public Hearing on the FY2021 Budget will be held on May 5, 2020 at 7:00 p.m. from the Worcester County Government Center and will take place remotely via video teleconference and will also be live-streamed at <https://worcestercountymd.swagit.com/live>. If you would like to speak at this public hearing you must register in advance at [https://us02web.zoom.us/webinar/register/WN\\_R7VZcbCZRwqWickNDZKfVw](https://us02web.zoom.us/webinar/register/WN_R7VZcbCZRwqWickNDZKfVw). Participants who join the video/audio conference will be enabled to speak by the meeting chair. Speakers will be allowed to address the County Commissioners for up to two (2) minutes. Public Comment may also be submitted in advance by email at [wchearing@co.worcester.md.us](mailto:wchearing@co.worcester.md.us) or in writing received on or before 4:00 PM Eastern Standard Time on Monday, May 4, 2020 in the County Commissioners Office at Room 1103 Government Center, One West Market Street, Snow Hill, MD 21863. Written comments received by the deadline will be read into the record at the public hearing.

### WORCESTER COUNTY Summary FY2021 Revenue Estimate

	FY2021 Covid-19 Revised	FY2021 March Estimate	FY2020 Approved	(\$) Covid-19 Revised/ FY20 Approved	Difference (%) Covid-19 Revised/ FY20 Approved
Property Taxes	\$ 145,059,221	\$ <i>145,059,221</i>	\$ 140,826,835	\$ 4,232,386	3%
Income Taxes	26,500,000	<i>30,000,000</i>	26,500,000	0	0%
Other Local Taxes	13,781,000	<i>13,781,000</i>	12,534,000	1,247,000	10%
State Shared	1,811,823	<i>1,811,823</i>	1,584,729	227,094	14%
Licenses & Permits	2,506,182	<i>2,506,182</i>	2,393,982	112,200	5%
Charges for Services	6,558,570	<i>6,558,570</i>	6,667,281	(108,711)	-2%
Interest on Investments	850,000	<i>1,500,000</i>	1,900,000	(1,050,000)	-55%
Fines & Forfeits	52,700	<i>52,700</i>	52,500	200	0%
Misc./Sale of Assets/Other Revenue	440,561	<i>440,561</i>	519,532	(78,971)	-15%
Federal Grants	369,957	<i>369,957</i>	346,188	23,769	7%
State Grants	5,266,872	<i>5,354,372</i>	4,892,694	374,178	8%
Transfers In-Casino/Local Impact Grant	2,497,400	<i>2,497,400</i>	3,067,811	(570,411)	-19%
Transfers In - Budget Stabilization	0	<i>0</i>	0	0	N/A
<b>TOTAL REVENUES</b>	<b>\$ 205,694,286</b>	<b>\$ <i>209,931,786</i></b>	<b>\$ 201,285,552</b>	<b>\$ 4,408,734</b>	<b>2%</b>

### FY 2021 Requested General Fund Budget

	FY2021 Covid-19 Revised	FY2021 March Estimate	FY2020 Approved	(\$) Covid-19 Revised/ FY20 Approved	Difference (%) Covid-19 Revised/ FY20 Approved
<b>County Commissioners &amp; Admin.</b>					
Personnel Services	954,022	<i>954,022</i>	967,450	(13,428)	-1%
Supplies & Materials	33,702	<i>34,422</i>	39,446	(5,744)	-15%
Maintenance & Services	32,694	<i>25,972</i>	25,537	7,157	28%
Other Charges	43,914	<i>46,746</i>	44,614	(700)	-2%
Interfund Charges	(80,965)	<i>(80,965)</i>	(81,037)	72	0%
Capital Equipment	0	<i>0</i>	0	0	N/A
	983,367	<i>980,197</i>	996,010	(12,643)	-1%
<b>Circuit Court</b>					
Personnel Services	951,991	<i>951,991</i>	981,121	(29,130)	-3%
Supplies & Materials	212,231	<i>212,731</i>	182,452	29,779	16%
Maintenance & Services	110,765	<i>112,765</i>	112,765	(2,000)	-2%
Other Charges	8,932	<i>8,932</i>	12,848	(3,916)	-30%
Capital Equipment	0	<i>0</i>	0	0	N/A
	1,283,919	<i>1,286,419</i>	1,289,186	(5,267)	0%

	FY2021 Covid-19 Revised	FY2021 March Estimate	FY2020 Approved	(\$) Difference (%) Covid-19 Revised/ FY20 Approved	
<b>Orphan's Court</b>					
Personnel Services	21,000	21,000	28,500	(7,500)	-26%
Supplies & Materials	0	0	0	0	N/A
Other Charges	6,800	7,294	7,294	(494)	-7%
	27,800	28,294	35,794	(7,994)	-22%
<b>State's Attorney</b>					
Personnel Services	1,390,121	1,388,291	1,349,099	41,022	3%
Supplies & Materials	51,242	51,242	50,109	1,133	2%
Maintenance & Services	17,350	17,350	26,012	(8,662)	-33%
Other Charges	25,750	25,750	25,750	0	0%
Interfund Charges	0	0	0	0	N/A
Capital Equipment	0	0	0	0	N/A
	1,484,463	1,482,633	1,450,970	33,493	2%
<b>Treasurer</b>					
Personnel Services	1,248,522	1,302,531	1,253,170	(4,648)	0%
Supplies & Materials	136,855	142,355	136,527	328	0%
Maintenance & Services	2,400	4,200	5,000	(2,600)	-52%
Other Charges	4,900	6,800	6,735	(1,835)	-27%
Interfund Charges	(228,836)	(231,108)	(226,122)	(2,714)	1%
Capital Equipment	0	0	0	0	N/A
	1,163,841	1,224,778	1,175,310	(11,469)	-1%
<b>Elections Office</b>					
Personnel Services	522,228	522,228	535,496	(13,268)	-2%
Supplies & Materials	367,593	367,593	340,149	27,444	8%
Maintenance & Services	149,326	152,134	140,250	9,076	6%
Other Charges	15,386	15,386	14,190	1,196	8%
Capital Equipment	0	0	0	0	N/A
	1,054,533	1,057,341	1,030,085	24,448	2%
<b>Human Resources</b>					
Personnel Services	446,554	446,554	442,827	3,727	1%
Supplies & Materials	22,760	23,310	23,955	(1,195)	-5%
Maintenance & Services	25,500	32,100	26,500	(1,000)	-4%
Other Charges	4,500	4,500	5,320	(820)	-15%
Interfund Charges	(63,623)	(63,623)	(62,795)	(828)	1%
Capital Equipment	0	28,500	0	0	N/A
	435,691	471,341	435,807	(116)	0%
<b>Development Review &amp; Permitting</b>					
Personnel Services	1,507,623	1,525,230	1,442,541	65,082	5%
Supplies & Materials	281,502	288,202	282,560	(1,058)	0%
Maintenance & Services	56,000	58,250	58,425	(2,425)	-4%
Other Charges	23,331	23,331	22,120	1,211	5%
Interfund Charges	(80,753)	(80,753)	(15,491)	(65,262)	421%
Capital Equipment	0	58,000	18,000	(18,000)	-100%
	1,787,703	1,872,260	1,808,155	(20,452)	-1%
<b>Environmental Programs</b>					
Personnel Services	1,078,264	1,104,197	1,107,101	(28,837)	-3%
Supplies & Materials	268,252	268,252	282,522	(14,270)	-5%
Maintenance & Services	98,145	100,895	104,842	(6,697)	-6%
Other Charges	5,656	5,656	9,662	(4,006)	-41%
Interfund Charges	(26,568)	(26,568)	(26,568)	0	0%
Capital Equipment	0	95,600	0	0	N/A
	1,423,749	1,548,032	1,477,559	(53,810)	-4%

	FY2021 Covid-19 Revised	FY2021 March Estimate	FY2020 Approved	(\$) Difference (%) Covid-19 Revised/ FY20 Approved	
<b>Information Technology</b>					
Personnel Services	532,292	532,292	525,345	6,947	1%
Supplies & Materials	9,450	9,450	11,182	(1,732)	-15%
Maintenance & Services	2,280	2,330	1,980	300	15%
Other Charges	6,452	6,452	8,759	(2,307)	-26%
Interfund Charges	(28,088)	(28,088)	(28,088)	0	0%
Capital Equipment	0	0	26,000	(26,000)	-100%
	522,386	522,436	545,178	(22,792)	-4%
<b>Other General Government</b>					
Supplies & Materials	957,987	961,987	982,942	(24,955)	-3%
Maintenance & Services	909,738	909,738	911,698	(1,960)	0%
Other Charges	1,157,374	1,298,332	1,185,967	(28,593)	-2%
Capital Equipment	15,972	250,972	0	15,972	N/A
	3,041,071	3,421,029	3,080,607	(39,536)	-1%
<b>Sheriff's Department</b>					
Personnel Services	6,098,539	6,760,183	6,043,233	55,306	1%
Supplies & Materials	721,379	786,643	612,623	108,756	18%
Maintenance & Services	582,673	715,533	429,383	153,290	36%
Other Charges	53,109	80,109	64,609	(11,500)	-18%
Capital Equipment	0	485,136	180,000	(180,000)	-100%
	7,455,700	8,827,604	7,329,848	125,852	2%
<b>Emergency Services</b>					
Personnel Services	1,730,326	1,907,987	1,463,443	266,883	18%
Supplies & Materials	1,037,646	1,041,696	1,130,671	(93,025)	-8%
Maintenance & Services	212,200	229,200	247,750	(35,550)	-14%
Other Charges	40,143	49,823	51,295	(11,152)	-22%
Interfund Charges	0	0	0	0	N/A
Capital Equipment	0	122,000	118,000	(118,000)	-100%
	3,020,315	3,350,706	3,011,159	9,156	0%
<b>County Jail</b>					
Personnel Services	6,058,843	6,139,122	6,153,698	(94,855)	-2%
Supplies & Materials	1,039,385	1,118,960	1,185,102	(145,717)	-12%
Maintenance & Services	2,299,162	2,326,912	2,254,450	44,712	2%
Other Charges	16,056	16,056	16,056	0	0%
Capital Equipment	18,302	62,302	73,000	(54,698)	-75%
	9,431,748	9,663,352	9,682,306	(250,558)	-3%
<b>Fire Marshal's Office</b>					
Personnel Services	424,899	456,288	422,157	2,742	1%
Supplies & Materials	49,720	52,720	37,040	12,680	34%
Maintenance & Services	17,360	17,660	16,260	1,100	7%
Other Charges	24,685	24,685	23,470	1,215	5%
Capital Equipment	0	0	45,500	(45,500)	-100%
	516,664	551,353	544,427	(27,763)	-5%
<b>Volunteer Fire &amp; Ambulance</b>					
Supplies & Materials	1,800	1,800	19,020	(17,220)	-91%
Maintenance & Services	19,404	19,404	17,810	1,594	9%
Other Charges	7,818,920	9,376,165	7,430,386	388,534	5%
Capital Equipment	21,000	21,000	0	21,000	N/A
	7,861,124	9,418,369	7,467,216	393,908	5%

	FY2021 Covid-19 Revised	FY2021 March Estimate	FY2020 Approved	(\$) Difference (%) Covid-19 Revised/ FY20 Approved	
<b>Public Works Department</b>					
Personnel Services	671,789	671,789	574,243	97,546	17%
Supplies & Materials	31,752	31,752	23,435	8,317	35%
Maintenance & Services	40,746	43,446	51,396	(10,650)	-21%
Other Charges	2,865	2,865	2,865	0	0%
Interfund Charges	(140,000)	(140,000)	(205,037)	65,037	-32%
Capital Equipment	0	54,000	6,500	(6,500)	-100%
	607,152	663,852	453,402	153,750	34%
<b>Maintenance Division</b>					
Personnel Services	918,743	1,009,764	953,236	(34,493)	-4%
Supplies & Materials	56,161	63,780	50,382	5,779	11%
Maintenance & Services	76,888	87,930	75,728	1,160	2%
Other Charges	1,550	8,078	4,650	(3,100)	-67%
Capital Equipment	0	108,665	53,000	(53,000)	-100%
	1,053,342	1,278,217	1,136,996	(83,654)	-7%
<b>Roads Division</b>					
Personnel Services	1,566,326	1,569,317	1,572,527	(6,201)	0%
Supplies & Materials	1,251,925	1,751,925	1,226,006	25,919	2%
Maintenance & Services	676,512	676,812	674,106	2,406	0%
Other Charges	1,990	1,990	1,590	400	25%
Capital Equipment	0	441,155	347,000	(347,000)	-100%
	3,496,753	4,441,199	3,821,229	(324,476)	-8%
<b>Boat Landings</b>					
Supplies & Materials	265,000	265,000	200,000	65,000	33%
Maintenance & Services	37,315	212,315	81,615	(44,300)	-54%
Capital Equipment	0	0	0	0	N/A
	302,315	477,315	281,615	20,700	7%
<b>Homeowner Convenience Centers</b>					
Personnel Services	213,782	213,782	268,382	(54,600)	-20%
Supplies & Materials	9,150	9,150	3,150	6,000	190%
Maintenance & Services	273,050	273,050	265,000	8,050	3%
Other Charges	0	0	0	0	N/A
Interfund Charges	191,734	191,734	215,485	(23,751)	-11%
Capital Equipment	0	110,000	0	0	N/A
	687,716	797,716	752,017	(64,301)	-9%
<b>Recycling</b>					
Personnel Services	397,055	397,055	340,631	56,424	17%
Supplies & Materials	17,150	17,150	17,150	0	0%
Maintenance & Services	198,325	198,325	195,000	3,325	2%
Other Charges	1,314	1,314	1,314	0	0%
Interfund Charges	226,042	226,042	217,261	8,781	4%
Capital Equipment	0	132,600	45,000	(45,000)	-100%
	839,886	972,486	816,356	23,530	3%
<b>Health Department</b>					
Supplies & Materials	3,000	3,000	3,000	0	0%
Maintenance & Services	416,002	416,002	416,002	0	0%
Other Charges	5,264,795	5,264,795	5,197,842	66,953	1%
Capital Equipment	0	0	0	0	N/A
	5,683,797	5,683,797	5,616,844	66,953	1%

	FY2021 Covid-19 Revised	FY2021 March Estimate	FY2020 Approved	(\$) Difference (%) Covid-19 Revised/ FY20 Approved	
<b>Mosquito Control Division</b>					
Personnel Services	93,185	93,185	89,483	3,702	4%
Supplies & Materials	5,695	5,695	3,650	2,045	56%
Maintenance & Services	20,350	20,350	18,050	2,300	13%
Other Charges	70,175	70,175	70,000	175	0%
Capital Equipment	0	34,425	0	0	N/A
	189,405	223,830	181,183	8,222	5%
<b>Commission on Aging</b>					
Supplies & Materials	182,728	182,728	56,108	126,620	226%
Maintenance & Services	206,250	207,650	209,750	(3,500)	-2%
Other Charges	1,061,900	1,115,400	1,023,700	38,200	4%
Capital Equipment	0	0	0	0	N/A
	1,450,878	1,505,778	1,289,558	161,320	13%
<b>Social Service Groups</b>					
Personnel Services	0	0	0	0	N/A
Other Charges	675,078	841,368	686,328	(11,250)	-2%
	675,078	841,368	686,328	(11,250)	-2%
<b>Wor-Wic Community College</b>					
Other Charges	2,418,122	2,418,122	2,333,092	85,030	4%
Capital Equipment	0	0	0	0	N/A
	2,418,122	2,418,122	2,333,092	85,030	4%
<b>Board of Education</b>					
Personnel Services	71,892,099	71,892,099	69,146,121	2,745,978	4%
Supplies & Materials	3,407,333	3,407,333	3,255,833	151,500	5%
Maintenance & Services	8,093,236	8,093,236	7,776,138	317,098	4%
Other Charges	31,651,467	34,669,562	31,517,591	133,876	0%
Interfund Charges	(20,927,438)	(20,927,438)	(20,602,519)	(324,919)	2%
Capital Equipment	494,542	1,394,542	544,542	(50,000)	-9%
Total Operating Budget	94,611,239	98,529,334	91,637,706	2,973,533	3%
School Debt Service	12,494,881	12,494,881	11,763,756	731,125	6%
Total Operating & Debt Service	107,106,120	111,024,215	103,401,462	3,704,658	4%
<b>Recreation Department</b>					
Personnel Services	901,614	966,924	809,238	92,376	11%
Supplies & Materials	522,740	546,240	357,505	165,235	46%
Maintenance & Services	184,128	186,878	191,478	(7,350)	-4%
Other Charges	37,750	37,750	16,880	20,870	124%
Capital Equipment	0	60,550	0	0	N/A
	1,646,232	1,798,342	1,375,101	271,131	20%
<b>Parks Department</b>					
Personnel Services	417,716	417,716	413,234	4,482	1%
Supplies & Materials	1,319,608	1,418,108	1,304,579	15,029	1%
Maintenance & Services	88,131	90,131	88,331	(200)	0%
Other Charges	750	1,250	630	120	19%
Capital Equipment	0	76,190	48,500	(48,500)	-100%
	1,826,205	2,003,395	1,855,274	(29,069)	-2%
<b>Library</b>					
Personnel Services	1,841,641	1,930,642	1,852,680	(11,039)	-1%
Supplies & Materials	455,908	482,553	468,210	(12,302)	-3%
Maintenance & Services	363,172	364,772	383,672	(20,500)	-5%
Other Charges	8,800	8,800	8,804	(4)	0%
Capital Equipment	0	40,000	85,000	(85,000)	-100%
	2,669,521	2,826,767	2,798,366	(128,845)	-5%

	FY2021 Covid-19 Revised	FY2021 March Estimate	FY2020 Approved	(\$) Difference (%) Covid-19 Revised/ FY20 Approved	
<b>Recreation &amp; Culture</b>					
Other Charges	75,000	85,001	75,000	0	0%
	75,000	85,001	75,000	0	0%
<b>Extension Service</b>					
Supplies & Materials	16,615	16,615	18,593	(1,978)	-11%
Maintenance & Services	2,500	2,500	2,500	0	0%
Other Charges	187,582	187,582	179,952	7,630	4%
Capital Equipment	0	0	0	0	N/A
	206,697	206,697	201,045	5,652	3%
<b>Natural Resources</b>					
Supplies & Materials	1,700	1,700	1,700	0	0%
Other Charges	519,554	519,554	509,554	10,000	2%
	521,254	521,254	511,254	10,000	2%
<b>Economic Development Department</b>					
Personnel Services	143,413	178,648	193,872	(50,459)	-26%
Supplies & Materials	179,450	179,450	139,816	39,634	28%
Maintenance & Services	54,200	54,200	93,950	(39,750)	-42%
Other Charges	18,675	18,675	18,675	0	0%
Capital Equipment	0	17,498	0	0	N/A
	395,738	448,471	446,313	(50,575)	-11%
<b>Tourism Department</b>					
Personnel Services	202,982	202,982	207,023	(4,041)	-2%
Supplies & Materials	249,861	249,861	183,948	65,913	36%
Maintenance & Services	806,984	873,784	729,844	77,140	11%
Other Charges	4,900	4,900	5,000	(100)	-2%
	1,264,727	1,331,527	1,125,815	138,912	12%
<b>Taxes Shared W/Towns</b>					
Other Charges	2,345,257	2,645,257	2,345,257	0	0%
	2,345,257	2,645,257	2,345,257	0	0%
<b>Grants to Towns</b>					
Supplies & Materials	0	100,000	0	0	N/A
Other Charges	5,986,250	7,142,640	5,856,000	130,250	2%
	5,986,250	7,242,640	5,856,000	130,250	2%
<b>Insurance &amp; Benefits</b>					
Maintenance & Services	5,000	5,000	5,000	0	0%
Health, OPEB & Other	21,579,483	23,911,877	20,714,728	864,755	4%
	21,584,483	23,916,877	20,719,728	864,755	4%
<b>Debt Service</b>					
Interfund Charges	13,935,669	13,935,669	13,215,563	720,106	5%
Less: Alloc. Brd of Ed Debt	(12,494,881)	(12,494,881)	(11,763,756)	(731,125)	6%
	1,440,788	1,440,788	1,451,807	(11,019)	-1%
<b>Interfund</b>					
Interfund Charges	0	756,945	394,893	(394,893)	-100%
	0	756,945	394,893	(394,893)	-100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 205,966,790</b>	<b>\$ 221,258,000</b>	<b>\$ 201,285,552</b>	<b>\$ 4,681,238</b>	<b>2%</b>

# FY 2021

## Requested Budget

### Public Hearing



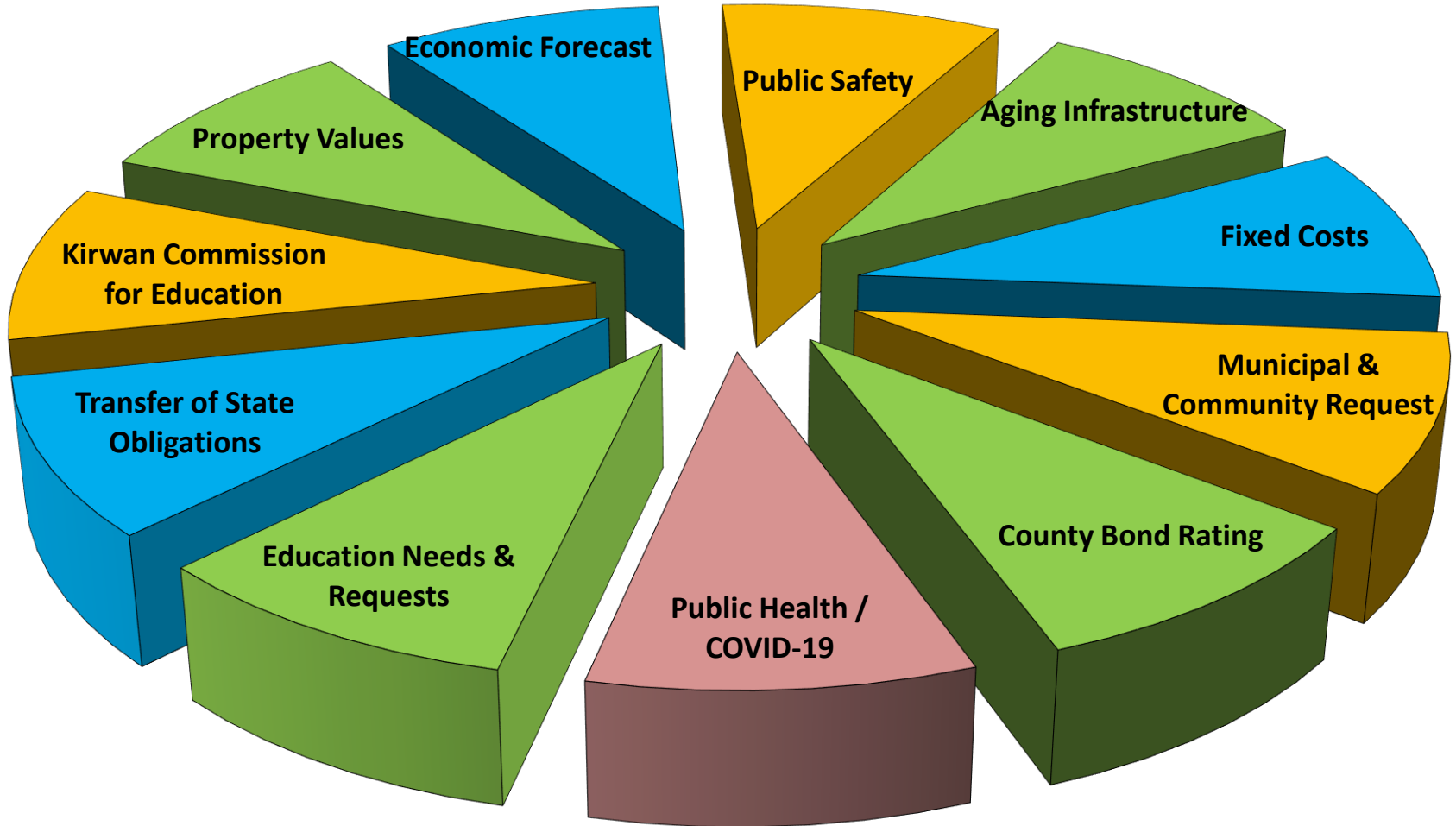
FY2021 Budget totals by Department and Agency may be found on the County website [www.co.worcester.md.us](http://www.co.worcester.md.us) at this link under Latest News and Announcements:

FY2021 General Fund Budget Totals By Departments And Agencies  
Monday, May 4, 2020 10:33 am

Attachment:  [FY2021\\_General\\_Fund\\_Public\\_Hearing\\_Revenues\\_Expenditures.pdf](#)

**May 5, 2020**

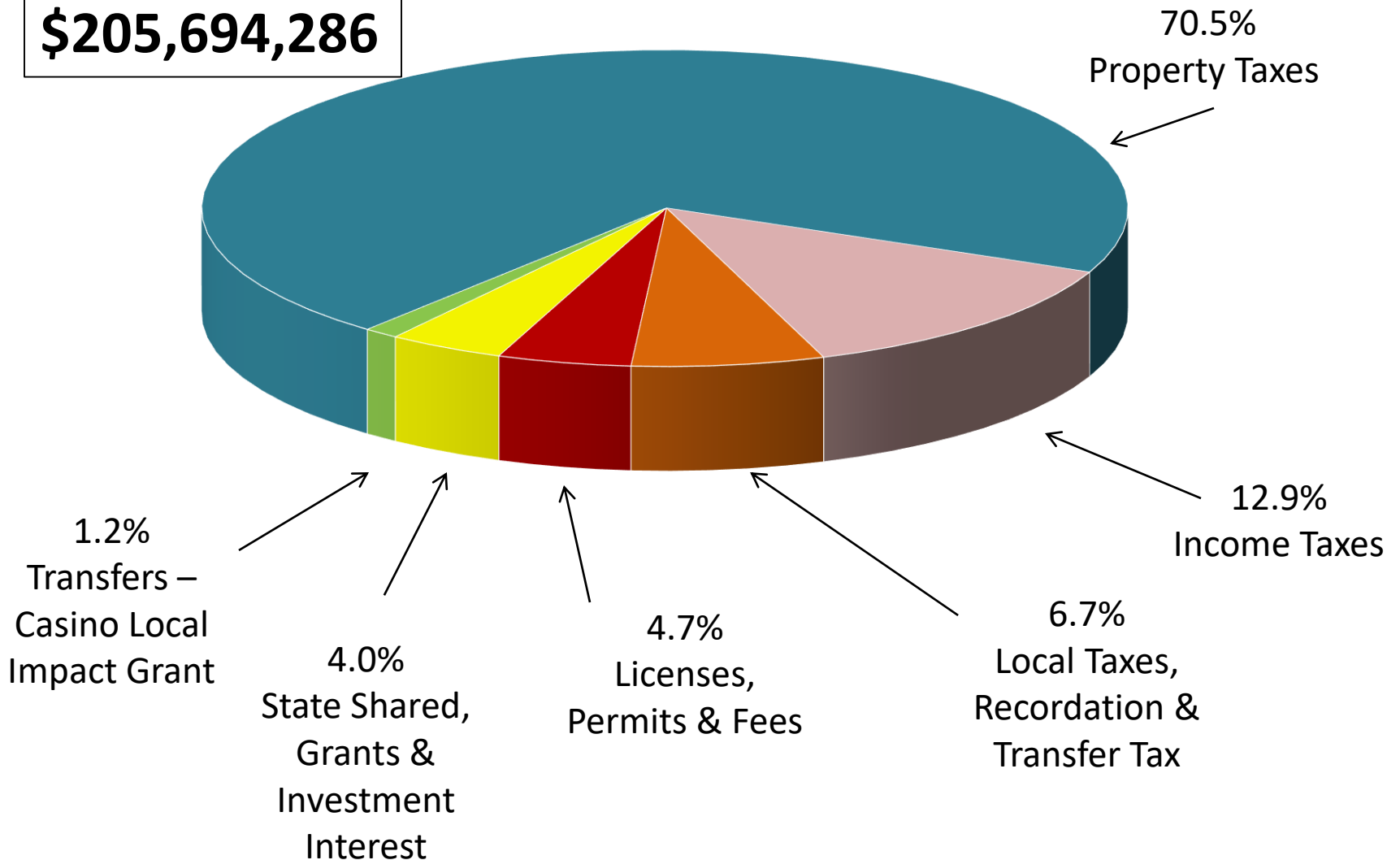
# FY2021 Budget Issues





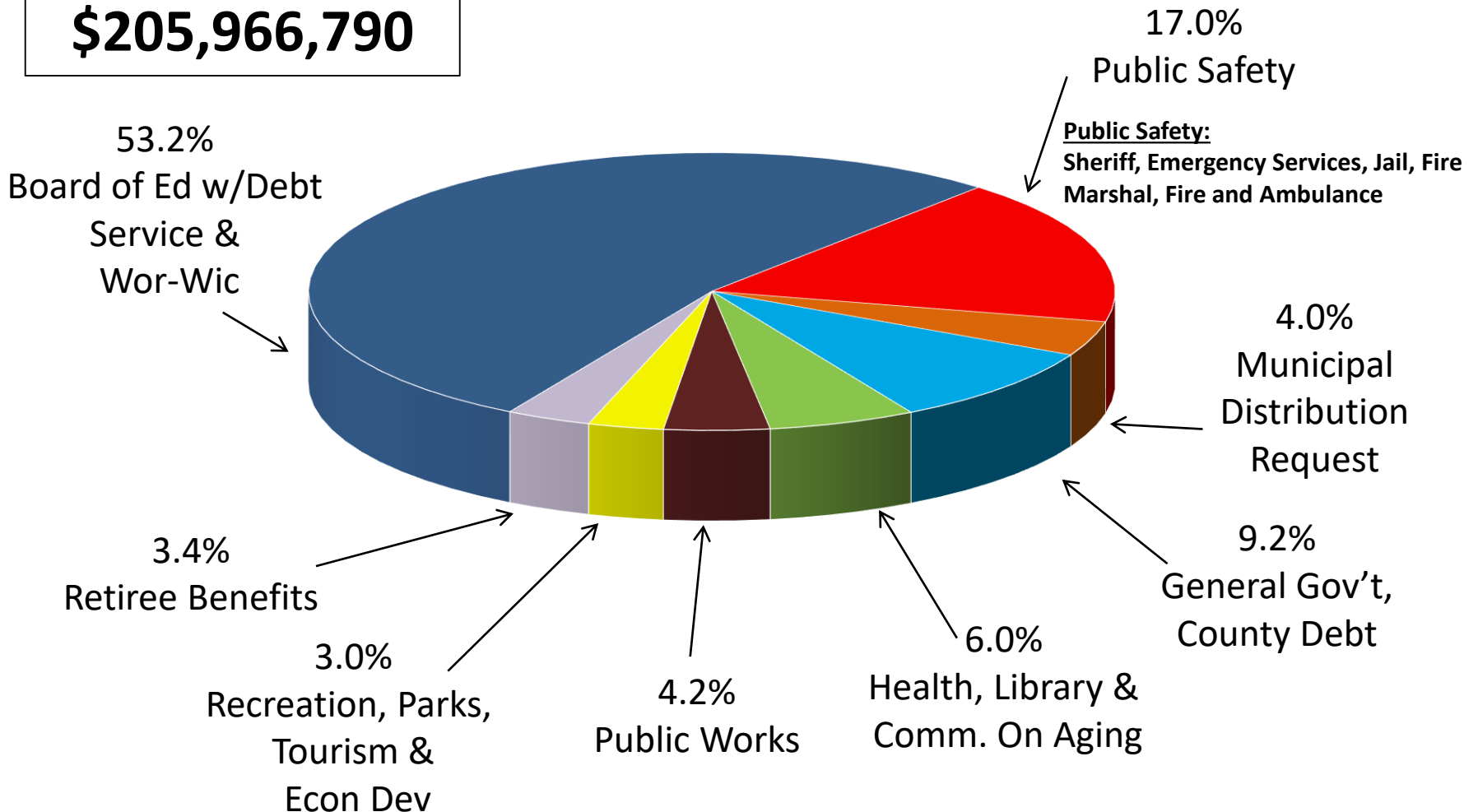
# General Fund Estimated Revenues FY 2021 Revised due to COVID-19

**\$205,694,286**



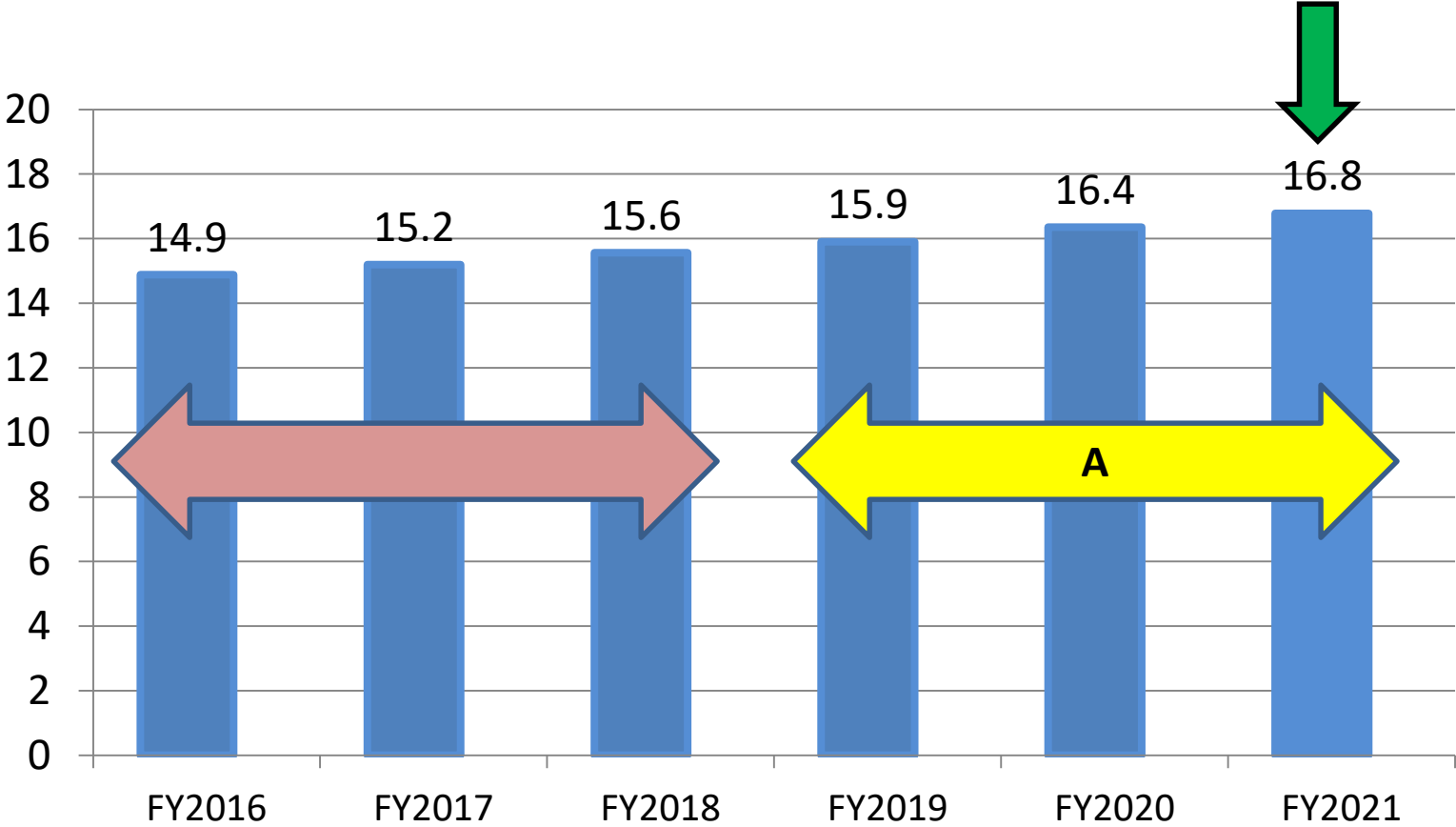
# General Fund Requested Expenditures FY 2021 Revised due to COVID-19

**\$205,966,790**



# WORCESTER COUNTY ASSESSABLE TAX BASE

\$ In Billions



State Dept of Assessment & Taxation estimate FY2021

- ↔ Rose Arrow – Previous Cycle
- ↔ Current cycle A beginning with Ocean City - FY19-FY21

# General Fund

## Major Revenues

Major Revenue	FY19 Actual	FY20 Budget	FY21 Estimate March 2020 To FY20 Budget	FY21 Estimate Covid-19 April To FY20 Budget
Property Taxes	\$137,214,614	\$140,826,835	\$145,059,221	\$145,059,221
Income Taxes	23,172,123	26,500,000	30,000,000	26,500,000
Recordation and Transfer Taxes	<u>11,747,810</u>	<u>10,250,000</u>	<u>11,850,000</u>	<u>11,850,000</u>
Total Major Revenues	<u>\$172,134,547</u>	<u>\$177,988,835</u>	<u>\$186,909,221</u>	<u>\$183,409,221</u>
Variance from Prior Year	\$5,712,394	\$5,854,288	\$8,920,386	\$5,420,386

FY2020 Budget reflects Real Property Tax rate of \$0.845, Income tax rate of 2.25%

# General Fund Revenue Comparison FY19-FY21

Major Categories	Actual FY2019	Budget FY2020	March FY2021	Revised FY2021
Property Taxes	\$ 138,515,203	\$ 142,091,758	\$146,305,486	\$146,305,486
Homestead Tax Credit	(1,300,589)	(1,264,923)	(1,142,856)	(1,142,856)
Income Taxes	23,172,123	26,500,000	30,000,000	26,500,000
Recordation/Transfer	11,747,810	10,662,000	11,850,000	11,850,000
Other Taxes	2,238,850	1,872,000	1,931,000	1,931,000
State Shared	974,172	1,584,729	1,811,823	1,811,823
Licenses & Permits	1,960,839	2,393,982	2,506,182	2,506,182
Charges for Services	6,529,928	6,667,281	6,558,570	6,558,570
Intergov – Fed/State	3,364,604	5,238,882	5,724,329	5,636,829
Interest on Investments	1,861,896	1,900,000	1,500,000	850,000
Other Revenue	571,738	572,032	493,261	493,261
Casino/Local Impact Grant	2,236,200	3,067,811	2,497,400	2,497,400
Transfer in Bond Premium	70,219	0	0	0
Transfer in Health Ins. Reinvestment	<u>4,500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b><u>\$196,442,993</u></b>	<b><u>\$201,285,552</u></b>	<b><u>\$209,931,786</u></b>	<b><u>\$ 205,694,286</u></b>
Revenue Variance	<b>(\$ 4,719,757)</b>	<b>\$ 4,842,559</b>	<b>\$ 8,646,234</b>	<b>\$ 4,408,734</b>

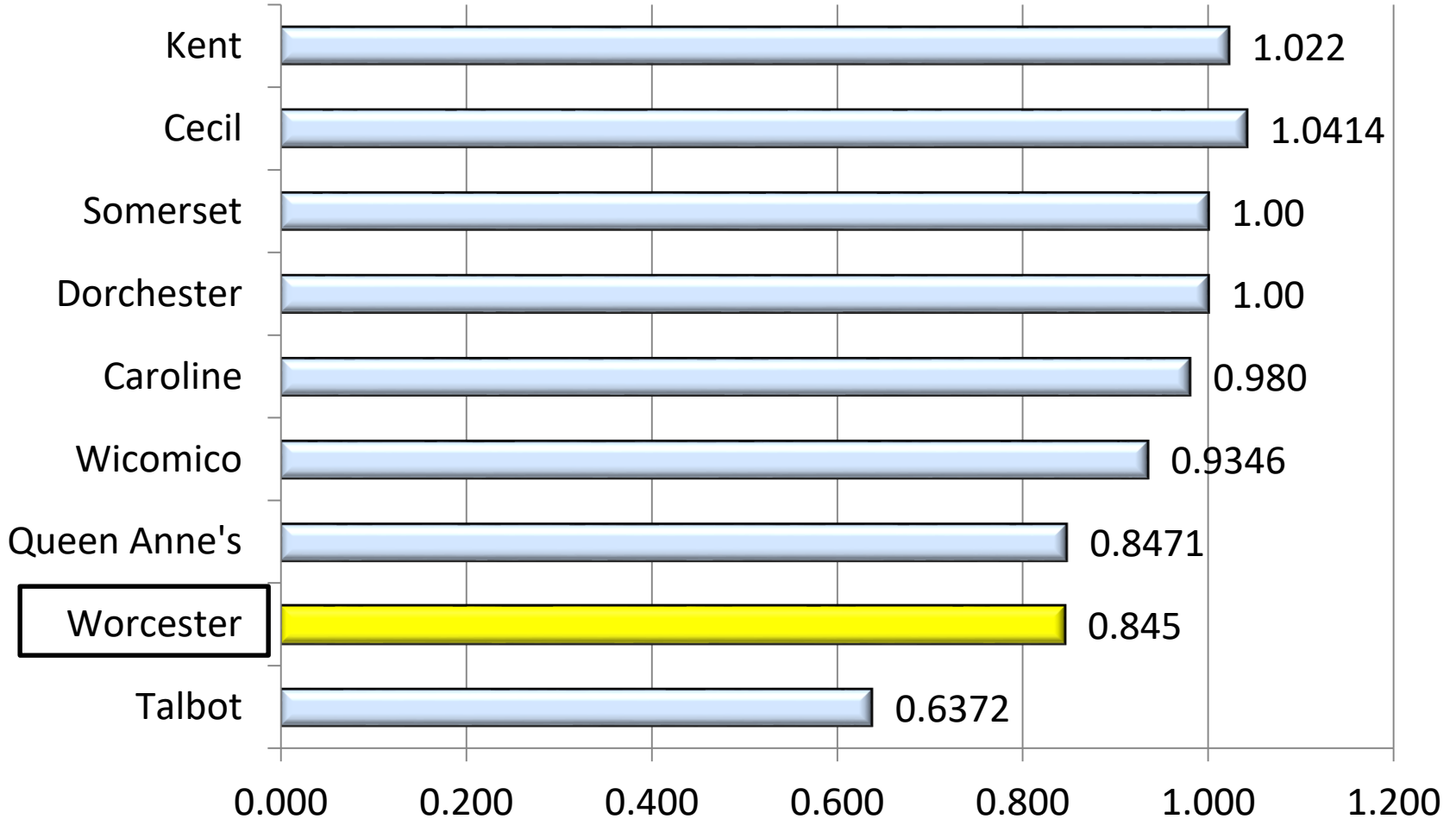
Note: FY2021 COVID-19 Estimate as of April 14, 2020

# General Fund Expenditure Comparison FY19 – FY21

Major Categories	Actual FY2019	Budget FY2020	March FY2021	Covid-19 FY2021
Board of Ed w/Debt Service	\$97,905,911	\$103,401,462	\$111,024,215	\$107,106,120
Wor-Wic Community College	2,203,762	2,333,092	2,418,122	2,418,122
Public Safety	32,724,980	34,362,553	39,123,502	35,048,460
Municipal Distribution	8,032,840	8,201,257	9,887,897	8,331,507
General Government & Buildings	15,824,729	17,448,175	18,333,870	17,548,492
Health, Library, Commission on Aging	12,073,019	12,010,846	12,595,549	12,152,427
Public Works	6,524,145	8,867,934	10,271,917	8,698,577
Recreation, Parks, Tourism, Economic Dev., Boat Landings	4,034,373	5,813,533	6,905,195	6,222,297
Transfer Out: Solid Waste/Reserve Fund County Debt & OPEB	1,698,323 <u>11,806,851</u>	394,893 <u>8,451,807</u>	756,945 <u>9,940,788</u>	0 <u>8,440,788</u>
<b>TOTAL</b>	<b><u>\$192,828,932</u></b>	<b><u>\$201,285,552</u></b>	<b><u>\$221,258,000</u></b>	<b><u>\$205,966,790</u></b>
<b>Expenditure Variance</b>	<b>(\$ 7,213,071)</b>	<b>\$ 8,456,620</b>	<b>\$ 19,972,448</b>	<b>\$ 4,681,238</b>

# FY 2020 Real Property Tax Rates\*

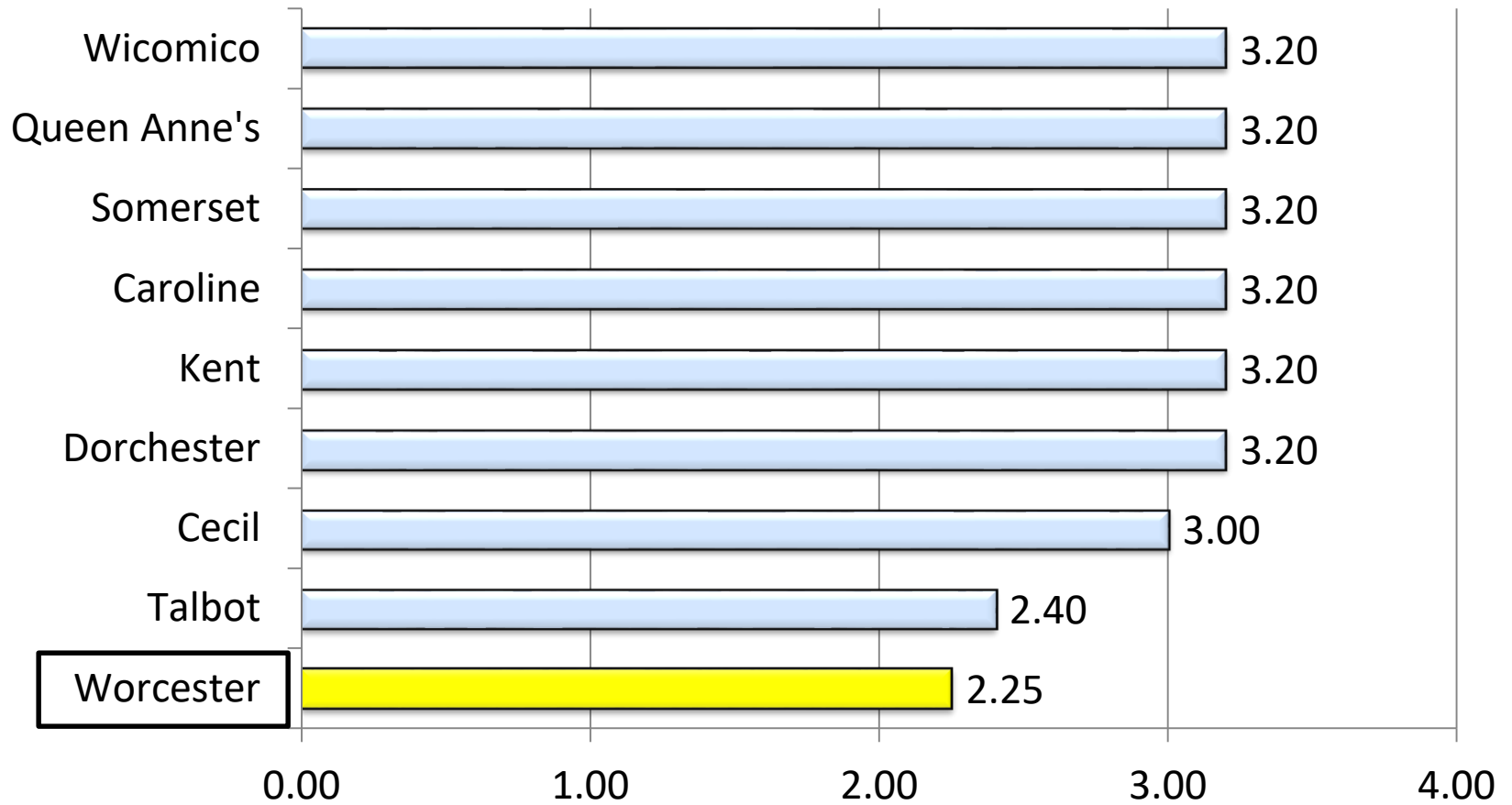
## Eastern Shore Counties



\*Rate Per \$100 of assessed value

# 2020 Income Tax Rates

## Eastern Shore Counties





# CONSTANT YIELD

The Constant Yield Tax Rate is simply the real property tax rate that, when applied to FY21 assessments, will result in Worcester County receiving the **SAME REVENUE** in the coming year that was produced in the current year.

The anticipated increase of real property revenue of \$2,766,853 in FY21 would require a tax decrease of \$.0172 or slightly more than a penny to **REMAIN CONSTANT** with the current year FY20.

The County is considering **NOT** reducing its real property tax rate enough to fully offset increasing assessments and plans to maintain the real property tax rate of \$.845 for FY21.

## WORCESTER COUNTY NOTICE OF A PROPOSED REAL PROPERTY TAX INCREASE

The Board of County Commissioners of Worcester County proposes to increase real property taxes.

1. For the tax year beginning July 1, 2020, the estimated real property assessable base will increase by 2.1% from \$15,734,438,820 to \$16,061,877,029.
2. If Worcester County maintains the current tax rate of \$.845 per \$100 of assessment, real property tax revenues will increase by 2.1% resulting in \$2,766,853 of new real property tax revenues.
3. In order to fully offset the effect of increasing assessments, the real property tax rate should be reduced to \$.8278, the constant yield tax rate.
4. The County is considering not reducing its real property tax rate enough to fully offset increasing assessments. The County proposes to adopt a real property tax rate of \$.845 per \$100 of assessment. This tax rate is 2.1% higher than the constant yield tax rate and will generate \$2,766,853 in additional real property tax revenues.

A public hearing on the proposed real property tax rate increase will be held at 7:00 P.M., on Tuesday, May 5, 2020 at the Worcester County Government Center in Snow Hill, Maryland

The hearing is open to the public, and public testimony is encouraged. Participants may join the video/audio conference or submit comments in writing in advance.

Persons with questions regarding this hearing may call (410) 632-1194 for further information.

# County Commissioners Public Hearing for FY2021 Budget

Determine how taxpayers would like their tax dollars to be spent in the upcoming FY2021 Budget.

Estimated Revenues	\$205,694,286*
Requested Expenditures	<u>\$205,966,790</u>
Difference ( <b>Shortfall</b> )	<b>( \$ 272,504 )</b>

Reconciled either through reductions in expenditures, the creation of additional revenues, or both.

\*A real property tax rate of \$.845 would fully fund the revenue shortfall.

## **Budget Work Sessions – Government Center:**

Tuesday, May 12, 2020 @ 9:00 a.m.

Tuesday, May 19, 2020 @ 1:00 p.m.

Tuesday, May 26, 2020 @ 9:00 a.m.

## **Budget & Tax Rate Adoption**

Tuesday, June 2, 2020

## **Additional Information**

Contact Worcester County Commissioners Office

410-632-1194

Check the County website for meeting times and agendas at

[www.co.worcester.md.us](http://www.co.worcester.md.us)