

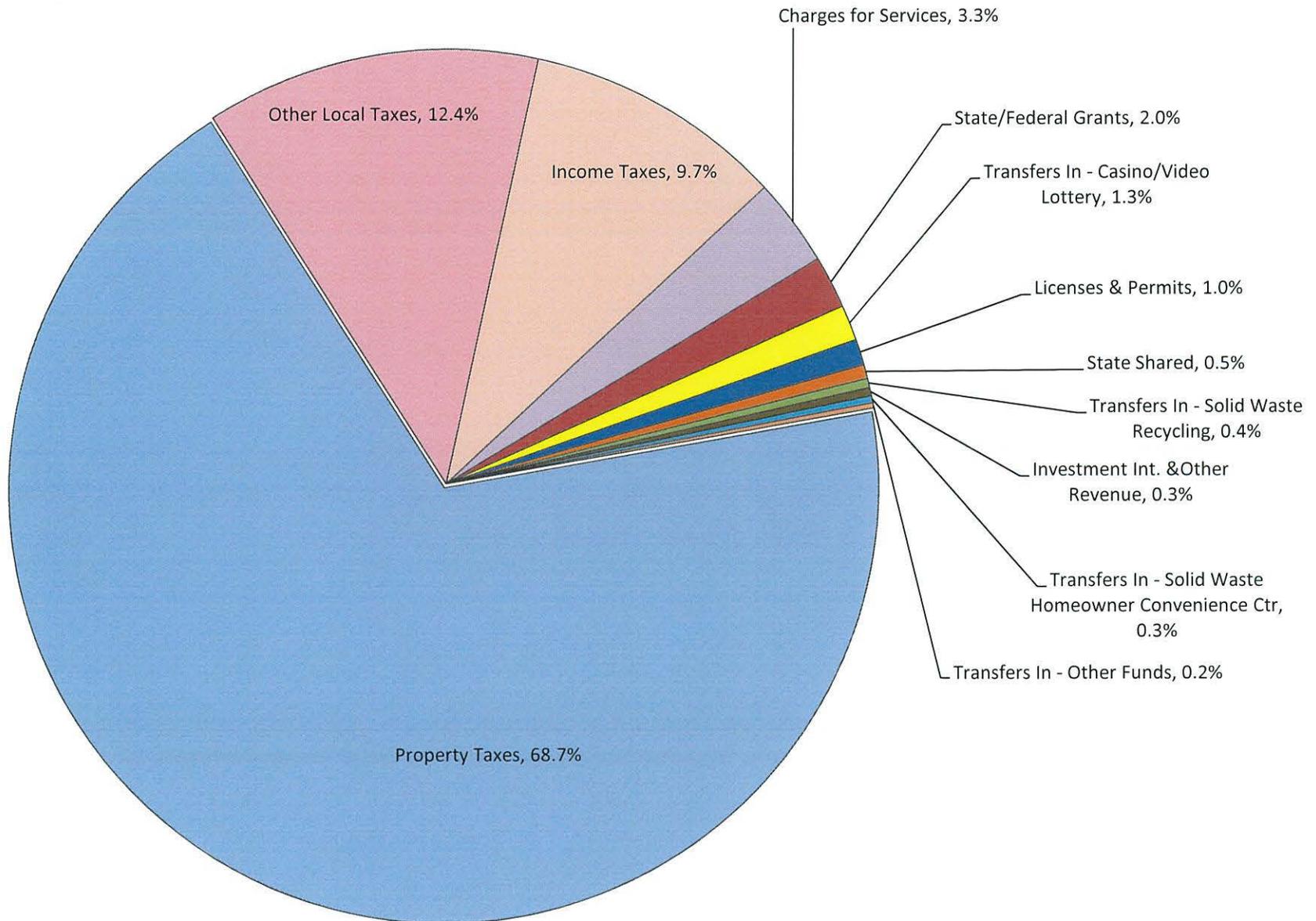
OPERATING BUDGET
WORCESTER COUNTY, MARYLAND
FY2017



ADOPTED

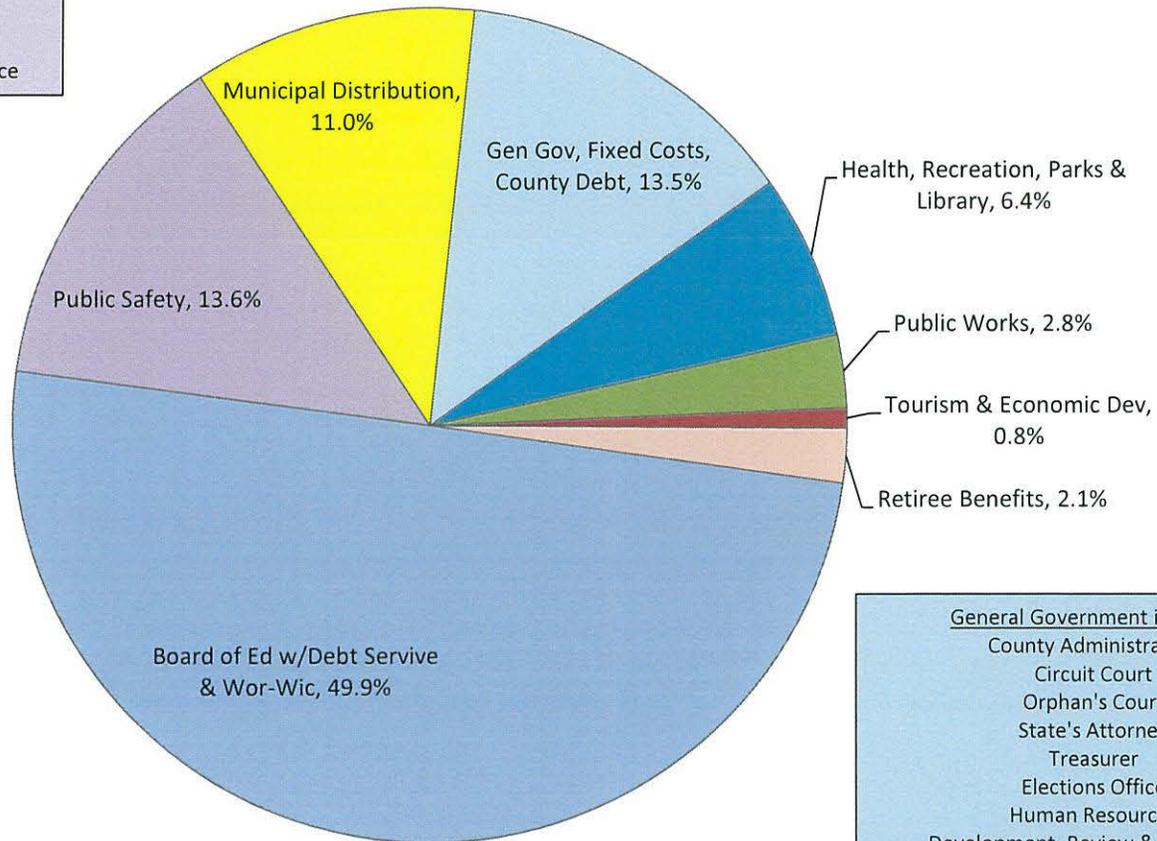
General Fund – June 7, 2016

General Fund Estimated Revenues FY2017



General Fund Adopted Expenditure Categories FY2017

Public Safety includes:
 Sheriff's Department
 Emergency Services
 County Jail
 Fire Marshal's Office
 Volunteer Fire & Ambulance



Education includes:
 Board of Education
 Mandatory Teacher Pension Shift
 School Debt Service
 Wor-Wic Community College

General Government includes:
 County Administration
 Circuit Court
 Orphan's Court
 State's Attorney
 Treasurer
 Elections Office
 Human Resources
 Development, Review & Permitting
 Environmental Programs
 Government Building Expenses
 Fixed Costs
 County Debt
 Interfund Charges - Solid Waste Recycling
 Interfund Charges -Solid Waste Homeowner
 Convenience Centers

Worcester County
General Fund Estimated Revenues

Description	FY2017 Estimated Revenues	FY2016 Estimated Revenues
PROP TAX - Property Taxes		
Full Year Real Property Taxes	123,623,278	120,998,180
Personal Property Taxes	336,453	342,343
Corporation Property Taxes	4,149,585	4,222,227
Railroad & Utility Property Tax	2,762,472	2,513,997
Railroad Real Property	4,542	5,361
Half Year Real Property Taxes	167,000	167,000
Tax Additions & Abatements	(358,200)	(358,200)
Interest on Delinquent Taxes	750,000	800,000
Discounts Allowed on Taxes	(400,000)	(400,000)
Tax Credits For Assessment I	(1,243,925)	(1,248,609)
Total: - Property Taxes	129,791,205	127,042,299
INC TAX - Income Tax		
Income Tax	18,300,000	14,900,000
Total: - Income Tax	18,300,000	14,900,000
OTHER TAX - Other Taxes		
Admission & Amusement Taxes	500,000	560,000
Recordation Taxes	5,500,000	5,500,000
Trailer Park Excise Tax	100,000	100,000
Food Tax	50,000	50,000
Food Tax Food Tax Due to Ocean City	1,000,000	1,000,000
Room Tax Due To Ocean City	12,500,000	12,500,000
Room Tax Due to Pocomoke	114,109	114,109
Room Tax Due to Snow Hill	4,347	4,347
Room Tax Due to Unincorporated Areas	480,000	382,500
Room Tax Due to Berlin	14,127	14,127
Transfer Tax	3,250,000	3,000,000
Total: - Other Taxes	23,512,583	23,225,083
ST SHRD - State Shared		
Highway Users Taxes	519,513	497,452
911 Fees	450,000	450,000
Total: - State Shared	969,513	947,452

Worcester County
General Fund Estimated Revenues

Description	FY2017 Estimated Revenues	FY2016 Estimated Revenues
FRNCH - Franchise Fees		
Franchise Fees	22,500	25,000
Total: - Franchise Fees	22,500	25,000
LOSS DSP ASTS - Gain/Loss on Disposal of Assets		
Sale Of Fixed Assets	25,000	25,000
Total: - Gain/Loss on Disposal of Assets	25,000	25,000
LIC/PRMT - Licenses and Permits		
Liquor Licenses	775,000	750,000
Vending Machine Licenses	116,000	116,000
Traders Licenses	85,000	85,000
Occupational Licenses	4,000	32,000
Bingo Permits	16,000	16,000
Tourist & Trailer Park Permits	9,000	9,000
Building Permits	200,000	200,000
Electrical Permits	16,000	14,000
Commercial Plumbing Plan Review	2,500	2,500
Marriage Licenses	24,000	24,000
Civil Ceremony	1,500	1,500
Shoreline Construction Permit	13,000	11,250
Timber Harvest Permit	2,000	1,000
Sediment Erosion Control/Stormwater permit	15,000	12,500
Environmental Permits Burn Permit	600	600
Environmental Permits Campground Permit	3,325	3,325
Environmental Permits Septic Permit	23,500	23,500
Environmental Permits Waste Hauler Permit	2,250	2,250
Environmental Permits Well Permit	32,000	32,000
Environmental Permits Other	300	300
Health Permits	380,000	380,000
Raffle Permits	1,800	1,800
Plumbing Permits	40,000	40,000
Gas Permits	18,000	18,000

Worcester County
General Fund Estimated Revenues

Description	FY2017 Estimated Revenues	FY2016 Estimated Revenues
Forestry Conservation Review Fees	3,000	3,000
Licenses and Permits Board of Zoning Appeal Fee	16,000	15,000
Licenses and Permits Site Plan Review	6,000	9,000
Licenses and Permits Rezoning Fee	1,000	2,000
Licenses and Permits Subdivision Review Fee	12,000	11,000
Licenses and Permits Text Amendment Application Fee	700	700
Total: - Licenses and Permits	1,819,475	1,817,225

CHG SVC - Charges for Services

Shoreline Construction Application Fee	11,000	12,000
EDU Transfer/Application Fee	2,000	2,000
Stormwater Management Review Fee	42,000	42,000
Sheriff Fees Sheriff Fees - Paper Service	40,000	40,000
Sheriff Fees Sheriff Fees - Peddler's License	500	500
Sheriff Fees Sheriff Fees - Parking Fines	1,000	1,000
Sheriff Fees Animal Control Fees	8,000	8,000
Sheriff Fees Spay & Neuter Fees	25,000	25,000
Sheriff Fees Contractual Services	7,000	7,000
Sale of Publications & Copies Commissioners	500	1,000
Sale of Publications & Copies Dev. Review & Permitting	1,000	1,000
Sale of Publications & Copies 911 Recordings	100	200
Sale of Publications & Copies Elections	2,000	1,500
Sale of Publications & Copies Circuit Court	100	25
Sale of Publications & Copies Tourism Coupon Books	0	100
Sale of Publications & Copies Environmental Programs	2,000	2,000
Library Use Charges	35,000	35,000
Library Erate Reimbursement	12,500	12,000
County Share Vehicle Tag Fee	4,500	4,500
Liquor Advertising Fees	2,500	2,500
Tourism Co-Op Advertising	0	2,000
Firearms Training Center Fee	3,000	3,000
Payments For Jail Use Work Release	40,000	25,000
Payments For Jail Use ICE Housing	5,200,000	5,200,000
Payments For Jail Use State Housing	50,000	50,000
Payments For Jail Use Weekenders	5,000	5,000
Payments For Jail Use Social Security	8,000	7,000

Worcester County
General Fund Estimated Revenues

Description	FY2017 Estimated Revenues	FY2016 Estimated Revenues
Payments For Jail Use State Medical Records Reimb	20,000	20,000
Fire Inspection Fees Plan Review Fee	25,000	25,000
Fire Inspection Fees Fire Safety Fee	25,000	25,000
Public Works Revenues Pipe Sales	10,000	10,000
Roads Department Fees	35,000	30,000
Recreation Fees	50,000	50,000
Mosquito Control Charges	50,000	48,293
Circuit Court Bar Library	5,000	5,000
Recreation Center Fees	90,000	75,000
Library Special Projects	0	2,000
Election Filing Fees	0	200
Community Service Fees	65,000	88,000
Family Services Legal Fees Other	3,000	3,000
Casino Security	15,000	15,000
Seacrets Security	97,696	97,696
Critical Area Review Fees	20,000	20,000
Water/Sewer Plan Amendment Fee	2,000	2,000
Donations Sponsorship Program - Recreation	400	1,200
Donations Sponsorship Prgm Youth Scholarship Donations	4,000	4,000
First Offender Program Fees	10,000	75,000
Motor Coach Fees	28,000	25,000
Park Fees Field Rental	25,000	20,000
Park Fees Pavilion Rental	3,000	2,500
Park Fees Tree of Life	400	400
Park Fees User Fees	240	240
Concession Stand Fees	20,000	20,000
Environmental Fees Perk Test Fee	9,900	9,900
Environmental Fees Plat Review Fee	8,000	8,000
Environmental Fees Water Sample Fee	400	400
Shared Facility/Service Area Fee	500	500
Solar Renewable Energy Credits	10,000	10,000
Economic Development Programs and Events	10,000	10,000
Bay Restoration Fee - Admin Fee	20,500	20,500
Total: - Charges for Services	6,165,736	6,213,154

Worcester County
General Fund Estimated Revenues

Description	FY2017 Estimated Revenues	FY2016 Estimated Revenues
INT/PEN - Interest & Penalties		
Interest On Investments	100,000	150,000
Total: - Interest & Penalties	100,000	150,000
FINES - Fines & Forfeitures		
Court Fines	55,000	40,000
Civil Infraction Fines	2,500	2,500
Total: - Fines & Forfeitures	57,500	42,500
MISC - Miscellaneous		
Rents/State Revenue	91,464	91,464
Rents-Tower Site/Contrib & Donat	20,920	20,920
Other Miscellaneous Revenue	50,000	50,000
Retiree Drug Subsidy	226,000	260,000
Total: - Miscellaneous	388,384	422,384
INTGOV FED - Intergovernmental - Federal Revenues		
Traffic Safety - SHA	720	720
Federal Payments In Lieu of Taxes	18,690	17,500
CDBG Housing Rehab Grant	150,000	150,000
Child Support Enforcement Grant	7,000	7,000
Homeland Security Grant SHSGP	79,890	79,890
Homeland Security Grant EMPG	150,000	150,000
Bulletproof Vest Program	4,000	4,000
Emergency Shelter Grant	95,760	127,750
MDE Beach Monitoring Grant	3,100	3,100
Total: - Intergovernmental - Federal Revenues	509,160	539,960
INTGOV ST - Intergovernmental - State Revenues		
DHCD Housing Administration Fee	7,000	7,000
Other Housing Rehab Income	2,500	2,500
Conservation Easement Administrative Fee	20,000	20,000
Eastern Shore Library Grant	75,000	75,000
Dental Program Reimbursement	22,220	26,915
VOLT Administration Income	17,010	17,010
Maryland Coastal Bays	10,000	0
Water System Monitoring Grant	17,560	55,100
Police Protection Grant	166,108	166,108

Worcester County
General Fund Estimated Revenues

Description	FY2017 Estimated Revenues	FY2016 Estimated Revenues
State Library Aid	150,271	147,323
Share of State Park Receipts	399,442	399,442
State Aid for Fire Companies	344,034	343,303
Program Open Space Grant - Parks	315,000	362,434
Program Open Space Grant - Recreation	0	44,686
Waterway Improvement Grants	130,000	0
BRF Operations & Maintenance Grant	50,000	0
Share of State Forest Land	75,000	48,000
State Aid for Bridges	293,917	366,154
State Grant for Critical Areas	13,000	13,000
Maryland Department of Aging Grant	25,000	0
State Grant for Tourism	140,127	116,794
Family Support Grant	184,820	175,405
Family Support Services MACRO Grant	13,800	13,824
Septic System BRF Grant Program	240,000	280,350
Conservation Easements Reimbursements	60,000	60,000
Other Grants Roads Division	74,964	0
Trial Jury Reimbursement	54,000	54,000
Drug Court Grant	218,109	209,070
Homeless Women Grant	24,557	24,557
Sheriff-Sex Offender Grant	9,444	9,000
Sheriff -Health Underage Drinking	2,000	2,000
CREP Program Parks	0	11,324
CREP Program Environmental Programs	0	1,456
MALPF Admin Fee	5,000	3,000
Rental Assistance Program Grant	40,000	40,000
Total: - Intergovernmental - State Revenues	3,199,883	3,094,755
OTH REV - Other Revenue		
Salary Reimbursement	500	1,500
Total: - Other Revenue	500	1,500

Worcester County
General Fund Estimated Revenues

Description	FY2017 Estimated Revenues	FY2016 Estimated Revenues
TRNS IN - Transfers In		
Transfer From Other Funds	354,605	1,501,884
Casino/Local Impact Grant Funds	2,488,812	2,501,913
Transfer in Solid Waste Recycling	663,294	
Transfer in Solid Waste Homeowner Convenience Center	504,505	0
Total: - Transfers In	4,011,216	4,003,797
Revenues Total	188,872,655	182,450,109

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
County Commissioners & Administration		
Personnel Services	875,775	913,736
Supplies & Materials	34,648	36,443
Maintenance & Services	31,265	29,200
Other Charges	40,805	32,848
Interfund Charges	(103,252)	(119,096)
Capital Equipment	38,000	0
Department Total	917,241	893,131
Circuit Court		
Personnel Services	890,643	870,411
Supplies & Materials	182,344	169,306
Maintenance & Services	125,198	133,098
Other Charges	10,625	11,175
Capital Equipment	0	0
Department Total	1,208,810	1,183,990
Orphan's Court		
Personnel Services	21,000	21,000
Other Charges	7,294	7,294
Department Total	28,294	28,294
State's Attorney		
Personnel Services	1,194,128	1,182,719
Supplies & Materials	46,064	48,924
Maintenance & Services	29,300	31,300
Other Charges	29,500	33,500
Interfund Charges	0	0
Capital Equipment	0	0
Department Total	1,298,992	1,296,443

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Treasurer		
Personnel Services	1,136,018	1,095,886
Supplies & Materials	120,398	65,256
Maintenance & Services	18,000	17,500
Other Charges	6,300	6,200
Interfund Charges	(278,409)	(306,927)
Capital Equipment	0	50,000
Department Total	1,002,307	927,915
Elections Office		
Personnel Services	398,831	398,793
Supplies & Materials	467,057	413,894
Maintenance & Services	36,234	35,230
Other Charges	7,196	5,710
Capital Equipment	0	0
Department Total	909,318	853,627
Human Resources		
Personnel Services	338,590	326,511
Supplies & Materials	21,649	20,013
Maintenance & Services	27,250	22,050
Other Charges	1,705	1,705
Interfund Charges	(67,292)	(71,832)
Capital Equipment	0	0
Department Total	321,902	298,447
Development Review & Permitting		
Personnel Services	1,273,186	1,247,900
Supplies & Materials	262,507	262,683
Maintenance & Services	64,625	65,410
Other Charges	17,440	15,490
Interfund Charges	(70,004)	(76,896)
Capital Equipment	0	0
Department Total	1,547,754	1,514,587

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Environmental Programs		
Personnel Services	926,720	904,550
Supplies & Materials	256,635	283,293
Maintenance & Services	69,693	79,738
Other Charges	3,305	9,605
Interfund Charges	(23,138)	(21,498)
Capital Equipment	0	0
Department Total	1,233,215	1,255,688
Other General Government		
Supplies & Materials	693,076	679,498
Maintenance & Services	835,065	798,079
Other Charges	96,297	96,497
Other Charges - Reimburse State Dept of Assessment Operating Exp	640,630	647,986
Other Charges - Tri County Council	15,000	15,000
Other Charges - Tri County Council Shore Transit Local Match	284,000	284,000
Other Charges - Tri County Council Shore Transit Capital Match	60,305	41,384
Capital Equipment	137,100	200,000
Department Total	2,761,473	2,762,444
Sheriff's Department		
Personnel Services	5,639,434	5,365,169
Supplies & Materials	589,670	625,686
Maintenance & Services	552,447	488,159
Other Charges	91,364	50,104
Capital Equipment	330,395	196,405
Department Total	7,203,310	6,725,523

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Emergency Services		
Personnel Services	1,674,480	1,615,040
Supplies & Materials	642,209	529,588
Maintenance & Services	201,551	198,250
Other Charges	12,750	12,750
Interfund Charges	(30,236)	(33,269)
Capital Equipment	24,000	0
Department Total	2,524,754	2,322,359
County Jail		
Personnel Services	5,532,031	5,313,354
Supplies & Materials	1,254,925	1,287,240
Maintenance & Services	1,937,054	1,796,342
Other Charges	15,350	13,350
Capital Equipment	136,185	0
Department Total	8,875,545	8,410,286
Fire Marshal's Office		
Personnel Services	371,261	349,193
Supplies & Materials	33,275	40,478
Maintenance & Services	17,200	28,625
Other Charges	22,635	23,150
Capital Equipment	0	34,100
Department Total	444,371	475,546
Volunteer Fire & Ambulance		
Maintenance & Services - Fire Training Center	28,850	20,390
Other Charges - Firemens Training Center	5,000	5,000
Other Charges - County Grant to Fire Companies	2,350,000	2,250,000
Other Charges - County Grant to Ambulance Companies	3,611,474	3,546,646
Other Charges - LOSAP Appropriation	112,000	103,000
Other Charges - State Grant for Fire Companies	344,034	343,303
Other Charges - Workmans Compensation Fire	166,526	151,298
Department Total	6,617,884	6,419,637

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Public Works Department		
Personnel Services	525,603	502,857
Supplies & Materials	21,385	19,645
Maintenance & Services	46,076	45,876
Other Charges	2,385	2,385
Interfund Charges	(151,893)	(149,651)
Capital Equipment	0	0
Department Total	443,556	421,112
Maintenance Department		
Personnel Services	766,738	670,714
Supplies & Materials	75,271	44,804
Maintenance & Services	71,847	72,597
Other Charges	3,000	1,500
Capital Equipment	0	127,400
Department Total	916,856	917,015
Roads Department		
Personnel Services	1,267,772	1,227,554
Supplies & Materials	229,674	153,583
Supplies & Materials - Blacktop for Overlay	1,000,000	1,000,000
Maintenance & Services	439,000	447,500
Maintenance & Services - Ocean Pines Association Per agreement	56,767	54,386
Maintenance & Services - State Aid Bridges	367,396	457,692
Other Charges	1,045	605
Capital Equipment	304,284	514,242
Department Total	3,665,938	3,855,562

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Boat Landings		
Supplies & Materials	130,000	0
Maintenance & Services	20,242	17,542
Capital Equipment	0	30,000
Department Total	150,242	47,542
Mosquito Control		
Personnel Services	39,773	38,355
Supplies & Materials	1,956	1,456
Maintenance & Services	17,050	21,050
Other Charges	90,000	90,000
Capital Equipment	0	0
Department Total	148,779	150,861
Health Department		
Supplies & Materials	3,000	3,000
Maintenance & Services	416,152	387,990
Other Charges	5,175,289	5,086,967
Other Charges - School Safety Program	112,198	112,198
Interfund Charges	0	0
Capital Equipment	0	0
Department Total	5,706,639	5,590,155
Commission on Aging		
Supplies & Materials	28,500	4,950
Maintenance & Services	221,350	238,450
Other Charges	719,900	759,585
Capital Equipment	0	0
Department Total	969,750	1,002,985

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Social Service Groups		
Other Charges - State Pass Through Grant Homeless Women	24,557	24,557
Other Charges - State Pass Through Grant Rental Assistance Prgm	40,000	40,000
Other Charges - State Pass Through Grant Emergency Shelter	95,760	127,750
Other Charges - Atlantic General Hospital	75,000	75,000
Other Charges - Big Brothers/Big Sisters	1,000	1,000
Other Charges - B.R.A.V.E.	3,500	3,500
Other Charges - Coastal Hospice at the Ocean	10,000	10,000
Other Charges -The Cricket Center	10,000	10,000
Other Charges - Developmental Center	219,497	219,497
Other Charges - Diakonia	45,000	42,000
Other Charges - Drug & Alcohol Council	9,000	9,000
Other Charges - Hartley Hall	11,250	11,250
Other Charges - Kim Klump Memorial Fund, Inc.	1,000	1,000
Other Charges - Life Crisis Center	8,500	8,100
Other Charges - Maryland Food Bank	1,500	900
Other Charges - Oasis Ministries	9,000	9,000
Other Charges - Salvation Army Pocomoke Youth	9,000	9,000
Other Charges - Samaritan Shelter	20,000	20,000
Other Charges - Save the Youth Program	18,000	18,000
Other Charges - Social Services Pharmacy Grant	15,000	15,000
Other Charges - Worcester County Gold	9,000	9,000
Other Charges - Worcester Youth & Family Counseling	91,710	91,710
Other Charges - Matching DHMH DDA Appropriation	28,871	28,871
Department Total	756,145	784,135

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Board of Education		
Personnel Services	63,466,113	61,864,993
Supplies & Materials	2,855,833	2,893,183
Maintenance & Services	7,392,145	7,227,918
Other Charges	25,089,910	24,316,140
Other Charges - Mandatory State Teacher Pension	2,111,321	1,952,488
Interfund Charges	(19,759,725)	(19,577,630)
Capital Equipment	494,542	494,542
Total Operating Budget	81,650,139	79,171,634
School Debt Service - On-Behalf	10,765,450	10,927,474
Total Operating & Debt ServiceBudget	92,415,589	90,099,108
Wor-Wic Community College		
Other Charges	1,781,798	1,638,079
Total Operating Budget	1,781,798	1,638,079
College Debt Service	0	0
Total Operating & Debt ServiceBudget	1,781,798	1,638,079
Recreation Department		
Personnel Services	631,918	592,665
Supplies & Materials	174,640	157,955
Supplies & Materials State POS Funds - Recreation Center Addition	0	36,127
Maintenance & Services	165,698	165,194
Other Charges	7,300	7,300
Capital Equipment	0	0
Department Total	979,556	959,241

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Parks Department		
Personnel Services	270,830	253,320
Supplies & Materials	42,258	57,637
Supplies & Materials State POS Funds - Park Improvements	350,000	385,704
Maintenance & Services	91,171	94,890
Other Charges	280	270
Capital Equipment	0	0
Department Total	754,539	791,821
Library		
Personnel Services	1,557,468	1,509,509
Supplies & Materials	429,334	439,075
Maintenance & Services	341,372	326,995
Other Charges	7,100	9,000
Capital Equipment	21,600	0
Department Total	2,356,874	2,284,579
Recreation & Culture		
Other Charges - Art League of Ocean City	20,000	20,000
Other Charges - Furnace Town	30,000	30,000
Other Charges - Discovery Center	45,000	50,000
Department Total	95,000	100,000
Extension Service		
Supplies & Materials	23,173	24,699
Maintenance & Services	2,500	23,772
Other Charges	144,850	140,117
Capital Equipment	0	0
Department Total	170,523	188,588

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Natural Resources		
Supplies & Materials - State Gypsy Moth Control Program	1,500	1,500
Other Charges - Soil Conservation	34,950	34,950
Other Charges - County Matching MD Agri-Land Preservation Fund	6,000	8,665
Other Charges - Beach Maintenance Fund	225,000	250,000
Department Total	267,450	295,115
Economic Development Department		
Personnel Services	155,197	167,005
Supplies & Materials	101,751	103,390
Maintenance & Services	72,000	78,500
Other Charges	12,725	14,000
Capital Equipment	0	23,000
Department Total	341,673	385,895
Tourism		
Personnel Services	213,260	209,642
Supplies & Materials	200,156	181,348
Maintenance & Services	410,080	407,370
Maintenance & Services - Advertising for Towns	283,500	283,500
Other Charges Travel & Training	3,800	4,850
Capital Equipment	0	0
Department Total	1,110,796	1,086,710
Taxes Shared W/Towns		
Other Charges - Town of Pocomoke	311,140	309,140
Other Charges - Town of Berlin	385,565	272,190
Other Charges - Town of Snow Hill	132,035	109,035
Other Charges - Town of Ocean City	14,511,113	14,305,988
Department Total	15,339,853	14,996,353

Worcester County
General Fund Adopted Expenditures

Description	FY2017 Approved Budget	FY2016 Approved Budget
Grants to Towns & Ocean Pines Association		
Other Charges - Town of Pocomoke	517,000	497,000
Other Charges - Town of Berlin	601,000	625,000
Other Charges - Town of Snow Hill	648,000	612,000
Other Charges - Town of Ocean City	3,128,956	3,084,956
Other Charges - Ocean Pines Association	529,500	508,500
Department Total	5,424,456	5,327,456
Insurance & Benefits		
Maintenance & Services	5,000	5,000
Other Charges - Insurance & Benefits	11,434,699	10,504,073
Other Charges - Property & Liability Insurance	390,000	363,286
Retiree Benefits - Board of Education	2,000,000	1,500,000
Retiree Benefits - County	2,000,000	1,500,000
Department Total	15,829,699	13,872,359
Debt Service		
Interfund Charges	11,949,425	11,728,412
Less: Allocation Board of Education Debt	(10,765,450)	(10,927,474)
Department Total	1,183,975	800,938
Interfund		
Interfund Charges - Budget Stabilization Fund	0	1,486,583
Interfund Charges - Solid Waste Recycling	663,294	0
Interfund Charges - Solid Waste Homeowner Convenience Centers	504,505	0
Department Total	1,167,799	1,486,583
TOTAL EXPENDITURES	188,872,655	182,450,109

Worcester County

Board of Education Operating Budget by Category

Category	FY2017 Approved Budget	FY2016 Approved Budget
Administration	1,530,945	1,514,832
Instructional Support Services	6,936,633	6,797,260
Instructional Salaries	41,350,237	40,398,225
Textbooks & Classroom Supplies	1,951,238	1,951,238
Other Instructional Costs	965,917	965,917
Special Education	9,536,821	9,320,282
Student Personnel Services	336,054	332,293
Health Services	864,262	850,100
Student Transportation	6,175,411	6,071,944
Operation of Plant	7,946,595	7,861,494
Maintenance of Plant	1,056,689	1,045,344
Fixed Charges (FY17 includes \$2,111,321 Local Share of Teacher Pension-MOE)	21,887,819	19,040,808
Capital Planning	114,906	111,913
Technology Program	200,000	200,000
Capital Outlay	100,000	100,000
Total: - General Operating Budget	100,953,527	96,561,650
Retirement Expenses	456,337	452,674
Mandatory Teacher Pension Shift - (New -FY13, - FY16)	0	1,952,488
Total: - Operating Budget	101,409,864	98,966,812
Less: State - Federal - Other Revenue	(19,759,725)	(19,795,178)
Total: - County Funding	81,650,139	79,171,634
Board of Education School Debt Service - Paid on Behalf	10,765,450	10,927,474
Total: Including On Behalf Debt Service and County Funding	92,415,589	90,099,108