

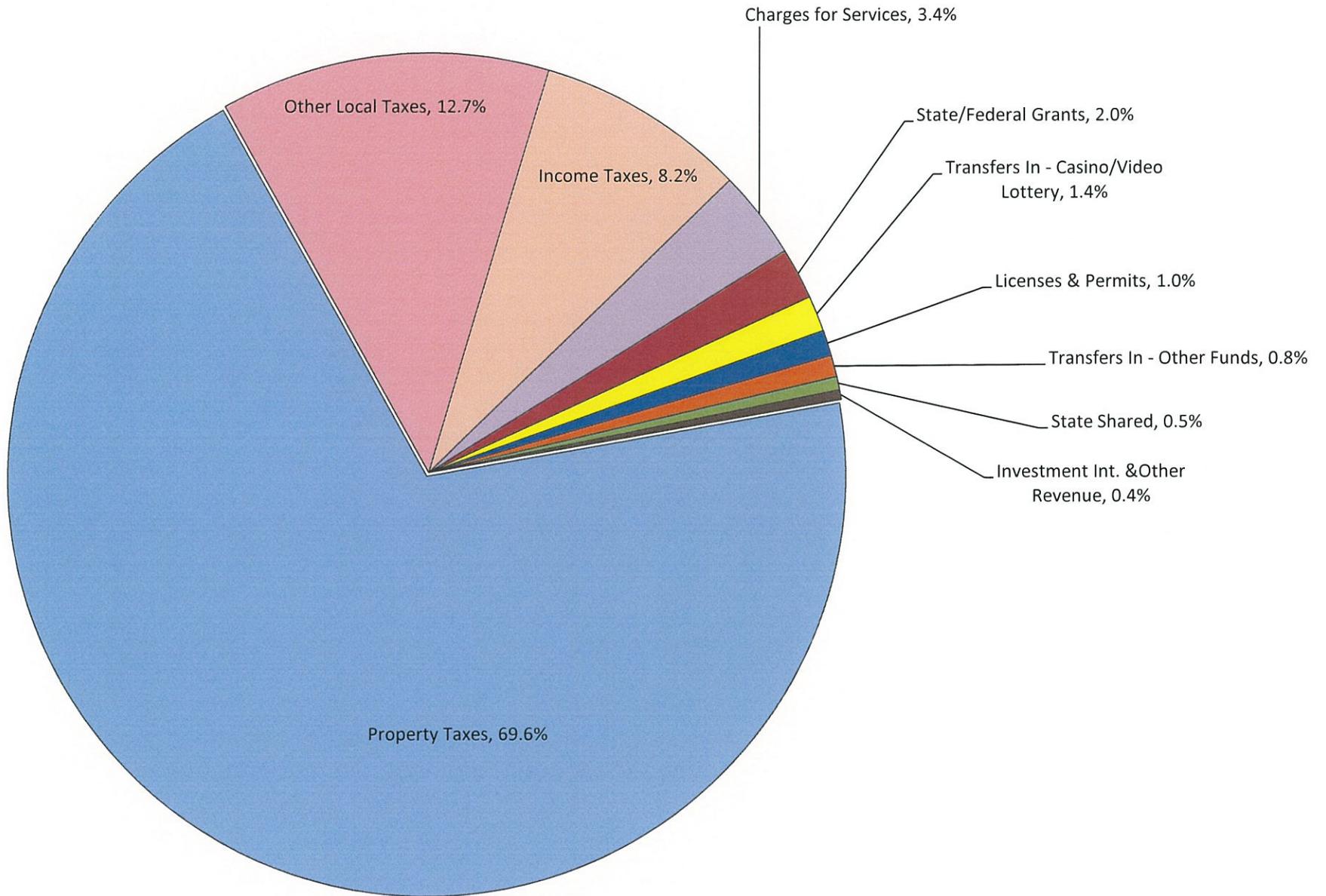
OPERATING BUDGET
WORCESTER COUNTY, MARYLAND
FY2016



ADOPTED

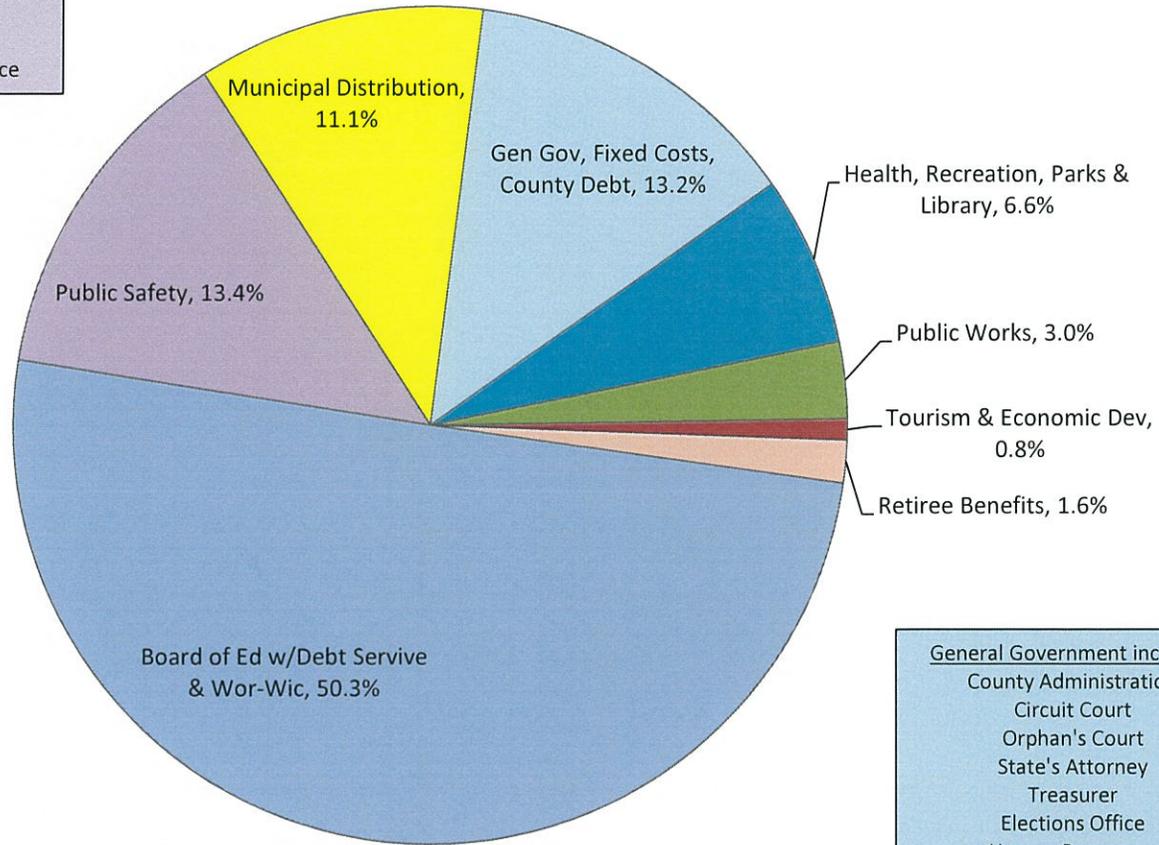
General Fund – June 2, 2015

Estimated Revenue FY2016



Adopted Expenditure Categories FY2016

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



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

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
 Interfund Charges
 County Debt

Worcester County
General Fund Estimated Revenues

Description	FY2016 Estimated Revenues	FY2015 Estimated Revenues
PROP TAX - Property Taxes		
Full Year Real Property Taxes	120,998,180	113,493,509
Personal Property Taxes	342,343	288,750
Corporation Property Taxes	4,222,227	3,561,250
Railroad & Utility Property Tax	2,513,997	2,098,038
Railroad Real Property	5,361	5,090
Half Year Real Property Taxes	167,000	26,950
Tax Additions & Abatements	(358,200)	(350,000)
Interest on Delinquent Taxes	800,000	800,000
Discounts Allowed on Taxes	(400,000)	(400,000)
Tax Credits For Assessment I	(1,248,609)	(1,590,535)
Tax Credits for H/O Credits/Cty	0	0
Total: - Property Taxes	127,042,299	117,933,052
INC TAX - Income Tax		
Income Tax	14,900,000	12,700,000
Total: - Income Tax	14,900,000	12,700,000
OTHER TAX - Other Taxes		
Admission & Amusement Taxes	560,000	560,000
Recordation Taxes	5,500,000	6,000,000
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	382,500	382,500
Room Tax Due to Berlin	14,127	14,127
Transfer Tax	3,000,000	2,750,000
Total: - Other Taxes	23,225,083	23,475,083
ST SHRD - State Shared		
Highway Users Taxes	497,452	491,535
911 Fees	450,000	450,000
Total: - State Shared	947,452	941,535

Worcester County
General Fund Estimated Revenues

Description	FY2016 Estimated Revenues	FY2015 Estimated Revenues
FRNCH - Franchise Fees		
Franchise Fees	25,000	30,000
Total: - Franchise Fees	25,000	30,000
DST LCD - Distribution from Liquor Control Department		
Liquor Dispensary Profits	0	186,629
Total: - Distribution from Liquor Control Dept.	0	186,629
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	750,000	700,000
Vending Machine Licenses	116,000	115,000
Traders Licenses	85,000	85,000
Occupational Licenses	32,000	4,500
Bingo Permits	16,000	16,000
Tourist & Trailer Park Permits	9,000	9,000
Building Permits	200,000	200,000
Electrical Permits	14,000	12,000
Commercial Plumbing Plan Review	2,500	2,500
Marriage Licenses	24,000	23,000
Civil Ceremony	1,500	1,500
Shoreline Construction Permit	11,250	0
Timber Harvest Permit	1,000	0
SEC/Stormwater permit	12,500	0
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	358,000
Raffle Permits	1,800	2,500
Plumbing Permits	40,000	40,000
Gas Permits	18,000	18,000

Worcester County
General Fund Estimated Revenues

Description	FY2016 Estimated Revenues	FY2015 Estimated Revenues
Forestry Review Fees	3,000	3,000
Licenses and Permits Board of Zoning Appeal Fee	15,000	15,000
Licenses and Permits Site Plan Review	9,000	9,000
Licenses and Permits Rezoning Fee	2,000	2,000
Licenses and Permits Subdivision Review Fee	11,000	12,000
Licenses and Permits Text Amendment Application Fee	700	700
Total: - Licenses and Permits	1,817,225	1,690,675

CHG SVC - Charges for Services

Shoreline Commission Application Fee	12,000	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	1,000	1,000
Sale of Publications & Copies Dev. Review & Permitting	1,000	1,000
Sale of Publications & Copies 911 Recordings	200	200
Sale of Publications & Copies Elections	1,500	1,000
Sale of Publications & Copies Circuit Court	25	25
Sale of Publications & Copies Tourism Coupon Books	100	0
Sale of Publications & Copies Environmental Programs	2,000	2,000
Library Use Charges	35,000	37,000
Library Erate Reimbursement	12,000	12,000
County Share Vehicle Tag Fee	4,500	4,500
Liquor Advertising Fees	2,500	1,500
Tourism Co-Op Advertising	2,000	2,000
Firearms Training Center Fee	3,000	3,000
Payments For Jail Use Work Release	25,000	25,000
Payments For Jail Use ICE Housing	5,200,000	5,560,000
Payments For Jail Use State Housing	50,000	50,000
Payments For Jail Use Weekenders	5,000	2,600
Payments For Jail Use Social Security	7,000	3,600

Worcester County
General Fund Estimated Revenues

Description	FY2016 Estimated Revenues	FY2015 Estimated Revenues
Payments For Jail Use State Medical Records Reimb	20,000	0
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	30,000	30,000
Recreation Fees	50,000	40,000
Mosquito Control Charges	48,293	54,328
Circuit Court Bar Library	5,000	5,000
Recreation Center Fees	75,000	65,000
Tourism Programs and Events	0	1,200
Library Special Projects	2,000	2,000
Election Filing Fees	200	0
CommunityService Fees	88,000	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	1,200	1,200
Donations Sponsorship Prgm Youth Scholarship Donations	4,000	4,000
First Offender Program Fees	75,000	75,000
Motor Coach Fees	25,000	25,000
Park Fees Field Rental	20,000	16,000
Park Fees Pavilion Rental	2,500	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	0
Bay Restoration Fee - Admin Fee	20,500	20,500
Total: - Charges for Services	6,213,154	6,520,789

Worcester County
General Fund Estimated Revenues

Description	FY2016 Estimated Revenues	FY2015 Estimated Revenues
INT/PEN - Interest & Penalties		
Interest On Investments	150,000	225,000
Total: - Interest & Penalties	150,000	225,000
FINES - Fines & Forfeitures		
Court Fines	40,000	40,000
Civil Infraction Fines	2,500	2,500
Total: - Fines & Forfeitures	42,500	42,500
MISC - Miscellaneous		
Rents/State Revenue	91,464	91,939
Rents-Tower Site/Contrib & Donat	20,920	20,920
Other Miscellaneous Revenue	50,000	50,000
Retiree Drug Subsidy	260,000	260,000
Total: - Miscellaneous	422,384	422,859
INTGOV FED - Intergovernmental - Federal Revenues		
Traffic Safety - SHA	720	720
Federal Payments In Lieu of Taxes	17,500	17,500
CDBG Housing Rehab Grant	150,000	150,000
Child Support Enforcement Grant	7,000	7,000
Homeland Security Grant SHSGP	79,890	56,152
Homeland Security Grant EMPG	150,000	45,900
Bulletproof Vest Program	4,000	4,000
Emergency Shelter Grant	127,750	107,258
MDE Beach Monitoring Grant	3,100	3,100
Total: - Intergovernmental - Federal Revenues	539,960	391,630
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	15,000
Eastern Shore Library Grant	75,000	75,000
Dental Program Reimbursement	26,915	26,915
VOLT Administration Income	17,010	24,000
Water System Monitoring Grant	55,100	20,100
Police Protection Grant	166,108	166,108
State Library Aid	147,323	144,418

Worcester County
General Fund Estimated Revenues

Description	FY2016 Estimated Revenues	FY2015 Estimated Revenues
Share of State Park Receipts	399,442	0
State Aid for Fire Companies	343,303	301,107
Program Open Space Grant - Parks	362,434	0
Program Open Space Grant - Recreation	44,686	563,255
Waterway Improvement Grants	0	99,000
Share of State Forest Land	48,000	48,000
State Aid for Bridges	366,154	0
State Grant for Critical Areas	13,000	13,000
State Grant for Tourism	116,794	168,000
Family Support Grant	175,405	167,862
Family Support Services MACRO Grant	13,824	11,779
Septic System BRF Grant Program	280,350	280,350
Conservation Easements Reimbursements	60,000	14,000
Trial Jury Reimbursement	54,000	54,000
Drug Court Grant	209,070	211,500
Homeless Women Grant	24,557	24,557
Sheriff-Sex Offender Grant	9,000	9,000
Sher-Health Underage Drinking	2,000	2,000
CREP Program Parks	11,324	11,324
CREP Program Environmental Programs	1,456	1,456
MALPF Admin Fee	3,000	0
Rental Assistance Program Grant	40,000	40,000
Total: - Intergovernmental - State Revenues	3,094,755	2,501,231
OTH REV - Other Revenue		
Salary Reimbursement	1,500	1,500
Total: - Other Revenue	1,500	1,500
TRNS IN - Transfers In		
Transfer From Other Funds	1,501,884	2,001,236
Casino/Local Impact Grant Funds	2,501,913	2,499,213
Budget Stabilization Fund	0	6,393,201
Total: - Transfers In	4,003,797	10,893,650
Revenues Total	182,450,109	177,981,133

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
County Commissioners & Administration		
Personnel Services	913,736	915,310
Supplies & Materials	36,443	34,470
Maintenance & Services	29,200	29,400
Other Charges	32,848	31,700
Interfund Charges	(119,096)	(148,140)
Capital Equipment	0	0
Department Total	893,131	862,740
Circuit Court		
Personnel Services	870,411	872,809
Supplies & Materials	169,306	186,650
Maintenance & Services	133,098	133,098
Other Charges	11,175	11,150
Capital Equipment	0	0
Department Total	1,183,990	1,203,707
Orphan's Court		
Personnel Services	21,000	18,462
Other Charges	7,294	4,800
Department Total	28,294	23,262
State's Attorney		
Personnel Services	1,182,719	1,181,355
Supplies & Materials	48,924	40,508
Maintenance & Services	31,300	31,300
Other Charges	33,500	33,500
Interfund Charges	0	(18,550)
Capital Equipment	0	0
Department Total	1,296,443	1,268,113

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
Treasurer		
Personnel Services	1,095,886	1,111,414
Supplies & Materials	65,256	70,208
Maintenance & Services	17,500	18,500
Other Charges	6,200	6,700
Interfund Charges	(306,927)	(314,001)
Capital Equipment	50,000	0
Department Total	927,915	892,821
Elections Office		
Personnel Services	398,793	408,290
Supplies & Materials	413,894	275,555
Maintenance & Services	35,230	33,693
Other Charges	5,710	6,231
Capital Equipment	0	0
Department Total	853,627	723,769
Human Resources		
Personnel Services	326,511	328,511
Supplies & Materials	20,013	17,030
Maintenance & Services	22,050	23,350
Other Charges	1,705	1,750
Interfund Charges	(71,832)	(84,893)
Capital Equipment	0	0
Department Total	298,447	285,748
Development Review & Permitting		
Personnel Services	1,247,900	1,669,245
Supplies & Materials	262,683	288,465
Maintenance & Services	65,410	122,500
Other Charges	15,490	22,000
Interfund Charges	(76,896)	(127,981)
Capital Equipment	0	0
Department Total	1,514,587	1,974,229

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
Environmental Programs		
Personnel Services	904,550	530,239
Supplies & Materials	283,293	273,480
Maintenance & Services	79,738	21,305
Other Charges	9,605	5,055
Interfund Charges	(21,498)	29,587
Capital Equipment	0	0
Department Total	1,255,688	859,666
Other General Government		
Supplies & Materials	679,498	525,505
Maintenance & Services	798,079	791,959
Other Charges	96,497	95,547
Other Charges - Reimburse State Dept of Assessment	647,986	613,200
Operating Exp		
Other Charges - Tri County Council	15,000	15,000
Other Charges - Tri County Council Shore Transit Local Match	284,000	264,936
Other Charges - Tri County Council Shore Transit Capital Match	41,384	92,208
Capital Equipment	200,000	0
Department Total	2,762,444	2,398,355
Sheriff's Department		
Personnel Services	5,365,169	5,375,520
Supplies & Materials	625,686	593,422
Maintenance & Services	488,159	460,577
Other Charges	50,104	50,104
Capital Equipment	196,405	0
Department Total	6,725,523	6,479,623

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
Emergency Services		
Personnel Services	1,615,040	1,629,247
Supplies & Materials	529,588	457,560
Maintenance & Services	198,250	194,950
Other Charges	12,750	9,250
Interfund Charges	(33,269)	(40,730)
Capital Equipment	0	0
Department Total	2,322,359	2,250,277
County Jail		
Personnel Services	5,313,354	5,150,671
Supplies & Materials	1,287,240	1,318,350
Maintenance & Services	1,796,342	1,773,232
Other Charges	13,350	13,350
Capital Equipment	0	0
Department Total	8,410,286	8,255,603
Fire Marshal's Office		
Personnel Services	349,193	351,693
Supplies & Materials	40,478	46,175
Maintenance & Services	28,625	19,700
Other Charges	23,150	18,025
Capital Equipment	34,100	0
Department Total	475,546	435,593
Volunteer Fire & Ambulance		
Maintenance & Services - Fire Training Center	20,390	17,390
Other Charges - Firemens Training Center	5,000	5,000
Other Charges - County Grant to Fire Companies	2,250,000	2,250,000
Other Charges - County Grant to Ambulance Companies	3,546,646	3,276,170
Other Charges - LOSAP Appropriation	103,000	95,000
Other Charges - State Grant for Fire Companies	343,303	301,107
Other Charges - Workmans Compensation Fire	151,298	114,350
Department Total	6,419,637	6,059,017

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
Public Works Department		
Personnel Services	502,857	509,557
Supplies & Materials	19,645	16,600
Maintenance & Services	45,876	47,076
Other Charges	2,385	2,450
Interfund Charges	(149,651)	(153,030)
Capital Equipment	0	0
Department Total	421,112	422,653
Maintenance Department		
Personnel Services	670,714	737,349
Supplies & Materials	44,804	39,624
Maintenance & Services	72,597	70,504
Other Charges	1,500	1,500
Capital Equipment	127,400	0
Department Total	917,015	848,977
Roads Department		
Personnel Services	1,227,554	1,301,609
Supplies & Materials	153,583	151,560
Supplies & Materials - Blacktop for Overlay	1,000,000	0
Maintenance & Services	447,500	443,000
Maintenance & Services - Ocean Pines Association Per agreement	54,386	53,799
Maintenance & Services - State Aid Bridges	457,692	0
Other Charges	605	1,000
Capital Equipment	514,242	0
Department Total	3,855,562	1,950,968

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
Boat Landings		
Supplies & Materials	0	99,000
Maintenance & Services	17,542	14,714
Capital Equipment	30,000	0
Department Total	47,542	113,714
Mosquito Control		
Personnel Services	38,355	38,355
Supplies & Materials	1,456	1,456
Maintenance & Services	21,050	21,050
Other Charges	90,000	90,000
Capital Equipment	0	0
Department Total	150,861	150,861
Health Department		
Supplies & Materials	3,000	3,000
Maintenance & Services	387,990	403,990
Other Charges	5,086,967	5,086,967
Other Charges - School Safety Program	112,198	112,198
Interfund Charges	0	0
Capital Equipment	0	0
Department Total	5,590,155	5,606,155
Commission on Aging		
Supplies & Materials	4,950	5,250
Maintenance & Services	238,450	232,637
Other Charges	759,585	650,658
Capital Equipment	0	0
Department Total	1,002,985	888,545

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 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 Program	40,000	40,000
Other Charges - State Pass Through Grant Emergency Shelter	127,750	107,258
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	3,600
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	42,000	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	8,100	8,100
Other Charges - Maryland Food Bank	900	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	0
Department Total	784,135	734,872

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
Board of Education		
Personnel Services	61,864,993	61,629,012
Supplies & Materials	2,893,183	2,893,183
Maintenance & Services	7,227,918	7,227,918
Other Charges	24,316,140	23,562,760
Other Charges - Mandatory State Teacher Pension	1,952,488	1,647,903
Interfund Charges	(19,577,630)	(19,487,262)
Capital Equipment	494,542	494,542
Total Operating Budget	79,171,634	77,968,056
School Debt Service	10,927,474	12,001,938
Total Operating & Debt Service Budget	90,099,108	89,969,994
Wor-Wic Community College		
Other Charges	1,638,079	1,570,714
Total Operating Budget	1,638,079	1,570,714
College Debt Service	0	0
Total Operating & Debt Service Budget	1,638,079	1,570,714
Recreation Department		
Personnel Services	592,665	587,191
Supplies & Materials	157,955	135,460
Supplies & Materials State POS Funds - Recreation Center Addition	36,127	625,839
Maintenance & Services	165,194	150,094
Other Charges	7,300	5,420
Capital Equipment	0	0
Department Total	959,241	1,504,004

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
Parks Department		
Personnel Services	253,320	247,861
Supplies & Materials	57,637	49,377
Supplies & Materials State POS Funds - Park Improvements	385,704	0
Maintenance & Services	94,890	85,033
Other Charges	270	210
Capital Equipment	0	0
Department Total	791,821	382,481
Library		
Personnel Services	1,509,509	1,572,533
Supplies & Materials	439,075	498,400
Maintenance & Services	326,995	316,945
Other Charges	9,000	7,000
Capital Equipment	0	0
Department Total	2,284,579	2,394,878
Recreation & Culture		
Other Charges - Art League of Ocean City	20,000	20,000
Other Charges - Berlin Little League	0	1,626
Other Charges - Furnace Town	30,000	0
Other Charges - Discovery Center	50,000	0
Department Total	100,000	21,626
Extension Service		
Supplies & Materials	24,699	25,599
Maintenance & Services	23,772	22,872
Other Charges	140,117	140,117
Capital Equipment	0	0
Department Total	188,588	188,588

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
Natural Resources		
Supplies & Materials - State Gypsy Moth Control Program	1,500	1,500
Other Charges - Soil Conservation	34,950	33,950
Other Charges - County Matching MD Agri Land Preservation Fund	8,665	9,717
Other Charges - Beach Maintenance Fund	250,000	250,000
Department Total	295,115	295,167
Economic Development Department		
Personnel Services	167,005	167,005
Supplies & Materials	103,390	105,650
Maintenance & Services	78,500	88,500
Other Charges	14,000	16,000
Capital Equipment	23,000	0
Department Total	385,895	377,155
Tourism		
Personnel Services	209,642	211,726
Supplies & Materials	181,348	265,708
Maintenance & Services	407,370	403,470
Maintenance & Services - Advertising for Towns	283,500	283,500
Other Charges Travel & Training	4,850	5,250
Other Charges - County Grant to Furnacetown	0	30,000
Other Charges - Pocomoke Marketing Partnership	0	50,000
Other Charges - Snow Hill Opera House Roof Stabilization	0	100,000
Capital Equipment	0	0
Department Total	1,086,710	1,349,654

Worcester County
General Fund Adopted Expenditures

Description	FY2016 Approved Budget	FY2015 Approved Budget
Taxes Shared W/Towns		
Other Charges - Town of Pocomoke	309,140	313,828
Other Charges - Town of Berlin	272,190	262,815
Other Charges - Town of Snow Hill	109,035	111,378
Other Charges - Town of Ocean City	14,305,988	14,291,781
Department Total	14,996,353	14,979,802
Grants to Towns & Ocean Pines Association		
Other Charges - Town of Pocomoke	497,000	493,000
Other Charges - Town of Berlin	625,000	702,000
Other Charges - Town of Snow Hill	612,000	629,000
Other Charges - Town of Ocean City	3,084,956	3,074,956
Other Charges - Ocean Pines Association	508,500	540,500
Department Total	5,327,456	5,439,456
Insurance & Benefits		
Maintenance & Services	5,000	10,000
Other Charges - Insurance & Benefits	10,504,073	9,998,953
Other Charges - Property & Liability Insurance	363,286	290,000
Retiree Benefits	3,000,000	3,000,000
Department Total	13,872,359	13,298,953
Debt Service		
Interfund Charges	11,728,412	13,521,331
Less: Allocation Board of Education Debt	(10,927,474)	(12,001,938)
Less: Allocation Wor-Wic Community College Debt	0	0
Department Total	800,938	1,519,393
Interfund		
Interfund Charges	1,486,583	0
Department Total	1,486,583	0
TOTAL EXPENDITURES	182,450,109	177,981,133