

FY 2022

Requested Budget

Public Hearing



FY2022 Budget totals by Department and Agency may be found on the County website www.co.worcester.md.us at this link under Latest News and Announcements:

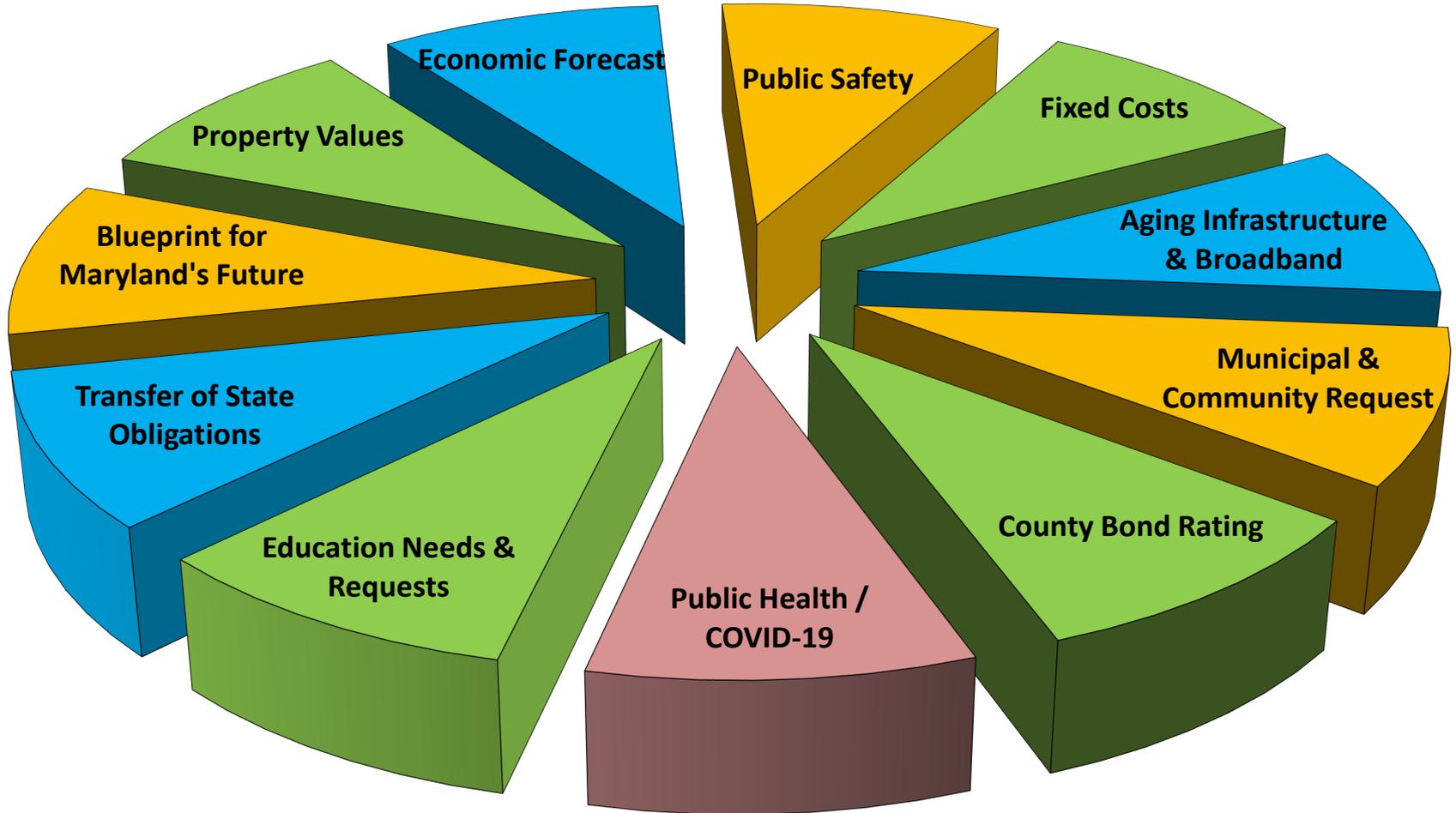
FY2022 General Fund Budget Totals By Departments And Agencies

Monday, May 4, 2021 6:30 pm

Attachment: [FY2022 General Fund Public Hearing Revenues Expenditures.pdf](#)

May 4, 2021

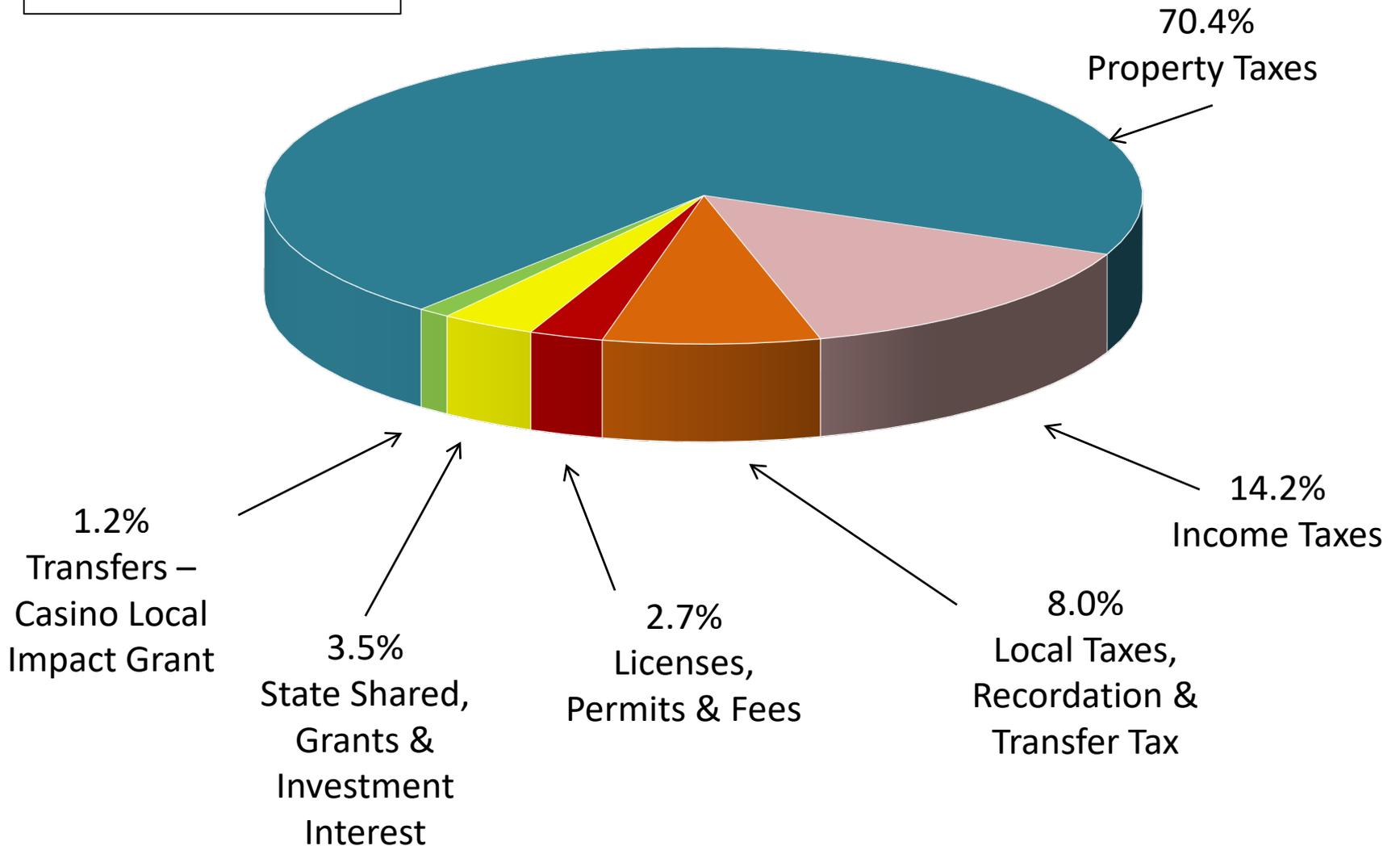
FY2022 Budget Issues



General Fund Estimated Revenues

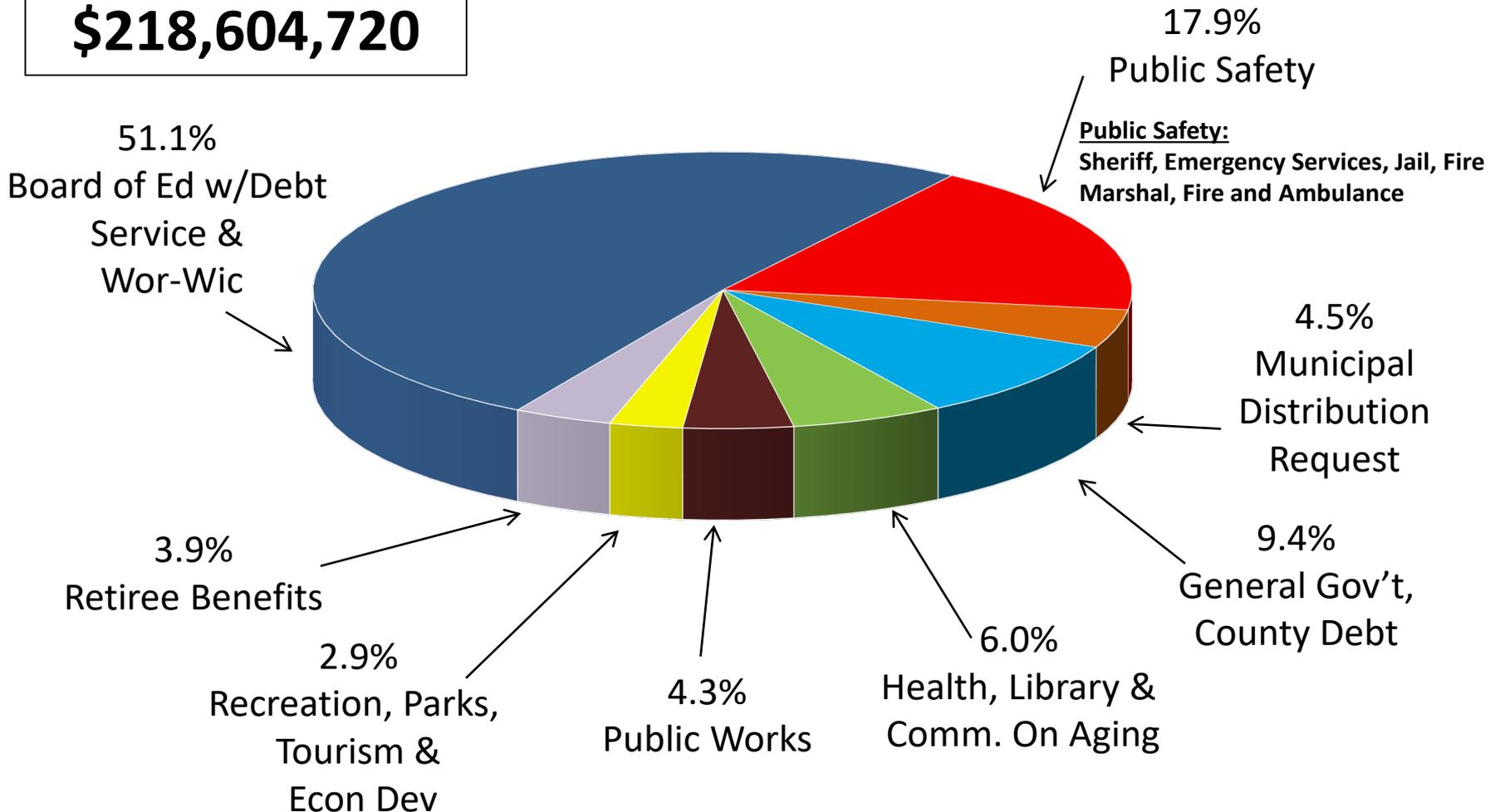
FY 2022

\$210,591,207



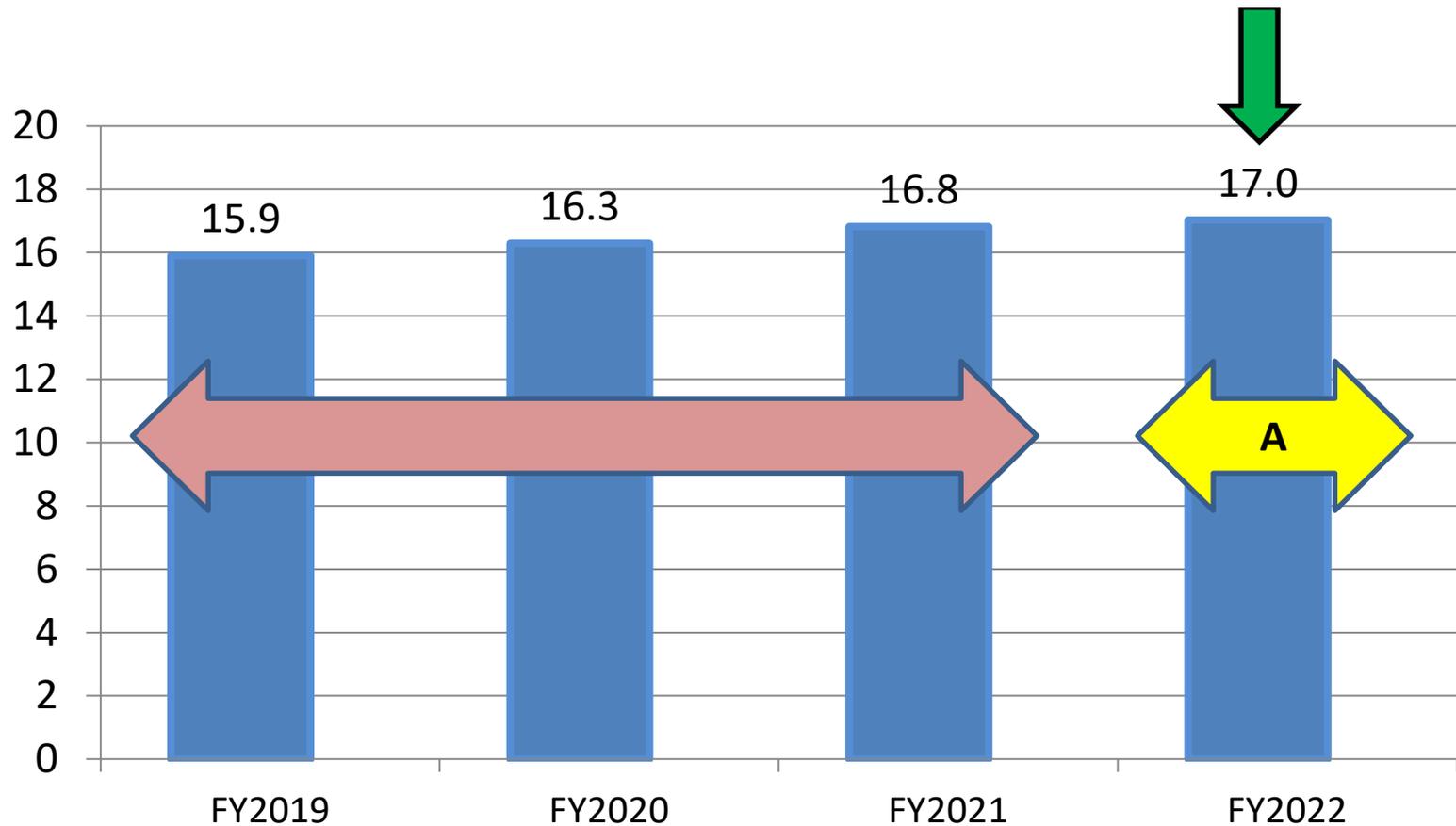
General Fund Requested Expenditures FY 2022

\$218,604,720



WORCESTER COUNTY ASSESSABLE TAX BASE

\$ In Billions



State Dept of Assessment & Taxation estimate FY2022



Rose Arrow – Previous Cycle



Current cycle A beginning with Ocean City – FY22-FY24

General Fund Major Revenues

Major Revenue	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Estimate
Property Taxes	\$137,214,614	\$142,160,874	\$145,059,221	\$148,203,984
Income Taxes	23,172,123	28,891,384	26,500,000	30,000,000
Recordation and Transfer Taxes	<u>11,747,810</u>	<u>11,796,342</u>	<u>11,500,000</u>	<u>15,000,000</u>
Total Major Revenues	<u>\$172,134,547</u>	<u>\$182,848,600</u>	<u>\$183,059,221</u>	<u>\$193,203,984</u>
Variance from Prior Year	\$5,712,394	\$10,714,053	\$210,621	\$10,144,763

FY2020-FY2022 Budget reflects Real Property Tax rate of \$0.845, Income tax rate of 2.25%

General Fund Revenue Comparison FY19-FY22

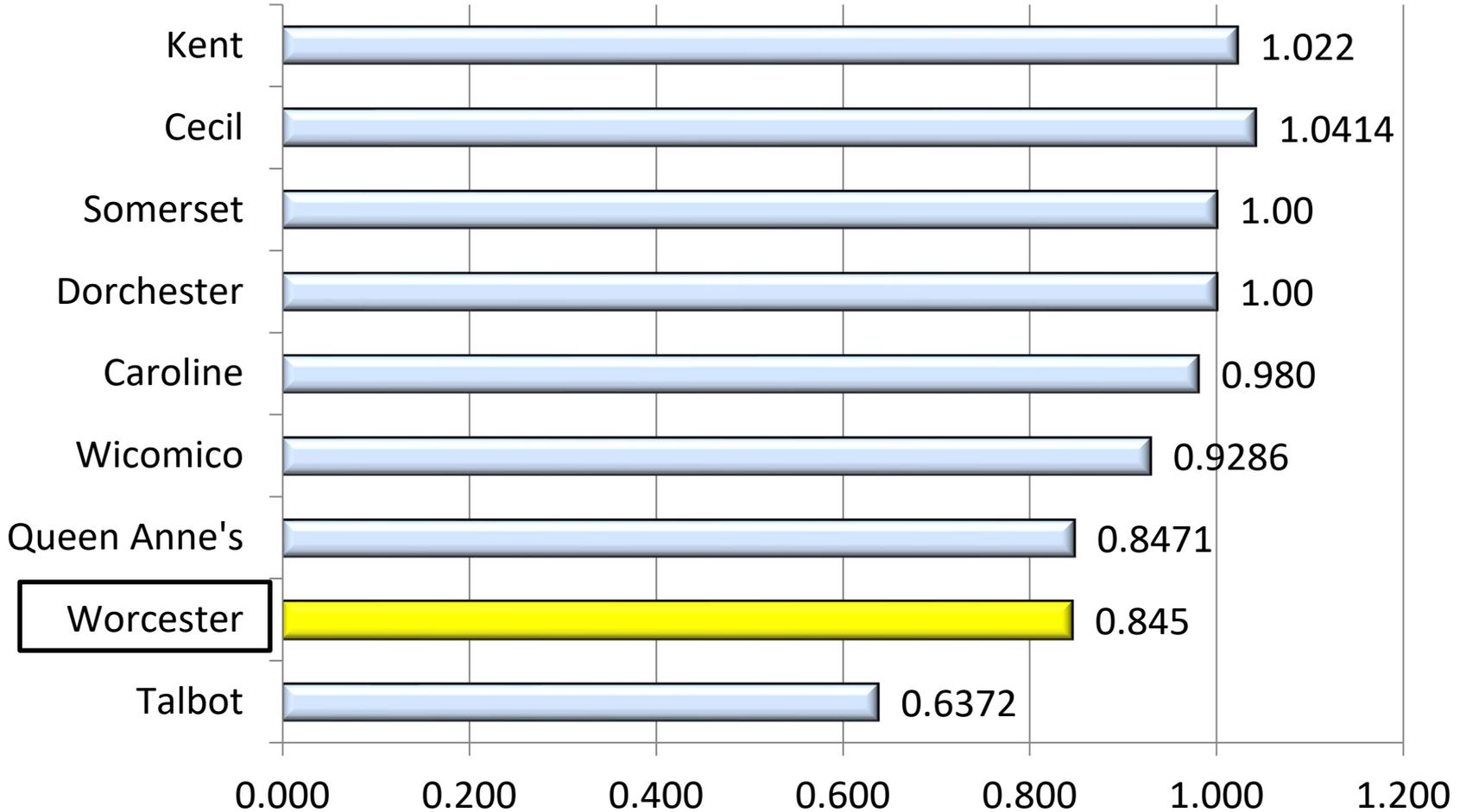
Major Categories	Actual FY2019	Actual FY2020	Budget FY2021	Estimate FY2022
Property Taxes	\$ 138,515,203	\$ 143,411,802	\$146,305,486	\$149,428,921
Homestead Tax Credit	(1,300,589)	(1,250,928)	(1,246,265)	(1,224,937)
Income Taxes	23,172,123	28,891,384	26,500,000	30,000,000
Recordation/Transfer	11,747,810	11,796,342	11,500,000	15,000,000
Other Taxes	2,238,850	1,746,858	1,931,000	1,811,000
State Shared	974,172	1,699,242	1,811,823	2,469,458
Licenses & Permits	1,959,788	2,027,965	2,493,682	2,404,376
Charges for Services	6,459,709	4,775,728	5,558,570	2,942,095
Intergov – Fed/State	3,364,606	4,745,136	5,625,674	4,672,351
Interest on Investments	1,861,896	1,424,410	850,000	200,000
Other Revenue	571,739	1,404,121	493,261	387,843
Casino/Local Impact Grant	2,236,200	3,067,811	2,497,400	2,500,100
Transfer in Bond Premium	70,219	366,940	0	0
Transfer in Health Ins. Reinvestment	<u>4,500,000</u>	<u>6,248,286</u>	<u>0</u>	<u>0</u>
Total	<u>\$196,371,726</u>	<u>\$210,355,097</u>	<u>\$204,320,631</u>	<u>\$ 210,591,207</u>
Revenue Variance	(\$ 8,331,286)	\$13,983,371	(\$6,034,466)	\$ 6,270,576

General Fund Expenditure Comparison FY19 – FY22

Major Categories	Actual FY2019	Actual FY2020	Budget FY2021	Request FY2022
Board of Ed w/Debt Service	\$97,905,911	\$103,476,037	\$107,106,120	\$109,203,431
Wor-Wic Community College	2,203,762	2,333,092	2,418,122	2,530,242
Public Safety	32,724,980	32,755,011	34,762,754	39,021,501
Municipal Grants & shared Revenues	8,032,840	8,314,671	8,407,215	9,795,948
General Government & Buildings	15,824,729	16,979,616	17,734,439	18,906,540
Health, Library, Commission on Aging	12,073,019	12,111,406	12,404,033	13,145,557
Public Works	6,524,145	7,907,968	8,346,460	9,460,617
Recreation, Parks, Tourism, Economic Dev., Boat Landings	4,034,373	4,507,630	6,200,700	6,302,009
Transfer Out: Solid Waste/Reserve Fund County Debt & OPEB	1,698,323 <u>11,806,851</u>	394,893 <u>14,703,334</u>	0 <u>6,940,788</u>	520,300 <u>9,718,575</u>
TOTAL	<u>\$192,828,932</u>	<u>\$203,483,658</u>	<u>\$204,320,631</u>	<u>\$218,604,720</u>
Expenditure Variance	(\$ 7,213,071)	\$10,654,725	\$836,873	\$14,284,089

FY 2021 Real Property Tax Rates*

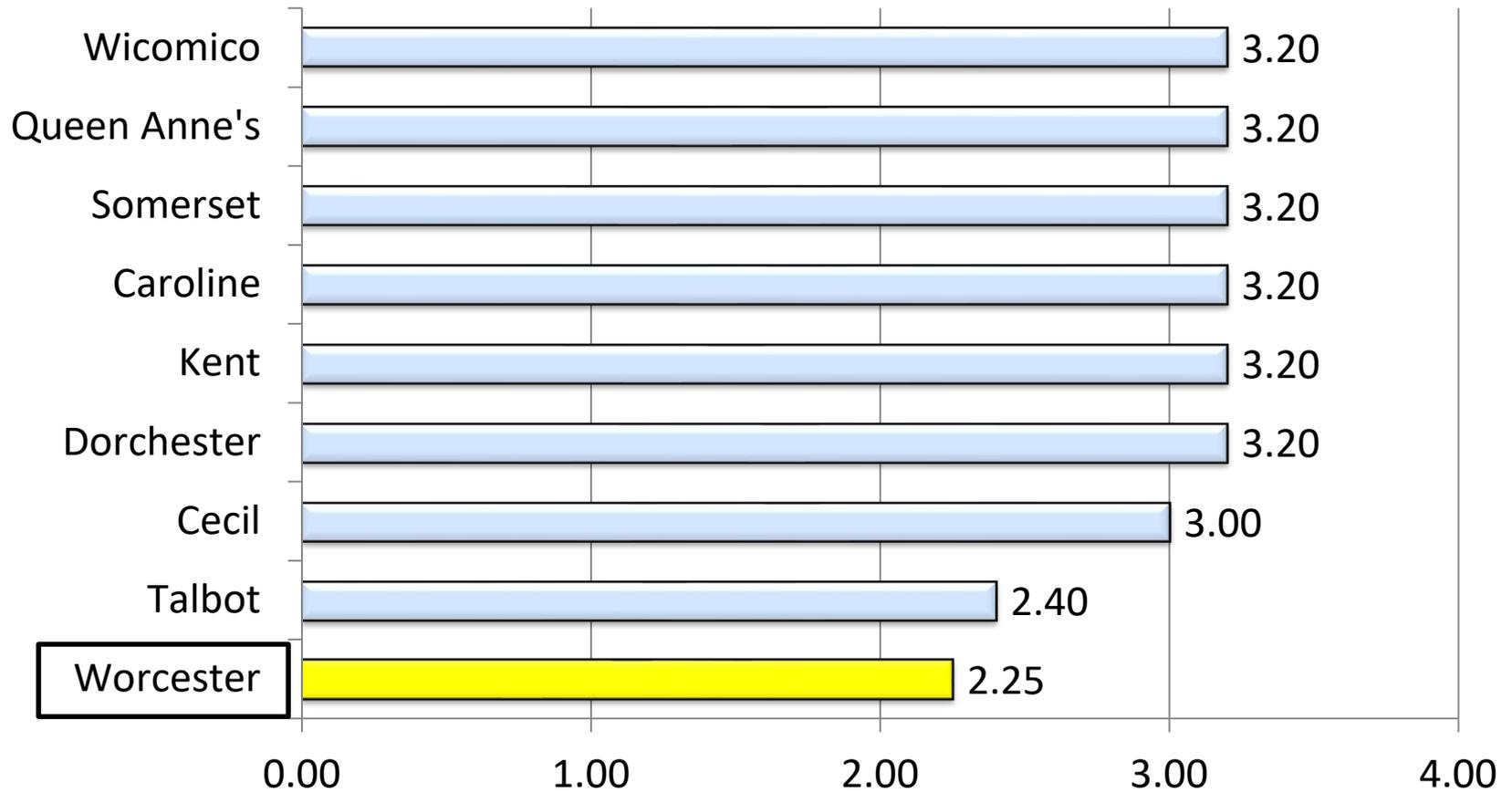
Eastern Shore Counties



*Rate Per \$100 of assessed value

2021 Income Tax Rates

Eastern Shore Counties



CONSTANT YIELD

The Constant Yield Tax Rate is simply the real property tax rate that, when applied to FY22 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 \$1,242,733 in FY22 would require a tax decrease of \$.0076 or slightly less than a penny to **REMAIN CONSTANT** with the current year FY21.

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 FY22.

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, 2021, the estimated real property assessable base will increase by .9% from \$16,218,337,542 to \$16,365,406,574.
2. If Worcester County maintains the current tax rate of \$.845 per \$100 of assessment, real property tax revenues will increase by .9% resulting in \$1,242,733 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 \$.8374, 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 .9% higher than the constant yield tax rate and will generate \$1,242,733 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 4, 2021 at the Worcester County Government Center in Snow Hill, Maryland

The hearing is open to the public, and public testimony is encouraged. Participants may view the public hearing 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 FY2022 Budget

Determine how taxpayers would like their tax dollars to be spent in the upcoming FY2022 Budget.

Estimated Revenues	\$210,591,207*
Requested Expenditures	<u>\$218,604,720</u>
Difference (Shortfall)	(\$ 8,013,513)

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

*A real property tax rate of \$.8899 would fully fund the revenue shortfall.

Budget Work Sessions – Government Center:

Tuesday, May 11, 2021 @ 9:00 a.m.

Tuesday, May 18, 2021 @ 1:00 p.m.

Tuesday, May 25, 2021 @ 9:00 a.m.

Budget & Tax Rate Adoption

Tuesday, June 1, 2021

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



WORCESTER COUNTY

Summary FY2022 Revenue Estimate

	FY2022 Estimate	FY2021 Approved	(\$)	Difference (%)
Property Taxes	\$ 148,203,984	\$ 145,059,221	\$ 3,144,763	2%
Income Taxes	30,000,000	26,500,000	3,500,000	13%
Other Local Taxes	16,811,000	13,431,000	3,380,000	25%
State Shared	2,469,458	1,811,823	657,635	36%
Licenses & Permits	2,404,376	2,493,682	(89,306)	-4%
Charges for Services	2,942,095	5,558,570	(2,616,475)	-47%
Interest on Investments	200,000	850,000	(650,000)	-76%
Fines & Forfeits	29,000	52,700	(23,700)	-45%
Misc./Sale of Assets/Other Revenue	358,843	440,561	(81,718)	-19%
Federal Grants	532,473	363,802	168,671	46%
State Grants	4,139,878	5,261,872	(1,121,994)	-21%
Transfers In-Casino/Local Impact Grant	2,500,100	2,497,400	2,700	0%
Transfers In - Budget Stabilization	0	0	0	N/A
TOTAL REVENUES	\$ 210,591,207	\$ 204,320,631	\$ 6,270,576	3%

FY 2022 Requested General Fund Budget

	FY2022 Request	FY2021 Approved	(\$)	Difference (%)
County Commissioners & Admin.				
Personnel Services	978,846	988,074	(9,228)	-1%
Supplies & Materials	40,494	33,702	6,792	20%
Maintenance & Services	34,660	32,694	1,966	6%
Other Charges	44,047	43,914	133	0%
Interfund Charges	(83,241)	(83,592)	351	0%
Capital Equipment	0	0	0	N/A
	1,014,806	1,014,792	14	0%
Circuit Court				
Personnel Services	1,013,605	994,175	19,430	2%
Supplies & Materials	212,231	212,231	0	0%
Maintenance & Services	110,765	110,765	0	0%
Other Charges	8,932	8,932	0	0%
Capital Equipment	0	0	0	N/A
	1,345,533	1,326,103	19,430	1%
Orphan's Court				
Personnel Services	21,000	21,000	0	0%
Supplies & Materials	1,100	0	1,100	N/A
Other Charges	6,800	6,800	0	0%
	28,900	27,800	1,100	4%

	FY2022 Request	FY2021 Approved	(\$) Difference (%)	
State's Attorney				
Personnel Services	1,574,543	1,437,515	137,028	10%
Supplies & Materials	53,298	51,242	2,056	4%
Maintenance & Services	19,154	17,350	1,804	10%
Other Charges	25,750	25,750	0	0%
Interfund Charges	0	0	0	N/A
Capital Equipment	35,000	0	35,000	N/A
	1,707,745	1,531,857	175,888	11%
Treasurer				
Personnel Services	1,311,658	1,276,990	34,668	3%
Supplies & Materials	151,250	136,855	14,395	11%
Maintenance & Services	3,840	2,400	1,440	60%
Other Charges	4,900	4,900	0	0%
Interfund Charges	(234,518)	(231,396)	(3,122)	1%
Capital Equipment	0	0	0	N/A
	1,237,130	1,189,749	47,381	4%
Elections Office				
Personnel Services	539,432	522,228	17,204	3%
Supplies & Materials	558,415	367,593	190,822	52%
Maintenance & Services	152,159	149,326	2,833	2%
Other Charges	17,150	15,386	1,764	11%
Capital Equipment	0	0	0	N/A
	1,267,156	1,054,533	212,623	20%
Human Resources				
Personnel Services	472,597	473,097	(500)	0%
Supplies & Materials	21,757	22,760	(1,003)	-4%
Maintenance & Services	27,600	25,500	2,100	8%
Other Charges	4,000	4,500	(500)	-11%
Interfund Charges	(67,138)	(67,138)	0	0%
Capital Equipment	29,500	0	29,500	N/A
	488,316	458,719	29,597	6%
Development Review & Permitting				
Personnel Services	1,509,330	1,537,866	(28,536)	-2%
Supplies & Materials	290,429	281,502	8,927	3%
Maintenance & Services	108,073	55,700	52,373	94%
Other Charges	27,776	23,331	4,445	19%
Interfund Charges	(86,084)	(84,430)	(1,654)	2%
Capital Equipment	58,000	0	58,000	N/A
	1,907,524	1,813,969	93,555	5%
Environmental Programs				
Personnel Services	1,106,728	1,088,747	17,981	2%
Supplies & Materials	263,837	268,252	(4,415)	-2%
Maintenance & Services	98,145	97,745	400	0%
Other Charges	2,873	5,656	(2,783)	-49%
Interfund Charges	(27,777)	(27,777)	0	0%
Capital Equipment	101,000	0	101,000	N/A
	1,544,806	1,432,623	112,183	8%

	FY2022 Request	FY2021 Approved	(\$) Difference (%)	
Information Technology				
Personnel Services	561,668	556,945	4,723	1%
Supplies & Materials	17,577	9,450	8,127	86%
Maintenance & Services	2,380	2,280	100	4%
Other Charges	6,450	6,452	(2)	0%
Interfund Charges	(30,228)	(29,366)	(862)	3%
Capital Equipment	0	0	0	N/A
	557,847	545,761	12,086	2%

Other General Government				
Supplies & Materials	1,082,773	957,987	124,786	13%
Maintenance & Services	915,510	909,738	5,772	1%
Other Charges	1,246,314	1,149,495	96,819	8%
Capital Equipment	175,000	330,398	(155,398)	-47%
	3,419,597	3,347,618	71,979	2%

Sheriff's Department				
Personnel Services	6,678,097	6,268,615	409,482	7%
Supplies & Materials	906,781	724,779	182,002	25%
Maintenance & Services	952,111	451,354	500,757	111%
Other Charges	59,109	53,109	6,000	11%
Capital Equipment	1,145,000	0	1,145,000	N/A
	9,741,098	7,497,857	2,243,241	30%

Emergency Services				
Personnel Services	1,825,156	1,548,003	277,153	18%
Supplies & Materials	1,151,412	946,491	204,921	22%
Maintenance & Services	212,850	212,100	750	0%
Other Charges	40,143	40,143	0	0%
Interfund Charges	0	0	0	N/A
Capital Equipment	580,000	0	580,000	N/A
	3,809,561	2,746,737	1,062,824	39%

County Jail				
Personnel Services	6,317,272	6,340,943	(23,671)	0%
Supplies & Materials	964,560	968,635	(4,075)	0%
Maintenance & Services	2,244,458	2,204,162	40,296	2%
Other Charges	16,056	16,056	0	0%
Capital Equipment	25,725	18,302	7,423	41%
	9,568,071	9,548,098	19,973	0%

Fire Marshal's Office				
Personnel Services	446,544	444,648	1,896	0%
Supplies & Materials	40,091	49,720	(9,629)	-19%
Maintenance & Services	19,460	17,360	2,100	12%
Other Charges	22,260	24,685	(2,425)	-10%
Capital Equipment	47,500	0	47,500	N/A
	575,855	536,413	39,442	7%

	FY2022 Request	FY2021 Approved	(\$) Difference (%)	
Volunteer Fire & Ambulance				
Supplies & Materials	0	1,800	(1,800)	-100%

Maintenance & Services	19,104	19,404	(300)	-2%
Other Charges	8,383,499	8,299,919	83,580	1%
Capital Equipment	0	21,000	(21,000)	-100%
	8,402,603	8,342,123	60,480	1%

Public Works Department

Personnel Services	607,009	609,009	(2,000)	0%
Supplies & Materials	24,160	29,210	(5,050)	-17%
Maintenance & Services	41,346	40,546	800	2%
Other Charges	2,865	2,865	0	0%
Interfund Charges	(146,324)	(146,324)	0	0%
Capital Equipment	35,000	0	35,000	N/A
	564,056	535,306	28,750	5%

Maintenance Division

Personnel Services	1,084,079	970,474	113,605	12%
Supplies & Materials	52,012	56,161	(4,149)	-7%
Maintenance & Services	77,138	76,688	450	1%
Other Charges	6,600	1,550	5,050	326%
Capital Equipment	177,339	0	177,339	N/A
	1,397,168	1,104,873	292,295	26%

Roads Division

Personnel Services	1,621,493	1,635,625	(14,132)	-1%
Supplies & Materials	1,732,626	1,251,925	480,701	38%
Maintenance & Services	668,842	676,312	(7,470)	-1%
Other Charges	1,965	1,990	(25)	-1%
Capital Equipment	0	0	0	N/A
	4,024,926	3,565,852	459,074	13%

Boat Landings

Supplies & Materials	350,000	265,000	85,000	32%
Maintenance & Services	37,155	37,315	(160)	0%
Capital Equipment	0	0	0	N/A
	387,155	302,315	84,840	28%

Homeowner Convenience Centers

Personnel Services	244,367	222,139	22,228	10%
Supplies & Materials	9,150	9,150	0	0%
Maintenance & Services	259,060	258,050	1,010	0%
Other Charges	0	0	0	N/A
Interfund Charges	212,403	197,660	14,743	7%
Capital Equipment	81,000	0	81,000	N/A
	805,980	686,999	118,981	17%

**FY2022
Request**

**FY2021
Approved**

(\$) Difference (%)

Recycling

Personnel Services	421,702	415,555	6,147	1%
Supplies & Materials	17,150	17,150	0	0%
Maintenance & Services	198,325	198,325	0	0%
Other Charges	1,314	1,314	0	0%
Interfund Charges	199,859	213,832	(13,973)	-7%
Capital Equipment	25,637	0	25,637	N/A
	863,987	846,176	17,811	2%

Health Department

Supplies & Materials	3,000	3,000	0	0%
Maintenance & Services	416,002	416,002	0	0%
Other Charges	5,257,973	5,264,795	(6,822)	0%
Capital Equipment	0	0	0	N/A
	5,676,975	5,683,797	(6,822)	0%

Mosquito Control Division

Personnel Services	97,387	97,387	0	0%
Supplies & Materials	4,650	5,695	(1,045)	-18%
Maintenance & Services	20,450	20,350	100	0%
Other Charges	70,200	70,175	25	0%
Capital Equipment	32,396	0	32,396	N/A
	225,083	193,607	31,476	16%

Commission on Aging

Supplies & Materials	183,383	182,728	655	0%
Maintenance & Services	202,200	206,250	(4,050)	-2%
Other Charges	1,181,600	1,111,900	69,700	6%
Capital Equipment	36,600	0	36,600	N/A
	1,603,783	1,500,878	102,905	7%

Social Service Groups

Personnel Services	0	0	0	N/A
Other Charges	1,103,768	605,078	498,690	82%
	1,103,768	605,078	498,690	82%

Wor-Wic Community College

Other Charges	2,530,242	2,418,122	112,120	5%
Capital Equipment	0	0	0	N/A
	2,530,242	2,418,122	112,120	5%

Board of Education

Personnel Services	73,705,080	71,892,099	1,812,981	3%
Supplies & Materials	3,632,333	3,407,333	225,000	7%
Maintenance & Services	8,159,629	8,093,236	66,393	1%
Other Charges	31,837,658	31,651,467	186,191	1%
Interfund Charges	(21,095,167)	(20,927,438)	(167,729)	1%
Capital Equipment	494,542	494,542	0	0%
Total Operating Budget	96,734,075	94,611,239	2,122,836	2%

School Debt Service	12,469,356	12,494,881	(25,525)	0%
Total Operating & Debt Service	109,203,431	107,106,120	2,097,311	2%

FY2022 Request FY2021 Approved (\$ Difference (%)

Recreation Department

Personnel Services	1,007,329	936,821	70,508	8%
Supplies & Materials	1,036,310	522,740	513,570	98%
Maintenance & Services	171,228	183,928	(12,700)	-7%
Other Charges	37,450	37,750	(300)	-1%
Capital Equipment	69,310	0	69,310	N/A
	2,321,627	1,681,239	640,388	38%

Parks Department

Personnel Services	439,717	436,615	3,102	1%
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Supplies & Materials	377,121	1,319,608	(942,487)	-71%
Maintenance & Services	102,843	87,931	14,912	17%
Other Charges	9,800	750	9,050	1207%
Capital Equipment	163,700	0	163,700	N/A
	1,093,181	1,844,904	(751,723)	-41%

Library

Personnel Services	1,942,515	1,932,885	9,630	0%
Supplies & Materials	454,500	455,908	(1,408)	0%
Maintenance & Services	363,272	363,172	100	0%
Other Charges	9,000	8,800	200	2%
Capital Equipment	25,000	0	25,000	N/A
	2,794,287	2,760,765	33,522	1%

Recreation & Culture

Other Charges	100,001	85,000	15,001	18%
	100,001	85,000	15,001	18%

Extension Service

Supplies & Materials	16,135	16,615	(480)	-3%
Maintenance & Services	2,500	2,500	0	0%
Other Charges	187,582	187,582	0	0%
Capital Equipment	0	0	0	N/A
	206,217	206,697	(480)	0%

Natural Resources

Supplies & Materials	1,700	1,700	0	0%
Other Charges	508,554	519,554	(11,000)	-2%
	510,254	521,254	(11,000)	-2%

Economic Development Department

Personnel Services	120,000	149,939	(29,939)	-20%
Supplies & Materials	160,502	179,450	(18,948)	-11%
Maintenance & Services	62,750	54,200	8,550	16%
Other Charges	24,675	18,675	6,000	32%
Capital Equipment	0	0	0	N/A
	367,927	402,264	(34,337)	-9%

Tourism Department

Personnel Services	271,771	209,033	62,738	30%
Supplies & Materials	254,451	249,861	4,590	2%
Maintenance & Services	765,609	783,484	(17,875)	-2%
Other Charges	6,300	4,900	1,400	29%
	1,298,131	1,247,278	50,853	4%

FY2022

FY2021

(\$) Difference (%)

Request

Approved

Taxes Shared W/Towns

Other Charges	2,642,357	2,345,257	297,100	13%
	2,642,357	2,345,257	297,100	13%

Grants to Towns

Supplies & Materials	150,000	0	150,000	N/A
Other Charges	7,003,591	6,061,958	941,633	16%
	7,153,591	6,061,958	1,091,633	18%

Insurance & Benefits

Maintenance & Services	5,000	5,000	0	0%
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