

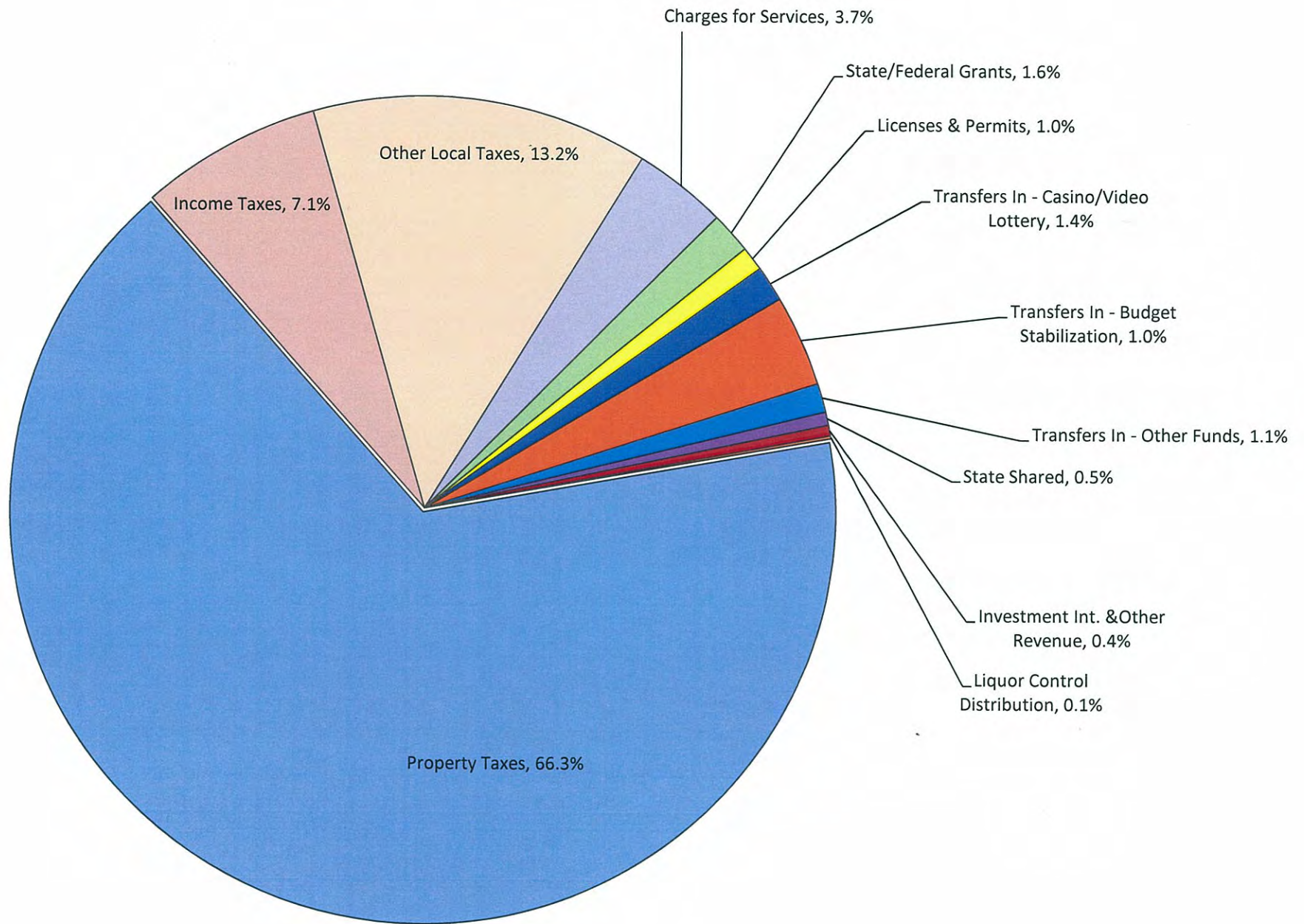
OPERATING BUDGET
WORCESTER COUNTY, MARYLAND
FY2015



ADOPTED

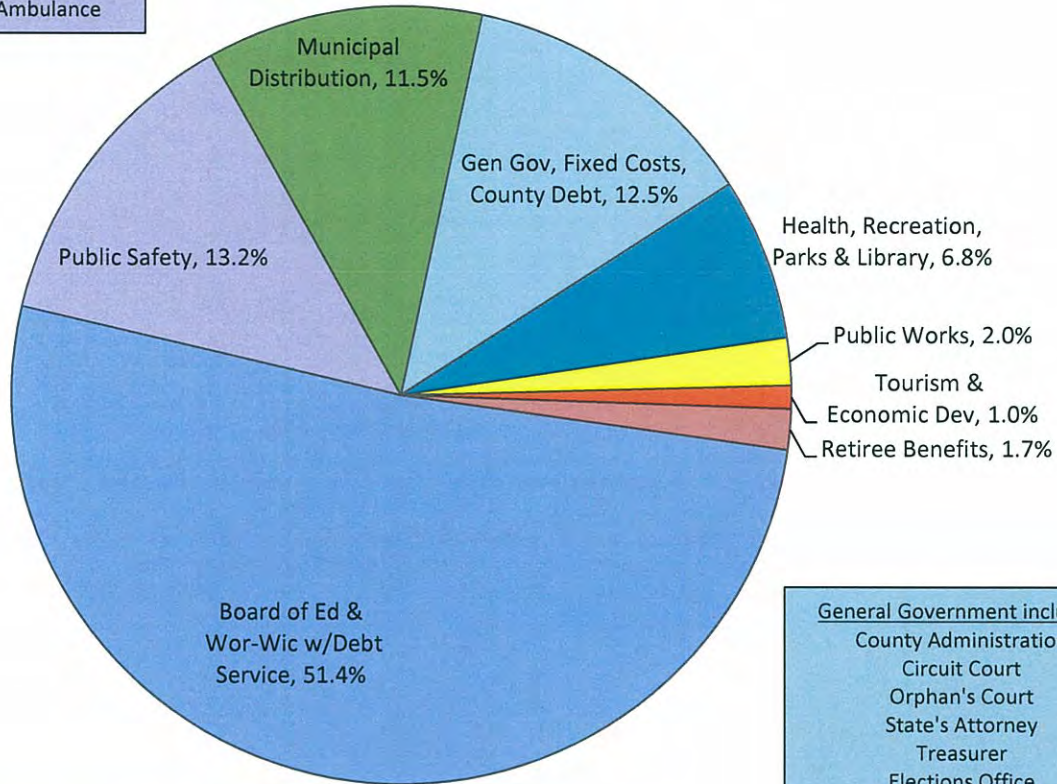
General Fund – June 3, 2014

Estimated Revenue FY2015



Adopted Expenditure Categories FY2015

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



Education includes:
 Board of Education
 Wor-Wic Community College
 School Debt Service
 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	FY2015 Estimated Revenues	FY2014 Estimated Revenues
PROP TAX - Property Taxes		
Full Year Real Property Taxes	113,493,509	113,960,000
Personal Property Taxes	288,750	590,494
Corporation Property Taxes	3,561,250	3,346,131
Railroad & Utility Property Tax	2,098,038	2,155,615
Railroad Real Property	5,090	4,828
Half Year Real Property Taxes	26,950	15,400
Tax Additions & Abatements	(350,000)	(350,000)
Interest on Delinquent Taxes	800,000	800,000
Discounts Allowed on Taxes	(400,000)	(400,000)
Tax Credits For Assessment I	(1,590,535)	(2,442,000)
Tax Credits for H/O Credits/Cty	0	0
Total: - Property Taxes	117,933,052	117,680,468
INC TAX - Income Tax		
Income Tax	12,700,000	12,200,000
Total: - Income Tax	12,700,000	12,200,000
OTHER TAX - Other Taxes		
Admission & Amusement Taxes	560,000	560,000
Recordation Taxes	6,000,000	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	10,734,917
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	2,750,000	2,750,000
Total: - Other Taxes	23,475,083	21,710,000
ST SHRD - State Shared		
Highway Users Taxes	491,535	490,220
911 Fees	450,000	440,000
Total: - State Shared	941,535	930,220

Worcester County
General Fund Estimated Revenues

Description	FY2015 Estimated Revenues	FY2014 Estimated Revenues
FRNCH - Franchise Fees		
Franchise Fees	30,000	30,000
Total: - Franchise Fees	30,000	30,000
DST LCD - Distribution from Liquor Control Department		
Liquor Dispensary Profits	186,629	550,000
Total: - Distribution from Liquor Control Dept.	186,629	550,000
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	700,000	675,000
Vending Machine Licenses	115,000	115,000
Traders Licenses	85,000	85,000
Occupational Licenses	4,500	32,000
Bingo Permits	16,000	15,000
Tourist & Trailer Park Permits	9,000	9,000
Building Permits	200,000	175,000
Electrical Permits	12,000	10,000
Commercial Plumbing Plan Review	2,500	2,500
Marriage Licenses	23,000	22,700
Civil Ceremony	1,500	1,300
Shoreline Permits	12,000	12,000
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	358,000	358,000
Raffle Permits	2,500	2,500
Plumbing Permits	40,000	40,000
Gas Permits	18,000	12,000
Forestry Review Fees	3,000	3,000
Licenses and Permits Board of Zoning Appeal Fee	15,000	15,000

Worcester County
General Fund Estimated Revenues

Description	FY2015 Estimated Revenues	FY2014 Estimated Revenues
Licenses and Permits Site Plan Review	9,000	8,000
Licenses and Permits Rezoning Fee	2,000	2,000
Licenses and Permits Subdivision Review Fee	12,000	12,000
Licenses and Permits Text Amendment Application Fee	700	700
Total: - Licenses and Permits	1,702,675	1,669,675

CHG SVC - Charges for Services

EDU Transfer/Application Fee	2,000	0
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	1,000	0
Sale of Publications & Copies Circuit Court	25	25
Sale of Publications & Copies Environmental Programs	2,000	2,000
Library Use Charges	37,000	37,000
Library Erate Reimbursement	12,000	11,000
County Share Vehicle Tag Fee	4,500	4,500
Liquor Advertising Fees	1,500	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	5,560,000	5,560,000
Payments For Jail Use State Housing	50,000	50,000
Payments For Jail Use Weekenders	2,600	2,600
Payments For Jail Use Social Security	3,600	3,600
Fire Inspection Fees Plan Review Fee	25,000	25,000
Fire Inspection Fees Fire Safety Fee	25,000	25,000

Worcester County
General Fund Estimated Revenues

Description	FY2015 Estimated Revenues	FY2014 Estimated Revenues
Public Works Revenues Pipe Sales	10,000	10,000
Roads Department Fees	30,000	30,000
Recreation Fees	40,000	40,000
Mosquito Control Charges	54,328	54,328
Circuit Court Bar Library	5,000	5,000
Recreation Center Fees	65,000	65,000
Tourism Programs and Events	1,200	0
Library Special Projects	2,000	4,000
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	0
First Offender Program Fees	75,000	75,000
Motor Coach Fees	25,000	0
Park Fees Field Rental	16,000	13,500
Park Fees Pavilion Rental	2,500	2,500
Park Fees Tree of Life	400	400
Park Fees User Fees	240	10
Concession Stand Fees	20,000	20,000
Environmental Fees Perk Test Fee	9,900	12,000
Environmental Fees Plat Review Fee	8,000	8,000
Environmental Fees Water Sample Fee	400	200
Shared Facility/Service Area Fee	500	500
Solar Renewable Energy Credits	10,000	8,000
Bay Restoration Fee - Admin Fee	20,500	0
Total: - Charges for Services	6,508,789	6,453,259
INT/PEN - Interest & Penalties		
Interest On Investments	225,000	225,000
Total: - Interest & Penalties	225,000	225,000

Worcester County
General Fund Estimated Revenues

Description	FY2015 Estimated Revenues	FY2014 Estimated Revenues
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	91,939	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	422,859	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	56,152	55,051
Homeland Security Grant Citizen Corp	0	0
Homeland Security Grant EMPG	45,900	69,697
Bulletproof Vest Program	4,000	4,000
Emergency Shelter Grant	107,258	63,000
MDĒ Beach Monitoring Grant	3,100	3,100
Total: - Intergovernmental - Federal Revenues	391,630	370,068
INTGOV ST - Intergovernmental - State Revenues		
DHCD Housing Administration Fee	7,000	7,000
Other Housing Rehab Income	2,500	2,500
Rural Legacy Administrative Fee	15,000	15,000
Eastern Shore Library Grant	75,000	75,000
Dental Program Reimbursement	26,915	26,915
VOLT Administration Income	24,000	0
Septic System Monitoring Pgm	20,100	20,100
Police Protection Grant	166,108	93,769
State Library Aid	144,418	144,239
State Aid for Fire Companies	301,107	259,860
Program Open Space Grant - Parks	0	19,239
Program Open Space Grant - Recreation	563,255	656,097

Worcester County
General Fund Estimated Revenues

Description	FY2015 Estimated Revenues	FY2014 Estimated Revenues
Waterway Improvement Grants	99,000	0
Share of State Forest Land	48,000	48,000
State Aid for Bridges	0	348,312
State Grant for Critical Areas	13,000	13,000
911 Systems Grant	0	2,500
State Grant for Tourism	168,000	120,000
Family Support Grant	167,862	161,946
Family Support Services MACRO Grant	11,779	17,179
Water Resources Grant	280,350	280,350
Conservation Easements Reimbursements	14,000	0
Trial Jury Reimbursement	54,000	54,000
Drug Court Grant	211,500	225,000
Dept of Environmental Training - LEPC	0	1,320
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	12,780	12,780
Rental Assistance Program Grant	40,000	40,000
Total: - Intergovernmental - State Revenues	2,501,231	2,679,663
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	2,001,236	0
Casino/Local Impact Grant Funds	2,499,213	2,000,000
Budget Stabilization Fund	6,393,201	1,653,442
Total: - Transfers In	10,893,650	3,653,442
Revenues Total	177,981,133	168,643,654

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
County Commissioners & Administration		
Personnel Services	915,310	889,263
Supplies & Materials	34,470	30,880
Maintenance & Services	29,400	33,400
Other Charges	31,700	31,000
Interfund Charges	(148,140)	(144,108)
Capital Equipment	0	0
Department Total	862,740	840,435
Circuit Court		
Personnel Services	872,809	844,921
Supplies & Materials	186,650	211,195
Maintenance & Services	133,098	143,398
Other Charges	11,150	11,150
Capital Equipment	0	0
Department Total	1,203,707	1,210,664
Orphan's Court		
Personnel Services	18,462	15,000
Other Charges	4,800	4,800
Department Total	23,262	19,800
State's Attorney		
Personnel Services	1,181,355	1,138,406
Supplies & Materials	40,508	40,508
Maintenance & Services	31,300	31,300
Other Charges	33,500	33,500
Interfund Charges	(18,550)	(55,140)
Capital Equipment	0	0
Department Total	1,268,113	1,188,574

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
Treasurer		
Personnel Services	1,111,414	1,089,192
Supplies & Materials	70,208	62,278
Maintenance & Services	18,500	17,650
Other Charges	6,700	6,300
Interfund Charges	(314,001)	(308,215)
Capital Equipment	0	0
Department Total	892,821	867,205
Elections Office		
Personnel Services	408,290	375,727
Supplies & Materials	275,555	253,060
Maintenance & Services	33,693	27,809
Other Charges	6,231	11,446
Capital Equipment	0	0
Department Total	723,769	668,042
Human Resources		
Personnel Services	328,511	321,968
Supplies & Materials	17,030	17,130
Maintenance & Services	23,350	23,350
Other Charges	1,750	1,750
Interfund Charges	(84,893)	(83,712)
Capital Equipment	0	0
Department Total	285,748	280,486
Development Review & Permitting		
Personnel Services	1,669,245	1,710,263
Supplies & Materials	288,465	266,975
Maintenance & Services	122,500	118,500
Other Charges	22,000	22,200
Interfund Charges	(127,981)	(124,243)
Capital Equipment	0	0
Department Total	1,974,229	1,993,695

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
Environmental Programs		
Personnel Services	530,239	512,834
Supplies & Materials	273,480	271,060
Maintenance & Services	21,305	21,305
Other Charges	5,055	3,875
Interfund Charges	29,587	28,716
Capital Equipment	0	0
Department Total	859,666	837,790
Other General Government		
Supplies & Materials	525,505	473,346
Maintenance & Services	791,959	790,459
Other Charges	95,547	95,547
Other Charges - Reimburse State Dept of Assessment	613,200	600,000
Operating Exp		
Other Charges - Tri County Council	15,000	15,000
Other Charges - Tri County Council Shore Transit Local Match	264,936	267,636
Other Charges - Tri County Council Shore Transit Capital Match	92,208	87,568
Capital Equipment	0	0
Department Total	2,398,355	2,329,556
Sheriff's Department		
Personnel Services	5,375,520	5,140,598
Supplies & Materials	593,422	580,355
Maintenance & Services	460,577	477,915
Other Charges	50,104	39,960
Capital Equipment	0	0
Department Total	6,479,623	6,238,828

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
Emergency Services		
Personnel Services	1,629,247	1,596,656
Supplies & Materials	457,560	461,578
Maintenance & Services	194,950	192,450
Other Charges	9,250	9,250
Interfund Charges	(40,730)	(39,545)
Capital Equipment	0	0
Department Total	2,250,277	2,220,389
County Jail		
Personnel Services	5,150,671	5,171,715
Supplies & Materials	1,318,350	1,259,225
Maintenance & Services	1,773,232	1,748,253
Other Charges	13,350	13,350
Capital Equipment	0	0
Department Total	8,255,603	8,192,543
Fire Marshal's Office		
Personnel Services	351,693	303,000
Supplies & Materials	46,175	43,355
Maintenance & Services	19,700	19,600
Other Charges	18,025	18,025
Capital Equipment	0	0
Department Total	435,593	383,980
Volunteer Fire & Ambulance		
Maintenance & Services - Fire Training Center	17,390	17,390
Other Charges - Firemens Training Center	5,000	5,000
Other Charges - County Grant to Fire Companies	2,250,000	1,965,740
Other Charges - County Grant to Ambulance Companies	3,276,170	3,361,908
Other Charges - LOSAP Appropriation	95,000	88,800
Other Charges - State Grant for Fire Companies	301,107	259,864
Other Charges - Workmans Compensation Fire	114,350	101,426
Department Total	6,059,017	5,800,128

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
Public Works Department		
Personnel Services	509,557	509,671
Supplies & Materials	16,600	16,135
Maintenance & Services	47,076	77,326
Other Charges	2,450	2,450
Interfund Charges	(153,030)	(156,773)
Capital Equipment	0	0
Department Total	422,653	448,809
Maintenance Department		
Personnel Services	737,349	727,010
Supplies & Materials	39,624	20,966
Maintenance & Services	70,504	67,754
Other Charges	1,500	600
Capital Equipment	0	0
Department Total	848,977	816,330
Roads Department		
Personnel Services	1,301,609	1,257,529
Supplies & Materials	151,560	147,260
Supplies & Materials - Blacktop for Overlay	0	500,000
Maintenance & Services	443,000	426,100
Maintenance & Services - Ocean Pines Association Per agreement	53,799	53,557
Maintenance & Services - State Aid Bridges	0	435,390
Other Charges	1,000	1,000
Capital Equipment	0	0
Department Total	1,950,968	2,820,836

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
Boat Landings		
Supplies & Materials	99,000	0
Maintenance & Services	14,714	15,333
Capital Equipment	0	0
Department Total	113,714	15,333
Mosquito Control		
Personnel Services	38,355	37,234
Supplies & Materials	1,456	1,130
Maintenance & Services	21,050	26,900
Other Charges	90,000	90,000
Capital Equipment	0	0
Department Total	150,861	155,264
Health Department		
Supplies & Materials	3,000	3,000
Maintenance & Services	403,990	403,990
Other Charges	5,086,967	4,502,420
Other Charges - School Safety Program	112,198	112,198
Interfund Charges	0	0
Capital Equipment	0	0
Department Total	5,606,155	5,021,608
Commission on Aging		
Supplies & Materials	5,250	3,550
Maintenance & Services	232,637	238,834
Other Charges	650,658	648,760
Capital Equipment	0	0
Department Total	888,545	891,144

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended 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	107,258	63,000
Other Charges - American Red Cross	0	0
Other Charges - Atlantic General Hospital	75,000	50,000
Other Charges - Big Brothers/Big Sisters	1,000	1,000
Other Charges - B.R.A.V.E.	3,600	3,600
Other Charges - Coastal Hospice at the Ocean	10,000	0
Other Charges -The Cricket Center	10,000	0
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
Department Total	734,872	645,614

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
Board of Education		
Personnel Services	61,629,012	60,897,759
Supplies & Materials	2,893,183	2,318,183
Maintenance & Services	7,227,918	7,073,506
Other Charges	23,562,760	22,732,187
Other Charges - Mandatory State Teacher Pension	1,647,903	1,611,739
Interfund Charges	(19,487,262)	(19,448,846)
Capital Equipment	494,542	494,542
Capital Equipment - Feasibility Study Showell School	0	100,000
Capital Equipment - Replace SDHS gym bleachers	0	0
Capital Equipment - Replace gym floors - PMS,SHMS, BIS	0	0
Total Operating Budget	77,968,056	75,779,070
School Debt Service	12,001,938	8,877,795
Total Operating & Debt Service Budget	89,969,994	84,656,865
Wor-Wic Community College		
Other Charges	1,570,714	1,486,164
Total Operating Budget	1,570,714	1,486,164
College Debt Service	0	36,206
Total Operating & Debt Service Budget	1,570,714	1,522,370
Recreation Department		
Personnel Services	587,191	565,049
Supplies & Materials	135,460	107,760
Supplies & Materials State POS Funds - Recreation Center Addition	625,839	728,996
Maintenance & Services	150,094	140,044
Other Charges	5,420	4,700
Capital Equipment	0	0
Department Total	1,504,004	1,546,549

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
Parks Department		
Personnel Services	247,861	266,400
Supplies & Materials	49,377	56,038
Maintenance & Services	85,033	82,510
Other Charges	210	210
Capital Equipment	0	0
Department Total	382,481	405,158
Library		
Personnel Services	1,572,533	1,540,377
Supplies & Materials	498,400	375,650
Maintenance & Services	316,945	320,665
Other Charges	7,000	7,000
Capital Equipment	0	0
Department Total	2,394,878	2,243,692
Recreation & Culture		
Other Charges - Art League of Ocean City	20,000	20,000
Other Charges - Berlin Little League	1,626	5,000
Department Total	21,626	25,000
Extension Service		
Supplies & Materials	25,599	20,812
Maintenance & Services	22,872	21,707
Other Charges	140,117	134,998
Capital Equipment	0	0
Department Total	188,588	177,517

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
Natural Resources		
Supplies & Materials - State Gypsy Moth Control Program	1,500	1,500
Other Charges - Soil Conservation	33,950	32,450
Other Charges - County Beach Maintenance Matching Appropriation	0	0
Other Charges - County Matching MD Agri Land Preservation Fund	9,717	9,717
Other Charges - Beach Maintenance Fund	250,000	0
Department Total	295,167	43,667
Economic Development Department		
Personnel Services	167,005	144,528
Supplies & Materials	105,650	108,250
Maintenance & Services	88,500	49,000
Other Charges	16,000	11,000
Capital Equipment	0	0
Department Total	377,155	312,778
Tourism		
Personnel Services	211,726	205,214
Supplies & Materials	265,708	155,958
Maintenance & Services	403,470	338,470
Maintenance & Services - Advertising for Towns	283,500	283,500
Other Charges Travel & Training	5,250	5,250
Other Charges - County Grant to Furnacetown	30,000	30,000
Other Charges - Pocomoke Marketing Partnership	50,000	50,000
Other Charges - Snow Hill Opera House Roof Stabilization	100,000	100,000
Capital Equipment	0	0
Department Total	1,349,654	1,168,392

Worcester County
General Fund Adopted Expenditures

Description	FY2015 Approved Budget	FY2014 Amended Budget
Taxes Shared W/Towns		
Other Charges - Town of Pocomoke	313,828	313,828
Other Charges - Town of Berlin	262,815	262,815
Other Charges - Town of Snow Hill	111,378	111,378
Other Charges - Town of Ocean City	14,291,781	12,651,698
Department Total	14,979,802	13,339,719
Grants to Towns & Ocean Pines Association		
Other Charges - Town of Pocomoke	493,000	494,000
Other Charges - Town of Berlin	702,000	648,000
Other Charges - Town of Snow Hill	629,000	603,000
Other Charges - Town of Ocean City	3,074,956	3,092,956
Other Charges - Ocean Pines Association	540,500	507,500
Department Total	5,439,456	5,345,456
Insurance & Benefits		
Maintenance & Services	10,000	10,000
Other Charges - Insurance & Benefits	9,998,953	9,269,567
Other Charges - Property & Liability Insurance	290,000	290,000
Retiree Benefits	3,000,000	3,000,000
Department Total	13,298,953	12,569,567
Debt Service		
Interfund Charges	13,521,331	10,313,872
Less: Allocation Board of Education Debt	(12,001,938)	(8,877,795)
Less: Allocation Wor-Wic Community College Debt	0	(36,206)
Department Total	1,519,393	1,399,871
Interfund		
Interfund Charges	0	0
Department Total	0	0
TOTAL EXPENDITURES	177,981,133	168,643,654

Worcester County

Board of Education Operating Budget by Category

Category	FY2015 Approved Budget	FY2014 Approved Budget
Administration	1,495,347	1,475,132
Instructional Support Services	6,747,583	6,797,823
Instructional Salaries	40,216,530	39,572,527
Textbooks & Classroom Supplies	1,951,238	1,451,238
Other Instructional Costs	965,917	965,917
Special Education	9,320,282	9,304,778
Student Personnel Services	326,291	321,374
Health Services	833,332	821,501
Student Transportation	5,998,263	5,834,719
Operation of Plant	7,563,665	7,620,071
Maintenance of Plant	1,035,089	954,728
Fixed Charges	18,450,741	17,486,069
Capital Planning	110,843	108,907
Technology Program	200,000	200,000
Capital Outlay	100,000	100,000
School Construction -Showell Feasibility Study	0	100,000
Technology - Student Computers	0	0
School Construction - Replace SDHS gymnasium bleachers	0	0
School Construction - Replace PMS, SHMS, BIS, gym floors	0	0
Total: - General Operating Budget	95,315,121	93,114,784
Retirement Expenses	492,294	501,393
Mandatory Teacher Pension Shift - (New FY13)	1,647,903	1,611,739
Total: - Operating Budget	97,455,318	95,227,916
Less: State - Federal - Other Revenue	(19,487,262)	(19,448,846)
Sub- Total: - County Funding FY15	77,968,056	75,779,070
Board of Education School Debt Service - Paid on Behalf	12,001,938	8,877,795
Total: Including Debt Service - County Funding FY15	89,969,994	84,656,865