Charles County, MD

BUDGET-IN-BRIEF

Adopted FY2014 Budget

July 1, 2013- June 30, 2014

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CHARLES COUNTY COMMISIONERS

Candice Quinn Kelly
President

Reuben B. Collins, II, Esq.
Vice President (Dist. 3)

Ken Robinson
(Dist. 1)

Debra M. Davis, Esq.
(Dist. 2)

Bobby Rucci
(Dist. 4)

Charles County is a Code Home Rule County governed by a five-member Board of County Commissioners. The five Commissioners are elected at-large to four-year terms of office. The President is the presiding officer of the Board at meetings and hearings. The President may reside anywhere in the county. The other four Commissioners must each reside in a Commissioner District.

Board Responsibilities

The Charles County Commissioners are responsible for:

- Generating revenues to fund the county's capital and operating budgets, as well as other county departments and agencies
- Providing for the public health, safety, and welfare of Charles County residents and visitors
- Adopting and updating the Charles County Comprehensive Plan, Land Use Plan, and Zoning Ordinance
- Overseeing the development process
- Establishing, promulgating, and enforcing County rules, regulations, ordinances, policies, and procedures
- Appointing boards, commissions, and task forces
- Fulfilling the mission of Charles County Government

Regular Board Meetings

Meetings of the Charles County Board of Commissioners are scheduled each week and held in the Charles County Government Building. Meetings are aired on the Charles County Government website, www.charlescountymd.gov, as well as on CCG-TV, Charles County's local government cable television station broadcast on Comcast channel 95 and Verizon channel.

Advisory Committees, Boards & Commissions

The Charles County Commissioners appoint more than 65 commissions, boards, committees, and task forces, which advise them on topics ranging from land use and development to housing. Through this system, civic-minded citizens can get involved in county government. The county, in turn, benefits from the knowledge, experience, and advice of its own citizens. Vacancy announcements appear in the local media, on www.charlescountymd.gov, and on CCG-TV.

DESCRIPTION OF EACH FUND

GOVERNMENTAL FUNDS:

General Fund

The General Fund accounts for resources traditionally associated with government services which are not required legally or by special financial management to be accounted for in another fund. The General Fund is considered a major fund.

Major revenue sources consist of property, income, recordation, and various user fees. These revenues account for much of the total revenue. Expenditures for public schools, public safety, debt service, public works, community services, planning and growth management, community college, and general administrative account for most of the budgets that are appropriated annually. The General Fund is the largest of the Governmental Funds.

Capital Project Fund

The Capital Project Fund accounts for financial resources to be used for the acquisition, construction, or renovation of major capital infrastructures. Financial resources include long-term debt borrowing, operating revenue from other budgets, federal or state grants, other local government contributions, and donations from the private sector. A capital project is defined as a project of a non-recurring nature, which may require the purchase of land, engineering & design fees, construction, and equipment.

This fund is utilized to track a project that is greater than $15,000 and has a useful life of 10 years or more. Projects related to roads, schools, college, parks, and general government costs are included. The Capital Projects Fund is considered a major fund.

Debt Service Fund

The Debt Service Fund accounts for the annual payment of long-term debt which has a specific or legally binding revenue source. This revenue source is dedicated to the current year retirement of the principal outstanding on long-term debt and the current year interest expense. The Debt Service Fund is a major fund.

This fund is utilized to account for bonds issued on behalf of a local nursing home, a local hospital, a children's learning center at the College of Southern Maryland, developer construction bonds, private sector partnership of a local baseball stadium, and for school construction bonds. Long-term note receivables provide the County with a funding source for the nursing home, hospital, college bond issues, and for the taxable bonds issued on behalf of local developers for road construction and a minor league baseball stadium. Revenues from the County's Excise Tax finance the debt service for bond issues sold for school construction.

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures, or for particular purposes. Often, this type of fund will account for the financial transactions of federal, state, and local grants that have specific expenditures associated with the program. The Special Revenue funds of the County are non-major funds. For the most part, the County utilizes this type of fund to account for the various federal and state grants received, such as low income housing assistance, aging programs, child support, human services, and public safety grants. This fund type is also used to account for the County's fire & rescue tax revenue which is then distributed to the various volunteer fire and rescue squads and for property tax revenue from agricultural assessments that are set aside to purchase and preserve farm land.

PROPRIETARY FUNDS:

Enterprise Funds

Enterprise Funds are established to segregate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of the program. The Water and Sewer fund and the Solid Waste Fund are considered major funds. The County provides water and sewer service to over 30,000 customers and is anticipated to accept over 65,000 tons per year at the Landfill. Other Enterprise Funds include: Environmental Services, Watershed Protection and Restoration, Inspection and Review, Recreation, Tourism Stadium Concerts, and Vending Machines.

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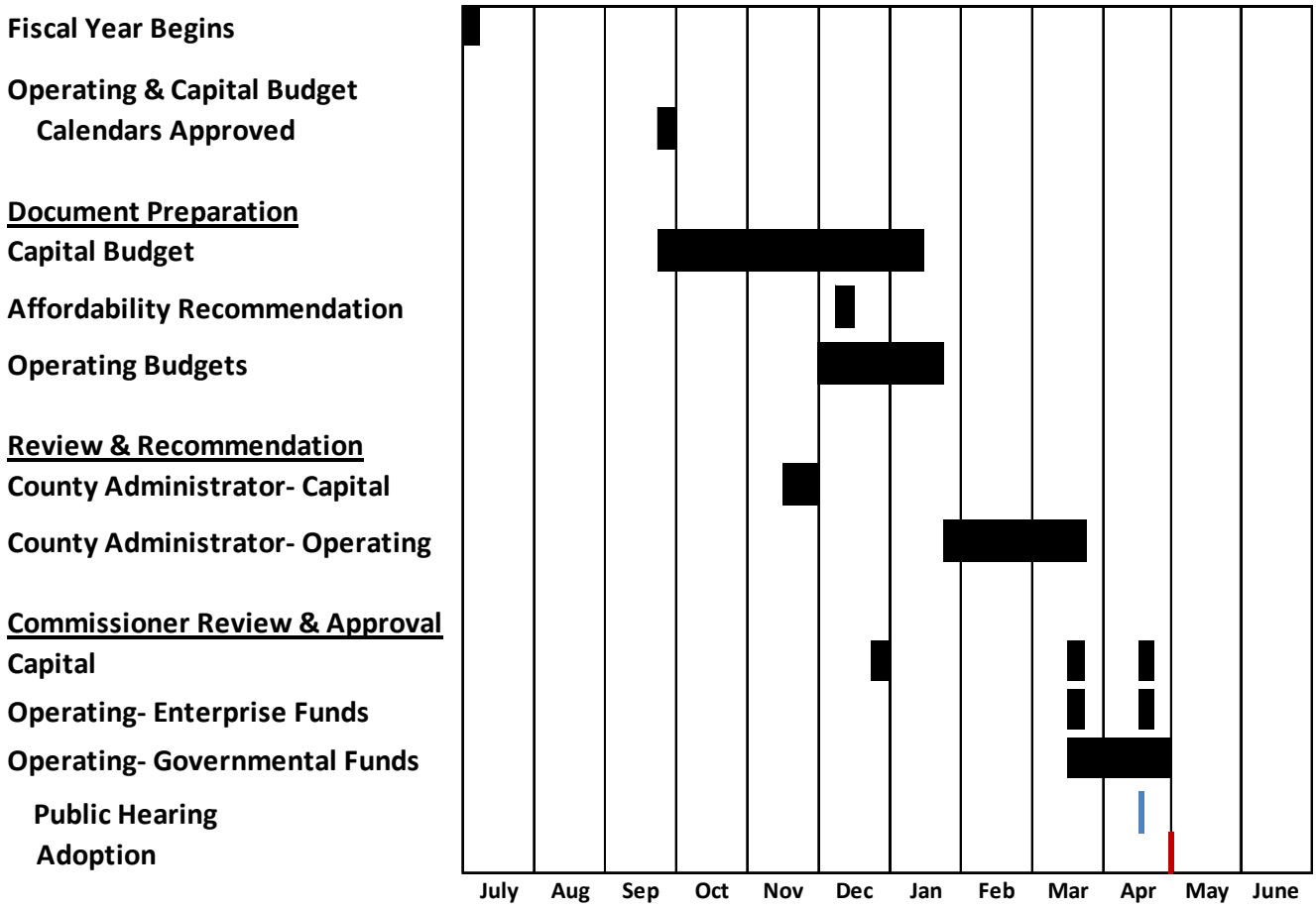
NOTE: Charles County does not maintain any internal service funds.

THE BUDGET PROCESS

The Budget Process

The budget process typically spans nine months with the September distribution of capital project forms through the formal budget adoption in May. This process is repeated annually. The budget process is initiated at the top level of government with the adoption of budget calendars that provide general timeliness for requests and approvals. The calendars encompass both the operating and capital budget process. The Mission and Vision of the County guide the development of both the capital and operating budgets. The focus is placed on aligning organizational resources to accomplish the goals of the Commissioners.



After the budget is adopted, Budget Transfers and Budget Amendments are subject to the adopted Budget Policies and Delegated Authorities that were last revised on July 31, 2012.

Development, Review, and Adoption

The capital budget review process is scheduled to be completed prior to the operating budget process so that the operating impact of the projects can be reviewed and integrated with the operating requests. Capital Improvement Program (CIP) request forms are distributed at the end of September and returned in October by the user agencies and departments.

The requests are reviewed by senior management and Department heads are given an opportunity at this time to prioritize their projects and fit projects with the highest needs within the County's affordable debt limits. The CIP was presented to the Board of County Commissioners in December with a review of which projects were within the targeted budget and those projects exceeding budget based on this prioritization. The CIP was approved by the Commissioners in April after a public hearing was held.

THE BUDGET PROCESS

The operating budget process for the General Fund and Enterprise Funds begin in the Fall with a senior management presentation to the commissioners involving cost of living, consumer prices, and other significant variables that may affect the upcoming fiscal year. General guidelines are provided to the Department of Fiscal and Administrative Services - Budget Division involving commissioner priorities, from both a fiscal and political policy. Departments and agencies are then informed of the guidelines and revenue outlook for the coming year. For Fiscal Year 2014, the guideline was to keep budgets near the Fiscal Year 2013 budget level. With this information a comprehensive program review and request is developed during the Fall and early Winter. The Budget Division makes expenditure recommendations for most of the departments in the Fall. Department budget requests are then added and reviewed with the departments, agencies, and the County Administrator to include performance measures and priority setting. The County Administrator submits proposed budgets to the County Commissioners for review during the Spring and this is the basis for the public hearing in April. Shortly before the public hearing, and continuing thereafter, commissioner review of all budgets is conducted and final adoption is typically completed in May. In addition to the public hearing on the budget, throughout the year, citizens are invited to join their Commissioners at Public Forums and Town Hall Meetings to discuss the topics that concern them the most.

Budgets for Special Revenue Funds are normally established pursuant to the terms of the related federal and/or state grant awards. Estimates are provided for budget adoption and amendments are executed once the awards are granted. In the case of non-grant related Special Revenue Funds, the budget process is the same as the process for the operating budgets discussed above. The Debt Service fund budgets are adopted based on actual debt service obligations and corresponding dedicated revenue sources. The budgets for both the Special Revenue funds and Debt Service fund are reviewed and approved by the Board of County Commissioners.

The Fiscal Year 2014 budget includes the second year of a State mandated funding increase for the teachers' retirement system. The mandate on County governments over a four year period will require an increase in educational funding at increments of 50-65-85-100%, with the counties' required maintenance of effort (MOE) amount increasing each year by the additional pension costs during the phase-in period. The real property tax rate was adopted at a tax rate of $1.141 per one hundred dollars of assessed value for County Government and $0.064 for Fire & Rescue operations. The local income tax rate was adopted at 3.03% effective January 1, 2014. The tax rate increases allowed the County to adopt a balanced budget that continues supporting a plan for a "Tourist Destination" to attract visitors, to increase funding for Economic Development per a strategic plan proposal, and to increase the State's Attorney staffing level. The Fiscal Year 2014 budget also supports pay increases for Sheriff deputies and other government personnel, ten new Sheriff Deputies, and funds vehicle and equipment purchase. The Board of Education continues to receive the majority of County funding with an appropriation of $159,010,300 of the total $339,071,600. The Sheriff and Detention Center budgets receive the second largest allocation of County funding at $76,861,800; an 11.4% increase.

Operating & Capital Budget Interaction

In conjunction with the review and adoption of the current year budget and five year Capital Improvement Plan, five year plans are prepared and reviewed with the Commissioners for the General Fund, Water and Sewer Fund, Landfill Fund, and the new Watershed Protection and Restoration Fund. An intensive review of the capital budget requests and the five year plans are necessary for two main reasons. The first reason is to determine the affordability of future debt issuance as it impacts the each funds ability to retire the debt and to pay the interest cost. Secondly, it is used to review the operating impacts associated with the completion of the project. How much will the annual debt payments be and what other costs will result? Additional staff? Higher utility costs? The operating impacts of capital projects are listed at the bottom of each project page and are incorporated into the five year plans once the Capital Improvement Program is approved.

FISCAL YEAR 2014 ADOPTED BUDGET

Summary by Fund

DESCRIPTION	FY2014 OPERATING REVENUE	FY2014 OTHER SOURCES	FY2014 FUND BALANCE	FY2014 APPROPRIATION TOTAL	FY2013 APPROPRIATION TOTAL[4]	% Chg.
GOVERNMENTAL FUNDS:						
General Fund	$334,490,600	$1,659,400	$2,921,600 [1]	**$339,071,600**	**$325,073,900**	**4.3%**
Capital Project Fund						
General Government	$53,495,000	$1,213,000		**$54,708,000**	**$47,442,000**	15.3%
Water & Sewer	17,860,000		590,000 [1]	**18,450,000**	**10,811,000**	70.7%
Watershed Protection and Restoration	5,258,000			**5,258,000**	**5,824,000**	-9.7%
Solid Waste- Landfill	0			**0**	**9,020,000**	-100.0%
Total Capital Projects	$76,613,000	$1,213,000	$590,000	**$78,416,000**	**$73,097,000**	**7.3%**
Developer's Rights & Responsibilities			909,500 [1]	**909,500**	**0**	
Total Capital Project Fund	$76,613,000	$1,213,000	$1,499,500	**$79,325,500**	**$73,097,000**	**8.5%**
Debt Service Fund	$15,801,100	$909,500	$1,061,800 [1&2]	**$17,772,400**	**$16,124,800**	**10.2%**
Special Revenue Funds						
Fire & Rescue	$11,597,120			**$11,597,120**	**$11,793,686**	-1.7%
Housing Assistance	11,171,418	46,000	170,392 [2]	**11,387,810**	**11,388,610**	0.0%
Transportation	4,913,351	2,529,701		**7,443,052**	**6,814,855**	9.2%
Cable TV Access/I-Net Fund	2,717,000			**2,717,000**	**2,432,700**	11.7%
Judicial Grants	1,046,598	398,452		**1,445,050**	**1,783,974**	-19.0%
Local Management Board	1,140,624		43,205 [2]	**1,183,829**	**1,219,156**	-2.9%
Public Safety Grants	598,037	516,500		**1,114,537**	**1,608,053**	-30.7%
Aging Grants	871,513			**871,513**	**985,199**	-11.5%
Housing - Special Loans	400,000			**400,000**	**400,000**	0.0%
Sheriffs Special Programs	256,600		8,000 [2]	**264,600**	**385,900**	-31.4%
Emergency Management	98,810	96,000		**194,810**	**808,343**	-75.9%
Drug Forfeitures	106,000		28,000 [2]	**134,000**	**246,500**	-45.6%
Southern MD Criminal Justice Academy	88,000	44,000		**132,000**	**147,400**	-10.4%
Agricultural Preservation	30,000	95,600		**125,600**	**532,050**	-76.4%
Nuisance Abatement Fund	100,000			**100,000**	**0**	new
Animal Shelter / Control Services	79,000		20,800 [2]	**99,800**	**120,353**	-17.1%
Law Library	68,400	3,000		**71,400**	**71,400**	0.0%
Community Development Administration	64,000			**64,000**	**433,743**	-85.2%
Tourism Grant	40,588			**40,588**	**41,898**	-3.1%
Planning Grants	9,000			**9,000**	**58,451**	-84.6%
Community Development Block Grants	0			**0**	**375,000**	-100.0%
Total Special Revenue	$35,396,059	$3,729,253	$270,397	**$39,395,709**	**$41,647,271**	**-5.4%**
PROPRIETARY FUNDS:						
Enterprise Funds						
Water & Sewer	$26,263,600			**$26,263,600**	**$24,914,100**	5.4%
Solid Waste- Landfill	4,796,900		66,700 [2]	**4,863,600**	**5,239,500**	-7.2%
Environmental Services	3,577,800		123,500 [2&3]	**3,701,300**	**4,375,700**	-15.4%
Inspections & Review	2,824,900			**2,824,900**	**2,704,700**	4.4%
Recreation	2,576,000		53,000 [2]	**2,629,000**	**2,545,100**	3.3%
Watershed Protection and Restoration	2,133,000			**2,133,000**	**0**	new
Vending Machine	104,000			**104,000**	**104,000**	0.0%
Tourism Stadium Concert	73,200			**73,200**	**73,200**	0.0%
Total Enterprise Fund	$42,349,400	$0	$243,200	**$42,592,600**	**$39,956,300**	**6.6%**
Total All Funds	$504,650,159	$7,511,153	$5,996,497	**$518,157,809**	**$495,899,271**	**4.5%**

Footnotes:

1. Represents use of Fund Balance for Capital Projects and other programs.
2. The fund balance appropriation represents plans to utilize surplus funds.
3. The fund balance appropriation represents use of equipment reserve funds.
4. The FY2013 Appropriation represents the Adopted budget except for the Special Revenue funds. The Amended budget is used due to the frequent late changes in grant awards and budgets.

YOUR LOCAL TAXES

PROPERTY TAXES are the County's largest revenue source. Tax revenues are derived from multiplying the County tax rate to the property values assessed by the Maryland Department of Assessment & Taxation. Property Taxes are broken down between Real Property and Personal Property. Real property consists of land and buildings. The real property tax rate of $1.141 is combined with a Fire and Rescue real property tax rate of $.064 for a **total real property tax rate of $1.205 per one hundred dollars of assessed value.** Personal Property consists of all railroad & public utility, corporate personal and business personal property subject to taxation. The personal property tax rate of $2.8525 is combined with a Fire and Rescue business personal property tax rate at $0.16 for a **total personal property tax rate of $3.0125 per one hundred dollars of assessed value.**

How are your Property Taxes calculated?

Assessed property value	$250,000	a
Divided by $100 increments	$100	b
Multiplied by the combined tax rate	$1.317	c
Total property taxes due	$3,293	

a) All property is physically inspected once every three years and any increase in full cash value arising from such inspections is phased in over the ensuing three taxable years in equal annual installments. A tax cap is set by the County Commissioners annually and can range from 0% to 10% of the prior year liability. The current year tax cap is 7%. Conversely, any decrease in full cash value is recognized in full in the first year and the tax bill remains flat until the next reassessment.

b) Property taxes are calculated per $100 of assessed value.

c) Combined tax rate is broken down into $1.205 County (includes $0.064 Volunteer Fire & EMS) and $0.112 State.

INCOME TAX is the County's second largest revenue source which is generated from the local tax liability of an individual's income tax returns**. The local rate which will increase from 2.90% to 3.03% of an individual's Maryland taxable income** effective January 1, 2014. The local tax rate is established by the Board of County Commissioners and is legally limited to 3.20% of the state tax liability.

RECORDATION TAX is generated from the recording of real property transfers and mortgages upon property settlement. **A rate of $5.00 per $500** value remains the same for FY2014.

ADMISSIONS & AMUSEMENTS TAX is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. **The local tax rate is 10%, subject to 5% if state sales tax is also applicable.**

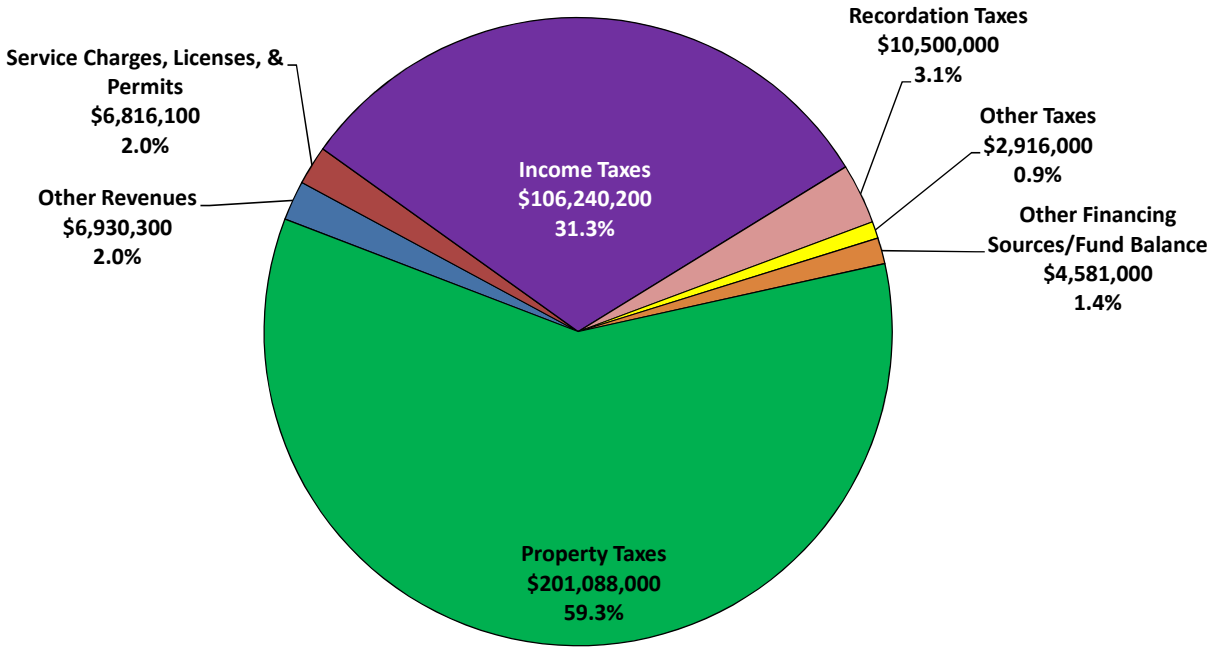
HOTEL/MOTEL TAX is calculated at **5% of the room rate** for occupants boarding less than 120 days.

FAIR SHARE SCHOOL EXCISE TAX is levied on new residential construction in the County. For fiscal year 2014, the fair share school construction excise tax may be levied in a maximum amount of **$13,139 for a single-family detached home, $12,461 for a town house (triplex, duplex, etc.) and $9,482 for a multifamily housing unit (including mobile homes).** The fair share school construction excise tax will be collected annually over a period of 10 years at level amortized payments of principal and interest and may be prepaid at any time. The rate of interest payable by a property owner will be the rate of interest paid by the County on the new school capacity construction bonds issued in the first year the tax is levied on that property owner. The proceeds of the fair share school construction excise tax may only be used to pay principal of and interest on the new school capacity construction bonds.

GENERAL FUND

A general fund is used to account for financial transactions associated with government services which are not legally required to be accounted for in a special fund, or are not part of self-supporting operations. The revenues that comprise the General Fund and the percent of the total fund are shown below:

FY14 General Fund Revenues/Financing Sources
TOTAL APPROVED = $339,071,600



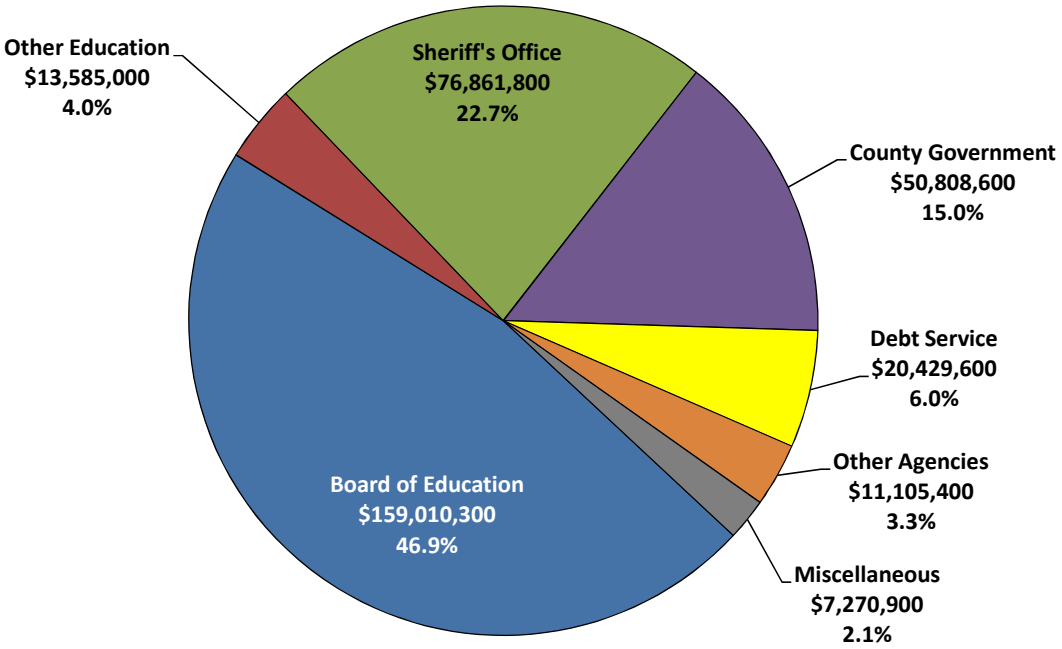
REVENUE BREAKDOWN

PROPERTY TAXES	**59.3%**		**$201,088,000**
Real & Personal		202,544,000	
Penalties, Interest & Fees		636,200	
Tax Credits		(2,092,200)	
RECORDATION TAXES	**3.1%**		**$10,500,000**
OTHER TAXES	**0.9%**		**$2,916,000**
Hotel/Motel Tax		1,067,000	
Highway User Tax		908,000	
Admission Tax		865,000	
Heavy Equipment Tax		76,000	
OTHER FINANCING SOURCES	**0.5%**		**$1,659,400**
Special Revenue: Cable Fund		1,000,000	
Capital Lease Agreement		609,400	
CIP Fund: Project Surplus		50,000	
FUND BALANCE APPROPRIATION	**0.9%**		**$2,921,600**
Bond Premium		1,950,400	
CIP Appropriation		644,000	
Other Post Employment Benefits		250,000	
Housing Authority Board		77,200	

INCOME TAX	**31.3%**	**$106,240,200**
SERVICE CHARGES, LICENSES, & PERMITS	**2.0%**	**$6,816,100**
Federal Inmate Contract	690,000	
EMS Billing Fee	1,256,300	
911 Fees	1,000,000	
Licenses & Permits	930,200	
Indirect Cost Allocation	836,500	
Remaining	2,103,100	
ALL OTHER REVENUES	**2.0%**	**$6,930,300**
Fines & Forfeitures	2,378,000	
Rent	1,331,000	
State Grants	1,621,900	
Other Intergovernmental	504,700	
Interest	300,000	
Sale of Fixed Assets	250,000	
Stadium	150,000	
Miscellaneous	394,700	

GENERAL FUND

FY14 General Fund Appropriations
TOTAL PROPOSED = $339,071,600



EXPENDITURE BREAKDOWN

EDUCATION	**50.9%**	**$172,595,300**
Board of Education	$159,010,300	
College of Southern Maryland	9,425,200	
Library	4,111,200	
Other Education	48,600	
COUNTY GOVERNMENT	**15.0%**	**$50,808,600**
Public Works	$17,549,700	
Emergency Services	12,929,900	
Community Services	6,480,100	
Fiscal & Administrative Services	5,788,200	
Planning & Growth Management	2,724,900	
Administrative Services	1,912,000	
Economic Development Dept.	1,192,700	
County Attorney	899,800	
Human Resources	802,600	
County Commissioners	528,700	
MISCELLANEOUS	**2.1%**	
Capital Project Transfer	1,213,000	**$7,270,900**
Retiree Fringe/OPEB Contribution	2,608,600	
Central Services	1,709,200	
Capital Lease Agreement	609,400	
SDAT Cost Share	625,400	
Contingency	505,300	

SHERIFF'S OFFICE	**22.7%**	**$76,861,800**
DEBT SERVICE	**6.0%**	**$20,429,600**
OTHER AGENCIES	**3.3%**	**$11,105,400**
Health Department	2,295,100	
State's Attorney	3,477,300	
Circuit Court	1,327,200	
Election Board	972,800	
Other Health Agencies	852,300	
Other Social Service Agencies	630,730	
Conservation of Natural Resources	643,100	
Economic Development	312,370	
Department of Social Services	311,000	
Liquor Board	236,700	
Orphan's Court	46,800	

GENERAL FUND OPERATING BUDGET

	FY2013 Adopted	FY2014 Adopted	$ Change from FY2013	% Chg.
REVENUES				
Operating Revenues				
Property Taxes	$193,462,400	$201,088,000	$7,625,600	3.9%
Income Tax	98,113,000	106,240,200	8,127,200	8.3%
Recordation Tax	10,500,000	10,500,000	0	0.0%
Other Taxes	2,704,000	2,916,000	212,000	7.8%
Services Charges	6,498,100	5,885,900	(612,200)	-9.4%
Intergovernmental	1,720,800	2,126,600	405,800	23.6%
Licenses & Permits	926,400	930,200	3,800	0.4%
Fines & Forfeitures	1,562,100	2,378,000	815,900	52.2%
Other Income	2,511,200	2,425,700	(85,500)	-3.4%
Total Operating Revenues	**$317,998,000**	**$334,490,600**	**$16,492,600**	**5.2%**
Other Financing Sources				
Transfer from CIP Fund	0	50,000	50,000	N/A
Transfer from Special Revenue Fund	350,000	1,000,000	650,000	185.7%
Capital Lease Agreement	1,729,200	609,400	(1,119,800)	-64.8%
Reserved Fund Balance	4,996,700	2,921,600	(2,075,100)	-41.5%
Total Other Financing Sources	**$7,075,900**	**$4,581,000**	**($2,494,900)**	**-35.3%**
TOTAL REVENUES & OTHER FINANCING SOURCES	**$325,073,900**	**$339,071,600**	**$13,997,700**	**4.3%**
EXPENDITURES				
Board of Education	$153,957,200	$159,010,300	$5,053,100	3.3%
Sheriff & Detention Center	69,004,800	76,861,800	7,857,000	11.4%
Debt Service	20,223,400	20,429,600	206,200	1.0%
Other Education	12,952,900	13,585,000	632,100	4.9%
Other General Government	7,206,000	7,526,700	320,700	4.5%
State's Attorney	2,746,800	3,477,300	730,500	26.6%
Health Agencies	3,092,900	3,147,400	54,500	1.8%
Economic Development Agencies	312,370	312,370	0	0.0%
Social Service Agencies	1,015,830	941,730	(74,100)	-7.3%
Conservation of Natural Resources	597,400	643,100	45,700	7.6%
Contingency	130,500	505,300	374,800	287.2%
County Administered				
Public Works	17,068,700	17,549,700	481,000	2.8%
Emergency Services	12,243,400	12,929,900	686,500	5.6%
Community Services	6,148,400	6,480,100	331,700	5.4%
Fiscal & Administrative Services	5,528,400	5,788,200	259,800	4.7%
Planning & Growth Management	2,477,800	2,724,900	247,100	10.0%
Economic Development	980,300	1,192,700	212,400	21.7%
County Administered General Govt.	3,871,800	4,143,100	271,300	7.0%
Total County Administered	**$48,318,800**	**$50,808,600**	**$2,489,800**	**5.2%**
Total Expenditures	**$319,558,900**	**$337,249,200**	**$17,690,300**	**5.5%**
Other Financing Uses				
Capital Project Transfer	1,100,000	1,213,000	113,000	10.3%
Excise Tax Debt Service Subsidy	2,685,800	0	(2,685,800)	-100.0%
Capital Lease Agreement	1,729,200	609,400	(1,119,800)	-64.8%
Total Other Financing Uses	**$5,515,000**	**$1,822,400**	**($3,692,600)**	**-67.0%**
TOTAL EXPENDITURES & OTHER FINANCING USES:	**$325,073,900**	**$339,071,600**	**$13,997,700**	**4.3%**
SURPLUS/(DEFICIT)	**$0**	**$0**	**$0**	

GENERAL FUND OPERATING BUDGET

	FY2013 Adopted	FY2014 Adopted	$ Change from FY2013	% Chg.
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
PROPERTY TAXES:				
Real Property - Full Year	$166,954,300	$175,020,000	$8,065,700	4.8%
Real Property - Half Year	343,500	382,000	38,500	11.2%
Real Property-Quarter Year	171,800	191,000	19,200	11.2%
Real Property-Three-Quarter Year	515,000	573,000	58,000	11.3%
Bus. Personal Property	210,900	228,000	17,100	8.1%
Railroads & Public Utilities	7,159,000	7,770,000	611,000	8.5%
Ordinary Business Corp.	17,643,400	18,380,000	736,600	4.2%
Payment in Lieu of Tax	2,000,000	0	(2,000,000)	-100.0%
Penalties & Interest	650,000	600,000	(50,000)	-7.7%
Half Year Tax Billing	35,700	36,200	500	1.4%
Subtotal	$195,683,600	$203,180,200	$7,496,600	3.8%
Homestead Tax Credit	(436,500)	(213,200)	223,300	-51.2%
Low Income Tax Credit	(609,000)	(454,500)	154,500	-25.4%
Senior Tax Credit	0	(191,700)	(191,700)	N/A
Ag. Preservation Tax Credit	(152,800)	(124,800)	28,000	-18.3%
Tax Differ.- La Plata	(933,100)	(989,200)	(56,100)	6.0%
Tax Differ.- Indian Head	(79,700)	(108,500)	(28,800)	36.1%
Natural Disaster Tax Credit	(2,100)	(2,100)	0	0.0%
Surviving Spouse Tax Credit	(8,000)	(8,200)	(200)	2.5%
Subtotal	($2,221,200)	(2,092,200)	$129,000	-5.8%
Total Property Taxes	**$193,462,400**	**$201,088,000**	**$7,625,600**	**3.9%**
INCOME TAX	**$98,113,000**	**$106,240,200**	**$8,127,200**	**8.3%**
RECORDATION TAX	**$10,500,000**	**$10,500,000**	**$0**	**0.0%**
OTHER TAXES:				
Hotel/Motel Room Tax	$1,000,000	$1,067,000	$67,000	6.7%
Highway User Tax	854,000	908,000	54,000	6.3%
Admission and Amusement	850,000	865,000	15,000	1.8%
Heavy Equipment Tax	0	76,000	76,000	N/A
Total Other Local Taxes	**$2,704,000**	**$2,916,000**	**$212,000**	**7.8%**
LICENSES & PERMITS				
Trader License	$232,900	$222,700	($10,200)	-4.4%
Alcoholic License	173,700	167,000	(6,700)	-3.9%
Park Permits	111,800	105,900	(5,900)	-5.3%
Building Permits	100,700	105,800	5,100	5.1%
Electrical Exams	77,400	97,200	19,800	25.6%
Trailer Permits	47,900	46,400	(1,500)	-3.1%
Electrical Permits	43,200	42,400	(800)	-1.9%
Civil Marriage Licenses	32,000	31,500	(500)	-1.6%
Other	106,800	111,300	4,500	4.2%
Total Licenses & Permits	**$926,400**	**$930,200**	**$3,800**	**0.4%**
INTERGOVERNMENTAL:				
Federal	$164,000	$8,000	($156,000)	-95.1%
State				
Aid for Police Protection	$752,500	$1,222,200	$469,700	62.4%
State Aid For Inmate Operating	145,000	248,300	103,300	71.2%
Jury Fee Reimbursement	82,000	82,000	0	0.0%
Other	89,800	77,400	(12,400)	-13.8%
Subtotal	$1,069,300	$1,629,900	$560,600	52.4%
Local Governments				
Animal Shelter- St. Mary's	$292,500	$293,200	$700	0.2%
Animal Shelter- Calvert	195,000	195,500	500	0.3%
Subtotal	$487,500	$488,700	$1,200	0.2%
Total Intergovernmental	**$1,720,800**	**$2,126,600**	**$405,800**	**23.6%**

GENERAL FUND OPERATING BUDGET

	FY2013 Adopted	FY2014 Adopted	$ Change from FY2013	% Chg.
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
SERVICES CHARGES:				
Em. Medical Srvcs. Billing Fee	$1,256,300	$1,256,300	$0	0.0%
Local 911 Aid	1,000,000	1,000,000	0	0.0%
Indirect Cost Allocation	804,100	836,500	32,400	4.0%
Federal Aid For Inmate Operating	1,380,000	690,000	(690,000)	-50.0%
Park Fees	291,100	263,300	(27,800)	-9.5%
Custodial Fee	250,600	265,200	14,600	5.8%
False Alarm Registrations	224,900	225,100	200	0.1%
Sheriff Fees	218,000	259,500	41,500	19.0%
Sheriff Pay Phone Commissions	190,000	190,000	0	0.0%
Room & Board Detention Center	150,000	150,000	0	0.0%
Other	733,100	750,000	16,900	2.3%
Total Service Charges	**$6,498,100**	**$5,885,900**	**($612,200)**	**-9.4%**
FINES & FORFEITURES				
Red Light Camera Fines	$919,400	$935,000	$15,600	1.7%
Speed Camera Fines	257,300	1,078,000	820,700	319.0%
False Alarm Fines	250,000	262,500	12,500	5.0%
Other	135,400	102,500	(32,900)	-24.3%
Total Fines & Forfeitures	**$1,562,100**	**$2,378,000**	**$815,900**	**52.2%**
OTHER INCOME				
Rent	$1,336,200	$1,331,000	($5,200)	-0.4%
Interest	400,000	300,000	(100,000)	-25.0%
Sale of Fixed Assets	250,000	250,000	0	0.0%
Stadium	150,000	150,000	0	0.0%
Miscellaneous	375,000	394,700	19,700	5.3%
Total Miscellaneous	**$2,511,200**	**$2,425,700**	**($85,500)**	**-3.4%**
TOTAL OPERATING REVENUES	**$317,998,000**	**$334,490,600**	**$16,492,600**	**5.2%**
Financing Sources				
Transfer from CIP Fund	0	50,000	50,000	N/A
Transfer from Special Revenue Fund	350,000	1,000,000	650,000	185.7%
Capital Lease Agreement	1,729,200	609,400	(1,119,800)	-64.8%
Subtotal: Other Financing Uses	**$2,079,200**	**$1,659,400**	**($419,800)**	**-20.2%**
Reserved Fund Balance				
Housing Authority	76,000	77,200	1,200	1.6%
OPEB	0	250,000	250,000	N/A
CIP Appropriation	856,000	644,000	(212,000)	-24.8%
Excise Tax Debt Subsidy	2,685,800	0	(2,685,800)	N\A
Bond Premium	666,000	1,950,400	1,284,400	192.9%
Reserve for Priorities	712,900	0	(712,900)	N\A
Subtotal: Fund Balance	**$4,996,700**	**$2,921,600**	**($2,075,100)**	**-41.5%**
TOTAL FINANCING SOURCES	**$7,075,900**	**$4,581,000**	**($2,494,900)**	**-35.3%**
TOTAL REVENUES & OTHER FINANCING SOURCES	**$325,073,900**	**$339,071,600**	**$13,577,900**	**4.3%**

GENERAL FUND OPERATING BUDGET

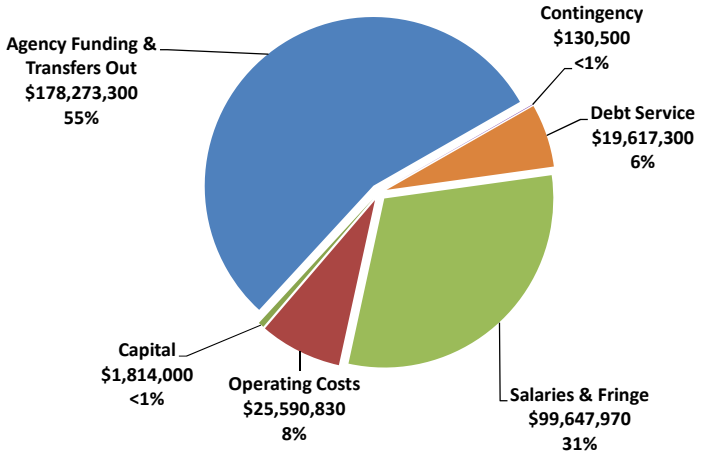
	FY2013 Adopted	FY2014 Adopted	$ Change from FY2013	% Chg.
EXPENDITURES BY DIVISION				
EDUCATION				
Board of Education	$153,957,200	$159,010,300	$5,053,100	3.3%
College of Southern Maryland	9,115,200	9,425,200	310,000	3.4%
Library	3,790,000	4,111,200	321,200	8.5%
Other	47,700	48,600	900	1.9%
Total Education	**$166,910,100**	**$172,595,300**	**$5,685,200**	**3.4%**
PUBLIC SAFETY				
Sheriff	$51,390,000	$57,354,200	$5,964,200	11.6%
Corrections	16,364,600	17,436,600	1,072,000	6.6%
Automated Enforcement Unit (AEU)	1,213,400	2,013,700	800,300	66.0%
Fingerprinting Service	36,800	57,300	20,500	55.7%
Sheriff's Office	**$69,004,800**	**$76,861,800**	**$7,857,000**	**11.4%**
Emergency Services Administration	306,000	306,900	900	0.3%
False Alarm Reduction Unit	166,400	174,200	7,800	4.7%
Animal Control	626,400	654,800	28,400	4.5%
Animal Shelter	789,900	802,000	12,100	1.5%
Fire/EMS Communications	2,939,400	3,180,400	241,000	8.2%
Career Emergency Medical Services	7,129,000	7,525,600	396,600	5.6%
Tactical Response Team	237,300	177,800	(59,500)	-25.1%
Emergency Management	49,000	108,200	59,200	120.8%
Subtotal: Emergency Services	**$12,243,400**	**$12,929,900**	**$686,500**	**5.6%**
Total Public Safety	**$81,248,200**	**$89,791,700**	**$8,543,500**	**10.5%**
DEBT SERVICE				
Principal	$12,953,600	$13,235,500	$281,900	2.2%
Interest	6,663,700	6,627,800	(35,900)	-0.5%
Miscellaneous	606,100	566,300	(39,800)	-6.6%
Total Debt Service	**$20,223,400**	**$20,429,600**	**$206,200**	**1.0%**
GENERAL GOVERNMENT				
Central Services	$1,484,000	$1,709,200	$225,200	15.2%
OPEB Contribution	500,000	750,000	250,000	50.0%
SDAT Cost Share	1,010,800	625,400	(385,400)	-38.1%
Election Board	991,500	972,800	(18,700)	-1.9%
Liquor Board	211,500	236,700	25,200	11.9%
Orphan's Court	47,000	46,800	(200)	-0.4%
Circuit Court	1,221,400	1,327,200	105,800	8.7%
State's Attorney	2,746,800	3,477,300	730,500	26.6%
Retiree Fringe	1,739,800	1,858,600	118,800	6.8%
Subtotal: Other General Govt.	**$9,952,800**	**$11,004,000**	**$1,051,200**	**10.6%**
County Commissioners	$511,700	$528,700	$17,000	3.3%
Administrative Services	1,752,500	1,912,000	159,500	9.1%
County Attorney	887,900	899,800	11,900	1.3%
Human Resources	719,700	802,600	82,900	11.5%
Subtotal: County Administered General Government	**$3,871,800**	**$4,143,100**	**$271,300**	**7.0%**
Total General Government	**$13,824,600**	**$15,147,100**	**$1,322,500**	**9.6%**
FISCAL & ADMINISTRATIVE SERVICES				
Administration	$278,000	$274,900	($3,100)	-1.1%
Budget	432,200	461,800	29,600	6.8%
Information Technology	2,341,400	2,478,300	136,900	5.8%
Purchasing	407,100	416,800	9,700	2.4%
Treasury	1,080,800	1,120,400	39,600	3.7%
Accounting	988,900	1,036,000	47,100	4.8%
Total Fiscal & Admin. Services	**$5,528,400**	**$5,788,200**	**$259,800**	**4.7%**

GENERAL FUND OPERATING BUDGET

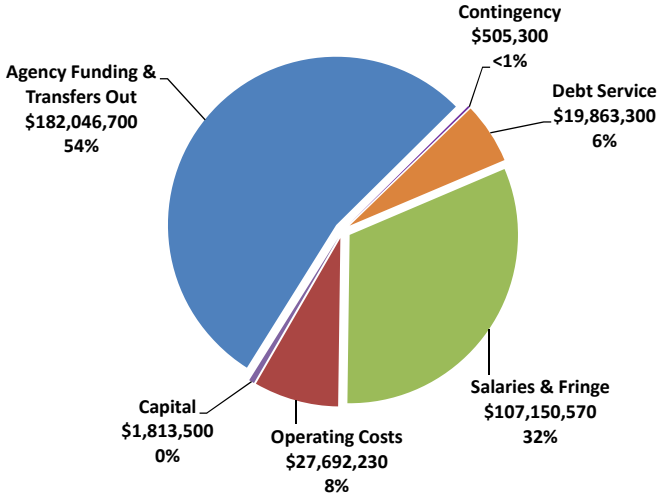
	FY2013 Adopted	FY2014 Adopted	$ Change from FY2013	% Chg.
EXPENDITURES BY DIVISION				
PUBLIC WORKS				
Administration	$715,200	$754,900	$39,700	5.6%
Building & Trades	6,945,700	7,087,300	141,600	2.0%
Parks & Grounds	3,743,500	3,858,500	115,000	3.1%
Vehicle Maintenance	869,000	930,700	61,700	7.1%
Roads	4,795,300	4,918,300	123,000	2.6%
Total Public Works	**$17,068,700**	**$17,549,700**	**$481,000**	**2.8%**
COMMUNITY SERVICES				
Administration	$333,700	$453,100	$119,400	35.8%
Transportation	2,437,700	2,520,700	83,000	3.4%
Aging Services	1,358,700	1,452,600	93,900	6.9%
Recreation	1,452,100	1,475,100	23,000	1.6%
Housing Authority	566,200	578,600	12,400	2.2%
Total Community Services	**$6,148,400**	**$6,480,100**	**$331,700**	**5.4%**
PLANNING & GROWTH MANAGEMENT				
Administration	$263,000	$252,500	($10,500)	-4.0%
Planning	1,369,200	1,471,100	101,900	7.4%
Inspections & Enforcement	320,500	336,800	16,300	5.1%
Codes & Permits	359,900	424,900	65,000	18.1%
Resource & Infrastructure Mgmt.	165,200	239,600	74,400	45.0%
Total Planning & Growth Mgmt.	**$2,477,800**	**$2,724,900**	**$247,100**	**10.0%**
HEALTH SERVICES				
Health Department	$2,326,600	$2,295,100	($31,500)	-1.4%
Other Health Services	470,600	556,600	86,000	18.3%
Water & Sewer Services	180,700	180,700	0	0.0%
Mosquito Control	115,000	115,000	0	0.0%
Total Health	**$3,092,900**	**$3,147,400**	**$54,500**	**1.8%**
SOCIAL SERVICES				
Department of Social Services	$311,000	$311,000	$0	0.0%
Other Social Services	704,830	630,730	(74,100)	-10.5%
Total Social Services	**$1,015,830**	**$941,730**	**($74,100)**	**-7.3%**
ECONOMIC DEVELOPMENT				
Economic Development Department	$980,300	$1,192,700	$212,400	21.7%
Other Economic Development Services	312,370	312,370	0	0.0%
Total Economic Development	**$1,292,670**	**$1,505,070**	**$212,400**	**16.4%**
CONSERVATION OF NATURAL RESOURCES				
University of MD Extension	$216,600	$241,400	$24,800	11.4%
Soil Conservation	348,300	368,700	20,400	5.9%
Weed Control	15,100	15,200	100	0.7%
So. MD Resource Conservation	8,400	8,800	400	4.8%
Gypsy Moth	9,000	9,000	0	0.0%
Total Conservation of Nat. Resources	**$597,400**	**$643,100**	**$45,700**	**7.6%**
CONTINGENCY	**$130,500**	**$505,300**	**$374,800**	**287.2%**
TOTAL EXPENDITURES	**$319,558,900**	**$337,249,200**	**$17,690,300**	**5.5%**
FINANCING USES:				
Transfer to Capital Project Fund	$1,100,000	$1,213,000	$113,000	10.3%
Excise Tax Debt Service Subsidy	2,685,800	0	(2,685,800)	-100.0%
Capital Lease Agreement	1,729,200	609,400	(1,119,800)	-64.8%
TOTAL FINANCING USES	**$5,515,000**	**$1,822,400**	**($3,692,600)**	**-67.0%**
TOTAL EXPENDITURES & OTHER FINANCING USES:	**$325,073,900**	**$339,071,600**	**$13,997,700**	**4.3%**
SURPLUS/(DEFICIT)	**$0**	**$0**	**$0**	

GENERAL FUND OPERATING BUDGET

FY13 ADOPTED BUDGET $325,073,900



FY14 ADOPTED BUDGET $339,071,600



- *Agency Funding & Transfers Out represents the County's direct payment to agencies (for example the Board of Education, College of Southern Maryland, Library Board), support to the Enterprise funds, local matches for grants, transfers for Other Post Employment Benefits (OPEB), and transfers to the Capital Project fund.*
- *Capital includes capital outlay purchases, the assets value of the capital lease, and capital maintenance projects.*

CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2014 APPROVED CAPITAL PROJECT BUDGET

FY2014-FY2018 CAPITAL IMPROVEMENT PROGRAM

($ in thousands)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	5-Year Total '14-'18
GOVERNMENTAL PROJECTS						
CAPITAL COSTS						
Board of Education	$24,480	$11,186	$3,306	$15,932	$22,121	$77,025
College of Southern Maryland	10,743	2,670	8,870	927	11,990	35,200
General Government	7,967	13,785	8,335	5,245	3,469	38,801
Parks	334	1,853	1,023	1,007	791	5,008
Transportation	11,184	11,835	11,068	10,770	8,338	53,195
Total Governmental	**$54,708**	**$41,329**	**$32,602**	**$33,881**	**$46,709**	**$209,229**
FINANCE SOURCES						
General Obligation Bonds	$20,637	$28,400	$20,438	$17,428	$14,671	$101,574
Fair Share Excise Tax Bonds	3,996	2,203	3,306	2,322	7,792	19,620
General Fund - Fund Balance Appropriation	1,213	331	270	270	0	2,084
General Fund Operating Transfer	0	537	673	706	612	2,528
Total County Funding	$25,846	$31,471	$24,687	$20,726	$23,075	$125,806
Federal	0	104	0	0	0	104
State	18,921	15,655	16,479	13,155	23,634	87,844
Other: Forward funding State Share	9,941	(5,901)	(8,564)	0	0	(4,525)
	$54,708	**$41,329**	**$32,602**	**$33,881**	**$46,709**	**$209,229**
ENTERPRISE FUND PROJECTS						
CAPITAL COSTS						
Water	$4,648	$3,526	$3,088	$2,533	$2,384	$16,177
Sewer	13,802	18,139	16,567	11,329	13,997	73,833
Solid Waste	0	824	0	0	0	824
Watershed Protection & Rehabilitation	5,258	3,277	3,408	3,563	4,826	20,332
Total Enterprise Funds	**$23,708**	**$25,765**	**$23,063**	**$17,424**	**$21,206**	**$111,166**
FINANCE SOURCES						
Water Bonds	$4,381	$3,028	$2,656	$2,494	$2,342	$14,900
Sewer Bonds	11,601	15,770	14,378	10,015	12,460	64,223
Solid Waste Fund Bonds	0	824	0	0	0	824
Watershed Protection & Rehabilitation Bonds	5,258	3,277	3,408	3,563	4,826	20,332
Enterprise Fund Operating Transfers	348	435	270	85	89	1,227
Sewer Fund Balance Appropriation	242	0	0	0	0	242
Total County Funding	$21,830	$23,333	$20,713	$16,156	$19,716	$101,748
State	77	279	204	0	0	560
Other: WSSC	1,801	2,153	2,146	1,268	1,490	8,858
Total Enterprise Funds	**$23,708**	**$25,765**	**$23,063**	**$17,424**	**$21,206**	**$111,166**
TOTAL PROJECTS	**$78,416**	**$67,094**	**$55,665**	**$51,305**	**$67,915**	**$320,395**

CAPITAL IMPROVEMENT PROGRAM

FY2014-FY2018 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = $209,229,000

	FY14-FY18 Total	Project Total	
BOARD OF EDUCATION			
St. Charles High School	$24,493,000	$82,306,000	FY14-FY15
Elementary School #3	25,784,000	29,686,000	FY14-FY18+
Stoddert M.S. RTU/Boiler Replacement	4,880,000	4,880,000	FY15-FY18
Full-Day Kindergarten Addition: Wade E.S.	3,704,000	4,197,000	FY16-FY17
Full-Day Kindergarten Addition: Matula E.S.	3,481,000	3,878,000	FY16-FY17
Brown E.S. RTU/Boiler Replacement	3,265,000	3,449,000	FY14-FY15
Gwynn Center Roof/Boiler Replacement	2,878,000	2,878,000	FY14-FY15
Local Portable Classrooms	1,164,000	1,552,000	FY15+
McDonough HS/Craik ES/Stethem Center Sewer Connection Fees	321,000	321,000	FY14
BOE: Various Maintenance Projects	46,000	228,000	FY14
Contingency- Inflation	7,009,000	7,967,000	on-going
Total	**$77,025,000**	**$141,342,000**	
% County Funded	*40%*	*49%*	
GENERAL GOVERNMENT			
Rural Legacy Program	$7,555,000	$9,066,000	on-going
Indian Head Science and Technology Park	6,437,000	6,437,000	FY15
Multi-Generational Center	6,322,000	6,322,000	FY14-FY17
Agricultural Preservation	2,530,000	2,833,000	on-going
Purchase of Developments Rights	2,100,000	2,700,000	FY14-FY18+
Detention Center Intake Area	1,616,000	2,442,000	FY14-FY15
Various Maintenance Projects	1,931,000	2,348,000	on-going
County Government Building Electrical and Network Infrastructure System Upgrades	687,000	1,842,900	FY15
Automation & Technology Master Plan	936,000	1,316,000	FY14 & FY16
Courthouse Renovation	505,000	920,000	FY14-FY18
Zekiah Fort Preservation	900,000	900,000	FY14
Various Planning and Growth Management	756,000	846,000	on-going
Sheriff's Office Improvements	811,000	811,000	FY14 & FY16
Port Tobacco Historic District Revitalization	554,000	771,000	FY14-FY15
Hughesville Streetscape	302,000	631,000	FY14
Parking Lot Improvements	333,000	566,000	FY16
Lighting Retrofit	530,000	530,000	FY14-FY18
Siren's for Developmental District	360,000	360,000	FY14
Zoning Update (2012 Comp. Plan)	319,000	319,000	FY14
Welcome Signage	250,000	250,000	FY14-FY16
Detention Center Replacement Door Control System	249,000	249,000	FY14
P.D. Brown Improvements	201,000	201,000	FY16
Engineering Plan Digitization	172,000	175,000	FY14-FY17
Countywide Building Re-Keying	157,000	157,000	FY16
Fuller Transitional Home Improvements	80,000	80,000	FY16
Contingency- Inflation	2,208,000	2,988,000	on-going
Total	**$38,801,000**	**$46,060,900**	
% County Funded	*85%*	*82%*	

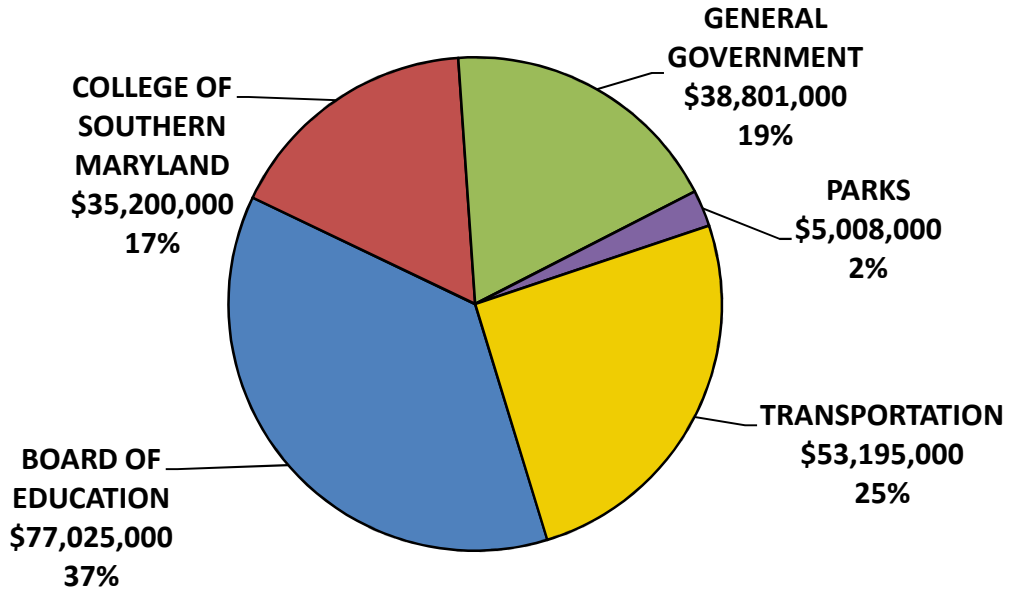
	FY14-FY18 Total	Project Total	
TRANSPORTATION			
Road Overlay Program	$15,390,000	$18,468,000	on-going
Billingsley Road Safety Improvements	11,003,000	11,156,000	FY15-FY17
WURC: Old Washington Rd Reconstruction	5,267,000	8,064,000	FY14-FY18+
Radio Station Road Upgrade	4,275,000	7,027,000	FY14-FY15+
County Drainage Systems Improvements	3,356,000	4,481,000	on-going
Mill Hill Road Upgrade	2,554,000	3,255,000	FY14-FY15
Safety Improvement Program	1,147,000	1,637,000	on-going
Middletown Road and Billingsley Road Roundabout	982,000	1,585,000	FY14-FY15
Traffic Signal Program	1,112,000	1,477,000	on-going
Light Rail Transit Initiative	1,080,000	1,350,000	FY14-FY17
Sidewalk Improvement Program	765,000	765,000	FY14-FY18
Smallwood/St. Patrick Dr. Intersection & Traffic Improv.	570,000	658,000	FY14
Waldorf Subarea Plan	455,000	637,000	FY14-FY18+
Bridge Replacement Program	262,000	415,000	FY15
Contingency- Inflation	4,977,000	7,255,000	on-going
Total	**$53,195,000**	**$68,230,000**	
% County Funded	*93%*	*94%*	
COLLEGE OF SOUTHERN MARYLAND			
BU & CE Buildings Renovation/Addition	$1,087,000	$25,782,000	FY14
Healthcare Training Facility	10,800,000	11,800,000	FY17-FY18
Center for Trades and Energy Training Bldg	11,148,000	11,148,000	FY14-FY15
Upgrade Telecom, PBX, Safety & Security Systems	8,700,000	8,700,000	FY15-FY16
Contingency- Inflation	3,465,000	3,742,000	on-going
Total	**$35,200,000**	**$61,172,000**	
% County Funded	*27%*	*26%*	
PARKS			
Park Repair & Maintenance Projects	$1,458,000	$1,776,000	on-going
Waterfront Acquisition	1,503,000	1,503,000	FY15
Various Pedestrian & Bicycle Facilities	320,000	687,000	on-going
Oak Ridge Development Phase II	443,000	443,000	FY16
Sprayground	443,000	443,000	FY17
Gilbert Run/Oak Ridge Connection Trail	279,000	279,000	FY17-FY18
Milton Somers Football Stadium Improv.	163,000	163,000	FY16
Contingency- Inflation	399,000	512,000	FY16
Total	**$5,008,000**	**$5,806,000**	
% County Funded	*59%*	*65%*	

+ indicates additional funding beyond FY18

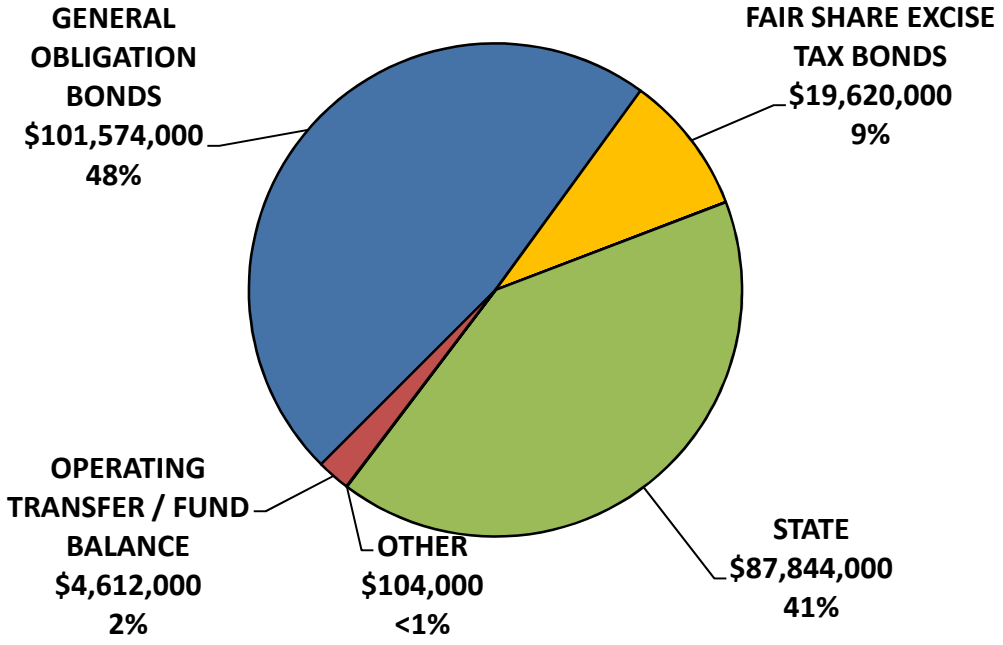
CAPITAL IMPROVEMENT PROGRAM

FY2014-FY2018 CAPITAL IMPROVEMENT PROGRAM
TOTAL GOVERNMENTAL PROJECTS = $209,229,000

BY PROJECT TYPE:



BY REVENUE SOURCE:



Approved Budget includes the reimbursement of State forward funding of the New High School in the amount of $4,525,000 which is not reflected in the Pie Chart above.

CAPITAL IMPROVEMENT PROGRAM

FY2014-FY2018 CAPITAL IMPROVEMENT PROGRAM
TOTAL ENTERPRISE FUND PROJECTS = $111,166,000

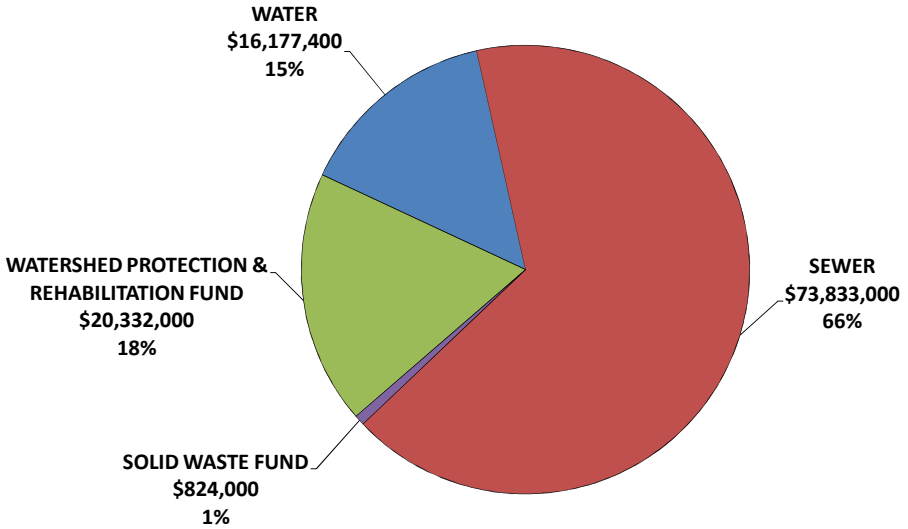
WATER	FY14-FY18 Total	Project Total	
Automation & Technology Master Plan (50%)	$5,001,000	$9,758,000	FY14-FY18
South County Water Transmission Main	420,000	8,243,000	FY14-FY15 +
Underground Infrastructure Repairs	2,515,000	6,627,000	on-going
Cliffton Water System Improvements	1,194,000	2,160,000	FY14
Satellite Water Facility Upgrades	2,755,000	3,292,000	FY14-FY18
Patuxent Aquifer Study	80,000	1,673,000	FY14
White Plains South Water Line Improvements	900,000	900,000	FY15-FY16
Benedict Water System Improvements	835,000	835,000	FY14 & FY15
Various County Water Studies	267,000	443,100	FY14-FY16
Well Site Automation	313,000	313,000	FY14-FY15
Waldorf/Chapel Pt. Water System Interconnection Feasibility Study	223,000	223,000	FY14-FY16
Water Model Update	170,000	427,100	on-going
MWWTP Lab Renovation (50%)	79,000	107,500	FY14 & FY18
Contingency-inflation	1,425,000	4,757,000	on-going
TOTAL	**$16,177,000**	**$39,758,700**	
% County Funded	*97%*	*98%*	

WATERSHED PROTECTION & REHABILITATION FUND			
NPDES Retrofit Projects	$18,300,000	$32,235,000	on-going
Contingency-inflation	2,032,000	3,066,000	on-going
TOTAL	**$20,332,000**	**$35,301,000**	
% County Funded	*100%*	*100%*	

SOLID WASTE FUND			
Automation & Technology Master Plan	773,000	773,000	FY15
Contingency-inflation	51,000	51,000	on-going
TOTAL	**$824,000**	**$824,000**	
% County Funded	*100%*	*100%*	

SEWER	FY14-FY18 Total	Project Total	
Mattawoman Infiltration and Inflow	$14,097,000	$23,034,400	FY14-FY18+
Automation & Technology Master Plan (50%)	5,001,000	9,758,000	FY14-FY18
Pump Station Rehabs and Replacements	7,700,000	9,276,000	FY14-FY18+
Influent/Effluent Pump Station	4,015,050	8,120,000	FY14-FY15
MWWTP Electrical System Replacement	4,453,050	5,120,000	FY14-FY16
Mattawoman WWTP Automation	2,405,000	4,951,050	FY14-FY16
MWWTP Flow Equalization	4,425,000	4,794,000	FY14-FY16
WURC: Zekiah Interceptor Sewer Upgrades	2,814,000	3,613,000	FY14-FY18+
WURC: Zekiah Pump Station Forcemain	2,679,000	3,275,000	FY14-FY18+
Satellite Wastewater Facility Upgrades	2,837,000	3,055,000	FY14-FY18
WURC: Zekiah Pump Station Upgrade	2,015,100	2,613,000	FY14-FY18+
Hughesville Package Treatment Plant	1,788,000	2,483,000	FY14-FY15
MWWTP Clarifier and Thickener Repairs	1,874,500	2,372,500	FY14-FY16
Mattawoman WWTP Berm Relocation	1,012,000	2,241,000	FY17-FY18+
Cobb Island/Swan Point Interconnection	1,916,000	1,916,000	FY14-FY15
Cliffton WWTP Improvements	1,726,000	1,726,000	FY17-FY18
Marshall Corner Road Gravity Sewer	1,660,000	1,660,000	FY14-FY16
Piney Branch Sewer Replacement (Upper Reaches)	1,240,000	1,240,000	FY14-FY16
MD. Route 5 Pump Station Forcemain	983,000	983,000	FY14-FY16
Cliffton Pump Station #4	696,000	696,000	FY14-FY15
MWWTP Utility Water System Evaluation & Improvements	508,000	557,050	FY14-FY15
Sewer Model Update	195,000	346,000	on-going
U. Port Tobacco River Watershed Sewer Connection Study	235,000	235,000	FY14
MWWTP Biosolids Feasibility Study	135,000	235,000	FY14
Cobb Island Sewer Capacity & Feasibility Study	164,000	164,000	FY15
MWWTP Lab Renovation (50%)	79,000	107,500	FY14 & FY16
Contingency-inflation	7,180,300	9,061,900	on-going
TOTAL	**$73,833,000**	**$103,633,400**	
% County Funded	*88%*	*86%*	

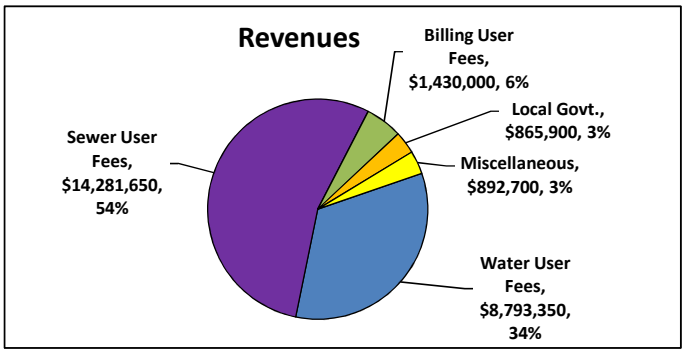
+ indicates additional funding beyond FY18

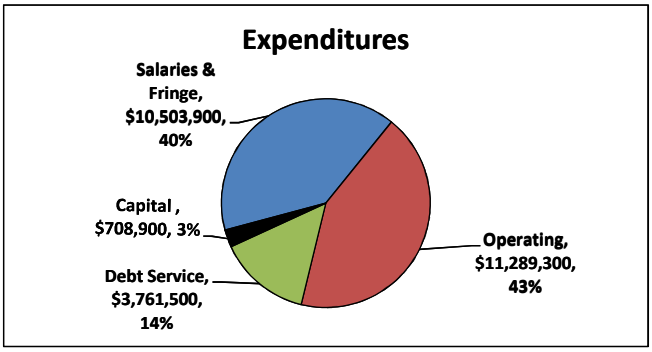


ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY14 APPROVED BUDGET = $26,263,600





FY13 Approved Budget $24,914,100 FY14 Approved Budget $26,263,600 Change $1,349,500 ; 5.4%

The County manages many public water and sewer systems, the largest of which is the Mattawoman Sewer Treatment Plant. The majority of the revenue is paid by customers through user fees for operating and the maintenance of the County's water supply and sewage systems. The user fees have been adjusted for FY14 to keep pace with the cost of sludge disposal and to cover the increased cost of maintenance and repairs. The user fee rates for FY14 are:

Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	$2.98
Single Family Residential : 18,001 – 24,000 gallons	$5.96
Single Family Residential : over 24,001 gallons	$8.94
Multi-Family / Commercial: Metered Usage	$3.78

Sewer User Fee Rate per 1,000 gallons

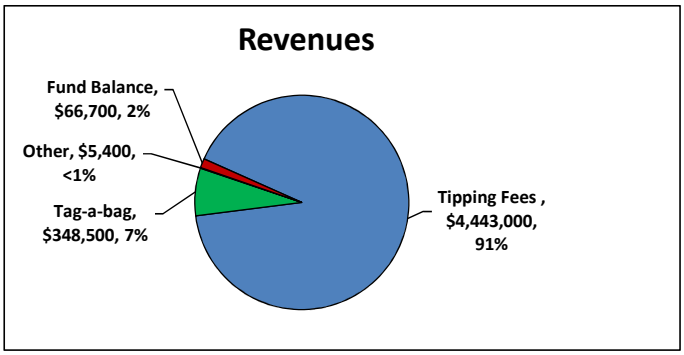
Single Family Residential: Usage capped @ 24,000 gallons	$6.33
Multi-Family / Commercial: Metered Usage	$6.33
Customer account fee per quarterly bill	$9.42

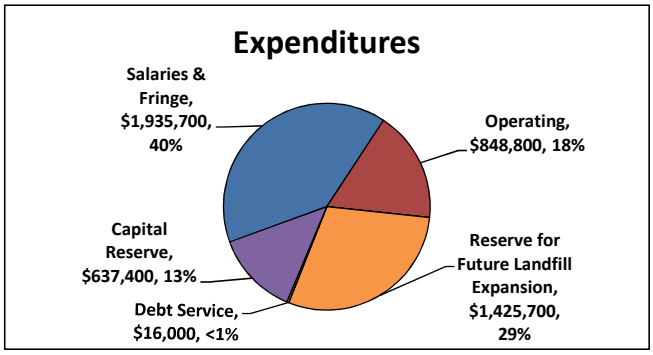
NOTE: The average quarterly Water and Sewer bill assuming 164 gallons per day would increase from $140 to $147.

For more information, please visit:
www.charlescountymd.gov/pw/utilities/mattawoman-office-utilities

LANDFILL FUND

TOTAL FY14 APPROVED BUDGET = $4,863,600





FY13 Approved Budget $5,239,500 FY14 Approved Budget $4,863,600 Change ($375,900) ; -7.2%

A tipping fee per ton for commercial and residential refuse is collected to cover the cost of operating the current landfill, future landfill cell expansion, and post closure costs. The tipping fee will remain at $70 per ton for FY14. This fee is the primary revenue source for the Landfill operation. A 7.2% decrease in the overall budget is anticipated due to decreased tonnage. Offsetting the estimated decrease in revenues is a decrease in operating costs and reserves for future expansion.

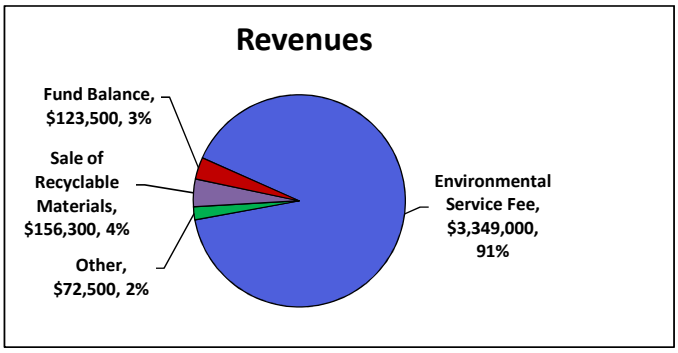
Citizens may also purchase Tag-A-Bag tickets for $1.50. Bagged trash is accepted at the landfill on Billingsley Road and at the recycling centers in the County (Gilbert Run, Pisgah, or Breeze Farm). The landfill is located on a 16 acre site and is estimated to be 43% filled as of June 30, 2013. Current estimates indicate the landfill will last until 2032.

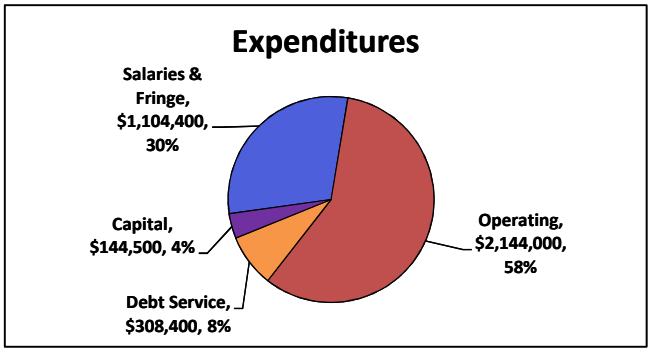
For more information, please visit:
www.charlescountymd.gov/pw/landfill/landfill-operations

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY14 APPROVED BUDGET = $3,701,300





FY13 Approved Budget $4,375,700 FY14 Approved Budget $3,701,300 Change ($674,400) ; -15.4%

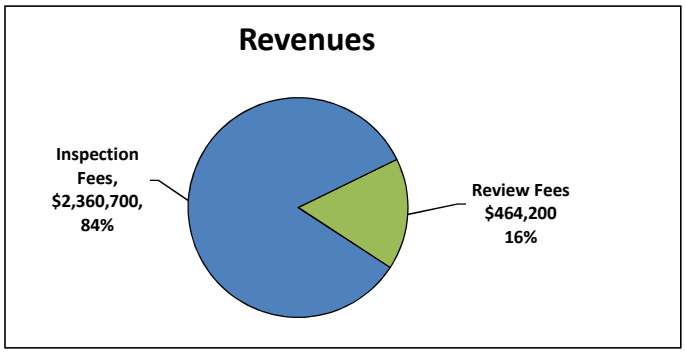
Recycling and environmental programs are paid with revenues generated primarily by a **$69 Environmental Service Fee (ESF)** which is charged annually to each improved property within the County and accounts for 93% of revenues generated in this fund. The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. The towns of Indian Head and La Plata have their own recycling program and pay a reduced ESF fee of $14. The decline in the size of the budget is due to cost associated with stormwater managment being transferred to the new Watershed Protection and Restoration Fund in FY14.

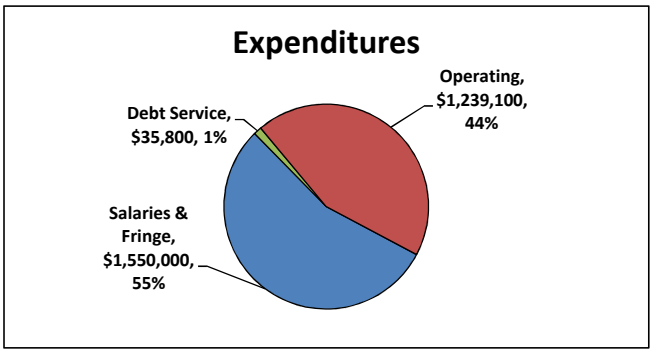
Charles County has achieved a 59% waste diversion rate. By the end of FY14, approximately 36,000 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four Recycling Centers, one 24-Hour Recycling Drop-off Site, and eight 24-Hour Used Motor Oil and Antifreeze Collection Sites. The permanent centers are located at Gilbert Run Park in Dentsville, Breeze Farm in Cobb Island, the Landfill in Waldorf, and the old Landfill in Pisgah. The 24-Hour Recycling Drop-off Site is located in Benedict at the Benedict Volunteer Fire Department.

For more information, please visit:
www.charlescountymd.gov/pw/environmental/environmental-resources
www.charlescountymd.gov/pw/litter/litter-control

INSPECTION & REVIEW FUND

TOTAL FY14 APPROVED BUDGET = $2,824,900





FY13 Approved Budget $2,704,700 FY14 Approved Budget $2,824,900 Change $120,200 ; 4.4%

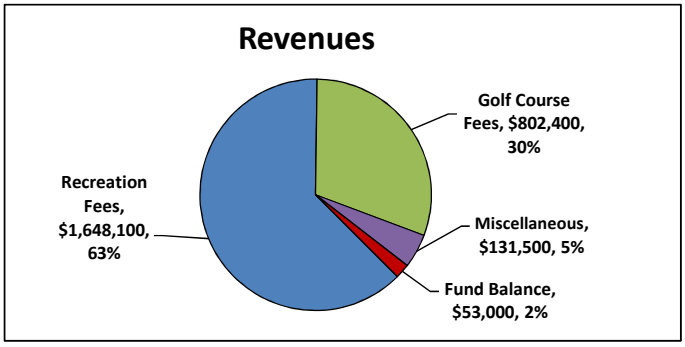
The County manages building inspections and developer plan reviews through the use of an enterprise fund. The recession in the early 1990's depressed the construction industry and left the County with high overhead costs. To allow for greater flexibility regarding the expansion and contraction of the building & renovation activities within the County this operation was privatized and is managed partly with outside contractors. Operating revenues for this fund are generated primarily by service charges such as: environmental site review fees, site plan reviews, main inspection, design reviews, inspection reviews, road inspections, grading inspection, water & sewer inspections, and storm drain & storm water inspections. Fees are adjusted to cover the cost of providing these services.

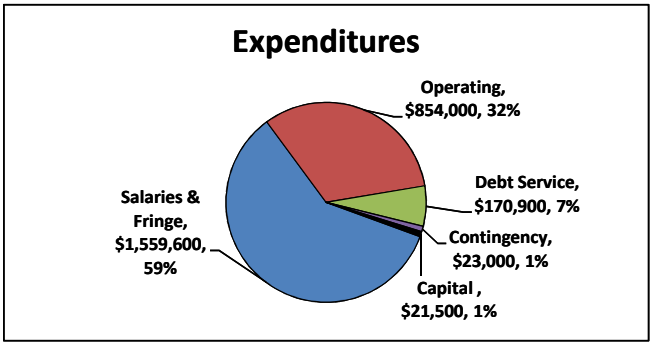
For more information, please visit:
www.charlescountymd.gov/pgm/cpis/codes-perimits-inspection-services

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY14 APPROVED BUDGET = $2,629,000





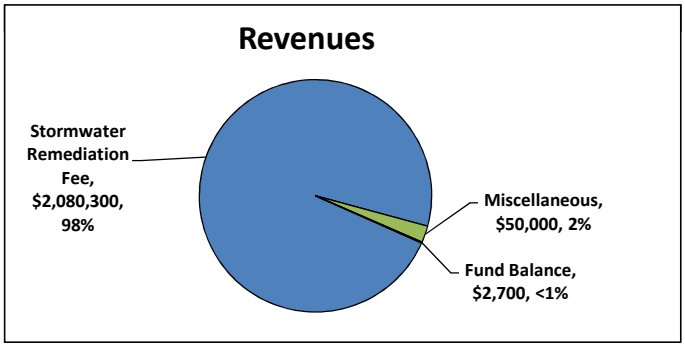
FY13 Approved Budget $2,545,100 FY14 Approved Budget $2,629,000 Change $83,900 ; 3.3%

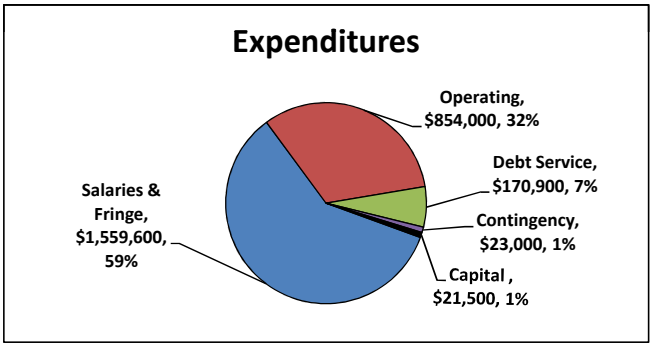
This fund is used to manage the recreational and leisure time activities for County residents including: recreational classes, special events, indoor sports leagues for youth and adult, drop-in programs, special population programs which includes support of the Special Olympics, summer aquatics and swim lessons, summer sports camps, trips and tours, and amusement park discount ticket sales. Additionally, the Recreation fund accounts for the operation of the Elite Gymnastics & Recreation Center and the White Plains Golf Course. Funding for the 18-hole golf course is generated primarily by golf course green fees and golf cart rentals.

For more information, please visit:
www.charlescountymd.gov/cs/recreation/recreation
www.charlescountymd.gov/pw/wpgc/white-plains-golf-course

WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY14 APPROVED BUDGET = $2,133,000





FY13 Approved Budget $0 FY14 Approved Budget $2,133,000 Change $2,133,000 ; new

The State of Maryland is requiring all major jurisdictions to implement a stormwater fee by July 1, 2013 to fund stormwater management, including stream & wetland restoration. The fee will cover operations and maintenance, public education and outreach, stormwater management planning, mapping, monitoring, inspections, enforcement, grants to non-profits (program under development), administrative costs, and the debt service payments associated with the cost of capital improvements related to stormwater improvements to old systems. The programs will be paid with revenues generated primarily by a $43 Stormwater Remediation Fee which will be charged annually to each improved property within the County and accounts for 98% of revenues generated in this fund. The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. The town of La Plata will not be charged since they have their own stormwater management program.

For more information, please visit:
www.charlescountymd.gov/pgm/planning/npdes-municipal-separate-storm-sewer-system-permit

Charles County Commissioners

Equal Opportunity County

Fiscal and Administrative Services
Budget Division
P.O. Box 2150 • 200 Baltimore Street • La Plata, Maryland 20646
(301)645-0570
MD Relay: 711 • Relay TDD: 1-800-735-2258

CHARLES COUNTY MARYLAND
Where Eagles Fly™

www.CharlesCountyMD.gov

Mission Statement – The mission of Charles County Government is to provide our citizens the highest quality service possible in a timely, efficient, and courteous manner. To achieve this goal, our government must be operated in an open and accessible atmosphere, be based on comprehensive long- and short-term planning, and have an appropriate managerial organization tempered by fiscal responsibility. We support and encourage efforts to grow a diverse workplace.

Vision Statement – Charles County is a place where all people thrive and businesses grow and prosper; where the preservation of our heritage and environment is paramount; where government services to its citizens are provided at the highest level of excellence; and where the quality of life is the best in the nation.