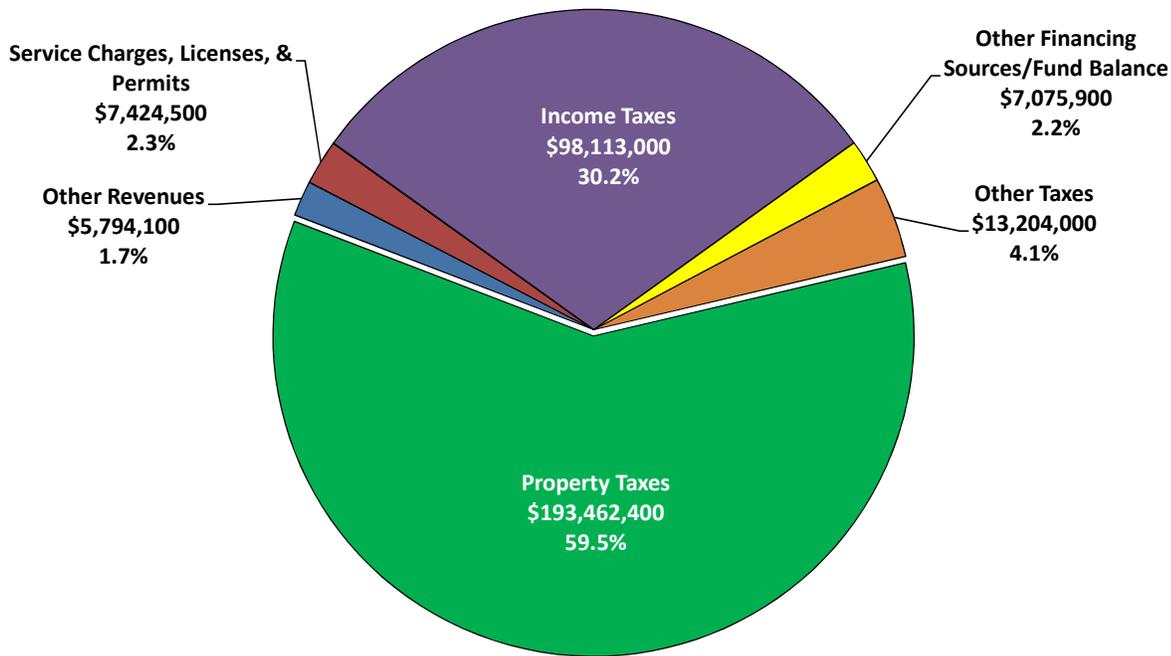


# GENERAL FUND

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:

## FY13 General Fund Revenues/Financing Sources TOTAL BUDGET = \$325,073,900



### REVENUE BREAKDOWN

Category	Percentage	Amount	Category	Percentage	Amount
<b>PROPERTY TAXES</b>	<b>59.5%</b>	<b>\$193,462,400</b>	<b>INCOME TAX</b>	<b>30.2%</b>	<b>\$98,113,000</b>
Real & Personal		195,033,600			
Penalties, Interest & Fees		650,000			
Tax Credits		(2,221,200)	<b>SERVICE CHARGES, LICENSES, &amp; PERMITS</b>	<b>2.3%</b>	<b>\$7,424,500</b>
<b>OTHER LOCAL TAXES</b>	<b>3.8%</b>	<b>\$12,350,000</b>	Federal Inmate Contract		1,380,000
Recordation Tax		10,500,000	EMS Billing Fee		1,256,300
Hotel/Motel Tax		1,000,000	911 Fees		1,000,000
Admission Tax		850,000	Licenses & Permits		926,400
<b>HIGHWAY USER TAX</b>	<b>0.3%</b>	<b>\$854,000</b>	Indirect Cost Allocation		804,100
<b>OTHER FINANCING SOURCES</b>	<b>0.6%</b>	<b>\$2,079,200</b>	Remaining		2,057,700
Special Revenue: Cable Fund		350,000	<b>INTEREST INCOME</b>	<b>0.1%</b>	<b>\$400,000</b>
Capital Lease Agreement		1,729,200	<b>ALL OTHER REVENUES</b>	<b>1.7%</b>	<b>\$5,394,100</b>
<b>FUND BALANCE APPROPRIATION</b>	<b>1.5%</b>	<b>\$4,996,700</b>	Rent Revenue		1,336,200
Excise Tax Subsidy		2,685,800	Fines & Forfeitures		1,562,100
CIP Appropriation		856,000	State Grants		1,069,300
Miscellaneous		712,900	Other Intergovernmental		651,500
Bond Premium		666,000	Miscellaneous		775,000
Housing Authority Board		76,000			

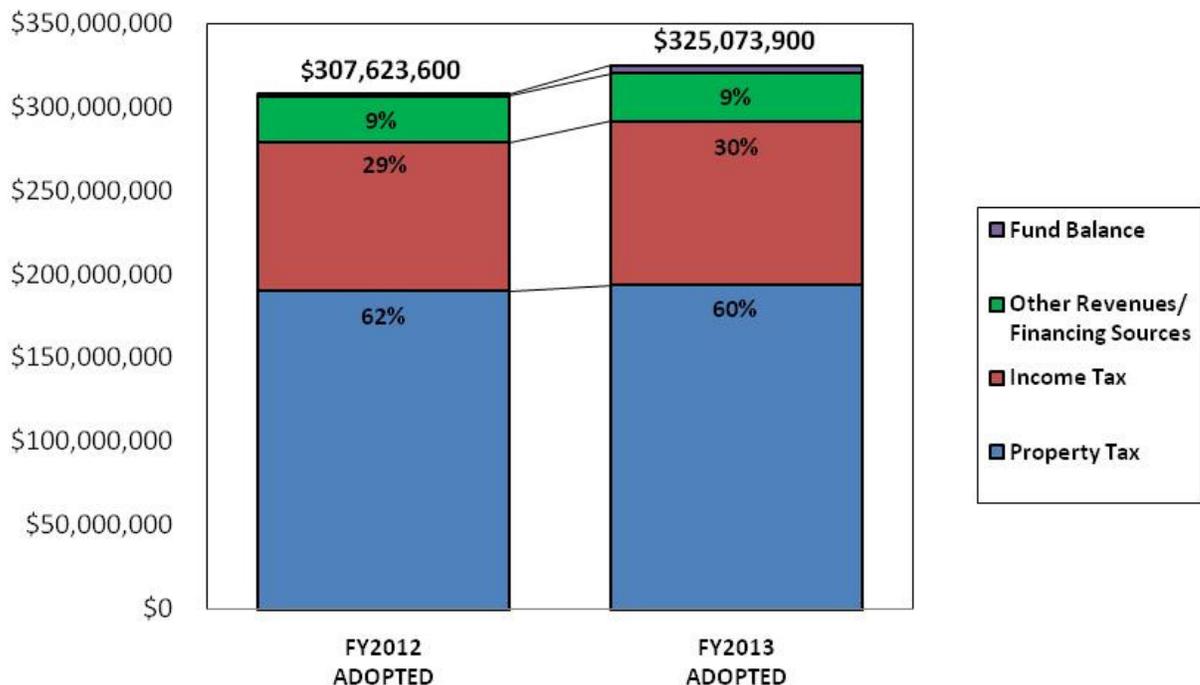
# GENERAL FUND-Revenue Descriptions

The Charles County Department of Fiscal and Administrative Services is responsible for researching, collecting, and providing revenue estimates for all funds. Information regarding the various sources of revenue is obtained from County departments and agencies, and is combined with other databases and references to formulate the estimates. Recent actual revenue performance is applied to existing or known situations depending on the source. Revenues will vary significantly depending on the source and each must be considered carefully when formulating a budget recommendation. Once established, the revenue estimates are then subject to change based upon policy decisions by the Board of County Commissions regarding tax rate levels, service fee rates, and funding needs.

Fund balance appropriations are made infrequently and usually for non-recurring type of expenditures. The County has a policy of maintaining a fund balance that shall not be less than 8% and not more than 15% of the total budgeted operating revenues. The ratio of Fund Balance to Operating Revenues is currently within this range.

The FY2013 Budget was adopted at \$325.1 million compared to the FY2012 Budget of \$307.6 million. The overall budget increase of \$17.4 million is due primarily to increased Property Tax of \$3.2 million, Income Tax of \$9.4 million, and Fund Balance of \$3.3 million. Although the assessed values of property have declined, the real property tax rate excluding fire and rescue was increased 5.4% to \$1.057 per one hundred dollars of assessed value generating increased revenues. Income Tax revenues were budgeted conservatively for the FY2012 Budget. Adjusting to actual receipts and accounting for changes at the State level increased the County's Income Tax forecast for FY2013. Additional use of Fund Balance in FY2013 is for items previously reserved, primarily subsidizing the excise tax debt service payments associated with new school construction.

### Comparison to Prior Fiscal Year



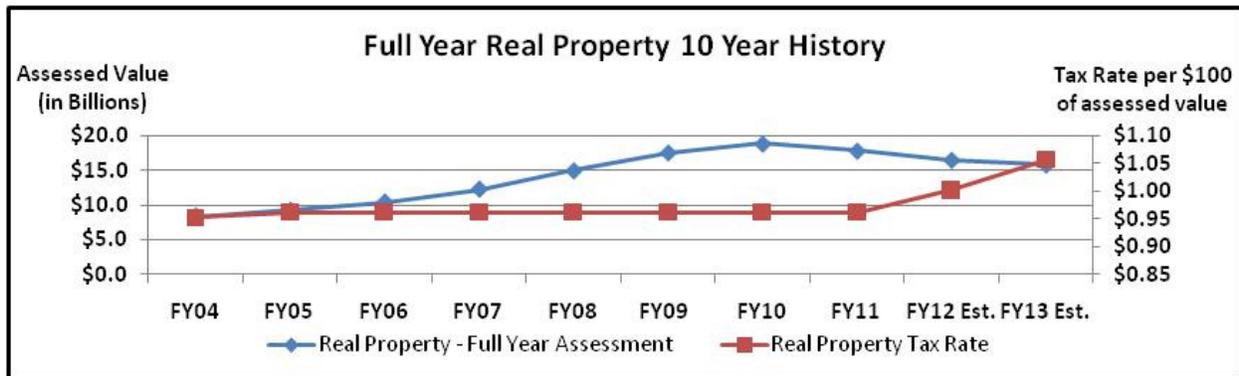
NOTE: Percentages (%) noted in graph represent the percent of Total Operating Revenues and Financing Uses. Fund Balance was less than 1% of the Adopted Budget in FY2012 and is less than 2% for the FY2013 Adopted Budget.

# GENERAL FUND-Revenue Descriptions

## PROPERTY TAXES

### FULL YEAR PROPERTY TAXES

Full year property taxes represent the annual July 1 tax billings for all real property and improvements of County taxable property. Real property consists of land and buildings. Tax revenues are derived from multiplying the County tax rate per \$100 of the property values assessed by the Maryland Department of Assessment & Taxation. Property tax revenue represents our largest revenue source and will generate approximately \$167 million for FY2013.



The FY2013 estimated revenue originates from property assessment information furnished by the Maryland Department of Assessment & Taxation. Additional estimates are done by the Charles County Department of Fiscal and Administrative Services for new property additions that will occur between April and June. Tax revenue for FY2013 is estimated to be flat in comparison to FY2012. The decline in property value was offset by minimal growth in new residential and commercial construction and an increase in the real property tax rate. **The tax rate was increased from \$1.0025 to \$1.057 per \$100 of assessed value.**

### QUARTER, HALF, AND THREE-QUARTER YEAR PROPERTY TAXES

The County intermittently receives tax revenue generated from new property additions assessed between July 1 and March 31 of each fiscal year. Tax billings are calculated at one-fourth, one-half, and three-quarters of the normal full year tax rate, depending upon which quarter the property is added.

The FY2013 revenue budget estimates the new property addition added between July and March based on historical and economic conditions as estimated by the Charles County Department of Fiscal and Administrative Services. Over the past five years the assessed value of the new construction that is added each quarter has ranged from \$25 million to \$102 million. **The estimated quarterly additions for Fiscal Year 2013 are \$65 million per quarter.**

	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Estimate
<b>3/4 Year</b>	\$102.3	\$64.0	\$50.5	\$34.7	\$46.1	\$65.0
<b>1/2 Year</b>	\$70.0	\$75.0	\$69.5	\$39.7	\$43.5	\$65.0
<b>1/4 Year</b>	\$61.8	\$46.9	\$43.4	\$25.6	\$49.1	\$65.0

# GENERAL FUND-Revenue Descriptions

## RAILROADS & PUBLIC UTILITIES

An assessed value is placed on an operating asset other than land and buildings that are owned and operated by railroads and publicly owned utilities. Revenues from this source are based upon assessed values of equipment net of accumulated depreciation.

FY2013 revenues are estimated by the Charles County Department of Fiscal and Administrative Services using historical trends. FY2011 included an increase for Dominion Cove Point, LNG, which completed a pipeline expansion. With the exception of this tax payer, the total assessable base for this grouping has remained relatively flat in recent years. **The tax rate was increased from \$2.50625 to \$2.6425 per \$100 of assessed value.**

	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Budget</b>	<b>FY2013 Budget</b>
Assessment	\$187,147,270	\$195,176,080	\$205,119,670	\$262,616,650	\$263,367,767	\$270,902,000

## BUSINESS PERSONAL PROPERTY

This revenue source reports the value of unincorporated business assets as certified by the Maryland Department of Assessments and Taxation.

FY2013 revenues are estimated by the Charles County Department of Fiscal and Administrative Services and are based on FY2012 assessments. FY12 Budget estimates were not achieved and the FY2013 budget was adopted in line with actual. **The tax rate was increased from \$2.50625 to \$2.6425 per \$100 of assessed value.**

	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Budget</b>	<b>FY2013 Budget</b>
Assessment	\$7,285,360	\$5,640,570	\$5,233,180	\$7,900,630	\$10,395,000	\$7,908,000

## ORDINARY BUSINESS CORPORATION

This revenue source represents the value of incorporated business assets as certified by the State Department of Assessments and Taxation. Property assessments are directly related to the inventory value and number of businesses operating within the County.

FY2013 revenues are estimated by the Charles County Department of Fiscal and Administrative Services using historical trends and certain assumptions. The County's largest taxpayer, GenOn Energy Inc., represents 67% of the total ordinary business tax assessable base and is estimated to remain at the same amount as the most recent assessment. The remaining 33% tax base was adjusted downward based on FY2012 actuals. **The tax rate was increased from \$2.50625 to \$2.6425 per \$100 of assessed value.**

	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Budget</b>	<b>FY2013 Budget</b>
Assessment	\$661,521,380	\$808,399,180	\$802,289,680	\$785,847,980	\$774,481,000	\$667,679,000

## PROPERTY TAX CREDITS

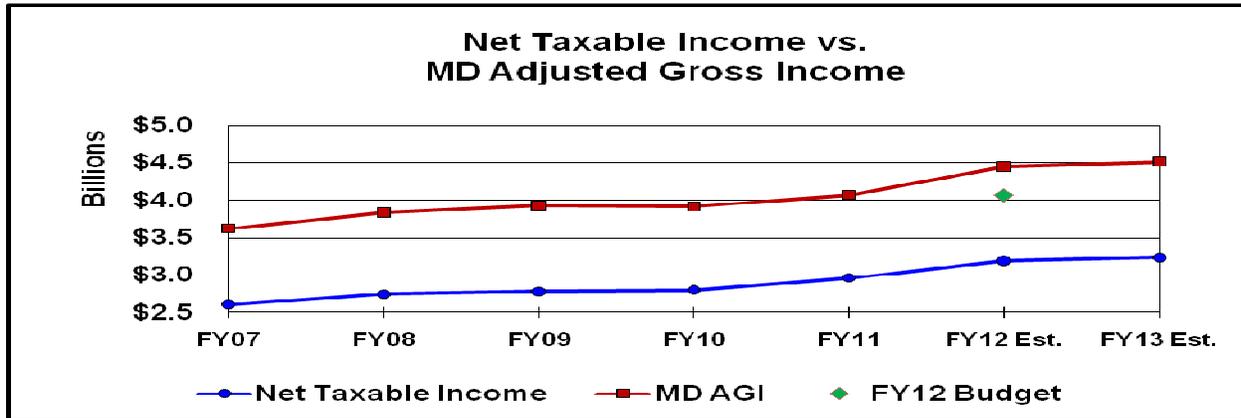
Tax credits are provided to taxpayers based on certain criteria. The largest tax credit relates to the "Homestead Tax Credit". Owner-occupied taxpayers become eligible for this credit whenever their property assessment exceeds a limit as established by the county government. These tax limits can be set by the local government in a range of 0% to 10%, with the maximum limit of 10% as regulated by State legislation. As a result, in no one year could a homeowner's property tax bill exceed 10%. In an effort to help alleviate citizen's tax burden, **Charles County Homestead Tax Credit remains at the 7% limit.** This limit is estimated to yield approximately \$400 thousand in credits to Charles County homeowners.

The County also provides additional tax relief for low-income households by supplementing a State subsidized program. Homeowners qualify for this program based on their income and home value, with a sliding scale providing various levels of tax credit. A similar tax credit began in FY2012 for a Senior Tax Credit program.

# GENERAL FUND-Revenue Descriptions

## INCOME TAX

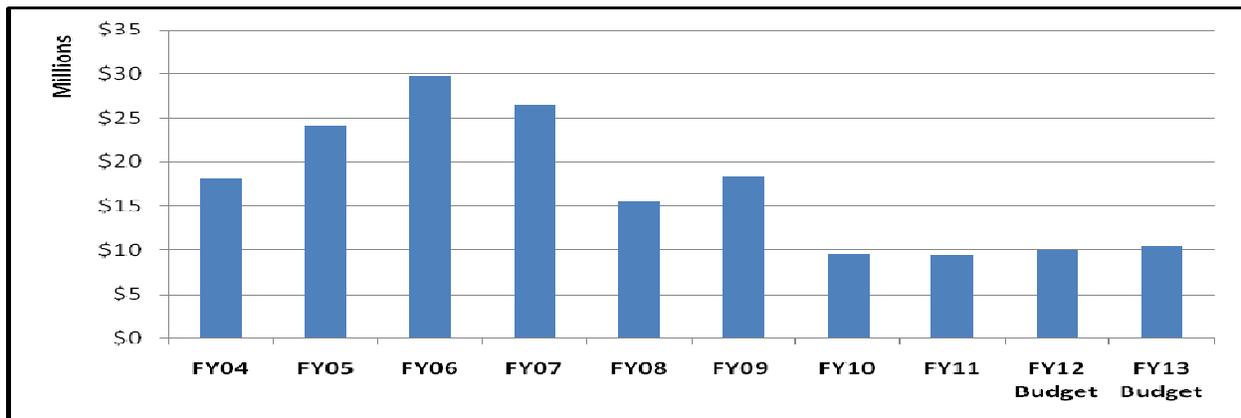
Income tax revenue is generated from the local tax liability of residential income tax returns. The local rate of 2.90% of an individual's Maryland taxable income is established by the Board of County Commissioners and is legally limited to 3.20% of the state tax liability. Income tax revenue is the second largest revenue generator, representing 30% of the General Fund revenues. Income tax revenues for FY2013 are estimated to be 10.6% greater than the FY2012 adopted budget and include additional revenue due to the increasing State income tax rates, establishment of new individual income tax brackets, and the reduction and elimination of the personal exemption for certain taxpayers.



## OTHER LOCAL TAXES

### RECORDATION TAX

Recordation tax is established by the local governing body with prior approval from the state legislature. Tax revenue 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 FY2013.** The estimate involves various economic factors, such as housing starts, mortgage interest rates, real estate supply & demand, population growth, and speculation related to the housing market. Recordation tax revenue is estimated to increase from \$10 million in FY2012 to \$10.5 million in FY2013 due to the State allowing recordation tax to be charged on indemnity mortgages.



# GENERAL FUND-Revenue Descriptions

## ADMISSIONS & AMUSEMENTS TAX

Admissions & Amusement tax is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. The tax rate is locally controlled by the Board of County Commissioners and can range from 0% - 10%. **The local rate is 10% unless subject to a state sales tax.** Revenues are estimated from historical trends and adjusted for new operations and are expected to decline by 7% compared to the FY2012 Adopted budget as the County has seen a slight decline in revenues generated from this source.

## HOTEL/MOTEL TAX

The hotel/motel occupancy tax was enacted September 1, 1988, and is calculated at 5% of the room rate for occupants boarding less than 120 days. The budget for FY2013 is expected to remain relatively flat compared to FY2012.

## HIGHWAY USER TAX

Highway User Tax is a State-shared tax from the sale of gasoline and other fuel types within Maryland state boundaries. Vendors remit sales taxes to the State of Maryland on a monthly basis. The State distributes the tax revenue to the County based on a multifaceted formula developed by the State and adopted by the State legislature. In recent years, the State enacted reductions in the amount of funds distributed to the counties. This revenue source had generated over \$9 million in revenues and was estimated to generate \$480,000 in FY2012. The State is expected to increase the allocation to the counties in FY2013 and Charles County is expected to receive \$854,000. The major factor affecting this revenue source at this time is the State budget process decision on the amount to share with local governments. Other factors include gas pump prices, the economy, and the amount of consumption.

## INTERGOVERNMENTAL

### STATE AID FOR POLICE PROTECTION

The State of Maryland allocates grant funds for use in providing police protection to the public. The State provides an annual estimated grant award in late February or early March calculated by a formula factoring expenditure level, staffing, population, vehicles, etc. The State enacted a funding reduction in FY2010 which is expected to continue in FY2013. The State is expected to increase this amount beginning in FY2014.

## SERVICE CHARGES

### FEDERAL AID FOR INMATE OPERATING

Fourteen years ago the Sheriff's Office entered into a contractual agreement with the federal government to pay the County a minimum of 90% of the total inmate beds reserved for federal inmates on a per diem basis. A decrease of 8% for FY2013 is directly related to a decrease in the daily inmate population.

### EMERGENCY MEDICAL SERVICES (EMS) BILLING

In July, 2001, the County hired Career Emergency Medical Services personnel to provide Advanced Life Support (ALS) and to augment the volunteer stations in providing Basic Life Support (BLS). The County has been charging for ALS services and began to charge for BLS services in Fiscal Year 2010. Revenues are expected to increase from the FY2012 adopted budget of \$1.0 million to \$1.3 million in FY2013. The increase is estimated based on current collections and the hiring of (2) additional Paramedics to cover an existing volunteer station which will allow the County to bill for additional activity. EMS billing is covered by Medicare, Medicaid, and commercial insurance policies.

# **GENERAL FUND-Revenue Descriptions**

## **LOCAL 911 FEES**

The County has the authority to establish and charge a fee for the specific purpose of funding 911 emergency telephone operations. State legislation allows for a maximum rate of 75 cents per phone line. Revenues are estimated based on historical growth patterns for the number of phone lines times the current rate of 75 cents. The budget is estimated at \$1.0 million for FY2013.

## **INDIRECT COST ALLOCATION**

Beginning in FY2001, the County assessed an indirect cost to other funds for support services provided by the General Fund. In some cases, grant funds are eligible to pay for this charge. Revenues are estimated by the eligible amount allowed by grants and actual costs incurred for other funds.

## **INTEREST INCOME**

Interest income is based on the current financial market interest rates and available cash to invest. Interest income fluctuates from year to year due to factors such as the state of the economy and its impact on financial institutions interest rates, the County's cash flow situation, and the revenue base from which to invest. Mainly due to low interest earnings, the County did not reach the FY2012 budget. FY2013 is estimated to be \$400 thousand which is 20% lower than the FY2012 budget.

## **MISCELLANEOUS**

Miscellaneous revenues include income sources such as fines and forfeitures, office space rent from County owned buildings, sale of surplus property and equipment, non-recurring sources, workers' compensation reimbursements, and revenue from the Southern Maryland Stadium and Entertainment Complex that is not associated with admission/amusement tax. Frequently, the County is the recipient of revenues from sources not anticipated within the normal budget process. Lawsuit settlements and insurance premium refunds are examples of unexpected miscellaneous revenues causing this source of revenue to fluctuate over the years. For Fiscal Year 2013, Fines & Forfeitures are expected to increase by 21% primarily due to the county instituting a new Speed Camera program.

## **FUND BALANCE**

The use of \$5 million in Fund Balance is approved for FY2013. These funds were formally reserved for various purposes such as: \$2.7 million to subsidize Excise Tax debt service for bonds related to new school construction, \$856 thousand to fund projects in the FY2013 Capital Improvement Program, \$666 thousand from a bond premium received from the 2011 bond issue, \$713 thousand to utilize funds set aside for one time purchases, and use of \$76 thousand in funds generated from the sale of surplus property for the Housing Authority.

# GENERAL FUND OPERATING BUDGET

	<u>FY2011</u> <u>Actual</u>	<u>FY2012</u> <u>Adopted</u>	<u>FY2013</u> <u>Proposed</u>	<u>FY2013</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2012</u>	<u>%</u> <u>Chg.</u>
<b><u>REVENUES</u></b>						
<b><u>Operating Revenues</u></b>						
Property Taxes	\$181,734,630	\$190,213,000	\$183,155,700	\$193,462,400	\$3,249,400	1.7%
Income Tax	92,049,627	88,744,000	98,113,000	98,113,000	9,369,000	10.6%
Recordation Tax	9,446,893	10,000,000	10,500,000	10,500,000	500,000	5.0%
Other Local Taxes	1,624,719	1,908,100	1,850,000	1,850,000	(58,100)	-3.0%
Highway User Tax	631,126	480,000	854,000	854,000	374,000	77.9%
Interest Income	238,602	500,000	400,000	400,000	(100,000)	-20.0%
Services Charges	6,221,978	6,288,100	6,368,600	6,498,100	210,000	3.3%
Intergovernmental	1,863,269	1,718,300	1,720,800	1,720,800	2,500	0.1%
Licenses & Permits	892,291	923,800	926,400	926,400	2,600	0.3%
Fines & Forfeitures	1,093,910	1,291,800	1,562,100	1,562,100	270,300	20.9%
Rent/Miscellaneous	2,595,903	1,998,600	2,111,200	2,111,200	112,600	5.6%
<b>Total Operating Revenues</b>	<b>\$298,392,949</b>	<b>\$304,065,700</b>	<b>\$307,561,800</b>	<b>\$317,998,000</b>	<b>\$13,932,300</b>	<b>4.6%</b>
<b><u>Other Financing Sources</u></b>						
Transfer from CIP Fund	328,800	0	0	0	0	N/A
Transfer from Special Revenue Fund	331,100	700,000	350,000	350,000	(350,000)	-50.0%
Transfer from Enterprise Funds	599,800	599,800	0	0	(599,800)	-100.0%
Bond Premium	3,214,979	0	0	0	0	N/A
Bond Refunding	17,985,000	0	0	0	0	N/A
Capital Lease Agreement	0	1,129,500	1,729,200	1,729,200	599,700	53.1%
Reserved Fund Balance	0	1,128,600	4,996,700	4,996,700	3,868,100	342.7%
<b>Total Other Financing Sources</b>	<b>\$22,459,679</b>	<b>\$3,557,900</b>	<b>\$7,075,900</b>	<b>\$7,075,900</b>	<b>\$3,518,000</b>	<b>98.9%</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$320,852,628</b>	<b>\$307,623,600</b>	<b>\$314,637,700</b>	<b>\$325,073,900</b>	<b>\$17,450,300</b>	<b>5.7%</b>
<b><u>EXPENDITURES</u></b>						
Board of Education	\$145,296,600	\$145,620,700	\$149,557,200	\$153,957,200	\$8,336,500	5.7%
Sheriff & Detention Center	61,631,069	64,611,100	69,004,800	69,004,800	4,393,700	6.8%
Debt Service	42,867,916	20,987,000	20,223,400	20,223,400	(763,600)	-3.6%
Other Education	11,322,982	11,348,900	12,952,900	12,952,900	1,604,000	14.1%
Other General Government	7,730,633	6,673,500	7,206,000	7,206,000	532,500	8.0%
State's Attorney		2,246,800	2,451,700	2,746,800	500,000	22.3%
Health Agencies	3,125,159	3,117,300	3,092,900	3,092,900	(24,400)	-0.8%
Economic Development Agencies	404,613	384,870	312,370	312,370	(72,500)	-18.8%
Social Service Agencies	1,048,179	1,036,630	1,015,830	1,015,830	(20,800)	-2.0%
Conservation of Natural Resources	560,986	609,600	597,400	597,400	(12,200)	-2.0%
Contingency	0	25,000	130,500	130,500	105,500	422.0%
<b><u>County Administered</u></b>						
Public Works	16,650,347	16,932,500	17,068,700	17,068,700	136,200	0.8%
Emergency Services	11,109,095	11,531,500	12,069,300	12,243,400	711,900	6.2%
Community Services	5,554,780	5,886,300	6,148,400	6,148,400	262,100	4.5%
Fiscal & Administrative Services	4,394,193	5,553,900	5,528,000	5,528,400	(25,500)	-0.5%
Planning & Growth Management	2,449,888	2,427,000	2,447,800	2,477,800	50,800	2.1%
Economic Development	83,907	654,800	980,300	980,300	325,500	49.7%
County Administered General Govt.	3,654,019	3,741,900	3,871,800	3,871,800	129,900	3.5%
<b>Total County Administered</b>	<b>\$43,896,228</b>	<b>\$46,727,900</b>	<b>\$48,114,300</b>	<b>\$48,318,800</b>	<b>\$1,590,900</b>	<b>3.4%</b>
<b>Total Expenditures</b>	<b>\$317,884,366</b>	<b>\$303,389,300</b>	<b>\$314,659,300</b>	<b>\$319,558,900</b>	<b>\$16,169,600</b>	<b>5.3%</b>
<b><u>Other Financing Uses</u></b>						
Capital Project Transfer	1,280,829	3,104,800	1,100,000	1,100,000	(2,004,800)	-64.6%
Excise Tax Debt Service Subsidy	2,153,972	0	2,685,800	2,685,800	2,685,800	N/A
Capital Lease Agreement	334,334	1,129,500	1,729,200	1,729,200	599,700	53.1%
<b>Total Other Financing Uses</b>	<b>\$3,769,135</b>	<b>\$4,234,300</b>	<b>\$5,515,000</b>	<b>\$5,515,000</b>	<b>\$1,280,700</b>	<b>30.2%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>\$321,653,500</b>	<b>\$307,623,600</b>	<b>\$320,174,300</b>	<b>\$325,073,900</b>	<b>\$17,450,300</b>	<b>5.7%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$800,872)</b>	<b>\$0</b>	<b>(\$5,536,600)</b>	<b>\$0</b>	<b>\$0</b>	

# GENERAL FUND OPERATING BUDGET

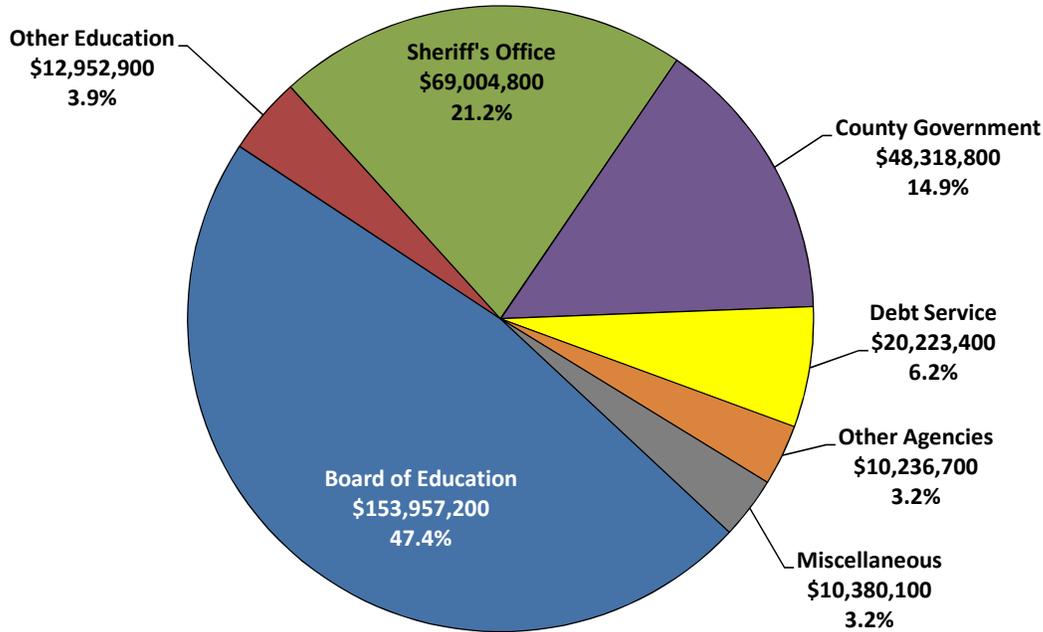
	FY2011 <u>Actual</u>	FY2012 <u>Adopted</u>	FY2013 <u>Proposed</u>	FY2013 <u>Adopted</u>	\$ Change from FY2012	% Chg.
<b>REVENUE DETAIL BY ACCOUNT CLASSIFICATION</b>						
<b><u>PROPERTY TAXES:</u></b>						
Real Property - Full Year	\$171,087,176	\$166,986,000	\$158,206,000	\$166,954,300	(\$31,700)	0.0%
Real Property - Half Year	183,447	300,800	325,800	343,500	42,700	14.2%
Real Property-Quarter Year	65,534	150,400	162,900	171,800	21,400	14.2%
Real Property-Three-Quarter Year	258,837	451,000	489,000	515,000	64,000	14.2%
Bus. Personal Property	265,239	260,500	198,000	210,900	(49,600)	-19.0%
Railroads & Public Utilities	6,233,496	6,601,000	6,576,000	7,159,000	558,000	8.5%
Ordinary Business Corp.	15,924,276	19,410,400	16,733,700	17,643,400	(1,767,000)	-9.1%
Payment in Lieu of Tax	0	0	2,000,000	2,000,000	2,000,000	N/A
Penalties & Interest	633,190	650,000	650,000	650,000	0	0.0%
Half Year Tax Billing	32,004	35,000	35,700	35,700	700	2.0%
Subtotal	\$194,683,199	\$194,845,100	\$185,377,100	\$195,683,600	\$838,500	0.4%
Homestead Tax Credit	(11,314,533)	(3,012,200)	(436,500)	(436,500)	2,575,700	-85.5%
Low Income Tax Credit	(356,713)	(355,900)	(609,000)	(609,000)	(253,100)	71.1%
Ag. Preservation Tax Credit	(139,121)	(146,700)	(153,000)	(152,800)	(6,100)	4.2%
Tax Differ.- La Plata	(1,020,052)	(1,030,000)	(933,100)	(933,100)	96,900	-9.4%
Tax Differ.- Indian Head	(108,410)	(79,200)	(79,700)	(79,700)	(500)	0.6%
Tornado Business Tax Credit	(297)	0	0	0	0	N/A
Natural Disaster Tax Credit	(1,975)	(2,100)	(2,100)	(2,100)	0	0.0%
Surviving Spouse Tax Credit	(7,467)	(6,000)	(8,000)	(8,000)	(2,000)	33.3%
Subtotal	(\$12,948,569)	(\$4,632,100)	(\$2,221,400)	(\$2,221,200)	\$2,410,900	-52.0%
<b>Total Property Taxes</b>	<b>\$181,734,630</b>	<b>\$190,213,000</b>	<b>\$183,155,700</b>	<b>\$193,462,400</b>	<b>\$3,249,400</b>	<b>1.7%</b>
<b><u>OTHER LOCAL TAXES:</u></b>						
Income Tax	\$92,049,627	\$88,744,000	\$98,113,000	\$98,113,000	\$9,369,000	10.6%
Recordation Tax	9,446,893	10,000,000	10,500,000	10,500,000	500,000	5.0%
Admission and Amusement	671,499	911,000	850,000	850,000	(61,000)	-6.7%
Hotel/Motel Room Tax	953,219	997,100	1,000,000	1,000,000	2,900	0.3%
<b>Total Other Local Taxes</b>	<b>\$103,121,239</b>	<b>\$100,652,100</b>	<b>\$110,463,000</b>	<b>\$110,463,000</b>	<b>\$9,810,900</b>	<b>9.7%</b>
<b><u>HIGHWAY USER TAX</u></b>	<b>\$631,126</b>	<b>\$480,000</b>	<b>\$854,000</b>	<b>\$854,000</b>	<b>\$374,000</b>	<b>77.9%</b>
<b><u>LICENSES &amp; PERMITS</u></b>						
Trader License	\$214,078	\$231,600	\$232,900	\$232,900	\$1,300	0.6%
Alcoholic License	162,470	174,500	173,700	173,700	(800)	-0.5%
Park Permits	99,272	109,200	111,800	111,800	2,600	2.4%
Building Permits	99,983	97,400	100,700	100,700	3,300	3.4%
Electrical Exams	95,321	77,400	77,400	77,400	0	0.0%
Trailer Permits	46,005	47,900	47,900	47,900	0	0.0%
Electrical Permits	40,740	44,000	43,200	43,200	(800)	-1.8%
Civil Marriage Licenses	30,930	32,000	32,000	32,000	0	0.0%
Other	103,493	109,800	106,800	106,800	(3,000)	-2.7%
<b>Total Licenses &amp; Permits</b>	<b>\$892,291</b>	<b>\$923,800</b>	<b>\$926,400</b>	<b>\$926,400</b>	<b>\$2,600</b>	<b>0.3%</b>
<b><u>INTERGOVERNMENTAL:</u></b>						
<b>Federal</b>	\$208,255	\$158,000	\$164,000	\$164,000	\$6,000	3.8%
<b>State</b>						
Aid for Police Protection	\$752,332	\$752,500	\$752,500	\$752,500	\$0	0.0%
State Aid For Inmate Operating	230,715	163,000	145,000	145,000	(18,000)	-11.0%
Jury Fee Reimbursement	94,470	82,000	0	82,000	0	0.0%
Other	151,626	75,600	171,800	89,800	14,200	18.8%
Subtotal	\$1,229,143	\$1,073,100	\$1,069,300	\$1,069,300	(\$3,800)	-0.4%
<b>Local Governments</b>						
Animal Shelter- St. Mary's	\$255,523	\$292,300	\$292,500	\$292,500	\$200	0.1%
Animal Shelter- Calvert	170,348	194,900	195,000	195,000	100	0.1%
Subtotal	\$425,871	\$487,200	\$487,500	\$487,500	\$300	0.1%
<b>Total Intergovernmental</b>	<b>\$1,863,269</b>	<b>\$1,718,300</b>	<b>\$1,720,800</b>	<b>\$1,720,800</b>	<b>\$2,500</b>	<b>0.1%</b>

# GENERAL FUND OPERATING BUDGET

	FY2011 <u>Actual</u>	FY2012 <u>Adopted</u>	FY2013 <u>Proposed</u>	FY2013 <u>Adopted</u>	\$ Change from FY2012	% Chg.
<b>REVENUE DETAIL BY ACCOUNT CLASSIFICATION</b>						
<b><u>SERVICES CHARGES:</u></b>						
Federal Aid For Inmate Operating	\$1,384,395	\$1,500,000	\$1,380,000	\$1,380,000	(\$120,000)	-8.0%
Em. Medical Svcs. Billing Fee	1,070,019	1,033,000	1,157,000	1,256,300	223,300	21.6%
Local 911 Aid	1,010,400	1,020,600	1,000,000	1,000,000	(20,600)	-2.0%
Indirect Cost Allocation	742,133	753,700	804,100	804,100	50,400	6.7%
Park Fees	246,948	307,200	291,100	291,100	(16,100)	-5.2%
Custodial Fee	235,000	233,300	250,300	250,600	17,300	7.4%
False Alarm Registrations	215,343	227,700	219,100	224,900	(2,800)	-1.2%
Sheriff Fees	252,234	218,000	218,000	218,000	0	0.0%
Sheriff Pay Phone Commissions	195,404	110,000	190,000	190,000	80,000	72.7%
Room & Board Detention Center	188,001	150,000	150,000	150,000	0	0.0%
Other	682,102	734,600	709,000	733,100	(1,500)	-0.2%
<b>Total Service Charges</b>	<b>\$6,221,978</b>	<b>\$6,288,100</b>	<b>\$6,368,600</b>	<b>\$6,498,100</b>	<b>\$210,000</b>	<b>3.3%</b>
<b><u>INTEREST</u></b>	<b>\$238,602</b>	<b>\$500,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>(\$100,000)</b>	<b>-20.0%</b>
<b><u>FINES &amp; FORFEITURES</u></b>						
Red Light Camera Fines	\$754,278	\$910,000	\$919,400	\$919,400	\$9,400	1.0%
Speed Camera Fines	0	0	0	257,300	257,300	N/A
False Alarm Fines	249,549	220,000	250,000	250,000	30,000	13.6%
Other	90,083	161,800	392,700	135,400	(26,400)	-16.3%
<b>Total Fines &amp; Forfeitures</b>	<b>\$1,093,910</b>	<b>\$1,291,800</b>	<b>\$1,562,100</b>	<b>\$1,562,100</b>	<b>\$270,300</b>	<b>20.9%</b>
<b><u>RENT</u></b>	<b>\$1,275,637</b>	<b>\$1,411,300</b>	<b>\$1,336,200</b>	<b>\$1,336,200</b>	<b>(\$75,100)</b>	<b>-5.3%</b>
<b><u>MISCELLANEOUS:</u></b>						
Sale of Fixed Assets	\$97,502	\$150,000	\$250,000	\$250,000	\$100,000	66.7%
Stadium/Other Revenue	160,446	150,000	150,000	150,000	0	0.0%
Miscellaneous Revenue	1,062,318	287,300	375,000	375,000	87,700	30.5%
<b>Total Miscellaneous</b>	<b>\$1,320,266</b>	<b>\$587,300</b>	<b>\$775,000</b>	<b>\$775,000</b>	<b>\$187,700</b>	<b>32.0%</b>
<b>TOTAL OPERATING REVENUES</b>	<b>\$298,392,949</b>	<b>\$304,065,700</b>	<b>\$307,561,800</b>	<b>\$317,998,000</b>	<b>\$13,932,300</b>	<b>4.6%</b>
<b>Financing Sources</b>						
Transfer from CIP Fund	328,800	0	0	0	0	N/A
Transfer from Special Revenue Fund	331,100	700,000	350,000	350,000	(350,000)	-50.0%
Transfer from Landfill Enterprise Fund	599,800	599,800	0	0	(599,800)	N/A
Bond Premium	3,214,979	0	0	0	0	N/A
Bond Refunding	17,985,000	0	0	0	0	N/A
Capital Lease Agreement	0	1,129,500	1,729,200	1,729,200	599,700	53.1%
<b>Subtotal: Other Financing Uses</b>	<b>\$22,459,679</b>	<b>\$2,429,300</b>	<b>\$2,079,200</b>	<b>\$2,079,200</b>	<b>(\$350,100)</b>	<b>-14.4%</b>
<b>Reserved Fund Balance</b>						
Housing Authority	0	255,600	76,000	76,000	(179,600)	-70.3%
CIP Appropriation	0	771,000	856,000	856,000	85,000	11.0%
Excise Tax Debt Subsidy	0	0	2,685,800	2,685,800	2,685,800	N/A
Bond Premium	0	0	666,000	666,000	666,000	N/A
Reserve for Priorities	0	102,000	712,900	712,900	610,900	598.9%
<b>Subtotal: Fund Balance</b>	<b>\$0</b>	<b>\$1,128,600</b>	<b>\$4,996,700</b>	<b>\$4,996,700</b>	<b>\$3,868,100</b>	<b>342.7%</b>
<b>TOTAL FINANCING SOURCES</b>	<b>\$22,459,679</b>	<b>\$3,557,900</b>	<b>\$7,075,900</b>	<b>\$7,075,900</b>	<b>\$3,518,000</b>	<b>98.9%</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$320,852,628</b>	<b>\$307,623,600</b>	<b>\$314,637,700</b>	<b>\$325,073,900</b>	<b>\$17,100,200</b>	<b>5.7%</b>

# GENERAL FUND

## FY13 General Fund Appropriations TOTAL BUDGET = \$325,073,900



### EXPENDITURE BREAKDOWN

<b>EDUCATION</b>	<b>51.3%</b>	<b>\$166,910,100</b>	<b>SHERIFF'S OFFICE</b>	<b>21.2%</b>	<b>\$69,004,800</b>
Board of Education	\$153,957,200		Sheriff	\$51,390,000	
College of Southern Maryland	9,115,200		Corrections	16,364,600	
Library	3,790,000		Automated Enforcement Unit (AEU)	1,213,400	
Other Education	47,700		Finger Printing Services	36,800	
<b>COUNTY GOVERNMENT</b>	<b>14.9%</b>	<b>\$48,318,800</b>	<b>DEBT SERVICE</b>	<b>6.2%</b>	<b>\$20,223,400</b>
Public Works	\$17,068,700		<b>OTHER AGENCIES</b>	<b>3.2%</b>	<b>\$10,236,700</b>
Emergency Services	12,243,400		Health Department	2,326,600	
Community Services	6,148,400		State's Attorney	2,746,800	
Fiscal & Administrative Services	5,528,400		Circuit Court	1,221,400	
Planning & Growth Management	2,477,800		Election Board	991,500	
Administrative Services	1,752,500		Other Health Agencies	766,300	
Economic Development Dept.	980,300		Other Social Service Agencies	704,830	
County Attorney	887,900		Conservation of Natural Resources	597,400	
Human Resources	719,700		Economic Development	312,370	
County Commissioners	511,700		Department of Social Services	311,000	
<b>MISCELLANEOUS</b>	<b>3.2%</b>	<b>\$10,380,100</b>	Liquor Board	211,500	
Capital Project Transfer	1,100,000		Orphan's Court	47,000	
Retiree Fringe/OPEB Contribution	2,239,800				
Central Services	1,484,000				
Capital Lease Agreement	1,729,200				
SDAT Cost Share	1,010,800				
Contingency	130,500				
Excise Tax Subsidy	2,685,800				

# GENERAL FUND OPERATING BUDGET

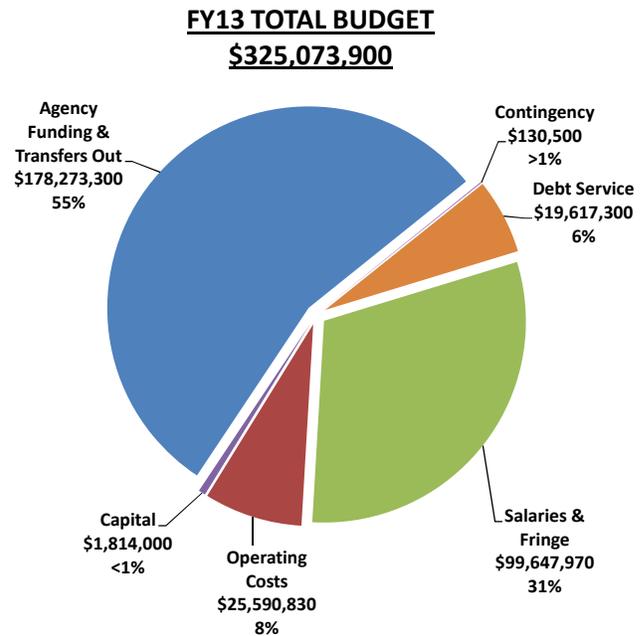
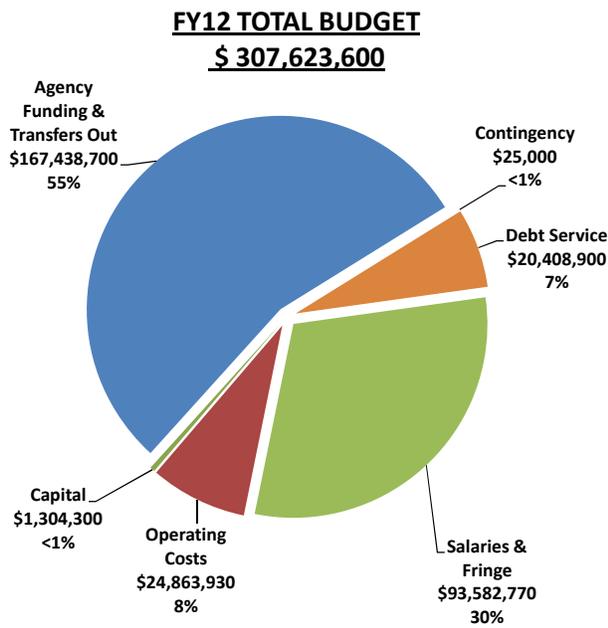
	<u>FY2011</u> <u>Actual</u>	<u>FY2012</u> <u>Adopted</u>	<u>FY2013</u> <u>Proposed</u>	<u>FY2013</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2012</u>	<u>%</u> <u>Chg.</u>
<b>EXPENDITURES BY DIVISION</b>						
<b><u>EDUCATION</u></b>						
Board of Education	\$145,296,600	\$145,620,700	\$149,557,200	\$153,957,200	\$8,336,500	5.7%
College of Southern Maryland	9,115,200	9,115,200	9,115,200	9,115,200	0	0.0%
Library	2,175,382	2,186,600	3,790,000	3,790,000	1,603,400	73.3%
Other	32,400	47,100	47,700	47,700	600	1.3%
<b>Total Education</b>	<b>\$156,619,582</b>	<b>\$156,969,600</b>	<b>\$162,510,100</b>	<b>\$166,910,100</b>	<b>\$9,940,500</b>	<b>6.3%</b>
<b><u>PUBLIC SAFETY</u></b>						
Sheriff	\$45,205,339	\$47,324,000	\$51,390,000	\$51,390,000	\$4,066,000	8.6%
Corrections	15,774,096	16,247,800	16,364,600	16,364,600	116,800	0.7%
Automated Enforcement Unit (AEU)	648,656	1,002,500	1,213,400	1,213,400	210,900	21.0%
Fingerprinting Service	2,979	36,800	36,800	36,800	0	0.0%
<b>Subtotal: Sheriff's Office</b>	<b>\$61,631,069</b>	<b>\$64,611,100</b>	<b>\$69,004,800</b>	<b>\$69,004,800</b>	<b>\$4,393,700</b>	<b>6.8%</b>
Emergency Services Administration	315,106	306,300	306,000	306,000	(300)	-0.1%
False Alarm Reduction Unit	139,870	166,100	166,400	166,400	300	0.2%
Animal Control	554,529	565,200	626,400	626,400	61,200	10.8%
Animal Shelter	709,262	785,100	789,900	789,900	4,800	0.6%
Fire/EMS Communications	2,678,827	2,891,200	2,939,400	2,939,400	48,200	1.7%
Career Emergency Medical Services	6,587,673	6,641,800	6,954,900	7,129,000	487,200	7.3%
Tactical Response Team	101,987	127,300	237,300	237,300	110,000	86.4%
Emergency Management	21,842	48,500	49,000	49,000	500	1.0%
<b>Subtotal: Emergency Services</b>	<b>\$11,109,095</b>	<b>\$11,531,500</b>	<b>\$12,069,300</b>	<b>\$12,243,400</b>	<b>\$711,900</b>	<b>6.2%</b>
<b>Total Public Safety</b>	<b>\$72,740,164</b>	<b>\$76,142,600</b>	<b>\$81,074,100</b>	<b>\$81,248,200</b>	<b>\$5,105,600</b>	<b>6.7%</b>
<b><u>DEBT SERVICE</u></b>						
Principal	\$16,482,523	\$13,963,900	\$12,968,700	\$12,953,600	(\$1,010,300)	-7.2%
Interest	6,943,598	6,445,000	6,660,800	6,663,700	218,700	3.4%
Miscellaneous	946,508	578,100	593,900	606,100	28,000	4.8%
<b>Total Debt Service</b>	<b>\$42,867,916</b>	<b>\$20,987,000</b>	<b>\$20,223,400</b>	<b>\$20,223,400</b>	<b>(\$763,600)</b>	<b>-3.6%</b>
<b><u>GENERAL GOVERNMENT</u></b>						
Central Services	\$587,138	\$1,338,100	\$1,484,000	\$1,484,000	\$145,900	10.9%
OPEB Contribution	250,000	250,000	500,000	500,000	250,000	100.0%
SDAT Cost Share	0	1,010,000	1,010,800	1,010,800	800	0.1%
Election Board	1,010,575	961,000	991,500	991,500	30,500	3.2%
Liquor Board	203,062	205,700	211,500	211,500	5,800	2.8%
Orphan's Court	46,633	46,500	47,000	47,000	500	1.1%
Circuit Court	1,137,936	1,204,500	1,221,400	1,221,400	16,900	1.4%
State's Attorney	2,078,602	2,246,800	2,451,700	2,746,800	500,000	22.3%
Retiree Fringe	1,466,799	1,657,700	1,739,800	1,739,800	82,100	5.0%
<b>Subtotal: Other General Govt.</b>	<b>\$7,730,633</b>	<b>\$8,920,300</b>	<b>\$9,657,700</b>	<b>\$9,952,800</b>	<b>\$1,032,500</b>	<b>11.6%</b>
County Commissioners	\$392,966	\$444,000	\$511,700	\$511,700	\$67,700	15.2%
Administrative Services	1,383,072	1,765,400	1,752,500	1,752,500	(12,900)	-0.7%
County Attorney	1,281,988	891,500	887,900	887,900	(3,600)	-0.4%
Human Resources	595,993	641,000	719,700	719,700	78,700	12.3%
<b>Subtotal: County Administered General Government</b>	<b>\$3,654,019</b>	<b>\$3,741,900</b>	<b>\$3,871,800</b>	<b>\$3,871,800</b>	<b>\$129,900</b>	<b>3.5%</b>
<b>Total General Government</b>	<b>\$11,384,652</b>	<b>\$12,662,200</b>	<b>\$13,529,500</b>	<b>\$13,824,600</b>	<b>\$1,162,400</b>	<b>9.2%</b>
<b><u>FISCAL &amp; ADMINISTRATIVE SERVICES</u></b>						
Administration	\$275,540	\$278,300	\$278,000	\$278,000	(\$300)	-0.1%
Budget	454,722	432,600	432,200	432,200	(400)	-0.1%
Information Technology	2,290,216	2,402,800	2,341,000	2,341,400	(61,400)	-2.6%
Purchasing	373,336	400,300	407,100	407,100	6,800	1.7%
Treasury	0	1,034,500	1,080,800	1,080,800	46,300	4.5%
Accounting	1,000,379	1,005,400	988,900	988,900	(16,500)	-1.6%
<b>Total Fiscal &amp; Admin. Services</b>	<b>\$4,394,193</b>	<b>\$5,553,900</b>	<b>\$5,528,000</b>	<b>\$5,528,400</b>	<b>(\$25,500)</b>	<b>-0.5%</b>

# GENERAL FUND OPERATING BUDGET

	<u>FY2011</u> <u>Actual</u>	<u>FY2012</u> <u>Adopted</u>	<u>FY2013</u> <u>Proposed</u>	<u>FY2013</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2012</u>	<u>%</u> <u>Chg.</u>
<b>EXPENDITURES BY DIVISION</b>						
<b><u>PUBLIC WORKS</u></b>						
Administration	\$793,575	\$764,000	\$715,200	\$715,200	(\$48,800)	-6.4%
Building & Trades	6,393,840	6,858,800	6,945,700	6,945,700	86,900	1.3%
Parks & Grounds	3,555,189	3,678,800	3,743,500	3,743,500	64,700	1.8%
Vehicle Maintenance	798,912	805,100	869,000	869,000	63,900	7.9%
Roads	5,108,832	4,825,800	4,795,300	4,795,300	(30,500)	-0.6%
<b>Total Public Works</b>	<b>\$16,650,347</b>	<b>\$16,932,500</b>	<b>\$17,068,700</b>	<b>\$17,068,700</b>	<b>\$136,200</b>	<b>0.8%</b>
<b><u>COMMUNITY SERVICES</u></b>						
Administration	\$274,141	\$348,900	\$333,700	\$333,700	(\$15,200)	-4.4%
Transportation	2,243,480	2,160,300	2,437,700	2,437,700	277,400	12.8%
Aging Services	1,270,716	1,348,200	1,358,700	1,358,700	10,500	0.8%
Recreation	1,408,536	1,467,100	1,452,100	1,452,100	(15,000)	-1.0%
Housing Authority	357,907	561,800	566,200	566,200	4,400	0.8%
<b>Total Community Services</b>	<b>\$5,554,780</b>	<b>\$5,886,300</b>	<b>\$6,148,400</b>	<b>\$6,148,400</b>	<b>\$262,100</b>	<b>4.5%</b>
<b><u>PLANNING &amp; GROWTH MANAGEMENT</u></b>						
Administration	\$309,691	\$269,300	\$263,000	\$263,000	(\$6,300)	-2.3%
Planning	1,397,732	1,393,900	1,369,200	1,369,200	(24,700)	-1.8%
Inspections & Enforcement	317,903	320,500	320,500	320,500	0	0.0%
Codes & Permits	282,938	295,500	329,900	359,900	64,400	21.8%
Resource & Infrastructure Mgmt.	141,623	147,800	165,200	165,200	17,400	11.8%
<b>Total Planning &amp; Growth Mgmt.</b>	<b>\$2,449,888</b>	<b>\$2,427,000</b>	<b>\$2,447,800</b>	<b>\$2,477,800</b>	<b>\$50,800</b>	<b>2.1%</b>
<b><u>HEALTH SERVICES</u></b>						
Health Department	\$2,326,639	\$2,326,600	\$2,326,600	\$2,326,600	\$0	0.0%
Other Health Services	507,483	495,900	470,600	470,600	(25,300)	-5.1%
Water & Sewer Services	208,900	194,800	180,700	180,700	(14,100)	-7.2%
Mosquito Control	82,137	100,000	115,000	115,000	15,000	15.0%
<b>Total Health</b>	<b>\$3,125,159</b>	<b>\$3,117,300</b>	<b>\$3,092,900</b>	<b>\$3,092,900</b>	<b>(\$24,400)</b>	<b>-0.8%</b>
<b><u>SOCIAL SERVICES</u></b>						
Department of Social Services	\$307,337	\$311,100	\$311,000	\$311,000	(\$100)	0.0%
Other Social Services	740,842	725,530	704,830	704,830	(20,700)	-2.9%
<b>Total Social Services</b>	<b>\$1,048,179</b>	<b>\$1,036,630</b>	<b>\$1,015,830</b>	<b>\$1,015,830</b>	<b>(\$20,800)</b>	<b>-2.0%</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>						
Economic Development Department	\$83,907	\$654,800	\$980,300	\$980,300	\$325,500	49.7%
Welcome Center	46,543	75,000	0	0	(75,000)	-100.0%
Other Economic Development Services	358,070	309,870	312,370	312,370	2,500	0.8%
<b>Total Economic Development</b>	<b>\$488,520</b>	<b>\$1,039,670</b>	<b>\$1,292,670</b>	<b>\$1,292,670</b>	<b>\$253,000</b>	<b>24.3%</b>
<b><u>CONSERVATION OF NATURAL RESOURCES</u></b>						
University of MD Extension	\$193,373	\$228,300	\$216,600	\$216,600	(\$11,700)	-5.1%
Soil Conservation	342,410	348,800	348,300	348,300	(500)	-0.1%
Weed Control	14,893	15,100	15,100	15,100	0	0.0%
So. MD Resource Conservation	8,150	8,200	8,400	8,400	200	2.4%
Gypsy Moth	2,160	9,200	9,000	9,000	(200)	-2.2%
<b>Total Conservation of Nat. Resources</b>	<b>\$560,986</b>	<b>\$609,600</b>	<b>\$597,400</b>	<b>\$597,400</b>	<b>(\$12,200)</b>	<b>-2.0%</b>
<b><u>CONTINGENCY</u></b>						
	<b>\$0</b>	<b>\$25,000</b>	<b>\$130,500</b>	<b>\$130,500</b>	<b>\$105,500</b>	<b>422.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$317,884,366</b>	<b>\$303,389,300</b>	<b>\$314,659,300</b>	<b>\$319,558,900</b>	<b>\$16,169,600</b>	<b>5.3%</b>

# GENERAL FUND OPERATING BUDGET

	FY2011 <u>Actual</u>	FY2012 <u>Adopted</u>	FY2013 <u>Proposed</u>	FY2013 <u>Adopted</u>	\$ Change from FY2012	% Chg.
<b>EXPENDITURES BY DIVISION</b>						
<b><u>FINANCING USES:</u></b>						
Transfer to Capital Project Fund	\$1,280,829	\$3,104,800	\$1,100,000	\$1,100,000	(\$2,004,800)	-64.6%
Excise Tax Debt Service Subsidy	2,153,972	0	2,685,800	2,685,800	2,685,800	N/A
Capital Lease Agreement	334,334	1,129,500	1,729,200	1,729,200	599,700	53.1%
<b>TOTAL FINANCING USES</b>	<b>\$3,769,135</b>	<b>\$4,234,300</b>	<b>\$5,515,000</b>	<b>\$5,515,000</b>	<b>\$1,280,700</b>	<b>30.2%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>\$321,653,500</b>	<b>\$307,623,600</b>	<b>\$320,174,300</b>	<b>\$325,073,900</b>	<b>\$17,450,300</b>	<b>5.7%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$800,872)</b>	<b>\$0</b>	<b>(\$5,536,600)</b>	<b>\$0</b>	<b>\$0</b>	



- 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.