

Other

Department: Other Misc. Appropriations 01.48
Division\Program: Capital Project Transfer Fund: General
Program Administrator: Deborah Hudson, Director of Fiscal & Administrative Services

Expenditure Category	FY2011 Actual	FY2012 Adopted	FY2013 Proposed	FY2013 Adopted	\$ Change from FY2012	% Chg.
Transfers Out	\$1,262,820	\$3,104,800	\$1,100,000	\$1,100,000	(\$2,004,800)	-64.6%
Capital Outlay	18,009	0	0	0	0	N/A
Total Expenditures	\$1,280,829	\$3,104,800	\$1,100,000	\$1,100,000	(\$2,004,800)	-64.6%

Changes and Useful Information:

- Transfers Out represents funding for PayGo projects. Funds are transferred to the Capital Project Fund.
- Capital Outlay represents miscellaneous project costs that are not part of the Capital Project Fund.

Description:

Represents the PayGo amount for the Capital Project Fund. PayGo is defined as using current operating revenue to pay for a capital project, typically one that is either small in value or has a short useful life. PayGo funds are also used to supplement Bond funding by using one-time revenues or fund balance to help pay for projects. See the Capital Project Tab for complete project listing and descriptions of each project.

<u>Projects:</u>	<u>FY2011 Actual</u>	<u>FY2012 Adopted</u>	<u>FY2013 Adopted</u>
<u>BOARD OF EDUCATION</u>			
Maintenance Projects	481,000	362,000	182,000
St. Charles High School		2,332,800	
<u>TRANSPORTATION</u>			
Miscellaneous Road Projects/Studies	59,000	159,000	152,000
Light Rail Transit Initiative			270,000
<u>GENERAL GOVERNMENT</u>			
Various Government Facility repairs/improvements	316,820		83,000
Various Planning Studies/Waldorf Urban Design	156,000		161,000
<u>PARKS</u>			
Park Repair & Maintenance Projects	250,000	250,000	252,000
Central County Acquisition		1,000	
	<u>\$1,262,820</u>	<u>\$3,104,800</u>	<u>\$1,100,000</u>

Other

Department: Contingency 01.54
Division\Program: Contingency Fund: General
Program Administrator: Board of County Commissioners

Expenditure Category	FY2011 Actual	FY2012 Adopted	FY2013 Proposed	FY2013 Adopted	\$ Change from FY2012	% Chg.
Operating Contingency	\$0	\$25,000	\$130,500	\$130,500	\$105,500	422.0%
Total Expenditures	\$0	\$25,000	\$130,500	\$130,500	\$105,500	422.0%

Description:

The County typically adopts a Reserve for Contingency budget within its operating budget for emergency expenditures that may arise during the fiscal year.

Department: Financing Uses 01.23
Division\Program: Fiscal & Administrative Services Fund: General
Program Administrator: Deborah Hudson, Director of Fiscal & Administrative Services

Expenditure Category	FY2011 Actual	FY2012 Adopted	FY2013 Proposed	FY2013 Adopted	\$ Change from FY2012	% Chg.
Transfer: Excise Tax Subsidy	\$2,153,972	\$0	\$2,685,800	\$2,685,800	\$2,685,800	N/A
Capital Lease Purchase	334,334	1,129,500	1,729,200	1,729,200	599,700	53.1%
Total Expenditures	\$2,488,306	\$1,129,500	\$4,415,000	\$4,415,000	\$3,285,500	290.9%
Revenues / Fund Balance	\$0	\$1,129,500	\$4,415,000	\$4,415,000	\$3,285,500	290.9%

Changes and Useful Information:

- A subsidy for the Debt Service Fund associated with school construction (excise tax) debt was not budgeted for FY2012. Fund balance has been assigned to cover this subsidy in FY2013.
- Revenue/Fund Balance includes Capital Lease Proceeds which offset the Capital Lease Purchase (actual may vary due to timing of purchases) and assigned fund balance for the Excise Tax Subsidy.

Description:

Transfer represents a transfer from the General Fund to the Debt Service Fund in support of Excise Tax bond payments when needed.

The budgeted Capital Lease Purchase represents the asset value of the Capital Lease Agreement.