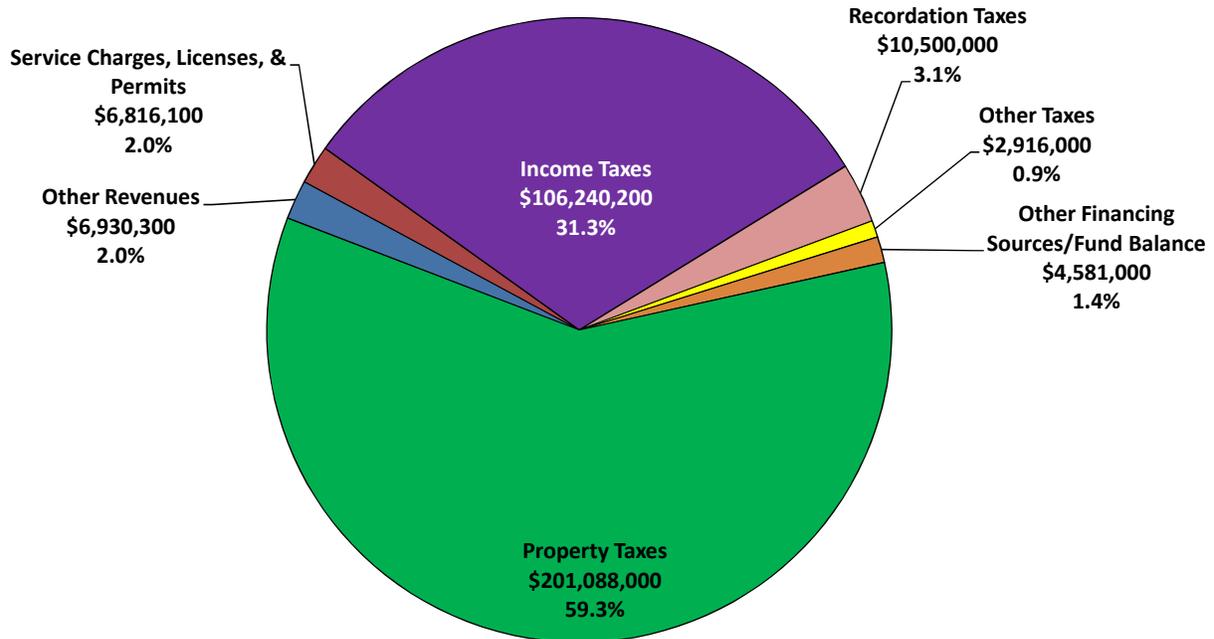


GENERAL FUND

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	INCOME TAX	31.3%	\$106,240,200
Real & Personal		202,544,000		SERVICE CHARGES, LICENSES, & PERMITS	2.0%	\$6,816,100
Penalties, Interest & Fees		636,200		Federal Inmate Contract		690,000
Tax Credits		(2,092,200)		EMS Billing Fee		1,256,300
				911 Fees		1,000,000
RECORDATION TAXES	3.1%		\$10,500,000	Licenses & Permits		930,200
				Indirect Cost Allocation		836,500
OTHER TAXES	0.9%		\$2,916,000	Remaining		2,103,100
Hotel/Motel Tax		1,067,000		ALL OTHER REVENUES	2.0%	\$6,930,300
Highway User Tax		908,000		Fines & Forfeitures		2,378,000
Admission Tax		865,000		Rent		1,331,000
Heavy Equipment Tax		76,000		State Grants		1,621,900
				Other Intergovernmental		504,700
OTHER FINANCING SOURCES	0.5%		\$1,659,400	Interest		300,000
Special Revenue: Cable Fund		1,000,000		Sale of Fixed Assets		250,000
Capital Lease Agreement		609,400		Stadium		150,000
CIP Fund: Project Surplus		50,000		Miscellaneous		394,700
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				

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 FY2014 Budget was adopted at \$339.1 million compared to the FY2013 Budget of \$325.1 million. The overall budget increase of \$14 million is due primarily to increased Property Tax of \$7.6 million, Income Tax of \$8.1 million, and offset by a decline in use of Fund Balance Reserves of \$2 million. Although the assessed values of property have declined, the real property tax rate excluding fire and rescue was increased 7.9% to \$1.141 per one hundred dollars of assessed value. Income tax revenues for FY2014 are estimated to be 8.3% greater than the FY2013 adopted budget. This increase is partially due to a 4.5% rate adjustment effective January 1, 2014.

Comparison to Prior Fiscal Year



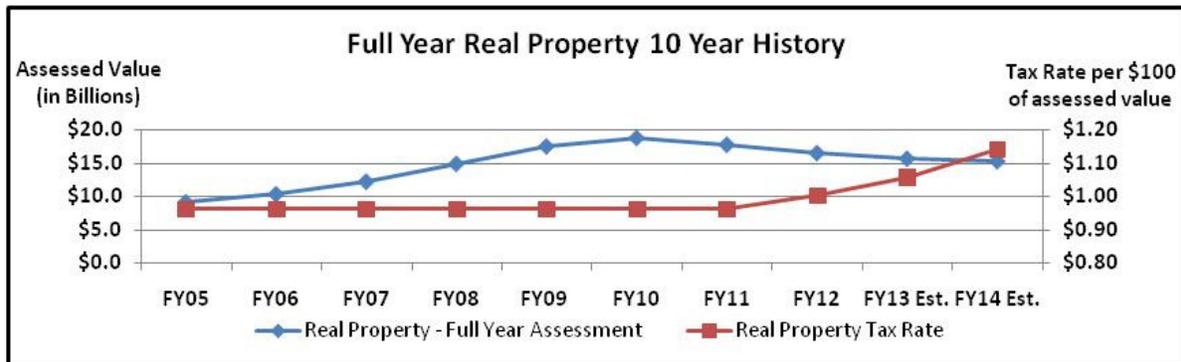
NOTE: Percentages (%) noted in graph represent the percent of Total Operating Revenues and Financing Uses. Fund Balance was less than 2% of the Adopted Budget in FY2013 and is less than 1% for the FY2014 Adopted Budget.

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 \$175 million for FY2014.



The FY2014 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 FY2014 is estimated to increase by 5% in comparison to FY2013. 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 of 7.9%. **The tax rate was increased from \$1.057 to \$1.141 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 FY2014 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 \$75 million. **The estimated quarterly additions for Fiscal Year 2014 are \$67 million per quarter.**

	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Estimate	FY2014 Estimate
3/4 Year	\$64.0	\$50.5	\$34.7	\$46.1	\$46.2	\$67.0
1/2 Year	\$75.0	\$69.5	\$39.7	\$43.5	\$52.9	\$67.0
1/4 Year	\$46.9	\$43.4	\$25.6	\$49.1	\$33.1	\$67.0

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.

FY2014 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 \$2.6425 to \$2.8525 per \$100 of assessed value.**

	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Assessment	\$195,176,080	\$205,119,670	\$262,616,650	\$255,917,670	\$270,902,000	\$272,351,200

BUSINESS PERSONAL PROPERTY

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

FY2014 revenues are estimated by the Charles County Department of Fiscal and Administrative Services and are based on FY2013 assessments. **The tax rate was increased from \$2.6425 to \$2.8525 per \$100 of assessed value.**

	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Assessment	\$5,640,570	\$5,233,180	\$7,900,630	\$8,284,230	\$7,908,000	\$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.

FY2014 revenues are estimated by the Charles County Department of Fiscal and Administrative Services using historical trends and certain assumptions. The County's largest taxpayer, NRG Energy Inc., represents 70% of the total ordinary business tax assessable base and is estimated to remain at the same amount as the most recent assessment. The remaining 30% tax base was adjusted downward based on actuals. **The tax rate was increased from \$2.6425 to \$2.8525 per \$100 of assessed value.**

	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Assessment	\$808,399,180	\$802,289,680	\$785,847,980	\$693,247,980	\$667,679,000	\$644,302,200

PROPERTY TAX CREDITS

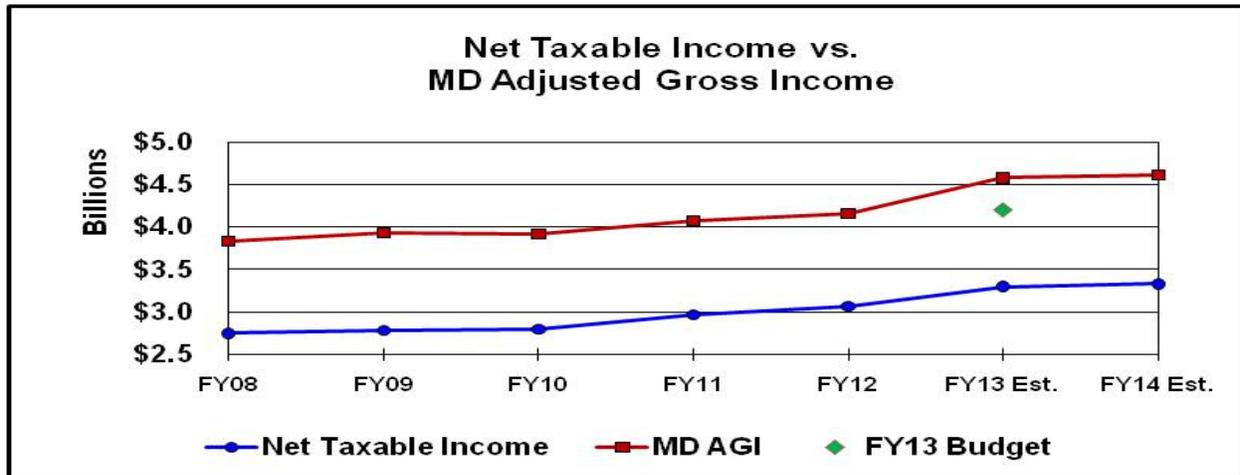
Tax credits are provided to taxpayers based on certain criteria. The largest tax credit relates to a tax differential paid to the Town of La Plata and the Town of Indian Head. This tax credit is a form of compensation for government services that are provided by the municipal government and totals over \$1 million for FY2014.

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

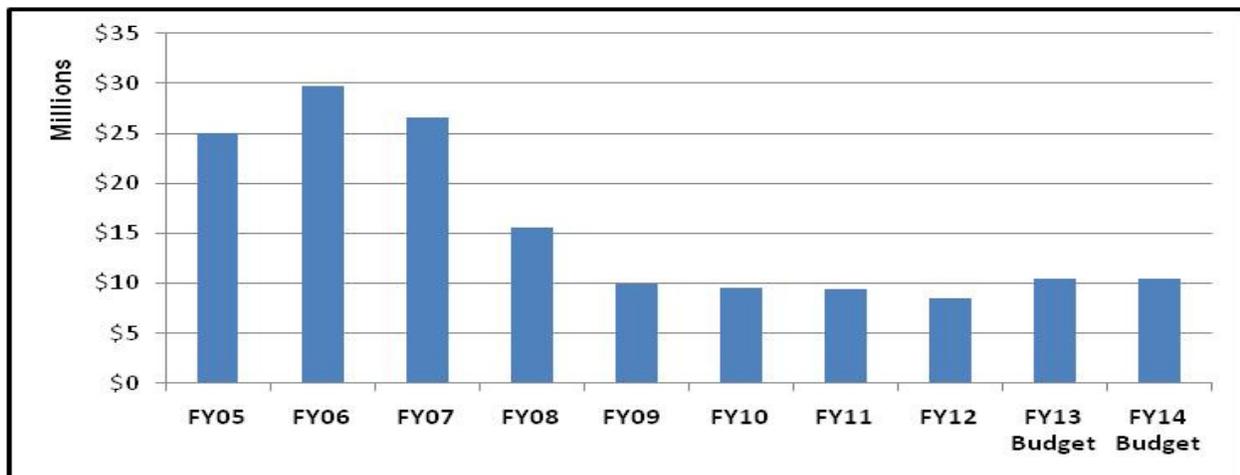
Income tax revenue is generated from the local tax liability of residential income tax returns. The local rate of 2.90% of an individual's Maryland taxable income will increase to 3.03% effective January 1, 2014. The local tax rate is established by the Board of County Commissioners and is legally limited to 3.20% of the state tax liability. Income tax revenue is the second largest revenue generator, representing 31% of the General Fund revenues. Adjusting to actual receipts and accounting for changing the local income tax rate from 2.9% to 3.03% effective January 1, 2014 increased the County's Income Tax forecast for FY2014.



OTHER TAXES

RECORDATION TAX

Recordation tax is established by the local governing body with prior approval from the state legislature. Tax revenue is generated when a property is sold and title recorded. **A rate of \$5.00 per \$500 value remains the same for FY2014.** 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. FY2013 was the first year that the recordation tax was applied to an indemnity mortgage in the same manner as if the guarantor were primarily liable for the guaranteed loan. Recordation tax revenue is estimated to remain at \$10.5 million for FY2014.



GENERAL FUND-Revenue Descriptions

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. In past years, this revenue source had generated over \$9 million in revenues. Based on the most recent allocation method, Charles County is expected to receive \$908,000 in FY2014. 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.

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 increase by 1.8% compared to the FY2013 Adopted budget.

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 FY2014 is expected to remain relatively flat compared to FY2013.

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 continued through FY2013. The State restored funding to \$1.2 million in FY2014.

SERVICE CHARGES

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. FY2014 revenues are expected to remain flat compared to FY2013 and are expected to generate \$1.3 million. EMS billing is covered by Medicare, Medicaid, and commercial insurance policies. The major factor affecting this source is the number of calls responded.

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 to remain at \$1.0 million for FY2014.

GENERAL FUND-Revenue Descriptions

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. The budget for FY2014 is estimated to increase by 4% to \$836 thousand.

FEDERAL AID FOR INMATE OPERATING

In 1995 the Sheriff's Office entered into a contractual agreement with the federal government to pay the County for inmate bed space reserved for federal inmates on a per diem basis. The contract also allows for mileage charges when federal inmates are transported to the federal court or to medical appointments. The Revenues have shown a steady decline over the past two fiscal years as the number of federal inmates housed at the Charles County Detention has decreased. The Revenues are expected to decline from an estimated FY2013 budget of \$1.3 million to \$690 thousand in FY2014; a decrease of 50% which is directly related to a decline in the daily inmate population.

FINES AND FORFEITURES

The County collects fines for the Red Light Camera, Speed Camera, and False Alarm programs. For Fiscal Year 2014, Fines & Forfeitures are expected to increase by 52% primarily due to the second year of the expanded Speed Camera program.

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 is not expected to reach the FY2013 budget. FY2014 is estimated to be \$300 thousand which is 25% lower than the FY2013 budget.

MISCELLANEOUS

Miscellaneous revenues include income sources such as 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.

FUND BALANCE

The use of \$2.9 million in Fund Balance is approved for FY2014. These funds were formally reserved for various purposes such as: \$644 thousand to fund projects in the FY2014 Capital Improvement Program, \$1.9 million from a bond premium received to retire existing debt, \$250 thousand to fund an OPEB contribution, and \$77 thousand generated from a past sale of surplus property for the Housing Authority.

GENERAL FUND OPERATING BUDGET

	FY2012 <u>Actual</u>	FY2013 <u>Adopted</u>	FY2014 <u>Request</u>	FY2014 <u>Adopted</u>	\$ Change from FY2013	% Chg.
REVENUES						
Operating Revenues						
Property Taxes	\$183,892,786	\$193,462,400	\$186,262,600	\$201,088,000	\$7,625,600	3.9%
Income Tax	97,179,582	98,113,000	104,000,000	106,240,200	8,127,200	8.3%
Recordation Tax	8,462,994	10,500,000	10,500,000	10,500,000	0	0.0%
Other Taxes	2,332,197	2,704,000	2,916,000	2,916,000	212,000	7.8%
Services Charges	5,851,163	6,498,100	5,882,300	5,885,900	(612,200)	-9.4%
Intergovernmental	3,056,565	1,720,800	1,656,900	2,126,600	405,800	23.6%
Licenses & Permits	911,711	926,400	930,200	930,200	3,800	0.4%
Fines & Forfeitures	1,130,736	1,562,100	2,175,300	2,378,000	815,900	52.2%
Other Income	6,453,919	2,511,200	2,425,700	2,425,700	(85,500)	-3.4%
Total Operating Revenues	\$309,271,654	\$317,998,000	\$316,749,000	\$334,490,600	\$16,492,600	5.2%
Other Financing Sources						
Transfer from CIP Fund	0	0	50,000	50,000	50,000	N/A
Transfer from Special Revenue Fund	856,808	350,000	300,000	1,000,000	650,000	185.7%
Capital Lease Agreement	1,129,500	1,729,200	4,236,900	609,400	(1,119,800)	-64.8%
Reserved Fund Balance	0	4,996,700	2,982,600	2,921,600	(2,075,100)	-41.5%
Total Other Financing Sources	\$44,597,202	\$7,075,900	\$7,569,500	\$4,581,000	(\$2,494,900)	-35.3%
TOTAL REVENUES & OTHER FINANCING SOURCES						
	\$353,868,856	\$325,073,900	\$324,318,500	\$339,071,600	\$13,997,700	4.3%
EXPENDITURES						
Board of Education	\$145,620,700	\$153,957,200	\$177,402,700	\$159,010,300	\$5,053,100	3.3%
Sheriff & Detention Center	64,410,853	69,004,800	85,063,400	76,861,800	7,857,000	11.4%
Debt Service	60,893,949	20,223,400	21,039,900	20,429,600	206,200	1.0%
Other Education	11,318,047	12,952,900	14,626,600	13,585,000	632,100	4.9%
Other General Government	8,644,049	7,206,000	7,810,000	7,526,700	320,700	4.5%
State's Attorney		2,746,800	3,652,900	3,477,300	730,500	26.6%
Health Agencies	3,140,788	3,092,900	3,247,500	3,147,400	54,500	1.8%
Economic Development Agencies	451,285	312,370	432,330	312,370	0	0.0%
Social Service Agencies	1,047,202	1,015,830	1,750,030	941,730	(74,100)	-7.3%
Conservation of Natural Resources	585,556	597,400	631,200	643,100	45,700	7.6%
Contingency	0	130,500	2,500,000	505,300	374,800	287.2%
County Administered						
Public Works	15,550,813	17,068,700	17,641,700	17,549,700	481,000	2.8%
Emergency Services	11,571,925	12,243,400	13,110,200	12,929,900	686,500	5.6%
Community Services	5,472,245	6,148,400	6,391,600	6,480,100	331,700	5.4%
Fiscal & Administrative Services	5,407,536	5,528,400	6,163,400	5,788,200	259,800	4.7%
Planning & Growth Management	2,391,227	2,477,800	2,914,500	2,724,900	247,100	10.0%
Economic Development	542,943	980,300	1,167,500	1,192,700	212,400	21.7%
County Administered General Govt.	3,761,013	3,871,800	4,123,400	4,143,100	271,300	7.0%
Total County Administered	\$44,697,701	\$48,318,800	\$51,512,300	\$50,808,600	\$2,489,800	5.2%
Total Expenditures	\$340,810,129	\$319,558,900	\$369,668,860	\$337,249,200	\$17,690,300	5.5%
Other Financing Uses						
Capital Project Transfer	5,604,781	1,100,000	1,274,000	1,213,000	113,000	10.3%
Excise Tax Debt Service Subsidy	0	2,685,800	0	0	(2,685,800)	-100.0%
Capital Lease Agreement	421,546	1,729,200	4,236,900	609,400	(1,119,800)	-64.8%
Total Other Financing Uses	\$6,026,327	\$5,515,000	\$5,510,900	\$1,822,400	(\$3,692,600)	-67.0%
TOTAL EXPENDITURES & OTHER FINANCING USES:						
	\$348,746,230	\$325,073,900	\$375,179,760	\$339,071,600	\$13,997,700	4.3%
SURPLUS/(DEFICIT)	\$5,122,626	\$0	(\$50,861,260)	\$0	\$0	

GENERAL FUND OPERATING BUDGET

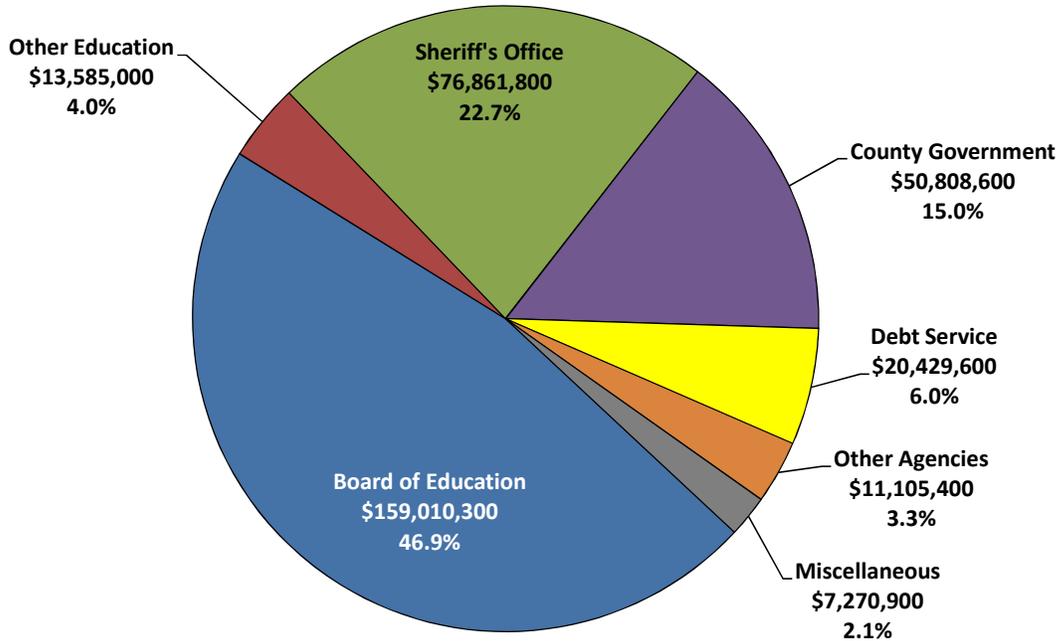
	FY2012 <u>Actual</u>	FY2013 <u>Adopted</u>	FY2014 <u>Request</u>	FY2014 <u>Adopted</u>	\$ Change from FY2013	% Chg.
REVENUE DETAIL BY ACCOUNT CLASSIFICATION						
<u>PROPERTY TAXES:</u>						
Real Property - Full Year	\$166,275,193	\$166,954,300	\$162,132,000	\$175,020,000	\$8,065,700	4.8%
Real Property - Half Year	215,567	343,500	353,800	382,000	38,500	11.2%
Real Property-Quarter Year	112,218	171,800	176,900	191,000	19,200	11.2%
Real Property-Three-Quarter Year	336,781	515,000	531,000	573,000	58,000	11.3%
Bus. Personal Property	191,463	210,900	210,900	228,000	17,100	8.1%
Railroads & Public Utilities	6,204,106	7,159,000	7,197,000	7,770,000	611,000	8.5%
Ordinary Business Corp.	15,150,617	17,643,400	17,025,700	18,380,000	736,600	4.2%
Payment in Lieu of Tax	0	2,000,000	0	0	(2,000,000)	-100.0%
Penalties & Interest	554,410	650,000	600,000	600,000	(50,000)	-7.7%
Half Year Tax Billing	33,647	35,700	36,200	36,200	500	1.4%
Subtotal	\$189,074,003	\$195,683,600	\$188,263,500	\$203,180,200	\$7,496,600	3.8%
Homestead Tax Credit	(3,268,472)	(436,500)	(213,200)	(213,200)	223,300	-51.2%
Low Income Tax Credit	(454,850)	(609,000)	(443,900)	(454,500)	154,500	-25.4%
Senior Tax Credit	(196,415)	0	(191,700)	(191,700)	(191,700)	N/A
Ag. Preservation Tax Credit	(127,857)	(152,800)	(124,800)	(124,800)	28,000	-18.3%
Tax Differ.- La Plata	(1,045,626)	(933,100)	(937,100)	(989,200)	(56,100)	6.0%
Tax Differ.- Indian Head	(77,822)	(79,700)	(79,900)	(108,500)	(28,800)	36.1%
Natural Disaster Tax Credit	(2,053)	(2,100)	(2,100)	(2,100)	0	0.0%
Surviving Spouse Tax Credit	(8,123)	(8,000)	(8,200)	(8,200)	(200)	2.5%
Subtotal	(\$5,181,217)	(\$2,221,200)	(\$2,000,900)	(2,092,200)	\$129,000	-5.8%
Total Property Taxes	\$183,892,786	\$193,462,400	\$186,262,600	\$201,088,000	\$7,625,600	3.9%
<u>INCOME TAX</u>	\$97,179,582	\$98,113,000	\$104,000,000	\$106,240,200	\$8,127,200	8.3%
<u>RECORDATION TAX</u>	\$8,462,994	\$10,500,000	\$10,500,000	\$10,500,000	\$0	0.0%
<u>OTHER TAXES:</u>						
Hotel/Motel Room Tax	\$1,066,852	\$1,000,000	\$1,067,000	\$1,067,000	\$67,000	6.7%
Highway User Tax	473,872	854,000	908,000	908,000	54,000	6.3%
Admission and Amusement	717,119	850,000	865,000	865,000	15,000	1.8%
Heavy Equipment Tax	74,354	0	76,000	76,000	76,000	N/A
Total Other Local Taxes	\$2,332,197	\$2,704,000	\$2,916,000	\$2,916,000	\$212,000	7.8%
<u>LICENSES & PERMITS</u>						
Trader License	\$219,419	\$232,900	\$222,700	\$222,700	(\$10,200)	-4.4%
Alcoholic License	167,216	173,700	167,000	167,000	(6,700)	-3.9%
Park Permits	99,616	111,800	105,900	105,900	(5,900)	-5.3%
Building Permits	117,474	100,700	105,800	105,800	5,100	5.1%
Electrical Exams	79,128	77,400	97,200	97,200	19,800	25.6%
Trailer Permits	44,310	47,900	46,400	46,400	(1,500)	-3.1%
Electrical Permits	41,579	43,200	42,400	42,400	(800)	-1.9%
Civil Marriage Licenses	31,725	32,000	31,500	31,500	(500)	-1.6%
Other	111,244	106,800	111,300	111,300	4,500	4.2%
Total Licenses & Permits	\$911,711	\$926,400	\$930,200	\$930,200	\$3,800	0.4%
<u>INTERGOVERNMENTAL:</u>						
Federal	\$1,367,574	\$164,000	\$8,000	\$8,000	(\$156,000)	-95.1%
State						
Aid for Police Protection	\$752,332	\$752,500	\$752,500	\$1,222,200	\$469,700	62.4%
State Aid For Inmate Operating	253,980	145,000	248,300	248,300	103,300	71.2%
Jury Fee Reimbursement	73,245	82,000	82,000	82,000	0	0.0%
Other	180,906	89,800	77,400	77,400	(12,400)	-13.8%
Subtotal	\$1,260,463	\$1,069,300	\$1,160,200	\$1,629,900	\$560,600	52.4%
Local Governments						
Animal Shelter- St. Mary's	\$257,049	\$292,500	\$293,200	\$293,200	\$700	0.2%
Animal Shelter- Calvert	171,479	195,000	195,500	195,500	500	0.3%
Subtotal	\$428,528	\$487,500	\$488,700	\$488,700	\$1,200	0.2%
Total Intergovernmental	\$3,056,565	\$1,720,800	\$1,656,900	\$2,126,600	\$405,800	23.6%

GENERAL FUND OPERATING BUDGET

	FY2012 <u>Actual</u>	FY2013 <u>Adopted</u>	FY2014 <u>Request</u>	FY2014 <u>Adopted</u>	\$ Change from FY2013	% Chg.
REVENUE DETAIL BY ACCOUNT CLASSIFICATION						
<u>SERVICES CHARGES:</u>						
Em. Medical Srvcs. Billing Fee	\$1,130,119	\$1,256,300	\$1,256,300	\$1,256,300	\$0	0.0%
Local 911 Aid	992,835	1,000,000	1,000,000	1,000,000	0	0.0%
Indirect Cost Allocation	748,370	804,100	836,500	836,500	32,400	4.0%
Federal Aid For Inmate Operating	1,066,143	1,380,000	690,000	690,000	(690,000)	-50.0%
Park Fees	223,688	291,100	263,300	263,300	(27,800)	-9.5%
Custodial Fee	235,000	250,600	265,200	265,200	14,600	5.8%
False Alarm Registrations	223,299	224,900	225,100	225,100	200	0.1%
Sheriff Fees	288,237	218,000	259,500	259,500	41,500	19.0%
Sheriff Pay Phone Commissions	174,891	190,000	190,000	190,000	0	0.0%
Room & Board Detention Center	147,703	150,000	150,000	150,000	0	0.0%
Other	620,879	733,100	746,400	750,000	16,900	2.3%
Total Service Charges	\$5,851,163	\$6,498,100	\$5,882,300	\$5,885,900	(\$612,200)	-9.4%
<u>FINES & FORFEITURES</u>						
Red Light Camera Fines	\$769,102	\$919,400	\$885,800	\$935,000	\$15,600	1.7%
Speed Camera Fines	0	257,300	924,500	1,078,000	820,700	319.0%
False Alarm Fines	257,333	250,000	262,500	262,500	12,500	5.0%
Other	104,302	135,400	102,500	102,500	(32,900)	-24.3%
Total Fines & Forfeitures	\$1,130,736	\$1,562,100	\$2,175,300	\$2,378,000	\$815,900	52.2%
<u>OTHER INCOME</u>						
Rent	\$1,203,776	\$1,336,200	\$1,331,000	\$1,331,000	(\$5,200)	-0.4%
Interest	149,152	400,000	300,000	300,000	(100,000)	-25.0%
Sale of Fixed Assets	4,179,980	250,000	250,000	250,000	0	0.0%
Stadium	175,812	150,000	150,000	150,000	0	0.0%
Miscellaneous	745,199	375,000	394,700	394,700	19,700	5.3%
Total Miscellaneous	\$6,453,919	\$2,511,200	\$2,425,700	\$2,425,700	(\$85,500)	-3.4%
TOTAL OPERATING REVENUES	\$309,271,654	\$317,998,000	\$316,749,000	\$334,490,600	\$16,492,600	5.2%
<u>Financing Sources</u>						
Transfer from CIP Fund	0	0	50,000	50,000	50,000	N/A
Transfer from Special Revenue Fund	856,808	350,000	300,000	1,000,000	650,000	185.7%
Capital Lease Agreement	1,129,500	1,729,200	4,236,900	609,400	(1,119,800)	-64.8%
Subtotal: Other Financing Uses	\$44,597,202	\$2,079,200	\$4,586,900	\$1,659,400	(\$419,800)	-20.2%
<u>Reserved Fund Balance</u>						
Housing Authority	0	76,000	77,200	77,200	1,200	1.6%
OPEB	0	0	250,000	250,000	250,000	N/A
CIP Appropriation	0	856,000	705,000	644,000	(212,000)	-24.8%
Excise Tax Debt Subsidy	0	2,685,800	0	0	(2,685,800)	N/A
Bond Premium	0	666,000	1,950,400	1,950,400	1,284,400	192.9%
Reserve for Priorities	0	712,900	0	0	(712,900)	N/A
Subtotal: Fund Balance	\$0	\$4,996,700	\$2,982,600	\$2,921,600	(\$2,075,100)	-41.5%
TOTAL FINANCING SOURCES	\$44,597,202	\$7,075,900	\$7,569,500	\$4,581,000	(\$2,494,900)	-35.3%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$353,868,856	\$325,073,900	\$324,318,500	\$339,071,600	\$13,577,900	4.3%

GENERAL FUND

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



EXPENDITURE BREAKDOWN

EDUCATION	50.9%	\$172,595,300	SHERIFF'S OFFICE	22.7%	\$76,861,800
Board of Education	\$159,010,300		DEBT SERVICE	6.0%	\$20,429,600
College of Southern Maryland	9,425,200		OTHER AGENCIES	3.3%	\$11,105,400
Library	4,111,200		Health Department	2,295,100	
Other Education	48,600		State's Attorney	3,477,300	
COUNTY GOVERNMENT	15.0%	\$50,808,600	Circuit Court	1,327,200	
Public Works	\$17,549,700		Election Board	972,800	
Emergency Services	12,929,900		Other Health Agencies	852,300	
Community Services	6,480,100		Other Social Service Agencies	630,730	
Fiscal & Administrative Services	5,788,200		Conservation of Natural Resources	643,100	
Planning & Growth Management	2,724,900		Economic Development	312,370	
Administrative Services	1,912,000		Department of Social Services	311,000	
Economic Development Dept.	1,192,700		Liquor Board	236,700	
County Attorney	899,800		Orphan's Court	46,800	
Human Resources	802,600				
County Commissioners	528,700				
MISCELLANEOUS	2.1%	\$7,270,900			
Capital Project Transfer	1,213,000				
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				

GENERAL FUND OPERATING BUDGET

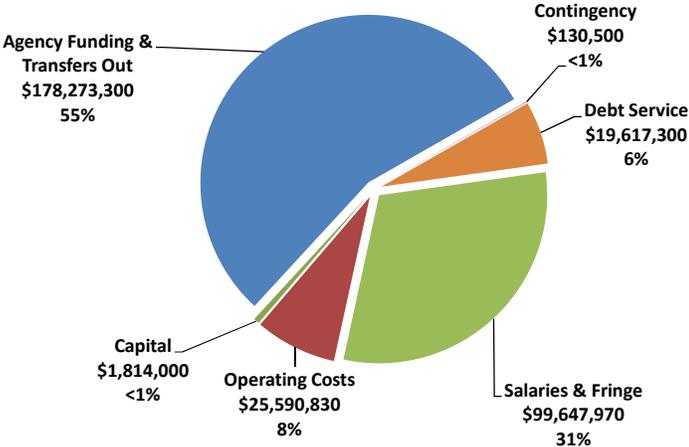
	FY2012 <u>Actual</u>	FY2013 <u>Adopted</u>	FY2014 <u>Request</u>	FY2014 <u>Adopted</u>	\$ Change from FY2013	% Chg.
EXPENDITURES BY DIVISION						
<u>EDUCATION</u>						
Board of Education	\$145,620,700	\$153,957,200	\$177,402,700	\$159,010,300	\$5,053,100	3.3%
College of Southern Maryland	9,115,200	9,115,200	10,257,800	9,425,200	310,000	3.4%
Library	2,169,347	3,790,000	4,317,700	4,111,200	321,200	8.5%
Other	33,500	47,700	51,100	48,600	900	1.9%
Total Education	\$156,938,747	\$166,910,100	\$192,029,300	\$172,595,300	\$5,685,200	3.4%
<u>PUBLIC SAFETY</u>						
Sheriff	\$47,550,964	\$51,390,000	\$63,540,600	\$57,354,200	\$5,964,200	11.6%
Corrections	16,159,987	16,364,600	19,452,700	17,436,600	1,072,000	6.6%
Automated Enforcement Unit (AEU)	669,551	1,213,400	2,013,000	2,013,700	800,300	66.0%
Fingerprinting Service	30,351	36,800	57,100	57,300	20,500	55.7%
Sheriff's Office	\$64,410,853	\$69,004,800	\$85,063,400	\$76,861,800	\$7,857,000	11.4%
Emergency Services Administration	312,029	306,000	298,800	306,900	900	0.3%
False Alarm Reduction Unit	166,521	166,400	168,200	174,200	7,800	4.7%
Animal Control	576,710	626,400	712,300	654,800	28,400	4.5%
Animal Shelter	715,407	789,900	809,300	802,000	12,100	1.5%
Fire/EMS Communications	2,856,847	2,939,400	3,232,900	3,180,400	241,000	8.2%
Career Emergency Medical Services	6,773,489	7,129,000	7,337,000	7,525,600	396,600	5.6%
Tactical Response Team	129,439	237,300	416,600	177,800	(59,500)	-25.1%
Emergency Management	41,484	49,000	135,100	108,200	59,200	120.8%
Subtotal: Emergency Services	\$11,571,925	\$12,243,400	\$13,110,200	\$12,929,900	\$686,500	5.6%
Total Public Safety	\$75,982,778	\$81,248,200	\$98,173,600	\$89,791,700	\$8,543,500	10.5%
<u>DEBT SERVICE</u>						
Principal	\$13,979,979	\$12,953,600	\$13,638,500	\$13,235,500	\$281,900	2.2%
Interest	6,166,843	6,663,700	6,768,600	6,627,800	(35,900)	-0.5%
Miscellaneous	695,766	606,100	632,800	566,300	(39,800)	-6.6%
Total Debt Service	\$60,893,949	\$20,223,400	\$21,039,900	\$20,429,600	\$206,200	1.0%
<u>GENERAL GOVERNMENT</u>						
Central Services	\$2,372,804	\$1,484,000	\$1,409,200	\$1,709,200	\$225,200	15.2%
OPEB Contribution	250,000	500,000	750,000	750,000	250,000	50.0%
SDAT Cost Share	0	1,010,800	1,030,000	625,400	(385,400)	-38.1%
Election Board	882,927	991,500	972,800	972,800	(18,700)	-1.9%
Liquor Board	199,057	211,500	230,000	236,700	25,200	11.9%
Orphan's Court	46,623	47,000	46,800	46,800	(200)	-0.4%
Circuit Court	1,112,898	1,221,400	1,577,800	1,327,200	105,800	8.7%
State's Attorney	2,227,660	2,746,800	3,652,900	3,477,300	730,500	26.6%
Retiree Fringe	1,552,079	1,739,800	1,793,400	1,858,600	118,800	6.8%
Subtotal: Other General Govt.	\$8,644,049	\$9,952,800	\$11,462,900	\$11,004,000	\$1,051,200	10.6%
County Commissioners	\$468,965	\$511,700	\$517,400	\$528,700	\$17,000	3.3%
Administrative Services	1,557,608	1,752,500	1,937,700	1,912,000	159,500	9.1%
County Attorney	1,083,290	887,900	897,600	899,800	11,900	1.3%
Human Resources	651,151	719,700	770,700	802,600	82,900	11.5%
Subtotal: County Administered	\$3,761,013	\$3,871,800	\$4,123,400	\$4,143,100	\$271,300	7.0%
General Government						
Total General Government	\$12,405,062	\$13,824,600	\$15,586,300	\$15,147,100	\$1,322,500	9.6%
<u>FISCAL & ADMINISTRATIVE SERVICES</u>						
Administration	\$270,547	\$278,000	\$265,200	\$274,900	(\$3,100)	-1.1%
Budget	457,109	432,200	445,600	461,800	29,600	6.8%
Information Technology	2,223,925	2,341,400	2,455,300	2,478,300	136,900	5.8%
Purchasing	387,619	407,100	902,800	416,800	9,700	2.4%
Treasury	1,032,757	1,080,800	1,091,000	1,120,400	39,600	3.7%
Accounting	1,035,580	988,900	1,003,500	1,036,000	47,100	4.8%
Total Fiscal & Admin. Services	\$5,407,536	\$5,528,400	\$6,163,400	\$5,788,200	\$259,800	4.7%

GENERAL FUND OPERATING BUDGET

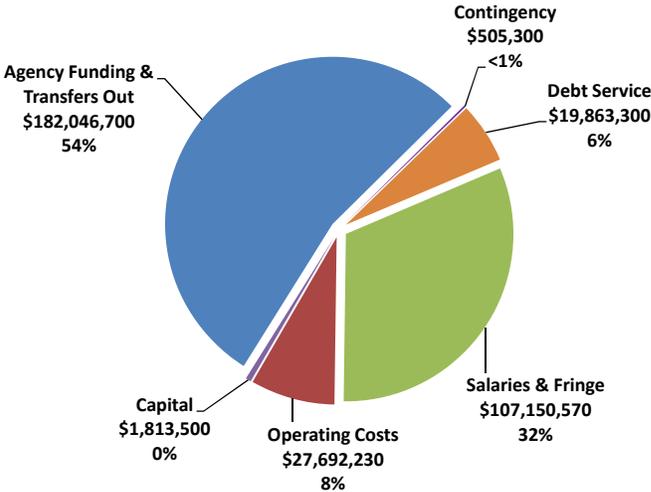
	FY2012 <u>Actual</u>	FY2013 <u>Adopted</u>	FY2014 <u>Request</u>	FY2014 <u>Adopted</u>	\$ Change from FY2013	% Chg.
EXPENDITURES BY DIVISION						
<u>PUBLIC WORKS</u>						
Administration	\$691,958	\$715,200	\$727,800	\$754,900	\$39,700	5.6%
Building & Trades	6,392,468	6,945,700	7,183,000	7,087,300	141,600	2.0%
Parks & Grounds	3,658,780	3,743,500	3,962,100	3,858,500	115,000	3.1%
Vehicle Maintenance	802,392	869,000	909,100	930,700	61,700	7.1%
Roads	4,005,215	4,795,300	4,859,700	4,918,300	123,000	2.6%
Total Public Works	\$15,550,813	\$17,068,700	\$17,641,700	\$17,549,700	\$481,000	2.8%
<u>COMMUNITY SERVICES</u>						
Administration	\$307,251	\$333,700	\$434,600	\$453,100	\$119,400	35.8%
Transportation	2,142,700	2,437,700	2,572,800	2,520,700	83,000	3.4%
Aging Services	1,254,443	1,358,700	1,395,900	1,452,600	93,900	6.9%
Recreation	1,369,250	1,452,100	1,425,100	1,475,100	23,000	1.6%
Housing Authority	398,601	566,200	563,200	578,600	12,400	2.2%
Total Community Services	\$5,472,245	\$6,148,400	\$6,391,600	\$6,480,100	\$331,700	5.4%
<u>PLANNING & GROWTH MANAGEMENT</u>						
Administration	\$303,113	\$263,000	\$244,900	\$252,500	(\$10,500)	-4.0%
Planning	1,336,308	1,369,200	1,635,300	1,471,100	101,900	7.4%
Inspections & Enforcement	320,143	320,500	392,900	336,800	16,300	5.1%
Codes & Permits	297,142	359,900	411,800	424,900	65,000	18.1%
Resource & Infrastructure Mgmt.	134,520	165,200	229,600	239,600	74,400	45.0%
Total Planning & Growth Mgmt.	\$2,391,227	\$2,477,800	\$2,914,500	\$2,724,900	\$247,100	10.0%
<u>HEALTH SERVICES</u>						
Health Department	\$2,326,794	\$2,326,600	\$2,426,700	\$2,295,100	(\$31,500)	-1.4%
Other Health Services	515,713	470,600	525,100	556,600	86,000	18.3%
Water & Sewer Services	194,800	180,700	180,700	180,700	0	0.0%
Mosquito Control	103,482	115,000	115,000	115,000	0	0.0%
Total Health	\$3,140,788	\$3,092,900	\$3,247,500	\$3,147,400	\$54,500	1.8%
<u>SOCIAL SERVICES</u>						
Department of Social Services	\$300,862	\$311,000	\$311,000	\$311,000	\$0	0.0%
Other Social Services	746,339	704,830	1,439,030	630,730	(74,100)	-10.5%
Total Social Services	\$1,047,202	\$1,015,830	\$1,750,030	\$941,730	(\$74,100)	-7.3%
<u>ECONOMIC DEVELOPMENT</u>						
Economic Development Department	\$542,943	\$980,300	\$1,167,500	\$1,192,700	\$212,400	21.7%
Other Economic Development Service	382,022	312,370	432,330	312,370	0	0.0%
Total Economic Development	\$994,228	\$1,292,670	\$1,599,830	\$1,505,070	\$212,400	16.4%
<u>CONSERVATION OF NATURAL RESOURCES</u>						
University of MD Extension	\$213,433	\$216,600	\$241,400	\$241,400	\$24,800	11.4%
Soil Conservation	347,258	348,300	354,200	368,700	20,400	5.9%
Weed Control	14,415	15,100	15,000	15,200	100	0.7%
So. MD Resource Conservation	8,200	8,400	11,600	8,800	400	4.8%
Gypsy Moth	2,250	9,000	9,000	9,000	0	0.0%
Total Conservation of Nat. Resources:	\$585,556	\$597,400	\$631,200	\$643,100	\$45,700	7.6%
CONTINGENCY	\$0	\$130,500	\$2,500,000	\$505,300	\$374,800	287.2%
TOTAL EXPENDITURES	\$340,810,129	\$319,558,900	\$369,668,860	\$337,249,200	\$17,690,300	5.5%
<u>FINANCING USES:</u>						
Transfer to Capital Project Fund	\$5,604,781	\$1,100,000	\$1,274,000	\$1,213,000	\$113,000	10.3%
Excise Tax Debt Service Subsidy	0	2,685,800	0	0	(2,685,800)	-100.0%
Capital Lease Agreement	421,546	1,729,200	4,236,900	609,400	(1,119,800)	-64.8%
TOTAL FINANCING USES	\$6,026,327	\$5,515,000	\$5,510,900	\$1,822,400	(\$3,692,600)	-67.0%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$348,746,230	\$325,073,900	\$375,179,760	\$339,071,600	\$13,997,700	4.3%
SURPLUS/(DEFICIT)	\$5,122,626	\$0	(\$50,861,260)	\$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.