

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	FY2012 Actual	FY2013 Adopted	FY2014 Request	FY2014 Adopted	\$ Change from FY2013	% Chg.
Transfers Out	\$5,590,000	\$1,100,000	\$1,274,000	\$1,213,000	\$113,000	10.3%
Capital Outlay	14,781	0	0	0	0	N/A
Total Expenditures	\$5,604,781	\$1,100,000	\$1,274,000	\$1,213,000	\$113,000	10.3%

Baseline 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.

Projects:	FY2012 Actual	FY2013 Adopted	FY2014 Request
<u>BOARD OF EDUCATION</u>			
Maintenance Projects	362,000	182,000	46,000
St. Charles High School	4,818,000		
<u>TRANSPORTATION</u>			
Miscellaneous Road Projects/Studies	159,000	152,000	91,000
Light Rail Transit Initiative		270,000	270,000
<u>GENERAL GOVERNMENT</u>			
Various Government Facility repairs/improvements		83,000	
Various Planning Studies		161,000	538,000
<u>PARKS</u>			
Park Repair & Maintenance Projects	250,000	252,000	252,000
Central County Acquisition	1,000		
Contingency- Inflation			16,000
	\$5,590,000	\$1,100,000	\$1,213,000

Other

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

Expenditure Category	FY2012 Actual	FY2013 Adopted	FY2014 Request	FY2014 Adopted	\$ Change from FY2013	% Chg.
Operating Contingency	\$0	\$130,500	\$2,500,000	\$505,300	\$374,800	287.2%
Total Expenditures	\$0	\$130,500	\$2,500,000	\$505,300	\$374,800	287.2%

Description:

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

During FY2013, Contingency funds were spent as follows:

1. Commissioner President Leadership Class.	\$7,900
2. Maryland Institute for Emergency Medical Services Systems (MIEMSS) Training Grant award less than expected; surplus moved to Contingency.	(1,560)
3. Funding to cover appraisal and title abstract costs for a County owned property that may be transferred to a non-profit organization.	1,440
4. Charles County's support for the Tri-County Council's Joint Land Use Study for the Naval Air Station at Patuxent River.	15,710
5. Bryan Road's Volunteer Fire Connection Fee.	49,220
6. Western Charles County Community Association Inc. kids camp.	15,000
7. Tri-County Youth kids camp.	30,000
Total FY2013 Contingency Use	\$117,710
Remaining Unused Balance (as of 6/30/13)	12,790
Total FY2013 Appropriation	\$130,500

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

Expenditure Category	FY2012 Actual	FY2013 Adopted	FY2014 Request	FY2014 Adopted	\$ Change from FY2013	% Chg.
Transfer: Excise Tax Subsidy	\$0	\$2,685,800	\$0	\$0	(\$2,685,800)	-100.0%
Capital Lease Purchase	421,546	1,729,200	4,236,900	609,400	(1,119,800)	-64.8%
Total Expenditures	\$421,546	\$4,415,000	\$4,236,900	\$609,400	(\$3,805,600)	-86.2%
Revenues / Fund Balance	\$1,129,500	\$4,415,000	\$609,400	\$609,400	(\$3,805,600)	-86.2%

Baseline Changes and Useful Information:

- A subsidy for the Debt Service Fund associated with school construction (excise tax) debt was budgeted in FY2013. Fund balance was been assigned to cover this subsidy.
- 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.