Charles County, MD

BUDGET-IN-BRIEF

Adopted FY2013 Budget

July 1, 2012- June 30, 2013

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Charles County Commissioners

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

The Commissioners meet on Tuesday each week between 9 a.m. and 4 p.m., and on Wednesday each week between 2 p.m. and 7 p.m. in the Commissioners' Meeting Room on the first floor of the Charles County Government Building. The meetings are aired live on Charles County Government cable television (CCGTV) stations—Comcast channel 95 and Verizon channel 10—and rebroadcast during the week. A live streaming Internet video connection is also available. Also, the Commissioners convene monthly public forums during their meeting sessions to allow citizens time to share their thoughts, opinions, and questions.

A weekly meeting agenda is published each Thursday on the BoardDocs website, each Friday in the Maryland Independent newspaper, and recorded on the County's Automated Telephone Response System, available by calling 301-645-0600, then pressing "2" after the introductory message.

In order to accommodate citizens who may be unable to meet during regular business hours, the Commissioners conduct annual Town Meetings in each of the Commissioner-Resident Districts.

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 29,000 customers and is anticipated to accept over 70,000 tons per year at the Landfill. Other Enterprise Funds include: Environmental Services, Inspection and Review, Recreation, Tourism Stadium Concerts, and Vending Machines.

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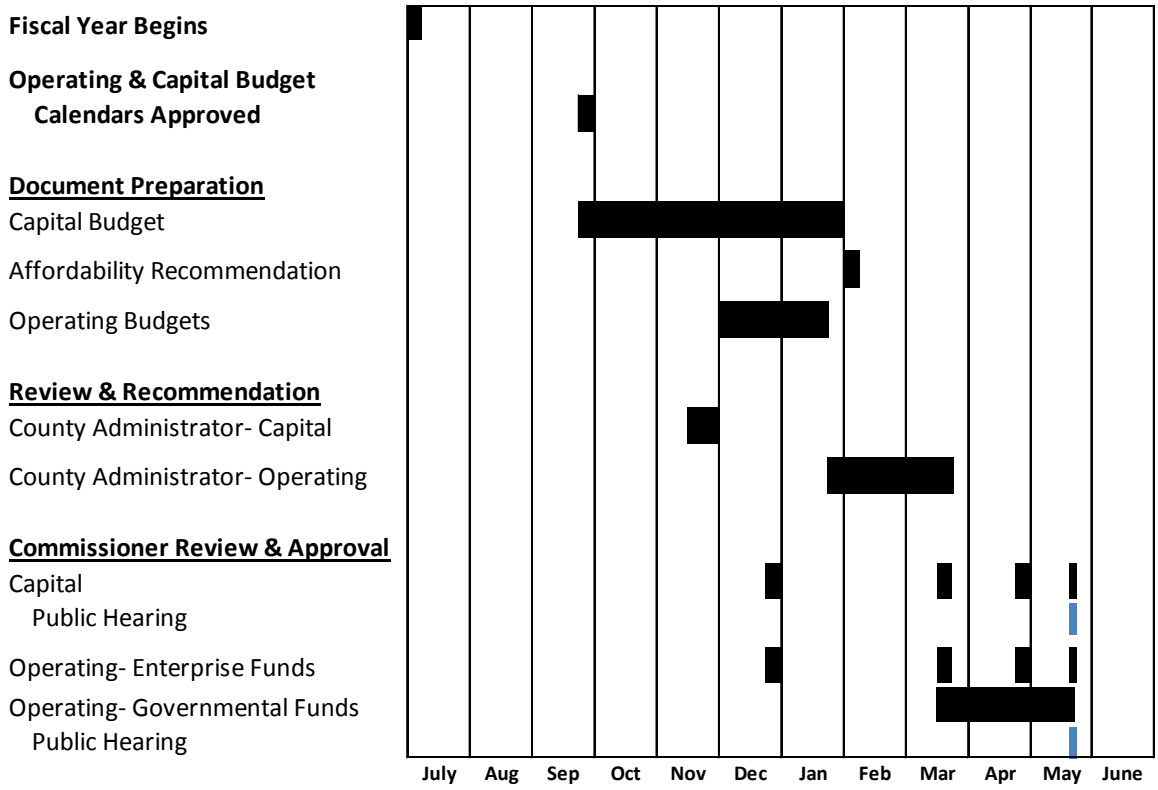
NOTE: Charles County does not maintain any internal service funds.

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 September 1, 2009.

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 beginning in February with a review of which projects were affordable and unaffordable based on this prioritization. The CIP was approved by the Commissioners in June 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 2013, the guideline was to keep budgets near the Fiscal Year 2012 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. Shortly before a public hearing, and continuing thereafter, commissioner review of all budgets is conducted and final adoption is typically completed in May.

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 2013 budget process was once again impacted by the State of Maryland budget. The County awaited the results of a Special Session in mid-May in order to have the information needed to proceed with the County budget. The largest impact to the County was the transfer of the employer's normal share of the pension costs for public school board employees from the State to the school boards over a four-year period, 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. Increased pension costs will be partially offset by new county revenues and local aid to counties and school boards beginning in fiscal 2013 and 2014, and federal fund reimbursement relief to school boards beginning in fiscal 2015. The net impact to the County in Fiscal Year 2013 is estimated at $1,272,000.

The Fiscal Year 2013 budget process was purposely delayed a month with final review and adoption occurring in June. The delay allowed time for the results of the State Special Session before finalizing the budget and allowing the Board of Education time to finalize their budget based on State funding. The real property tax rate was adopted at a tax rate of $1.121 per one hundred dollars of assessed value. The tax rate increase allowed the County to adopt a balanced budget that included operating costs to open a new library, funding for economic development, tourism, and anti-poverty initiatives, increased staffing at the State's Attorney's office, and salary increases.

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 and major enterprise funds. 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 General Fund's 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 2013 ADOPTED BUDGET

Summary by Fund

DESCRIPTION	FY2013 OPERATING REVENUE	FY2013 OTHER SOURCES	FY2013 FUND BALANCE	FY2013 APPROPRIATION TOTAL	FY2012 APPROPRIATION TOTAL	% Chg.
GOVERNMENTAL FUNDS:						
General Fund	$317,998,000	$2,079,200	$4,996,700 [1&2]	**$325,073,900**	**$307,623,600**	**5.7%**
Capital Project Fund						
General Government	$46,342,000	$1,100,000		**$47,442,000**	**$22,520,000**	110.7%
Water & Sewer	10,808,000		3,000 [1]	**10,811,000**	**17,078,000**	-36.7%
Environmental Services	5,824,000			**5,824,000**	**1,536,000**	279.2%
Solid Waste- Landfill	0		9,020,000 [1]	**9,020,000**	**575,000**	1468.7%
Total Capital Projects	$62,974,000	$1,100,000	$9,023,000	**$73,097,000**	**$41,709,000**	**75.3%**
Debt Service Fund	$13,299,800	$2,685,800	$139,200 [2]	**$16,124,800**	**$15,836,900**	**1.8%**
Special Revenue Funds						
Fire & Rescue	$11,750,852	$42,834		**$11,793,686**	**$12,477,865**	-5.5%
Housing Assistance	10,494,420		551,390 [2]	**11,045,810**	**10,366,408**	6.6%
Transportation	4,212,154	2,437,725	184,166 [2]	**6,834,045**	**6,403,284**	6.7%
Cable TV Access/I-Net Fund	2,432,700			**2,432,700**	**2,092,900**	16.2%
Judicial Grants	1,086,677	378,946		**1,465,623**	**1,432,357**	2.3%
Public Safety Grants	570,720	299,759		**870,479**	**907,600**	-4.1%
Aging Grants	822,353			**822,353**	**791,934**	3.8%
Local Management Board	731,858		35,588 [2]	**767,446**	**1,187,164**	-35.4%
Housing - Special Loans	400,000			**400,000**	**400,000**	0.0%
Sheriffs Special Programs	250,900		135,000 [2]	**385,900**	**275,800**	39.9%
Emergency Management	187,330	80,534		**267,864**	**183,080**	46.3%
Southern MD Criminal Justice Academy	88,000	44,000		**132,000**	**127,100**	3.9%
Animal Shelter / Control Services	108,700			**108,700**	**109,300**	-0.5%
Drug Forfeitures	98,800			**98,800**	**140,000**	-29.4%
Agricultural Preservation	30,000	60,200		**90,200**	**90,700**	-0.6%
Community Development Administration	88,000			**88,000**	**67,440**	30.5%
Law Library	68,400	3,000		**71,400**	**71,400**	0.0%
Tourism Grant	40,588			**40,588**	**129,841**	-68.7%
Planning Grants	10,000			**10,000**	**10,000**	0.0%
Total Special Revenue	$33,472,452	$3,346,998	$906,144	**$37,725,594**	**$37,264,173**	**1.2%**
PROPRIETARY FUNDS:						
Enterprise Funds						
Water & Sewer	$24,914,100			**$24,914,100**	**$24,483,600**	1.8%
Solid Waste- Landfill	5,239,500			**5,239,500**	**5,794,600**	-9.6%
Environmental Services	3,932,800		442,900 [1&2]	**4,375,700**	**3,950,500**	10.8%
Inspections & Review	2,704,700			**2,704,700**	**3,045,900**	-11.2%
Recreation	2,510,800		34,300 [2]	**2,545,100**	**2,625,900**	-3.1%
Vending Machine	104,000			**104,000**	**87,000**	19.5%
Tourism Stadium Concert	73,200			**73,200**	**0**	new
Total Enterprise Fund	$39,479,100	$0	$477,200	**$39,956,300**	**$39,987,500**	**-0.1%**
Total All Funds	$467,223,352	$9,211,998	$15,542,244	**$491,977,594**	**$442,421,173**	**11.2%**

Footnotes:

1. Represents use of Fund Balance for Capital Projects and other programs.
2. The fund balance appropriation represents plans to utilize surplus funds.

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 $1.057 is combined with a Fire and Rescue real property tax rate of $.064 for a **total real property tax rate of $1.121 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 $2.6425 is combined with a Fire and Rescue business personal property tax rate at $0.16 for a **total personal property tax rate of $2.8025 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	$1.2330	c
Total property taxes due	$3,083	

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 $1.121 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 is currently 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.

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 FY2013.

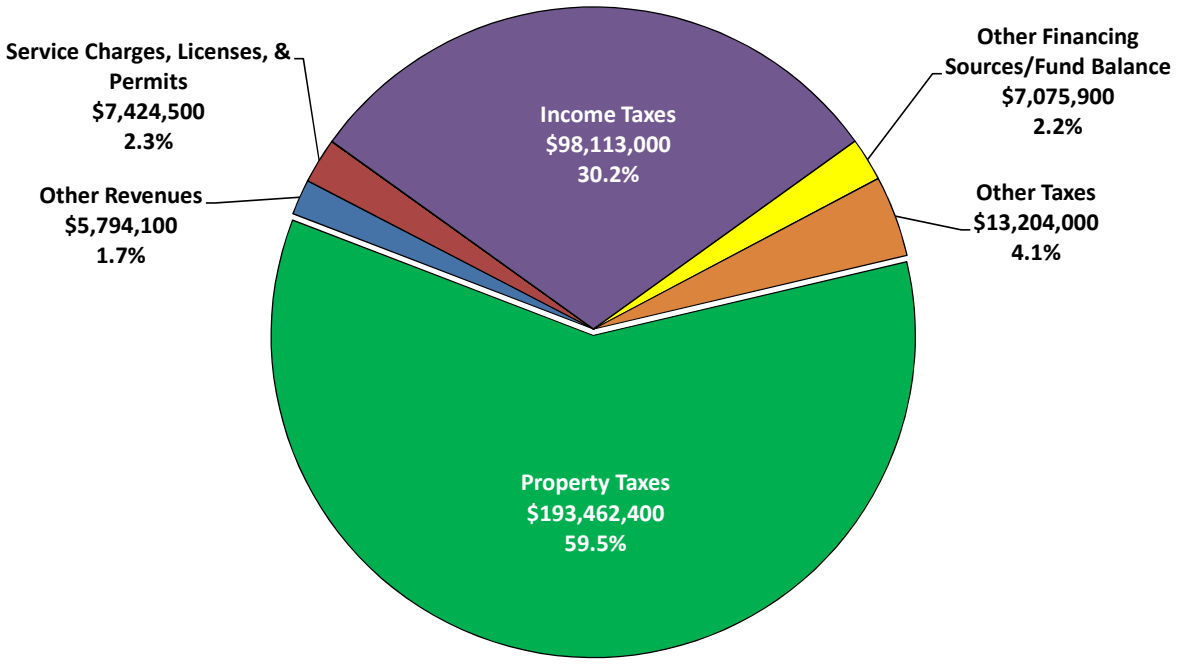
ADMISSIONS & AMUSEMENTS TAX is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. **The local tax rate is 10%, subject to 5% if state sales tax is also applicable.**

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 2013, the fair share school construction excise tax may be levied in a maximum amount of **$12,828 for a single-family detached home, $12,166 for a town house (triplex, duplex, etc.) and $9,257 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

GENERAL FUND

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



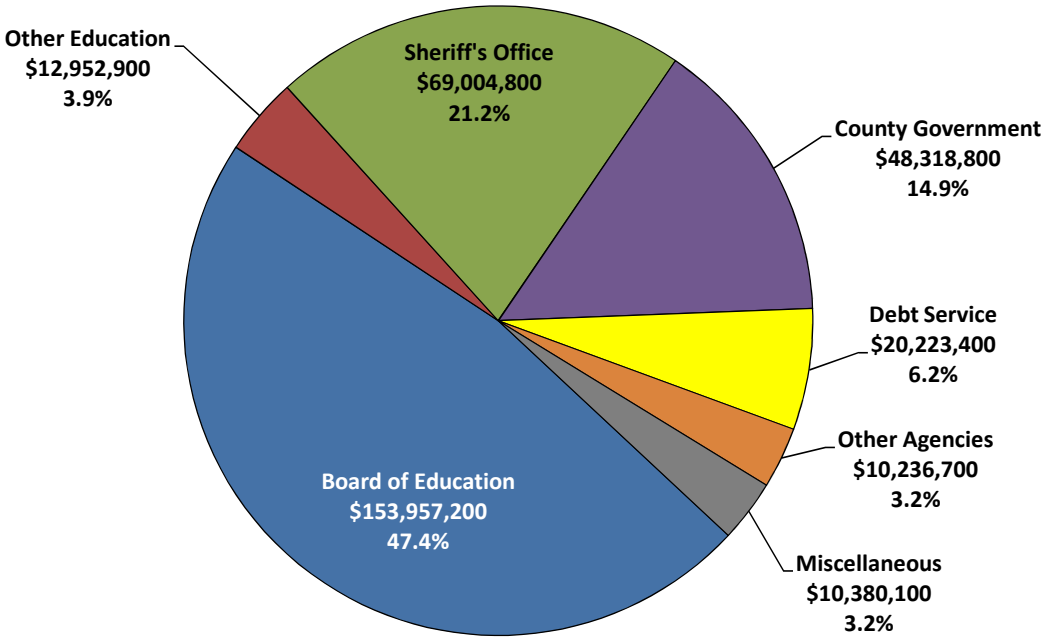
REVENUE BREAKDOWN

PROPERTY TAXES	**59.5%**		**$193,462,400**
Real & Personal		195,033,600	
Penalties, Interest & Fees		650,000	
Tax Credits		(2,221,200)	
OTHER LOCAL TAXES	**3.8%**		**$12,350,000**
Recordation Tax		10,500,000	
Hotel/Motel Tax		1,000,000	
Admission Tax		850,000	
HIGHWAY USER TAX	**0.3%**		**$854,000**
OTHER FINANCING SOURCES	**0.6%**		**$2,079,200**
Special Revenue: Cable Fund		350,000	
Capital Lease Agreement		1,729,200	
FUND BALANCE APPROPRIATION	**1.5%**		**$4,996,700**
Excise Tax Subsidy		2,685,800	
CIP Appropriation		856,000	
Miscellaneous		712,900	
Bond Premium		666,000	
Housing Authority Board		76,000	

INCOME TAX	**30.2%**		**$98,113,000**
SERVICE CHARGES, LICENSES, & PERMITS	**2.3%**		**$7,424,500**
Federal Inmate Contract		1,380,000	
EMS Billing Fee		1,256,300	
911 Fees		1,000,000	
Licenses & Permits		926,400	
Indirect Cost Allocation		804,100	
Remaining		2,057,700	
INTEREST INCOME	**0.1%**		**$400,000**
ALL OTHER REVENUES	**1.7%**		**$5,394,100**
Rent Revenue		1,336,200	
Fines & Forfeitures		1,562,100	
State Grants		1,069,300	
Other Intergovernmental		651,500	
Miscellaneous		775,000	

GENERAL FUND

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



EXPENDITURE BREAKDOWN

EDUCATION	**51.3%**	**$166,910,100**
Board of Education	$153,957,200	
College of Southern Maryland	9,115,200	
Library	3,790,000	
Other Education	47,700	
COUNTY GOVERNMENT	**14.9%**	**$48,318,800**
Public Works	$17,068,700	
Emergency Services	12,243,400	
Community Services	6,148,400	
Fiscal & Administrative Services	5,528,400	
Planning & Growth Management	2,477,800	
Administrative Services	1,752,500	
Economic Development Dept.	980,300	
County Attorney	887,900	
Human Resources	719,700	
County Commissioners	511,700	
MISCELLANEOUS	**3.2%**	
Capital Project Transfer	1,100,000	**$10,380,100**
Retiree Fringe/OPEB Contribution	2,239,800	
Central Services	1,484,000	
Capital Lease Agreement	1,729,200	
SDAT Cost Share	1,010,800	

SHERIFF'S OFFICE	**21.2%**	**$69,004,800**
Sheriff	$51,390,000	
Corrections	16,364,600	
Automated Enforcement Unit (AEU)	1,213,400	
Finger Printing Services	36,800	
DEBT SERVICE	**6.2%**	**$20,223,400**
OTHER AGENCIES	**3.2%**	**$10,236,700**
Health Department	2,326,600	
State's Attorney	2,746,800	
Circuit Court	1,221,400	
Election Board	991,500	
Other Health Agencies	766,300	
Other Social Service Agencies	704,830	
Conservation of Natural Resources	597,400	
Economic Development	312,370	
Department of Social Services	311,000	
Liquor Board	211,500	
Orphan's Court	47,000	

CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2013 APPROVED CAPITAL PROJECT BUDGET

FY2013-FY2017 CAPITAL IMPROVEMENT PROGRAM

($ in thousands)	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	5-Year Total '13-'17
GOVERNMENTAL OPERATIONS						
CAPITAL COSTS						
Board of Education	$22,571	$20,747	$9,580	$3,400	$8,052	$64,350
College of Southern Maryland	15,684	8,910	3,146	10,619	1,933	40,292
General Government	2,452	6,117	6,637	8,227	5,228	28,661
Parks	252	1,841	383	1,728	788	4,992
Transportation	6,483	11,052	12,744	11,780	11,478	53,537
Total Governmental	**$47,442**	**$48,667**	**$32,490**	**$35,754**	**$27,479**	**$191,832**
FINANCE SOURCES						
General Obligation Bonds	$14,953	$17,020	$22,679	$21,280	$17,920	$93,852
Fair Share Excise Tax Bonds	6,078	24	309	3,400	0	9,811
General Fund - Fund Balance Appropriation	856	705	270	270	270	2,371
General Fund Operating Transfer	244	591	635	724	760	2,954
Total County Funding	$22,131	$18,340	$23,893	$25,674	$18,950	$108,988
Federal	192	0	104	0	0	296
State	20,250	20,307	14,394	18,723	8,529	82,203
Other: Forward funding State Share	4,525	10,020	(5,901)	(8,643)	0	0
Other	344	0	0	0	0	344
	$47,442	**$48,667**	**$32,490**	**$35,754**	**$27,479**	**$191,832**
Enterprise Fund Projects						
CAPITAL COSTS						
Water	$3,570	$2,866	$1,902	$1,592	$1,450	$11,379
Sewer	7,241	16,741	18,638	5,989	7,250	55,859
Solid Waste	9,020	0	867	0	0	9,887
Environmental Services	5,824	5,735	4,047	4,287	4,502	24,395
Total Enterprise Funds	**$25,655**	**$25,342**	**$25,454**	**$11,867**	**$13,202**	**$101,520**
FINANCE SOURCES						
Water Bonds	$3,363	$2,652	$1,763	$1,444	$1,407	$10,629
Sewer Bonds	6,733	14,011	16,242	4,624	5,818	47,428
Solid Waste Fund Bonds	0	0	867	0	0	867
Environmental Service Bonds	5,824	5,735	4,047	4,287	4,502	24,395
Enterprise Fund Operating Transfers	252	297	183	194	92	1,018
Water Fund Balance Appropriation	3	3	0	0	0	6
Sewer Fund Balance Appropriation	0	238	0	0	0	238
Solid Waste Capital Reserve	9,020	0	0	0	0	9,020
Total County Funding	$25,195	$22,936	$23,102	$10,549	$11,819	$93,601
State	77	80	0	0	0	157
Other: WSSC	383	2,326	2,352	1,318	1,383	7,762
Total Enterprise Funds	**$25,655**	**$25,342**	**$25,454**	**$11,867**	**$13,202**	**$101,520**
TOTAL PROJECTS	**$73,097**	**$74,009**	**$57,944**	**$47,621**	**$40,681**	**$293,352**

CAPITAL IMPROVEMENT PROGRAM

FY2013-FY2017 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = $191,832,000

	FY13-FY17 Total	Project Total	
BOARD OF EDUCATION			
St. Charles High School	$40,671,000	$74,370,000	FY13-FY15
Stoddert M.S. RTU/Boiler Replacement	2,243,000	4,400,000	FY15-FY17
Jenifer E.S. Roof/RTU/Boiler Replacement	365,000	4,300,000	FY13
Full-Day Kindergarten Addition: Wade E.S.	3,704,000	4,196,740	FY16-FY17
Full-Day Kindergarten Addition: Matula E.S.	3,381,000	3,878,450	FY16-FY17
Brown E.S. RTU/Boiler Replacement	3,265,000	3,449,000	FY14-FY15
Mitchell E.S.: AHU/Boiler/Chiller/ H&V/Cooling Tower	3,130,000	3,268,000	FY13
Gwynn Center Roof/Boiler Replacement	2,878,000	2,878,000	FY14-FY15
Local Portable Classrooms	1,164,000	1,552,000	FY14-FY15+
BOE: Various Maintenance Projects	228,000	228,000	FY13-FY14
Contingency- Inflation	3,321,000	4,087,000	on-going
Total	**$64,350,000**	**$106,607,190**	
% County Funded	*38%*		
GENERAL GOVERNMENT			
Rural Legacy Program	$6,032,000	$7,539,000	on-going
Multi-Generational Center	6,322,000	6,322,000	FY14-FY17
Detention Center Intake Area	1,778,000	2,438,000	FY13-FY15
Various Maintenance Projects	1,669,000	2,086,000	on-going
Purchase of Developments Rights	1,700,000	1,700,000	FY13-FY17
Agricultural Preservation	1,212,000	1,514,000	on-going
Automation & Technology Master Plan	936,000	1,316,000	FY14-FY15
Various Planning and Growth Management	805,000	895,000	on-going
Sheriff's Office Improvements	832,000	832,000	FY14 & FY16
Hughesville Streetscape	608,000	608,000	FY13-FY14
Courthouse Renovation	505,000	605,000	FY13-FY17
Parking Lot Improvements	566,000	566,000	FY13 & FY16
Port Tobacco Historic District Revitalization	340,000	557,000	FY14-FY16
Community Services HVAC Improvements	438,000	438,000	FY13
Lighting Retrofit	424,000	424,000	FY14-FY17
Siren's for Developmental District	360,000	360,000	FY14
Animal Shelter Improvements	224,000	330,000	FY13
Zoning Update (2012 Comp. Plan)	319,000	319,000	FY14
Engineering Plan Digitization	255,000	255,000	FY13-FY17
P.D. Brown Improvements	201,000	201,000	FY16
Message Board	200,000	200,000	FY13
Countywide Building Re-Keying	157,000	157,000	FY16
Fuller Transitional Home Improvements	95,000	95,000	FY16
Detention Center Ceiling Replacement	91,000	91,000	FY13
Nanjemoy Community Center Roof	69,000	69,000	FY13
Contingency- Inflation	2,523,000	3,219,000	on-going
Total	**$28,661,000**	**$33,136,000**	
% County Funded	*74%*		

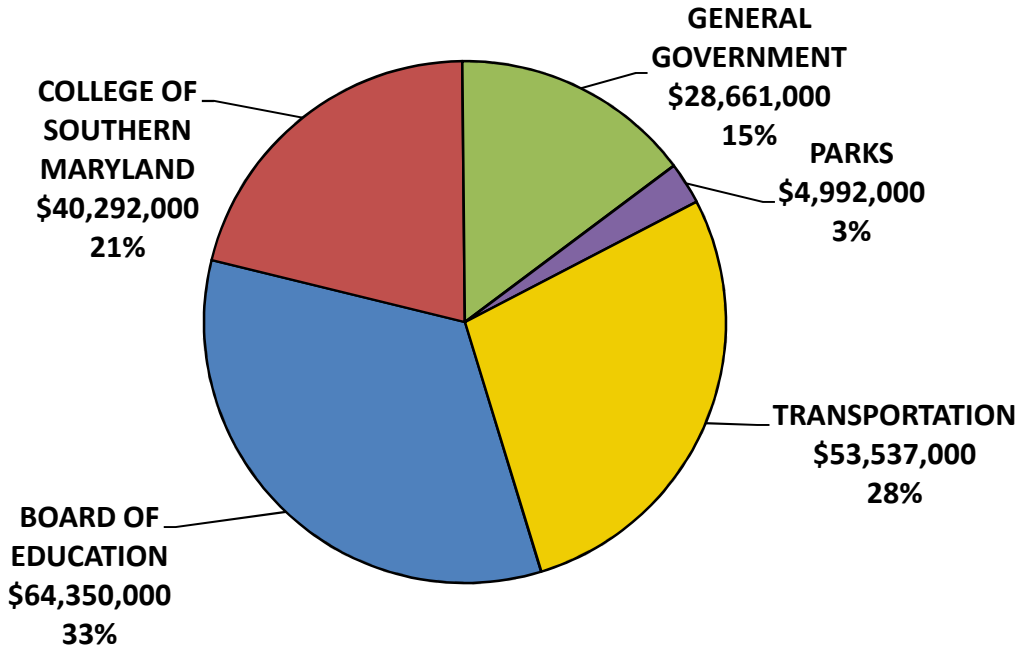
	FY13-FY17 Total	Project Total	
TRANSPORTATION			
Road Overlay Program	$15,390,000	$18,391,000	on-going
Billingsley Road Improvements	12,156,000	12,156,000	FY13-FY17
Old Washington Road Reconstruction	2,468,000	8,064,000	FY15-FY17+
Radio Station Road Upgrade	3,318,000	6,733,000	FY13-FY14
County Drainage Systems Improvements	4,335,000	4,520,000	on-going
Mill Hill Road Upgrade	2,506,000	3,207,377	FY14-FY15
Middletown Road and Billingsley Road Roundabout	1,577,000	1,577,000	FY13-FY15
Safety Improvement Program	1,143,000	1,426,000	on-going
Light Rail Transit Initiative	1,350,000	1,350,000	FY13-FY17
Traffic Signal Program	1,010,000	1,279,000	on-going
Sidewalk Improvement Program	765,000	765,000	FY13-FY17
Smallwood/St. Patrick Dr. Intersection & Traffic Improv.	588,000	676,000	FY14
Waldorf Subarea Plan	455,000	545,000	FY13-FY17+
Bridge Replacement Program	262,000	415,000	FY15
Bryans Road Subarea Plan Implementation	122,000	122,000	FY13-FY14
Contingency- Inflation	6,092,000	9,555,000	on-going
Total	**$53,537,000**	**$70,781,377**	
% County Funded	*94%*		
COLLEGE OF SOUTHERN MARYLAND			
BU & CE Buildings Renovation/Addition	$15,993,000	$25,461,000	FY13-FY14
Healthcare Training Facility	10,800,000	10,800,000	FY15-FY17
Center for Regional Programs	9,575,000	9,575,000	FY14-FY15
Upgrade Telecom, PBX, Safety & Security Systems	560,000	8,560,000	FY17+
Contingency- Inflation	3,364,000	5,770,000	on-going
Total	**$40,292,000**	**$60,166,000**	
% County Funded	*25%*		
PARKS			
Park Repair & Maintenance Projects	$1,392,000	$1,708,000	on-going
Waterfront Acquisition	1,503,000	1,503,000	FY14
Oak Ridge Development Phase II	403,000	403,000	FY16
Sprayground	403,000	403,000	FY16
Various Pedestrian & Bicycle Facilities	240,000	318,000	on-going
Gilbert Run/Oak Ridge Connection Trail	256,000	256,000	FY16-FY17
Milton Somers Football Stadium Improveme	163,000	163,000	FY16
Tennis Court Improvements	138,000	138,000	FY16
Contingency- Inflation	494,000	627,000	FY16
Total	**$4,992,000**	**$5,519,000**	
% County Funded	*59%*		

+ indicates additional funding beyond FY17

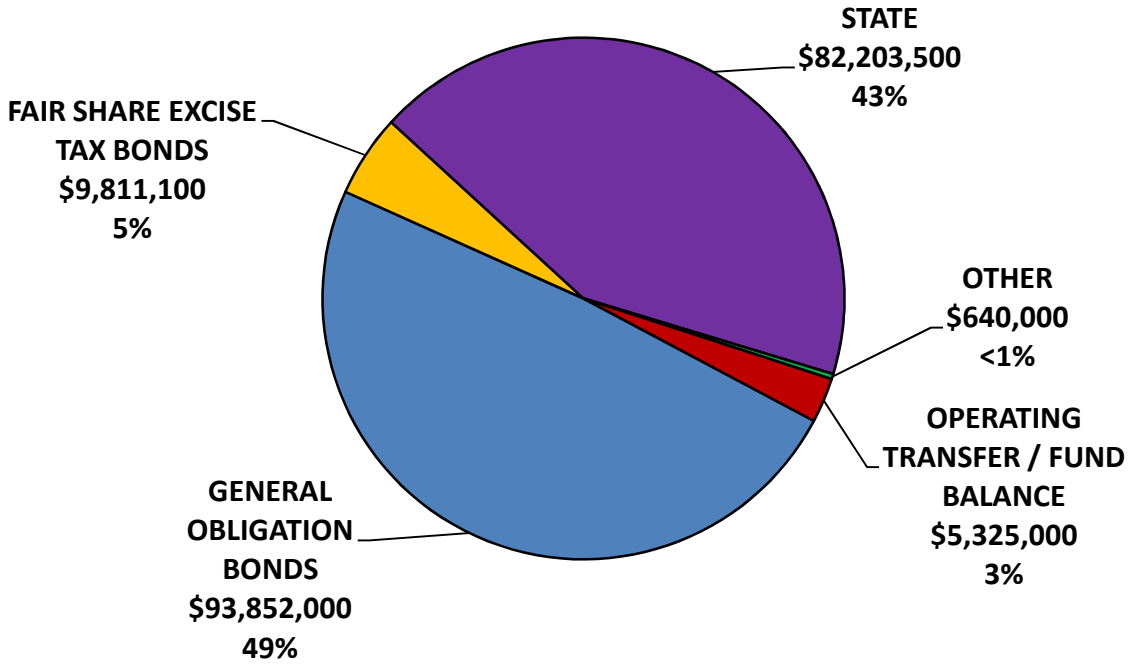
CAPITAL IMPROVEMENT PROGRAM

FY2013-FY2017 CAPITAL IMPROVEMENT PROGRAM
TOTAL GOVERNMENTAL PROJECTS = $191,831,600

BY PROJECT TYPE:



BY REVENUE SOURCE:



CAPITAL IMPROVEMENT PROGRAM

FY2013-FY2017 CAPITAL IMPROVEMENT PROGRAM
TOTAL ENTERPRISE FUND PROJECTS = $101,520,000

WATER

	FY13-FY17 Total	Project Total	
Automation & Technology Master Plan (50%)	$3,775,000	$8,038,300	FY13-FY17
Underground Infrastructure Repairs	1,900,000	6,723,000	on-going
Cliffton Water System Improvements	1,221,000	2,160,000	FY13-FY14
Patuxent Aquifer Study	156,000	1,671,000	FY13-FY14
Smallwood Dr. East Water Tower Rehab.	750,000	750,000	FY13
Well Site Automation	528,000	707,000	FY13-FY15
Swan Point Water Tower Rehabilitation	561,000	677,000	FY13
Satellite Water Facility Upgrades	537,000	537,000	FY13
Various County Water Studies	356,000	443,100	FY13-FY16
Benedict Replacement Well	286,000	286,000	FY15
Water Model Update	170,000	203,100	on-going
MWWTP Lab Renovation (50%)	85,500	96,000	FY13 & FY15
Contingency-inflation	1,053,500	2,626,000	on-going
TOTAL	**$11,379,000**	**$24,917,500**	
% County Funded	*99%*		

ENVIRONMENTAL SERVICE FUND

NPDES Retrofit Projects	$19,834,000	$35,376,000	on-going
Jennie Run Subwatershed Restoration	1,263,000	1,263,000	FY14-FY16
Hoghole Run Living Shoreline	709,000	709,000	FY14-FY16
Contingency-inflation	2,589,000	4,944,000	on-going
TOTAL	**$24,395,000**	**$42,292,000**	
% County Funded	*100%*		

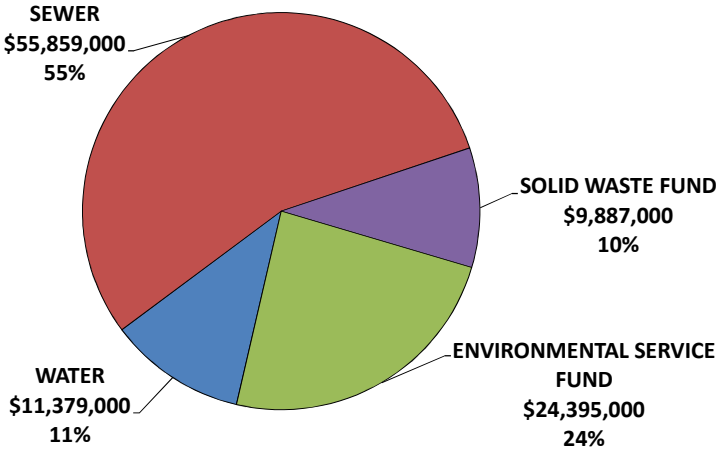
SOLID WASTE FUND

Cell #3B & 2B Expansion	$8,747,000	$9,310,000	FY12-FY13
Automation & Technology Master Plan	772,000	772,000	FY15
Contingency-inflation	368,000	368,000	on-going
TOTAL	**$9,887,000**	**$10,450,000**	
% County Funded	*100%*		

SEWER

	FY13-FY17 Total	Project Total	
Mattawoman Infiltration and Inflow	$11,085,000	$20,005,350	FY13-FY17+
Benedict Central Sewer System	4,745,000	9,870,000	FY14-FY15
Automation & Technology Master Plan (50%)	3,775,000	8,039,000	FY13-FY17+
Influent/Effluent Pump Station	3,676,000	7,532,000	FY13-FY15
Mt. Carmel Woods / CSM Pump Station & Forcemains	2,513,000	6,610,000	FY13
Pump Station Rehabs and Replacements	4,423,000	5,328,000	FY13-FY17
MWWTP Electrical System Replacement	4,762,000	5,211,100	FY13-FY15
MWWTP Flow Equalization	4,641,000	4,641,100	FY13-FY15
Mattawoman WWTP Automation	2,815,000	4,542,000	FY13-FY15
Mattawoman WWTP Berm Relocation	372,000	2,241,000	FY17
White Plains Failing Septic Sewer Improvements	440,000	1,816,000	FY13
Cobb Island/Swan Point Interconnection	1,678,000	1,678,000	FY14-FY15
Satellite Wastewater Facility Upgrades	1,575,000	1,575,000	FY13-FY17
Hughesville Package Treatment Plant	835,000	1,530,000	FY14
Grit System Reconfiguration at MWWTP	49,000	1,476,000	FY13
MWWTP Clarifier and Thickener Repairs	690,000	843,100	FY13-FY14
Cliffton Pump Station #4	669,000	669,000	FY16-FY17
MWWTP Underground Concrete Rehab	318,000	318,000	FY13
MWWTP Utility Water System Evaluation & Improvements	260,000	309,050	FY14-FY15
MWWTP Biosolids Feasibility Study	235,000	235,000	FY13-FY14
Sewer Model Update	195,000	233,000	on-going
U. Port Tobacco River Watershed Sewer Connection Study	223,000	223,000	FY14
MWWTP Lab Renovation (50%)	85,500	96,000	FY14 & FY16
Contingency-inflation	5,799,500	7,624,700	on-going
TOTAL	**$55,859,000**	**$92,645,400**	
% County Funded	*86%*		

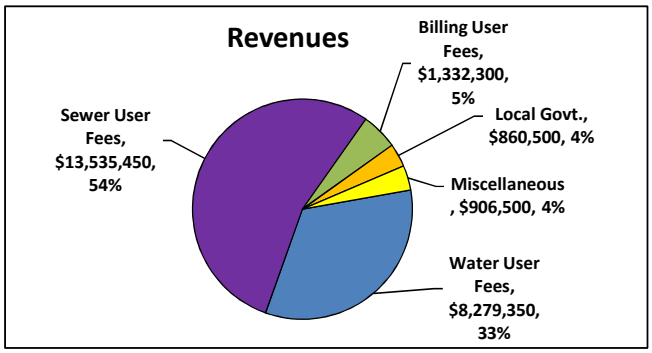
+ indicates additional funding beyond FY17

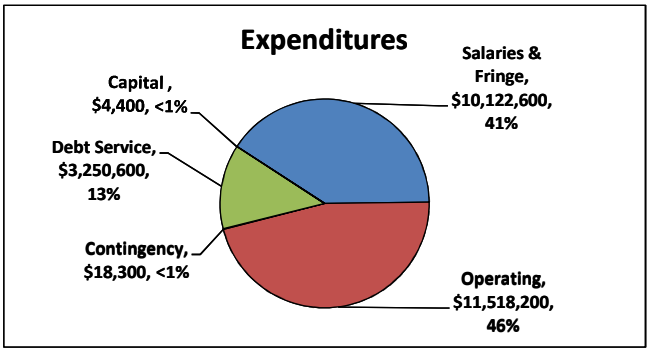


ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY13 APPROVED BUDGET = $24,914,100





FY12 Approved Budget $24,483,600 FY13 Approved Budget $24,914,100 Change $430,500 ; 1.8%

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 FY13 to keep pace with the cost of sludge disposal and to cover the increased cost of maintenance and repairs. The user fee rates for FY13 are:

Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	$2.83
Single Family Residential : 18,001 – 24,000 gallons	$5.66
Single Family Residential : over 24,001 gallons	$8.49
Multi-Family / Commercial: Metered Usage	$3.62

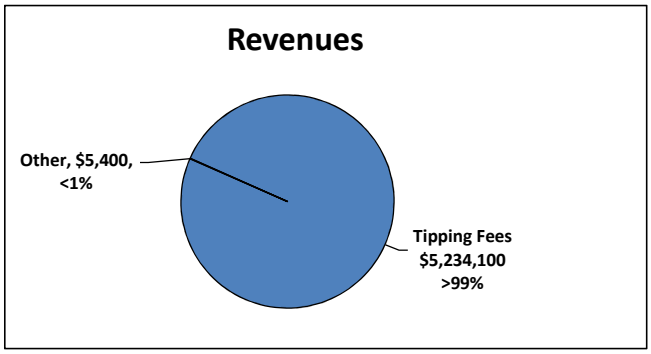
Sewer User Fee Rate per 1,000 gallons

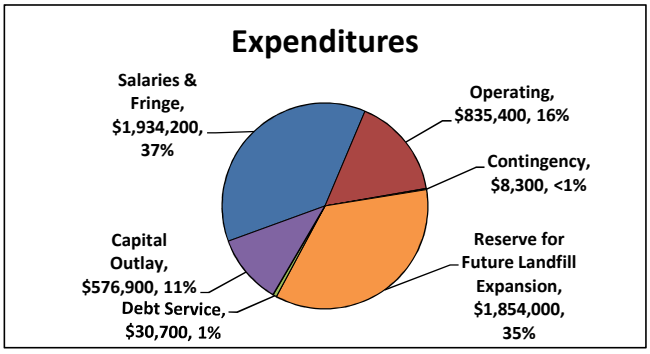
Single Family Residential: Usage capped @ 24,000 gallons	$6.07
Multi-Family / Commercial: Metered Usage	$6.07
Customer account fee per quarterly bill	$8.88

NOTE: The average quarterly Water and Sewer bill assuming 164 gallons per day would increase from $134 to $140.

LANDFILL FUND

TOTAL FY13 APPROVED BUDGET = $5,239,500





FY12 Approved Budget $5,794,600 FY13 Approved Budget $5,239,500 Change ($555,100) ; -9.6%

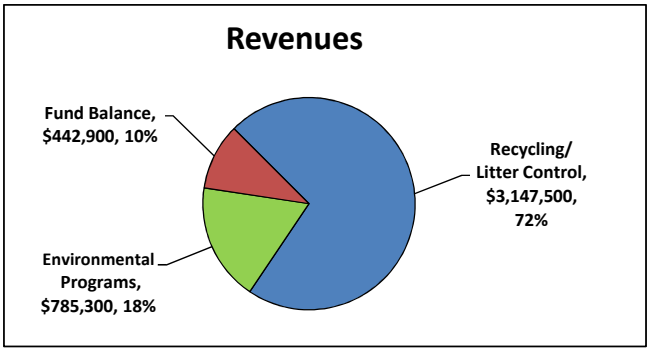
A tipping fee per ton for commercial and residential refuse is collected to cover the cost of operating the current landfill, future landfill cell expansion, and post closure costs. The tipping fee will remain at $70 per ton for FY13. This fee is the primary revenue source for the Landfill operation. A 9.6% decrease in the overall budget is anticipated due to decreased tonnage. Offsetting the estimated decrease in revenues is a decreas in operating costs and reserves for future expansion.

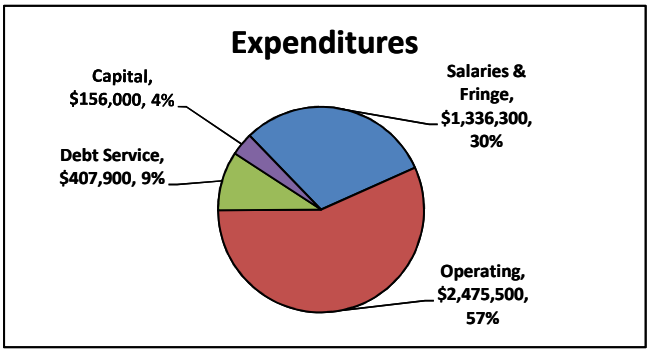
Citizens may also purchase Tag-A-Bag tickets for $1.25. Bagged trash is accepted at the landfill on Billingsley Road and at the recycling centers in the County (Gilbert Run, Pisgah, or Breeze Farm). The landfill is located on a 16 acre site and is estimated to be 42% filled as of June 30, 2012. Current estimates indicate the landfill will last until 2031.

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY13 APPROVED BUDGET = $4,375,700





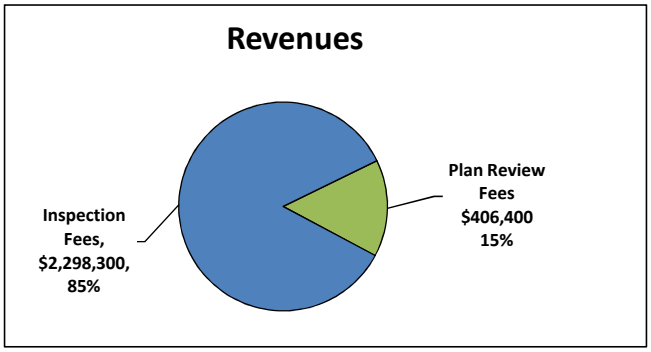
FY12 Approved Budget $3,950,500 FY13 Approved Budget $4,375,700 Change $425,200 ; 10.8%

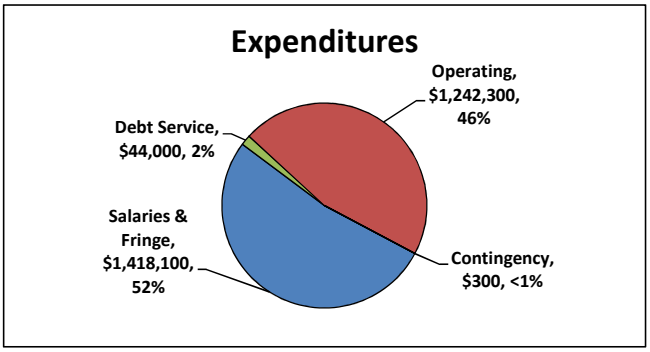
Recycling and environmental programs are paid with revenues generated primarily by a $75 Environmental Service Fee (ESF) which is charged annually to each improved property within the County and accounts for 93% of revenues generated in this fund. The fee is established annually based on the estimated cost of various programs divided by the number of dwelling units. The towns of Indian Head and La Plata have their own recycling program and pay a reduced ESF fee of $29. Charles County has achieved a 39% recycling rate and a 5% source reduction credit equaling a total waste reduction rate of 44%. Over 33,000 households are 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.

Environmental programs consist mainly of the stormwater management program which involves developing and implementing a number of programs to monitor and control water quality and for finding and enforcing sewer system discharge violations. Environmental programs also include the monitoring of compliance with the forest conservation and the critical area ordinances. Associated fees are collected and used to benefit these programs.

INSPECTION & REVIEW FUND

TOTAL FY13 APPROVED BUDGET = $2,704,700





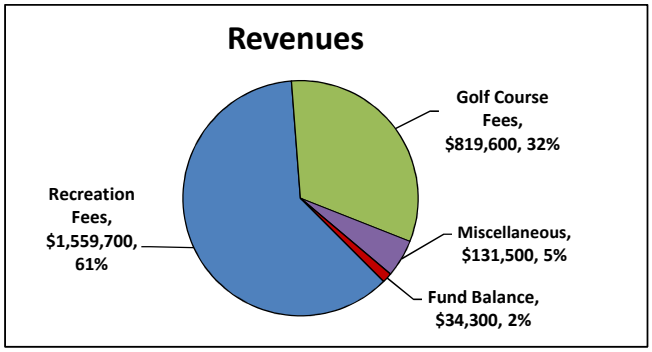
FY12 Approved Budget $3,045,900 FY13 Approved Budget $2,704,700 Change ($341,200) ; -11.2%

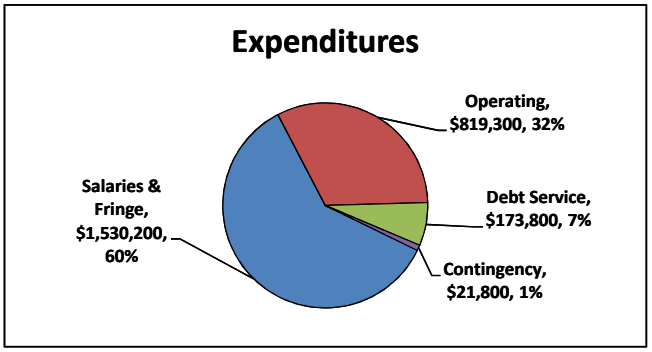
The County manages building inspections and developer plan reviews through the use of an enterprise fund. The recession in the early 1990's depressed the construction industry and left the County with high overhead costs. To allow for greater flexibility regarding the expansion and contraction of the 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.

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY13 APPROVED BUDGET = $2,545,100





FY12 Approved Budget $2,625,900 FY13 Approved Budget $2,545,100 Change ($80,800) ; -3.1%

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.

OTHER ENTERPRISE FUNDS

Vending Machine Fund

FY12 Approved Budget	**$87,000**
FY13 Approved Budget	**$104,000**
$ Change	**$17,000**
% Change	**19.5%**

Commercial vending machines, placed throughout County owned facilities, provide a modest revenue stream. A sales commission earned is used to fund various County-sponsored functions for employees. Revenues are estimated from historical data.

Tourism Stadium Concert Fund

FY12 Approved Budget	**$0**
FY13 Approved Budget	**$73,200**
$ Change	**$73,200**
% Change	**new**

In Calendar Year 2013, the Charles County Government Office of Tourism will research with the Regency Furniture Stadium the feasibility of creating a sustainable Premier Stadium Concert Series with a minimum of three concerts per year at the Regency Furniture Stadium.

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
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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