

**GENERAL FUND OPERATING BUDGETS
FOR THE PERIOD ENDED 9/30/12**

	FY13 Adopted Budget	Adjustments	FY13 Adjusted Budget	FY13 Year End Estimate
REVENUES				
Property Taxes	\$193,462,400	\$0	\$193,462,400	\$193,163,700
Income Taxes	98,113,000	0	98,113,000	98,088,900
Recordation Tax	10,500,000	0	10,500,000	10,120,800
Highway User Tax	854,000	0	854,000	854,000
Interest	400,000	0	400,000	200,500
Other	14,668,600	81,940	14,750,540	14,154,100
Total Operating Revenues	\$317,998,000	\$81,940	\$318,079,940	\$316,582,000
Transfers from Other Funds	350,000	0	350,000	350,000
Capital Lease/Bond Premium	1,729,200	0	1,729,200	1,729,200
Fund Balance	4,996,700	136,290	5,132,990	5,132,990
Total Revenues	\$325,073,900	\$218,230	\$325,292,130	\$323,794,190
EXPENDITURES				
Education				
Board of Education	\$153,957,200	\$0	\$153,957,200	\$153,957,200
College of Southern Maryland	9,115,200	0	9,115,200	9,115,200
Library	3,790,000	0	3,790,000	3,790,000
Other Education	47,700	0	47,700	47,700
Subtotal Education	166,910,100	0	166,910,100	166,910,100
Sheriff's Office	69,004,800	74,390	69,079,190	69,079,190
County Administered Departments				
Community Services	6,148,400	(2,160)	6,146,240	6,109,900
Fiscal & Administrative Services	5,528,400	12,280	5,540,680	5,507,400
Planning & Growth Management	2,477,800	0	2,477,800	2,454,700
Public Works - Facilities	16,292,900	38,590	16,331,490	16,175,020
Storm Events	775,800	0	775,800	775,800
Human Resources	719,700	0	719,700	716,200
Emergency Services	12,243,400	1,010	12,244,410	12,178,530
Commissioners, Co Adm, Co Attn.	3,152,100	2,070	3,154,170	3,178,800
Subtotal	48,318,800	51,790	48,370,590	48,069,550
Debt Service	20,223,400	0	20,223,400	20,223,400
State's Attorney's Office	2,746,800	(4,740)	2,742,060	2,742,100
Circuit Court, Liquor Board	1,432,900	240	1,433,140	1,402,500
Health	3,092,900	0	3,092,900	3,092,900
Central Services	9,149,600	(11,930)	9,137,670	9,137,710
Social Services/Other Agencies	2,964,100	112,520	3,076,620	3,070,220
Capital Project Transfer	1,100,000	0	1,100,000	1,100,000
Reserve for Contingency	130,500	(4,040)	126,460	0
Total Operating Expenditures	\$325,073,900	\$218,230	\$325,292,130	\$324,827,670
			Net Operating Gain (loss)	<u>(\$1,033,480)</u>
			Beginning Year Fund Balance	\$45,506,927
			FY 13 Fund Balance Appropriation	(\$5,132,990)
			Net Gain (Loss)	(\$1,033,480)
			Estimated Fund Balance	\$39,340,457
			Reserved Fund Balance for various items	(\$11,081,981)
			Fund Balance	\$28,258,476
			Reservation of Fund Balance @ 8% of operating revenues	(\$25,326,560)
			Estimated Fund Balance available	<u>\$2,931,916</u>

FY13 Fund Balance Analysis

Line item:	Est. Year End Balance
<u>Nonspendable:</u>	
1	Inventory Reserve (Auditor's Requirement) \$1,775,484
2	Prepay Items 481,934
	<u>Subtotal</u> \$2,257,418
 <u>Spendable:</u>	
<u>Restricted for:</u>	
3	Economic Development (revolving loan) \$487,455
4	Economic Development (donations) 10,839
5	Dog License Fund 63,206
6	Bond Premium 1,959,693
	<u>Subtotal</u> \$2,521,193
 <u>Committed to:</u>	
7	Reservation of Fund Balance @ 8% of operating revenues \$25,326,560
8	Capital Improvement Program - Pay-as-you-go Projects 1,515,000
9	Excise Tax School Debt Service Subsidy 837,909
10	Housing Authority 199,286
	<u>Subtotal</u> \$27,878,755
 <u>Assigned to:</u>	
11	Health Insurance Rate Stabilization - Employer \$1,499,785
12	Health Insurance Rate Stabilization - Employee 642,765
13	Health Insurance Rate Stabilization - Medicare Subsidy 463,944
14	Early Retirement Re-Insurance Program (ERRP) 185,100
15	Home Rehabilitation Loans 34,924
16	Settlement Expense Loan Program (SELP) 101,902
17	Local match for grants 85,147
18	Mobile Home Funds 51,136
19	Rural Housing (Donation) 1,230
20	Storm Event - FY 2012 unspent funds 685,243
	<u>Subtotal</u> \$3,751,175
 <u>Total (Reserved Fund Balance)</u> \$36,408,541	
21	Unassigned Fund Balance 2,931,916
	<u>Grand Total Fund Balance</u> \$39,340,457