
Charles County, MD
BUDGET-IN-BRIEF

Adopted FY2015 Budget

July 1, 2014- June 30, 2015



TABLE OF CONTENTS

	<u>Page #</u>
Charles County Commissioners.....	1
Description of Each Fund.....	2
The Budget Process.....	3
FY2015 Approved Budget - All Funds.....	5
Your Local Taxes.....	6
 <u>General Fund</u>	
Revenues/Financing Sources Graph.....	7
Appropriations Graph.....	8
General Fund Summary.....	9
Revenues Detail.....	10
Expenditures by Division.....	13
Expenditures by Account Classification.....	15
 <u>Capital Improvement Program</u>	
Approved FY15-FY19 Summary.....	16
Governmental Projects.....	17
Enterprise Fund Projects.....	19
 <u>Enterprise Funds</u>	
Water & Sewer.....	20
Landfill.....	20
Environmental Services.....	21
Inspection & Review.....	21
Recreation.....	22
Watershed Protection & Restoration.....	22
 Charles County's Mission Statement and Vision.....	 Back Cover

Charles County Commissioners



Candice Quinn Kelly
President

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



Reuben B. Collins, II
Vice President



Ken Robinson
District 1

Regular Board Meetings

Meetings of the Charles County Board of Commissioners are scheduled each week and held in the Charles County Government Building. Meetings are aired on the Charles County Government website, www.CharlesCountyMD.gov, as well as on CCG-TV, Charles County's local government cable television station broadcast on Comcast channel 95 and Verizon channel 10.



Debra M. Davis, Esq.
District 2

Advisory Committees, Boards & Commissions

The Charles County Commissioners appoint more than 65 commissions, boards, committees, and task forces, which advise them on topics ranging from land use and development to housing. Through this system, civic-minded citizens can get involved in county government. The county, in turn, benefits from the knowledge, experience, and advice of its own citizens. Vacancy announcements appear in the local media, on www.CharlesCountyMD.gov, and on CCG-TV.



Bobby Rucci
District 4



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

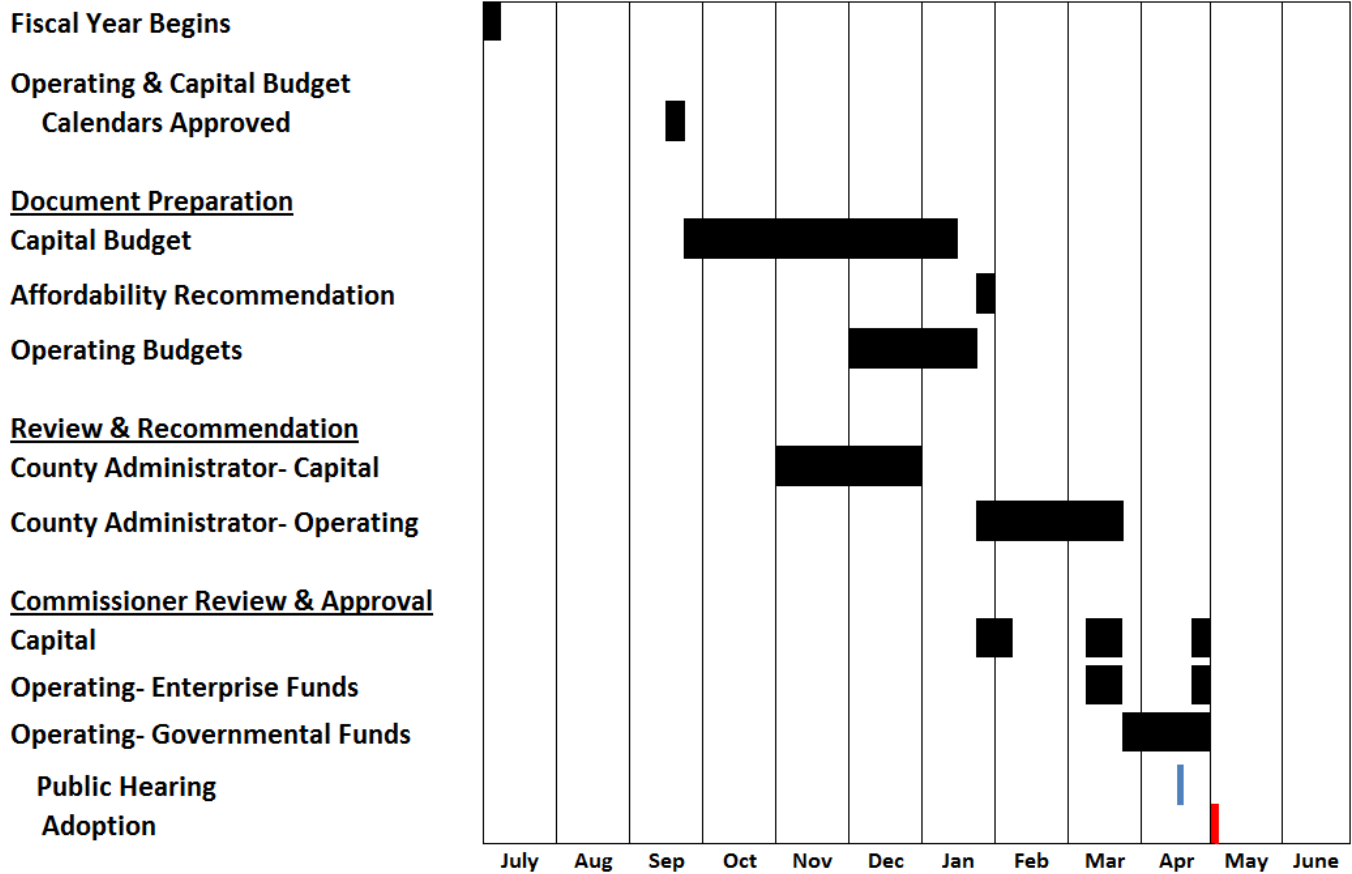
Enterprise Funds are established to segregate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of 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 30,000 customers and is anticipated to accept over 65,000 tons per year at the Landfill. Other Enterprise Funds include: Environmental Services, Watershed Protection and Restoration, Inspection and Review, Recreation, Tourism Stadium Concerts, and Vending Machines.

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 March 11, 2014.

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 in January with a review of which projects were within the targeted budget and those projects exceeding budget based on this prioritization. A public hearing was held in April and was approved by the Commissioners on June 10, 2014.

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 2015, the guideline was to keep budgets near the Fiscal Year 2014 budget level and to provide funding for the new high school. 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 and this is the basis for the public hearing in April. Shortly before the public hearing, and continuing thereafter, commissioner review of all budgets is conducted and final adoption is typically completed in May. In addition to the public hearing on the budget, throughout the year, citizens are invited to join their Commissioners at Public Forums and Town Hall Meetings to discuss the topics that concern them the most.

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 2015 was approved on June 10, 2014, in the amount of \$354,515,200, an increase of 4.6% over the previous fiscal year. This budget includes no tax increase. The budget includes an increase of \$1,577,300 in real and business personal property tax receipts, an increase in the income tax of \$3,974,800, and an increase of \$4,000,000 in Recordation Tax due primarily to the anticipated receipt of one-time recordation tax from a power plant. The use of Fund Balance increased by \$272,900. The amount of the Capital Lease proceeds increased by \$5,530,100 and includes the purchase of mobile radios. Radios are no longer supported by vendor and industry standards are requiring a replacement system. Revenue variances to fiscal year 2014 for all other sources, other than the ones previously mentioned, net to a total increase of \$88,500.

The expenditure budgets for fiscal year 2015 increased by \$15,443,600. Public Education increased 1.8% and will be receiving \$2.9 million more to meet teacher pension funding requirements due to the third year of the shift in responsibility from the State to local governments and provides funding to open the new St. Charles High School. The fiscal year 2015 budget continues supporting a plan to increase the State's Attorney staffing level and includes five new dispatchers for the County's Communication Center. The budget also funds vehicle and equipment purchases through a combination of capital lease funding and direct purchase. The Board of Education continues to receive the majority of County funding with an appropriation of \$161,921,600 of the total \$354,515,200. Sheriff and Detention Center budgets receive the second largest allocation of County funding at \$78,455,600.

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, Water and Sewer Fund, Landfill Fund, and the new Watershed Protection and Restoration Fund. 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 each funds 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 2015 ADOPTED BUDGET

Summary by Fund

DESCRIPTION	FY2015				FY2014	
	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE	APPROPRIATION TOTAL	APPROPRIATION TOTAL ⁴	% Chg.
GOVERNMENTAL FUNDS:						
General Fund	\$343,981,200	\$7,339,500	\$3,194,500 ^{1&2}	\$354,515,200	\$339,071,600	4.6%
Capital Project Fund						
General Government	\$42,325,000	\$4,611,000	\$2,617,000 ¹	\$49,553,000	\$54,708,000	-9.4%
Water & Sewer	28,557,000		506,000 ¹	29,063,000	18,450,000	57.5%
Watershed Protection and Restoration	3,168,000		60,000 ¹	3,228,000	5,258,000	-38.6%
Solid Waste- Landfill	402,000			402,000	0	new
Total Capital Projects	\$74,452,000	\$4,611,000	\$3,183,000	\$82,246,000	\$78,416,000	4.9%
Developer's Rights & Responsibilities			0	0	909,500	
Total Capital Project Fund	\$74,452,000	\$4,611,000	\$3,183,000	\$82,246,000	\$79,325,500	3.7%
Debt Service Fund	\$18,388,000	\$651,000	\$137,300 ²	\$19,176,300	\$17,772,400	7.9%
Special Revenue Funds						
Fire & Rescue	\$11,617,748			\$11,617,748	\$11,597,120	0.2%
Housing Assistance	10,797,424	292,537	309,099 ²	11,399,060	11,387,810	0.1%
Transportation	5,073,013	2,672,781	19,260 ²	7,765,054	7,029,093	10.5%
Cable TV Access/I-Net Fund	3,073,000		3,715,000 ¹	6,788,001	2,967,000	128.8%
Judicial Grants	1,266,421	403,101		1,669,522	2,013,811	-17.1%
Charles County Advocacy Council for Children, Youth, and Families	1,216,545		46,666 ²	1,263,211	1,283,171	-1.6%
Public Safety Grants	572,110	571,800		1,143,910	1,615,015	-29.2%
Aging Grants	885,368			885,368	1,083,573	-18.3%
Housing - Special Loans	400,000			400,000	400,000	0.0%
Sheriffs Special Programs	261,200		8,000 ²	269,200	264,600	1.7%
Emergency Management	98,810	96,000		194,810	1,291,994	-84.9%
Drug Forfeitures	114,200		94,700 ²	208,900	174,000	20.1%
Southern MD Criminal Justice Academy	88,000	44,000		132,000	132,000	0.0%
Agricultural Preservation	4,200	0		4,200	125,600	-96.7%
Nuisance Abatement Fund	100,000			100,000	100,000	0.0%
Animal Shelter / Control Services	95,800			95,800	100,019	-4.2%
Law Library	62,900	3,000		65,900	71,400	-7.7%
Community Development Administration	74,000			74,000	464,221	-84.1%
Tourism Grant	34,734			34,734	34,734	0.0%
Planning Grants	9,000			9,000	222,900	-96.0%
Community Development Block Grants	0			0	325,000	-100.0%
Economic Development Loan Programs	0			0	500,000	-100.0%
Total Special Revenue	\$35,844,473	\$4,083,219	\$4,192,725	\$44,120,418	\$43,183,061	2.2%
PROPRIETARY FUNDS:						
Enterprise Funds						
Water & Sewer	\$27,798,600		\$500,000 ²	\$28,298,600	\$26,263,600	7.7%
Solid Waste- Landfill	5,060,800		460,000 ³	5,520,800	4,863,600	13.5%
Environmental Services	4,048,000		252,400 ³	4,300,400	3,701,300	16.2%
Inspections & Review	3,415,200			3,415,200	2,824,900	20.9%
Recreation	2,617,500		126,400 ²	2,743,900	2,629,000	4.4%
Watershed Protection and Restoration	2,168,800			2,168,800	2,133,000	1.7%
Vending Machine	142,500			142,500	104,000	37.0%
Tourism Stadium Concert	73,200			73,200	73,200	0.0%
Total Enterprise Fund	\$45,324,600	\$0	\$1,338,800	\$46,663,400	\$42,592,600	9.6%
Total All Funds	<u>\$517,990,273</u>	<u>\$16,684,719</u>	<u>\$12,046,325</u>	<u>\$546,721,318</u>	<u>\$521,945,161</u>	4.7%


Footnotes:

1. Represents use of Fund Balance for Capital Projects and other programs.
2. The fund balance appropriation represents plans to utilize surplus funds.
3. The fund balance appropriation represents use of equipment reserve funds.
4. The FY2014 Appropriation represents the Adopted budget except for the Special Revenue funds. The Amended budget is used due to the frequent late changes in grant awards and budgets.

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 \$1.141 is combined with a Fire and Rescue real property tax rate of \$.064 for a **total real property tax rate of \$1.205 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 \$2.8525 is combined with a Fire and Rescue business personal property tax rate at \$.016 for a **total personal property tax rate of \$3.0125 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	\$1.317 ^c
<hr/> Total property taxes due	<hr/> \$3,293

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 \$1.205 County (includes \$.064 Volunteer Fire & EMS) and \$.012 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 3.03% of an individual's Maryland taxable income.** The local tax rate 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 FY2015.

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.**

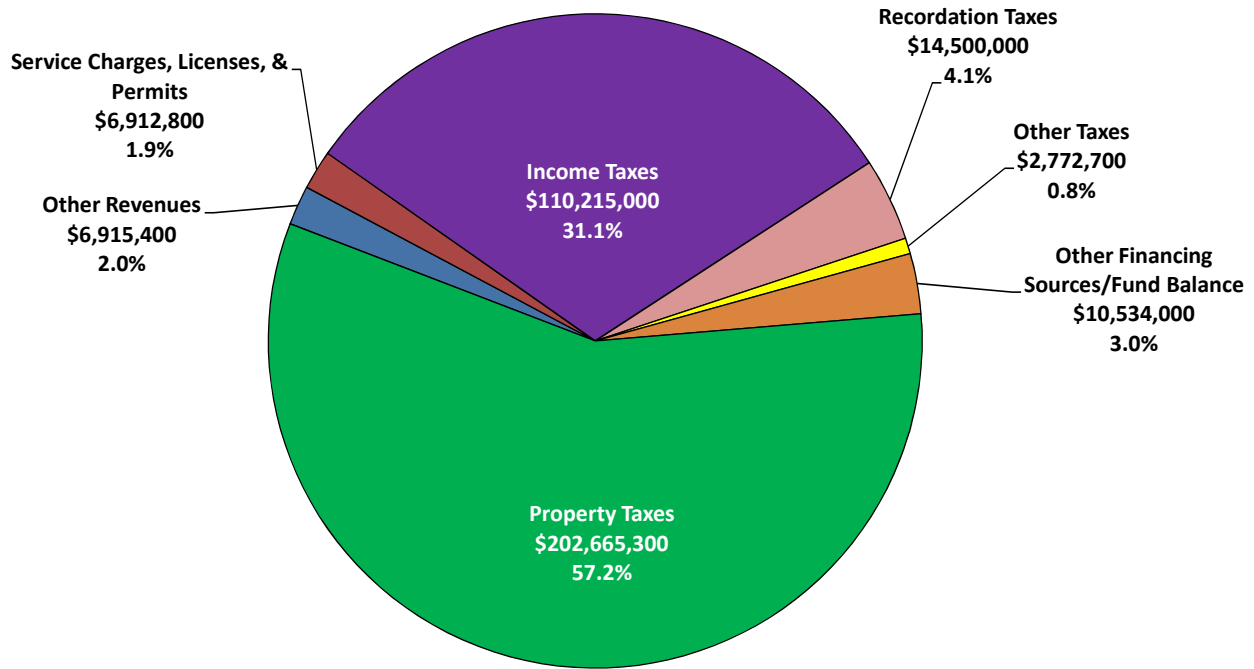
HOTEL/MOTEL TAX is calculated at **5% of the room rate** for occupants boarding less than 120 days.

FAIR SHARE SCHOOL EXCISE TAX is levied on new residential construction in the County. For fiscal year 2015, the fair share school construction excise tax may be levied in a maximum amount of **\$13,366 for a single-family detached home, \$12,677 for a town house (triplex, duplex, etc.) and \$9,646 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 construction excise tax may only be used to pay principal of and interest on the new school capacity construction bonds.

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:

FY15 General Fund Revenues/Financing Sources TOTAL APPROVED = \$354,515,200

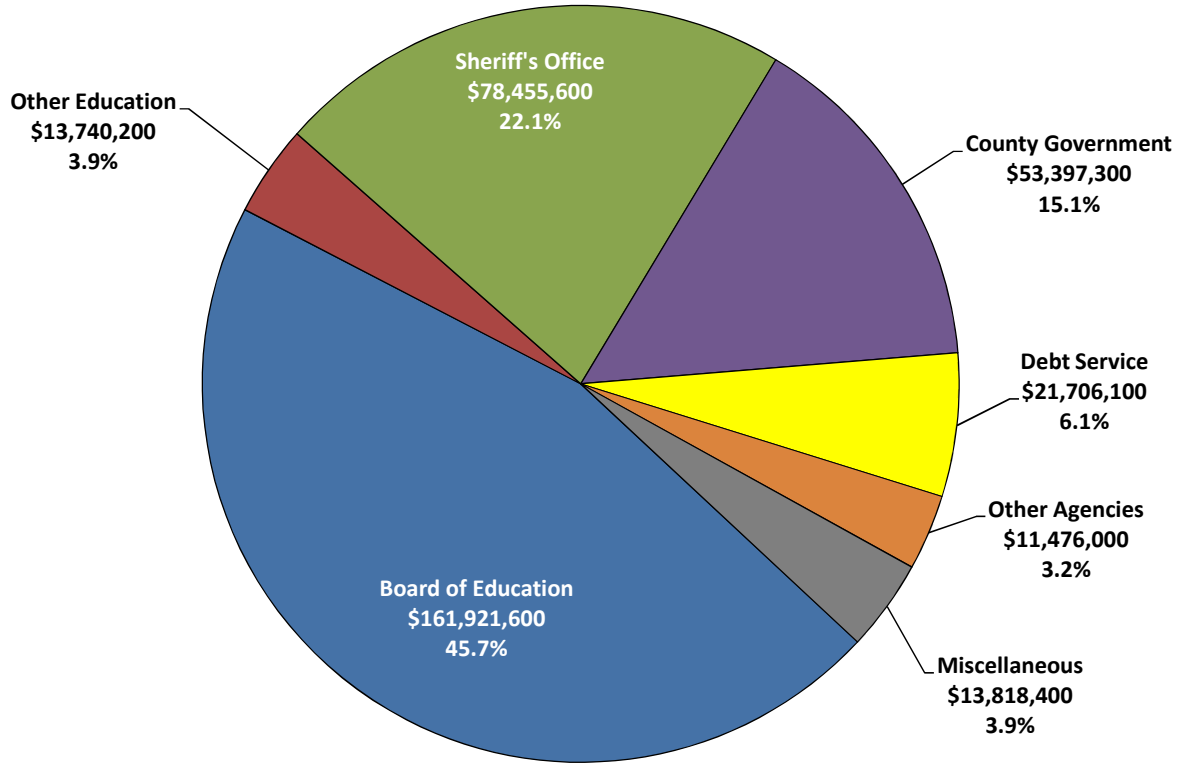


REVENUE BREAKDOWN

PROPERTY TAXES	57.2%	\$202,665,300	INCOME TAX	31.1%	\$110,215,000
Real & Personal		204,090,300			
Penalties, Interest & Fees		636,800			
Tax Credits		(2,061,800)			
RECORDATION TAXES	4.1%	\$14,500,000	SERVICE CHARGES, LICENSES, & PERMITS	1.9%	\$6,912,800
OTHER TAXES	0.8%	\$2,772,700	Federal Inmate Contract	453,200	
Hotel/Motel Tax		940,000	EMS Billing Fee	1,256,300	
Highway User Tax		913,000	911 Fees	1,080,000	
Admission Tax		842,200	Licenses & Permits	957,000	
Heavy Equipment Tax		77,500	Indirect Cost Allocation	952,800	
OTHER FINANCING SOURCES	2.1%	\$7,339,500	Remaining	2,213,500	
Special Revenue: Cable Fund		1,000,000	ALL OTHER REVENUES	2.0%	\$6,915,400
Capital Lease Agreement		6,139,500	Fines & Forfeitures	2,485,900	
CIP Fund: Project Surplus		200,000	Rent	1,282,500	
FUND BALANCE APPROPRIATION	0.9%	\$3,194,500	State Grants	1,628,700	
Bond Premium		2,407,600	Other Intergovernmental	508,300	
CIP Appropriation		331,000	Interest	225,000	
Other Post Employment Benefits		250,000	Sale of Fixed Assets	250,000	
Housing Authority Board		82,300	Stadium	171,000	
Capital Lease Reserve		123,600	Miscellaneous	364,000	

GENERAL FUND

FY15 General Fund Appropriations TOTAL APPROVED = \$354,515,200



EXPENDITURE BREAKDOWN

EDUCATION	49.6%	\$175,661,800	SHERIFF'S OFFICE	22.1%	\$78,455,600
Board of Education	\$161,921,600				
College of Southern Maryland	9,710,300		DEBT SERVICE	6.1%	\$21,706,100
Library	3,984,300				
Other Education	45,600		OTHER AGENCIES	3.2%	\$11,476,000
			Health Department	2,352,500	
COUNTY GOVERNMENT	15.1%	\$53,397,300	State's Attorney	3,783,200	
Public Works	\$17,976,800		Circuit Court	1,278,700	
Emergency Services	13,838,500		Election Board	918,000	
Community Services	6,976,000		Other Health Agencies	745,400	
Fiscal & Administrative Services	5,881,600		Other Social Service Agencies	705,000	
Planning & Growth Management	2,728,600		Conservation of Natural Resources	646,800	
Administrative Services	2,490,300		Economic Development	444,300	
Economic Development Dept.	1,210,500		Department of Social Services	311,000	
County Attorney	954,400		Liquor Board	235,300	
Human Resources	816,800		Orphan's Court	46,800	
County Commissioners	523,800		Volunteer Fire Protection & Emergency Medical Services	9,000	
MISCELLANEOUS	3.9%	\$13,818,400			
Capital Project Transfer	896,000				
Retiree Fringe/OPEB Contribution	2,858,800				
Central Services	2,123,600				
Capital Lease Agreement	6,139,500				
Contingency	1,149,000				
Excise Tax Subsidy	651,500				

GENERAL FUND OPERATING BUDGET

	FY2014 Adopted	FY2015 Adopted	\$ Change from FY2014	% Chg.
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$201,088,000	\$202,665,300	\$1,577,300	0.8%
Income Tax	106,240,200	110,215,000	3,974,800	3.7%
Recordation Tax	10,500,000	14,500,000	4,000,000	38.1%
Other Taxes	2,916,000	2,772,700	(143,300)	-4.9%
Services Charges	5,885,900	5,955,800	69,900	1.2%
Intergovernmental	2,126,600	2,137,000	10,400	0.5%
Licenses & Permits	930,200	957,000	26,800	2.9%
Fines & Forfeitures	2,378,000	2,485,900	107,900	4.5%
Other Income	2,425,700	2,292,500	(133,200)	-5.5%
Total Operating Revenues	\$334,490,600	\$343,981,200	\$9,490,600	2.8%
<u>Other Financing Sources</u>				
Transfer from CIP Fund	50,000	200,000	150,000	300.0%
Transfer from Special Revenue Fund	1,000,000	1,000,000	0	0.0%
Capital Lease Agreement	609,400	6,139,500	5,530,100	907.5%
Reserved Fund Balance	2,921,600	3,194,500	272,900	9.3%
Total Other Financing Sources	\$4,581,000	\$10,534,000	\$5,953,000	129.9%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$339,071,600	\$354,515,200	\$15,443,600	4.6%
<u>EXPENDITURES</u>				
Board of Education	\$159,010,300	\$161,921,600	\$2,911,300	1.8%
Sheriff's Office	76,861,800	78,455,600	1,593,800	2.1%
Volunteer Fire Protection & Emergency Medical Svcs		9,000	9,000	N/A
Debt Service	20,429,600	21,706,100	1,276,500	6.2%
Other Education	13,585,000	13,740,200	155,200	1.1%
Other General Government	7,526,700	7,461,200	(65,500)	-0.9%
State's Attorney	3,477,300	3,783,200	305,900	8.8%
Health Agencies	3,147,400	3,097,900	(49,500)	-1.6%
Economic Development Agencies	312,370	444,300	131,930	42.2%
Social Service Agencies	941,730	1,016,000	74,270	7.9%
Conservation of Natural Resources	643,100	646,800	3,700	0.6%
Contingency	505,300	1,149,000	643,700	127.4%
Public Works	17,549,700	17,976,800	427,100	2.4%
Emergency Services	12,929,900	13,838,500	908,600	7.0%
Community Services	6,480,100	6,976,000	495,900	7.7%
Fiscal & Administrative Services	5,788,200	5,881,600	93,400	1.6%
Planning & Growth Management	2,724,900	2,728,600	3,700	0.1%
Economic Development	1,192,700	1,210,500	17,800	1.5%
County Administered General Govt.	4,143,100	4,785,300	642,200	15.5%
Total Expenditures	\$337,249,200	\$346,828,200	\$9,579,000	2.8%
<u>Other Financing Uses</u>				
Capital Project Transfer	1,213,000	896,000	(317,000)	-26.1%
Excise Tax Debt Service Subsidy	0	651,500	651,500	N/A
Capital Lease Agreement	609,400	6,139,500	5,530,100	907.5%
Total Other Financing Uses	\$1,822,400	\$7,687,000	\$5,864,600	321.8%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$339,071,600	\$354,515,200	\$15,443,600	4.6%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

	FY2014 <u>Adopted</u>	FY2015 <u>Adopted</u>	<u>\$ Change</u> <u>from FY2014</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>PROPERTY TAXES:</u>				
Real Property - Full Year	\$175,020,000	\$174,856,000	(\$164,000)	-0.1%
Real Property - Half Year	382,000	293,800	(88,200)	-23.1%
Real Property-Quarter Year	191,000	146,900	(44,100)	-23.1%
Real Property-Three-Quarter Year	573,000	457,000	(116,000)	-20.2%
Bus. Personal Property	228,000	227,600	(400)	-0.2%
Railroads & Public Utilities	7,770,000	8,004,000	234,000	3.0%
Ordinary Business Corp.	18,380,000	18,149,000	(231,000)	-1.3%
Payment in Lieu of Tax	0	2,000,000	2,000,000	N/A
Penalties & Interest	600,000	600,000	0	0.0%
Half Year Tax Billing	36,200	36,800	600	1.7%
Subtotal	\$203,180,200	\$204,771,100	\$1,590,900	0.8%
Homestead Tax Credit	(213,200)	(113,800)	99,400	-46.6%
Low Income Tax Credit	(454,500)	(514,300)	(59,800)	13.2%
Senior Tax Credit	(191,700)	(202,100)	(10,400)	5.4%
Ag. Preservation Tax Credit	(124,800)	(126,400)	(1,600)	1.3%
Tax Differ.- La Plata	(989,200)	(1,046,000)	(56,800)	5.7%
Tax Differ.- Indian Head	(108,500)	(96,000)	12,500	-11.5%
Natural Disaster Tax Credit	(2,100)	0	2,100	-100.0%
Surviving Spouse Tax Credit	(8,200)	(7,000)	1,200	-14.6%
Conservation Easement Tax Credit	0	(200)	(200)	N/A
Subtotal	(\$2,092,200)	(\$2,105,800)	(\$13,600)	0.7%
Total Property Taxes	\$201,088,000	\$202,665,300	\$1,577,300	0.8%
<u>INCOME TAX</u>	\$106,240,200	\$110,215,000	\$3,974,800	3.7%
<u>RECORDATION TAX</u>	\$10,500,000	\$14,500,000	\$4,000,000	38.1%
<u>OTHER TAXES:</u>				
Hotel/Motel Room Tax	\$1,067,000	\$940,000	(\$127,000)	-11.9%
Highway User Tax	908,000	913,000	5,000	0.6%
Admission and Amusement	865,000	842,200	(22,800)	-2.6%
Heavy Equipment Tax	76,000	77,500	1,500	2.0%
Total Other Local Taxes	\$2,916,000	\$2,772,700	(\$143,300)	-4.9%
<u>LICENSES & PERMITS</u>				
Trader License	\$222,700	\$223,300	\$600	0.3%
Alcoholic License	167,000	177,800	10,800	6.5%
Park Permits	105,900	101,700	(4,200)	-4.0%
Building Permits	105,800	115,000	9,200	8.7%
Electrical Exams	97,200	84,700	(12,500)	-12.9%
Trailer Permits	46,400	46,700	300	0.6%
Electrical Permits	42,400	45,300	2,900	6.8%
Civil Marriage Licenses	31,500	32,600	1,100	3.5%
Other	111,300	129,900	18,600	16.7%
Total Licenses & Permits	\$930,200	\$957,000	\$26,800	2.9%
<u>INTERGOVERNMENTAL:</u>				
Federal	\$8,000	\$0	(\$8,000)	-100.0%
State				
Aid for Police Protection	\$1,222,200	\$1,222,200	\$0	0.0%
State Aid For Inmate Operating	248,300	245,000	(3,300)	-1.3%
Jury Fee Reimbursement	82,000	82,000	0	0.0%
Other	77,400	79,500	2,100	2.7%
Subtotal	\$1,629,900	\$1,628,700	(\$1,200)	-0.1%

GENERAL FUND OPERATING BUDGET

	FY2014 <u>Adopted</u>	FY2015 <u>Adopted</u>	\$ Change <u>from FY2014</u>	% <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
Local Governments				
Animal Shelter- St. Mary's	\$293,200	\$305,000	\$11,800	4.0%
Animal Shelter- Calvert	195,500	203,300	7,800	4.0%
Subtotal	\$488,700	\$508,300	\$19,600	4.0%
Total Intergovernmental	\$2,126,600	\$2,137,000	\$10,400	0.5%
<u>SERVICES CHARGES:</u>				
Em. Medical Srvcs. Billing Fee	\$1,256,300	\$1,256,300	\$0	0.0%
Local 911 Aid	1,000,000	1,080,000	80,000	8.0%
Indirect Cost Allocation	836,500	991,000	154,500	18.5%
Federal Aid For Inmate Operating	690,000	453,200	(236,800)	-34.3%
Park Fees	263,300	256,600	(6,700)	-2.5%
Custodial Fee	265,200	287,900	22,700	8.6%
False Alarm Registrations	225,100	240,000	14,900	6.6%
Sheriff Fees	263,100	287,900	24,800	9.4%
Sheriff Pay Phone Commissions	190,000	180,000	(10,000)	-5.3%
Room & Board Detention Center	150,000	150,000	0	0.0%
Other	746,400	772,900	26,500	3.6%
Total Service Charges	\$5,885,900	\$5,955,800	\$69,900	1.2%
<u>FINES & FORFEITURES</u>				
Red Light Camera Fines	\$935,000	\$994,600	\$59,600	6.4%
Speed Camera Fines	1,078,000	1,128,900	50,900	4.7%
False Alarm Fines	262,500	258,500	(4,000)	-1.5%
Other	102,500	103,900	1,400	1.4%
Total Fines & Forfeitures	\$2,378,000	\$2,485,900	\$107,900	4.5%
<u>OTHER INCOME</u>				
Rent	\$1,331,000	\$1,282,500	(\$48,500)	-3.6%
Interest	300,000	225,000	(75,000)	-25.0%
Sale of Fixed Assets	250,000	250,000	0	0.0%
Stadium	150,000	171,000	21,000	14.0%
Miscellaneous	394,700	364,000	(30,700)	-7.8%
Total Miscellaneous	\$2,425,700	\$2,292,500	(\$133,200)	-5.5%
TOTAL OPERATING REVENUES	\$334,490,600	\$343,981,200	\$9,490,600	2.8%
<u>Financing Sources</u>				
Transfer from CIP Fund	50,000	200,000	150,000	300.0%
Transfer from Special Revenue Fund	1,000,000	1,000,000	0	0.0%
Capital Lease Agreement	609,400	6,139,500	5,530,100	907.5%
Subtotal: Other Financing Uses	\$1,659,400	\$7,339,500	\$5,680,100	342.3%
Reserved Fund Balance				
Housing Authority	77,200	82,300	5,100	6.6%
OPEB	250,000	250,000	0	0.0%
CIP Appropriation	644,000	331,000	(313,000)	-48.6%
Capital Lease Surplus	0	123,600	123,600	N/A
Bond Premium	1,950,400	2,407,600	457,200	23.4%
Subtotal: Fund Balance	\$2,921,600	\$3,194,500	\$272,900	9.3%
TOTAL FINANCING SOURCES	\$4,581,000	\$10,534,000	\$5,953,000	129.9%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$339,071,600	\$354,515,200	\$21,123,700	4.6%

GENERAL FUND OPERATING BUDGET

	<u>FY2014</u> <u>Adopted</u>	<u>FY2015</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2014</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>EDUCATION</u>				
Board of Education	\$159,010,300	\$161,921,600	\$2,911,300	1.8%
College of Southern Maryland	9,425,200	9,710,300	285,100	3.0%
Library	4,111,200	3,984,300	(126,900)	-3.1%
Other	48,600	45,600	(3,000)	-6.2%
Total Education	\$172,595,300	\$175,661,800	\$3,066,500	1.8%
<u>PUBLIC SAFETY</u>				
Sheriff	\$57,354,200	\$58,263,200	\$909,000	1.6%
Corrections	17,436,600	18,009,400	572,800	3.3%
Automated Enforcement Unit (AEU)	2,013,700	2,066,100	52,400	2.6%
Fingerprinting Service	57,300	116,900	59,600	104.0%
Sheriff's Office	\$76,861,800	\$78,455,600	\$1,593,800	2.1%
Emergency Services Administration	306,900	313,100	6,200	2.0%
False Alarm Reduction Unit	174,200	176,400	2,200	1.3%
Animal Control	654,800	676,700	21,900	3.3%
Animal Shelter	802,000	809,000	7,000	0.9%
Fire/EMS Communications	3,180,400	3,708,900	528,500	16.6%
Career Emergency Medical Services	7,525,600	7,867,600	342,000	4.5%
Tactical Response Team	177,800	172,400	(5,400)	-3.0%
Emergency Management	108,200	114,400	6,200	5.7%
Subtotal: Emergency Services	\$12,929,900	\$13,838,500	\$908,600	7.0%
Volunteer Fire Protection & Emergency Medical Svcs		9,000	9,000	N/A
Total Public Safety	\$89,791,700	\$92,303,100	\$2,511,400	2.8%
Principal	\$13,235,500	\$14,394,800	\$1,159,300	8.8%
Interest	6,627,800	6,653,800	26,000	0.4%
Miscellaneous	566,300	657,500	91,200	16.1%
<u>DEBT SERVICE</u>	\$20,429,600	\$21,706,100	\$1,276,500	6.2%
<u>GENERAL GOVERNMENT</u>				
Central Services	\$2,334,600	\$2,123,600	(\$211,000)	-9.0%
OPEB Contribution	750,000	750,000	0	0.0%
Election Board	972,800	918,000	(54,800)	-5.6%
Liquor Board	236,700	235,300	(1,400)	-0.6%
Orphan's Court	46,800	46,800	0	0.0%
Circuit Court	1,327,200	1,278,700	(48,500)	-3.7%
State's Attorney	3,477,300	3,783,200	305,900	8.8%
Other Benefits	1,858,600	2,108,800	250,200	13.5%
Subtotal: Other General Govt.	\$11,004,000	\$11,244,400	\$240,400	2.2%
County Commissioners	\$528,700	\$523,800	(\$4,900)	-0.9%
Administrative Services	1,912,000	2,490,300	578,300	30.2%
County Attorney	899,800	954,400	54,600	6.1%
Human Resources	802,600	816,800	14,200	1.8%
Subtotal: County Administered	\$4,143,100	\$4,785,300	\$642,200	15.5%
General Government				
Total General Government	\$15,147,100	\$16,029,700	\$882,600	5.8%

GENERAL FUND OPERATING BUDGET

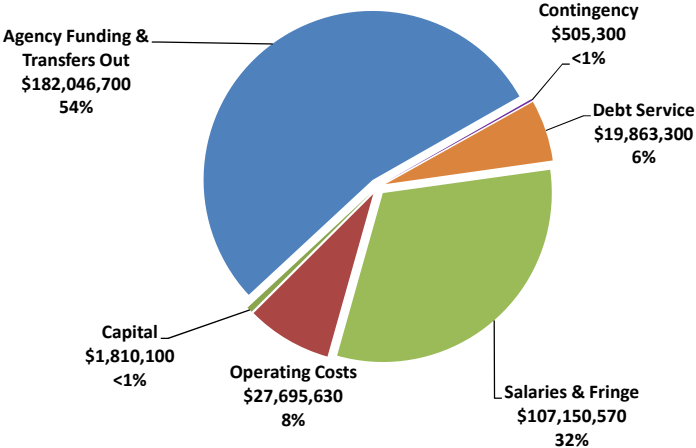
	<u>FY2014</u> <u>Adopted</u>	<u>FY2015</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2014</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>FISCAL & ADMINISTRATIVE SERVICES</u>				
Administration	\$274,900	\$259,900	(\$15,000)	-5.5%
Budget	461,800	424,600	(37,200)	-8.1%
Information Technology	2,478,300	2,535,200	56,900	2.3%
Purchasing	416,800	432,800	16,000	3.8%
Treasury	1,120,400	1,145,700	25,300	2.3%
Accounting	1,036,000	1,083,400	47,400	4.6%
Total Fiscal & Admin. Services	\$5,788,200	\$5,881,600	\$93,400	1.6%
<u>PUBLIC WORKS</u>				
Administration	\$754,900	\$784,300	\$29,400	3.9%
Building & Trades	7,087,300	7,312,900	225,600	3.2%
Parks & Grounds	3,858,500	3,905,000	46,500	1.2%
Vehicle Maintenance	930,700	938,000	7,300	0.8%
Roads	4,918,300	5,036,600	118,300	2.4%
Total Public Works	\$17,549,700	\$17,976,800	\$427,100	2.4%
<u>COMMUNITY SERVICES</u>				
Administration	\$453,100	\$503,700	\$50,600	11.2%
Transportation	2,520,700	2,677,400	156,700	6.2%
Aging Services	1,452,600	1,473,500	20,900	1.4%
Recreation	1,475,100	1,568,600	93,500	6.3%
Housing Authority	578,600	752,800	174,200	30.1%
Total Community Services	\$6,480,100	\$6,976,000	\$495,900	7.7%
<u>PLANNING & GROWTH MANAGEMENT</u>				
Administration	\$252,500	\$253,000	\$500	0.2%
Planning	1,471,100	1,472,500	1,400	0.1%
Inspections & Enforcement	336,800	341,200	4,400	1.3%
Codes & Permits	424,900	425,900	1,000	0.2%
Resource & Infrastructure Mgmt.	239,600	236,000	(3,600)	-1.5%
Total Planning & Growth Mgmt.	\$2,724,900	\$2,728,600	\$3,700	0.1%
<u>HEALTH SERVICES</u>				
Health Department	\$2,295,100	\$2,352,500	\$57,400	2.5%
Other Health Services	556,600	440,700	(115,900)	-20.8%
Water & Sewer Services	180,700	189,700	9,000	5.0%
Mosquito Control	115,000	115,000	0	0.0%
Total Health	\$3,147,400	\$3,097,900	(\$49,500)	-1.6%
<u>SOCIAL SERVICES</u>				
Department of Social Services	\$311,000	\$311,000	\$0	0.0%
Other Social Services	630,730	705,000	74,270	11.8%
Total Social Services	\$941,730	\$1,016,000	\$74,270	7.9%
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Department	\$1,192,700	\$1,210,500	\$17,800	1.5%
Other Economic Development Svcs	312,370	444,300	131,930	42.2%
Total Economic Development	\$1,505,070	\$1,654,800	\$149,730	9.9%

GENERAL FUND OPERATING BUDGET

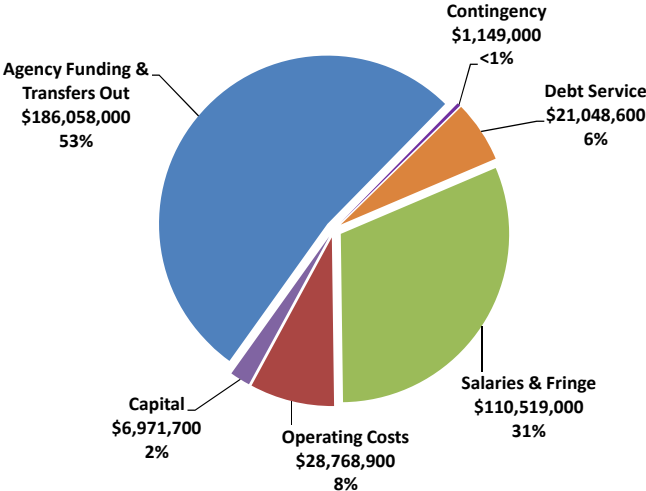
	<u>FY2014</u> <u>Adopted</u>	<u>FY2015</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2014</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>CONSERVATION OF NATURAL RESOURCES</u>				
University of MD Extension	\$241,400	\$241,400	\$0	0.0%
Soil Conservation	368,700	372,200	3,500	0.9%
Weed Control	15,200	15,200	0	0.0%
So. MD Resource Conservation	8,800	9,000	200	2.3%
Gypsy Moth	9,000	9,000	0	0.0%
Total Conservation of Nat. Resources	\$643,100	\$646,800	\$3,700	0.6%
CONTINGENCY	\$505,300	\$1,149,000	\$643,700	127.4%
TOTAL EXPENDITURES	\$337,249,200	\$346,828,200	\$9,579,000	2.8%
<u>FINANCING USES:</u>				
Transfer to Capital Project Fund	\$1,213,000	\$896,000	(\$317,000)	-26.1%
Excise Tax Debt Service Subsidy	0	651,500	651,500	N/A
Capital Lease Agreement	609,400	6,139,500	5,530,100	907.5%
TOTAL FINANCING USES	\$1,822,400	\$7,687,000	\$5,864,600	321.8%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$339,071,600	\$354,515,200	\$15,443,600	4.6%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

FY14 ADOPTED BUDGET \$339,071,600



FY15 ADOPTED BUDGET \$354,515,200



- 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.

CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2015 APPROVED CAPITAL PROJECT BUDGET FY2015-FY2019 CAPITAL IMPROVEMENT PROGRAM

<i>(\$ in thousands)</i>	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	5-Year Total '15-'19
GOVERNMENTAL PROJECTS						
CAPITAL COSTS						
Board of Education	\$16,263	\$10,483	\$18,834	\$21,163	\$19,265	\$86,008
College of Southern Maryland.....	4,133	6,332	887	11,410	1,217	23,979
General Government.....	14,801	8,932	5,388	3,696	3,523	36,340
Parks.....	4,165	625	2,174	1,022	805	8,791
Transportation.....	10,191	10,890	6,533	8,566	8,633	44,813
Total Governmental	\$49,553	\$37,262	\$33,816	\$45,857	\$33,443	\$199,931
FINANCE SOURCES						
General Obligation Bonds.....	\$27,737	\$24,539	\$13,481	\$17,610	\$17,933	\$101,300
Fair Share Excise Tax Bonds.....	2,182	3,177	5,549	7,421	7,280	25,609
General Fund - Fund Balance.....	331	270	270	0	0	871
General Fund Operating Transfer.....	565	676	708	617	623	3,189
Other Funds Operating Transfer.....	6,332	0	0	0	0	6,332
Total County Funding	\$37,147	\$28,662	\$20,008	\$25,648	\$25,836	\$137,301
Federal.....	1,615	104	0	0	0	1,719
State.....	15,222	18,457	13,808	20,209	7,607	75,303
Other: Forward funding State Share.....	(4,505)	(9,961)	0	0	0	(14,466)
Other.....	74	0	0	0	0	74
	\$49,553	\$37,262	\$33,816	\$45,857	\$33,443	\$199,931
ENTERPRISE FUND PROJECTS						
CAPITAL COSTS						
Water.....	\$6,653	\$9,878	\$10,954	\$12,568	\$16,212	\$56,264
Sewer.....	22,410	34,877	28,862	27,150	21,043	134,341
Solid Waste.....	402	4,903	1,354	742	781	8,182
Watershed Protection & Restoration.....	3,228	3,319	3,414	4,606	4,670	19,237
Total Enterprise Funds	\$32,693	\$52,976	\$44,583	\$45,066	\$42,706	\$218,024
FINANCE SOURCES						
Water Bonds.....	\$6,128	\$9,416	\$10,868	\$12,479	\$16,117	\$55,007
Sewer Bonds.....	19,579	31,173	25,698	23,958	17,693	118,100
Solid Waste Fund Bonds.....	402	4,903	1,354	742	781	8,182
Watershed Protection & Restoration Bonds.....	3,168	3,282	3,414	4,606	4,670	19,140
Enterprise Fund Operating Transfers.....	566	390	177	186	195	1,514
Total County Funding	\$29,843	\$49,164	\$41,510	\$41,971	\$39,456	\$201,943
State.....	271	196	0	0	0	467
Other: WSSC.....	2,579	3,617	3,073	3,095	3,250	15,614
Total Enterprise Funds	\$32,693	\$52,976	\$44,583	\$45,066	\$42,706	\$218,024
TOTAL PROJECTS	\$82,246	\$90,238	\$78,399	\$90,923	\$76,149	\$417,955

CAPITAL IMPROVEMENT PROGRAM

FY2015-FY2019 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$199,931,000

	FY15-FY19 Total	Project Total			FY15-FY19 Total	Project Total
<u>BOARD OF EDUCATION</u>				<u>TRANSPORTATION</u>		
St. Charles High School	\$3,695,000	\$89,043,000	FY15	Road Overlay Program	\$15,390,000	\$18,468,000 on-going
Elementary School #3	27,547,000	29,686,000	FY15-FY19	Billingsley Road Safety Improvements	3,300,000	11,453,000 FY15-FY16
Site Improvements/Asphalt Replacement Program	6,140,000	6,140,000	FY15-FY19	WURC: Old Washington Rd Reconstruction	7,692,000	8,064,000 FY16-FY19
Stoddert M.S. RTU/Boiler Replacement	4,880,000	4,880,000	FY15-FY16	County Drainage Systems Improvements	2,570,000	4,645,000 on-going
Smallwood M.S. Roof/Chiller/H&V/UV Replacement	478,000	4,427,000	FY19+	Mill Hill Road Upgrade	2,019,000	3,997,000 FY15-FY16
Eva Turner E.S. Roof/RTU Replacement	4,351,000	4,351,000	FY18-FY19	Neighborhood Traffic Calming Program	1,560,000	1,872,000 on-going
Full-Day Kindergarten Addition: Wade E.S.	3,704,000	4,197,000	FY16-FY17	Traffic Signal Program	1,323,000	1,822,000 on-going
Middle School - Site Acquisition	4,001,000	4,001,000	FY19	Safety Improvement Program	1,374,000	1,758,220 on-going
Full-Day Kindergarten Addition: Matula E.S.	3,531,000	3,928,000	FY15-FY17	Washington Ave. - Various Intersection Improvements	1,318,000	1,696,000 FY15-FY18+
Brown E.S. RTU/Boiler Replacement	1,799,000	3,681,000	FY15	Light Rail Transit Initiative	810,000	1,350,000 FY15-FY17
Westlake H.S. Roof Replacement	393,000	3,342,000	FY19+	New McDaniel Road	1,309,000	1,309,000 FY15
Elementary School - Site Acquisition	3,001,000	3,001,000	FY17	Sidewalk Improvement Program	765,000	765,000 FY15-FY19
BOE: Various Maintenance Projects	3,000,000	3,000,000	FY15-FY19	Rosewick Road Phase 3	620,000	620,000 FY15
Gwynn Center Roof/Boiler Replacement	2,635,000	2,878,000	FY15	St. Patrick's Dr. and Western Pkwy. - Pedestrian Intersection Improvements	324,000	324,000 FY15-FY16
T.S.H.S. - Parking Lot & Site Improvements	2,036,000	2,036,000	FY15	Bridge Replacement Program	262,000	269,000 FY16
Mary H. Matula E.S. Roof Replacement	1,821,000	1,821,000	FY18-FY19	Contingency- Inflation	4,177,000	7,658,000 on-going
Local Portable Classrooms	1,552,000	1,552,000	FY15-FY19	Total	\$44,813,000	\$66,070,220
Elementary Schools - Playground Replacement	1,330,000	1,330,000	FY15-FY19	% County Funded	98%	98%
Indian Head E.S. Boiler Replacement	129,000	1,325,000	FY19+	<u>GENERAL GOVERNMENT</u>		
La Plata High School - Gym HVAC	549,000	592,000	FY15	Radio Communications System Upgrade	\$0	\$34,855,000 beyond FY19
Somers M.S. Gym Bleacher Replacement	52,000	377,000	FY19+	Rural Legacy Program	7,605,000	9,126,000 on-going
Renovation Feasibility Study	201,000	201,000	FY15	Indian Head Science and Technology Park	6,437,000	6,437,000 FY15
Contingency- Inflation	9,183,000	11,517,000	on-going	Multi-Generational Center	5,772,000	6,322,000 FY15-FY17
Total	\$86,008,000	\$187,306,000		Purchase of Developments Rights	2,575,000	3,290,000 on-going
% County Funded	62%	56%		Agricultural Preservation	2,575,000	3,090,000 on-going
<u>COLLEGE OF SOUTHERN MARYLAND</u>				Detention Center Intake Area	808,000	2,442,000 FY15
Healthcare Training Facility	11,800,000	11,800,000	FY17-FY19	Various Maintenance Projects	1,981,000	2,398,000 on-going
Center for Trades and Energy Training Bldg	2,057,000	11,400,000	FY15	County Government Building Electrical & Network Infrastructure System Upgrades	687,000	1,842,900 FY15
Upgrade Telecom, PBX, Safety & Security Systems	7,894,000	7,894,000	FY15-FY16	Port Tobacco Historic District Revitalization	1,642,000	1,642,000 FY15-FY16
Contingency- Inflation	2,228,000	2,228,000	on-going	Courthouse Renovation	404,000	920,000 FY15-FY18
Total	\$23,979,000	\$33,322,000		Various Planning Studies	780,000	870,000 on-going
% County Funded	25%	27%		Sheriff's Office Improvements	415,000	811,000 FY16
<u>PARKS</u>				Parking Lot Improvements	333,000	666,000 FY16
Popes Creek Rail Trail	\$2,156,000	\$2,365,000	FY15-FY16	Generator Replacement Program	605,000	605,000 FY15-FY19
Park Repair & Maintenance Projects	1,524,000	1,842,000	on-going	WURC Implementation Studies	455,000	546,000 on-going
Waterfront Acquisition	1,503,000	1,503,000	FY17	Lighting Retrofit	424,000	530,000 FY14-FY18
Port Tobacco Parkland Acquisition	961,000	961,000	FY15	Hazmat & EMS Relocation	457,000	457,000 FY15
Friendship Farm Addition	838,000	838,000	FY15	State's Attorney's Office Renovations	363,000	428,500 FY15
Various Pedestrian & Bicycle Facilities	320,000	619,000	on-going	P.D. Brown Library Improvements	201,000	201,000 FY16
Oak Ridge Development Phase II	443,000	443,000	FY18	Engineering Plan Digitization	119,000	175,000 FY15-FY17
Gilbert Run/Oak Ridge Connection Trail	279,000	279,000	FY18-FY19	Animal Shelter Cremation Unit	117,000	117,000 FY15
Milton Somers Football Stadium Improv.	195,000	195,000	FY17	Develop Road Safety Prioritization Measure & Inventory	90,000	90,000 FY15-FY18
Oakridge Park Playground Rehabilitation	140,000	140,000	FY15	Fuller Transitional Home Improvements	80,000	80,000 FY16
Contingency- Inflation	432,000	560,000	on-going	Contingency- Inflation	1,415,000	11,947,000 on-going
Total	\$8,791,000	\$9,745,000		Total	\$36,340,000	\$89,888,400
% County Funded	37%	41%		% County Funded	84%	92%

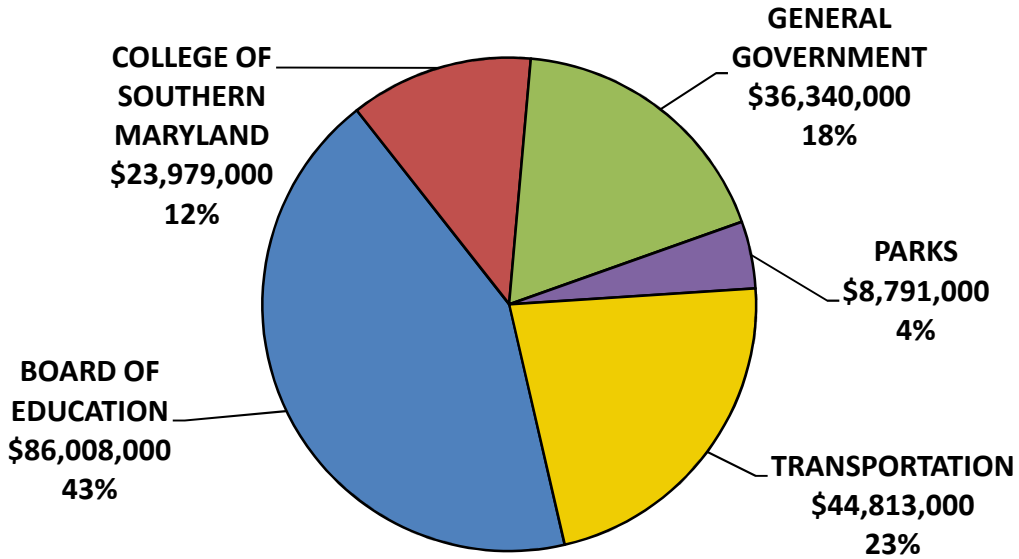
+ indicates additional funding beyond FY19

CAPITAL IMPROVEMENT PROGRAM

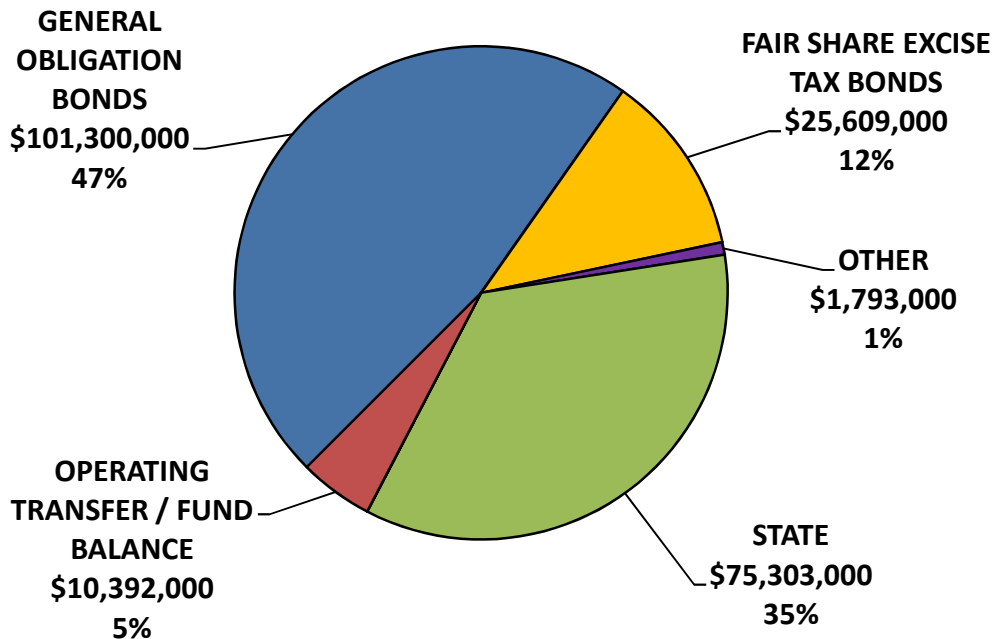
FY2015-FY2019 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$199,931,000

BY PROJECT TYPE:



BY REVENUE SOURCE:



Approved Budget includes the reimbursement of State forward funding of the New High School in the amount of \$14,466,000 which is not reflected in the Pie Chart above.

CAPITAL IMPROVEMENT PROGRAM

FY2015-FY2019 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$218,024,300

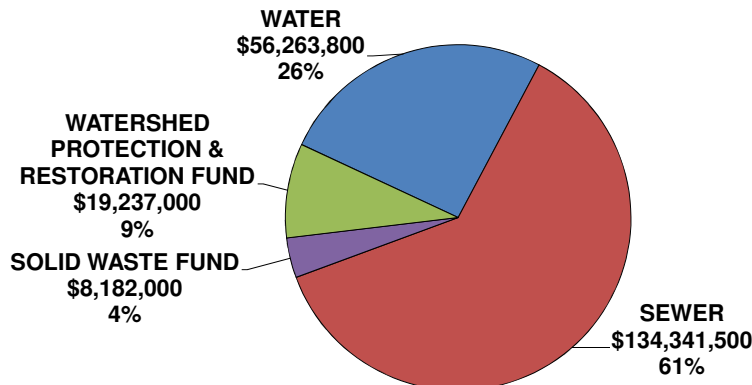
	FY15-FY19 Total	Project Total	
WATER			
Automation & Technology Master Plan (50%)	\$4,263,000	\$9,821,000	FY15-FY19
South County Water Transmission Main	8,805,000	9,015,000	FY17&FY19
Underground Infrastructure Repairs	2,765,000	7,192,000	on-going
Satellite Water Facility Upgrades	5,270,000	6,992,500	on-going
Bensville Water Tower No. 8	6,325,000	6,325,000	FY15-FY18
Gleneagles 2MG Water Tower	6,262,000	6,262,000	FY15-FY18
Waldorf Fire House Water Tower Replace	6,262,000	6,262,000	FY15-FY18
White Plains 2MG Water Tower	4,413,000	6,262,000	FY17-FY19+
Benedict Water System Improvements	860,000	1,410,000	FY15
Pinefield Water Tower Rehabilitation	1,226,000	1,226,000	FY17-FY19
Chapel Point Water Tower (Relocated)	975,000	975,000	FY15-FY17
White Plains South Water Line Improvements	900,000	900,000	FY15-FY16
Water Model Update	379,100	712,000	on-going
Settle Woods Water Tower Rehabilitation	685,400	685,000	FY17-FY19
Various County Water Studies	178,000	443,000	FY15-FY16
Waldorf/Chapel Pt. Water System Interconnection Feasibility Study	166,000	223,000	FY15-FY16
Contingency-inflation	6,529,300	8,523,600	on-going
TOTAL	\$56,263,800	\$73,229,100	
	<i>% County Funded</i>	<i>99%</i>	<i>99%</i>

WATERSHED PROTECTION & RESTORATION FUND			
NPDES Retrofit Projects	\$17,022,000	\$32,442,000	on-going
Cobb Island Drainage Study	95,000	95,000	FY15-FY16
Contingency-inflation	2,120,000	3,165,000	on-going
TOTAL	\$19,237,000	\$35,702,000	
	<i>% County Funded</i>	<i>100%</i>	<i>100%</i>

SOLID WASTE FUND			
Landfill Leachate Pretreatment Facility	3,248,000	3,248,000	FY15-FY17
Landfill Leachate Conveyance System	2,198,000	2,198,000	FY16-FY19
Landfill Storm Water Management Ponds	1,265,000	1,265,000	FY15-FY17
Automation & Technology Master Plan	773,000	773,000	FY15
Contingency-inflation	698,000	698,000	on-going
TOTAL	\$8,182,000	\$8,182,000	
	<i>% County Funded</i>	<i>100%</i>	<i>100%</i>

	FY15-FY19 Total	Project Total	
SEWER			
MWWTP Flow Equalization	\$27,841,100	\$28,345,100	FY15-FY19
Mattawoman Infiltration and Inflow Pump Station 3B	14,881,100	25,354,300	FY15-FY19+
Influent/Effluent Pump Station	1,800,000	18,010,300	FY15
Pump Station Rehabs and Replacements	10,380,000	17,267,100	FY15-FY16
Mt. Carmel Woods/CSM Pump Stations & Force mains Phase 3	12,140,500	14,004,300	FY15-FY19+
Automation & Technology Master Plan (50%)	3,825,100	11,166,000	FY15-FY17
MWWTP Clarifier and Thickener Repairs	4,263,000	9,891,000	FY15-FY19
MWWTP Electrical System Replacement	4,972,500	7,101,100	FY15-FY19+
Mattawoman WWTP Automation	4,380,000	5,703,100	FY15-FY17
Bryans Road Interceptor Sewer I&I Rehab.	2,360,000	5,381,100	FY15-FY17
Satellite Wastewater Facility Upgrades	5,082,000	5,082,000	FY15-FY18
WURC: Zekiah Interceptor Sewer Upgrades	2,940,000	4,488,100	FY15-FY19+
Clifton WWTP Improvements	3,196,000	3,613,000	FY16-FY19
WURC: Zekiah Pump Station Force main	3,571,000	3,571,000	FY16-FY18
MWWTP Belt Filter Press Replacement	2,447,000	3,275,000	FY16-FY18+
Cobb Island/Swan Point Interconnection	2,251,500	3,261,500	FY15-FY17
Mattawoman WWTP Berm Relocation	290,000	3,208,000	FY19+
WURC: Zekiah Pump Station Upgrade	1,672,000	2,901,000	FY15-FY18+
Hughesville Package Treatment Plant	1,794,000	2,613,000	FY16-FY18+
Grit System Reconfiguration at MWWTP	894,000	2,483,000	FY15
MWWTP Effluent PS Force main Improvements	965,900	2,441,100	FY15
Piney Branch Sewer Replacement (Upper Reaches)	2,040,000	2,040,000	FY15
Marshall Hall Road Gravity Sewer	1,149,000	1,952,900	FY15-FY16
WURC: Old Washington Road Sewer	1,535,000	1,660,000	FY15-FY16
MD. Route 5 Pump Station Force main	1,236,000	1,236,000	FY15-FY16
Clifton Pump Station #4	960,000	1,043,000	FY15-FY16
MWWTP Utility Water System Evaluation & Improvements	941,000	1,032,000	FY15-FY16
Sewer Model Update	770,500	831,500	FY15-FY16
Cobb Island Sewer Capacity & Feasibility Study	404,000	636,100	on-going
Contingency-inflation	164,000	164,000	FY15
TOTAL	\$134,341,500	\$206,286,500	
	<i>% County Funded</i>	<i>88%</i>	<i>83%</i>

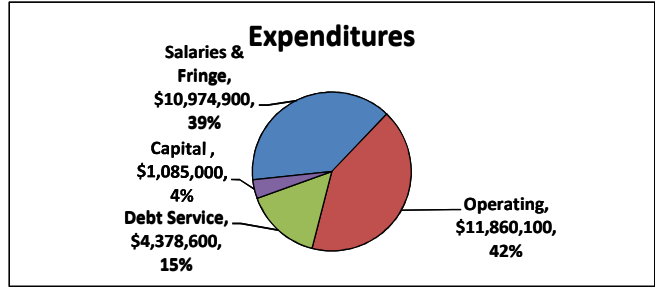
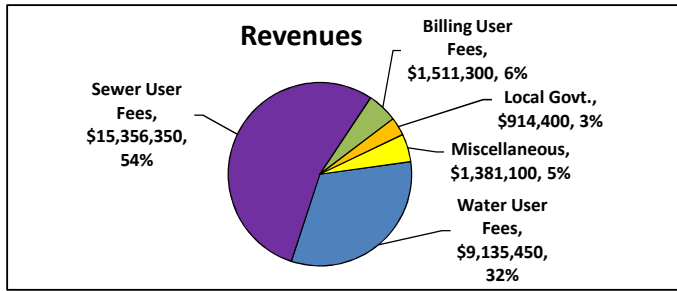
+ indicates additional funding beyond FY19



ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY15 APPROVED BUDGET = \$28,298,600



FY14 Approved Budget \$26,263,600 FY15 Approved Budget \$28,298,600 Change \$2,035,000 ; 7.7%

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 FY15 to keep pace with the cost of sludge disposal and to cover the increased cost of maintenance and repairs. The user fee rates for FY15 are:

Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	\$3.13
Single Family Residential : 18,001 – 24,000 gallons	\$6.26
Single Family Residential : over 24,001 gallons	\$9.39
Multi-Family / Commercial: Metered Usage	\$3.96

Sewer User Fee Rate per 1,000 gallons

Single Family Residential: Usage capped @ 24,000 gallons	\$6.89
Multi-Family / Commercial: Metered Usage	\$6.89

Customer account fee per quarterly bill \$9.87

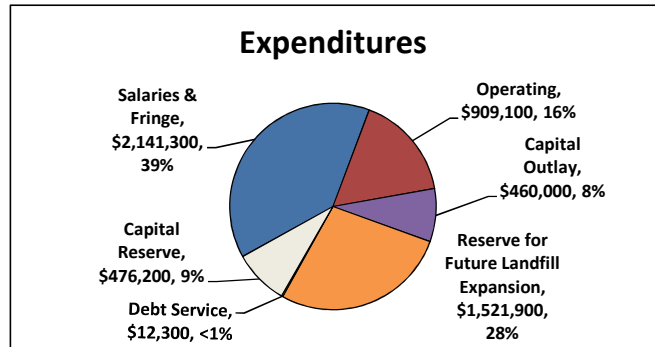
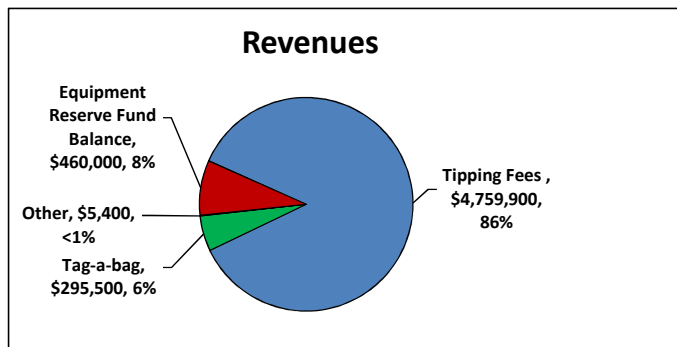
NOTE: The average quarterly Water and Sewer bill assuming 159 gallons per day would increase from \$143 to \$153.

For more information, please visit:

www.charlescountymd.gov/pw/utilities/mattawoman-office-utilities

LANDFILL FUND

TOTAL FY15 APPROVED BUDGET = \$5,520,800



FY14 Approved Budget \$4,863,600 FY15 Approved Budget \$5,520,800 Change \$657,200 ; 13.5%

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 FY15. This fee is the primary revenue source for the Landfill operation. A 13.5% increase in the overall budget is due to replacing a Track Loader with Equipment Reserve Fund Balance.

Citizens may also purchase Tag-A-Bag tickets for \$1.75. 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 44% filled as of June 30, 2014. Current estimates indicate the landfill will last until 2031.

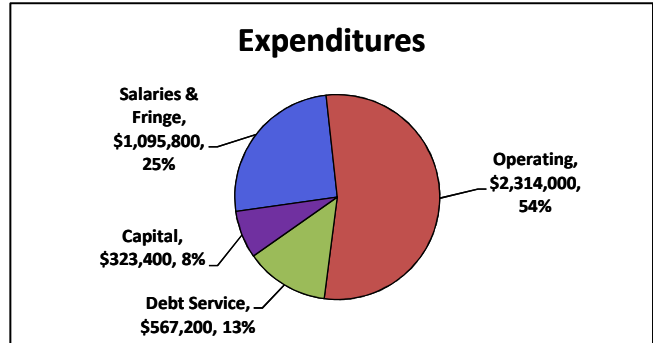
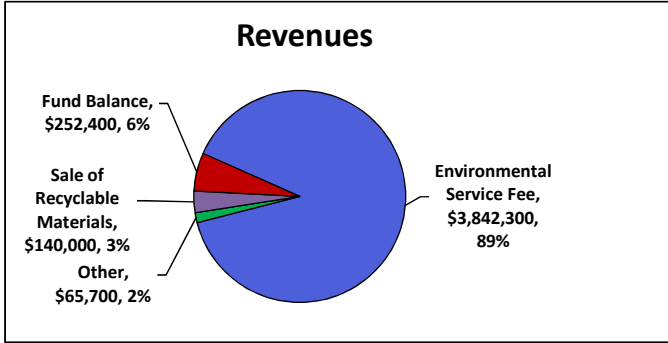
For more information, please visit:

www.charlescountymd.gov/pw/landfill/landfill-operations

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY15 APPROVED BUDGET = \$4,300,400



FY14 Approved Budget \$3,701,300 **FY15 Approved Budget** \$4,300,400 **Change** \$599,100 ; 16.2%

Recycling and environmental programs are paid with revenues generated primarily by a **\$78 Environmental Service Fee (ESF)** which is charged annually to each improved property within the County and accounts for 88% of revenues generated in this fund. The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. The towns of Indian Head and La Plata have their own recycling program and pay a reduced ESF fee of \$15.

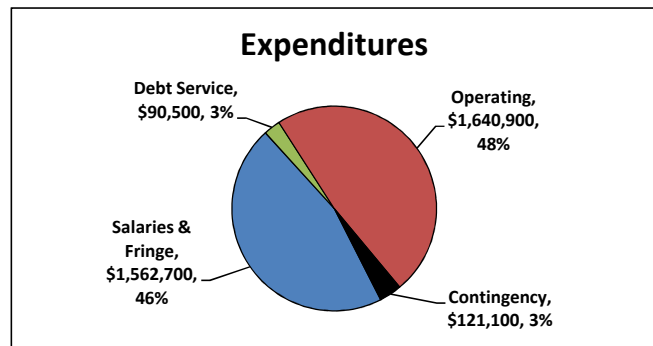
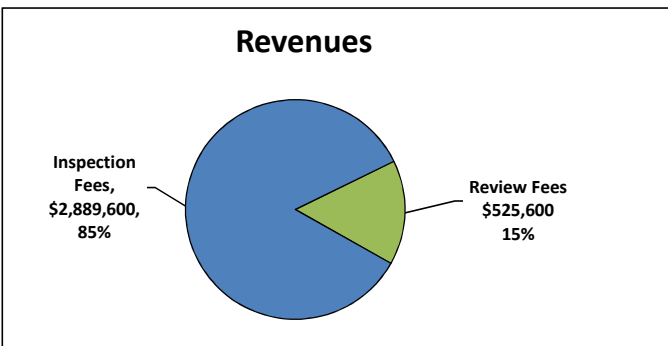
Charles County has achieved a 44% waste diversion rate. By the end of FY14, approximately 38,000 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four Recycling Centers, one 24-Hour Recycling Drop-off Site, and eight 24-Hour 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.

For more information, please visit:

www.charlescountymd.gov/pw/environmental/environmental-resources
www.charlescountymd.gov/pw/litter/litter-control

INSPECTION & REVIEW FUND

TOTAL FY15 APPROVED BUDGET = \$3,415,200



FY14 Approved Budget \$2,824,900 **FY15 Approved Budget** \$3,415,200 **Change** \$590,300 ; 20.9%

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.

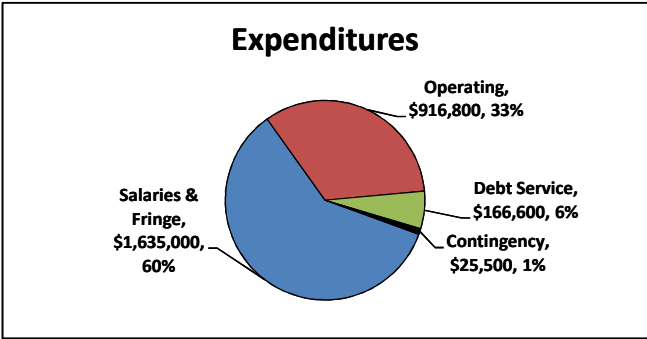
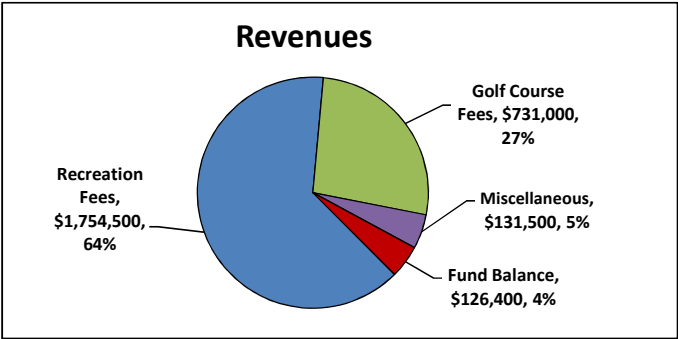
For more information, please visit:

www.charlescountymd.gov/pgm/cpis/codes-perimits-inspection-services

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY15 APPROVED BUDGET = \$2,743,900



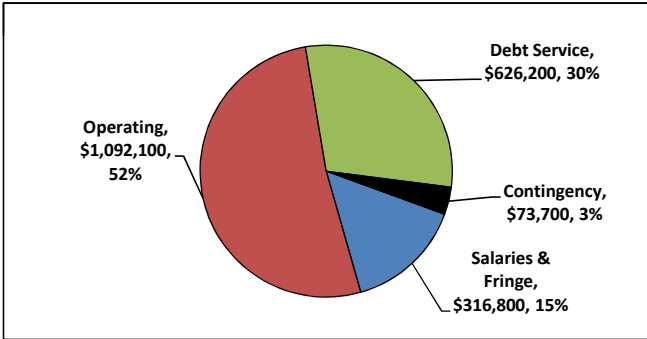
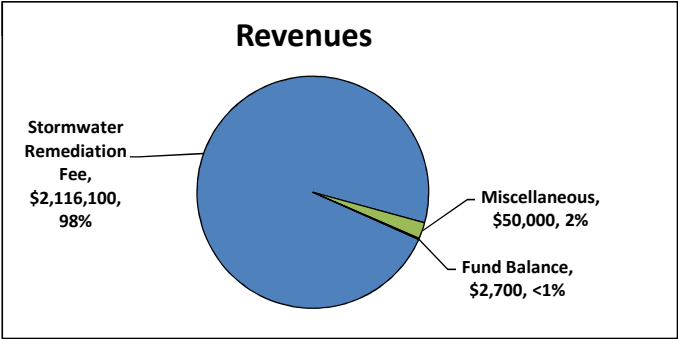
FY14 Approved Budget \$2,629,000 **FY15 Approved Budget** \$2,743,900 **Change** \$114,900 ; 4.4%

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.

For more information, please visit:
www.charlescountymd.gov/cs/recreation/recreation
www.charlescountymd.gov/pw/wpgc/white-plains-golf-course

WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY15 APPROVED BUDGET = \$2,168,800



FY14 Approved Budget \$2,133,000 **FY15 Approved Budget** \$2,168,800 **Change** \$35,800 ; 1.7%

The State of Maryland required all major jurisdictions to implement a stormwater fee by July 1, 2013 to fund stormwater management, including stream & wetland restoration. The fee covers operations and maintenance, public education and outreach, stormwater management planning, mapping, monitoring, inspections, enforcement, grants to non-profits (program under development), administrative costs, and the debt service payments associated with the cost of capital improvements related to stormwater improvements to old systems. The programs is funded by revenues generated primarily by the \$43 Stormwater Remediation Fee which is charged annually to each improved property within the County and accounts for 98% of revenues generated in this fund. The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. The town of La Plata is not charged since they have their own stormwater management program.

For more information, please visit:
www.charlescountymd.gov/pgm/planning/npdes-municipal-separate-storm-sewer-system-permit

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
MD Relay: 711 • Relay TDD: 1-800-735-2258



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 provided at the highest level of excellence; and where the quality of life is the best in the nation.