
Charles County, MD
BUDGET-IN-BRIEF

Adopted FY2016 Budget

July 1, 2015- June 30, 2016



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CHARLES COUNTY COMMISSIONERS



Peter F. Murphy
President



Ken Robinson
Vice President (Dist. 1)



Debra M. Davis, Esq.
(Dist. 2)



Amanda M. Stewart, M.Ed.
(Dist. 3)



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 only full-time position and may reside anywhere in the county. The other four Commissioners, who each represent a Commissioner District in which they must reside, are part-time.

Board Responsibilities

The Charles County Commissioners are responsible for:

- Raising 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
- Adopting and updating the Land Use Plan, and Zoning Ordinance and overseeing the development process
- Establishing, promulgating, and enforcing County rules, regulations, ordinances, policies, and procedures
- Appointing boards, commissions, and task forces to advise them and make recommendations
- Fulfilling the mission of Charles County Government and serving on various board and councils in the County, region and State

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.

Advisory Committees, Boards & Commissions

The Charles County Commissioners appoint more than 50 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.

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

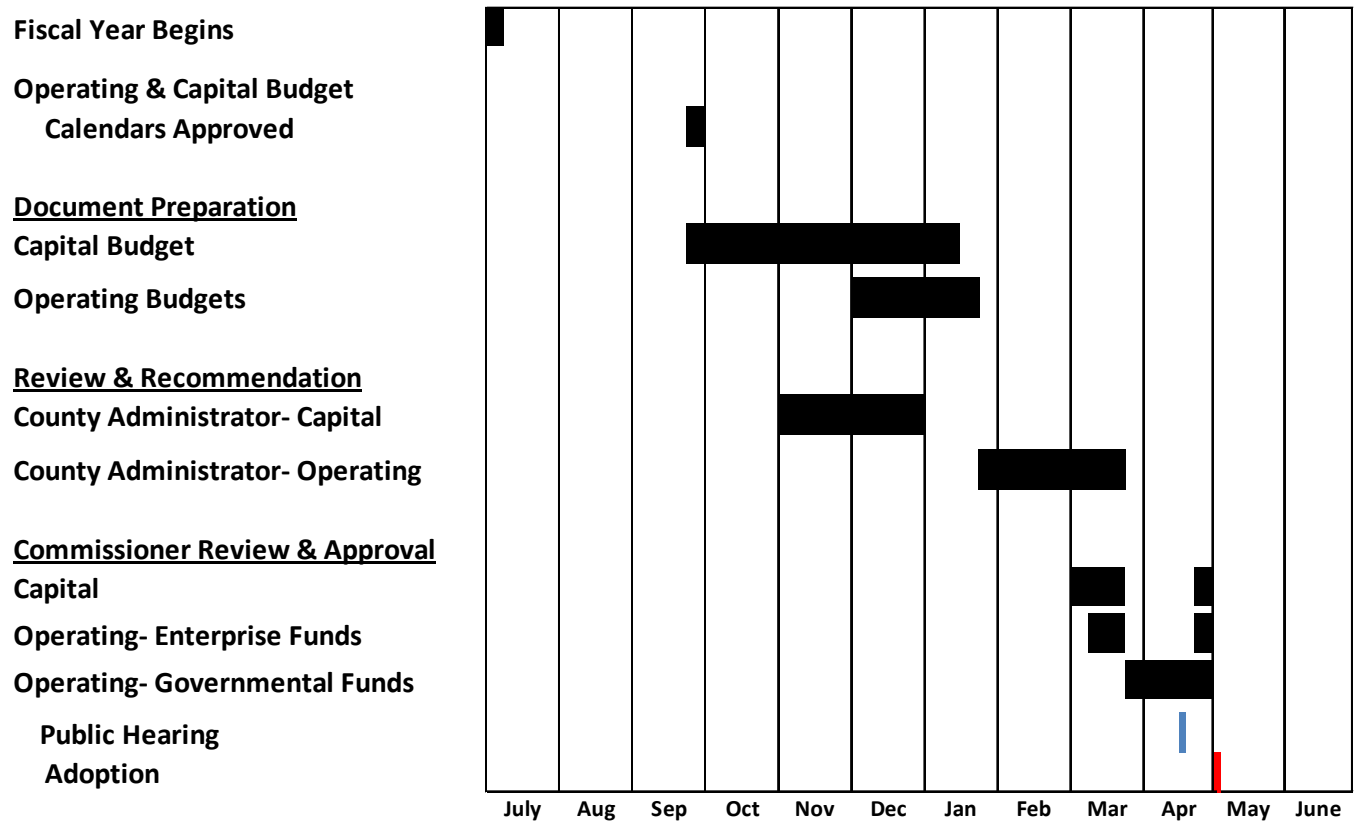
Enterprise Funds are established to segregate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of 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 31,000 customers and is anticipated to accept approximately 74,000 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 March 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 May and the budget was approved by the Commissioners on June 9, 2015.

THE BUDGET PROCESS

The Department of Fiscal and Administrative Services - Budget Division provides general guidelines to the Departments and agencies involving commissioner priorities, from both a fiscal and political policy and revenue outlook for the coming year. A comprehensive program review and request for the General Fund is developed during the Fall and early Winter. The Budget Division makes expenditure recommendations for most of the departments in the Fall. Departments and agencies review these recommendations and make additional requests providing justification. The Department budget requests are 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 May. 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.

The budget preparation and review process for the Enterprise Fund operating budgets is similar to that of the General Fund. However, since Enterprise Funds are self-supporting the needs of the Departments are reviewed along with the impact on the user fee rates. The Enterprise Fund CIP and operating budgets are reviewed simultaneously with the Commissioners so they are aware of the impact the CIP has on future operating budgets. The public hearing held in May includes review of the Enterprise funds.

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.

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 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 2016 ADOPTED BUDGET

Summary by Fund

DESCRIPTION	FY2016			APPROPRIATION TOTAL	FY2015	% Chg.
	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE		APPROPRIATION TOTAL ⁴	
<u>GOVERNMENTAL FUNDS:</u>						
General Fund	\$350,785,200	\$10,881,600	\$4,016,000 ^{1&2}	\$365,682,800	\$354,515,200	3.2%
Capital Project Fund						
Governmental	\$35,254,000	\$1,647,000		\$36,901,000	\$49,553,000	-25.5%
Water & Sewer	29,373,000	290,000		29,663,000	29,063,000	2.1%
Watershed Protection and Restoration	11,479,000	35,000		11,514,000	3,228,000	256.7%
Solid Waste- Landfill	3,545,000			3,545,000	402,000	781.8%
Environmental Services	78,000			78,000	0	n/a
Total Capital Projects	\$79,729,000	\$1,972,000	\$0	\$81,701,000	\$82,246,000	-0.7%
Governmental Reserves	\$0		2,502,500	2,502,500	0	
Total Capital Project Fund	\$79,729,000	\$1,972,000	\$2,502,500	\$84,203,500	\$82,246,000	2.4%
Debt Service Fund	\$14,305,100	\$0	\$896,800 ²	\$15,201,900	\$19,176,300	-20.7%
Special Revenue Funds						
Fire & Rescue	\$11,840,455			\$11,840,455	\$11,617,748	1.9%
Housing Assistance	10,282,200	275,900		10,558,100	10,656,906	-0.9%
Transportation	6,276,583	3,013,657	23,008 ²	9,313,248	8,158,903	14.1%
Cable TV Access/I-Net Fund	3,463,400			3,463,400	6,892,030	-49.7%
Judicial Grants	1,609,343	437,590		2,046,933	2,535,469	-19.3%
Charles County Advocacy Council for Children, Youth, and Families	1,240,913			1,240,913	1,301,706	-4.7%
Public Safety Grants	578,906	592,275		1,171,181	1,452,245	-19.4%
Aging Grants	827,072	75,588		902,660	1,155,038	-21.9%
Economic Development Loan Programs	0		500,000 ²	500,000	961,570	-48.0%
Housing - Special Loans	404,500	500		405,000	400,000	1.3%
Sheriffs Special Programs	225,600		15,400 ²	241,000	269,200	-10.5%
Emergency Management	115,935	113,735		229,670	1,511,010	-84.8%
Drug Forfeitures	128,600		35,400 ²	164,000	256,300	-36.0%
Nuisance Abatement Fund	140,000			140,000	140,000	0.0%
Southern MD Criminal Justice Academy	88,000	44,000		132,000	134,970	-2.2%
Animal Shelter / Control Services	95,600			95,600	123,800	-22.8%
Law Library	62,900	3,000		65,900	65,900	0.0%
Community Development Administration	40,000			40,000	505,391	-92.1%
Tourism Grant	34,734			34,734	36,320	-4.4%
Planning Grants	9,000			9,000	210,863	-95.7%
Agricultural Preservation	4,200	0		4,200	1,231,410	-99.7%
Community Development Block Grants	0			0	394,261	-100.0%
Total Special Revenue	\$37,467,941	\$4,556,245	\$573,808	\$42,597,994	\$50,011,040	-14.8%
<u>PROPRIETARY FUNDS:</u>						
Enterprise Funds						
Water & Sewer	\$29,240,000		\$450,000 ²	\$29,690,000	\$28,298,600	4.9%
Solid Waste- Landfill	5,511,300			5,511,300	5,520,800	-0.2%
Environmental Services	4,587,500			4,587,500	4,300,400	6.7%
Inspections & Review	3,576,100	9,700		3,585,800	3,415,200	5.0%
Watershed Protection and Restoration	1,850,700	550,000	75,000 ²	2,475,700	2,168,800	14.2%
Recreation	1,971,700			1,971,700	2,743,900	-28.1%
Vending Machine	145,600			145,600	142,500	2.2%
Tourism Stadium Concert	73,200			73,200	73,200	0.0%
Total Enterprise Fund	\$46,956,100	\$559,700	\$525,000	\$48,040,800	\$46,663,400	3.0%
Total All Funds	\$529,243,341	\$17,969,545	\$8,514,108	\$555,726,994	\$546,721,318	1.6%


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 FY2015 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 \$0.16 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
Total property taxes due	\$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 \$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 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 FY2016.

TRANSFER TAX is imposed on an instrument of writing recorded with the Clerk of the Circuit Court for Charles County or filed with the State Department of Assessments and Taxation. **A rate of 0.5%** was approved for FY2016.

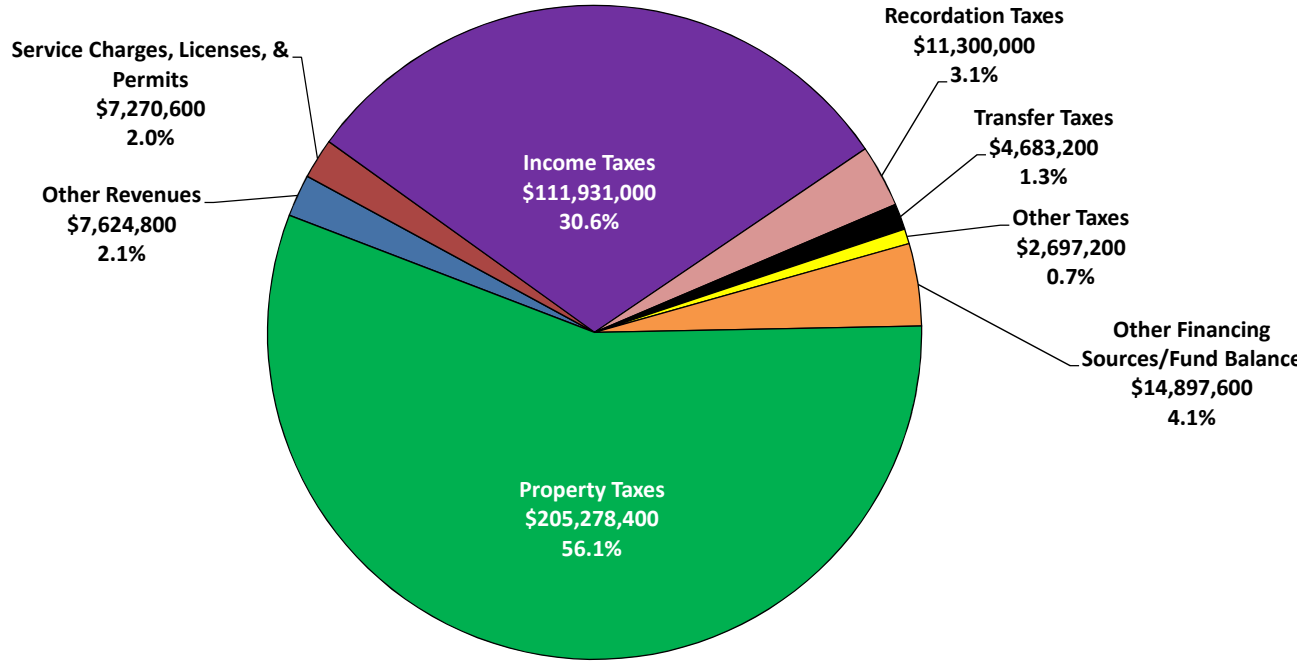
ADMISSIONS & AMUSEMENTS TAX is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. **The local tax rate is 10%, subject to 5% if state sales tax is also applicable.**

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 2016, the fair share school construction excise tax may be levied in a maximum amount of **\$14,095 for a single-family detached home, \$14,210 for a town house (triplex, duplex, etc.) and \$11,930 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

FY16 General Fund Revenues/Financing Sources TOTAL APPROVED = \$365,682,800

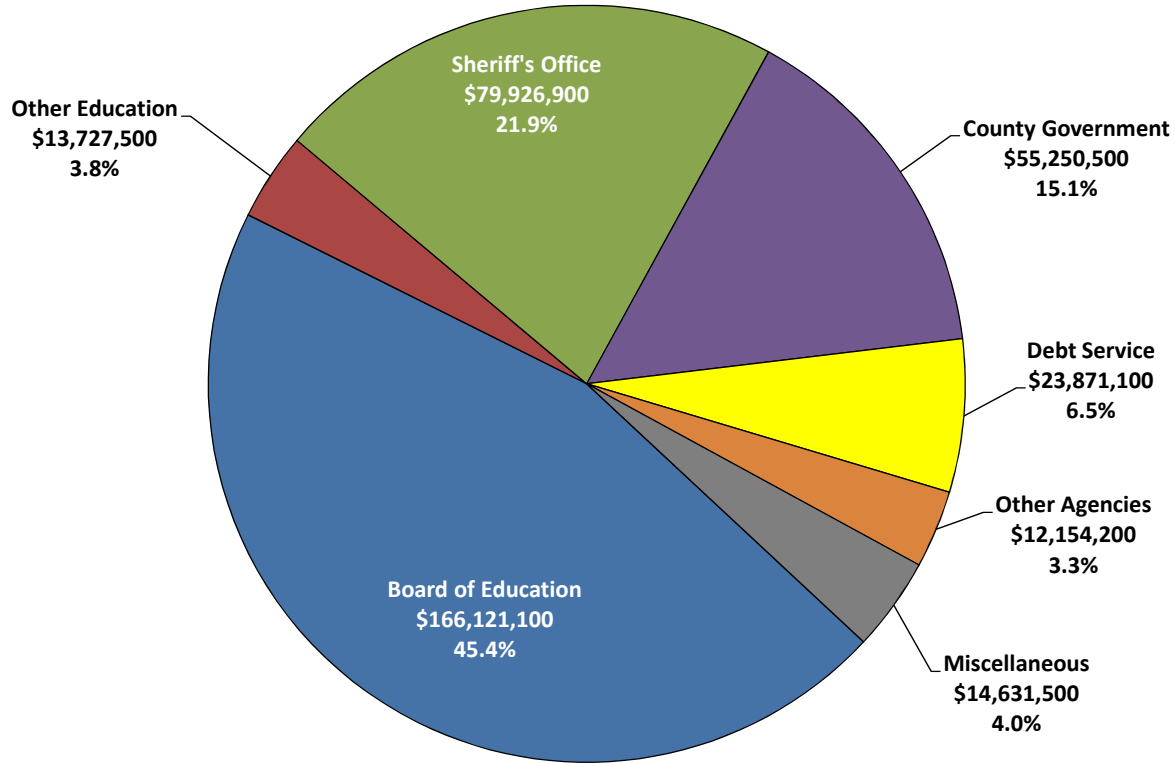


REVENUE BREAKDOWN

PROPERTY TAXES	56.1%	\$205,278,400	INCOME TAX	30.6%	\$111,931,000
Real & Personal		207,325,400			
Penalties, Interest & Fees		617,000	TRANSFER TAXES	1.3%	\$4,683,200
Tax Credits		(2,664,000)			
RECORDATION TAXES	3.1%	\$11,300,000	SERVICE CHARGES, LICENSES, & PERMITS	2.0%	\$7,270,600
OTHER TAXES	0.7%	\$2,697,200	EMS Billing Fee		1,285,100
Hotel/Motel Tax		949,000	911 Fees		1,080,000
Highway User Tax		921,000	Licenses & Permits		1,033,800
Admission Tax		797,200	Indirect Cost Allocation		1,007,600
Heavy Equipment Tax		30,000	Remaining		2,864,100
OTHER FINANCING SOURCES	3.0%	\$10,881,600	ALL OTHER REVENUES	2.1%	\$7,624,800
Special Revenue: Cable Fund		1,400,000	Fines & Forfeitures		3,466,000
Capital Lease Agreement		6,979,100	Rent		1,276,800
CIP Fund (DRRA)		2,502,500	State Grants		1,540,300
FUND BALANCE APPROPRIATION	1.1%	\$4,016,000	Other Intergovernmental		503,500
Bond Premium		3,476,400	Interest		225,000
CIP Appropriation		270,000	Sale of Fixed Assets		250,500
Other Post Employment Benefits		200,000	Miscellaneous		362,700
Housing Authority Board		69,600			

GENERAL FUND

FY16 General Fund Appropriations TOTAL APPROVED = \$365,682,800



EXPENDITURE BREAKDOWN

EDUCATION	49.3%	\$179,848,600	SHERIFF'S OFFICE	21.9%	\$79,926,900
Board of Education	\$166,121,100				
College of Southern Maryland	9,710,300		DEBT SERVICE	6.5%	\$23,871,100
Library	3,983,600				
Other Education	33,600		OTHER AGENCIES	3.3%	\$12,154,200
			Health Department	2,352,500	
COUNTY GOVERNMENT	15.1%	\$55,250,500	State's Attorney	4,172,900	
Public Works - Facilities	\$19,081,400		Circuit Court	1,238,500	
Emergency Services	13,931,700		Election Board	1,214,200	
Community Services	7,410,500		Grant Panel Funding	832,800	
Fiscal & Administrative Services	5,985,000		Conservation of Natural Resources	655,800	
Planning & Growth Management	2,799,200		Other Health Agencies	594,900	
Administrative Services	2,543,100		Economic Development	452,800	
Economic Development Dept.	1,219,300		Department of Social Services	311,000	
County Attorney	966,400		Liquor Board	241,700	
Human Resources	806,300		Orphan's Court	53,400	
County Commissioners	507,600		Other Social Service Agencies	20,000	
			Volunteer Fire Protection &	13,700	
MISCELLANEOUS	4.0%		Emergency Medical Services		
Capital Lease Agreement	6,979,100	\$14,631,500			
Retiree Fringe/OPEB Contribution	3,271,400				
Central Services	2,084,100				
Capital Project Transfer	1,646,900				
Watershed Fund Subsidy	550,000				
Contingency	100,000				

GENERAL FUND OPERATING BUDGET

	<u>FY2015</u> <u>Adopted</u>	<u>FY2016</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2015</u>	<u>%</u> <u>Chg.</u>
REVENUES				
<u>Operating Revenues</u>				
Property Taxes	\$202,665,300	\$205,278,400	\$2,613,100	1.3%
Income Tax	110,215,000	111,931,000	1,716,000	1.6%
Recordation Tax	14,500,000	11,300,000	(3,200,000)	-22.1%
Transfer Tax	0	4,683,200	4,683,200	N/A
Other Taxes	2,772,700	2,697,200	(75,500)	-2.7%
Services Charges	5,955,800	6,236,800	281,000	4.7%
Intergovernmental	2,137,000	2,043,800	(93,200)	-4.4%
Licenses & Permits	957,000	1,033,800	76,800	8.0%
Fines & Forfeitures	2,485,900	3,466,000	980,100	39.4%
Other Income	2,292,500	2,115,000	(177,500)	-7.7%
Total Operating Revenues	\$343,981,200	\$350,785,200	\$6,804,000	2.0%
<u>Other Financing Sources</u>				
Transfer from CIP Fund	200,000	2,502,500	2,302,500	1151.3%
Transfer from Special Revenue Fund	1,000,000	1,400,000	400,000	40.0%
Capital Lease Agreement	6,139,500	6,979,100	839,600	13.7%
Reserved Fund Balance	3,194,500	4,016,000	821,500	25.7%
Total Other Financing Sources	\$10,534,000	\$14,897,600	\$4,363,600	41.4%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$354,515,200	\$365,682,800	\$11,167,600	3.2%
EXPENDITURES				
Board of Education	\$161,921,600	\$166,121,100	\$4,199,500	2.6%
Sheriff's Office	78,455,600	79,926,900	1,471,300	1.9%
Volunteer Fire Protection & Emergency Medical Services	9,000	13,700	4,700	52.2%
Debt Service	21,706,100	23,871,100	2,165,000	10.0%
Other Education	13,728,200	13,727,500	(700)	0.0%
Other General Government	7,461,200	8,103,300	642,100	8.6%
State's Attorney	3,783,200	4,172,900	389,700	10.3%
Health Agencies	2,944,600	2,947,400	2,800	0.1%
Economic Development Agencies	444,300	452,800	8,500	1.9%
Social Service Agencies	339,500	331,000	(8,500)	-2.5%
Conservation of Natural Resources	646,800	655,800	9,000	1.4%
Grant Panel	841,800	832,800	(9,000)	-1.1%
Contingency	1,149,000	100,000	(1,049,000)	-91.3%
Public Works - Facilities	17,976,800	19,081,400	1,104,600	6.1%
Emergency Services	13,838,500	13,931,700	93,200	0.7%
Community Services	6,976,000	7,410,500	434,500	6.2%
Fiscal & Administrative Services	5,881,600	5,985,000	103,400	1.8%
Planning & Growth Management	2,728,600	2,799,200	70,600	2.6%
Economic Development	1,210,500	1,219,300	8,800	0.7%
County Administered General Govt.	4,785,300	4,823,400	38,100	0.8%
Total Expenditures	\$346,828,200	\$356,506,800	\$9,678,600	2.8%
<u>Other Financing Uses</u>				
Capital Project Transfer	896,000	1,646,900	750,900	83.8%
Excise Tax Debt Service Subsidy	651,500	0	(651,500)	-100.0%
Watershed Fund Subsidy	0	550,000	550,000	N/A
Capital Lease Agreement	6,139,500	6,979,100	839,600	13.7%
Total Other Financing Uses	\$7,687,000	\$9,176,000	\$1,489,000	19.4%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$354,515,200	\$365,682,800	\$11,167,600	3.2%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

	<u>FY2015</u> <u>Adopted</u>	<u>FY2016</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2015</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>PROPERTY TAXES:</u>				
Real Property - Full Year	\$174,856,000	\$178,413,000	\$3,557,000	2.0%
Real Property - Half Year	293,800	302,600	8,800	3.0%
Real Property-Quarter Year	146,900	151,300	4,400	3.0%
Real Property-Three-Quarter Year	457,000	454,000	(3,000)	-0.7%
Bus. Personal Property	227,600	220,000	(7,600)	-3.3%
Railroads & Public Utilities	8,004,000	8,298,000	294,000	3.7%
Ordinary Business Corp.	18,149,000	17,486,500	(662,500)	-3.7%
Payment in Lieu of Tax	2,000,000	2,000,000	0	0.0%
Penalties & Interest	600,000	600,000	0	0.0%
Half Year Tax Billing	36,800	17,000	(19,800)	-53.8%
Subtotal	\$204,771,100	\$207,942,400	\$3,171,300	1.5%
Homestead Tax Credit	(113,800)	(63,000)	50,800	-44.6%
Low Income Tax Credit	(514,300)	(600,000)	(85,700)	16.7%
Senior Tax Credit	(202,100)	(250,000)	(47,900)	23.7%
Ag. Preservation Tax Credit	(126,400)	(137,600)	(11,200)	8.9%
Tax Differ.- La Plata	(1,046,000)	(1,485,000)	(439,000)	42.0%
Tax Differ.- Indian Head	(96,000)	(122,100)	(26,100)	27.2%
Surviving Spouse Tax Credit	(7,000)	(6,100)	900	-12.9%
Habitat for Humanity Tax Credit	0	0	0	N/A
Conservation Easement Tax Credit	(200)	(200)	0	0.0%
Subtotal	(\$2,105,800)	(\$2,664,000)	(\$558,200)	26.5%
Total Property Taxes	\$202,665,300	\$205,278,400	\$2,613,100	1.3%
<u>INCOME TAX</u>	\$110,215,000	\$111,931,000	\$1,716,000	1.6%
<u>RECORDATION TAX</u>	\$14,500,000	\$11,300,000	(\$3,200,000)	-22.1%
<u>TRANSFER TAX</u>	\$0	\$4,683,200	\$4,683,200	N/A
<u>OTHER TAXES:</u>				
Hotel/Motel Room Tax	\$940,000	\$949,000	\$9,000	1.0%
Highway User Tax	913,000	921,000	8,000	0.9%
Admission and Amusement	842,200	797,200	(45,000)	-5.3%
Heavy Equipment Tax	77,500	30,000	(47,500)	-61.3%
Total Other Local Taxes	\$2,772,700	\$2,697,200	(\$75,500)	-2.7%
<u>LICENSES & PERMITS</u>				
Trader License	\$223,300	\$225,800	\$2,500	1.1%
Alcoholic License	177,800	177,800	0	0.0%
Park Permits	101,700	102,100	400	0.4%
Building Permits	115,000	133,000	18,000	15.7%
Electrical Exams	84,700	84,700	0	0.0%
Pumblng Permits	40,000	63,800	23,800	59.5%
Electrical Permits	45,300	53,800	8,500	18.8%
Trailer Permits	46,700	47,000	300	0.6%
Civil Marriage Licenses	32,600	44,100	11,500	35.3%
Other	89,900	101,700	11,800	13.1%
Total Licenses & Permits	\$957,000	\$1,033,800	\$76,800	8.0%
<u>INTERGOVERNMENTAL:</u>				
Federal	\$0	\$0	\$0	N/A
State				
Aid for Police Protection	\$1,222,200	\$1,175,200	(\$47,000)	-3.8%
State Aid For Inmate Operating	245,000	177,000	(68,000)	-27.8%
Jury Fee Reimbursement	82,000	82,000	0	0.0%
Other	79,500	106,100	26,600	33.5%
Subtotal	\$1,628,700	\$1,540,300	(\$88,400)	-5.4%

GENERAL FUND OPERATING BUDGET

	<u>FY2015</u> <u>Adopted</u>	<u>FY2016</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2015</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
Local Governments				
Animal Shelter- St. Mary's	\$305,000	\$302,100	(\$2,900)	-1.0%
Animal Shelter- Calvert	203,300	201,400	(1,900)	-0.9%
Subtotal	\$508,300	\$503,500	(\$4,800)	-0.9%
Total Intergovernmental	\$2,137,000	\$2,043,800	(\$93,200)	-4.4%
<u>SERVICES CHARGES:</u>				
Em. Medical Srvcs. Billing Fee	\$1,256,300	\$1,285,100	\$28,800	2.3%
Local 911 Aid	1,080,000	1,080,000	0	0.0%
Indirect Cost Allocation	991,000	1,007,600	16,600	1.7%
Park Fees	256,600	834,300	577,700	225.1%
Federal Aid For Inmate Operating	453,200	0	(453,200)	N/A
Custodial Fee	287,900	332,600	44,700	15.5%
False Alarm Registrations	240,000	243,000	3,000	1.3%
Sheriff Fees	287,900	355,800	67,900	23.6%
Sheriff Pay Phone Commissions	180,000	172,400	(7,600)	-4.2%
Room & Board Detention Center	150,000	142,000	(8,000)	-5.3%
Other	772,900	784,000	11,100	1.4%
Total Service Charges	\$5,955,800	\$6,236,800	\$281,000	4.7%
<u>FINES & FORFEITURES</u>				
Red Light Camera Fines	\$994,600	\$1,734,300	\$739,700	74.4%
Speed Camera Fines	1,128,900	1,400,000	271,100	24.0%
False Alarm Fines	258,500	258,500	0	0.0%
Other	103,900	73,200	(30,700)	-29.5%
Total Fines & Forfeitures	\$2,485,900	\$3,466,000	\$980,100	39.4%
<u>OTHER INCOME</u>				
Rent	\$1,282,500	\$1,276,800	(\$5,700)	-0.4%
Interest	225,000	225,000	0	0.0%
Sale of Fixed Assets	250,000	250,500	500	0.2%
Stadium	171,000	0	(171,000)	N/A
Miscellaneous	364,000	362,700	(1,300)	-0.4%
Total Miscellaneous	\$2,292,500	\$2,115,000	(\$177,500)	-7.7%
TOTAL OPERATING REVENUES	\$343,981,200	\$350,785,200	\$6,804,000	2.0%
Financing Sources				
Transfer from CIP Fund	\$200,000	\$2,502,500	\$2,302,500	1151.3%
Transfer from Special Revenue Fund	1,000,000	1,400,000	400,000	40.0%
Capital Lease Agreement	6,139,500	6,979,100	839,600	13.7%
Subtotal: Other Financing Uses	\$7,339,500	\$10,881,600	\$3,542,100	48.3%
Reserved Fund Balance				
Housing Authority	\$82,300	\$69,600	(\$12,700)	-15.4%
OPEB	250,000	200,000	(50,000)	-20.0%
CIP Appropriation	331,000	270,000	(61,000)	-18.4%
Capital Lease Surplus	123,600	0	(123,600)	N/A
Bond Premium	2,407,600	3,476,400	1,068,800	44.4%
Subtotal: Fund Balance	\$3,194,500	\$4,016,000	\$821,500	25.7%
TOTAL FINANCING SOURCES	\$10,534,000	\$14,897,600	\$4,363,600	41.4%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$354,515,200	\$365,682,800	\$14,709,700	3.2%

GENERAL FUND OPERATING BUDGET

	<u>FY2015</u> <u>Adopted</u>	<u>FY2016</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2015</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>EDUCATION</u>				
Board of Education	\$161,921,600	\$166,121,100	\$4,199,500	2.6%
College of Southern Maryland	9,710,300	9,710,300	0	0.0%
Library	3,984,300	3,983,600	(700)	0.0%
Other	33,600	33,600	0	0.0%
Total Education	\$175,649,800	\$179,848,600	\$4,198,800	2.4%
<u>PUBLIC SAFETY</u>				
Sheriff	\$58,263,200	\$59,304,500	\$1,041,300	1.8%
Corrections	18,009,400	18,415,300	405,900	2.3%
Automated Enforcement Unit (AEU)	2,066,100	2,045,100	(21,000)	-1.0%
Fingerprinting Service	116,900	162,000	45,100	38.6%
Sheriff's Office	\$78,455,600	\$79,926,900	\$1,471,300	1.9%
Emergency Services Administration	313,100	316,800	3,700	1.2%
False Alarm Reduction Unit	176,400	178,800	2,400	1.4%
Animal Control	676,700	689,500	12,800	1.9%
Animal Shelter	809,000	818,300	9,300	1.1%
Fire/EMS Communications	3,708,900	3,574,800	(134,100)	-3.6%
Career Emergency Medical Services	7,867,600	8,063,600	196,000	2.5%
Tactical Response Team	172,400	171,500	(900)	-0.5%
Emergency Management	114,400	118,400	4,000	3.5%
Subtotal: Emergency Services	\$13,838,500	\$13,931,700	\$93,200	0.7%
Volunteer Fire Protection & Emergency Medical Svcs - Water & Sewer Bills	9,000	13,700	4,700	52.2%
Total Public Safety	\$92,303,100	\$93,872,300	\$1,569,200	1.7%
<u>DEBT SERVICE</u>				
Principal	\$14,394,800	\$16,288,300	\$1,893,500	13.2%
Interest	6,653,800	6,897,000	243,200	3.7%
Refunding	0	0	0	N/A
Miscellaneous	657,500	685,800	28,300	4.3%
Total Debt Service	\$21,706,100	\$23,871,100	\$2,165,000	10.0%
<u>GENERAL GOVERNMENT</u>				
Central Services	\$2,123,600	\$2,084,100	(\$39,500)	-1.9%
OPEB Contribution	750,000	1,000,000	250,000	33.3%
Election Board	918,000	1,214,200	296,200	32.3%
Liquor Board	235,300	241,700	6,400	2.7%
Orphan's Court	46,800	53,400	6,600	14.1%
Circuit Court	1,278,700	1,238,500	(40,200)	-3.1%
State's Attorney	3,783,200	4,172,900	389,700	10.3%
Other Benefits	2,108,800	2,271,400	162,600	7.7%
Subtotal: Other General Govt.	\$11,244,400	\$12,276,200	\$1,031,800	9.2%
County Commissioners	\$523,800	\$507,600	(\$16,200)	-3.1%
Administrative Services	2,490,300	2,543,100	52,800	2.1%
County Attorney	954,400	966,400	12,000	1.3%
Human Resources	816,800	806,300	(10,500)	-1.3%
Subtotal: County Administered	\$4,785,300	\$4,823,400	\$38,100	0.8%
General Government				
Total General Government	\$16,029,700	\$17,099,600	\$1,069,900	6.7%

GENERAL FUND OPERATING BUDGET

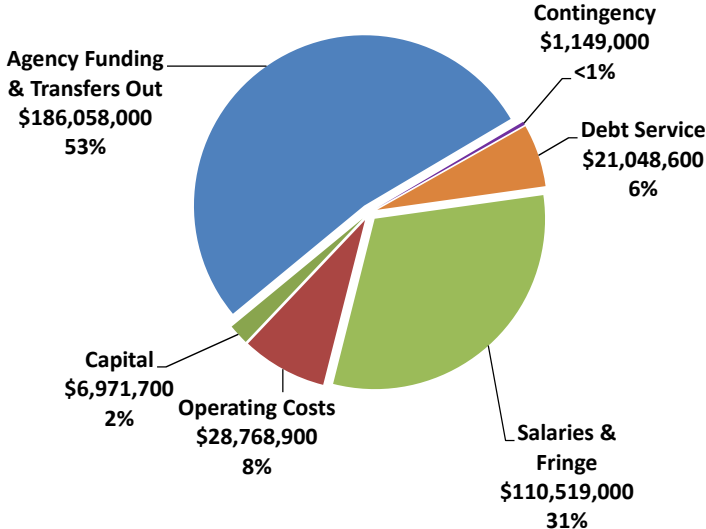
	<u>FY2015</u> <u>Adopted</u>	<u>FY2016</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2015</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>FISCAL & ADMINISTRATIVE SERVICES</u>				
Administration	\$259,900	\$263,400	\$3,500	1.3%
Budget	424,600	423,700	(900)	-0.2%
Information Technology	2,535,200	2,621,100	85,900	3.4%
Purchasing	432,800	448,500	15,700	3.6%
Treasury	1,145,700	1,117,400	(28,300)	-2.5%
Accounting	1,083,400	1,110,900	27,500	2.5%
Total Fiscal & Admin. Services	\$5,881,600	\$5,985,000	\$103,400	1.8%
<u>PUBLIC WORKS - FACILITIES</u>				
Administration	\$784,300	\$760,400	(\$23,900)	-3.0%
Building & Trades	7,312,900	7,483,100	170,200	2.3%
Parks & Grounds	3,905,000	4,733,300	828,300	21.2%
Vehicle Maintenance	938,000	993,100	55,100	5.9%
Roads	5,036,600	5,111,500	74,900	1.5%
Total Public Works	\$17,976,800	\$19,081,400	\$1,104,600	6.1%
<u>COMMUNITY SERVICES</u>				
Administration	\$503,700	\$509,300	\$5,600	1.1%
Transportation & Comm. Programs	2,677,400	3,014,800	337,400	12.6%
Aging & Senior Programs	1,473,500	1,574,200	100,700	6.8%
Recreation	1,568,600	1,593,300	24,700	1.6%
Housing Authority	752,800	718,900	(33,900)	-4.5%
Total Community Services	\$6,976,000	\$7,410,500	\$434,500	6.2%
<u>PLANNING & GROWTH MANAGEMENT</u>				
Administration	\$253,000	\$256,300	\$3,300	1.3%
Planning	1,472,500	1,521,500	49,000	3.3%
Inspections & Enforcement	341,200	347,400	6,200	1.8%
Codes & Permits	425,900	433,600	7,700	1.8%
Resource & Infrastructure Mgmt.	236,000	240,400	4,400	1.9%
Total Planning & Growth Mgmt.	\$2,728,600	\$2,799,200	\$70,600	2.6%
<u>HEALTH SERVICES</u>				
Health Department	\$2,352,500	\$2,352,500	\$0	0.0%
Other Health Services	287,400	290,200	2,800	1.0%
Water & Sewer Services	189,700	189,700	0	0.0%
Mosquito Control	115,000	115,000	0	0.0%
Total Health	\$2,944,600	\$2,947,400	\$2,800	0.1%
<u>SOCIAL SERVICES</u>				
Department of Social Services	\$311,000	\$311,000	\$0	0.0%
Other Social Services	28,500	20,000	(8,500)	-29.8%
Total Social Services	\$339,500	\$331,000	(\$8,500)	-2.5%
GRANT PANEL FUNDING	\$841,800	\$832,800	(\$9,000)	-1.1%
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Department	\$1,210,500	\$1,219,300	\$8,800	0.7%
Other Economic Development Svcs	444,300	452,800	8,500	1.9%
Total Economic Development	\$1,654,800	\$1,672,100	\$17,300	1.0%

GENERAL FUND OPERATING BUDGET

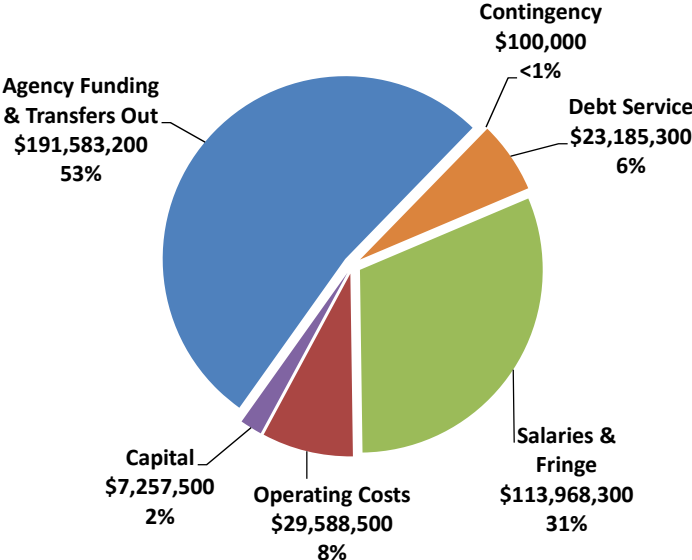
	<u>FY2015</u> <u>Adopted</u>	<u>FY2016</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2015</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>CONSERVATION OF NATURAL RESOURCES</u>				
University of MD Extension	\$241,400	\$241,900	\$500	0.2%
Soil Conservation	372,200	380,400	8,200	2.2%
Weed Control	15,200	15,300	100	0.7%
So. MD Resource Conservation	9,000	9,200	200	2.2%
Gypsy Moth	9,000	9,000	0	0.0%
Total Conservation of Nat. Resource	\$646,800	\$655,800	\$9,000	1.4%
<u>CONTINGENCY</u>	\$1,149,000	\$100,000	(\$1,049,000)	-91.3%
TOTAL EXPENDITURES	\$346,828,200	\$356,506,800	\$9,678,600	2.8%
<u>FINANCING USES:</u>				
Transfer to Capital Project Fund	\$896,000	\$1,646,900	\$750,900	83.8%
Excise Tax Debt Service Subsidy	651,500	0	(651,500)	-100.0%
Watershed Fund Subsidy		550,000	550,000	N/A
Capital Lease Agreement	6,139,500	6,979,100	839,600	13.7%
TOTAL FINANCING USES	\$7,687,000	\$9,176,000	\$1,489,000	19.4%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$354,515,200	\$365,682,800	\$11,167,600	3.2%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

FY15 ADOPTED BUDGET \$354,515,200



FY16 APPROVED BUDGET \$365,682,800



- 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 2016 APPROVED CAPITAL PROJECT BUDGET FY2016-FY2020 CAPITAL IMPROVEMENT PROGRAM

<i>(\$ in thousands)</i>	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	5-Year Total '16-'20
GOVERNMENTAL PROJECTS						
CAPITAL COSTS						
Board of Education	\$16,451	\$33,434	\$34,952	\$14,071	\$10,932	\$109,840
College of Southern Maryland.....	6,240	1,798	22,809	4,368	0	35,215
General Government.....	3,884	4,439	10,375	9,092	6,931	34,721
Parks.....	842	2,273	870	434	692	5,111
Transportation.....	9,484	9,918	10,951	9,403	5,262	45,018
Total Governmental	\$36,901	\$51,862	\$79,957	\$37,368	\$23,817	\$229,905
FINANCE SOURCES						
General Obligation Bonds.....	\$19,689	\$18,738	\$31,269	\$22,565	\$15,221	\$107,482
Fair Share Excise Tax Bonds.....	4,367	13,430	9,341	4,863	0	32,001
General Fund - Fund Balance.....	270	270	0	0	0	540
General Fund Operating Transfer.....	1,377	593	1,261	847	741	4,819
Total County Funding	\$25,703	\$33,031	\$41,871	\$28,275	\$15,962	\$144,842
Federal.....	104	0	0	0	0	104
State.....	11,065	18,831	37,371	8,036	6,798	82,101
Other.....	29	0	715	1,057	1,057	2,858
	\$36,901	\$51,862	\$79,957	\$37,368	\$23,817	\$229,905
ENTERPRISE FUND PROJECTS						
CAPITAL COSTS						
Water.....	\$7,580	\$9,715	\$10,139	\$12,911	\$14,847	\$55,191
Sewer.....	21,950	40,375	31,766	15,714	14,382	124,186
Water & Sewer Billing.....	134	0	0	0	0	134
Solid Waste.....	3,545	1,629	1,018	1,043	0	7,235
Watershed Protection & Restoration.....	11,514	11,479	11,592	11,894	12,258	58,737
Environmental Service.....	78	0	0	0	0	78
Total Enterprise Funds	\$44,800	\$63,197	\$54,514	\$41,562	\$41,487	\$245,561
FINANCE SOURCES						
Water Bonds.....	\$7,193	\$9,488	\$9,795	\$12,666	\$14,594	\$53,735
Sewer Bonds.....	20,653	34,755	27,632	13,251	11,809	108,099
Water & Sewer Billing.....	134	0	0	0	0	134
Solid Waste Fund Bonds.....	3,545	1,629	1,018	1,043	0	7,235
Watershed Protection & Restoration Bonds....	11,479	11,479	11,592	11,894	12,258	58,702
Environmental Service Bonds.....	78	0	0	0	0	78
Enterprise Fund Operating Transfers.....	325	201	316	218	225	1,285
Total County Funding	\$43,406	\$57,551	\$50,352	\$39,072	\$38,886	\$229,268
Other: WSSC.....	1,194	5,517	4,026	2,351	2,457	15,545
Other.....	200	129	136	139	144	748
Total Enterprise Funds	\$44,800	\$63,197	\$54,514	\$41,562	\$41,487	\$245,561
TOTAL PROJECTS	\$81,701	\$115,059	\$134,471	\$78,930	\$65,304	\$475,466

CAPITAL IMPROVEMENT PROGRAM

FY2016-FY2020 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$229,905,000

	FY16-FY20 Total	Project Total		FY16-FY20 Total	Project Total	
BOARD OF EDUCATION			GENERAL GOVERNMENT			
Stoddert M.S. - Renovation & Study	\$301,000	\$38,302,000	FY16+	Radio Communications System Upgrade	\$842,000	\$34,848,000
Elementary School #22	27,432,000	31,637,000	FY17-FY18	Rural Legacy Program	7,545,000	9,059,000
Eva Turner E.S. - Renovation & Study	4,602,000	29,938,000	FY16-FY19+	La Plata Library Relocation	4,318,000	4,318,000
Dr. Mudd Elementary - Renovation	25,300,000	25,501,000	FY16-FY18	Purchase of Developments Rights	2,337,000	3,805,000
Site Improvements/Asphalt Replacement Program	5,374,000	6,700,000	FY15-FY19	Agricultural Preservation	2,515,000	3,030,000
McDonough High School Renovation				Courthouse HVAC Improvements	2,840,000	2,840,000
Study / Phase 1 Renovations	1,101,000	5,801,000	FY16-FY18+	Detention Center Roof Replacement	2,471,900	2,471,900
Stoddert M.S. RTU/Boiler Replacement	4,545,000	4,880,000	FY16	Health Department Roof Replacement	2,160,000	2,160,000
Smallwood M.S. Roof/Chiller/H&V/UV Replacement	4,428,000	4,428,000	FY19-FY20	Various Maintenance Projects	1,625,000	2,042,000
BOE: Various Maintenance Projects	3,000,000	4,200,000	FY16-FY20	Automation & Technology Master Plan-Facilities	328,000	1,316,000
Middle School - Site Acquisition	4,001,000	4,001,000	FY19	Various Planning Studies	839,000	929,000
Full-Day Kindergarten Addition: Matula E.S	3,481,000	3,928,450	FY16	Courthouse Renovation	259,000	876,000
Full Day Kindergarten Addition: Malcolm E.S.	3,699,000	3,699,000	FY17-FY18	Detention Center Annex Roof & Walls Improvements	867,000	867,000
Westlake H.S. Roof Replacement	3,343,000	3,343,000	FY19-FY20	Replacement of County Financial Software Program	846,000	846,000
Full-Day Kindergarten Addition: Berry E.S.	3,062,000	3,062,000	FY17-FY18	Benedict Waterfront Village Enhancements	145,000	699,000
Full Day Kindergarten Addition: Jennifer E.S.	2,711,000	3,060,770	FY16	WURC Implementation Studies	455,000	667,000
Elementary School - Site Acquisition	3,001,000	3,001,000	FY17	Parking Lot Improvements	333,000	666,000
Local Portable Classrooms	2,152,000	2,928,000	FY16-FY20	Generator Replacement Program	452,000	605,000
Mary H. Matula E.S. Roof Replacement	1,821,000	1,821,000	FY18-FY19	Sheriff's Office Improvements	145,000	541,000
Elementary Schools - Playground Replacement	1,064,000	1,330,000	FY17-FY20	Lighting Retrofit	318,000	530,000
Indian Head E.S. Boiler Replacement	1,326,000	1,326,000	FY19-FY20	Public Facility Impact Fee Analysis	270,000	270,000
Somers M.S. Gym Bleacher Replacement	378,000	378,000	FY19-FY20	P.D. Brown Library Improvements	201,000	201,000
Contingency- Inflation	3,718,000	15,749,000	on-going	Government Building Water Infiltration Improvements	190,000	190,000
Total	\$109,840,000	\$199,014,220		Detention Center Pump Station Rehab	185,500	185,500
<i>% County Funded</i>	<i>57%</i>	<i>53%</i>		Engineering Plan Digitization	66,000	175,000
TRANSPORTATION				Uninterrupted Power Supply (UPS) Replacement Program	174,000	174,000
Road Overlay Program	\$15,390,000	\$18,468,000	on-going	Detention Center and Detention Center Annex Improvements	170,000	170,000
Western Parkway Rd Improvements Ph 3	847,000	12,434,860	FY16+	Countywide Building Re-Keying	157,000	157,000
Billingsley Road Safety Improvements	3,209,000	11,662,000	FY16-FY17	Government Center Master Plan	98,000	98,000
Middletown Road Phase 3	1,717,000	8,469,000	FY18	Develop Road Safety Prioritization	52,000	90,000
Old Washington Rd Reconstruction	7,885,000	8,257,000	FY16-FY19	Measure & Inventory	80,000	80,000
Western Parkway Rd Improvements Ph 2	2,754,000	5,551,090	FY16-FY19	Fuller Transitional Home Improvements	80,000	80,000
County Drainage Systems Improvements	1,065,000	4,136,930	on-going	National Guard Armory Renovations Study	80,000	80,000
Mill Hill Road Upgrade	228,000	3,997,377	FY16	Security Upgrades	61,000	61,000
Traffic Signal Program	1,155,000	1,911,010	on-going	Tri-County Animal Shelter Improvements	47,000	47,000
Safety Improvement Program	1,180,000	1,841,220	on-going	Contingency- Inflation	1,248,600	14,794,600
Neighborhood Traffic Calming Program	1,108,000	1,732,000	FY17-FY20+	Total	\$34,721,000	\$89,889,000
Washington Ave.- Various Intersection Improvements	915,000	1,696,000	FY18-FY20+	<i>% County Funded</i>	<i>77%</i>	<i>89%</i>
Old McDaniel Road to Ocelot Street	1,529,000	1,671,000	FY16-FY17	PARKS		
Light Rail Transit Initiative	540,000	1,350,000	FY16-FY17	Popes Creek Rail Trail	\$1,046,000	\$3,243,000
Sidewalk Improvement Program	765,000	918,000	FY15-FY19	Park Repair & Maintenance Projects	1,432,000	1,750,000
Middletown/Billingsley Rds Traffic Signal & Intersection Improvements	880,000	880,000	FY16-FY17	Waterfront Acquisition	1,503,000	1,503,000
Radio Station Rd/Rt. 488 Traffic Signal & Geometric Improvements	800,000	800,000	FY17	Various Pedestrian & Bicycle Facilities	240,000	376,290
Intersection Analyses/Traffic Signal Warrant Analyses	400,000	400,000	FY16-FY20	Oak Ridge Development Phase II	443,000	443,000
St. Patrick's Dr. and Western Pkwy. Ped. Intersection Improvements	147,000	324,000	FY15-FY16	Gilbert Run/Oak Ridge Connection Trail	279,000	279,000
Bibury Lane Bridge Replacement	310,000	310,000	FY16	Milton Somers Football Stadium Improv.	88,000	241,000
Bridge Replacement Program	262,000	262,000	FY16	Contingency- Inflation	80,000	175,000
Contingency- Inflation	1,932,000	5,795,000	on-going	Total	\$5,111,000	\$8,010,290
Total	\$45,018,000	\$92,866,487		<i>% County Funded</i>	<i>51%</i>	<i>47%</i>
<i>% County Funded</i>	<i>98%</i>	<i>99%</i>		COLLEGE OF SOUTHERN MARYLAND		
Healthcare Training Facility	\$27,483,000	\$27,483,000	FY17-FY19	Center for Trades & Energy Training Bldg	300,000	11,700,000
Upgrade Telecom, PBX, Safety & Security Systems	5,940,000	7,894,000	FY15-FY16	Contingency- Inflation	1,492,000	1,492,000
Contingency- Inflation	1,492,000	1,492,000	on-going	Total	\$35,215,000	\$48,569,000
Total	\$35,215,000	\$48,569,000		<i>% County Funded</i>	<i>26%</i>	<i>27%</i>

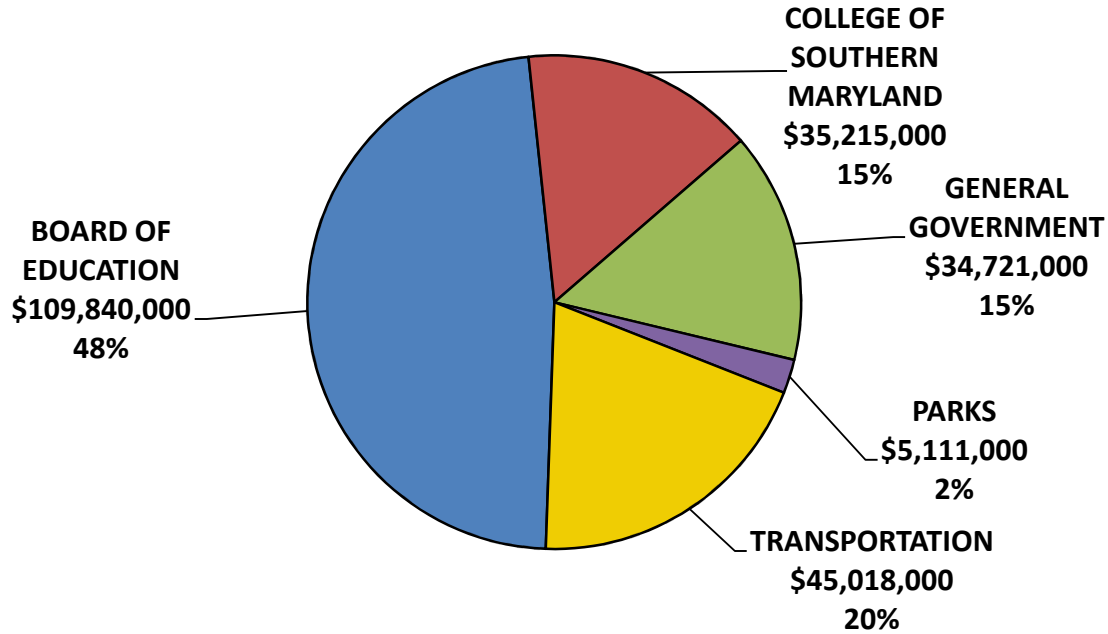
+ indicates additional funding beyond FY20

CAPITAL IMPROVEMENT PROGRAM

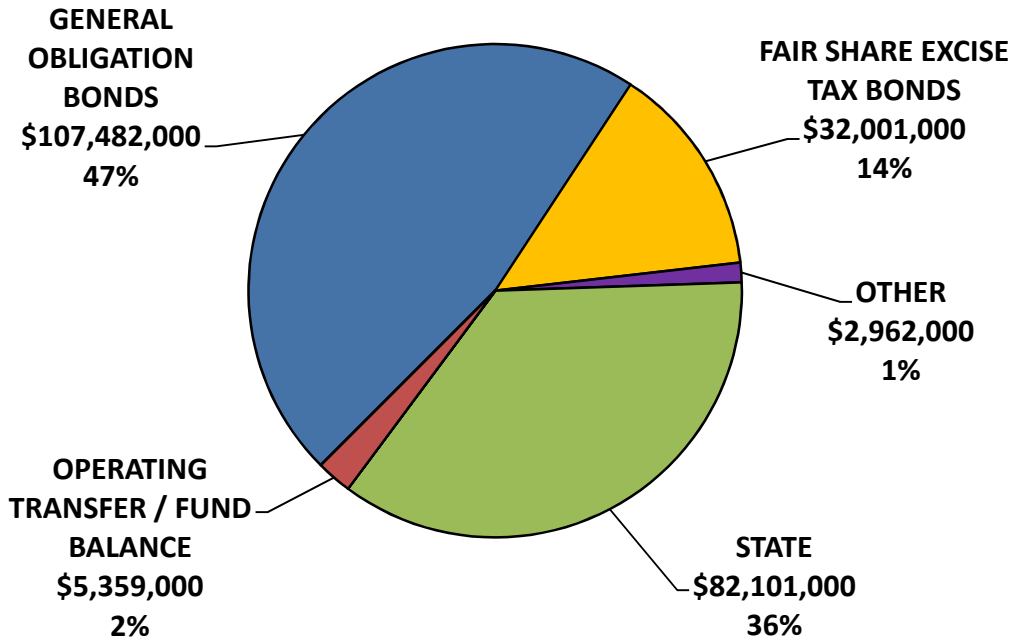
FY2016-FY2020 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$229,905,000

BY PROJECT TYPE:



BY REVENUE SOURCE:



CAPITAL IMPROVEMENT PROGRAM

FY2016-FY2020 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$245,561,400

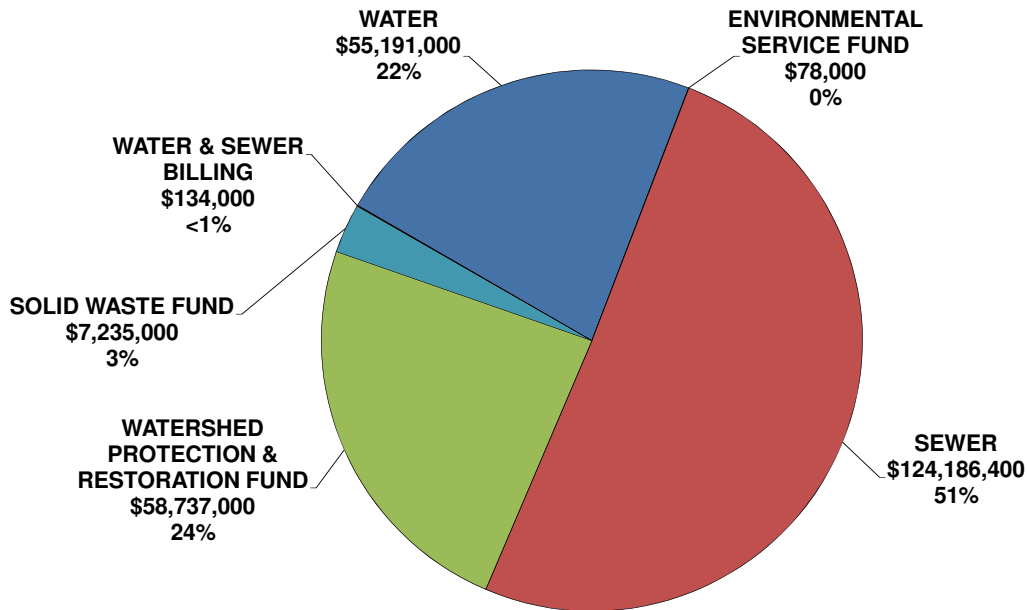
	<u>FY16-FY20</u>	<u>Project</u>		<u>FY16-FY20</u>	<u>Project</u>
<u>WATER</u>	<u>Total</u>	<u>Total</u>		<u>Total</u>	<u>Total</u>
Automation & Technology Master Plan (50%)	\$4,235,500	\$9,821,000	FY16-FY20	\$15,739,100	\$28,629,100
South County Water Transmission Main	8,708,000	8,918,000	FY16-FY20	24,935,100	26,150,000
Underground Infrastructure Repairs	3,590,000	8,570,000	on-going	5,190,000	17,267,100
Satellite Water Facility Upgrades	3,305,000	7,196,000	on-going	7,224,000	14,590,000
Waldorf Fire House Water Tower Replace	5,656,000	6,369,000	FY16-FY18	6,949,000	11,114,800
Bensville Water Tower No. 8	5,790,000	6,325,000	FY16-FY18	4,235,500	9,891,000
Gleneagles 2MG Water Tower	5,549,000	6,262,000	FY18-FY20	8,156,000	9,644,000
White Plains 2MG Water Tower	2,563,000	6,262,000	FY19-FY20+	4,878,500	8,078,000
Bryans Road 2MG Water Tower	2,796,000	4,019,000	FY18-FY20+	3,140,000	6,261,100
Hughesville Water Line	2,702,000	2,702,000	FY16-FY17	5,120,000	5,120,000
Bensville Road Water Line Extension	2,052,000	2,052,000	FY19-FY20	2,705,000	4,213,100
Cliffton Replacement Well	763,000	1,303,000	FY16-FY17	3,196,000	3,613,000
Pinefield Water Tower Rehabilitation	1,226,000	1,226,000	FY17-FY19	3,571,500	3,571,500
Chapel Point Water Tower (Relocated)	892,000	983,000	FY16-FY17	1,253,000	3,293,000
Water Model Update	490,000	920,000	on-going	1,277,000	3,185,000
Private Water System Interconnection Prog.	823,000	823,000	FY16-FY20	2,910,400	3,140,000
Settle Woods Water Tower Rehabilitation	685,000	685,000	FY17-FY19	1,662,000	2,901,000
Various County Water Studies	89,000	443,000	FY16	2,702,000	2,702,000
Bensville/Bryans Road Water Systems Interconnection Study	100,000	100,000	FY18	2,447,000	2,679,000
Contingency-inflation	3,176,500	4,783,000	on-going	2,392,000	2,613,000
TOTAL	\$55,191,000	\$79,761,000		2,173,000	2,376,000
<i>% County Funded</i>	<i>99%</i>	<i>99%</i>		190,000	2,090,000
<u>WATERSHED PROTECTION & RESTORATION FUND</u>					
NPDES Retrofit Projects	\$54,416,000	\$69,705,000	on-going	248,400	2,064,000
Public Works Campus Stormwater Management Improvements	1,392,000	1,392,000	FY16-FY17	894,000	1,977,000
Cobb Island Drainage Study	35,000	95,000	FY15-FY16	479,000	1,952,900
Contingency-inflation	2,894,000	3,485,000	on-going	822,000	1,600,000
TOTAL	\$58,737,000	\$74,677,000		1,181,100	1,372,000
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>		701,000	1,033,000
<u>ENVIRONMENTAL SERVICE FUND</u>					
Pisgah Flare Station	\$78,000	\$78,000	FY16	515,100	827,000
TOTAL	\$78,000	\$78,000		604,000	604,000
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>		4,563,700	6,219,000
<u>SOLID WASTE FUND</u>					
Landfill Leachate Pretreatment Facility	\$2,968,000	\$3,248,000	FY16	TOTAL	\$124,186,400
Landfill Leachate Conveyance System	2,198,000	2,198,000	FY17-FY19	\$195,385,600	\$195,385,600
Landfill Storm Water Management Ponds	1,155,000	1,265,000	FY16-FY17	<i>% County Funded</i>	<i>87%</i>
Automation & Technology Master Plan	773,000	773,000	FY17	<i>87%</i>	<i>87%</i>
Contingency-inflation	141,000	141,000	on-going		
TOTAL	\$7,235,000	\$7,625,000			
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>			
<u>SEWER</u>					
Mattawoman Infiltration and Inflow	\$15,739,100	\$28,629,100	FY16-FY20+		
MWWTP Flow Equalization	24,935,100	26,150,000	FY15-FY19		
Influent/Effluent Pump Station	5,190,000	17,267,100	FY17-FY18		
Mt. Carmel Woods/CSM Pump Stations & Force mains Phase 3	7,224,000	14,590,000	FY16-FY17		
Pump Station Rehabs and Replacements	6,949,000	11,114,800	FY16-FY20+		
Automation & Technology Master Plan (50%)	4,235,500	9,891,000	FY16-FY20		
MWWTP Electrical System Replacement	8,156,000	9,644,000	FY17-FY18		
MWWTP Clarifier and Thickener Repairs	4,878,500	8,078,000	FY16-FY20+		
Mattawoman WWTP Automation	3,140,000	6,261,100	FY17-FY18		
Hughesville Sewer System	5,120,000	5,120,000	FY18-FY20		
Hughesville Package Treatment Plant	2,120,000	4,615,000	FY16		
Satellite Wastewater Facility Upgrades	2,705,000	4,213,100	FY16-FY20+		
Zekiah Interceptor Sewer Upgrades	3,196,000	3,613,000	FY16-FY19		
Cliffton WWTP Improvements	3,571,500	3,571,500	FY16-FY18		
MWWTP Effluent PS Force main Improvements	1,253,000	3,293,000	FY16		
Cobb Island/Swan Point Interconnection	1,277,000	3,185,000	FY16, FY19+		
MWWTP Belt Filter Press Replacement	2,910,400	3,140,000	FY16-FY17		
Mattawoman WWTP Berm Relocation	1,662,000	2,901,000	FY15-FY18+		
In-Line Sewer Equalization Study	2,702,000	2,702,000	FY16-FY18		
Zekiah Pump Station Force main	2,447,000	2,679,000	FY16-FY18		
Zekiah Pump Station Upgrade	2,392,000	2,613,000	FY16-FY19		
Old Washington Road Sewer	2,173,000	2,376,000	FY16		
MWWTP Primary Clarifiers #1-4 Demolition	190,000	2,090,000	FY20+		
White Plains Failing Septics	248,400	2,064,000	FY16		
MD. Route 5 Pump Station Force main	894,000	1,977,000	FY17-FY18		
Piney Branch Sewer Replacement (Upper Reaches)	479,000	1,952,900	FY17		
Marshall Hall Road Gravity Sewer	822,000	1,600,000	FY17		
MWWTP Utility Water System Evaluation & Improvements	1,181,100	1,372,000	FY16-FY17		
Cliffton Pump Station #4	701,000	1,033,000	FY16		
Sewer Model Update	515,100	827,000	on-going		
Southwinds Pump Station Outfall Gravity Sewer	604,000	604,000	FY16-FY17		
Contingency-inflation	4,563,700	6,219,000	on-going		
+ indicates additional funding beyond FY20					

CAPITAL IMPROVEMENT PROGRAM

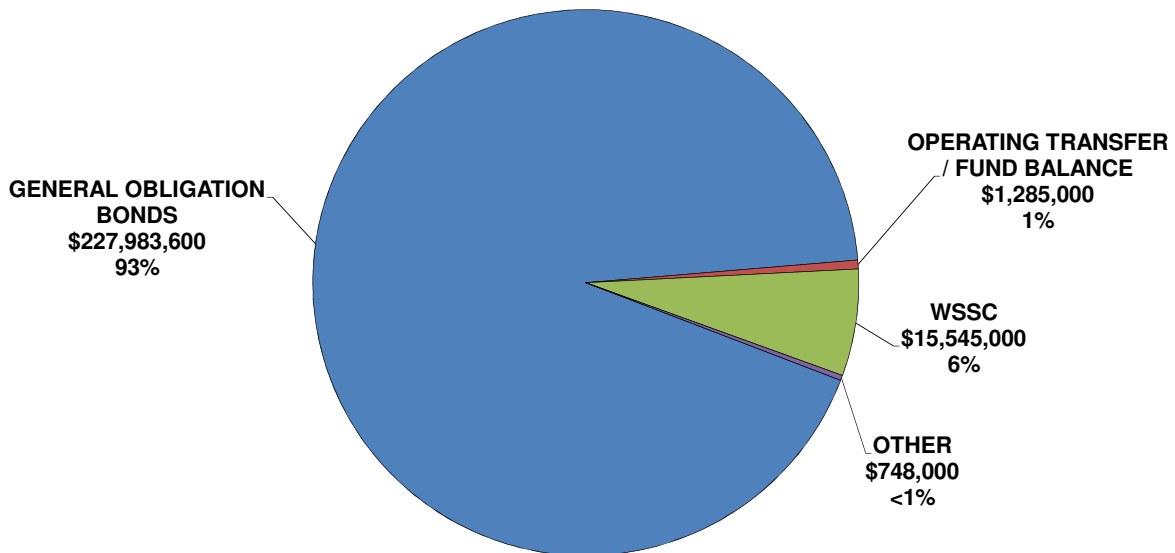
FY2016-FY2020 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$245,561,400

BY PROJECT TYPE:



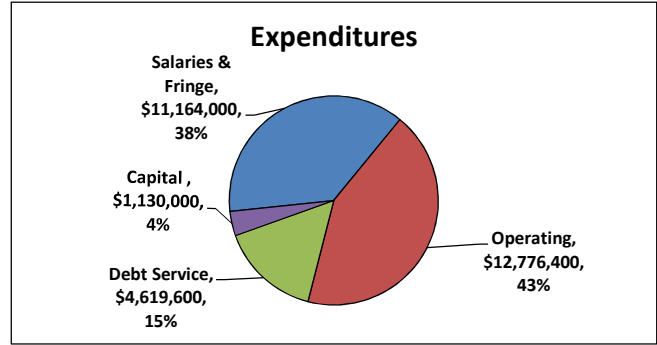
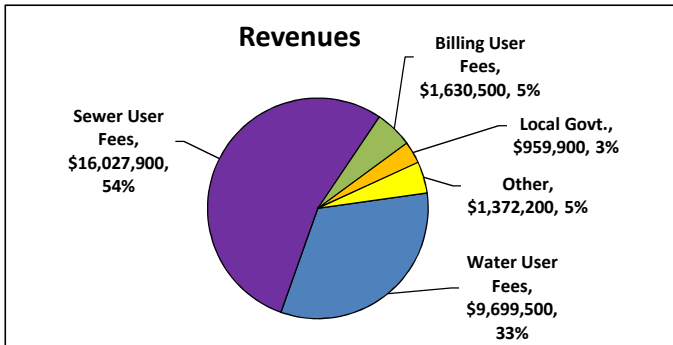
BY REVENUE SOURCE:



ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY16 APPROVED BUDGET = \$29,690,000



FY15 Approved Budget \$28,298,600 FY16 Approved Budget \$29,690,000 Change \$1,391,400 ; 4.9%

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 FY 2016 user fees rate increased by 4.4% on the average residential water and sewer bill to fund five new positions, to fund additional part time help, and to fund an increase in contract services for additional maintenance. The user fee rates for FY16 are:

Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	\$3.33
Single Family Residential : 18,001 – 24,000 gallons	\$6.66
Single Family Residential : over 24,001 gallons	\$9.99
Multi-Family / Commercial: Metered Usage	\$4.18

Sewer User Fee Rate per 1,000 gallons

Single Family Residential: Usage capped @ 24,000 gallons	\$7.13
Multi-Family / Commercial: Metered Usage	\$7.13

Customer account fee per quarterly bill \$10.41

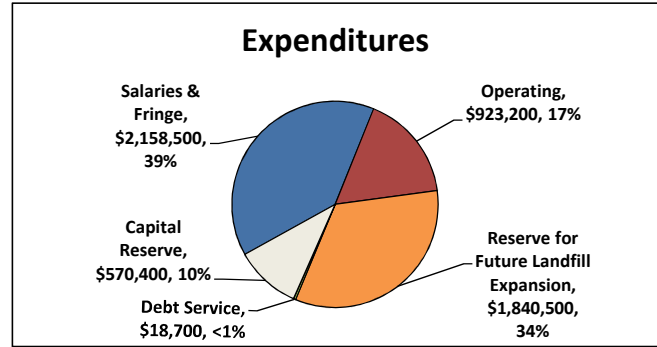
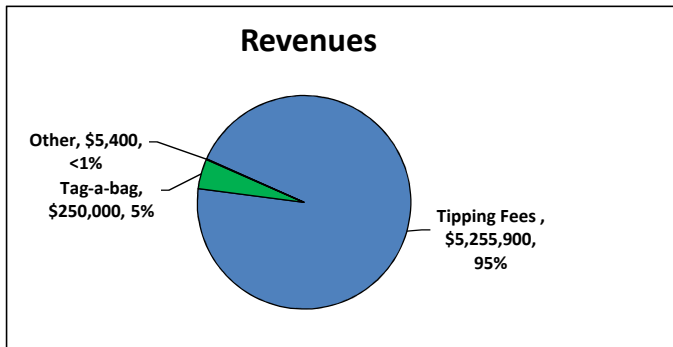
NOTE: The average quarterly Water and Sewer bill assuming 157 gallons per day would increase from \$151 to \$158.

For more information, please visit:

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

LANDFILL FUND

TOTAL FY16 APPROVED BUDGET = \$5,511,300



FY15 Approved Budget \$5,520,800 FY16 Approved Budget \$5,511,300 Change (\$9,500) ; -0.2%

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 remains at \$70 per ton for FY16. This fee is the primary revenue source for the Landfill operation. Citizens have the option of paying a flat rate tipping fee of \$10 for cars or \$15 for pick-up trucks.

Citizens may also purchase Tag-A-Bag tickets for \$2.00. 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 49% filled as of June 30, 2015. Current estimates indicate the landfill will last until 2032.

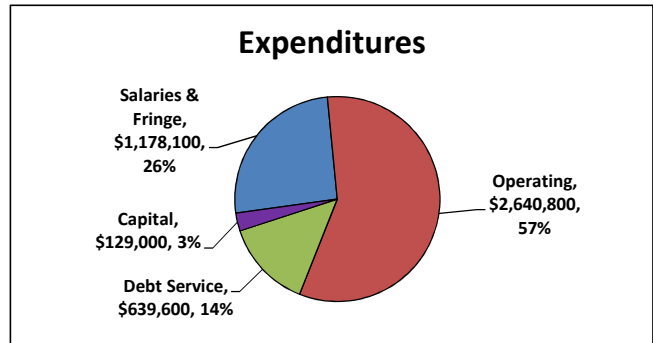
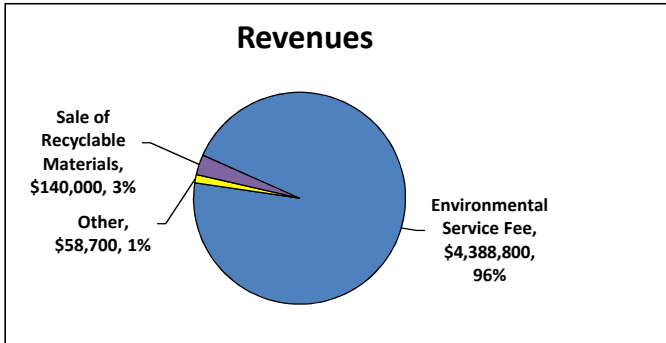
For more information, please visit:

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

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY16 APPROVED BUDGET = \$4,587,500



FY15 Approved Budget \$4,300,400 **FY16 Approved Budget** \$4,587,500 **Change** \$287,100 ; 6.7%

Recycling and environmental programs are paid with revenues generated primarily by a **\$88 Environmental Service Fee (ESF)**, which is charged annually to each improved property within the County and accounts for 96% 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 \$16.

Charles County has achieved a 54% waste diversion rate. By the end of FY16, approximately 45,000 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.

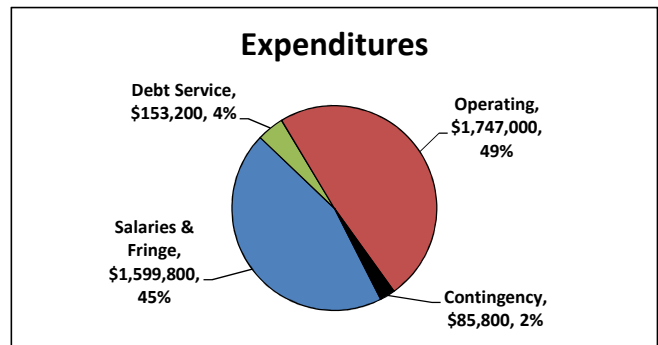
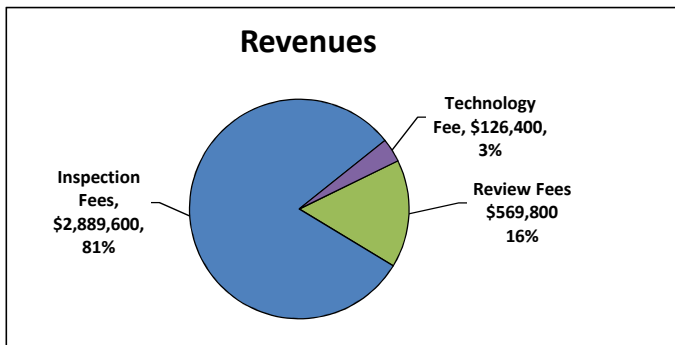
For more information, please visit:

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

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

INSPECTION & REVIEW FUND

TOTAL FY16 APPROVED BUDGET = \$3,585,800



FY15 Approved Budget \$3,415,200 **FY16 Approved Budget** \$3,585,800 **Change** \$170,600 ; 5.0%

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 were adjusted to cover the cost of providing these services.

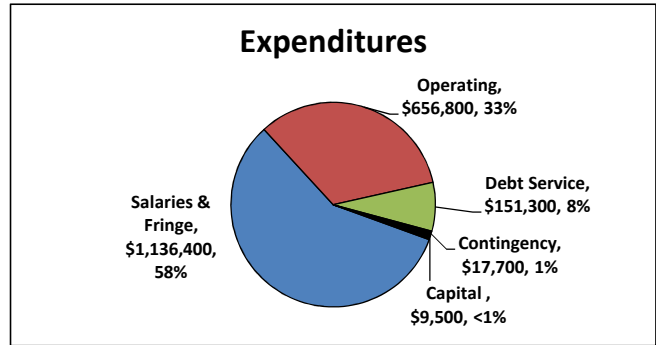
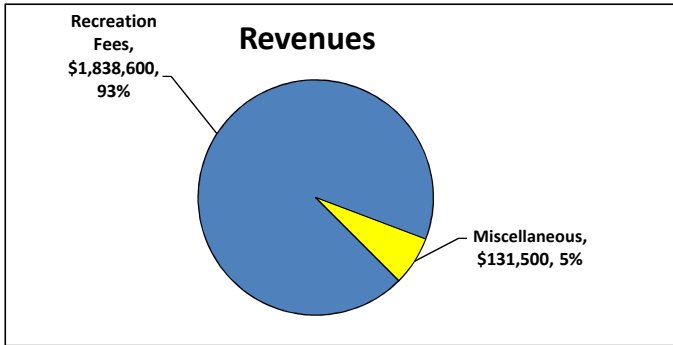
For more information, please visit:

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

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY16 APPROVED BUDGET = \$1,971,700



FY15 Approved Budget \$2,743,900 FY16 Approved Budget \$1,971,700 Change (\$772,200) ; -28.1%

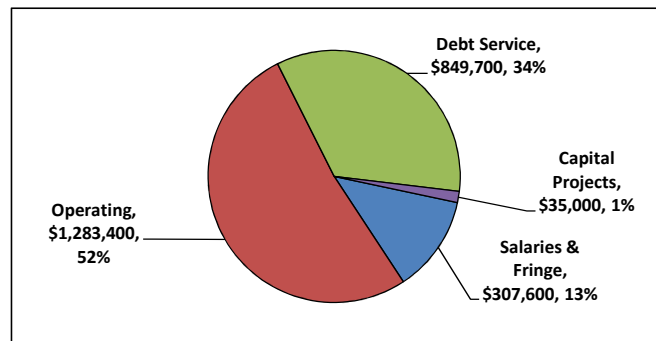
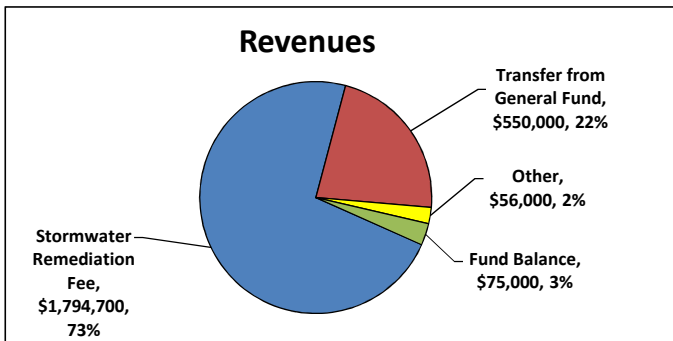
This fund is used to manage the recreational and leisure time activities for County residents including: recreational classes, special events, indoor sports leagues for youth and adult, drop-in programs, special population programs which includes support of the Special Olympics, summer aquatics and swim 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. For FY 2016, golf course operations will be transferred to the General Fund.

For more information, please visit:

www.charlescountymd.gov/cs/recreation/recreation

WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY16 APPROVED BUDGET = \$2,475,700



FY15 Approved Budget \$2,168,800 FY16 Approved Budget \$2,475,700 Change \$306,900 ; 14.2%

The County's Watershed Protection and Restoration Fund is for implementation of local stormwater management plans and practices, and stream and wetland restoration activities. The fund covers related planning, mapping, monitoring, inspections, enforcement, operations and maintenance, public education and outreach, grants to non-profits, administrative costs, and debt service payments to cover the cost of capital improvements. Revenues to the fund are generated primarily by the Stormwater Remediation Fee, which is charged annually to each improved property within the County and accounts for 73% of revenues. The \$35 fee is established annually based on the estimated cost of various programs divided by the number of improved properties. Properties within the Town of La Plata are not charged the fee, since the Town has a stormwater fee for similar purposes.

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.