
Charles County, MD
BUDGET-IN-BRIEF

Adopted FY2017 Budget

July 1, 2016- June 30, 2017



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CHARLES COUNTY COMMISSIONERS



Peter F. Murphy
President



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



Ken Robinson
(Dist. 1)



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 stations Comcast channel 95 and Verizon channel 10.

Appointed Boards, Committees, and Commissions

The Charles County Commissioners appoint more than 38 commissions, boards, committees, and workgroups, 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 and recordation taxes, as well as, various user fees. These revenues account for much of the total revenue. Expenditures for public schools, public safety, debt service, public works, recreation, parks and tourism, 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 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. 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, transportation, 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. Also included are revenues generated from franchise agreements with local cable TV providers to support government access channels for Charles County.

PROPRIETARY FUNDS:

Enterprise Funds

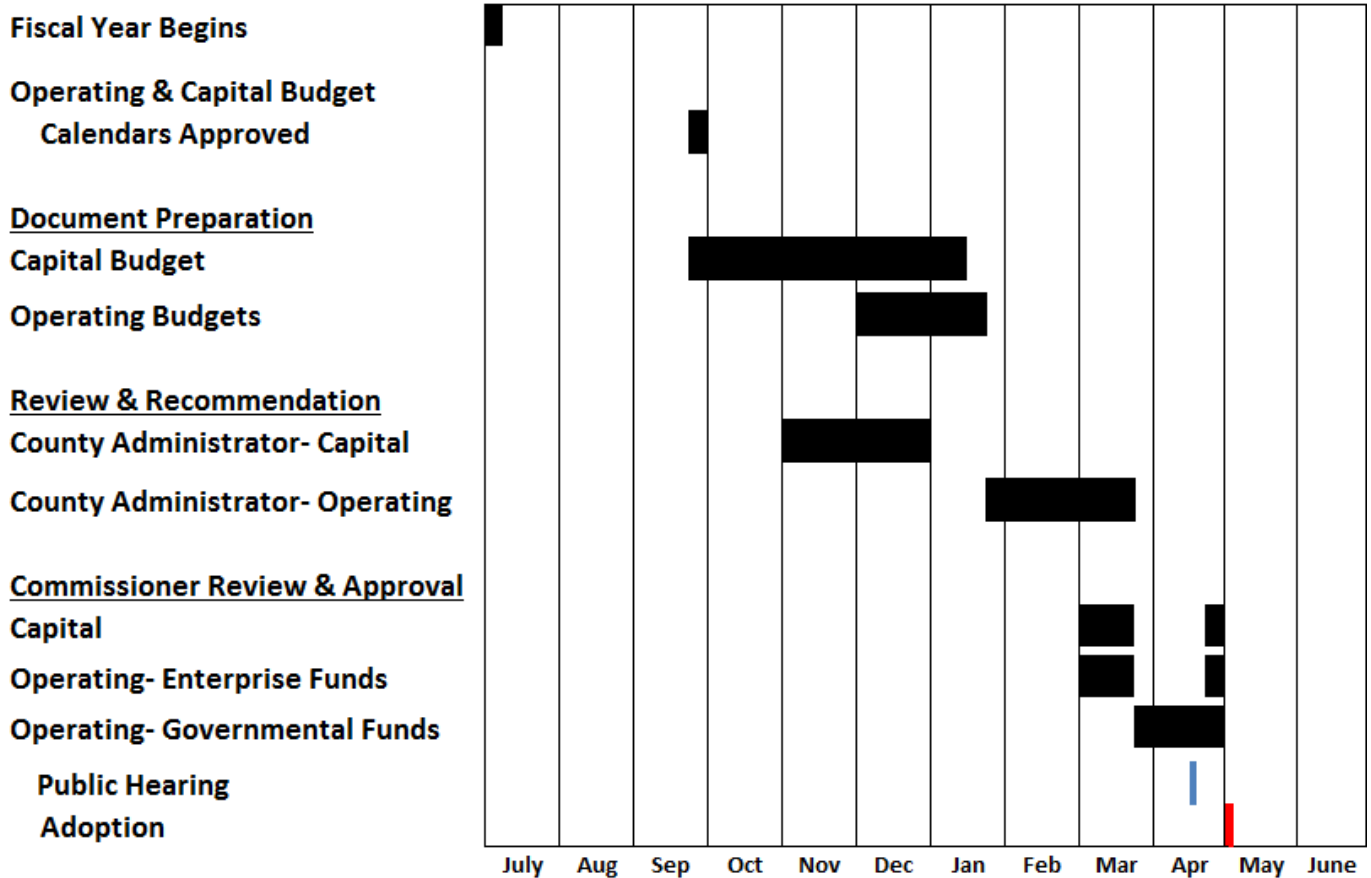
Enterprise Funds are established to segregate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of 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 time lines 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 April and the budget was approved by the Commissioners on May 3, 2016.

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 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 2017 ADOPTED BUDGET

Summary by Fund

DESCRIPTION	FY2017				FY2016	% Chg.
	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE	APPROPRIATION TOTAL	APPROPRIATION TOTAL ⁴	
GOVERNMENTAL FUNDS:						
General Fund	\$367,023,800	\$4,542,500	\$3,976,300 ^{1&2}	\$375,542,600	\$365,682,800	2.7%
Capital Project Fund						
Governmental	\$51,793,000	\$593,000	\$320,000	\$52,706,000	\$36,901,000	42.8%
Water & Sewer	28,826,000			28,826,000	29,663,000	-2.8%
Watershed Protection and Restoration	11,672,000			11,672,000	11,514,000	1.4%
Solid Waste- Landfill	1,629,000			1,629,000	3,545,000	-54.0%
Environmental Services	0			0	78,000	-100.0%
Total Capital Projects	\$93,920,000	\$593,000	\$320,000	\$94,833,000	\$81,701,000	16.1%
Governmental Reserves	\$0		0	0	2,502,500	
Total Capital Project Fund	\$93,920,000	\$593,000	\$320,000	\$94,833,000	\$84,203,500	12.6%
Debt Service Fund	\$14,547,500	\$0	\$66,500 ²	\$14,614,000	\$15,201,900	-3.9%
Special Revenue Funds						
Fire & Rescue	\$12,215,295			\$12,215,295	\$11,840,455	3.2%
Housing Assistance	10,120,350	180,850		10,301,200	10,366,353	-0.6%
Transportation	5,824,994	3,001,342	20,198 ²	8,846,534	9,365,026	-5.5%
Cable TV Access/I-Net Fund	3,613,200		130,000 ²	3,743,200	3,552,010	5.4%
Charles County Advocacy Council for Children, Youth, and Families	2,037,560			2,037,560	2,279,919	-10.6%
Judicial Grants	1,131,056	416,341		1,547,397	3,072,766	-49.6%
Public Safety Grants	591,704	624,371		1,216,075	1,589,441	-23.5%
Aging Grants	948,816	30,037	5,500 ²	984,353	1,163,851	-15.4%
Economic Development Loan Programs	0		500,000 ²	500,000	500,000	0.0%
Housing - Special Loans	404,500	500		405,000	405,000	0.0%
Community Development Block Grants	300,000			300,000	168,193	78.4%
Sheriffs Special Programs	213,500		34,400 ²	247,900	241,000	2.9%
Emergency Management	103,509	103,509		207,018	936,671	-77.9%
Nuisance Abatement Fund	200,000			200,000	140,000	42.9%
Southern MD Criminal Justice Academy	88,000	92,000	19,300 ²	199,300	190,000	4.9%
Drug Forfeitures	100,700		54,300 ²	155,000	245,180	-36.8%
Animal Shelter / Control Services	78,900			78,900	105,807	-25.4%
Law Library	62,900	3,000		65,900	84,900	-22.4%
Community Development Administration	40,000			40,000	488,386	-91.8%
Tourism Grant	34,734			34,734	72,744	-52.3%
Planning Grants	9,000			9,000	54,652	-83.5%
Agricultural Preservation	4,200			4,200	4,200	0.0%
Total Special Revenue	\$38,122,918	\$4,451,950	\$763,698	\$43,338,566	\$46,866,554	-7.5%
PROPRIETARY FUNDS:						
Enterprise Funds						
Water & Sewer	\$31,078,500		\$350,000 ²	\$31,428,500	\$29,690,000	5.9%
Solid Waste- Landfill	5,891,100		713,000 ³	6,604,100	5,511,300	19.8%
Environmental Services	5,214,700			5,214,700	4,587,500	13.7%
Inspections & Review	3,772,600	9,700	777,000 ²	4,559,300	3,585,800	27.1%
Watershed Protection and Restoration	2,023,600	550,000	112,000 ²	2,685,600	2,475,700	8.5%
Recreation	1,953,300		100,000 ²	2,053,300	1,971,700	4.1%
Vending Machine	140,600			140,600	145,600	-3.4%
Tourism Stadium Concert	73,200			73,200	73,200	0.0%
Total Enterprise Fund	\$50,147,600	\$559,700	\$2,052,000	\$52,759,300	\$48,040,800	9.8%
Total All Funds	\$563,761,818	\$10,147,150	\$7,178,498	\$581,087,466	\$559,995,554	3.8%


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 FY2016 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	\$289,500 ^a
Divided by \$100 increments	\$100 ^b
Multiplied by the combined tax rate	\$1.317 ^c
Total property taxes due	\$3,813

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 \$.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 return. **The local rate remains at 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 FY2017.**

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. **The local tax rate remains at 0.5%.**

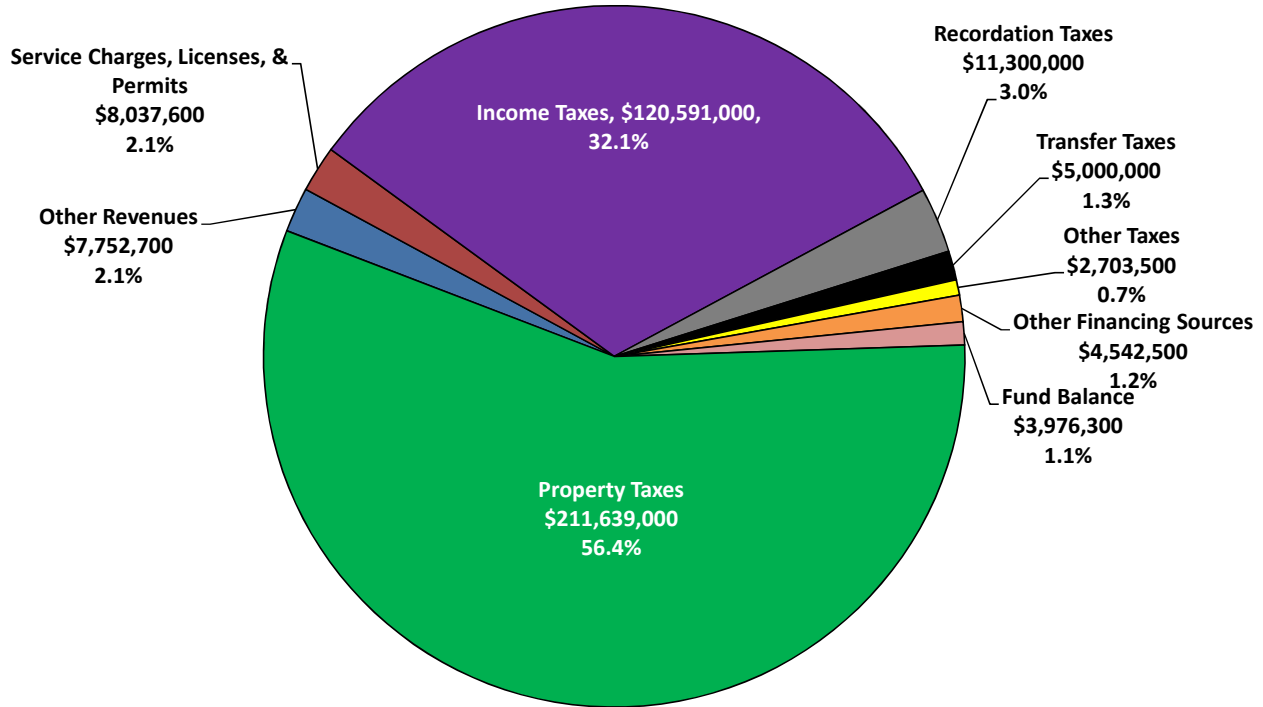
ADMISSIONS & AMUSEMENTS TAX is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. **The local tax rate is 10%, subject to 5% if state sales tax is also applicable.**

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 2017, the fair share school construction excise tax will be levied in a maximum amount of **\$16,206 for a single-family detached home, \$16,213 for a town house (triplex, duplex, etc.) and \$13,567 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

FY17 General Fund Revenues/Financing Sources TOTAL APPROVED = \$375,542,600

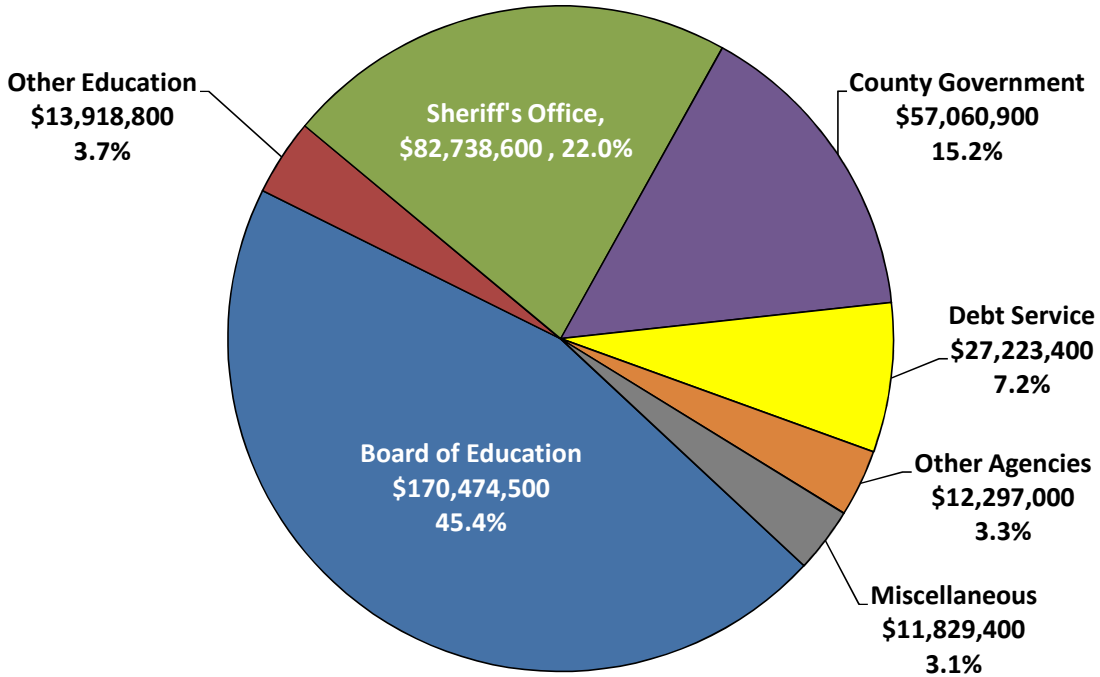


REVENUE BREAKDOWN

PROPERTY TAXES	56.4%	\$211,639,000	INCOME TAX	32.1%	\$120,591,000
Real & Personal	213,925,400				
Penalties, Interest & Fees	617,200		TRANSFER TAXES	1.3%	\$5,000,000
Tax Credits	(2,903,600)				
RECORDATION TAXES	3.0%	\$11,300,000	SERVICE CHARGES, LICENSES, & PERMITS	2.1%	\$8,037,600
OTHER TAXES	0.7%	\$2,703,500	EMS Billing Fee	1,365,000	
Hotel/Motel Tax	1,027,000		911 Fees	1,080,000	
Highway User	927,000		Licenses & Permits	1,010,100	
Admission Tax	737,000		Indirect Cost Allocation	1,081,700	
Heavy Equipment	12,500		Remaining	3,500,800	
OTHER FINANCING SOURCES	1.2%	\$4,542,500	ALL OTHER REVENUES	2.1%	\$7,752,700
Special Revenue: Cable Fund	1,200,000		Fines & Forfeitures	3,466,000	
Capital Lease Agreement	3,342,500		Rent	1,274,500	
FUND BALANCE APPROPRIATION	1.1%	\$3,976,300	State Grants	1,600,200	
Bond Premium	2,729,400		Other Intergovernmental	575,000	
CIP Appropriation	270,000		Interest	225,000	
Other Post Employment Benefits	100,000		Sale of Fixed Assets	250,000	
Housing Authority Board	19,000		Miscellaneous	362,000	
Reserve for Priorities	857,900				

GENERAL FUND

FY17 General Fund Appropriations TOTAL APPROVED = \$375,542,600



EXPENDITURE BREAKDOWN

EDUCATION	49.2%	\$184,393,300	SHERIFF'S OFFICE	22.0%	\$82,738,600
Board of Education	\$170,474,500				
College of Southern Maryland	9,830,400		DEBT SERVICE	7.2%	\$27,223,400
Library	4,074,800				
Other Education	13,600		OTHER AGENCIES	3.3%	\$12,297,000
			State's Attorney	4,205,500	
COUNTY GOVERNMENT	15.2%	\$57,060,900	Health Department	2,762,300	
Public Works - Facilities	\$14,210,200		Circuit Court	1,330,300	
Emergency Services	14,823,400		Election Board	1,199,800	
Recreation, Parks, and Tourism	7,856,700		Other Agencies	2,799,100	
Fiscal & Administrative Services	6,274,800				
Planning & Growth Management	5,933,100				
Community Services	2,290,000				
Economic Development Dept.	1,723,300				
Administrative Services	1,526,500				
County Attorney	988,300				
Human Resources	938,100				
County Commissioners	496,500				
MISCELLANEOUS	3.1%	\$11,829,400			
Retiree Fringe/OPEB Contribution	3,691,200				
Capital Asset Purchases	3,342,500				
Central Services	2,159,100				
Capital Project Transfer	913,000				
Watershed Fund Subsidy	550,000				
Contingency	1,173,600				

GENERAL FUND OPERATING BUDGET

	<u>FY2016</u> <u>Adopted</u>	<u>FY2017</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2016</u>	<u>%</u> <u>Chg.</u>
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$205,278,400	\$211,639,000	\$6,360,600	3.1%
Income Tax	111,931,000	120,591,000	8,660,000	7.7%
Recordation Tax	11,300,000	11,300,000	0	0.0%
Transfer Tax	4,683,200	5,000,000	316,800	6.8%
Other Taxes	2,697,200	2,703,500	6,300	0.2%
Services Charges	6,236,800	7,027,500	790,700	12.7%
Intergovernmental	2,043,800	2,175,200	131,400	6.4%
Licenses & Permits	1,033,800	1,010,100	(23,700)	-2.3%
Fines & Forfeitures	3,466,000	3,466,000	0	0.0%
Other Income	2,115,000	2,111,500	(3,500)	-0.2%
Total Operating Revenues	\$350,785,200	\$367,023,800	\$16,238,600	4.6%
<u>Other Financing Sources</u>				
Transfer from Capital Project Fund	2,502,500	0	(2,502,500)	-100.0%
Transfer from Special Revenue Fund	1,400,000	1,200,000	(200,000)	-14.3%
Capital Lease Proceeds	6,979,100	3,342,500	(3,636,600)	-52.1%
Reserved Fund Balance	4,016,000	3,976,300	(39,700)	-1.0%
Total Other Financing Sources	\$14,897,600	\$8,518,800	(\$6,378,800)	-42.8%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$365,682,800	\$375,542,600	\$9,859,800	2.7%
<u>EXPENDITURES</u>				
Board of Education	\$166,121,100	\$170,474,500	\$4,353,400	2.6%
Sheriff's Office	79,926,900	82,738,600	2,811,700	3.5%
Debt Service	23,871,100	27,223,400	3,352,300	14.0%
County Administered				
Public Works - Facilities	14,348,100	14,210,200	(137,900)	-1.0%
Emergency Services	13,931,700	14,823,400	891,700	6.4%
Recreation, Parks, and Tourism	7,196,500	7,856,700	660,200	9.2%
Fiscal & Administrative Services	5,985,000	6,274,800	289,800	4.8%
Planning & Growth Management	5,814,000	5,933,100	119,100	2.0%
Community Services	2,802,400	2,290,000	(512,400)	-18.3%
Economic Development	1,687,500	1,723,300	35,800	2.1%
General Government	3,650,800	3,949,400	298,600	8.2%
Total County Administered	\$55,416,000	\$57,060,900	\$1,644,900	3.0%
College of Southern MD	9,710,300	9,830,400	120,100	1.2%
Library	3,983,600	4,074,800	91,200	2.3%
Health Department	2,522,300	2,762,300	240,000	9.5%
Other General Government	12,289,900	12,903,900	614,000	5.0%
Other Agencies/Misc.	2,565,600	2,494,700	(70,900)	-2.8%
Contingency	100,000	1,173,600	1,073,600	1073.6%
Total Expenditures	\$356,506,800	\$370,737,100	\$14,230,300	4.0%
<u>Other Financing Uses</u>				
Capital Project Pay-as-you-go	1,646,900	913,000	(733,900)	-44.6%
Watershed Fund Subsidy	550,000	550,000	0	0.0%
Capital Asset Purchases	6,979,100	3,342,500	(3,636,600)	-52.1%
Total Other Financing Uses	\$9,176,000	\$4,805,500	(\$4,370,500)	-47.6%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$365,682,800	\$375,542,600	\$9,859,800	2.7%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

	FY2016 <u>Adopted</u>	FY2017 <u>Adopted</u>	<u>\$ Change</u> from FY2016	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>PROPERTY TAXES:</u>				
Real Property - Full Year	\$178,413,000	\$185,240,000	\$6,827,000	3.8%
Real Property - Half Year	302,600	311,400	8,800	2.9%
Real Property-Quarter Year	151,300	155,700	4,400	2.9%
Real Property-Three-Quarter Year	454,000	467,000	13,000	2.9%
Bus. Personal Property	220,000	214,100	(5,900)	-2.7%
Railroads & Public Utilities	8,298,000	9,158,000	860,000	10.4%
Ordinary Business Corp.	17,486,500	16,586,000	(900,500)	-5.1%
Payment in Lieu of Tax	2,000,000	1,793,200	(206,800)	-10.3%
Penalties & Interest	600,000	600,000	0	0.0%
Half Year Tax Billing	17,000	17,200	200	1.2%
Subtotal	\$207,942,400	\$214,542,600	\$6,600,200	3.2%
Homestead Tax Credit	(63,000)	(85,000)	(22,000)	34.9%
Low Income Tax Credit	(600,000)	(700,000)	(100,000)	16.7%
Senior Tax Credit	(250,000)	(300,000)	(50,000)	20.0%
Ag. Preservation Tax Credit	(137,600)	(140,000)	(2,400)	1.7%
Tax Differ.- La Plata	(1,485,000)	(1,540,000)	(55,000)	3.7%
Tax Differ.- Indian Head	(122,100)	(130,000)	(7,900)	6.5%
Surviving Spouse Tax Credit	(6,100)	(8,400)	(2,300)	37.7%
Conservation Easement Tax Credit	(200)	(200)	0	0.0%
Subtotal	(\$2,664,000)	(\$2,903,600)	(\$239,600)	9.0%
Total Property Taxes	\$205,278,400	\$211,639,000	\$6,360,600	3.1%
<u>INCOME TAX</u>	\$111,931,000	\$120,591,000	\$8,660,000	7.7%
<u>RECORDATION TAX</u>	\$11,300,000	\$11,300,000	\$0	0.0%
<u>TRANSFER TAX</u>	\$4,683,200	\$5,000,000	\$316,800	6.8%
<u>OTHER TAXES:</u>				
Hotel/Motel Room	\$949,000	\$1,027,000	\$78,000	8.2%
Highway User	921,000	927,000	6,000	0.7%
Admission and Amusement	797,200	737,000	(60,200)	-7.6%
Heavy Equipment	30,000	12,500	(17,500)	-58.3%
Total Other Local Taxes	\$2,697,200	\$2,703,500	\$6,300	0.2%
<u>LICENSES & PERMITS</u>				
Trader License	\$225,800	\$226,300	\$500	0.2%
Alcoholic License	177,800	177,800	0	0.0%
Building Permits	133,000	139,000	6,000	4.5%
Park Permits	102,100	101,400	(700)	-0.7%
Electrical Exams	84,700	83,000	(1,700)	-2.0%
Electrical Permits	53,800	53,800	0	0.0%
Pumbing Permits	63,800	49,400	(14,400)	-22.6%
Trailer Permits	47,000	47,000	0	0.0%
Civil Marriage Licenses	44,100	40,000	(4,100)	-9.3%
Other	101,700	92,400	(9,300)	-9.1%
Total Licenses & Permits	\$1,033,800	\$1,010,100	(\$23,700)	-2.3%

GENERAL FUND OPERATING BUDGET

	FY2016 <u>Adopted</u>	FY2017 <u>Adopted</u>	<u>\$ Change</u> from FY2016	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>INTERGOVERNMENTAL:</u>				
State				
Aid for Police Protection	\$1,175,200	\$1,175,200	\$0	0.0%
State Aid For Inmate Operating	177,000	241,900	64,900	36.7%
Jury Fee Reimbursement	82,000	82,000	0	0.0%
Other	106,100	101,100	(5,000)	-4.7%
Subtotal	\$1,540,300	\$1,600,200	\$59,900	3.9%
Local Governments				
Animal Shelter- St. Mary's	\$302,100	\$345,000	\$42,900	14.2%
Animal Shelter- Calvert	201,400	230,000	28,600	14.2%
Subtotal	\$503,500	\$575,000	\$71,500	14.2%
Total Intergovernmental	\$2,043,800	\$2,175,200	\$131,400	6.4%
<u>SERVICES CHARGES:</u>				
Em. Medical Svcs. Billing Fee	\$1,285,100	\$1,365,000	\$79,900	6.2%
Indirect Cost Allocation	1,007,600	1,081,700	74,100	7.4%
Local 911 Aid	1,080,000	1,080,000	0	0.0%
Park Fees	834,300	791,900	(42,400)	-5.1%
Reclaimed Water Sales	0	590,000	590,000	N/A
Sheriff Fees	355,800	420,100	64,300	18.1%
Custodial Fee	332,600	333,900	1,300	0.4%
False Alarm Registrations	269,000	282,500	13,500	5.0%
Sheriff Pay Phone Commissions	172,400	150,500	(21,900)	-12.7%
Room & Board Detention Center	142,000	145,000	3,000	2.1%
Other	758,000	786,900	28,900	3.8%
Total Service Charges	\$6,236,800	\$7,027,500	\$790,700	12.7%
<u>FINES & FORFEITURES</u>				
Red Light Camera Fines	\$1,734,300	\$1,734,300	\$0	0.0%
Speed Camera Fines	1,400,000	1,400,000	0	0.0%
False Alarm Fines	258,500	253,000	(5,500)	-2.1%
Other	73,200	78,700	5,500	7.5%
Total Fines & Forfeitures	\$3,466,000	\$3,466,000	\$0	0.0%
<u>OTHER INCOME</u>				
Rent	\$1,276,800	\$1,274,500	(\$2,300)	-0.2%
Interest	225,000	225,000	0	0.0%
Sale of Fixed Assets	250,000	250,000	0	0.0%
Miscellaneous	363,200	362,000	(1,200)	-0.3%
Total Miscellaneous	\$2,115,000	\$2,111,500	(\$3,500)	-0.2%
TOTAL OPERATING REVENUES	\$350,785,200	\$367,023,800	\$16,238,600	4.6%
Financing Sources				
Transfer from Capital Project Fund	\$2,502,500	\$0	(\$2,502,500)	N/A
Transfer from Special Revenue Fund	1,400,000	1,200,000	(200,000)	-14.3%
Capital Lease Proceeds	6,979,100	3,342,500	(3,636,600)	-52.1%
Subtotal: Other Financing Uses	\$10,881,600	\$4,542,500	(\$6,339,100)	-58.3%
Fund Balance				
Housing Authority	\$69,600	\$19,000	(\$50,600)	-72.7%
OPEB	200,000	100,000	(100,000)	-50.0%
CIP Appropriation	270,000	270,000	0	0.0%
Bond Premium	3,476,400	2,729,400	(747,000)	-21.5%
Reserve for Priorities	0	857,900	857,900	N/A
Subtotal: Fund Balance	\$4,016,000	\$3,976,300	(\$39,700)	-1.0%
TOTAL FINANCING SOURCES	\$14,897,600	\$8,518,800	(\$6,378,800)	-42.8%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$365,682,800	\$375,542,600	\$9,859,800	2.7%

GENERAL FUND OPERATING BUDGET

	<u>FY2016</u> <u>Adopted</u>	<u>FY2017</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2016</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>EDUCATION</u>				
Board of Education	\$166,121,100	\$170,474,500	\$4,353,400	2.6%
College of Southern Maryland	9,710,300	9,830,400	120,100	1.2%
Library	3,983,600	4,074,800	91,200	2.3%
Other	33,600	13,600	(20,000)	-59.5%
Total Education	\$179,848,600	\$184,393,300	\$4,544,700	2.5%
<u>PUBLIC SAFETY</u>				
Sheriff	\$59,327,300	\$61,849,900	\$2,522,600	4.3%
Corrections	18,415,300	18,426,900	11,600	0.1%
Automated Enforcement Unit (AEU)	2,022,300	2,178,700	156,400	7.7%
Fingerprinting Service	162,000	283,100	121,100	74.8%
Sheriff's Office	\$79,926,900	\$82,738,600	\$2,811,700	3.5%
Emergency Services Administration	316,800	405,700	88,900	28.1%
False Alarm Reduction Unit	178,800	174,600	(4,200)	-2.3%
Animal Control	689,500	691,500	2,000	0.3%
Animal Shelter	818,300	957,700	139,400	17.0%
Fire/EMS Communications	3,574,800	3,723,300	148,500	4.2%
Career Emergency Medical Services	8,063,600	8,526,900	463,300	5.7%
Tactical Response Team	171,500	212,400	40,900	23.8%
Emergency Management	118,400	131,300	12,900	10.9%
Subtotal: Emergency Services	\$13,931,700	\$14,823,400	\$891,700	6.4%
Total Public Safety	\$93,858,600	\$97,562,000	\$3,703,400	3.9%
<u>DEBT SERVICE</u>				
Principal	\$16,288,400	\$19,252,900	\$2,964,500	18.2%
Interest	6,896,900	7,360,200	463,300	6.7%
Miscellaneous	685,800	610,300	(75,500)	-11.0%
Total Debt Service	\$23,871,100	\$27,223,400	\$3,352,300	14.0%
<u>GENERAL GOVERNMENT</u>				
Central Services	\$2,084,100	\$2,159,100	\$75,000	3.6%
OPEB Contribution	1,000,000	1,250,000	250,000	25.0%
Election Board	1,214,200	1,199,800	(14,400)	-1.2%
Liquor Board	241,700	247,600	5,900	2.4%
Orphan's Court	53,400	55,100	1,700	3.2%
Circuit Court	1,238,500	1,330,300	91,800	7.4%
State's Attorney	4,172,900	4,205,500	32,600	0.8%
Retiree Benefits	2,271,400	2,441,200	169,800	7.5%
Volunteer Fire & Rescue Subsidy	13,700	15,300	1,600	11.7%
Subtotal: Other General Govt.	\$12,289,900	\$12,903,900	\$614,000	5.0%
County Commissioners	\$507,600	\$496,500	(\$11,100)	-2.2%
Administrative Services	1,370,500	1,526,500	156,000	11.4%
County Attorney	966,400	988,300	21,900	2.3%
Human Resources	806,300	938,100	131,800	16.3%
Subtotal: County Administered General Government	\$3,650,800	\$3,949,400	\$298,600	8.2%
Total General Government	\$15,940,700	\$16,853,300	\$912,600	5.7%

GENERAL FUND OPERATING BUDGET

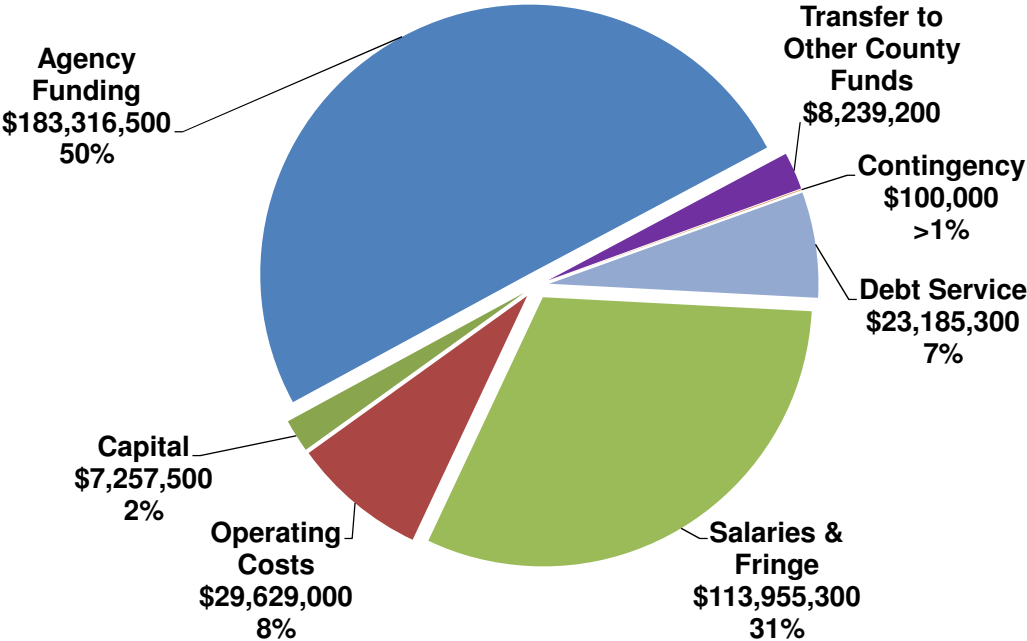
	<u>FY2016</u> <u>Adopted</u>	<u>FY2017</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2016</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>FISCAL & ADMINISTRATIVE SERVICES</u>				
Administration	\$263,400	\$265,700	\$2,300	0.9%
Budget	423,700	420,600	(3,100)	-0.7%
Information Technology	2,621,100	2,963,300	342,200	13.1%
Purchasing	448,500	350,000	(98,500)	-22.0%
Treasury	1,117,400	1,096,800	(20,600)	-1.8%
Accounting	1,110,900	1,178,400	67,500	6.1%
Total Fiscal & Admin. Services	\$5,985,000	\$6,274,800	\$289,800	4.8%
<u>PUBLIC WORKS - FACILITIES</u>				
Administration	\$760,400	\$607,100	(\$153,300)	-20.2%
Building & Trades	7,483,100	7,499,200	16,100	0.2%
Vehicle Maintenance	993,100	988,100	(5,000)	-0.5%
Roads	5,111,500	5,115,800	4,300	0.1%
Total Public Works	\$14,348,100	\$14,210,200	(\$137,900)	-1.0%
<u>COMMUNITY SERVICES</u>				
Administration	\$509,300	\$306,700	(\$202,600)	-39.8%
Aging & Senior Programs	1,574,200	1,413,200	(161,000)	-10.2%
Housing Authority	718,900	570,100	(148,800)	-20.7%
Total Community Services	\$2,802,400	\$2,290,000	(\$512,400)	-18.3%
<u>RECREATION, PARKS, AND TOURISM</u>				
Administration	\$0	\$563,300	\$563,300	N/A
Recreation	1,593,300	1,641,200	47,900	3.0%
Parks & Grounds	4,733,300	4,698,000	(35,300)	-0.7%
Tourism	869,900	954,200	84,300	9.7%
Total Recreation, Parks, & Tourism	\$7,196,500	\$7,856,700	\$660,200	9.2%
<u>PLANNING & GROWTH MANAGEMENT</u>				
Administration	\$256,300	\$331,800	\$75,500	29.5%
Transportation	3,014,800	3,001,400	(13,400)	-0.4%
Planning	1,521,500	1,515,700	(5,800)	-0.4%
Inspections & Enforcement	347,400	396,800	49,400	14.2%
Codes & Permits	433,600	427,400	(6,200)	-1.4%
Resource & Infrastructure Mgmt.	240,400	260,000	19,600	8.2%
Total Planning & Growth Mgmt.	\$5,814,000	\$5,933,100	\$119,100	2.0%
<u>HEALTH SERVICES</u>				
Health Department	\$2,522,300	\$2,762,300	\$240,000	9.5%
Other Health Services	193,200	0	(193,200)	-100.0%
Water & Sewer Services	189,700	189,700	0	0.0%
Mosquito Control	115,000	119,000	4,000	3.5%
Dept. of Health & Mental Hygiene	120,400	120,400	0	0.0%
Total Health	\$3,140,600	\$3,191,400	\$50,800	1.6%
<u>SOCIAL SERVICES</u>				
Department of Social Services	\$311,000	\$311,000	\$0	0.0%
Other Social Services	659,600	832,800	173,200	26.3%
Total Social Services	\$970,600	\$1,143,800	\$173,200	17.8%
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Department	\$1,687,500	\$1,723,300	\$35,800	2.1%
Other Economic Development Svcs	287,300	243,300	(44,000)	-15.3%
Total Economic Development	\$1,974,800	\$1,966,600	(\$8,200)	-0.4%

GENERAL FUND OPERATING BUDGET

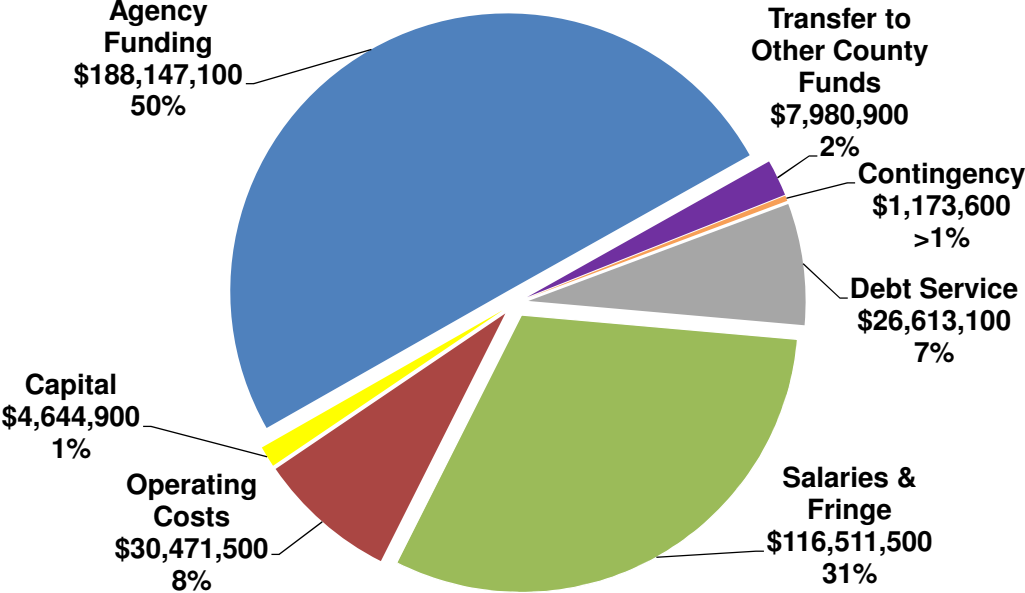
	<u>FY2016</u> <u>Adopted</u>	<u>FY2017</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2016</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>CONSERVATION OF NATURAL RESOURCES</u>				
University of MD Extension	\$241,900	\$252,600	\$10,700	4.4%
Soil Conservation	380,400	378,800	(1,600)	-0.4%
Weed Control	15,300	15,400	100	0.7%
So. MD Resource Conservation	9,200	9,100	(100)	-1.1%
Gypsy Moth	9,000	9,000	0	0.0%
Total Conservation of Nat. Resource	\$655,800	\$664,900	\$9,100	1.4%
<u>CONTINGENCY</u>				
Contingency	\$100,000	\$100,000	\$0	0.0%
Contingency - 5th Judge	0	82,600	82,600	N/A
Contingency - CCSO Payscale	0	991,000	991,000	N/A
Total Contingency	\$100,000	\$1,173,600	\$1,073,600	1073.6%
TOTAL EXPENDITURES	\$356,506,800	\$370,737,100	\$14,230,300	4.0%
<u>FINANCING USES:</u>				
Capital Project Pay-as-you-go	\$1,646,900	\$913,000	(\$733,900)	-44.6%
Watershed Fund Subsidy	550,000	550,000	0	0.0%
Capital Asset Purchases	6,979,100	3,342,500	(3,636,600)	-52.1%
TOTAL FINANCING USES	\$9,176,000	\$4,805,500	(\$4,370,500)	-47.6%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$365,682,800	\$375,542,600	\$9,859,800	2.7%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

FY16 ADOPTED BUDGET \$365,682,800



FY17 ADOPTED BUDGET \$375,542,600



- Agency Funding represents the County's direct payment to agencies (for example the Board of Education, College of Southern Maryland, Library Board).
- Transfers to Other County Funds represents 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 2017 APPROVED CAPITAL PROJECT BUDGET FY2017-FY2021 CAPITAL IMPROVEMENT PROGRAM

<i>(\$ in thousands)</i>	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total '17-'21
Governmental Projects						
CAPITAL COSTS						
Board of Education	\$30,378	\$46,033	\$53,132	\$46,771	\$1,161	\$177,475
College of Southern Maryland.....	1,977	24,193	4,368	0	0	30,538
General Government.....	7,366	10,189	9,891	6,987	3,605	38,038
Parks.....	1,993	870	404	439	708	4,414
Transportation.....	10,992	9,755	11,273	5,262	4,999	42,281
Total Governmental	\$52,706	\$91,040	\$79,068	\$59,459	\$10,473	\$292,746
FINANCE SOURCES						
General Obligation Bonds.....	\$24,159	\$34,702	\$30,420	\$20,327	\$8,581	\$118,189
Fair Share Excise Tax Bonds.....	10,076	17,155	14,031	10,500	0	51,762
General Fund - Fund Balance.....	320	0	0	0	0	320
General Fund Operating Transfer.....	593	1,205	808	681	530	3,817
Total County Funding	\$35,148	\$53,062	\$45,259	\$31,508	\$9,111	\$174,088
State.....	17,326	37,254	32,639	26,894	1,362	115,475
Other.....	232	724	1,170	1,057	0	3,183
Total Governmental	\$52,706	\$91,040	\$79,068	\$59,459	\$10,473	\$292,746
Enterprise Fund Projects						
CAPITAL COSTS						
Water.....	\$8,058	\$16,584	\$19,149	\$14,857	\$6,775	\$65,422
Sewer.....	20,769	41,083	28,094	20,942	11,196	122,083
Solid Waste.....	1,629	1,018	1,042	0	0	3,689
Watershed Protection & Restoration.....	11,672	11,662	11,966	12,333	12,771	60,404
Total Enterprise Funds	\$42,127	\$70,346	\$60,251	\$48,131	\$30,742	\$251,598
FINANCE SOURCES						
Water Bonds.....	\$7,761	\$16,250	\$18,912	\$14,615	\$6,677	\$64,214
Sewer Bonds.....	19,265	34,409	23,794	17,325	8,876	103,668
Solid Waste Fund Bonds.....	856	1,018	1,042	0	0	2,916
Watershed Protection & Restoration Bonds.....	11,560	11,592	11,894	12,258	12,693	59,997
Enterprise Fund Operating Transfers.....	377	503	439	201	201	1,721
Total County Funding	\$40,703	\$63,841	\$56,153	\$44,473	\$28,525	\$233,696
Other: WSSC.....	1,295	6,369	3,959	3,514	2,217	17,354
Other:	129	136	139	144	0	548
Total Enterprise Funds	\$42,127	\$70,346	\$60,251	\$48,131	\$30,742	\$251,598
TOTAL PROJECTS	\$94,833	\$161,386	\$139,319	\$107,590	\$41,215	\$544,344

CAPITAL IMPROVEMENT PROGRAM

FY2017-FY2021 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$292,746,000

	FY17-FY21 <u>Total</u>	Project <u>Total</u>			FY17-FY21 <u>Total</u>	Project <u>Total</u>	
<u>BOARD OF EDUCATION</u>				<u>GENERAL GOVERNMENT</u>			
Stoddert M.S. - Renovation & Study	\$38,001,000	\$38,302,000	FY18-FY20	Radio Communications System Upgrade	\$471,000	\$34,848,000	FY17+
Elementary School #22	31,918,000	36,123,000	FY17-FY19	Rural Legacy Program	7,545,000	9,054,000	on-going
Eva Turner E.S. - Renovation & Study	29,687,000	29,938,000	FY18-FY20	Purchase of Developments Rights	3,090,000	4,558,000	FY17-FY21+
Dr. Mudd Elementary - Renovation	25,056,000	27,357,000	FY17-FY18	La Plata Library Relocation	4,318,000	4,318,000	FY18-FY20
Site Improvements/Asphalt Replacement Program	3,913,000	3,913,000	FY17-FY19	Replacement of County Financial Software Program	3,211,000	3,211,000	FY17-FY19
McDonough High School Renovation Study / Phase 1 Renovations	5,451,000	5,852,000	FY18-FY19	Agricultural Preservation	2,515,000	3,018,000	on-going
Smallwood M.S. Roof/Chiller/H&V/UV Replacement	4,428,000	4,428,000	FY19-FY20	Courthouse HVAC Improvements	2,840,000	2,840,000	FY18-FY20
Full Day Kindergarten Addition: Craik E.S.	4,214,000	4,214,000	FY17-FY18	Health Department Roof Replacement	2,308,000	2,494,000	FY17
Middle School - Site Acquisition	4,001,000	4,001,000	FY19	Detention Center Roof Replacement	2,471,900	2,471,900	FY18-FY19
BOE: Various Maintenance Projects	3,000,000	3,600,000	FY17-FY21+	Various Maintenance Projects	1,845,000	2,263,000	on-going
Westlake H.S. Roof Replacement	3,343,000	3,343,000	FY19-FY20	Automation & Technology Master Plan-Facilities	328,000	1,316,000	FY18
Full-Day Kindergarten Addition: Berry E.S.	3,062,000	3,062,000	FY17-FY18	Courthouse Renovation	364,000	981,000	FY17-FY20
Elementary School - Site Acquisition	3,001,000	3,001,000	FY18	Various Planning Studies	788,000	878,000	on-going
Local Portable Classrooms	1,940,000	2,328,000	FY17-FY21+	Detention Center Annex Roof & Walls Improvements	867,000	867,000	FY18-FY19
Mary H. Matula E.S. Roof Replacement	1,821,000	1,821,000	FY18-FY19	Detention Center Pump Station Rehabilitat	780,000	780,000	FY17-FY18
Elementary Schools - Playground Replacement	1,064,000	1,064,000	FY17-FY20	WURC Implementation Studies	364,000	667,000	FY18-FY21+
Indian Head E.S. Boiler Replacement	1,326,000	1,326,000	FY19-FY20	Generator Replacement Program	452,000	605,000	FY18-FY21
Matthew Henson M.S. Water Line	378,000	378,000	FY19	Sheriff's Office Improvements	145,000	541,000	FY18
Contingency- Inflation	11,871,000	12,090,000	on-going	Lighting Retrofit	318,000	530,000	FY17-FY20
Total	\$177,475,000	\$186,141,000		Detention Center and Detention Center Annex Improvements	466,000	466,000	FY18-FY19
<i>% County Funded</i>	<i>52%</i>	<i>54%</i>		Public Facility Impact Fee Analysis	270,000	270,000	FY18
<u>TRANSPORTATION</u>				<u>PARKS</u>			
Road Overlay Program	\$15,390,000	\$18,468,000	on-going	Government Building Water Infiltration Improvements Phase I	190,000	190,000	FY18
Western Parkway Rd Improvements Ph 3	2,400,000	12,088,860	FY17	Engineering Plan Digitization	66,000	175,000	FY18-FY19
Billingsley Road Safety Improvements	1,462,000	11,662,025	FY17+	Uninterrupted Power Supply (UPS) Replacement Program	174,000	174,000	FY18-FY20
Middletown Road Phase 3	1,717,000	8,469,000	FY19+	Countywide Building Re-Keying	157,000	157,000	FY19
Old Washington Rd Reconstruction	7,170,000	8,257,000	FY17-FY19	Government Center Master Plan	98,000	98,000	FY18
Western Parkway Rd Improvements Ph 2	2,739,000	5,551,090	FY17-FY19	Develop Road Safety Prioritization Measure & Inventory	34,000	90,000	FY18-FY19
County Drainage Systems Improvements	639,000	3,659,060	FY19-FY21+	Fuller Transitional Home Improvements	80,000	80,000	FY18
Traffic Signal Program	1,140,000	2,113,410	FY18-FY21+	Animal Shelter Feasibility Study	50,000	50,000	FY17
Safety Improvement Program	1,080,000	1,845,800	FY18-FY21+	Contingency- Inflation	1,432,100	9,694,100	on-going
Neighborhood Traffic Calming Program	1,108,000	1,697,000	FY18-FY21+	Total	\$38,038,000	\$87,685,000	
Old McDaniel Road to Ocelot Street	600,000	1,671,000	FY17	<i>% County Funded</i>	<i>78%</i>	<i>89%</i>	
Washington Ave.- Various Intersection Improvements	915,000	1,623,000	FY18-FY20+	<u>PARKS</u>			
Middletown/Billingsley Rds Traffic Signal & Intersection Improvements	994,000	1,519,500	FY17	Popes Creek Rail Trail	\$663,000	\$3,352,470	FY17
Light Rail Transit Initiative	270,000	1,350,000	FY17	Park Repair & Maintenance Projects	1,511,000	1,829,000	on-going
Sidewalk Improvement Program	765,000	918,000	on-going	Waterfront Acquisition	1,003,000	1,003,000	FY17
Radio Station Rd/Rt. 488 Traffic Signal & Geometric Improvements	800,000	800,000	FY18	Various Pedestrian & Bicycle Facilities	320,000	575,640	FY18-FY21+
Intersection Analyses/ Traffic Signal Warrant	350,000	400,000	FY17-FY20	Oak Ridge Development Phase II	443,000	443,000	FY18
Analyses				Gilbert Run/Oak Ridge Connection Trail	279,000	279,000	FY20-FY21
Contingency- Inflation	2,742,000	7,017,975	on-going	Milton Somers Football Stadium Improv.	88,000	241,000	FY17+
Total	\$42,281,000	\$89,110,720		Contingency- Inflation	107,000	227,000	on-going
<i>% County Funded</i>	<i>98%</i>	<i>99%</i>		Total	\$4,414,000	\$7,950,110	
<u>COLLEGE OF SOUTHERN MARYLAND</u>				<i>% County Funded</i>	<i>59%</i>	<i>53%</i>	
Healthcare Training Facility	\$28,810,000	\$28,810,000	FY17-FY19	<u>COLLEGE OF SOUTHERN MARYLAND</u>			
Contingency- Inflation	1,728,000	1,728,000	on-going	Healthcare Training Facility	\$28,810,000	\$28,810,000	FY17-FY19
Total	\$30,538,000	\$30,538,000		Contingency- Inflation	1,728,000	1,728,000	on-going
<i>% County Funded</i>	<i>25%</i>	<i>25%</i>		Total	\$30,538,000	\$30,538,000	

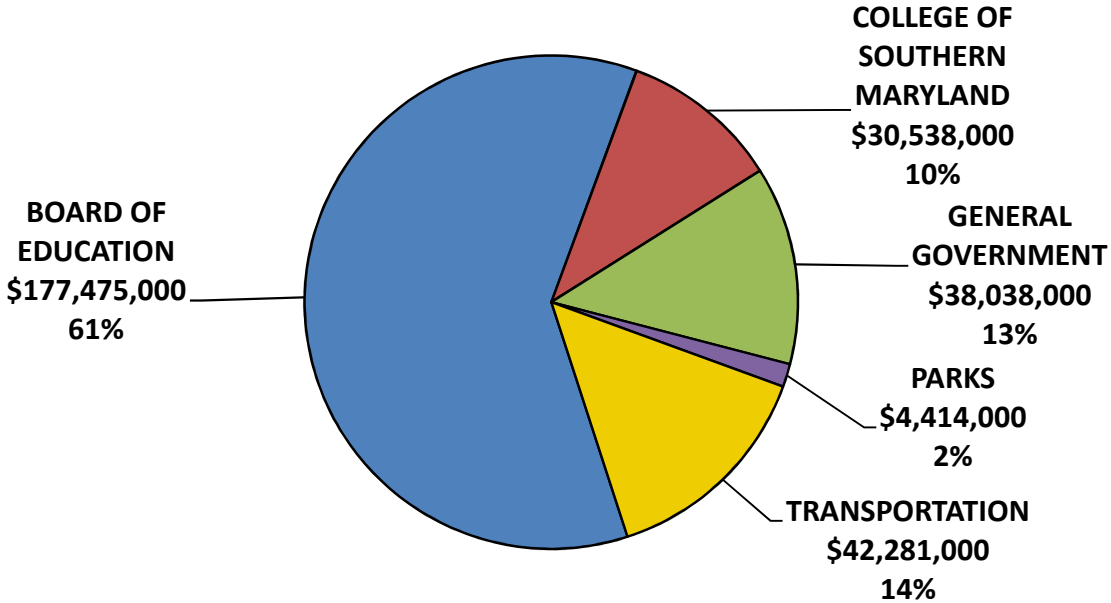
+ indicates additional funding beyond FY21

CAPITAL IMPROVEMENT PROGRAM

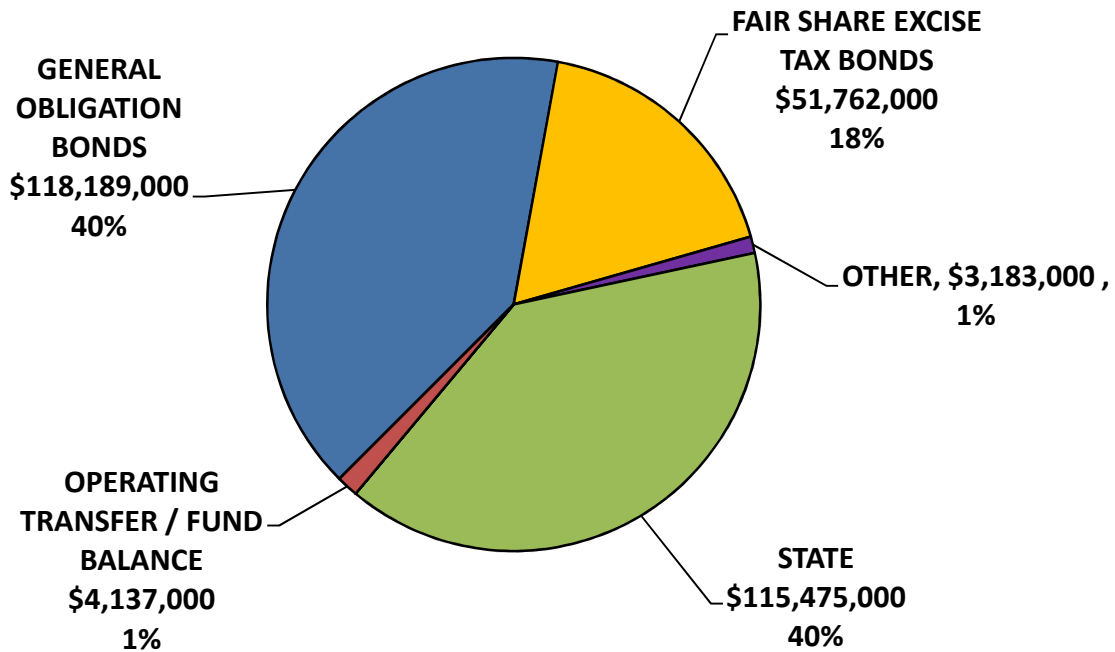
FY2017-FY2021 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$292,746,000

BY PROJECT TYPE:



BY REVENUE SOURCE:



CAPITAL IMPROVEMENT PROGRAM

FY2017-FY2021 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$251,598,000

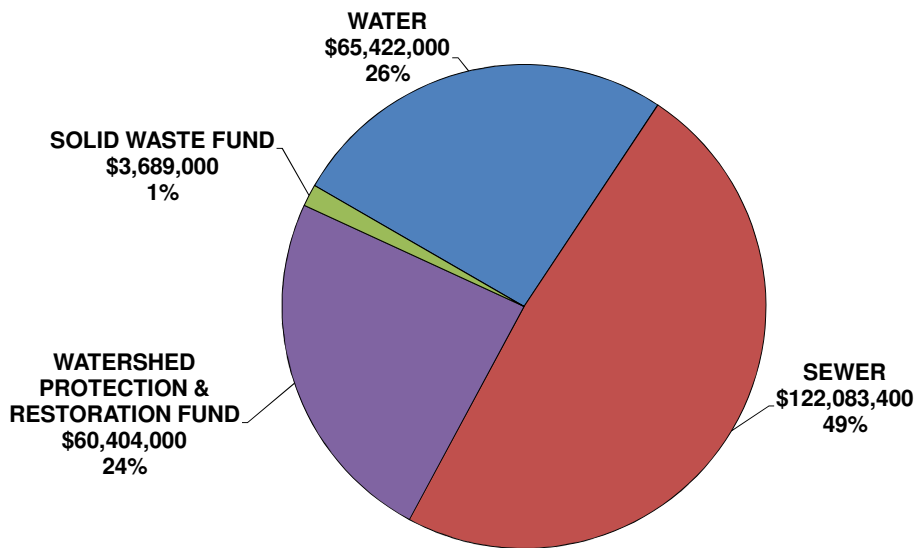
	<u>FY17-FY21</u>	<u>Project</u>		<u>FY17-FY21</u>	<u>Project</u>
	<u>Total</u>	<u>Total</u>		<u>Total</u>	<u>Total</u>
<u>WATER</u>			<u>SEWER</u>		
South County Water Transmission Main	\$7,792,000	\$11,707,100	FY17-FY21+	Mattawoman Infiltration and Inflow	\$19,114,000
WSSC Waldorf Interconnection	7,692,000	10,030,000	FY17-FY21+	MWWTP Flow Equalization	21,015,100
Automation & Technology Master Plan (50%)	4,143,000	9,821,000	FY17-FY20	Influent/Effluent Pump Station	5,190,000
Satellite Water Facility Upgrades	3,555,000	7,152,000	on-going	Mt. Carmel Woods/CSM Pump Stations & Forcemains Phase 3	3,575,100
Bensville Water Tower No. 8	4,181,000	6,646,000	FY17-FY18	Pump Station Rehabs and Replacements	7,861,000
Waldorf Fire House Water Tower Replace	3,699,000	6,369,000	FY18-FY19	Automation & Technology Master Plan (50%)	4,143,000
Gleneagles 2MG Water Tower	5,549,000	6,262,000	FY18-FY20	MWWTP Electrical System Replacement	8,169,000
White Plains 2MG Water Tower	2,563,000	6,262,000	FY19-FY20+	MWWTP Belt Filter Press Replacement	8,100,400
Underground Infrastructure Repairs	3,590,000	5,579,000	on-going	MWWTP Clarifier and Thickener Repairs	4,878,000
Hughesville Water Line	4,288,000	4,795,000	FY17-FY19	Mattawoman WWTP Automation	3,243,100
Bryans Road 2MG Water Tower	2,796,000	4,019,000	FY18-FY20+	Hughesville Sewer System	5,120,000
Chapel Point/Bel Alton Water System & Tank	3,913,000	3,913,000	FY17-FY19	Satellite Wastewater Facility Upgrades	2,705,000
Bensville Road Water Line Extension	2,052,000	2,052,000	FY19-FY20	Mattawoman WWTP Berm Relocation	1,332,000
St. Charles Well #16 Replacement	1,610,000	1,610,000	FY17	Zekiah Interceptor Sewer Upgrades	2,397,000
Pinefield Water Tower Rehabilitation	1,226,000	1,226,000	FY17-FY19	Clifton WWTP Improvements	3,006,000
Water Model Update	523,100	1,051,000	on-going	Zekiah Pump Station Forcemain	2,069,000
Private Water System Interconnection Prog.	516,000	823,000	FY17-FY20	Zekiah Pump Station Upgrade	1,794,000
Settle Woods Water Tower Rehabilitation	685,000	685,000	FY17-FY19	MWWTP Utility Water System Evaluation & Improvements	1,742,000
Bensville/Bryans Road Water Systems Interconnection Study	100,000	100,000	FY18	MWWTP Primary Clarifiers #1-4 Demolition	348,000
Water Detail Revisions	37,000	37,000	FY17	MD. Route 5 Pump Station Forcemain	894,000
Contingency-inflation	4,911,900	7,398,600	on-going	Piney Branch Sewer Replacement (Upper Reaches)	479,000
TOTAL	\$65,422,000	\$97,537,700		Swan Point and Cobb Island Sewer System Capacity Analysis and Improvements	290,000
<i>% County Funded</i>	<i>99%</i>	<i>99%</i>		Swan Pt. WWTP Electrical & Control System Improvements	1,494,000
<u>WATERSHED PROTECTION & RESTORATION FUND</u>				Post Office Rd Sewer Capacity Improvements	1,436,000
NPDES Retrofit Projects	\$54,583,000	\$83,240,000	on-going	Sewer Model Update	708,000
Public Works Campus Stormwater Management Improvements	696,000	1,392,000	FY17	MWWTP Septage Receiving Facility Improvements	926,000
Floodplan Analysis Studies	380,000	380,000	FY17	Southwinds Pump Station Outfall Gravity Sewer Line Maintenance Storage Building	498,000
Gilbert Run Watershed Dam Repairs	81,000	81,000	FY17	Sewer Easement Study & Acquisition	489,000
Contingency-inflation	4,664,000	6,818,000	on-going	Sewer Pump Station Capacity Study	169,000
TOTAL	\$60,404,000	\$91,911,000		Indian Head Manor Pump Station Removal	126,000
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>		Sewer Detail Revisions	37,000
<u>SOLID WASTE FUND</u>				Contingency-inflation	8,261,300
Landfill Leachate Conveyance System	\$2,198,000	\$2,198,000	FY17-FY19	TOTAL	\$122,083,000
Landfill Storm Water Management Ponds	578,000	1,265,000	FY17	<i>% County Funded</i>	<i>86%</i>
Automation & Technology Master Plan	773,000	773,000	FY17		<i>86%</i>
Contingency-inflation	140,000	140,000	on-going		
TOTAL	\$3,689,000	\$4,376,000			
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>			

+ indicates additional funding beyond FY21

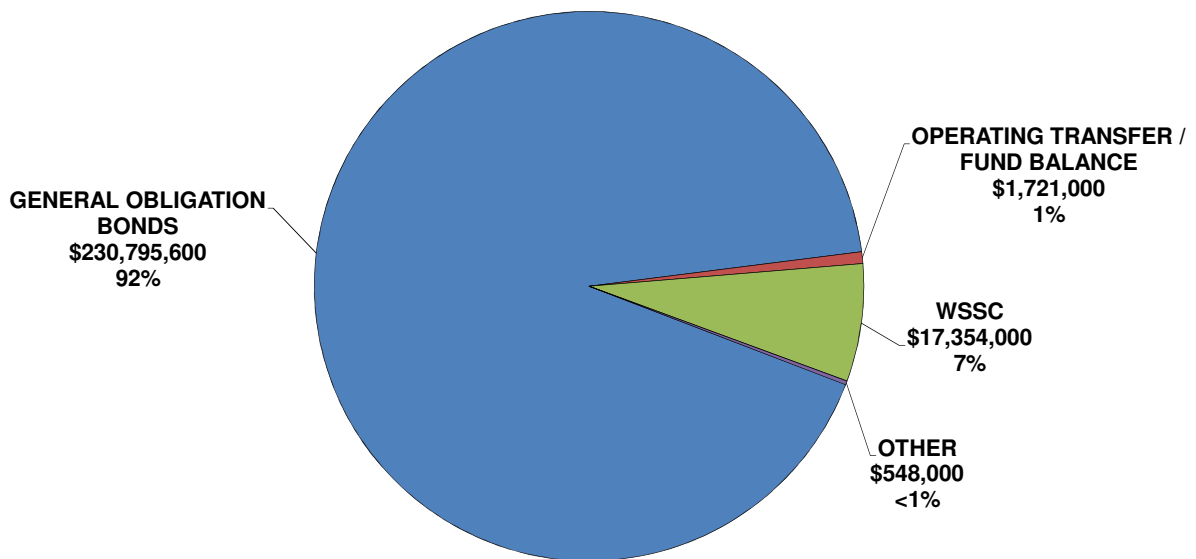
CAPITAL IMPROVEMENT PROGRAM

FY2017-FY2021 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$251,598,000



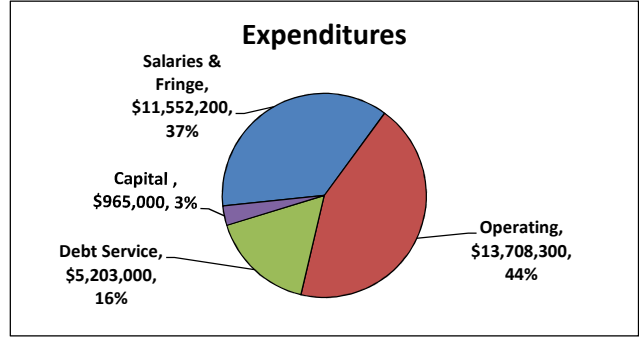
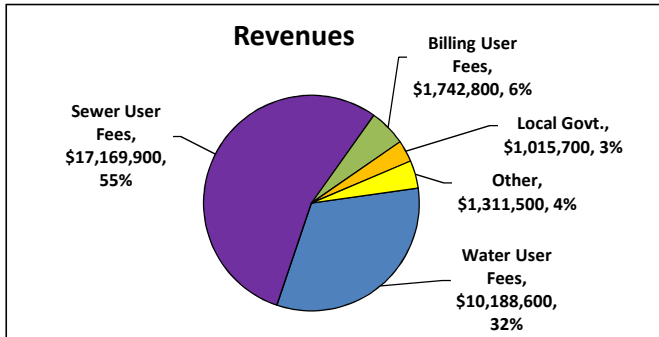
BY REVENUE SOURCE:



ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY17 APPROVED BUDGET = \$31,428,500



FY16 Approved Budget \$29,690,000 FY17 Approved Budget \$31,428,500 Change \$1,738,500 ; 5.9%

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 FY17 user fees rate increased by 2.6% on the average residential water and sewer bill. The user fee rates for FY17 are:

Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	\$3.60
Single Family Residential : 18,001 – 24,000 gallons	\$7.20
Single Family Residential : over 24,001 gallons	\$10.80
Multi-Family / Commercial: Metered Usage	\$4.50

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 \$10.51

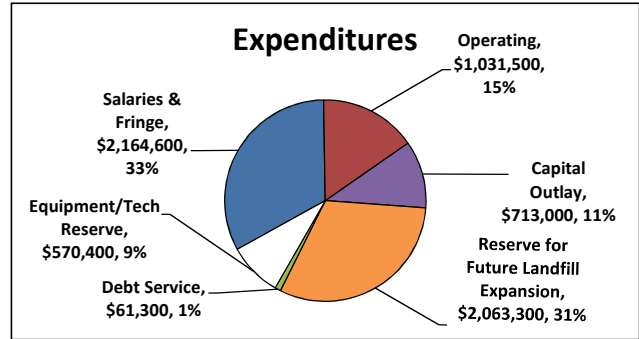
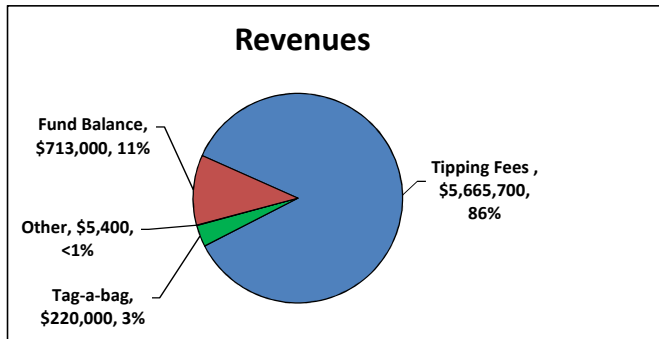
NOTE: The average quarterly Water and Sewer bill assuming 152 gallons per day would increase from \$154 to \$157.

For more information, please visit:

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

LANDFILL FUND

TOTAL FY17 APPROVED BUDGET = \$6,604,100



FY16 Approved Budget \$5,511,300 FY17 Approved Budget \$6,604,100 Change \$1,092,800 ; 19.8%

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 increased by \$5 to \$75 per ton fund future development of the remaining space of the Landfill. 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 \$2.25. Bagged trash is accepted at the landfill on Billingsley Road and at the recycling centers in the County (Gilbert Run, Pisgah, or Breeze Farm). The landfill is located on a 16 acre site and is estimated to be 50% filled as of June 30, 2016. Current estimates indicate the landfill will last until 2034.

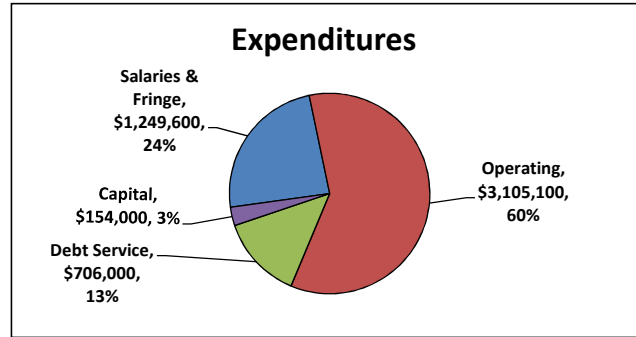
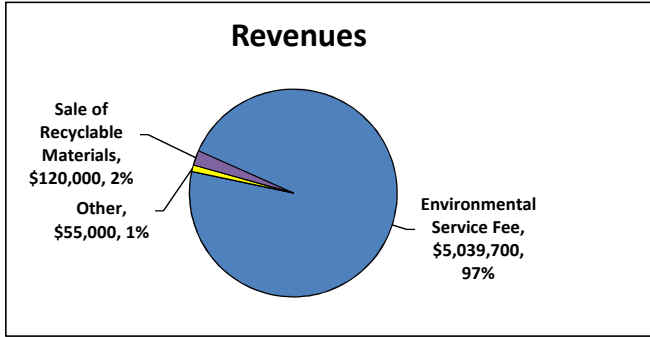
For more information, please visit:

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

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY17 APPROVED BUDGET = \$5,214,700



FY16 Approved Budget \$4,587,500 **FY17 Approved Budget** \$5,214,700 **Change** \$627,200 ; 13.7%

Recycling and environmental programs are paid with revenues generated primarily by a **\$99 Environmental Service Fee (ESF)**, which is charged annually to each improved property within the County and accounts for 97% 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. The towns of Indian Head and La Plata have their own recycling program and pay a reduced ESF fee of \$19.

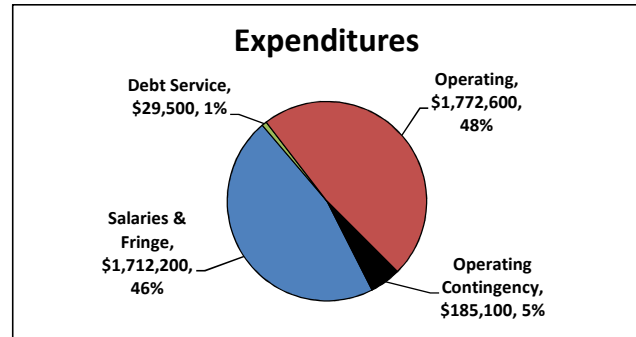
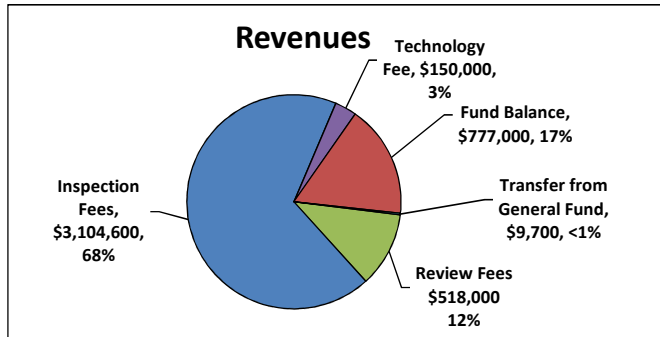
Charles County has achieved a 54% waste diversion rate. By the end of FY17, approximately 47,000 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four Recycling Centers, one 24-Hour Recycling Drop-off Site, and eight 24-Hour 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 FY17 APPROVED BUDGET = \$4,559,300



FY16 Approved Budget \$3,585,800 **FY17 Approved Budget** \$4,559,300 **Change** \$973,500 ; 27.1%

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.

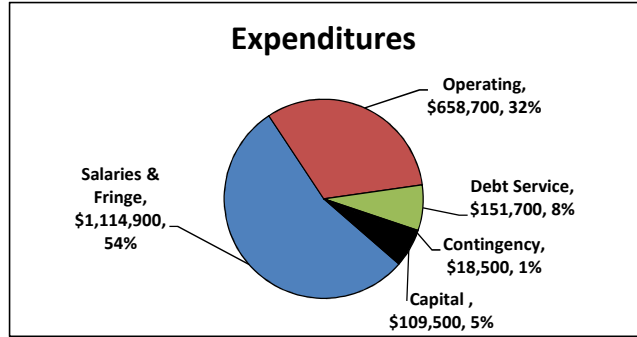
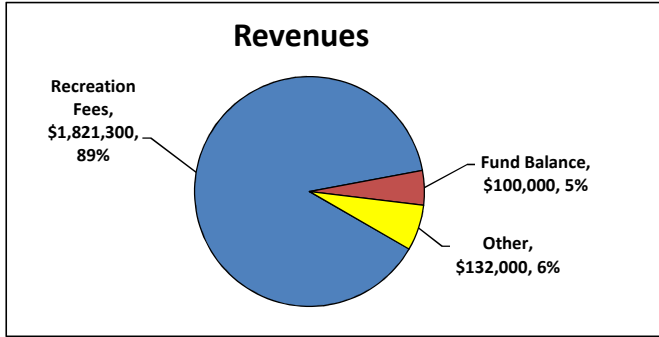
For more information, please visit:

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

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY17 APPROVED BUDGET = \$2,053,300



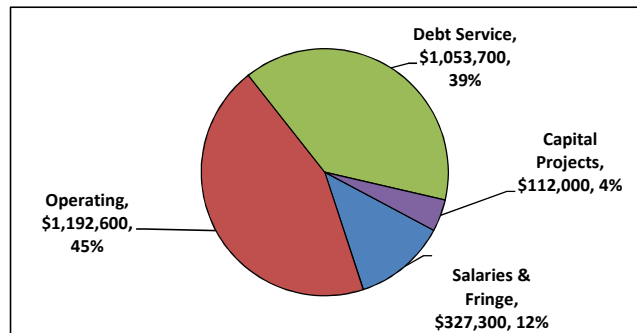
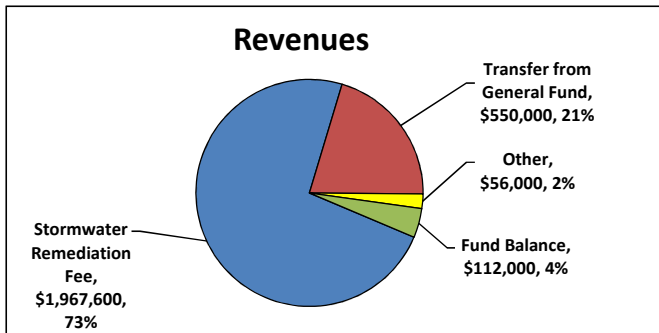
FY16 Approved Budget \$1,971,700 FY17 Approved Budget \$2,053,300 Change \$81,600 ; 4.1%

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 more information, please visit:
www.charlescountymd.gov/cs/recreation/recreation

WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY17 APPROVED BUDGET = \$2,685,600



FY16 Approved Budget \$2,475,700 FY17 Approved Budget \$2,685,600 Change \$209,900 ; 8.5%

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 \$39 Stormwater Remediation Fee, which is charged annually to each improved property within the County. 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.