
Charles County, MD

BUDGET-IN-BRIEF

Adopted FY2018 Budget

July 1, 2017- June 30, 2018



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CHARLES COUNTY COMMISSIONERS



Peter F. Murphy
President



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



Ken Robinson
(Dist. 1)



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



Bobby Rucci
(Dist. 4)

Charles County is a Code Home Rule County governed by a five-member Board of County Commissioners. The five Commissioners are elected at-large to four-year terms of office. The President is the 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 capital and operating budgets for 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. The Commissioners conduct quarterly Town Meetings to accommodate residents who may be unable to attend regularly scheduled meetings.

Meetings are aired live on Charles County's local government cable television stations Comcast channel 95 and Verizon channel 10 and rebroadcast during the week. A live streaming Internet video connection is also available on the Charles County Government website, <http://www.charlescountymd.gov/getconnected>, as well as, previously aired meetings.

Commissioner Appointed Boards, Committees, and Commissions

The Charles County Commissioners appoint more than 40 commissions, boards, committees, and workgroups, which advise them on topics ranging from land use and development to housing. Vacancy announcements are advertised through the local news media and on <http://www.charlescountymd.gov/commissioners/boards>.

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

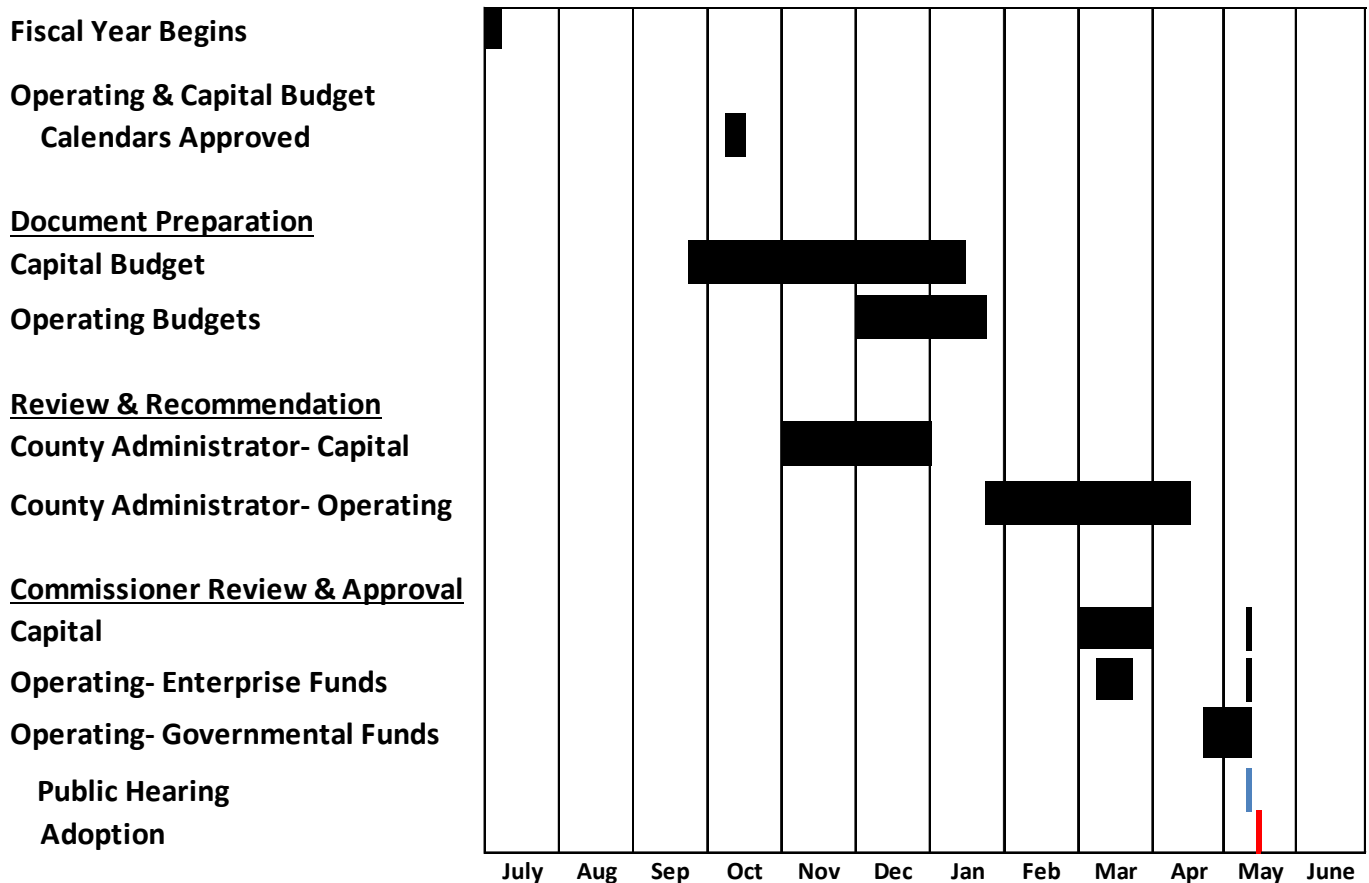
Enterprise Funds are established to segregate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of 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 32,000 customers and is anticipated to accept approximately 96,000 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 May and the budget was approved by the Commissioners on May 16, 2017.

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 capital improvement program and operating budgets are reviewed simultaneously with the Commissioners so they are aware of the impact the capital improvement program 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 Program, 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 2018 ADOPTED BUDGET

Summary by Fund

DESCRIPTION	FY2018				FY2017	
	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE	APPROPRIATION TOTAL	APPROPRIATION TOTAL ³	% Chg.
<u>GOVERNMENTAL FUNDS:</u>						
General Fund	\$379,278,300	\$7,891,200	\$4,282,600 ¹	\$391,452,100	\$375,542,600	4.2%
Capital Project Fund						
Governmental	\$77,235,000	\$318,000		\$77,553,000	\$52,706,000	47.1%
Water & Sewer	57,383,000			57,383,000	28,826,000	99.1%
Watershed Protection and Restoration	11,070,000			11,070,000	11,672,000	-5.2%
Solid Waste- Landfill	1,450,000			1,450,000	1,629,000	-11.0%
Total Capital Projects	\$147,138,000	\$318,000	\$0	\$147,456,000	\$94,833,000	55.5%
Governmental Reserves	0		1,357,000 ¹	1,357,000	0	
Total Capital Project Fund	\$147,138,000	\$318,000	\$1,357,000	\$148,813,000	\$94,833,000	56.9%
Debt Service Fund	\$14,880,900	\$0	\$57,800 ¹	\$14,938,700	\$14,614,000	2.2%
Special Revenue Funds						
Fire & Rescue	\$12,563,392			\$12,563,392	\$12,215,295	2.8%
Housing Assistance	9,289,754	182,300		9,472,054	9,360,424	1.2%
Transportation	5,482,075	3,194,454		8,676,529	10,202,749	-15.0%
Cable TV Access/I-Net Fund	3,555,300		1,876,000 ¹	5,431,300	3,743,200	45.1%
Charles County Advocacy Council for Children, Youth, and Families	2,251,722			2,251,722	3,080,276	-26.9%
Public Safety Grants	849,218	813,153		1,662,371	1,727,132	-3.7%
Judicial Grants	1,145,242	103,843		1,249,085	2,283,407	-45.3%
Aging Grants	1,025,329		8,100 ¹	1,033,429	1,259,945	-18.0%
Economic Development Loan Programs	0		675,000 ¹	675,000	641,000	5.3%
Housing - Special Loans	404,500	500		405,000	405,000	0.0%
Sheriffs Special Programs	213,500		81,400 ¹	294,900	247,900	19.0%
Emergency Management	183,445	103,344		286,789	4,358,684	-93.4%
Drug Forfeitures	139,400		88,300 ¹	227,700	155,000	46.9%
Southern MD Criminal Justice Academy	88,000	92,000	21,300 ¹	201,300	237,300	-15.2%
Nuisance Abatement Fund	200,000			200,000	200,000	0.0%
Tourism Grant	79,587			79,587	89,695	-11.3%
Animal Shelter / Control Services	78,800			78,800	99,649	-20.9%
Law Library	62,900	3,000		65,900	65,900	0.0%
Community Development Administration	40,000			40,000	490,438	-91.8%
Agricultural Preservation	12,000			12,000	4,200	185.7%
Planning Grants	9,000			9,000	18,533	-51.4%
Community Development Block Grants	0			0	300,000	-100.0%
Total Special Revenue	\$37,673,164	\$4,492,594	\$2,750,100	\$44,915,858	\$51,185,727	-12.2%
<u>PROPRIETARY FUNDS:</u>						
Enterprise Funds						
Water & Sewer	\$33,388,500		\$250,000 ¹	\$33,638,500	\$31,428,500	7.0%
Solid Waste- Landfill	7,391,100		645,000 ²	8,036,100	6,604,100	21.7%
Environmental Services	5,318,100		500,000 ²	5,818,100	5,214,700	11.6%
Inspections & Review	3,900,100	9,700	456,000 ¹	4,365,800	4,559,300	-4.2%
Watershed Protection and Restoration	2,839,400	550,000	170,000 ¹	3,559,400	2,685,600	32.5%
Recreation	2,040,700			2,040,700	2,053,300	-0.6%
Vending Machine	140,600			140,600	140,600	0.0%
Tourism Stadium Concert	73,200			73,200	73,200	0.0%
Total Enterprise Fund	\$55,091,700	\$559,700	\$2,021,000	\$57,672,400	\$52,759,300	9.3%
Total All Funds	\$634,062,064	\$13,261,494	\$10,468,500	\$657,792,058	\$588,934,627	11.7%


Footnotes:

1. The fund balance appropriation represents plans to utilize surplus and reserved funds.
2. The fund balance appropriation represents use of equipment reserve funds.
3. The FY2017 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 FY2018.

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%.**

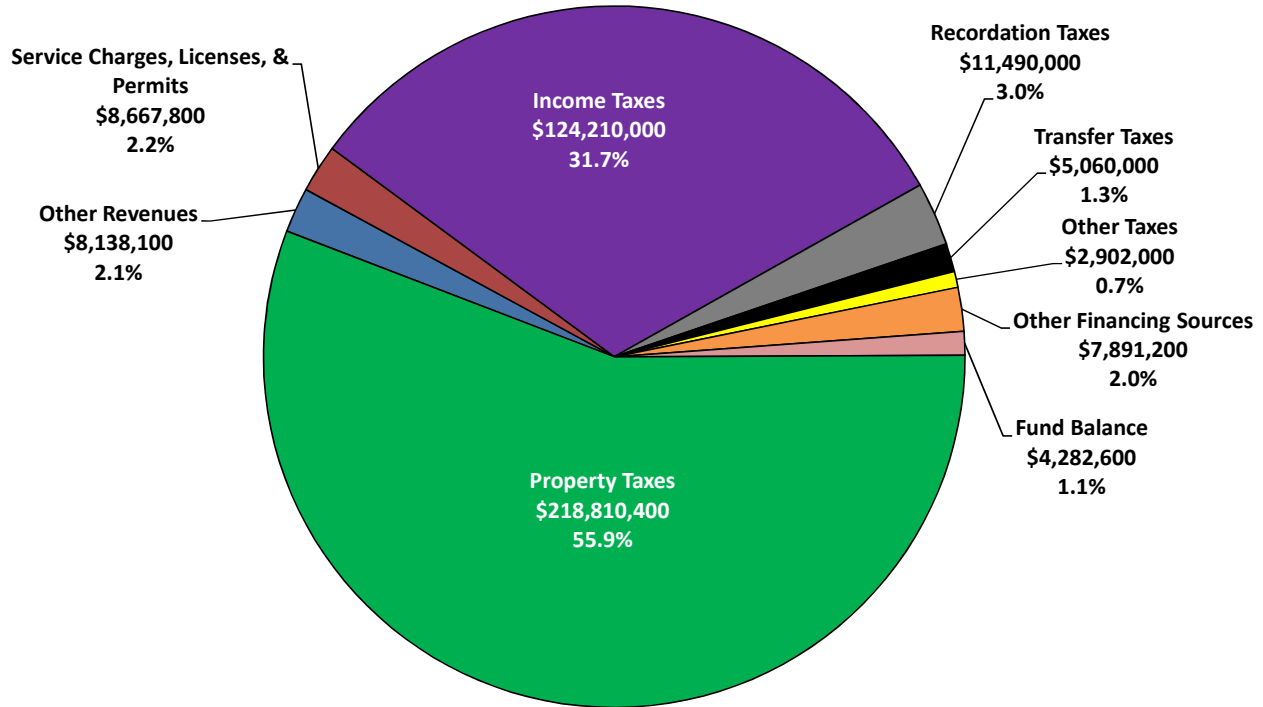
ADMISSIONS & AMUSEMENTS TAX is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. **The local tax rate is 10%, subject to 5% if state sales tax is also applicable.**

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 2018, the fair share school construction excise tax will be levied in a maximum amount of **\$16,838 for a single-family detached home, \$16,845 for a town house (triplex, duplex, etc.) and \$14,096 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

FY18 General Fund Revenues/Financing Sources TOTAL APPROVED = \$391,452,100

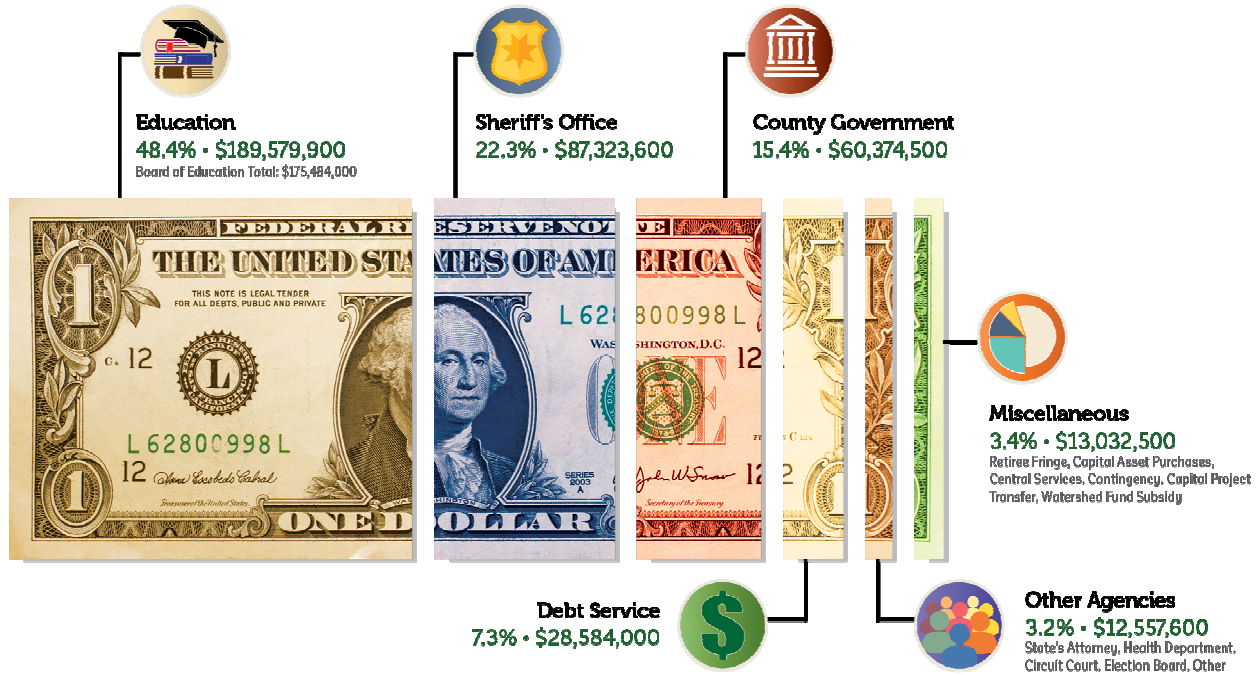


REVENUE BREAKDOWN

PROPERTY TAXES	55.9%	\$218,810,400	INCOME TAX	31.7%	\$124,210,000
Real & Personal		\$221,110,600			
Penalties, Interest & fees		660,800	TRANSFER TAXES	1.3%	\$5,060,000
Tax Credits		(2,961,000)			
RECORDATION TAXES	3.0%	\$11,490,000	SERVICE CHARGES, LICENSES, & PERMITS	2.2%	\$8,667,800
OTHER TAXES	0.7%	\$2,902,000	EMS Billing fee		\$1,365,000
Hotel/Motel Tax		\$1,214,000	Reclaimed Water Sales		1,183,700
Highway User		951,000	911 fees		1,100,000
Admission Tax		737,000	Licenses & Permits		1,078,600
OTHER FINANCING SOURCES	2.0%	\$7,891,200	Indirect Cost Allocation		1,060,700
Transfer: Capital Project Fund		\$1,357,000	Park Fees		744,200
Special Revenue: Cable Fund		2,600,000	Remaining		2,135,600
Capital Lease Agreement		3,934,200	ALL OTHER REVENUES	2.1%	\$8,138,100
FUND BALANCE APPROPRIATION	1.1%	\$4,282,600	Fines & Forfeitures		\$3,541,300
Reserve for Priorities		\$3,204,300	Rent		1,304,700
Bond Premium		967,700	State Grants		1,629,100
Other Post Employment Benefits		100,000	Other Intergovernmental		556,500
Housing Authority Board		10,600	Interest		425,000
			Sale of Fixed Assets		250,000
			Miscellaneous		431,500

GENERAL FUND

Adopted Budget: \$391,452,100



EXPENDITURE BREAKDOWN

Category	Percentage	Amount	Category	Percentage	Amount
EDUCATION	48.4%	\$189,579,900	SHERIFF'S OFFICE	22.3%	\$87,323,600
Board of Education	\$175,484,000		DEBT SERVICE	7.3%	\$28,584,000
College of Southern Maryland	9,886,200		OTHER AGENCIES	3.2%	\$12,557,600
Library	4,196,100		State's Attorney	\$3,960,700	
Other Education	13,600		Health Department	2,833,500	
COUNTY GOVERNMENT	15.4%	\$60,374,500	Circuit Court	1,482,000	
Public Works - Facilities	\$14,987,400		Election Board	1,284,600	
Emergency Services	15,512,200		Other Agencies	2,996,800	
Recreation, Parks, and Tourism	8,013,100		MISCELLANEOUS	3.4%	
Fiscal & Administrative Services	6,664,200		Retiree Fringe/OPEB Contribution	\$4,258,300	\$13,032,500
Planning & Growth Management	6,763,800		Capital Asset Purchases	3,934,200	
Community Services	2,267,300		Central Services	3,000,500	
Economic Development Dept.	1,827,700		Contingency	971,500	
Administrative Services	1,715,200		Capital Project Transfer	318,000	
County Attorney	1,071,000		Watershed Fund Subsidy	550,000	
Human Resources	1,047,200				
County Commissioners	505,400				

GENERAL FUND OPERATING BUDGET

	<u>FY2017</u> <u>Adopted</u>	<u>FY2018</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2017</u>	<u>%</u> <u>Chg.</u>
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$211,639,000	\$218,810,400	\$7,171,400	3.4%
Income Tax	120,591,000	124,210,000	3,619,000	3.0%
Recordation Tax	11,300,000	11,490,000	190,000	1.7%
Transfer Tax	5,000,000	5,060,000	60,000	1.2%
Other Taxes	2,703,500	2,902,000	198,500	7.3%
Services Charges	7,027,500	7,589,200	561,700	8.0%
Intergovernmental	2,175,200	2,185,600	10,400	0.5%
Licenses & Permits	1,010,100	1,078,600	68,500	6.8%
Fines & Forfeitures	3,466,000	3,541,300	75,300	2.2%
Other Income	2,111,500	2,411,200	299,700	14.2%
Total Operating Revenues	\$367,023,800	\$379,278,300	\$12,254,500	3.3%
<u>Other Financing Sources</u>				
Transfer from Capital Project Fund	0	1,357,000	1,357,000	N/A
Transfer from Special Revenue Fund	1,200,000	2,600,000	1,400,000	116.7%
Capital Lease Proceeds	3,342,500	3,934,200	591,700	17.7%
Reserved Fund Balance	3,976,300	4,282,600	306,300	7.7%
Total Other Financing Sources	\$8,518,800	\$12,173,800	\$3,655,000	42.9%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$375,542,600	\$391,452,100	\$15,909,500	4.2%
<u>EXPENDITURES</u>				
Board of Education	\$170,474,500	\$175,484,000	\$5,009,500	2.9%
Sheriff's Office	82,738,600	87,323,600	4,585,000	5.5%
Debt Service	27,223,400	28,584,000	1,360,600	5.0%
County Administered				
Public Works - Facilities	14,210,200	14,987,400	777,200	5.5%
Emergency Services	14,823,400	15,512,200	688,800	4.6%
Recreation, Parks, and Tourism	7,856,700	8,013,100	156,400	2.0%
Fiscal & Administrative Services	6,274,800	6,664,200	389,400	6.2%
Planning & Growth Management	5,933,100	6,763,800	830,700	14.0%
Community Services	2,290,000	2,267,300	(22,700)	-1.0%
Economic Development	1,723,300	1,827,700	104,400	6.1%
General Government	3,949,400	4,338,800	389,400	9.9%
Total County Administered	\$57,060,900	\$60,374,500	\$3,313,600	5.8%
College of Southern MD	9,830,400	9,886,200	55,800	0.6%
Library	4,074,800	4,196,100	121,300	3.0%
Health Department	2,762,300	2,833,500	71,200	2.6%
Other General Government	12,903,900	14,305,600	1,401,700	10.9%
Other Agencies/Misc.	2,494,700	2,690,900	196,200	7.9%
Contingency	1,173,600	971,500	(202,100)	-17.2%
Total Expenditures	\$370,737,100	\$386,649,900	\$15,912,800	4.3%
<u>Other Financing Sources</u>				
Capital Project Pay-as-you-go	913,000	318,000	(595,000)	-65.2%
Watershed Fund Subsidy	550,000	550,000	0	0.0%
Capital Asset Purchases	3,342,500	3,934,200	591,700	17.7%
Total Other Financing Sources	\$4,805,500	\$4,802,200	(\$3,300)	-0.1%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$375,542,600	\$391,452,100	\$15,909,500	4.2%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

	FY2017 <u>Adopted</u>	FY2018 <u>Adopted</u>	\$ Change <u>from FY2017</u>	% <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>PROPERTY TAXES:</u>				
Real Property - Full Year	\$185,240,000	\$191,777,000	\$6,537,000	3.5%
Real Property - Half Year	311,400	320,800	9,400	3.0%
Real Property-Quarter Year	155,700	160,400	4,700	3.0%
Real Property-Three-Quarter Year	467,000	481,000	14,000	3.0%
Business Personal Property	214,100	300,000	85,900	40.1%
Railroads & Public Utilities	9,158,000	9,446,000	288,000	3.1%
Ordinary Business Corp.	5,531,400	7,100,200	1,568,800	28.4%
Ordinary Business Corp: Morgantown	11,054,600	0	(11,054,600)	-100.0%
Payment in Lieu of Tax: Morgantown	0	7,938,800	7,938,800	N/A
Payment in Lieu of Tax: CPV	1,793,200	3,586,400	1,793,200	100.0%
Penalties & Interest	600,000	600,000	0	0.0%
Half Year Tax Billing	17,200	60,800	43,600	253.5%
Subtotal	\$214,542,600	\$221,771,400	\$7,228,800	3.4%
Homestead Tax Credit	(85,000)	(137,700)	(52,700)	62.0%
Low Income Tax Credit	(700,000)	(729,000)	(29,000)	4.1%
Senior Tax Credit	(300,000)	(310,000)	(10,000)	3.3%
Ag. Preservation Tax Credit	(140,000)	(140,000)	0	0.0%
Tax Differ.- La Plata	(1,540,000)	(1,540,000)	0	0.0%
Tax Differ.- Indian Head	(130,000)	(95,400)	34,600	-26.6%
Surviving Spouse Tax Credit	(8,400)	(8,700)	(300)	3.6%
Conservation Easement Tax Credit	(200)	(200)	0	0.0%
Subtotal	(\$2,903,600)	(\$2,961,000)	(\$57,400)	2.0%
Total Property Taxes	\$211,639,000	\$218,810,400	\$7,171,400	3.4%
<u>INCOME TAX</u>	\$120,591,000	\$124,210,000	\$3,619,000	3.0%
<u>RECORDATION TAX</u>	\$11,300,000	\$11,490,000	\$190,000	1.7%
<u>TRANSFER TAX</u>	\$5,000,000	\$5,060,000	\$60,000	1.2%
<u>OTHER TAXES:</u>				
Hotel/Motel Room	\$1,027,000	\$1,214,000	\$187,000	18.2%
Highway User	927,000	951,000	24,000	2.6%
Admission and Amusement	737,000	737,000	0	0.0%
Heavy Equipment	12,500	0	(12,500)	-100.0%
Total Other Local Taxes	\$2,703,500	\$2,902,000	\$198,500	7.3%
<u>LICENSES & PERMITS</u>				
Trader License	\$226,300	\$227,000	\$700	0.3%
Alcoholic License	177,800	215,700	37,900	21.3%
Building Permits	139,000	150,000	11,000	7.9%
Park Permits	101,400	102,400	1,000	1.0%
Electrical Exams	83,000	83,100	100	0.1%
Electrical Permits	53,800	67,400	13,600	25.3%
Pumbing Permits	49,400	59,600	10,200	20.6%
Trailer Permits	47,000	44,300	(2,700)	-5.7%
Civil Marriage Licenses	40,000	40,000	0	0.0%
Other	92,400	89,100	(3,300)	-3.6%
Total Licenses & Permits	\$1,010,100	\$1,078,600	\$68,500	6.8%

GENERAL FUND OPERATING BUDGET

	FY2017 <u>Adopted</u>	FY2018 <u>Adopted</u>	<u>\$ Change</u> <u>from FY2017</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>INTERGOVERNMENTAL:</u>				
State				
Aid for Police Protection	\$1,175,200	\$1,262,000	\$86,800	7.4%
State Aid For Inmate Operating	241,900	170,000	(71,900)	-29.7%
Jury Fee Reimbursement	82,000	115,000	33,000	40.2%
Other	101,100	82,100	(19,000)	-18.8%
Subtotal	\$1,600,200	\$1,629,100	\$28,900	1.8%
Local Governments				
Animal Shelter- St. Mary's	\$345,000	\$386,900	\$41,900	12.1%
Animal Shelter- Calvert	230,000	169,600	(60,400)	-26.3%
Subtotal	\$575,000	\$556,500	(\$18,500)	-3.2%
Total Intergovernmental	\$2,175,200	\$2,185,600	\$10,400	0.5%
<u>SERVICES CHARGES:</u>				
Em. Medical Srvcs. Billing Fee	\$1,365,000	\$1,365,000	\$0	0.0%
Indirect Cost Allocation	1,081,700	1,060,700	(21,000)	-1.9%
Local 911 Aid	1,080,000	1,100,000	20,000	1.9%
Park Fees	791,900	744,200	(47,700)	-6.0%
Reclaimed Water Sales	590,000	1,183,700	593,700	100.6%
Sheriff Fees	420,100	462,000	41,900	10.0%
Custodial Fee	333,900	340,500	6,600	2.0%
False Alarm Registrations	282,500	285,500	3,000	1.1%
Sheriff Pay Phone Commissions	150,500	140,000	(10,500)	-7.0%
Room & Board Detention Center	145,000	115,000	(30,000)	-20.7%
Other	786,900	792,600	5,700	0.7%
Total Service Charges	\$7,027,500	\$7,589,200	\$561,700	8.0%
<u>FINES & FORFEITURES</u>				
Red Light Camera Fines	\$1,734,300	\$1,800,000	\$65,700	3.8%
Speed Camera Fines	1,400,000	1,400,000	0	0.0%
False Alarm Fines	253,000	253,000	0	0.0%
Other	78,700	88,300	9,600	12.2%
Total Fines & Forfeitures	\$3,466,000	\$3,541,300	\$75,300	2.2%
<u>OTHER INCOME</u>				
Rent	\$1,274,500	\$1,304,700	\$30,200	2.4%
Interest	225,000	425,000	200,000	88.9%
Sale of Fixed Assets	250,000	250,000	0	0.0%
Miscellaneous	362,000	431,500	69,500	19.2%
Total Miscellaneous	\$2,111,500	\$2,411,200	\$299,700	14.2%
TOTAL OPERATING REVENUES	\$367,023,800	\$379,278,300	\$12,254,500	3.3%
Financing Sources				
Transfer from Capital Project Fund	\$0	\$1,357,000	\$1,357,000	N/A
Transfer from Special Revenue Fund	1,200,000	2,600,000	1,400,000	-16.7%
Capital Lease Proceeds	3,342,500	3,934,200	591,700	17.7%
Subtotal: Financing Sources	\$4,542,500	\$7,891,200	\$3,348,700	38.5%
Fund Balance				
Housing Authority	\$19,000	\$10,600	(\$8,400)	-44.2%
OPEB	100,000	100,000	0	0.0%
CIP Appropriation	270,000	0	(270,000)	N/A
Bond Premium	2,729,400	967,700	(1,761,700)	-64.5%
Reserve for Priorities	857,900	3,204,300	2,346,400	273.5%
Subtotal: Fund Balance	\$3,976,300	\$4,282,600	\$306,300	7.7%
TOTAL OTHER FINANCING SOURCES	\$8,518,800	\$12,173,800	\$3,655,000	24.1%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$375,542,600	\$391,452,100	\$15,909,500	3.8%

GENERAL FUND OPERATING BUDGET

	<u>FY2017</u> <u>Adopted</u>	<u>FY2018</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2017</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>EDUCATION</u>				
Board of Education	\$170,474,500	\$175,484,000	\$5,009,500	2.9%
College of Southern Maryland	9,830,400	9,886,200	55,800	0.6%
Library	4,074,800	4,196,100	121,300	3.0%
Other	13,600	13,600	0	0.0%
Total Education	\$184,393,300	\$189,579,900	\$5,186,600	2.8%
<u>PUBLIC SAFETY</u>				
Sheriff	\$61,849,900	66,001,400	\$4,151,500	6.7%
Corrections	18,426,900	18,910,900	484,000	2.6%
Automated Enforcement Unit (AEU)	2,178,700	2,107,000	(71,700)	-3.3%
Fingerprinting Service	283,100	304,300	21,200	7.5%
Sheriff's Office	\$82,738,600	\$87,323,600	\$4,585,000	5.5%
Emergency Services Administration	405,700	331,500	(74,200)	-18.3%
False Alarm Reduction Unit	174,600	180,900	6,300	3.6%
Animal Control	691,500	711,300	19,800	2.9%
Animal Shelter	957,700	995,000	37,300	3.9%
Fire/EMS Communications	3,723,300	3,804,400	81,100	2.2%
Career Emergency Medical Services	8,526,900	9,143,200	616,300	7.2%
Tactical Response Team	212,400	207,400	(5,000)	-2.4%
Emergency Management	131,300	138,500	7,200	5.5%
Subtotal: Emergency Services	\$14,823,400	\$15,512,200	\$688,800	4.6%
Total Public Safety	\$97,562,000	\$102,835,800	\$5,273,800	5.4%
<u>DEBT SERVICE</u>				
Principal	\$19,252,900	\$20,576,900	\$1,324,000	6.9%
Interest	7,360,200	7,308,300	(51,900)	-0.7%
Miscellaneous	610,300	698,800	88,500	14.5%
Total Debt Service	\$27,223,400	\$28,584,000	\$1,360,600	5.0%
<u>GENERAL GOVERNMENT</u>				
Central Services	\$2,159,100	\$3,000,500	\$841,400	39.0%
OPEB Contribution	1,250,000	1,500,000	250,000	20.0%
Election Board	1,199,800	1,284,600	84,800	7.1%
Liquor Board	247,600	247,500	(100)	0.0%
Orphan's Court	55,100	56,700	1,600	2.9%
Circuit Court	1,330,300	1,482,000	151,700	11.4%
State's Attorney	4,205,500	3,960,700	(244,800)	-5.8%
Fringe Benefits	2,441,200	2,758,300	317,100	13.0%
Volunteer Fire & Rescue Subsidy	15,300	15,300	0	0.0%
Subtotal: Other General Govt.	\$12,903,900	\$14,305,600	\$1,401,700	10.9%
County Commissioners	\$496,500	\$505,400	\$8,900	1.8%
Administrative Services	1,526,500	1,715,200	188,700	12.4%
County Attorney	988,300	1,071,000	82,700	8.4%
Human Resources	938,100	1,047,200	109,100	11.6%
Subtotal: County Administered	\$3,949,400	\$4,338,800	\$389,400	9.9%
General Government				
Total General Government	\$16,853,300	\$18,644,400	\$1,791,100	10.6%

GENERAL FUND OPERATING BUDGET

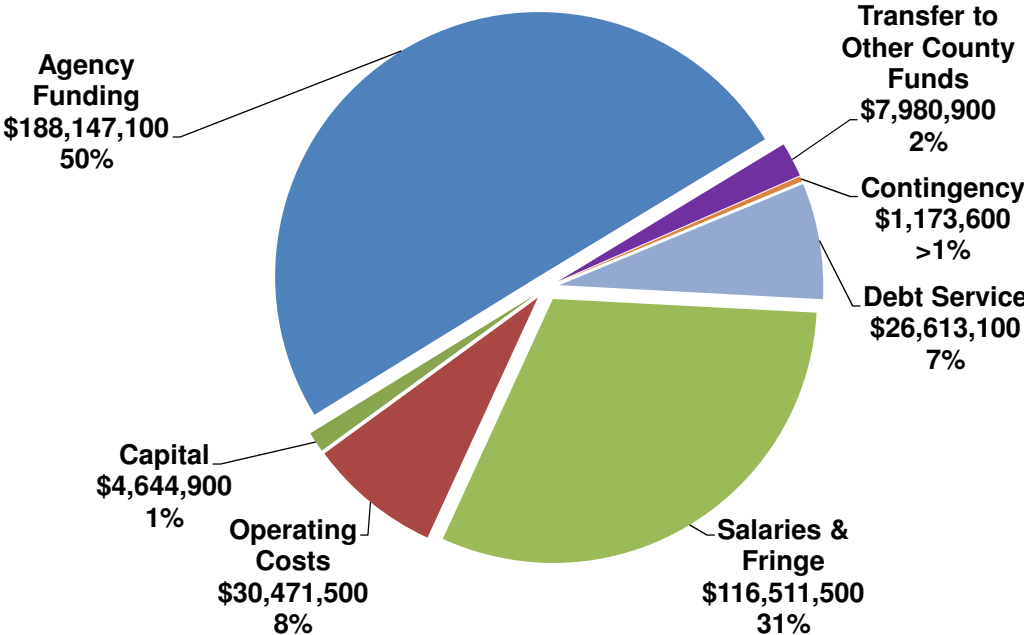
	<u>FY2017</u> <u>Adopted</u>	<u>FY2018</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2017</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>FISCAL & ADMINISTRATIVE SERVICES</u>				
Administration	\$259,200	\$267,700	\$8,500	3.3%
Budget	427,100	439,200	12,100	2.8%
Information Technology	2,963,300	3,193,200	229,900	7.8%
Purchasing	350,000	351,600	1,600	0.5%
Treasury	1,096,800	1,180,500	83,700	7.6%
Accounting	1,178,400	1,232,000	53,600	4.5%
Total Fiscal & Admin. Services	\$6,274,800	\$6,664,200	\$389,400	6.2%
<u>PUBLIC WORKS - FACILITIES</u>				
Administration	\$607,100	\$634,500	\$27,400	4.5%
Building & Trades	7,499,200	7,438,000	(61,200)	-0.8%
Vehicle Maintenance	988,100	1,022,700	34,600	3.5%
Roads	5,115,800	5,892,200	776,400	15.2%
Total Public Works	\$14,210,200	\$14,987,400	\$777,200	5.5%
<u>COMMUNITY SERVICES</u>				
Administration	\$306,700	\$258,300	(\$48,400)	-15.8%
Aging & Senior Programs	1,413,200	1,434,000	20,800	1.5%
Housing Authority	570,100	575,000	4,900	0.9%
Total Community Services	\$2,290,000	\$2,267,300	(\$22,700)	-1.0%
<u>RECREATION, PARKS, AND TOURISM</u>				
Administration	\$563,300	\$585,900	\$22,600	4.0%
Recreation	1,641,200	1,688,900	47,700	2.9%
Parks & Grounds	4,698,000	4,828,700	130,700	2.8%
Tourism	954,200	909,600	(44,600)	-4.7%
Total Recreation, Parks, & Tourism	\$7,856,700	\$8,013,100	\$156,400	2.0%
<u>PLANNING & GROWTH MANAGEMENT</u>				
Administration	\$331,800	\$381,700	\$49,900	15.0%
Transit	3,001,400	3,653,900	652,500	21.7%
Planning	1,515,700	1,587,700	72,000	4.8%
Inspections & Enforcement	396,800	427,000	30,200	7.6%
Codes & Permits	427,400	431,800	4,400	1.0%
Resource & Infrastructure Mgmt.	260,000	281,700	21,700	8.3%
Total Planning & Growth Mgmt.	\$5,933,100	\$6,763,800	\$830,700	14.0%
<u>HEALTH SERVICES</u>				
Health Department	\$2,762,300	\$2,833,500	\$71,200	2.6%
Other Health Services	0	0	0	N/A
Water & Sewer Services	189,700	189,700	0	0.0%
Mosquito Control	119,000	119,000	0	0.0%
Dept. of Health & Mental Hygiene	120,400	120,400	0	0.0%
Total Health	\$3,191,400	\$3,262,600	\$71,200	2.2%
<u>SOCIAL SERVICES</u>				
Department of Social Services	\$311,000	\$341,000	\$30,000	9.6%
Other Social Services	832,800	1,058,000	225,200	27.0%
Total Social Services	\$1,143,800	\$1,399,000	\$255,200	22.3%
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Department	\$1,723,300	\$1,827,700	\$104,400	6.1%
Other Economic Development Svcs	243,300	167,000	(76,300)	-31.4%
Total Economic Development	\$1,966,600	\$1,994,700	\$28,100	1.4%

GENERAL FUND OPERATING BUDGET

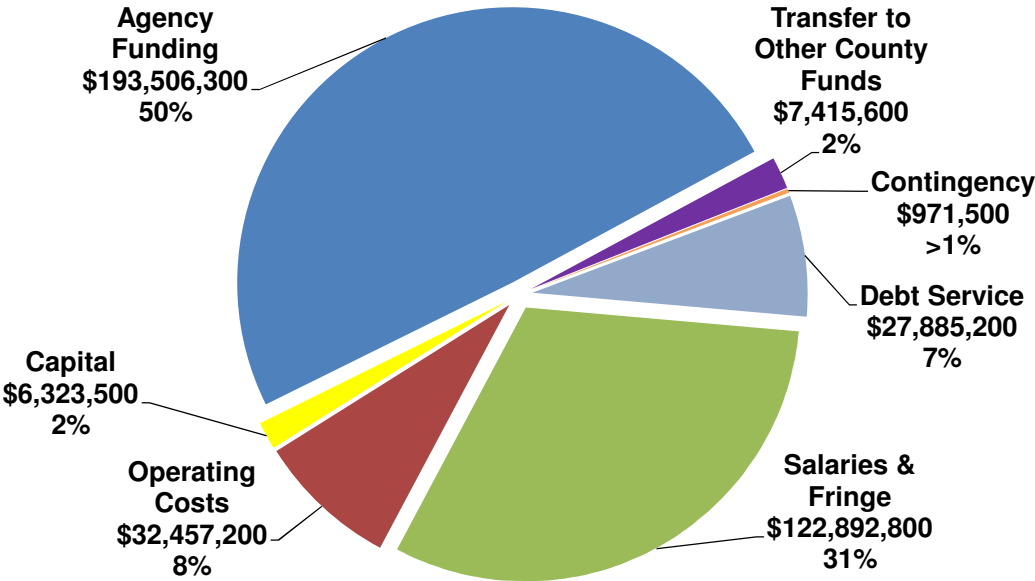
	<u>FY2017</u> <u>Adopted</u>	<u>FY2018</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2017</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>CONSERVATION OF NATURAL RESOURCES</u>				
University of MD Extension	\$252,600	\$252,300	(\$300)	-0.1%
Soil Conservation	378,800	396,100	17,300	4.6%
Weed Control	15,400	15,300	(100)	-0.6%
So. MD Resource Conservation	9,100	9,500	400	4.4%
Gypsy Moth	9,000	9,000	0	0.0%
Total Conservation of Nat. Resource:	\$664,900	\$682,200	\$17,300	2.6%
<u>CONTINGENCY</u>				
Contingency	\$100,000	\$150,000	\$50,000	50.0%
Contingency - Leave Buyback/Bonus	0	821,500	821,500	N/A
Contingency - 5th Judge	82,600	0	(82,600)	-100.0%
Contingency - CCSO Payscale	991,000	0	(991,000)	-100.0%
Total Contingency	\$1,173,600	\$971,500	(\$202,100)	-17.2%
TOTAL EXPENDITURES	\$370,737,100	\$386,649,900	\$15,912,800	4.3%
<u>FINANCING USES:</u>				
Capital Project Pay-as-you-go	\$913,000	\$318,000	(\$595,000)	-65.2%
Watershed Fund Subsidy	550,000	550,000	0	0.0%
Capital Asset Purchases	3,342,500	3,934,200	591,700	17.7%
TOTAL FINANCING USES	\$4,805,500	\$4,802,200	(\$3,300)	-0.1%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$375,542,600	\$391,452,100	\$15,909,500	4.2%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	
Salary - raises for all eligible County Employees				
REVISED SURPLUS/(DEFICIT)				

GENERAL FUND OPERATING BUDGET

FY17 ADOPTED BUDGET \$375,542,600



FY18 ADOPTED BUDGET \$391,452,100



- 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 2018 APPROVED CAPITAL PROJECT BUDGET FY2018-FY2022 CAPITAL IMPROVEMENT PROGRAM

<i>(\$ in thousands)</i>	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total '18-'22
Governmental Projects						
CAPITAL COSTS						
Board of Education	\$52,635	\$59,777	\$37,272	\$1,207	\$5,296	\$156,187
College of Southern Maryland.....	1,619	25,627	3,786	0	0	31,032
General Government.....	11,476	17,593	4,964	3,158	3,182	40,373
Parks.....	1,051	333	334	339	342	2,399
Transportation.....	10,772	11,534	5,748	5,601	6,042	39,697
Total Governmental	\$77,553	\$114,864	\$52,104	\$10,305	\$14,862	\$269,688
FINANCE SOURCES						
General Obligation Bonds.....	\$30,584	\$47,765	\$21,136	\$8,825	\$10,631	\$118,941
Fair Share Excise Tax Bonds.....	19,528	13,303	7,875	0	0	40,706
General Fund Operating Transfer.....	318	318	318	318	318	1,590
Total County Funding	\$50,430	\$61,386	\$29,329	\$9,143	\$10,949	\$161,237
State.....	12,052	61,557	22,737	1,162	3,913	101,421
Other.....	1,208	5,785	38	0	0	7,031
Total Governmental	\$77,553	\$114,864	\$52,104	\$10,305	\$14,862	\$269,688
Enterprise Fund Projects						
CAPITAL COSTS						
Water.....	\$15,343	\$16,040	\$11,824	\$3,928	\$1,762	\$48,897
Sewer.....	42,039	40,953	19,922	10,612	9,552	123,079
Solid Waste (Landfill).....	1,450	2,476	4,369	0	0	8,295
Watershed Protection & Restoration.....	11,070	11,548	11,899	12,320	12,734	59,571
Total Enterprise Funds	\$69,903	\$71,017	\$48,014	\$26,860	\$24,048	\$239,842
FINANCE SOURCES						
Water Bonds.....	\$14,965	\$15,808	\$11,587	\$3,830	\$1,664	\$47,854
Sewer Bonds.....	38,233	37,665	18,911	10,043	8,947	113,799
Solid Waste Fund Bonds.....	961	1,005	0	0	0	1,966
Watershed Protection & Restoration Bonds	10,950	11,478	11,828	12,245	12,734	59,235
Enterprise Fund Operating Transfers.....	472	565	201	201	201	1,640
Watershed Protection & Restoration Fund Balance.....	120	70	71	75	0	336
Solid Waste Capital Reserve.....	489	1,471	4,369	0	0	6,329
Total County Funding	\$66,191	\$68,061	\$46,967	\$26,394	\$23,546	\$231,159
Other: WSSC.....	3,583	2,822	908	466	502	8,281
Other:	129	134	139	0	0	402
Total Enterprise Funds	\$69,903	\$71,017	\$48,014	\$26,860	\$24,048	\$239,842
TOTAL PROJECTS	\$147,456	\$185,881	\$100,118	\$37,165	\$38,910	\$509,530

CAPITAL IMPROVEMENT PROGRAM

FY2018-FY2022 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$269,688,000

	FY18-FY22 <u>Total</u>	Project <u>Total</u>			FY18-FY22 <u>Total</u>	Project <u>Total</u>	
<u>BOARD OF EDUCATION</u>				<u>GENERAL GOVERNMENT</u>			
Stoddert M.S. - Modernization/Addition	\$44,713,000	\$45,014,000	FY18-FY20	Rural Legacy Program	\$7,045,000	\$8,454,000	on-going
Billingsley Elementary School	20,609,000	42,898,200	FY18-FY19	Bi-County Animal Shelter	8,400,000	8,400,000	FY18-FY19
Dr. Mudd E.S. - Modernization/Addition	18,113,000	28,687,000	FY18	Purchase of Developments Rights	3,040,000	4,711,000	on-going
Eva Turner E.S. - Renovation & Study	22,290,000	22,541,000	FY18-FY20	La Plata Library Relocation	4,318,000	4,318,000	FY18-FY19
McDonough High School Renovation Study / Phase 1 Renovations	11,389,000	11,790,000	FY18-FY19	Replacement of County Financial Software Program	1,618,000	3,214,000	FY18-FY20
Smallwood M.S. Roof/Chiller/H&V/ UV Replacement	4,428,000	4,428,000	FY21-FY22	Agricultural Preservation	2,515,000	3,018,000	on-going
Full Day Kindergarten Addition: Craik E.S.	3,764,000	4,214,000	FY18	Courthouse HVAC Improvements	2,840,000	2,840,000	FY18-FY20
Middle School - Site Acquisition	4,001,000	4,001,000	FY19	Various Maintenance Projects	2,065,000	2,483,000	on-going
Westlake H.S. Roof Replacement	3,343,000	3,343,000	FY19-FY20	Detention Center Roof Replacement	2,472,000	2,472,000	FY18-FY19
Full-Day Kindergarten Addition: Berry E.S.	2,926,000	3,293,000	FY18	Courthouse Renovation	261,000	981,000	FY18-FY20
John Hanson MS - Roof Replacement	3,127,000	3,127,000	FY18-FY19	Detention Center Annex Roof & Walls Improvements	867,000	867,000	FY18-FY19
Elementary School - Site Acquisition	3,001,000	3,001,000	FY18	Detention Center Pump Station Rehabilitations	660,000	791,000	FY18-FY19
Site Improvements/ Asphalt Replacement Program	2,497,000	2,497,000	FY18-FY19	Bel Alton School Renovation	720,000	720,000	FY18
BOE: Various Maintenance Projects	2,000,000	2,400,000	on-going	Generator Replacement Program	565,000	718,000	FY18-FY22
Indian Head E.S. Boiler Replacement	1,326,000	1,326,000	FY19-FY20	Blue Crabs Stadium Seating Area Cover / Roofing System Renovations	563,000	563,000	FY18
Local Portable Classrooms	1,000,000	1,200,000	on-going	Lighting Retrofit	265,000	530,000	FY18-FY20
Elementary Schools - Playground Replacement	798,000	798,000	FY18-FY20	Detention Center and Detention Center Annex Improvements	466,000	466,000	FY18-FY19
Matthew Henson M.S. Water Line	540,000	540,000	FY19	Government Building Water Infiltration Improvements Phase I	190,000	190,000	FY18
Contingency- Inflation	6,322,000	6,451,000	on-going	Uninterrupted Power Supply (UPS) Replacement Program	174,000	174,000	FY18-FY20
Total	\$156,187,000	\$191,549,200		Countywide Building Re-Keying	157,000	157,000	FY19
<i>% County Funded</i>	<i>55%</i>	<i>60%</i>		Sheriff's Office Improvements	145,000	145,000	FY18
<u>TRANSPORTATION</u>				Contingency- Inflation	1,027,000	1,889,000	on-going
Road Overlay Program	\$15,838,000	\$18,916,000	on-going	Total	\$40,373,000	\$48,101,000	
Billingsley Road Safety Improvements	6,215,000	10,162,000	FY18-FY22+	<i>% County Funded</i>	<i>70%</i>	<i>72%</i>	
Middletown Road Phase 3	1,717,000	8,469,000	FY19+	<u>PARKS</u>			
Old Washington Rd Reconstruction	6,096,000	8,257,000	FY18-FY19	Park Repair & Maintenance Projects	\$1,250,000	\$1,500,000	on-going
Western Parkway Rd Improvements Ph 2	1,828,000	5,551,090	FY18-FY19	Various Pedestrian & Bicycle Facilities	400,000	844,590	on-going
County Drainage Systems Improvements	400,000	3,053,770	FY19-FY22+	Chapel Point Park	393,000	393,000	FY18
Traffic Signal Program	1,425,000	2,371,260	on-going	Automation & Technology Master Plan: Parks & Grounds	328,000	328,000	FY18
Washington Ave.- Various Intersection Improvements	915,000	1,623,000	FY18-FY20+	Contingency- Inflation	28,000	94,000	on-going
Safety Improvement Program	1,000,000	1,532,100	on-going	Total	\$2,399,000	\$3,159,590	
Sidewalk Improvement Program	765,000	918,000	on-going	<i>% County Funded</i>	<i>90%</i>	<i>92%</i>	
Radio Station Rd/Rt. 488 Traffic Signal & Geometric Improvements	800,000	800,000	FY18	<u>COLLEGE OF SOUTHERN MARYLAND</u>			
Neighborhood Traffic Calming Program	185,000	534,000	on-going	Healthcare Training Facility	\$29,527,000	\$30,022,000	FY18-FY20
Contingency- Inflation	2,513,000	5,237,000	on-going	Contingency- Inflation	1,505,000	1,505,000	on-going
Total	\$39,697,000	\$67,424,220		Total	\$31,032,000	\$31,527,000	
<i>% County Funded</i>	<i>97%</i>	<i>98%</i>		<i>% County Funded</i>	<i>23%</i>	<i>24%</i>	

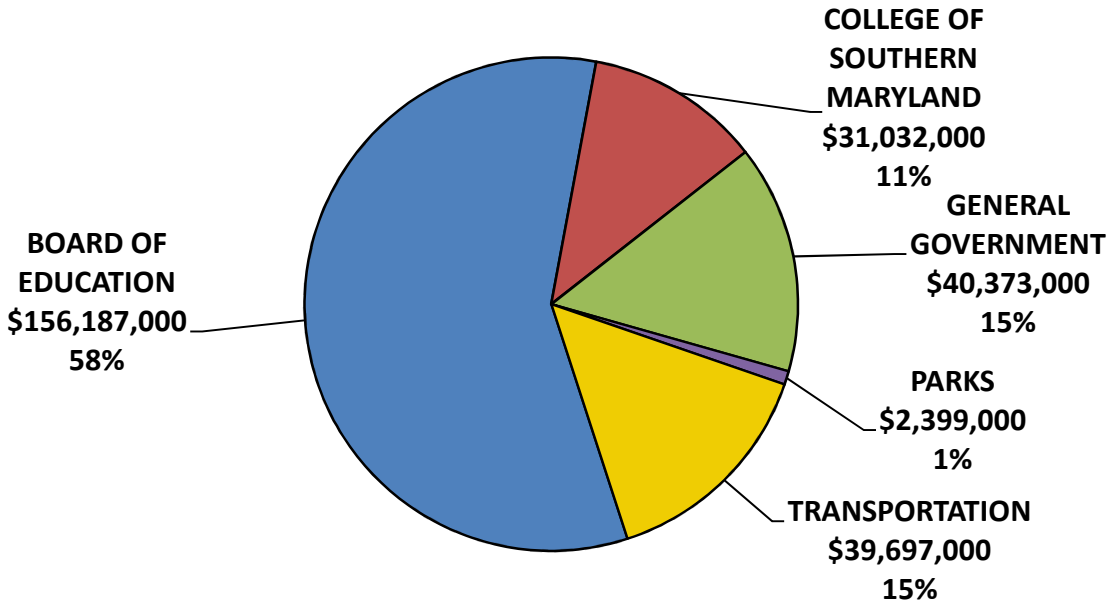
+ indicates additional funding beyond FY22

CAPITAL IMPROVEMENT PROGRAM

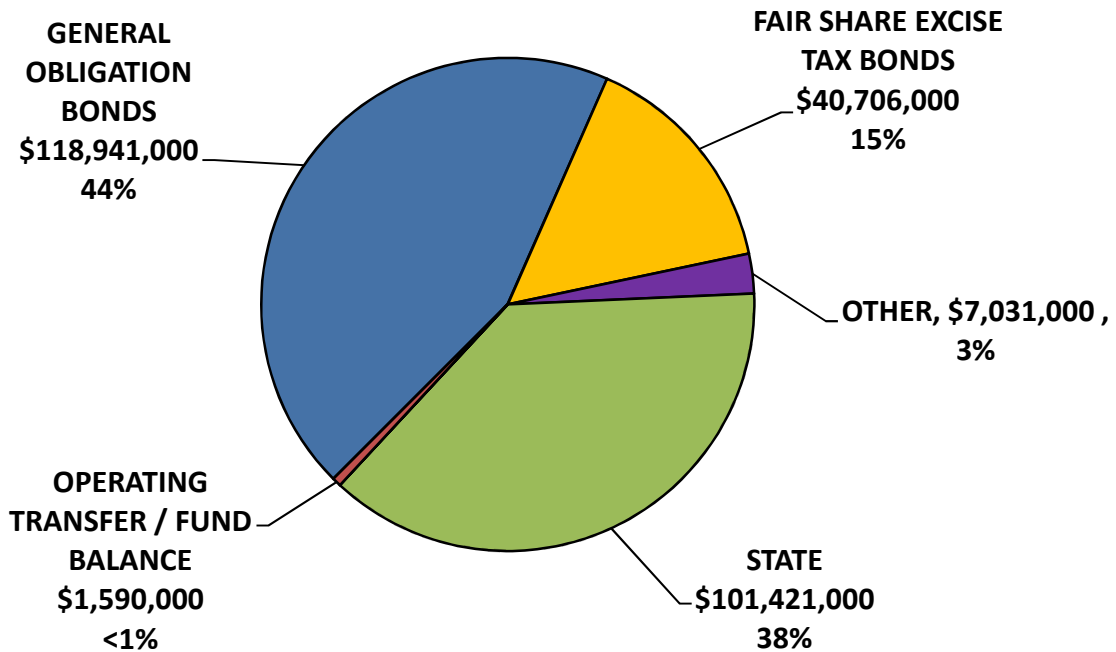
FY2018-FY2022 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$269,688,000

BY PROJECT TYPE:



BY REVENUE SOURCE:



CAPITAL IMPROVEMENT PROGRAM

FY2018-FY2022 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$239,841,400

	<u>FY18-FY22 Total</u>	<u>Project Total</u>			<u>FY18-FY22 Total</u>	<u>Project Total</u>	
<u>WATER</u>				<u>SEWER</u>			
South County Water Transmission Main	\$7,102,000	\$11,707,100	FY18-FY21+	Mattawoman Infiltration and Inflow	\$22,173,100	\$31,782,900	FY18-FY22+
WSSC Waldorf Interconnection	265,100	10,030,000	FY18+	MWWTP Flow Equalization	20,666,000	26,243,100	FY18-FY21
Automation & Technology Master Plan (50%)	3,173,500	9,822,000	FY18-FY20	Influent/Effluent Pump Station	7,496,000	22,120,000	FY18-FY19
Satellite Water Facility Upgrades	2,844,000	4,937,100	FY18-FY22+	Pump Station Rehabs and Replacements	7,668,000	10,421,200	on-going
Bensville Water Tower No. 8	1,930,000	6,646,000	FY18	MWWTP Clarifier and Thickener Repairs	4,877,500	10,029,100	FY18-FY22+
Waldorf Fire House Water Tower Replace	3,699,000	6,369,000	FY18-FY19	Automation & Technology Master Plan (50%)	3,173,500	9,890,000	FY18-FY20
Gleneagles 2MG Water Tower	5,549,000	6,262,000	FY18-FY20	MWWTP Electrical System Replacement	8,036,000	9,657,100	FY18-FY19
White Plains 2MG Water Tower	2,563,000	6,262,000	FY19-FY20+	MWWTP Belt Filter Press Replacement	4,050,400	9,305,100	FY18
Underground Infrastructure Repairs	3,590,000	5,545,000	on-going	Piney Branch Interceptor Sewer Capacity Upgrades - Phase II	8,633,000	8,723,160	FY18-FY19
Hughesville Water Line	4,122,000	4,795,000	FY18-FY19	Mattawoman WWTP Automation	3,094,000	6,364,000	FY18-FY19
Bryans Road 2MG Water Tower	2,796,000	4,019,000	FY18-FY20+	Clifton WWTP Improvements	4,393,000	6,136,000	FY18-FY19
Chapel Point/Bel Alton Water System & Tank	3,638,000	3,913,000	FY18-FY19	Satellite Wastewater Facility Upgrades	2,705,000	4,418,600	on-going
Clifton Water System Improvements	533,000	2,687,780	FY18	Hughesville Sewer System	5,120,000	5,120,000	FY18-FY20
Bensville Road Water Line Extension	2,052,000	2,052,000	FY19-FY20	Zekiah Interceptor Sewer Upgrades	1,598,000	3,613,000	FY18-FY19
Pinefield Water Tower Rehabilitation	1,136,000	1,226,000	FY18-FY19	Zekiah Pump Station Forcemain	1,905,100	3,007,000	FY18-FY20
Water Model Update	490,000	1,149,000	on-going	Zekiah Pump Station Upgrade	1,794,000	2,613,000	FY19-FY21
Private Water System Interconnection Prog.	387,000	823,000	FY18-FY20	MWWTP Utility Water System Evaluation & Improvements	1,742,000	2,431,100	FY18-FY19
Settle Woods Water Tower Rehabilitation	618,000	685,000	FY18-FY19	MWWTP Primary Clarifiers #1-4 Demolition	2,248,000	2,248,000	FY20-FY22
Bensville/Bryans Road Water Systems Interconnection Study	100,000	100,000	FY18	White Plains Failing Septic Sewer Improvements	105,000	2,169,000	FY18
Fee Study (50%)	51,000	51,000	FY18	MD Route 5 Pump Station Forcemain	717,000	1,977,000	FY18
Contingency-inflation	2,258,400	6,494,620	on-going	Swan Point and Cobb Island Sewer System Capacity Analysis and Improvements	290,000	1,748,000	FY20+
TOTAL	\$48,897,000	\$95,575,600		Swan Pt. WWTP Electrical & Control System Improvements	921,000	1,494,000	FY18-FY20
<i>% County Funded</i>	<i>99%</i>	<i>99%</i>		Post Office Rd Sewer Capacity Improvements	1,246,000	1,436,000	FY18-FY19
<u>WATERSHED PROTECTION & RESTORATION FUND</u>				Sewer Model Update	639,100	1,247,500	on-going
NPDES Retrofit Projects	\$54,750,000	\$86,847,300	on-going	MWWTP Septage Receiving Facility Improvements	866,000	926,000	FY18-FY20
Floodplain Analysis Studies	268,000	380,000	FY18-FY21	Sewer Easement Study & Acquisition	305,000	474,000	FY18-FY19
Fee Study	53,000	53,000	FY18	Cobb Island Bridge - Relocation of Sewer Main	428,000	428,000	FY18
Contingency-inflation	4,500,000	6,815,100	on-going	Sewer Pump Station Capacity Study	169,000	169,000	FY19
TOTAL	\$59,571,000	\$94,095,400		Indian Head Manor Pump Station Removal	126,000	126,000	FY19
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>		Fee Study (50%)	51,000	51,000	FY18
<u>SOLID WASTE FUND</u>				Contingency-inflation	5,842,700	7,510,640	on-going
Landfill Leachate Management System	\$1,920,000	\$5,446,000	FY18-FY19	TOTAL	\$123,078,400	\$193,878,500	
Landfill Cell No. 4A Expansion	2,842,000	2,842,000	FY18-FY20	<i>% County Funded</i>	<i>93%</i>	<i>92%</i>	
Waste Transfer Station	3,089,000	3,089,000	FY18-FY20				
Contingency-inflation	444,000	444,000	on-going				
TOTAL	\$8,295,000	\$11,821,000					
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>					

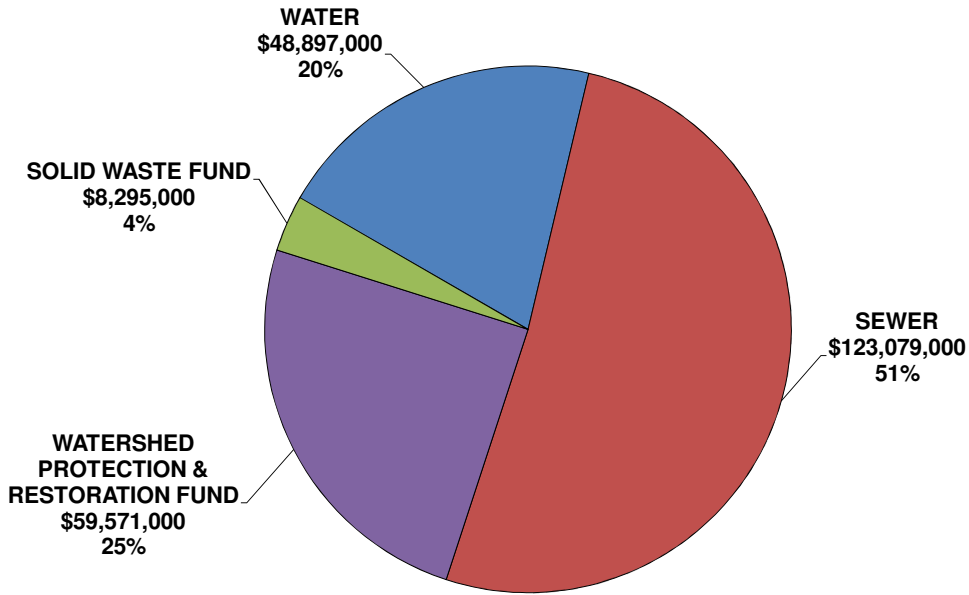
+ indicates additional funding beyond FY22

CAPITAL IMPROVEMENT PROGRAM

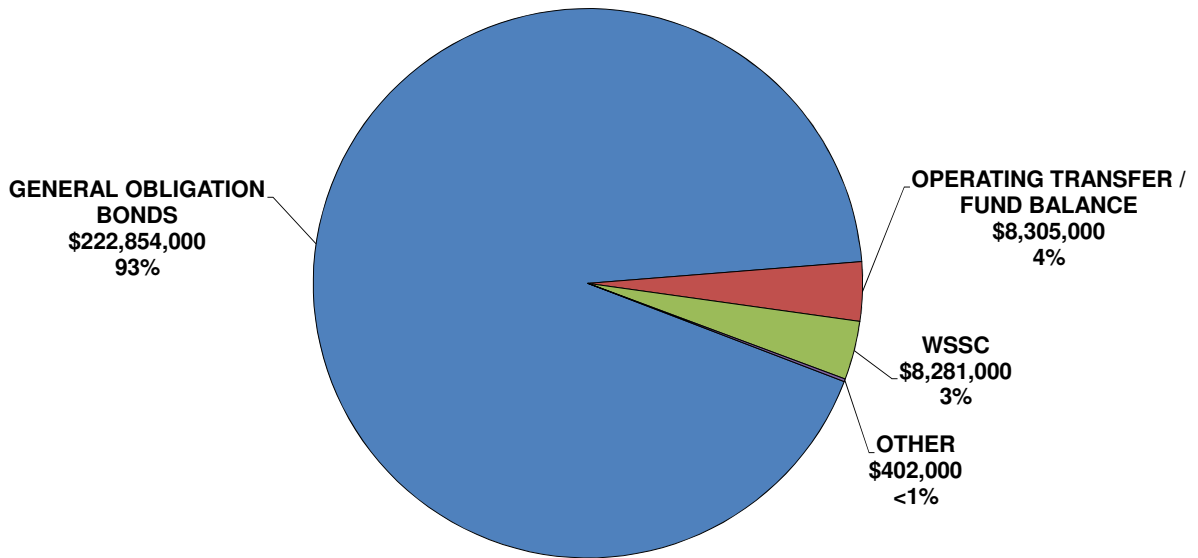
FY2018-FY2022 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$239,842,000

BY PROJECT TYPE:



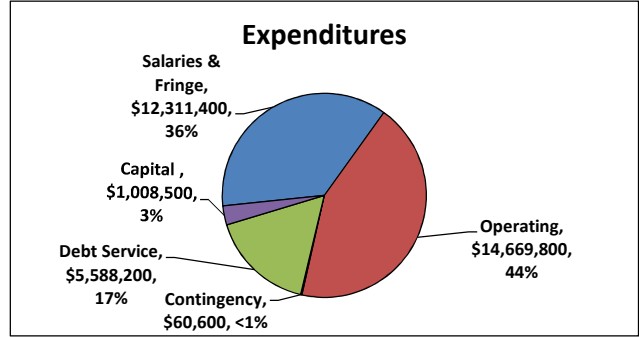
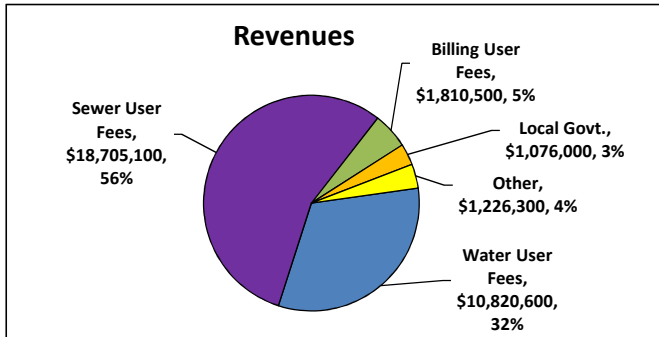
BY REVENUE SOURCE:



ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY18 APPROVED BUDGET = \$33,638,500



FY17 Approved Budget \$31,428,500 FY18 Approved Budget \$33,638,500 Change \$2,210,000 ; 7.0%

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 FY18 user fees rate increased by 2.5% on the average residential water and sewer bill. The user fee rates for FY18 are:

Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	\$3.82
Single Family Residential : 18,001 – 24,000 gallons	\$7.64
Single Family Residential : over 24,001 gallons	\$11.46
Multi-Family / Commercial: Metered Usage	\$4.69

Sewer User Fee Rate per 1,000 gallons

Single Family Residential: Usage capped @ 24,000 gallons	\$7.18
Multi-Family / Commercial: Metered Usage	\$7.18

Customer account fee per quarterly bill \$10.68

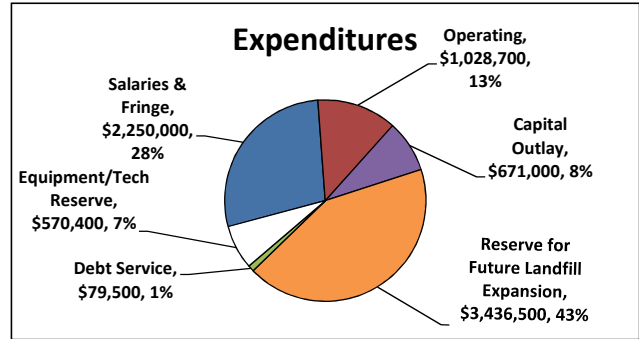
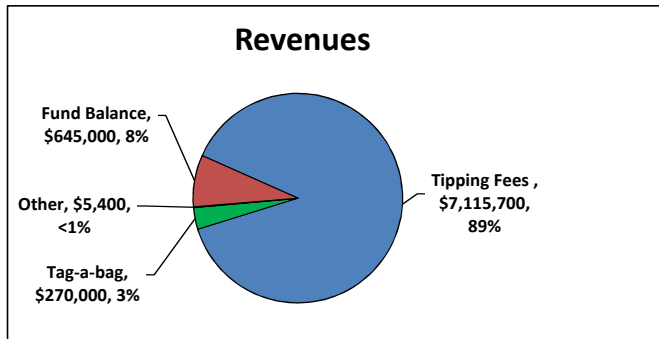
NOTE: The average quarterly Water and Sewer bill assuming 149 gallons per day would increase from \$154 to \$158.

For more information, please visit:

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

LANDFILL FUND

TOTAL FY18 APPROVED BUDGET = \$8,036,100



FY17 Approved Budget \$6,604,100 FY18 Approved Budget \$8,036,100 Change \$1,432,000 ; 21.7%

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 \$75 per ton for FY18. This fee is the primary revenue source for the Landfill operation. Citizens will have the option of paying a flat rate tipping fee of \$5 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 53% filled as of June 30, 2017.

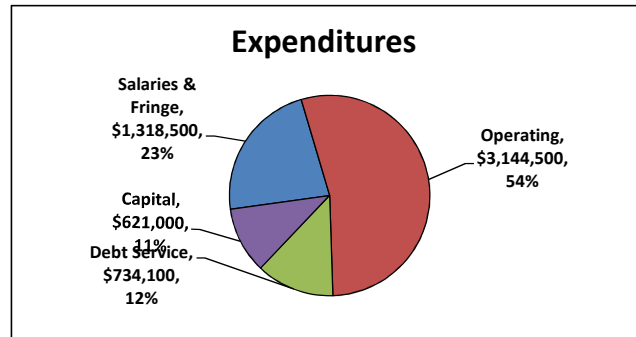
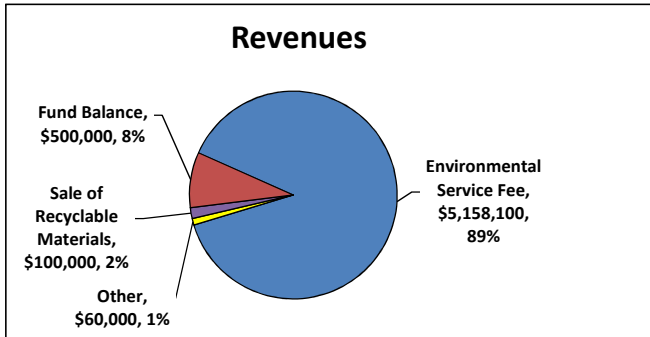
For more information, please visit:

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

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY18 APPROVED BUDGET = \$5,818,100



FY17 Approved Budget \$5,214,700 FY18 Approved Budget \$5,818,100 Change \$603,400 ; 11.6%

Recycling and environmental programs are paid with revenues generated primarily by a **\$101 Environmental Service Fee (ESF)**, which is charged annually to each improved property within the County. 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 \$20.

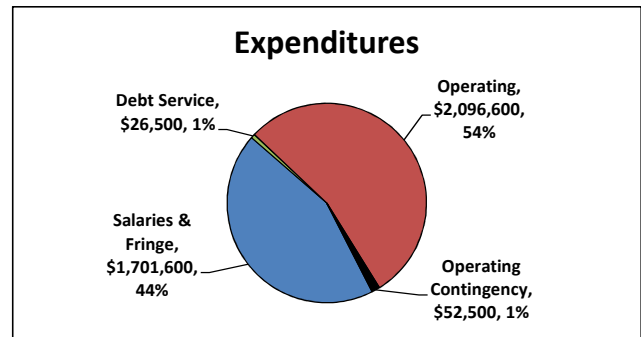
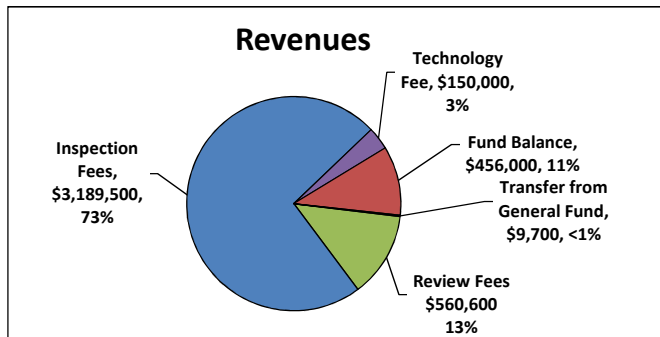
Charles County has achieved a 53% waste diversion rate. By the end of FY18, approximately 46,200 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four Recycling Centers, one 24-Hour Recycling Drop-off Site, and eight 24-Hour 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
<http://www.charlescountymd.gov/pw/environmental/litter-control-program>

INSPECTION & REVIEW FUND

TOTAL FY18 APPROVED BUDGET = \$4,365,800



FY17 Approved Budget \$4,559,300 FY18 Approved Budget \$4,365,800 Change (\$193,500) ; -4.2%

The County manages building inspections and developer plan reviews through the use of an enterprise fund. The recession in the early 1990's depressed the construction industry and left the County with high overhead costs. To allow for greater flexibility regarding the expansion and contraction of the building & renovation activities within the County this operation was privatized and is managed partly with outside contractors. Operating revenues for this fund are generated primarily by service charges such as: environmental site review fees, site plan reviews, main inspection, design reviews, inspection reviews, road inspections, grading inspection, water & sewer inspections, and storm drain & storm water inspections. Fees were adjusted to cover the cost of providing these services.

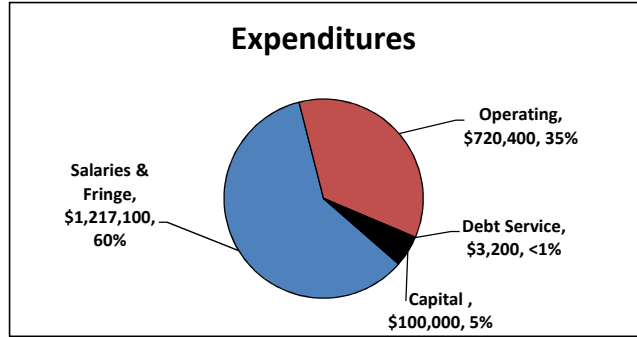
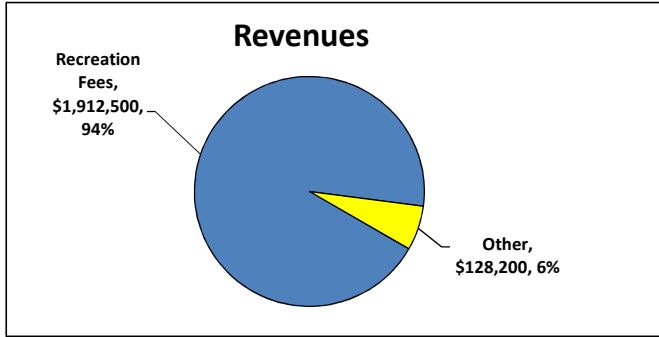
For more information, please visit:

<http://www.charlescountymd.gov/pgm/cpis/codes-permits-inspection-services>

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY18 APPROVED BUDGET = \$2,040,700



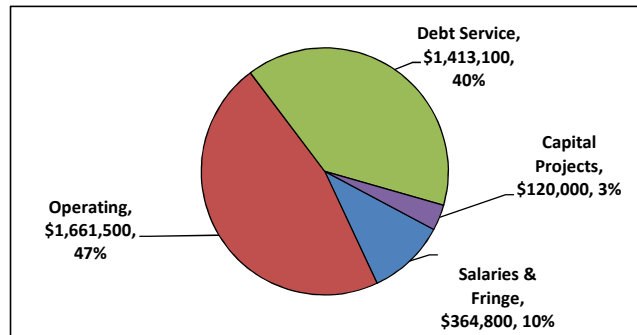
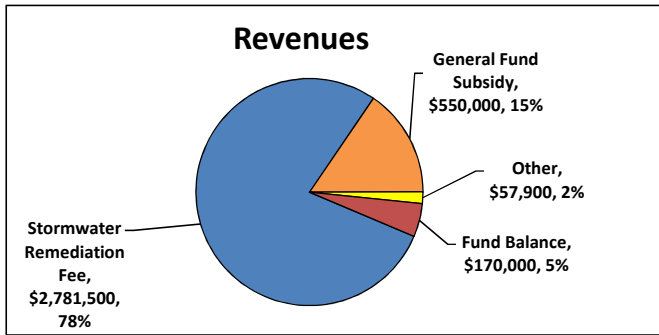
FY17 Approved Budget \$2,053,300 FY18 Approved Budget \$2,040,700 Change (\$12,600) ; -0.6%

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:
<http://www.charlescountyparks.com/recreation/recreation>

WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY18 APPROVED BUDGET = \$3,559,400



FY17 Approved Budget \$2,685,600 FY18 Approved Budget \$3,559,400 Change \$873,800 ; 32.5%

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 **\$54 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:
<http://www.charlescountymd.gov/pgm/planning/watershed/watershed-restoration-protection>

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.

Americans with Disabilities – The Charles County Government welcomes the participation of individuals with disabilities. We comply fully with the Americans with Disabilities Act in making reasonable accommodations to encourage involvement. If you require special assistance and would like to participate in our programs, please contact Charles County Government directly.