

GENERAL FUND OPERATING BUDGET

	<u>FY2023 Adopted</u>	<u>FY2024 Adopted</u>	<u>\$ Change from FY2023</u>	<u>% Chg.</u>
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$250,752,800	\$266,589,400	\$15,836,600	6.3%
Income Tax	169,000,000	169,000,000	0	0.0%
Recordation Tax	16,600,000	16,600,000	0	0.0%
Transfer Tax	7,470,000	7,470,000	0	0.0%
Other Taxes	4,230,000	5,000,000	770,000	18.2%
Service Charges	9,921,300	10,626,500	705,200	7.1%
Intergovernmental	3,226,000	2,599,700	(626,300)	-19.4%
Licenses & Permits	1,046,000	1,046,000	0	0.0%
Fines & Forfeitures	5,738,800	5,738,800	0	0.0%
Other Income	2,549,700	15,649,900	13,100,200	513.8%
Total Operating Revenues	\$470,534,600	\$500,320,300	\$29,785,700	6.3%
<u>Other Financing Sources</u>				
Transfer from Capital Project Fund	2,045,000	1,200,000	(845,000)	-41.3%
Transfer from Special Revenue Fund	500,000	300,000	(200,000)	-40.0%
Reserved Fund Balance	21,366,600	25,541,800	4,175,200	19.5%
Total Other Financing Sources	\$23,911,600	\$27,041,800	\$3,130,200	13.1%
TOTAL REVENUES & OTHER FINANCING USES	\$494,446,200	\$527,362,100	\$32,915,900	6.7%
<u>EXPENDITURES</u>				
Board of Education	\$212,686,400	\$218,767,000	\$6,080,600	2.9%
Sheriff's Office	107,992,500	121,304,100	13,311,600	12.3%
Debt Service	34,499,200	33,106,400	(1,392,800)	-4.0%
County Administered				
Emergency Services	22,680,900	26,236,900	3,556,000	15.7%
Public Works - Facilities	16,553,400	17,945,200	1,391,800	8.4%
Recreation, Parks, and Tourism	11,138,600	12,783,700	1,645,100	14.8%
Fiscal & Administrative Services	8,964,600	10,683,400	1,718,800	19.2%
Planning & Growth Management	8,305,500	9,906,000	1,600,500	19.3%
Community Services	2,992,700	3,241,300	248,600	8.3%
Economic Development	2,025,800	2,131,900	106,100	5.2%
General Government	6,066,600	6,783,100	716,500	11.8%
Total County Administered	\$78,728,100	\$89,711,500	\$10,983,400	14.0%
College of Southern MD	10,219,200	10,766,600	547,400	5.4%
Library	5,387,000	5,334,800	(52,200)	-1.0%
Health Department	3,632,000	3,246,300	(385,700)	-10.6%
Other General Government	26,657,300	27,918,100	1,260,800	4.7%
Other Agencies/Misc.	3,617,500	3,704,300	86,800	2.4%
Contingency	0	124,000	124,000	N/A
Total Expenditures	\$483,419,200	\$513,983,100	\$30,563,900	6.3%
<u>Other Financing Uses</u>				
Capital Project Pay-as-you-go	11,027,000	13,379,000	2,352,000	21.3%
Total Other Financing Uses	\$11,027,000	\$13,379,000	\$2,352,000	21.3%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$494,446,200	\$527,362,100	\$32,915,900	6.7%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

FY2024 General Fund

Approved Use of Fund Balance

Ref #	Department	Description	Fund Balance
1	Capital Projects	CIP Paygo Fund Balance (FB) Reserve	\$11,859,000
2	Revenues	Morgantown FB Reserve	4,442,500
3	BOE	Teacher's Incentive Grant FB Reserve	1,409,600
4	Sheriff's Office	Capital Outlay - Unassigned Fund Balance (UFB)	1,371,700
5	Sheriff's Office	In car camera storage for BWC - UFB	1,008,100
6	Central Services	Use of Health Rate Stabilization FB Reserve	518,000
7	OPEB	Per our Strategic Plan - FB Reserve	500,000
8	Central Services	Use of Health Rate Medicare Subsidy - FB Reserve	400,000
9	PGM/Central Services	Comprehensive Plan Update - UFB	250,000
10	Central Services	Space Needs Task Force - UFB	200,000
11	RPT	Replacement equipment & metal buildings for storage - UFB	161,500
12	RPT	Park Restrooms & Park Enhancements - UFB	155,000
13	PGM	Scanning Project (delay from FY2023 to FY2024) FB Reserve	140,000
14	DPW	Project Outsourcing for one time items - UFB	136,500
15	HR	Classification and Compensation Study - UFB	120,000
16	Board of Elections	Support of Rent - FB Reserve	109,100
17	Circuit Court	Courtsmart Equipment and Audio Refresh - UFB	106,000
18	RPT	Consultant for feasibility studies, site master plans - UFB	100,000
19	PGM	Redevelop PGM website - UFB	98,400
20	Emergency Services	CAD2CAD Interface - UFB	81,500
21	Circuit Court	Public Information Kiosk - UFB	57,500
22	UMD Incentive Program	Year 3 of our commitment - FB Reserve	54,600
23	HR	Furniture for HR Training Room/Offices - UFB	40,000
24	HR	DEI Consultant - increase in funding - UFB	40,000
25	Emergency Services	iSimulate High Fidelity Simulation Training - UFB	36,400
26	Emergency Services	Risk Management Video Event Data Recorders - UFB	22,400
27	Emergency Services	LifePak 15 Cardiac Monitor/Defibrillator - UFB	20,000
28	UMD Incentive Program	Year 1 of commitment for 2nd cohort - UFB	57,000
29	PGM	Admin Retreat Funding - UF	4,000
30	Soil Conservation	Beginning Farmer Equipment Rental Program - UFB	120,000
31	RPT	Tourism Special Program Line (MACo Events) - UFB	8,000
32	Charitable Trust	Additional Grant Funding Support -UFB	70,000
33	County Commissioners	To support community initiatives - UFB	15,000
34	Maryland Veterans Museum	To support the Maryland Veterans Museum - UFB	50,000
35	Military Alliance Council	To support the Military Alliance Council - UFB	50,000
36	CSM	Funding for the Commissioner's Cares Scholarship Program -UFB	400,000
37	DFAS	25 laptops, bags & security cables for DES EMTs/Paramedics -UFB	80,000
38	CCG/CCSO/SAO/Circuit Court/Soil Conservation/RCD	\$500 bonus: FT county employees hired on/before 6/30/2023 -UFB	1,250,000

FY2024 Fund Balance Budget \$25,541,800