

GENERAL FUND OPERATING BUDGET

	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2024</u>	<u>%</u> <u>Chg.</u>
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$266,589,400	\$287,725,800	\$21,136,400	7.9%
Income Tax	169,000,000	169,000,000	0	0.0%
Recordation Tax	16,600,000	18,000,000	1,400,000	8.4%
Transfer Tax	7,470,000	8,100,000	630,000	8.4%
Other Taxes	5,000,000	5,740,000	740,000	14.8%
Service Charges	10,626,500	15,079,500	4,453,000	41.9%
Intergovernmental	2,599,700	2,843,900	244,200	9.4%
Licenses & Permits	1,046,000	1,094,800	48,800	4.7%
Fines & Forfeitures	5,738,800	5,918,800	180,000	3.1%
Other Income	15,649,900	22,129,800	6,479,900	41.4%
Total Operating Revenues	\$500,320,300	\$535,632,600	\$35,312,300	7.1%
<u>Other Financing Sources</u>				
Transfer from Capital Project Fund	1,200,000	600,000	(600,000)	-50.0%
Transfer from Special Revenue Fund	300,000	100,000	(200,000)	-66.7%
Reserved Fund Balance	25,541,800	25,006,000	(535,800)	-2.1%
Total Other Financing Sources	\$27,041,800	\$25,706,000	(\$1,335,800)	-4.9%
TOTAL REVENUES & OTHER FINANCING USES	\$527,362,100	\$561,338,600	\$33,976,500	6.4%
<u>EXPENDITURES</u>				
Board of Education	\$218,767,000	\$231,403,500	\$12,636,500	5.8%
Sheriff's Office	121,304,100	130,585,500	9,281,400	7.7%
Debt Service	33,106,400	32,644,400	(462,000)	-1.4%
County Administered				
Emergency Services	26,236,900	30,244,700	4,007,800	15.3%
Public Works - Facilities	17,945,200	18,811,900	866,700	4.8%
Recreation, Parks, and Tourism	12,783,700	14,196,600	1,412,900	11.1%
Fiscal & Administrative Services	10,683,400	12,128,900	1,445,500	13.5%
Planning & Growth Management	9,906,000	11,475,800	1,569,800	15.8%
Community Services	3,241,300	3,563,700	322,400	9.9%
Economic Development	2,131,900	2,285,800	153,900	7.2%
General Government	6,783,100	7,366,400	583,300	8.6%
Total County Administered	\$89,711,500	\$100,073,800	\$10,362,300	11.6%
College of Southern MD	10,766,600	11,319,800	553,200	5.1%
Library	5,334,800	5,720,200	385,400	7.2%
Health Department	3,246,300	3,926,000	679,700	20.9%
Other General Government	27,918,100	31,007,000	3,088,900	11.1%
Other Agencies/Misc.	3,704,300	3,451,600	(252,700)	-6.8%
Contingency	124,000	64,800	(59,200)	-47.7%
Total Expenditures	\$513,983,100	\$550,196,600	\$36,213,500	7.0%
<u>Other Financing Uses</u>				
Capital Project Pay-as-you-go	13,379,000	11,142,000	(2,237,000)	-16.7%
Total Other Financing Uses	\$13,379,000	\$11,142,000	(\$2,237,000)	-16.7%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$527,362,100	\$561,338,600	\$33,976,500	6.4%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

FY2025 General Fund

Approved Use of Fund Balance

Ref #	Department	Description	Fund Balance
1	Capital Projects	CIP Paygo Fund Balance (FB) Reserve	\$9,461,000
2	Revenues	Income Tax Volatility FB Reserve	5,835,600
3	Revenues	Morgantown FB Reserve	3,765,900
4	Sheriff's Office	Capital Outlay - Unassigned Fund Balance (UFB)	1,244,000
5	BOE	Teacher's Incentive Grant FB Reserve	704,800
6	OPEB	Per our Strategic Plan - FB Reserve	375,000
7	Emergency Services	Knox Box with/E-Keys UFB	252,500
8	Board of Education	Start up costs - Early Learning Center (UFB)	250,000
9	Central Services	Use of Health Rate Medicare Subsidy - FB Reserve	250,000
10	RPT	Furniture for Centennial Street (UFB)	150,000
11	DFAS	Various one time equipment/capital replacements - UFB	125,600
12	DPW	Project Outsourcing for one time items - UFB	117,400
13	UMD Incentive Program	Continues our commitment for scholarships - FB Reserve	111,600
14	Board of Elections	Support of Rent - FB Reserve	109,100
15	RPT	Ruth B Swann Park Master Plan - UFB	100,000
16	PGM	Process Improvement- UFB	100,000
17	PGM	Update SWM Ordinance- UFB	100,000
18	RPT	Various equipment and capital purchases - UFB	75,400
19	Circuit Court	Various equipment and capital purchases - UFB	66,300
20	DFAS	Compliance Management Software for EDD- UFB	65,100
21	RPT	ADA Accessibility Study - UFB	50,000
22	RPT	Restroom Trailer at Turkey Hill Park - UFB	45,000
22	Emergency Services	Video Data Recorders - UFB	24,300
23	Emergency Services	Consultant - review promotional process - UFB	18,000
24	Circuit Court	One time training for staff - UFB	9,000
25	Internal Audit	Peer Review - UFB	5,000
26	County Commissioners	Summer Youth Employment Program - UFB	105,000
27	Charitable Trust	Additional funding for grants - UFB	200,000
28	Cty Admin/Media	ROC Initiative - UFB	150,000
29	CSM	Commissioner Cares Scholarship Program - UFB	200,000
30	Central Services	Feasibility Study for a Cobb Neck Community Center - UFB	50,000
31	Central Services	Additional security for Charles County buildings - UFB	40,400
32	DPW	J.P. Ryon Sidewalk Section C - UFB	35,000
33	Central Services	Boys and Girls Club (Waldorf) - UFB	50,000
34	DES/Central Services	Additional PTO for full-time CCG employees - UFB	120,000
35	Capital Projects	Year 1: Collaborative Community Partnerships/Revitalization - UFB	250,000
36	Capital Projects	South Hampton Sidewalk Phase I - UFB	395,000

FY2025 Fund Balance Budget \$25,006,000

Fund Balance Reserve Breakdown

Total Use of Reserve Fund Balance	\$20,613,000
Total Use of Unassigned Fund Balance (UFB)	4,393,000

FY2025 Fund Balance Proposed Budget - Total Uses \$25,006,000