

GENERAL FUND OPERATING BUDGET

GENERAL FUND OPERATING BUDGET

	<u>FY2020</u> <u>Adopted</u>	<u>FY2021</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2020</u>	<u>%</u> <u>Chg.</u>
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$235,383,900	\$241,288,000	\$5,904,100	2.5%
Income Tax	134,337,000	140,000,000	5,663,000	4.2%
Recordation Tax	13,305,000	14,400,000	1,095,000	8.2%
Transfer Tax	5,920,000	6,405,000	485,000	8.2%
Other Taxes	4,217,000	4,060,000	(157,000)	-3.7%
Service Charges	8,095,900	8,751,800	655,900	8.1%
Intergovernmental	2,156,600	2,167,500	10,900	0.5%
Licenses & Permits	1,083,500	1,097,900	14,400	1.3%
Fines & Forfeitures	3,540,500	3,477,500	(63,000)	-1.8%
Other Income	6,956,400	3,068,700	(3,887,700)	-55.9%
Total Operating Revenues	\$414,995,800	\$424,716,400	\$9,720,600	2.3%
<u>Other Financing Sources</u>				
Transfer from Capital Project Fund	2,671,800	2,671,800	0	0.0%
Transfer from Special Revenue Fund	1,000,000	900,000	(100,000)	-10.0%
Reserved Fund Balance	6,429,900	5,153,000	(1,276,900)	-19.9%
Total Other Financing Sources	\$10,101,700	\$8,724,800	(\$1,376,900)	-13.6%
TOTAL	\$425,097,500	\$433,441,200	\$8,343,700	2.0%
<u>EXPENDITURES</u>				
Board of Education	\$192,074,000	\$195,714,600	\$3,640,600	1.9%
Sheriff's Office	94,754,000	96,364,700	1,610,700	1.7%
Debt Service	31,219,900	32,358,700	1,138,800	3.6%
County Administered				
Emergency Services	17,669,000	19,049,600	1,380,600	7.8%
Public Works - Facilities	15,765,300	15,329,300	(436,000)	-2.8%
Recreation, Parks, and Tourism	9,305,000	9,484,200	179,200	1.9%
Fiscal & Administrative Services	6,885,800	7,238,600	352,800	5.1%
Planning & Growth Management	6,821,500	7,083,200	261,700	3.8%
Community Services	2,783,800	2,690,800	(93,000)	-3.3%
Economic Development	1,829,600	1,801,100	(28,500)	-1.6%
General Government	4,674,100	4,967,000	292,900	6.3%
Total County Administered	\$65,734,100	\$67,643,800	\$1,909,700	2.9%
College of Southern MD	10,380,100	9,921,200	(458,900)	-4.4%
Library	4,382,400	4,431,600	49,200	1.1%
Health Department	2,815,500	2,863,000	47,500	1.7%
Other General Government	17,631,100	18,306,800	675,700	3.8%
Other Agencies/Misc.	2,736,400	2,758,800	22,400	0.8%
Contingency	100,000	0	(100,000)	-100.0%
Total Expenditures	\$421,827,500	\$430,363,200	\$8,535,700	2.0%
<u>Other Financing Uses</u>				
Capital Project Pay-as-you-go	2,720,000	2,778,000	58,000	2.1%
Watershed Fund Subsidy	550,000	300,000	(250,000)	-45.5%
Total Other Financing Uses	\$3,270,000	\$3,078,000	(\$192,000)	-5.9%
TOTAL	\$425,097,500	\$433,441,200	\$8,343,700	2.0%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

	<u>FY2020</u> <u>Adopted</u>	<u>FY2021</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2020</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>PROPERTY TAXES:</u>				
Real Property - Full Year	\$208,391,000	\$215,338,000	\$6,947,000	3.3%
Real Property - Half Year	285,300	302,400	17,100	6.0%
Real Property-Quarter Year	142,600	151,200	8,600	6.0%
Real Property-Three-Quarter Year	428,000	454,000	26,000	6.1%
Business Personal Property	278,000	250,000	(28,000)	-10.1%
Railroads & Public Utilities	9,741,000	9,561,000	(180,000)	-1.8%
Ordinary Business Corp.	6,924,900	6,340,000	(584,900)	-8.4%
Payment in Lieu of Tax: Morgantown	7,938,800	7,938,800	0	0.0%
Payment in Lieu of Tax: CPV	3,346,200	3,226,100	(120,100)	-3.6%
Penalties & Interest	600,000	600,000	0	0.0%
Half Year Tax Billing	400,000	436,100	36,100	9.0%
Subtotal	\$238,475,800	\$244,597,600	\$6,121,800	2.6%
Homestead Tax Credit	(174,700)	(225,800)	(51,100)	29.3%
Low Income Tax Credit	(694,000)	(760,000)	(66,000)	9.5%
Senior Tax Credit	(310,000)	(280,000)	30,000	-9.7%
Ag. Preservation Tax Credit	(131,000)	(125,000)	6,000	-4.6%
Tax Differ.- La Plata	(1,675,000)	(1,806,600)	(131,600)	7.9%
Tax Differ.- Indian Head	(100,000)	(105,000)	(5,000)	5.0%
Surviving Spouse Tax Credit	(7,000)	(7,000)	0	0.0%
Conservation Easement Tax Credit	(200)	(200)	0	0.0%
Subtotal	(\$3,091,900)	(\$3,309,600)	(\$217,700)	7.0%
Total Property Taxes	\$235,383,900	\$241,288,000	\$5,904,100	2.5%
<u>INCOME TAX</u>	\$134,337,000	\$140,000,000	\$5,663,000	4.2%
<u>RECORDATION TAX</u>	\$13,305,000	\$14,400,000	\$1,095,000	8.2%
<u>TRANSFER TAX</u>	\$5,920,000	\$6,405,000	\$485,000	8.2%
<u>OTHER TAXES:</u>				
Hotel/Motel Room	\$1,174,000	\$1,000,000	(\$174,000)	-14.8%
Highway User	2,133,000	2,210,000	77,000	3.6%
Admission and Amusement	910,000	800,000	(110,000)	-12.1%
Heavy Equipment	0	50,000	50,000	N/A
Total Other Local Taxes	\$4,217,000	\$4,060,000	(\$157,000)	-3.7%

GENERAL FUND OPERATING BUDGET

	<u>FY2020 Adopted</u>	<u>FY2021 Adopted</u>	<u>\$ Change from FY2020</u>	<u>% Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>LICENSES & PERMITS</u>				
Trader License	\$224,600	\$211,200	(\$13,400)	-6.0%
Alcoholic License	215,700	215,700	0	0.0%
Building Permits	153,000	150,000	(3,000)	-2.0%
Park Permits	104,200	101,900	(2,300)	-2.2%
Electrical Exams	84,800	83,000	(1,800)	-2.1%
Electrical Permits	70,000	73,000	3,000	4.3%
Pumbling Permits	59,600	100,000	40,400	67.8%
Trailer Permits	44,300	44,300	0	0.0%
Civil Marriage Licenses	40,000	36,000	(4,000)	-10.0%
Other	87,300	82,800	(4,500)	-5.2%
Total Licenses & Permits	\$1,083,500	\$1,097,900	\$14,400	1.3%
<u>INTERGOVERNMENTAL:</u>				
State				
Aid for Police Protection	\$1,300,000	\$1,311,000	\$11,000	0.8%
State Aid For Inmate Operating	157,000	125,000	(32,000)	-20.4%
Jury Fee Reimbursement	119,500	119,500	0	0.0%
Other	71,600	89,500	17,900	25.0%
Subtotal	\$1,648,100	\$1,645,000	(\$3,100)	-0.2%
Local Governments				
Animal Shelter- St. Mary's	\$508,500	\$522,500	\$14,000	2.8%
Subtotal	\$508,500	\$522,500	\$14,000	2.8%
Total Intergovernmental	\$2,156,600	\$2,167,500	\$10,900	0.5%
<u>SERVICE CHARGES:</u>				
Em. Medical Srvcs. Billing Fee	\$1,420,000	\$1,600,000	\$180,000	12.7%
Indirect Cost Allocation	1,279,500	1,493,700	214,200	16.7%
Local 911 Aid	1,300,000	1,700,000	400,000	30.8%
Park Fees	717,800	717,800	0	0.0%
Reclaimed Water Sales	1,183,700	1,183,700	0	0.0%
Sheriff Fees	500,000	460,000	(40,000)	-8.0%
Custodial Fee	350,100	358,600	8,500	2.4%
False Alarm Registrations	306,500	306,500	0	0.0%
Sheriff Pay Phone Commissions	140,000	140,000	0	0.0%
Room & Board Detention Center	115,000	115,000	0	0.0%
Other	783,300	676,500	(106,800)	-13.6%
Total Service Charges	\$8,095,900	\$8,751,800	\$655,900	8.1%

GENERAL FUND OPERATING BUDGET

	<u>FY2020 Adopted</u>	<u>FY2021 Adopted</u>	<u>\$ Change from FY2020</u>	<u>% Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>FINES & FORFEITURES</u>				
Red Light Camera Fines	\$1,820,000	\$1,820,000	\$0	0.0%
Speed Camera Fines	1,400,000	1,300,000	(100,000)	-7.1%
False Alarm Fines	223,000	246,000	23,000	10.3%
Other	97,500	111,500	14,000	14.4%
Total Fines & Forfeitures	\$3,540,500	\$3,477,500	(\$63,000)	-1.8%
<u>OTHER INCOME</u>				
Rent	\$1,267,400	\$1,262,700	(\$4,700)	-0.4%
Interest	5,000,000	1,000,000	(4,000,000)	-80.0%
Sale of Fixed Assets	250,000	250,000	0	0.0%
Miscellaneous	439,000	556,000	117,000	26.7%
Total Miscellaneous	\$6,956,400	\$3,068,700	(\$3,887,700)	-55.9%
TOTAL OPERATING REVENUES	\$414,995,800	\$424,716,400	\$9,720,600	2.3%
<u>Financing Sources</u>				
Transfer from Capital Project Fund	\$2,671,800	\$2,671,800	\$0	0.0%
Transfer from Special Revenue Fund	1,000,000	900,000	(100,000)	-10.0%
Subtotal: Financing Sources	\$3,671,800	\$3,571,800	(\$100,000)	-2.7%
<u>Fund Balance</u>				
Reserve for Priorities	6,429,900	5,153,000	(1,276,900)	-19.9%
Subtotal: Fund Balance	\$6,429,900	\$5,153,000	(\$1,276,900)	-19.9%
TOTAL OTHER FINANCING SOURCES	\$10,101,700	\$8,724,800	(\$1,376,900)	-13.6%
TOTAL	\$425,097,500	\$433,441,200	\$8,343,700	2.0%

GENERAL FUND OPERATING BUDGET

	<u>FY2020 Adopted</u>	<u>FY2021 Adopted</u>	<u>\$ Change from FY2020</u>	<u>% Chg.</u>
EXPENDITURES BY DIVISION				
<u>EDUCATION</u>				
Board of Education	\$192,074,000	\$195,714,600	\$3,640,600	1.9%
College of Southern Maryland	10,380,100	9,921,200	(458,900)	-4.4%
Library	4,382,400	4,431,600	49,200	1.1%
Other	13,600	13,600	0	0.0%
Total Education	\$206,850,100	\$210,081,000	\$3,230,900	1.6%
<u>PUBLIC SAFETY</u>				
Sheriff	\$72,397,800	74,050,600	\$1,652,800	2.3%
Corrections	19,938,800	20,025,400	86,600	0.4%
Automated Enforcement Unit (AEU)	2,049,000	1,969,500	(79,500)	-3.9%
Fingerprinting Service	368,400	319,200	(49,200)	-13.4%
Sheriff's Office	\$94,754,000	\$96,364,700	\$1,610,700	1.7%
Emergency Services Administration	437,700	404,500	(33,200)	-7.6%
False Alarm Reduction Unit	189,700	193,600	3,900	2.1%
Animal Control	746,300	738,900	(7,400)	-1.0%
Animal Shelter	1,060,100	1,056,800	(3,300)	-0.3%
Fire/EMS Communications	4,173,000	4,201,400	28,400	0.7%
Career Emergency Medical Services	10,640,500	12,021,800	1,381,300	13.0%
Special Operations	256,500	259,600	3,100	1.2%
Emergency Management	165,200	173,000	7,800	4.7%
Subtotal: Emergency Services	\$17,669,000	\$19,049,600	\$1,380,600	7.8%
Total Public Safety	\$112,423,000	\$115,414,300	\$2,991,300	2.7%
<u>DEBT SERVICE</u>				
Principal	\$22,207,900	\$22,994,800	\$786,900	3.5%
Interest	8,285,600	8,535,000	249,400	3.0%
Miscellaneous	726,400	828,900	102,500	14.1%
Total Debt Service	\$31,219,900	\$32,358,700	\$1,138,800	3.6%

GENERAL FUND OPERATING BUDGET

	<u>FY2020 Adopted</u>	<u>FY2021 Adopted</u>	<u>\$ Change from FY2020</u>	<u>% Chg.</u>
EXPENDITURES BY DIVISION				
<u>GENERAL GOVERNMENT</u>				
Central Services	\$4,135,600	\$3,222,300	(\$913,300)	-22.1%
OPEB Contribution	2,000,000	3,000,000	1,000,000	50.0%
Election Board	1,570,300	1,822,400	252,100	16.1%
Liquor Board	264,300	268,300	4,000	1.5%
Orphan's Court	63,500	64,500	1,000	1.6%
Circuit Court	1,813,300	1,716,300	(97,000)	-5.3%
State's Attorney	4,535,600	4,580,200	44,600	1.0%
Fringe Benefits	3,228,500	3,607,800	379,300	11.7%
Volunteer Fire & Rescue Subsidy	20,000	25,000	5,000	25.0%
Subtotal: Other General Govt.	\$17,631,100	\$18,306,800	\$675,700	3.8%
County Commissioners	\$707,600	\$766,000	\$58,400	8.3%
Administrative Services	1,627,100	1,806,500	179,400	11.0%
County Attorney	1,243,100	1,259,700	16,600	1.3%
Human Resources	1,096,300	1,134,800	38,500	3.5%
Subtotal: County Administered General Government	\$4,674,100	\$4,967,000	\$292,900	6.3%
Total General Government	\$22,305,200	\$23,273,800	\$968,600	4.3%
<u>FISCAL & ADMINISTRATIVE SERVICES</u>				
Administration	\$249,700	\$253,900	\$4,200	1.7%
Budget	453,700	451,300	(2,400)	-0.5%
Information Technology	3,333,300	3,651,200	317,900	9.5%
Purchasing	391,100	399,000	7,900	2.0%
Treasury	1,330,500	1,332,000	1,500	0.1%
Accounting	1,127,500	1,151,200	23,700	2.1%
Total Fiscal & Admin. Services	\$6,885,800	\$7,238,600	\$352,800	5.1%
<u>PUBLIC WORKS - FACILITIES</u>				
Administration	\$642,200	\$624,000	(\$18,200)	-2.8%
Building & Trades	8,016,400	7,774,200	(242,200)	-3.0%
Vehicle Maintenance	971,400	1,020,600	49,200	5.1%
Roads	6,135,300	5,910,500	(224,800)	-3.7%
Total Public Works	\$15,765,300	\$15,329,300	(\$436,000)	-2.8%
<u>COMMUNITY SERVICES</u>				
Administration	\$377,600	\$372,900	(\$4,700)	-1.2%
Aging & Human Services	1,798,900	1,719,800	(79,100)	-4.4%
Housing Authority	607,300	598,100	(9,200)	-1.5%
Total Community Services	\$2,783,800	\$2,690,800	(\$93,000)	-3.3%

GENERAL FUND OPERATING BUDGET

	<u>FY2020 Adopted</u>	<u>FY2021 Adopted</u>	<u>\$ Change from FY2020</u>	<u>% Chg.</u>
EXPENDITURES BY DIVISION				
<u>RECREATION, PARKS, AND TOURISM</u>				
Administration	\$744,000	\$736,000	(\$8,000)	-1.1%
Recreation	2,540,500	2,701,600	161,100	6.3%
Parks & Grounds	5,168,900	5,226,400	57,500	1.1%
Tourism	851,600	820,200	(31,400)	-3.7%
Total Recreation, Parks, & Tourism	\$9,305,000	\$9,484,200	\$179,200	1.9%
<u>PLANNING & GROWTH MANAGEMENT</u>				
Administration	\$555,800	\$547,400	(\$8,400)	-1.5%
Transit	3,694,300	3,915,600	221,300	6.0%
Planning	1,686,400	1,694,300	7,900	0.5%
Inspections & Enforcement	495,500	535,400	39,900	8.1%
Codes & Permits	389,500	390,500	1,000	0.3%
Total Planning & Growth Mgmt.	\$6,821,500	\$7,083,200	\$261,700	3.8%
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Department	\$1,829,600	\$1,801,100	(\$28,500)	-1.6%
Other Economic Development Svcs	188,000	188,000	0	0.0%
Total Economic Development	\$2,017,600	\$1,989,100	(\$28,500)	-1.4%
<u>HEALTH SERVICES</u>				
Health Department	\$2,815,500	\$2,863,000	\$47,500	1.7%
Water & Sewer Services	203,200	211,300	8,100	4.0%
Mosquito Control	124,000	124,000	0	0.0%
Dept. of Health & Mental Hygiene	120,400	120,400	0	0.0%
Total Health	\$3,263,100	\$3,318,700	\$55,600	1.7%
<u>SOCIAL SERVICES</u>				
Department of Social Services	\$324,000	\$324,600	\$600	0.2%
Charles County Charitable Trust, Inc.	1,009,300	1,009,300	0	0.0%
Other Agency Funding	48,700	48,700	0	0.0%
Total Social Services	\$1,382,000	\$1,382,600	\$600	0.0%

GENERAL FUND OPERATING BUDGET

	<u>FY2020 Adopted</u>	<u>FY2021 Adopted</u>	<u>\$ Change from FY2020</u>	<u>% Chg.</u>
EXPENDITURES BY DIVISION				
<u>CONSERVATION OF NATURAL RESOURCES</u>				
University of MD Extension	\$226,800	\$230,700	\$3,900	1.7%
Soil Conservation	398,400	452,400	54,000	13.6%
Weed Control	15,800	15,300	(500)	-3.2%
So. MD Resource Conservation	10,200	10,500	300	2.9%
Gypsy Moth	9,000	5,000	(4,000)	-44.4%
Waterman's Assoc. of Charles Cty.	40,000	0	(40,000)	-100.0%
Forest Conservancy District Board	5,000	5,000	0	0.0%
Total Conservation of Natural Resources	\$705,200	\$718,900	\$13,700	1.9%
<u>CONTINGENCY</u>				
Contingency	\$100,000	\$0	(\$100,000)	-100.0%
Total Contingency	\$100,000	\$0	(\$100,000)	-100.0%
TOTAL EXPENDITURES	\$421,827,500	\$430,363,200	\$8,535,700	2.0%
<u>FINANCING USES:</u>				
Capital Project Pay-as-you-go	\$2,720,000	\$2,778,000	\$58,000	2.1%
Watershed Fund Subsidy	550,000	300,000	(250,000)	-45.5%
TOTAL FINANCING USES	\$3,270,000	\$3,078,000	(\$192,000)	-5.9%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$425,097,500	\$433,441,200	\$8,343,700	2.0%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	