ST. MARY'S COUNTY, MARYLAND

RECOMMENDED ESTIMATE OF REVENUES AND APPROPRIATIONS OPERATING AND CAPITAL BUDGETS

FISCAL YEAR 2015

ST. MARY'S COUNTY COMMISSIONERS

Francis Jack Russell, President
Lawrence D. Jarboe
Cynthia L. Jones
Todd B. Morgan
Daniel L. Morris

Dr. Rebecca Bolton Bridgett
County Administrator

St. Mary's County Government
Chesapeake Building
P.O. Box 653
41770 Baldridge Street
Leonardtown, Maryland 20650
(301) 475-4200

PREPARED BY:

DEPARTMENT OF FINANCE
ST. MARY'S COUNTY, MARYLAND

CHIEF FINANCIAL OFFICER
Elaine M. Kramer

DEPUTY DIRECTOR OF FINANCE
L. Jeannett Cudmore

BUDGET/FISCAL ANALYST
M. Carlotta Bell
Patricia L. Litten
Patricia M. Stiegman

SENIOR OFFICE SPECIALIST
Amy M. Aud

ST. MARY'S COUNTY

RECOMMENDED ESTIMATE OF REVENUES AND APPROPRIATIONS

FOR FISCAL YEAR 2014-2015

The Recommended Budget for St. Mary's County for Fiscal Year beginning July 1, 2014 and ending June 30, 2015, as represented by the detailed and fully itemized statement contained within the "Recommended Budget Document", is this date, March 18, 2014 approved by the Board of County Commissioners for St. Mary's County.

THIS DATE:

March 18, 2014

BY ORDER OF
THE BOARD OF COUNTY COMMISSIONERS
FOR
ST. MARY'S COUNTY, MARYLAND

Francis Jack Russell, President

— NO —

Lawrence D. Jarboe, Commissioner

Cynthia L. Jones, Commissioner

Todd B. Morgan, Commissioner

— NO —

Daniel L. Morris, Commissioner

ATTEST:

Dr. Rebecca Bolton Bridgett
County Administrator

Elaine M. Kramer
Chief Financial Officer

FY2015 RECOMMENDED BUDGET MESSAGE

TO THE CITIZENS OF ST. MARY'S COUNTY:

The Board of County Commissioners approved this FY2015 Recommended on March 18, 2014. It is based on modest revenue growth of 2.4%, bringing the revenue budgeted for FY2015 to $214,228,153. Recurring expenses are limited to this funding level. To that, we added $5,808,543 in fund balance, applied to non-recurring costs. Education and public safety garnered 81% of the increased funding – a clear reflection of our priorities and yours.

No Change in County Tax Rates

The County's Income tax rate will remain at 3%. The County's Property tax rate will remain at $.857, though State calculations indicate that the Constant Yield Tax Rate would be $.8532. Adjusting to the Constant Yield rate would require a $432,000 reduction in the budget, which is not being proposed. It continues our senior tax credit programs, which collectively reduce property taxes by an estimated $940,000.

Revenues, excluding grants, are estimated to increase by $4.9 million over FY2014. The income tax revenue for FY2015 reflects an assumed 4.8% growth – a rate below the prior year, a reflection of the broad economy, and especially the impact of the federal budget/sequestration on our federal facilities and the related contractor community – our most significant employment sector. Property tax revenue is estimated to grow a modest 1.6%, and is based on State estimated assessed values. The State projects future assessed values to be flat or decreasing. From a total budget perspective that means revenue growth in future budgets is projected to be 2% to 3%. As we made decisions about this recommended budget, we were mindful of the long term and recurring impact of any changes we proposed. For example, many of the County positions are deferred to a hire date in January 2015. This allows us to have more accurate information about our 2013 income tax revenue as well as FY2016 property assessments – both of which the State provides at the end of November 2015. Should the revenue picture deteriorate, we would have the time to revise our plan.

Allocations Reflect Community Priorities

The County's allocation to the Sheriff increased by 4.1% for non-grant activities. The allocation reflects compensation improvements, additional food and medical costs related to the Detention Center, 7 positions, and 26 vehicles. Also included are funds for equipment replacement at the Detention Center and increased interim operating costs associated with the renovation. We increased funding to the Board of Education by 4.8%, bringing total County funding to $93,910,979; State-mandated maintenance of effort requires $88,243,218, including the $3,417,429 for the State Teacher Pension Shift. When combined with State funding, the Board of Education operating allocations increase almost $6.8 million. County funding for the Health Department increased $267,976, and includes 2 positions, both of which will position the Health Department to capitalize on hundreds of thousands of dollars of grant funding to address the health needs of our community.

Funding for County department based activities and programs, excluding grants and one-time items, increased by 1.1%. County department staffing will include 4 new emergency communications specialists and mid-year hire of an inspector for Land Use & Growth Management. County employee compensation includes 1 step.

County funding of the independent non-profit agencies remains generally at FY2014 levels, with the requirement that these entities participate in the CSM Non-Profit Institute as one condition of funding. The Institute is critical to the development of our non-profit entities and their ability to garner alternative funding sources for the future.

Maintaining Adequate Reserves

The June 30, 2013 audit reflects an unassigned general fund balance of $23.5 million, of which $5.8 million is applied to this recommended FY2015 budget for non-recurring costs, pay-go for capital projects (to limit reliance on debt) or the pay-down of accrued liabilities of both the Board

of Education and the County retiree health benefits (referred to as OPEB). Roughly three-fourths of that fund balance was accumulated during the 4 years prior to 2011, when property values were increasing at double digits and the general economy was at record highs. Because we didn't think that level of activity and revenues was sustainable, we didn't grow our recurring costs to that level and we limited our use of fund balance to non-recurring costs. That cautious and pragmatic approach enabled us to weather significant State cuts and cost shifts that accompanied the economic downturn without dramatic reductions in county services. We took actions that reduced recurring expenses, eliminated positions, privatized some programs, and consolidated functions. We reduced and eliminated capital projects, which reduced our need to sell bonds, which reduces debt service. In the years since, we have limited increased costs and any new positions to priority areas, meaning that those cuts have generally not been restored and new programs or initiatives are exceedingly rare.

The fund balance plan is updated during each budget cycle. We have and will continue to use fund balance to reduce accrued liabilities, such as additional OPEB payments for both the County and the Board of Education, and fund capital projects through pay-go rather than bonds. Both of these uses reduce future annual operating costs for periods of 20 years. We intend to adhere to our practice of not using fund balance for recurring costs, since that only compounds the effect in future years, as fund balance needs to be replaced with recurring and sustainable revenues. It is also likely that we will continue to carry a higher than typical fund balance forward. The potential for a future BRAC still looms, though not in FY2015. We have seen a decline in our income tax distributions from the State. Maintaining a healthy fund balance can help the County to weather negative revenue results and avoid sudden disruption or elimination of services, by allowing time for a plan to be developed to address negative trends.

This measured application of fund balance and continued focus on funding only those recurring costs we can afford out of recurring revenues may not always be popular, but it has been prudent. We are not facing structural deficits. We have maintained our low property and income tax rates, last changed in 2007, throughout a very challenging economic time. Our strong financial management was recently recognized by Standard & Poors credit rating service, enough so that in mid-March 2014, they upgraded our rating from AA to AA+ . Ultimately, this lowers the interest rate for bonds that we will sell to pay for capital projects.

Positioning County Services for Stability in Unstable Economic Times

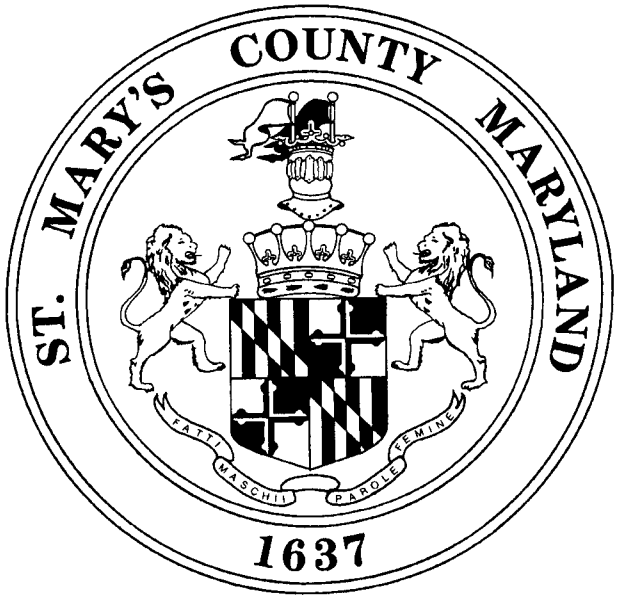
This Recommended Budget is our proposed fiscal plan for FY2015. We believe it reflects the needs and priorities of this community, within revenues available. Though the focus is the 12 months ending June 30, 2015, decisions made for the FY2015 budget considered the commitments of the future – such as the opening of Captain Walter Francis Duke Elementary School. It is an ongoing challenge to strike a good balance between available resources and spending that is sustainable. The uncertainty of our income tax situation which is so interrelated to the impact of the federal budget challenges on our community's largest employers is front and center in these considerations.

A stable financial position doesn't start or end with a budget. It takes ongoing focus and commitment. Through the efforts of our dedicated staff, we continually explore ways to streamline efforts, save costs, leverage technology, and collaborate with partners, to meet the needs and increased expectations of our citizens and unfunded mandates, within our current tax structure.

Our public hearing on this budget is scheduled for April 15th, beginning at 6:30 p.m. at Chopticon High School. Your comments at that meeting and during the public comment period which ends April 25th , help us to make decisions as we prepare the final budget, set for adoption May 13th.

BOARD OF COUNTY COMMISSIONERS
FOR ST. MARY'S COUNTY, MARYLAND

Board of County Commissioners
For
St. Mary's County



RECOMMENDED BUDGET
FISCAL YEAR 2015

THIS PAGE INTENTIONALLY LEFT BLANK

RECOMMENDED BUDGET FY2015
TABLE OF CONTENTS

	PAGE
OVERVIEW	
Total Recommended Budget Summary	1
Budget Highlights	2 - 5
OPERATING BUDGET	
The General Fund	6
General Fund Revenues	
General Fund Revenues - Summary	7
General Fund Revenues - Detail	8 - 13
General Fund Expenditures	
General Fund Expenditures - Summary	14
General Fund Budget Structure	15
General Fund Expenditures - Detail	16 - 32
Departments/Spending Units Program Description/Highlights	33 - 53
Enterprise and Special Revenue Funds	54
Recreation and Parks Enterprise Fund	55
Wicomico Shores Golf Enterprise Fund	56
Solid Waste and Recycling Fund	57
Miscellaneous Revolving Funds	58
Special Assessments Funds	59
Emergency Services Support Fund	60
Fire Tax	61
Rescue Tax	62
CAPITAL BUDGET	
Capital Improvements Fund	63
Recommended Capital Budget - FY2015	64
FY2015 Recommended Capital Projects - Project Descriptions	65 - 69
FY2015 and Five-Year Capital Plan and Costs	70 - 71
APPENDIX	
St. Mary's County Organization and Employees	
St. Mary's County Organization Chart	72
Authorized Positions Summary & Frozen Positions Listing	73
Changes in FTE Positions	74
Tax Information	
St. Mary's County Tax Rates	75
St. Mary's County Property Tax Rates	76
St. Mary's County Assessable Property Base	77
Impact of Local Taxes	78
Comparison of Selected Taxes and Fees by Subdivision	79
Debt and Fund Balance	80 - 81
Notes to Financial Statements - Debt	82
St. Mary's County Legal Debt Margin	83
Notes to Financial Statements - Fund Balance	84 - 86
Code of St. Mary's County Charter 27, Budgetary and Fiscal Procedures	87 - 89

TOTAL RECOMMENDED FY2015 BUDGET SUMMARY

FUND DESCRIPTION	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUESTED	FY2015 RECOMMENDED
General Fund	$ 205,081,318	$ 222,665,317	$ 226,762,050	$ 220,036,696
Enterprise Funds				
Recreation and Parks Activity Fund	2,061,806	2,814,589	3,464,613	3,489,613
Wicomico Shores Golf Fund	1,225,401	1,518,876	1,476,537	1,482,775
Solid Waste & Recycling	3,511,099	3,638,881	3,747,866	3,810,732
Special Revenue Funds				
Miscellaneous Revolving Fund	488,618	594,968	606,118	604,875
Special Assessments Fund	62,567	69,599	69,599	69,170
Emergency Services Support Fund	1,897,284	2,297,449	2,731,863	2,732,494
Other Operating Funds - Independent Boards (Non-Appropriated State, Federal, Miscellaneous Funds)				
Board of Education - General Operating	102,856,732	99,287,853	100,546,536	*
Board of Education - Restricted Fund	9,722,473	9,181,118	11,620,046	*
Board of Education - Revolving Fund	6,838,837	7,276,833	7,493,000	*
Board of Library Trustees	785,358	930,669	935,924	*
College of Southern Maryland	7,554,189	9,859,776	9,891,002	*
*Will be updated when final budget is received with updated allocation				
Total Capital Projects Fund	**$ 32,480,053**	**$ 41,015,552**	**$ 58,734,935**	**$ 58,533,935**

THE TOTAL BUDGET FOR ST. MARY'S COUNTY

The General Fund is the portion of the budget where general tax revenues such as property and income taxes are collected, and where general expenditures such as the County's cost for education, law enforcement, highway maintenance, and libraries are reported.

Additionally, County expenditures are incurred in several other funds. There are two separate enterprise funds which account for the operations of various county-wide recreation programs and the operations of the County's public golf course. There is also a solid waste enterprise fund. There are also special revenue funds which account for the emergency services support tax, special tax district costs, and other miscellaneous programs. These miscellaneous revolving funds include several Department on Aging and Human Service activities. In addition to the County funding, the Library, Public Schools, and College of Southern Maryland receive significant resources from other sources, such as the State of Maryland, which are reflected as Other Operating Funds.

As part of the annual budget process, the Board of County Commissioners must also authorize the expenditure of State, Federal, and other revenues of the independent boards which manage the school system, public libraries, and the College of Southern Maryland. These revenues are received by the respective boards and not by the County government; thus, the revenues are not appropriated in the annual budget ordinance but are still authorized for expenditure by the Commissioners.

The combination of the general fund, enterprise funds, special funds, and the non-county operating funds of the independent boards comprise the entire operating budget for St. Mary's County. The Board of County Commissioners adopts a separate capital budget for the financing of long-term capital improvements.

RECOMMENDED FY2015 BUDGET HIGHLIGHTS

Recommended Operating Budget

Following represents brief highlights of budget changes between FY2014 and FY2015. For more detail, please refer to the appropriate sections of this Recommended Budget Book.

GENERAL $220,036,696 general fund budget, $2,628,621 – or 1.2% less than the Approved FY2014.

This is comprised of revenues totaling $214,228,153, a 2.4% increase over FY2014, as well as the application of $5,808,543 in fund balance for non-recurring items. Our FY2014 budget included the use of fund balance for non-recurring items of $13,453,000; the reduction reflects principally the application of $9.9 million in pay-go in FY2014 for the Spring Ridge Middle School renovation.

Significant changes are addressed below.

Revenues

Property Tax Rate remains at $.857 per $100 of assessed value. We did not adjust to the Constant Yield Tax Rate of $.8532, which would decrease revenues by $432,218. Property tax revenue is estimated to increase $1,649,867 over the FY2014 budget – to $103.3 million, an increase of 1.6%. This is estimated using the State's estimated assessed value, with the County's tax rates applied. The County continues to cap the increase in taxable assessed value at 5% for primary residences. The programs that further limit property tax increases for qualifying seniors are also continued. Taxes saved by the qualifying senior residents as a result of these programs have increased from approximately $870,000 in FY2014 to an estimated $940,000 in FY2015. The revenue estimate is also net of the $447,779 cost shift by the State for the Local Assessor's Office. Included in the Increase this year is approximately $350,000 for properties that the State identified were not eligible for the Homestead Tax Credit.

Local Income Tax Rate for St. Mary's County remains at 3% of net taxable income. Income tax revenues are projected to increase $3.2 million over the FY2014 budget. FY2015 estimate uses a 4.8% annual growth assumption; Tax Year 2012 returns demonstrated a growth rate of 5.17%, which was a decline from the 2011 tax return results of 5.5%. To date, the State income tax distributions are lower than last fiscal year. The growth rate reduction reflects the trend noted above as well as the federal budget challenges and the impact this will likely have on our largest employment sector. Recognizing that tax year is different than fiscal year, we estimate the tax year amounts and then recognize each half of the year in the fiscal year to which it belongs. For example, FY2015 is based upon half of estimated tax for calendar/tax years 2014 and 2015. We also included $3.5 million as an estimated distribution the State makes of unallocated receipts, penalties, and interest.

Other local taxes increased by 2.4% to a total of $8,390,000. Each of these taxes has different patterns of activity during the year, and the estimates for FY2015 are based on the FY2014 amounts to date, compared to prior trends. The principal area of growth is in recordation taxes, which likely reflects the slightly increased real estate activity. Rates remain unchanged.

Highway User revenue is a formula distribution by the State of motor fuel and vehicle titling taxes and registration fees, which has been severely reduced as a part of the State budget balancing. State estimated revenues for St. Mary's are $753,712, a decrease of $12,647. In FY2008, this revenue source provided $8 million. Though the State has restored some of the cuts it made in prior years, such as to the Health Department, this revenue allocation from the State remains largely unrestored.

Charges for Services revenue is projected to decrease from $2,640,482 in FY2014 to an estimated $2,568,348 in FY2015. The largest decrease is from the 911 Service Fees, $100,000, which reflects the actual collections.

State and Federal Grants are projected to be $13,134,755 in FY2015, which is .9% higher than the Approved FY2014. This category includes both "recurring" grants, such as STS and Aging & Human Services, as well as, other grants that are not recurring. The largest increase is in the Emergency Services & Technology Department in the Emergency Numbers Board Grant for $281,000 for a total amount of $1,321,500 in FY2015 to fund the primary Emergency Operations Center telephone system upgrade. In FY2014, $1,040,500 was included for the back-up Emergency Operations Center telephone system upgrade, bringing the combined total for the two fiscal years for this effort to $2.3 million funded by the 911 fees.

Fund Balance

$3 million is being included to continue our practice of additional contributions to the County's and Board of Education's OPEB trusts (retiree health) - $2 million for the BOE and $1 million for the County. There is $1,432,805 used for Pay-Go funding of capital projects and $1,375,738 being used for one-time expenditures. These 1-time items include: Detention Center renovation and equipment ($604,200); contract services for both the departments of Economic Development ($250,000) and Land Use & Growth Management ($98,000); a compensation study ($125,000 in Human Resources). The remainder is principally for acquisition of technology, furniture, and equipment.

The June 30, 2013 audit reflects an unassigned general fund balance of $23,487,185. The multi-year plan for the Fund Balance uses $5,808,543 in FY2015 and $9,675,653 in FY2016, with the remaining $8,004,989 not specified at this time. This can be used to cushion the impact of negative revenue trends, such as the State distribution of income taxes. It has also been used to cover the costs of severe weather events, allowing the County to react quickly to the needs of its citizens, without waiting for funding decisions to be made by federal or state authorities.

Expenses

Compensation applicable to County employees

Rates decreased for Health Insurance and Pension with a combined savings of approximately $350,000.

1 Step/Merit for Regular and RPT employees; with equivalent for Contract employees. Top of Grade employees will receive a one-time $1,000 stipend.

Vehicle replacements – Approximately $1.7 million will be financed in FY2015. The Plan replaces 35 vehicles, including 23 for the Sheriff's Department.

County Departments –

Includes $250,000 in the Department of Economic Development (DED) to develop current information and strategies relevant to the development of the Comprehensive Economic Development Strategy (CEDS) as well as issues that may arise due to the contraction of the federal budget and/or BRAC. Tasks using this funding must be pre-approved by the BOCC.

Re-organization of the DED was approved by the BOCC. This involves no increase to the number of positions or the total cost for FY2015.

Funds ($125,000) are budgeted for a Compensation Study for County employees, including the Office of the Sheriff. Mandated fees for the Affordable Care Act for $105,000 are funded in the Human Resources Department.

$50,000 is included for the Charlotte Hall Small Area plan and $48,000 for consultant for the Watershed Implementation Plan in LUGM. Funding is provided for the mid-year hiring of the Inspector II position, which has been frozen since FY2010.

Public Works and Transportation, and Recreation and Parks (R & P), both reflect added funding for snow removal.

R & P includes funds for replacement Salt Spreader and Reel Mower for $30,000.

There is also a subsidy of $25,000 budgeted for the R & P activities fund. With a potential increase in the minimum wage that may be mandated by the State, this allows the department time to assess the impact on costs and the related user fees. Any necessary increases to fees are expected to be enacted for the Fall activities.

Emergency Communications and Information & Technology funding includes 4 new Four Communications Specialists, as well as approximately $235,000 one-time funding for Tax Billing/Collections/Payment Software and Replacement Radios. The telephone system at the primary Communications Center will be upgraded, using approximately $1 million in funding from the Emergency Numbers Board.

Elected Officials

Sheriff's Office budget reflects increased expenses of approximately $1.9 million of non-grant funds to include 7 positions as well as promotional ranks. Three new vehicles are included for the Sheriff's new positions, two CID Detectives and one Patrol Deputy. Fund Balance of $604,200 is provided to replace some Detention Center equipment, and also provide supplemental operating funds related to relocation of inmates during the renovation.

The State's Attorney's Office includes funding, held in a reserve account, of approximately $135,000 to address proposed legislation on the DeWolfe Ruling. Merit equivalent is also included for attorneys.

Boards and State Agencies

Health Department includes funding for two positions, an Epidemiologist and an an Accreditation Coordinator, plus the increased costs associated with State awarded compensation and benefits increases.

Cooperative Extension funding includes a Part-time Watershed Stewards Coordinator and related costs and additional funding for salaries and benefits for County Funded positions. Additional costs are also included for the relocation to the new Agricultural Services Center.

Board of Education funding from the County totals $93,910,979, an increase of $4 million; State-mandated maintenance of effort requires that, based on enrollment, the County needed to add only $1,020,757 to its Approved FY2014 funding level. Combined with State funding, the Board of Education realizes increased funding of almost $7 million.

College of Southern Maryland allocation increased by $121,563, bringing the total County allocation to $3,935,506; this includes funding for a shared Recruitment Coordinator, a Facilities position and increased compensation costs.

Library's County Funds increased by a net of $21,500, which funds an additional $5,000 towards OPEB as well as a merit increase for their employees. The Library participates with the County in its health insurance contract, which reflected a 6% decline in rates.

Non-County Entities - County funding for independent non-profit entities reflects the same level as FY2014 - for those that participated in the CSM 's Non-Profit Institute; a 20% reduction to the FY2014 for those that did not. No new entities were added.

Other Budget Costs - Employer funding to the OPEB trust for retiree health costs for County employees is increasing by $204,000 to fund the actuarially determined annual required contribution; $1 million from fund balance will also be transferred to the OPEB trust to further reduce the unfunded accrued liability. Debt service increased by $2,224,119, based on the planned sale of $30,000,000 in general obligation bonds. This increase was offset by the FY2014 additional funding for pay-go, because The County anticipated a debt service increase when it approved the FY2014 budget, based on the planned timing of the bond sale, so the net effect on recurring resources is about a $335,000 reduction.

Transfers and Reserves - Includes $1,432,805 of CIP Pay-Go to fund capital projects. Includes $660,000 to maintain a Bond Rating Reserve equal to 6% of revenues. Sets aside a Reserve for Emergency Appropriations of $500,000, which is consistent with past years, to address unbudgeted expenditures, such as severe weather events, unbudgeted grant opportunities that may require a match, or budget shortfalls due to unexpected costs. Its use requires the approval of the Board of County Commissioners.

Public Hearing Reserve - $802,552 is currently identified as funds available from unapplied revenues, which can be utilized by the BOCC to respond to public comments, or otherwise address revenue or cost changes, including the impact of State legislative actions. This will be applied as a part of the final adoption of the budget in May.

THE GENERAL FUND

The general fund is the largest fiscal activity of St. Mary's County and accounts for all the revenues and expenditures for basic services provided to citizens. These services include education, public safety, public works, regulatory services, library services, and various health and human services. The general fund is financed from a broad array of taxes and revenues such as property taxes, income taxes, other local taxes, licenses and permits, service charges, grants, highway user fees, investment income and fund balance.

FY2015 BUDGET
REVENUES - SUMMARY

REVENUE SOURCE	FY2013 ACTUAL	FY2014 APPROVED	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Total, Property Taxes	100,809,676	101,669,371	103,319,238	1,649,867	1.6%
Total, Income Taxes	76,746,270	82,000,000	85,200,000	3,200,000	3.9%
Total, Other Local Taxes	8,595,493	8,190,000	8,390,000	200,000	2.4%
Total, Highway User	683,079	766,359	753,712	(12,647)	-1.7%
Total, Licenses and Permits	584,066	661,815	650,900	(10,915)	-1.6%
Total, Charges for Services	3,454,787	2,640,482	2,568,348	(72,134)	-2.7%
Total, Fines and Forfeitures	55,143	109,500	50,000	(59,500)	-54.3%
Total, State/Federal Grants	9,581,499	13,023,890	13,134,755	110,865	0.9%
Total, Other Revenues	149,658	150,900	161,200	10,300	6.8%
	200,659,671	**209,212,317**	**214,228,153**	**5,015,836**	**2.4%**
Appropriation of Fund Balance:					
Fund Balance - Operations (Non-recurring)	0	523,000	1,375,738	852,738	163.0%
Fund Balance - CIP Pay-Go	7,500,000	9,930,000	1,432,805	(8,497,195)	-85.6%
Fund Balance - County OPEB	1,000,000	1,000,000	1,000,000	0	0.0%
Fund Balance - BOE OPEB	1,000,000	2,000,000	2,000,000	0	0.0%
Fund Balance - Housing OPEB	1,060,000	0	0	0	0.0%
Total - Other Financing Sources	**10,560,000**	**13,453,000**	**5,808,543**	**(7,644,457)**	**-56.8%**
TOTAL, GENERAL FUND SOURCES	**$211,219,671**	**$222,665,317**	**$220,036,696**	**($2,628,621)**	**-1.2%**

FY2015 BUDGET
REVENUES - DETAIL

REVENUE SOURCE	FY2013 ACTUAL	FY2014 APPROVED	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
PROPERTY TAXES					
Real Property - Full Year	95,688,432	97,145,447	99,001,538	1,856,091	1.9%
Real Property - Half Year	356,252	350,259	255,511	(94,748)	-27.1%
Personal Property	144,434	161,078	156,366	(4,712)	-2.9%
Public Utilities	2,319,060	2,174,965	2,274,761	99,796	4.6%
Ordinary Bus Corporation	2,937,068	3,060,490	2,970,954	(89,536)	-2.9%
Additions and Abatements	(140,010)	(1,000,000)	(1,000,000)	0	0.0%
Penalties and Interest	781,176	900,000	800,000	(100,000)	-11.1%
Enterprise Zone Credit	(62,274)	(110,000)	(75,000)	35,000	-31.8%
Homeowners Tax Credit (County)	(850,081)	(800,000)	(800,000)	0	0.0%
Other Tax Reimbursement	(11,481)	(10,000)	(10,000)	0	0.0%
Tax Sale Revenue	3,303	0	0	0	0.0%
Home for Elderly I, II	3,201	0	0	0	0.0%
Payments In Lieu of Taxes	354,850	382,887	382,887	0	0.0%
Senior Tax Cap Credit	(534,471)	(600,000)	(670,000)	(70,000)	11.7%
Sprinkler Tax Credit	(1,500)	(26,250)	0	26,250	-100.0%
Senior Tax Credit	(238,638)	(270,000)	(270,000)	0	0.0%
Local State Assessors Fee	(739,024)	(429,505)	(447,779)	(18,274)	4.3%
State Homeowners Credit	850,081	800,000	800,000	0	0.0%
Tobacco Barn Tax Credit	(50,702)	(60,000)	(50,000)	10,000	-16.7%
Total, Property Taxes	**100,809,676**	**101,669,371**	**103,319,238**	**1,649,867**	**1.6%**
INCOME TAXES					
Local Income Tax	76,746,270	82,000,000	85,200,000	3,200,000	3.9%
Total, Income Taxes	**76,746,270**	**82,000,000**	**85,200,000**	**3,200,000**	**3.9%**
OTHER LOCAL TAXES					
Admissions and Amusement	84,269	100,000	100,000	0	0.0%
CATV Franchise Fee	948,186	950,000	950,000	0	0.0%
Energy Taxes	1,201,782	1,300,000	1,200,000	(100,000)	-7.7%
Public Accommodations Tax	872,533	850,000	850,000	0	0.0%
Recordation Taxes	5,194,863	4,700,000	5,000,000	300,000	6.4%
Trailer Park Tax	293,860	290,000	290,000	0	0.0%
Total, Other Local Taxes	**8,595,493**	**8,190,000**	**8,390,000**	**200,000**	**2.4%**
Shared Revenues					
Highway Users Revenue	683,079	766,359	753,712	(12,647)	-1.7%
Total, Shared Revenues	**683,079**	**766,359**	**753,712**	**(12,647)**	**-1.7%**
LICENSES AND PERMITS					
Amusement Licenses	7,981	5,700	5,700	0	0.0%
Animal Licenses	4,502	6,000	6,000	0	0.0%
Auto Tag Fees	1,564	2,900	2,900	0	0.0%
Beer, Wine, Liquor Licenses	86,886	88,215	86,900	(1,315)	-1.5%
Beer, Wine, Liquor Transfer	900	800	1,200	400	50.0%
LUGM Inspections & Compliance	56,377	63,500	53,500	(10,000)	-15.7%
LUGM Permit Services	264,706	340,000	340,000	0	0.0%
Marriage Licenses	6,630	6,000	6,000	0	0.0%
PW & T Constr. & Inspections-Materials Testing	3,717	2,000	2,000	0	0.0%
Taxicab Licenses, Peddlers & Bingo	232	700	700	0	0.0%
Traders Licenses	150,571	146,000	146,000	0	0.0%
Total, Licenses and Permits	**584,066**	**661,815**	**650,900**	**(10,915)**	**-1.6%**

FY2015 BUDGET
REVENUES - DETAIL

REVENUE SOURCE	FY2013 ACTUAL	FY2014 APPROVED	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
CHARGES FOR SERVICES					
Food - Adult Medical Services	(37,135)	0	0	0	0.0%
Aging - Passenger Fares	3,056	0	5,000	5,000	100.0%
Circuit Court Juror Fee Reimbursement	22,305	30,300	20,300	(10,000)	-33.0%
Corrections - Home Detention	17,626	25,144	14,340	(10,804)	-43.0%
Corrections - Housing State Prisoners	100,800	67,365	100,000	32,635	48.4%
Corrections - Juvenile Transport	40,968	34,784	35,234	450	1.3%
Corrections - Sex Offender Fees	8,400	2,400	6,800	4,400	183.3%
Corrections - Weekenders Fees	22,853	18,864	19,362	498	2.6%
Corrections - Work Release Fees	98,525	100,313	49,226	(51,087)	-50.9%
DED Housing Authority Reimbursement	40,255	0	0	0	0.0%
DED-CDC Reimbursement	17,358	17,582	0	(17,582)	-100.0%
Dodge Reports	520	480	480	0	0.0%
DPW & T Development Review	904	500	0	(500)	-100.0%
DPW & T Engineering Services	130,978	83,030	123,780	40,750	49.1%
DPW & T Highways Fees	(905)	0	0	0	0.0%
DPW & T Passenger Fees	380,762	394,350	389,350	(5,000)	-1.3%
DPW & T Airport Charges	55,390	61,000	56,000	(5,000)	-8.2%
General Gov't - Other Fees	1,009	286	286	0	0.0%
HR-EAP Reimbursement	7,233	7,500	4,080	(3,420)	-45.6%
HR-LGIT Training	563	0	0	0	0.0%
HR-Medicare Drug Subsidy	231,578	0	0	0	0.0%
LUGM Board of Electrical Examiners	18,975	7,150	7,150	0	0.0%
LUGM Boards & Commissions	5,870	9,680	9,680	0	0.0%
LUGM Comprehensive Planning	9,275	10,500	10,500	0	0.0%
LUGM Concept Site Plan Review	150	1,500	1,500	0	0.0%
LUGM Development Services	85,760	112,670	118,110	5,440	4.8%
LUGM Other Income/Advertising	1,400	2,000	2,000	0	0.0%
LUGM Zoning Administration	2,500	5,500	5,500	0	0.0%
Maps & Publications	600	0	0	0	0.0%
Noxious Weed Fees	775	0	0	0	0.0%
Other Revenue -Incl.Ins. Proceeds/ComData Reb.	81,104	137,000	152,000	15,000	10.9%
Other Revenue - Admin Recovery	121,619	30,000	30,000	0	0.0%
ES & T 911 Service Fees	608,646	700,000	600,000	(100,000)	-14.3%
ES & T Tower Revenue	93,558	97,417	97,417	0	0.0%
R & P Grass Cutting & Parks Lighting	595	1,600	1,550	(50)	-3.1%
R & P Museum	20,603	25,000	24,750	(250)	-1.0%
R & P Park Entrance Fees	0	0	5,000	5,000	100.0%
Regional Library	20,545	19,000	19,000	0	0.0%
Rents and Concessions	12,522	20,949	20,449	(500)	-2.4%
Security Interest	670	0	0	0	0.0%
Sheriff - Alcohol Enforcement	107,158	117,269	121,191	3,922	3.3%
Sheriff - Fingerprinting	13,747	18,000	28,000	10,000	55.6%
Sheriff - LGIT Training	3,452	0	8,800	8,800	100.0%
Sheriff - Overtime Reimbursements/Other	64,032	35,000	40,600	5,600	16.0%
Sheriff - Town Patrol	44,102	46,967	52,584	5,617	12.0%
Sheriff's - Fees	100,384	120,200	120,200	0	0.0%
Sheriff's - NADDI Law Enforcement -Other Grant	3,639	5,000	5,000	0	0.0%
Sheriff's - School Bus Stop Light Enforcement	0	0	12,500	12,500	100.0%
Social Services Reimbursement	105,985	93,687	93,687	0	0.0%
State Office Building	676,178	0	0	0	0.0%
States Attorney Client Fees	723	300	300	0	0.0%
States Attorney Reimbursement	50,500	50,000	50,000	0	0.0%

FY2015 BUDGET
REVENUES - DETAIL

REVENUE SOURCE	FY2013 ACTUAL	FY2014 APPROVED	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
CHARGES FOR SERVICES - Continued					
States Attorney Services for Drug Court	0	26,642	26,642	0	0.0%
Tourism - Cooperative	56,517	60,000	60,000	0	0.0%
Town Run Connection Fees	0	20,000	20,000	0	0.0%
Washington Gas Light Co.	160	23,553	0	(23,553)	-100.0%
Total, Charges for Services	**3,454,787**	**2,640,482**	**2,568,348**	**(72,134)**	**-2.7%**
FINES AND FORFEITURES					
Alcohol Beverage Fines	12,950	5,000	6,000	1,000	20.0%
Animal Control Fines	3,945	4,000	4,000	0	0.0%
Court Fees, Fines, Forfeitures	20,460	85,500	25,000	(60,500)	-70.8%
LUGM Fines	8,900	5,000	5,000	0	0.0%
State'+A175s Attorney Other Fines & Forfeitures	8,888	10,000	10,000	0	0.0%
Total, Fines and Forfeitures	**55,143**	**109,500**	**50,000**	**(59,500)**	**-54.3%**
STATE/FEDERAL GRANTS					
Aging & Human Services					
Guardianship	6,600	6,600	6,685	85	1.3%
Maryland Access Point (MAP)	173	75,000	38,560	(36,440)	-48.6%
Medicaid Waiver	116,482	102,000	117,000	15,000	14.7%
MIPPA & ACA-MIPPA	6,397	0	0	0	0.0%
Money Follows - Person Options Counseling	413	10,450	10,450	0	0.0%
NSIP (Nutrition Services)	32,493	42,348	39,162	(3,186)	-7.5%
Nutrition (Senior)	48,387	48,387	48,387	0	0.0%
Ombudsman (State & Elder)	26,476	29,082	27,998	(1,084)	-3.7%
Retired Senior Volunteers (RSVP)	33,584	39,260	39,260	0	0.0%
Senior Care	107,003	107,003	107,003	0	0.0%
Senior Center Operations Program	2,250	2,250	0	(2,250)	-100.0%
Senior Info. & Assistance	9,680	9,680	9,680	0	0.0%
Senior Health Insurance Program (SHIP)	14,238	14,332	14,332	0	0.0%
Sr. Medicare Patrol & Expansion	12,889	11,250	8,020	(3,230)	-28.7%
Senior Rides	22,635	27,600	23,437	(4,163)	-15.1%
Title III B - Community Services	82,227	88,745	74,135	(14,610)	-16.5%
Title III C1 - Congregate Meals	88,187	108,762	91,086	(17,676)	-16.3%
Title III C2 - Home Del. Meals	43,779	54,645	45,950	(8,695)	-15.9%
Title III D - Preventive Health	7,361	9,000	9,000	0	0.0%
Title III E - Caregiver	28,341	37,144	31,315	(5,829)	-15.7%
Vulnerable Elderly Program Initiative (VEPI)	7,466	7,466	7,466	0	0.0%
After School Program - LMB Grant	62,320	62,320	62,320	0	0.0%
Alcohol & Drug Abuse Council - ADAA	4,537	5,000	5,000	0	0.0%
Drug Screening Grant (Fmr. CASA Start) - LMB	14,246	20,000	20,000	0	0.0%
Client Support Funds - CSA	10,331	10,679	10,679	0	0.0%
CSA 5 County Administration	12,478	12,222	12,222	0	0.0%
CSA Administration	188,383	188,383	188,383	0	0.0%

FY2015 BUDGET
REVENUES - DETAIL

REVENUE SOURCE	FY2013 ACTUAL	FY2014 APPROVED	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
STATE/FEDERAL GRANTS - Continued					
Aging & Human Services - Continued					
Emergency Solutions Grant (Fmr. Shelters Grant)	27,433	75,000	56,900	(18,100)	-24.1%
ADAA Administration	58,545	59,713	59,713	0	0.0%
Homeless Shelter - CSA	3,180	3,180	3,180	0	0.0%
Jail Mental Health Services - CSA	38,221	38,221	38,221	0	0.0%
Jail Services - CSA 5 County	66,000	66,000	66,000	0	0.0%
LMB Administration	64,337	65,000	65,000	0	0.0%
Local Access Mechanism - LMB Grant	92,043	92,043	92,043	0	0.0%
Mentoring Program - LMB Grant	50,000	50,000	40,000	(10,000)	-20.0%
Snack Pack - LMB	0	0	10,000	10,000	100.0%
Needs Assessment - LMB Grant	16,826	0	0	0	0.0%
PATH	45,950	45,950	44,140	(1,810)	-3.9%
Prevention Program - ADAA	93,124	95,161	93,501	(1,660)	-1.7%
MD Strategic Prevention - ADAA	78,865	69,462	76,660	7,198	10.4%
Shelter Care Plus	138,144	162,492	174,152	11,660	7.2%
TEFAP (The Emergency Food Assistance Prog)	8,000	8,000	0	(8,000)	-100.0%
Three Oaks Homeless Shelter Crisis Grant	61,918	67,241	67,241	0	0.0%
Walden Compass-Anchor Residential-Fed-ADAA	695,250	695,250	631,104	(64,146)	-9.2%
HS Anchor Residential Services - State - ADAA	2,540,468	2,540,468	2,256,375	(284,093)	-11.2%
Recovery Oriented Systems of Care (ROSC)	313,977	306,602	662,536	355,934	116.1%
Wellness & Recovery - CSA	114,330	114,330	114,330	0	0.0%
Youth Services Bureau - LMB Grant	112,355	112,355	112,355	0	0.0%
Economic Development					
Cooperative State Marketing Tourism	67,521	60,000	50,000	(10,000)	-16.7%
Land Use & Growth Management (LUGM)					
MHT Cert Local Gov't	1,200	750	750	0	0.0%
Critical Area	11,000	8,000	8,000	0	0.0%
Public Works and Transportation (DPW&T)					
St Mary'sTransit System (STS) - ADA	125,480	135,000	135,000	0	0.0%
STS - DSS Sunday	40,000	40,000	40,000	0	0.0%
STS - Job Access I	71,026	71,026	71,026	0	0.0%
STS - Job Access II	85,955	91,654	91,654	0	0.0%
STS - Public 5311	448,045	469,048	672,558	203,510	43.4%
STS - Rural Comm. Northern	86,885	101,755	0	(101,755)	-100.0%
STS - Rural Comm. Southern	86,350	101,755	0	(101,755)	-100.0%
STS - SSTAP	131,054	131,054	131,054	0	0.0%
STS - Capital	79,572	844,132	826,770	(17,362)	-2.1%
Recreation and Parks					
Countywide Maintenance	7,506	99,000	50,000	(49,000)	-49.5%
Elms Beach	10,000	10,000	10,000	0	0.0%
Portable Toilets/Trash	16,250	20,000	15,000	(5,000)	-25.0%

FY2015 BUDGET
REVENUES - DETAIL

REVENUE SOURCE	FY2013 ACTUAL	FY2014 APPROVED	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
STATE/FEDERAL GRANTS - Continued					
Emergency Services and Technology					
Citizen's Corps	2,245	0	0	0	0.0%
Emergency Management	155,249	85,458	87,302	1,844	2.2%
Emergency Numbers Board	20,360	1,040,500	1,321,500	281,000	27.0%
Hazardous Materials Emergency Preparedness	6,000	6,250	6,250	0	0.0%
Homeland Security	164,801	63,934	63,934	0	0.0%
Hurricane Irene	121,715	0	0	0	0.0%
Hurricane Sandy	217,776	0	0	0	0.0%
Local Emergency Planning	60	1,200	0	(1,200)	-100.0%
MIEMSS Training & Recertification	30	2,500	2,500	0	0.0%
State 508 - Fire & Rescue	200,000	0	0	0	0.0%
Circuit Court					
Adult Drug Court	55,252	0	0	0	0.0%
Cooperative Reimbursement - CC	6,744	7,419	8,127	708	9.5%
Drug Court	136,747	268,410	268,410	0	0.0%
Family Services	70,524	114,105	103,259	(10,846)	-9.5%
Highway Safety - CC	28,785	44,332	45,931	1,599	3.6%
Justice & Mental Health	102,491	0	0	0	0.0%
Mentoring & Support	133,736	0	0	0	0.0%
Sheriff's Office					
ARRA - Comstat	542	0	0	0	0.0%
BJAG - Crime Analyst	58,176	59,660	0	(59,660)	-100.0%
Bulletproof Vest Partnership	6,435	27,667	23,527	(4,140)	-15.0%
BJAG Grant - Equipment	22,132	25,429	20,396	(5,033)	-19.8%
Cooperative Reimbursement - SO	189,622	328,739	362,120	33,381	10.2%
COPS	0	500,000	500,000	0	0.0%
Highway Safety - SO (Sobriety Checkpoints)	34,110	37,000	68,750	31,750	85.8%
Police Protection Aid	553,152	918,620	918,620	0	0.0%
School Bus Safety	10,847	12,000	10,000	(2,000)	-16.7%
Sex Offender Registry	15,829	16,057	16,083	26	0.2%
Sex Offender Registration	26,993	27,200	30,000	2,800	10.3%
State Criminal Alien Assistance Program	609	2,000	2,000	0	0.0%
State's Attorney's Office					
Cooperative Reimbursement - SAO	294,013	378,625	385,718	7,093	1.9%
Alcohol Beverage Board					
Highway Safety - ABB	986	4,500	4,500	0	0.0%
Social Services					
Legal Services Grant	69,372	73,035	73,035	0	0.0%
Other / Multi-Departmental Grants					
Supplemental Revenue Reserve	0	1,000,000	1,000,000	0	0.0%
Total, State/Federal Grants	**9,581,499**	**13,023,890**	**13,134,755**	**110,865**	**0.9%**

FY2015 BUDGET
REVENUES - DETAIL

REVENUE SOURCE	FY2013 ACTUAL	FY2014 APPROVED	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
OTHER REVENUES					
Investment income	43,496	100,000	50,000	(50,000)	-50.0%
Disposal of Fixed Assets	44,328	0	0	0	0.0%
Contributions and Donations:					
Aging Grant Programs	49,117	45,000	57,000	12,000	26.7%
Animal Control	250	0	0	0	0.0%
Community Services	3,045	2,500	3,200	700	28.0%
CC-Drug Court Donations	2,021	2,400	50,000	47,600	1983.3%
Marcey House	6,400	0	0	0	0.0%
Fire & Rescue Day	1,001	1,000	1,000	0	0.0%
Total - Other Revenues	**149,658**	**150,900**	**161,200**	**10,300**	**6.8%**
TOTAL, GENERAL FUND REVENUES	**200,659,671**	**209,212,317**	**214,228,153**	**5,015,836**	**2.4%**
OTHER FINANCING SOURCES					
Appropriation of Fund Balance:					
Fund Balance - Operations	0	523,000	1,375,738	852,738	163.0%
Fund Balance - CIP Pay-Go	7,500,000	9,930,000	1,432,805	(8,497,195)	-85.6%
Fund Balance - County OPEB	1,000,000	1,000,000	1,000,000	0	0.0%
Fund Balance - BOE OPEB	1,000,000	2,000,000	2,000,000	0	0.0%
Fund Balance - Housing OPEB	1,060,000	0	0	0	0.0%
Total - Other Financing Sources	**10,560,000**	**13,453,000**	**5,808,543**	**(7,644,457)**	**-56.8%**
TOTAL, GENERAL FUND	**$211,219,671**	**$222,665,317**	**$220,036,696**	**($2,628,621)**	**-1.2%**

FY2015 BUDGET
EXPENDITURES - SUMMARY

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
County Commissioners/County Administrator	907,840	1,047,758	1,051,258	1,048,701	943	0.1%
Aging & Human Services	7,416,322	7,888,467	7,890,825	7,961,268	72,801	0.9%
County Attorney	520,500	582,854	617,355	622,917	40,063	6.9%
Economic Development	2,169,638	1,577,544	1,292,544	1,557,691	(19,853)	-1.3%
Finance	1,393,940	1,572,646	1,594,845	1,612,886	40,240	2.6%
Human Resources	1,116,971	1,371,243	1,513,680	1,656,825	285,582	20.8%
Land Use & Growth Management	2,604,628	3,072,275	3,153,398	3,215,781	143,506	4.7%
Public Works & Transportation	15,870,491	18,427,728	18,872,251	18,571,818	144,090	0.8%
Recreation & Parks	3,390,289	3,693,542	3,712,511	3,759,910	66,368	1.8%
Emergency Services & Technology	8,291,837	10,236,706	10,285,703	10,363,461	126,755	1.2%
Total, Departments	**43,682,456**	**49,470,763**	**49,984,370**	**50,371,258**	**900,495**	**1.8%**
Circuit Court	1,468,767	1,442,932	1,535,877	1,542,535	99,603	6.9%
Orphan's Court	34,482	33,925	33,925	47,242	13,317	39.3%
Office of the Sheriff	30,268,152	33,401,095	36,287,664	35,346,734	1,945,639	5.8%
State's Attorney	2,619,250	2,950,309	3,097,116	3,125,088	174,779	5.9%
County Treasurer	386,286	420,685	420,685	422,116	1,431	0.3%
Total, Elected Officials	**34,776,937**	**38,248,946**	**41,375,267**	**40,483,715**	**2,234,769**	**5.8%**
Department of Health	1,700,827	1,700,851	1,968,827	1,968,827	267,976	15.8%
Social Services	408,726	417,007	431,349	432,399	15,392	3.7%
Alcohol Beverage Board	203,062	260,815	260,815	256,410	(4,405)	-1.7%
Supervisors of Elections	629,330	672,786	671,606	670,127	(2,659)	-0.4%
Cooperative Extension Service	183,483	203,854	258,686	258,686	54,832	26.9%
Ethics Commission	0	833	833	833	0	0.0%
Forest Conservation Board	500	500	2,000	2,000	1,500	300.0%
Soil Conservation District	67,824	68,703	71,557	71,557	2,854	4.2%
Resource Conservation & Development	5,000	5,000	11,630	11,630	6,630	132.6%
County Funds - Board of Education	85,697,709	89,910,979	101,606,676	93,910,979	4,000,000	4.4%
County Funds-College of Southern Maryland	3,741,289	3,813,943	3,935,506	3,935,506	121,563	3.2%
County Funds - Board of Library Trustees	2,404,204	2,476,564	2,547,564	2,498,064	21,500	0.9%
Total, Boards and State Agencies	**95,041,954**	**99,531,835**	**111,767,049**	**104,017,018**	**4,485,183**	**4.5%**
Non-County Agencies	**1,427,530**	**1,340,955**	**2,044,371**	**1,338,355**	**(2,600)**	**-0.2%**
SUB-TOTAL	**174,928,877**	**188,592,499**	**205,171,057**	**196,210,346**	**7,617,847**	**4.0%**
Other Budget Costs						
Volunteer Fire Depts. & Rescue Squads (Amoss)	200,000		In Emergency Support Fund as of FY14			
Supplemental Grant Reserve	0	1,000,000	1,000,000	1,000,000	0	0.0%
Leonardtown Tax Rebate	49,615	50,471	49,811	49,811	(660)	-1.3%
Retiree Health Costs	7,290,000	6,758,000	6,962,000	6,962,000	204,000	3.0%
Employer Contributions - Unemployment	74,871	200,000	200,000	200,000	0	0.0%
Bank/GOB Costs	18,708	61,000	61,000	61,000	0	0.0%
Debt Service	10,849,446	9,934,063	12,158,182	12,158,182	2,224,119	22.4%
Other Budget Costs	**18,482,640**	**18,003,534**	**20,430,993**	**20,430,993**	**2,427,459**	**13.5%**
Subtotal, Excludes Transfers	**193,411,517**	**206,596,033**	**225,602,050**	**216,641,339**	**10,045,306**	**4.9%**
Transfers & Reserves						
CIP / Pay-Go	11,368,059	12,855,816	0	1,432,805	(11,423,011)	-88.9%
Reserve - Bond Rating	301,742	660,000	660,000	660,000	0	0.0%
Reserve - Emergency Appropriations	0	500,000	500,000	500,000	0	0.0%
Public Hearing/Legislature Reserve	0	0	0	802,552	802,552	0.0%
Reserve - OPEB	0	2,053,468	0	0	(2,053,468)	-100.0%
Transfers & Reserves	**11,669,801**	**16,069,284**	**1,160,000**	**3,395,357**	**(12,673,927)**	**-78.9%**
TOTAL GENERAL FUND BUDGET	**$205,081,318**	**$222,665,317**	**$226,762,050**	**$220,036,696**	**($2,628,621)**	**-1.2%**

THE GENERAL FUND BUDGET STRUCTURE

The detailed budget pages which follow provide a breakdown by department/spending unit of the audited FY2013 expenditures, the original approved FY2014 budget, and both the requested and recommended FY2015 budget. The categorization of expenditures within each department/spending unit is in accordance with the County's automated financial system and chart of accounts. Expenditures are further refined within the chart of accounts for budgeting and expenditure tracking purposes.

PERSONAL SERVICES - Includes regular salaries, overtime, shift differential, and associated costs such as employer contributions to social security, pension and health insurance.

OPERATING EXPENSES - Includes the day-to-day operating expenses of the County categorized as follows:

1. Operating Supplies - Includes the cost of office supplies, advertising and legal notices, printing and binding, books and publications, uniforms and clothing, supplies and materials, food and staff development.

2. Professional Services - Includes the use of architects and engineers, consultants, individuals who perform services for the County but are not employees, use of outside firms to maintain County office equipment, and employment of accounting, auditing and medical experts.

3. Communication - Includes costs associated with telephone, postage and freight.

4. Transportation - Includes purchased fuel and oil, vehicle maintenance and repair, and costs reimbursed to employees when traveling on County business.

5. Public Utility Service - Includes such utility costs as electricity, gas, water and sewer, and heating oil.

6. Repairs and Maintenance - Includes the costs to repair and maintain County facilities (heating, air-conditioning, ventilation, electrical, plumbing, and roofing).

7. Rentals - Includes the cost whenever the County must rent facilities, tools, equipment or land.

8. Insurance - Consists of the costs for which the County must insure its fixed assets as well as general public liability and officials performance bonds.

9. Miscellaneous - Consists primarily of funds to be allocated to independent spending units outside the County government. Also includes costs of conferences, lodging, professional memberships, and other costs not identified in other expense categories. This category will also include any transfers from the general fund to enterprise/special revenue funds to cover on-going subsidy.

EQUIPMENT - Costs of acquiring new and replacement vehicles, shop and custodial equipment, and office and communications equipment. Equipment/vehicles lease payment, includes the acquisition of new or replacement equipment, generally using 5-year exempt financing; the amount shown is the annual lease cost.

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
COUNTY DEPARTMENTS						
County Commissioners/County Admin.						
Legislative/County Commissioners						
Personal Services	392,072	408,837	408,837	405,741	(3,096)	-0.8%
Operating Supplies	5,601	4,500	4,500	4,500	0	0.0%
Professional Services	0	1,500	0	0	(1,500)	-100.0%
Communications	2,441	6,200	6,200	6,200	0	0.0%
Transportation	3,146	5,000	5,000	5,000	0	0.0%
Miscellaneous	27,088	41,700	41,700	41,700	0	0.0%
Legislative/County Commissioners	430,348	467,737	466,237	463,141	(4,596)	-1.0%
County Administrator						
Personal Services	265,157	325,480	325,480	313,317	(12,163)	-3.7%
Operating Supplies	8,267	14,431	17,931	17,431	3,000	20.8%
Professional Services	5,765	8,232	11,732	11,732	3,500	42.5%
Communications	1,311	3,700	3,700	3,700	0	0.0%
Transportation	468	2,500	2,500	2,500	0	0.0%
Miscellaneous	1,965	3,800	3,800	3,800	0	0.0%
Equipment	617	0	0	0	0	0.0%
County Administrator	283,550	358,143	365,143	352,480	7,000	2.0%
Public Information						
Personal Services	180,282	190,318	190,318	203,520	13,202	6.9%
Operating Supplies	4,346	10,040	10,040	10,040	0	0.0%
Professional Services	1,043	2,000	0	0	(2,000)	-100.0%
Communications	600	3,200	3,200	3,200	0	0.0%
Transportation	665	1,100	1,100	1,100	0	0.0%
Miscellaneous	7,006	15,220	15,220	15,220	0	0.0%
Public Information	193,942	221,878	219,878	233,080	11,202	5.0%
Total - County Commissioners/County Admin.	**907,840**	**1,047,758**	**1,051,258**	**1,048,701**	**943**	**0.1%**
Aging & Human Services						
Aging Administration						
Personal Services	1,036,846	1,124,795	1,124,795	1,174,219	49,424	4.4%
Operating Supplies	259,890	253,724	273,924	253,724	0	0.0%
Professional Services	47,533	72,881	72,881	72,881	0	0.0%
Communications	23,819	30,000	30,000	30,000	0	0.0%
Transportation	34,612	44,200	44,200	44,200	0	0.0%
Rentals	350	0	0	0	0	0.0%
Miscellaneous	3,902	5,876	5,876	5,876	0	0.0%
Equipment	878	0	0	0	0	0.0%
Lease payments	1,922	0	0	16,000	16,000	100.0%
Aging Administration	1,409,752	1,531,476	1,551,676	1,596,900	65,424	4.3%
Grants - Aging						
Personal Services	499,570	548,178	653,611	653,611	105,433	19.2%
Operating Supplies	140,727	238,790	223,115	243,315	4,525	1.9%
Professional Services	120,142	200,513	112,842	112,842	(87,671)	-43.7%
Communications	1,286	700	700	700	0	0.0%
Transportation	26,379	32,817	28,317	28,317	(4,500)	-13.7%
Insurance	1,128	1,196	1,196	1,196	0	0.0%
Miscellaneous	6,249	5,972	5,401	5,401	(571)	-9.6%
Equipment	6,580	10,000	0	0	(10,000)	-100.0%
Other	1,200	1,200	1,200	1,200	0	0.0%
Grants - Aging	803,261	1,039,366	1,026,382	1,046,582	7,216	0.7%

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Aging & Human Services - continued						
Human Services-Admin Grants						
Personal Services	280,655	305,112	330,377	330,377	25,265	8.3%
Operating Supplies	16,432	14,023	13,723	13,723	(300)	-2.1%
Professional Services	49,463	59,542	35,877	35,877	(23,665)	-39.7%
Communication	1,240	3,600	3,300	3,300	(300)	-8.3%
Transportation	1,026	2,900	1,900	1,900	(1,000)	-34.5%
Miscellaneous	1,227	4,000	4,000	4,000	0	0.0%
Human Services-Admin Grants	350,043	389,177	389,177	389,177	0	0.0%
Community Services						
Personal Services	197,540	240,651	215,638	221,897	(18,754)	-7.8%
Operating Supplies	1,731	5,214	5,214	5,214	0	0.0%
Professional Services	23,204	0	23,172	23,172	23,172	100.0%
Communications	1,995	3,500	3,500	3,500	0	0.0%
Transportation	4,267	1,400	1,400	1,400	0	0.0%
Miscellaneous	0	500	500	500	0	0.0%
Lease Payments	0	6,179	6,179	4,939	(1,240)	-20.1%
Community Services	228,737	257,444	255,603	260,622	3,178	1.2%
Human Relations Commission						
Operating Supplies	0	500	500	500	0	0.0%
Professional Services	1,000	1,000	1,000	1,000	0	0.0%
Miscellaneous	0	350	350	350	0	0.0%
Human Relations Commission	1,000	1,850	1,850	1,850	0	0.0%
Commission for the Disabled						
Operating Supplies	591	600	600	600	0	0.0%
Professional Services	1,665	1,700	1,700	1,700	0	0.0%
Commission for the Disabled	2,256	2,300	2,300	2,300	0	0.0%
Commission for Women						
Operating Supplies	144	1,100	1,100	1,100	0	0.0%
Professional Services	2,100	2,700	2,700	2,700	0	0.0%
Miscellaneous	2,510	700	700	700	0	0.0%
Commission for Women	4,754	4,500	4,500	4,500	0	0.0%
Grants - Human Services (Non-Administration)						
Personal Services	21,681	27,889	29,862	29,862	1,973	7.1%
Operating Supplies	22,728	20,148	19,141	19,141	(1,007)	-5.0%
Professional Services	4,560,877	4,607,480	4,597,881	4,597,881	(9,599)	-0.2%
Communications	594	850	1,300	1,300	450	52.9%
Transportation	1,674	3,887	2,583	2,583	(1,304)	-33.5%
Miscellaneous	1,635	2,100	8,570	8,570	6,470	308.1%
Equipment	930	0	0	0	0	0.0%
Grants - Human Services (Non-Admin.)	4,610,119	4,662,354	4,659,337	4,659,337	(3,017)	-0.1%
Marcey Halfway House						
Equipment	6,400	0	0	0	0	0.0%
Marcey Halfway House	6,400	0	0	0	0	0.0%
Total - Aging & Human Services	**7,416,322**	**7,888,467**	**7,890,825**	**7,961,268**	**72,801**	**0.9%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
County Attorney						
Personal Services	453,612	494,800	494,800	500,362	5,562	1.1%
Operating Supplies	30,447	49,630	62,630	62,630	13,000	26.2%
Professional Services	31,673	31,524	51,025	51,025	19,501	61.9%
Communications	3,198	3,900	3,900	3,900	0	0.0%
Transportation	359	600	600	600	0	0.0%
Miscellaneous	1,211	2,400	2,400	2,400	0	0.0%
Equipment	0	0	2,000	2,000	2,000	100.0%
Total - County Attorney	**520,500**	**582,854**	**617,355**	**622,917**	**40,063**	**6.9%**
Economic Development						
Administration/Office of the Director						
Personal Services	105,384	156,776	156,776	338,581	181,805	116.0%
Operating Supplies	5,170	11,851	12,151	12,151	300	2.5%
Professional Services	15,741	3,268	3,268	3,268	0	0.0%
Communications	9,601	15,400	15,400	15,400	0	0.0%
Transportation	3,039	9,000	5,660	5,660	(3,340)	-37.1%
Miscellaneous	6,066	10,400	8,200	8,200	(2,200)	-21.2%
Administration/Office of the Director	145,001	206,695	201,455	383,260	176,565	85.4%
Tourism Development						
Personal Services	122,537	135,185	135,185	154,666	19,481	14.4%
Operating Supplies	160,188	162,539	162,839	162,839	300	0.2%
Professional Services	105,190	111,552	116,792	116,792	5,240	4.7%
Transportation	3,262	4,000	4,000	4,000	0	0.0%
Miscellaneous	20,329	24,000	23,700	23,700	(300)	-1.3%
Tourism Development	411,506	437,276	442,516	461,997	24,721	5.7%
Agriculture & Seafood Development						
Personal Services	166,681	180,118	180,118	181,526	1,408	0.8%
Operating Supplies	2,268	2,000	2,500	2,500	500	25.0%
Transportation	1,816	1,800	1,800	1,800	0	0.0%
Miscellaneous	1,955	2,500	2,000	2,000	(500)	-20.0%
Agriculture & Seafood Development	172,720	186,418	186,418	187,826	1,408	0.8%
Business Development						
Personal Services	225,767	333,755	333,755	65,795	(267,960)	-80.3%
Operating Supplies	19,313	45,300	36,100	36,100	(9,200)	-20.3%
Professional Services	22,185	18,500	23,000	103,413	84,913	459.0%
Transportation	675	3,500	3,500	3,500	0	0.0%
Miscellaneous	4,707	286,100	15,800	265,800	(20,300)	-7.1%
Business Development	272,647	687,155	412,155	474,608	(212,547)	-30.9%
Housing						
Personal Services	40,256	0	0	0	0	0.0%
Other-Retiree Health	1,060,000	0	0	0	0	0.0%
Housing	1,100,256	0	0	0	0	0.0%
Grants						
Operating Supplies	66,308	58,800	48,800	48,800	(10,000)	-17.0%
Professional Services	1,200	1,200	1,200	1,200	0	0.0%
Grants	67,508	60,000	50,000	50,000	(10,000)	-16.7%
Total - Economic Development	**2,169,638**	**1,577,544**	**1,292,544**	**1,557,691**	**(19,853)**	**-1.3%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Finance						
Administration/Budget						
Personal Services	600,042	650,599	650,599	649,949	(650)	-0.1%
Operating Supplies	18,777	21,000	22,500	22,500	1,500	7.1%
Professional Services	6,929	8,886	18,000	18,000	9,114	102.6%
Communications	13,708	17,000	14,000	14,000	(3,000)	-17.6%
Transportation	891	1,000	1,000	1,000	0	0.0%
Miscellaneous	2,957	4,165	4,500	4,500	335	8.0%
Administration/Budget	643,304	702,650	710,599	709,949	7,299	1.0%
Accounting						
Personal Services	445,265	527,315	527,315	539,009	11,694	2.2%
Operating Supplies	5,993	9,400	9,400	9,400	0	0.0%
Professional Services	10,923	2,000	2,000	2,000	0	0.0%
Transportation	170	400	400	400	0	0.0%
Rentals	4,020	0	0	0	0	0.0%
Miscellaneous	5,693	7,800	9,350	9,350	1,550	19.9%
Accounting	472,064	546,915	548,465	560,159	13,244	2.4%
Auditing						
Professional Services	47,155	50,000	64,450	64,450	14,450	28.9%
Auditing	47,155	50,000	64,450	64,450	14,450	28.9%
Procurement						
Personal Services	222,875	262,381	262,381	269,378	6,997	2.7%
Operating Supplies	2,467	6,250	5,750	5,750	(500)	-8.0%
Professional Services	3,342	0	0	0	0	0.0%
Communications	2,328	3,750	2,500	2,500	(1,250)	-33.3%
Transportation	0	200	200	200	0	0.0%
Miscellaneous	405	500	500	500	0	0.0%
Procurement	231,417	273,081	271,331	278,328	5,247	1.9%
Total - Finance	**1,393,940**	**1,572,646**	**1,594,845**	**1,612,886**	**40,240**	**2.6%**
Human Resources						
Human Resources						
Personal Services	451,316	501,012	501,012	508,874	7,862	1.6%
Operating Supplies	49,859	61,910	72,010	72,010	10,100	16.3%
Professional Services	50,711	54,471	160,236	285,236	230,765	423.6%
Communications	2,200	4,500	4,500	4,500	0	0.0%
Transportation	96	800	800	800	0	0.0%
Miscellaneous	2,018	5,400	6,950	6,950	1,550	28.7%
Equipment	2,989	0	0	0	0	0.0%
Human Resources	559,189	628,093	745,508	878,370	250,277	39.8%
Risk Management						
Personal Services	46,750	52,455	52,455	62,738	10,283	19.6%
Operating Supplies	1,709	3,150	3,150	3,150	0	0.0%
Professional Services	744	1,500	1,500	1,500	0	0.0%
Transportation	0	100	100	100	0	0.0%
Insurance	506,586	684,495	709,517	709,517	25,022	3.7%
Miscellaneous	1,430	1,450	1,450	1,450	0	0.0%
Risk Management	557,219	743,150	768,172	778,455	35,305	4.8%
Grants						
Operating Supplies	563	0	0	0	0	0.0%
Grants	563	0	0	0	0	0.0%
Total - Human Resources	**1,116,971**	**1,371,243**	**1,513,680**	**1,656,825**	**285,582**	**20.8%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Land Use & Growth Management (LUGM)						
Administration						
Personal Services	471,223	560,730	560,730	602,633	41,903	7.5%
Operating Supplies	33,989	59,960	59,960	59,960	0	0.0%
Professional Services	23,767	36,759	36,319	36,319	(440)	-1.2%
Communications	9,441	18,000	18,000	18,000	0	0.0%
Transportation	505	2,500	2,500	2,500	0	0.0%
Rentals	257	250	250	250	0	0.0%
Miscellaneous	467	5,220	5,220	5,220	0	0.0%
Administration	539,649	683,419	682,979	724,882	41,463	6.1%
Comprehensive Planning						
Personal Services	577,837	682,066	682,066	687,296	5,230	0.8%
Operating Supplies	1,325	4,800	4,900	4,900	100	2.1%
Professional Services	20,888	101,379	101,379	101,379	0	0.0%
Transportation	821	1,300	1,300	1,300	0	0.0%
Rentals	0	750	750	750	0	0.0%
Miscellaneous	2,625	5,095	6,985	6,985	1,890	37.1%
Comprehensive Planning	603,496	795,390	797,380	802,610	7,220	0.9%
Development Services						
Personal Services	365,542	386,333	386,333	391,494	5,161	1.3%
Operating Supplies	(229)	1,200	1,200	1,200	0	0.0%
Professional Services	0	15,000	15,000	15,000	0	0.0%
Transportation	557	800	800	800	0	0.0%
Miscellaneous	1,917	2,300	2,300	2,300	0	0.0%
Development Services	367,787	405,633	405,633	410,794	5,161	1.3%
Zoning Administration						
Personal Services	242,293	250,082	250,082	283,315	33,233	13.3%
Operating Supplies	840	5,400	6,300	6,300	900	16.7%
Transportation	0	200	200	200	0	0.0%
Miscellaneous	2,503	2,874	4,564	4,564	1,690	58.8%
Zoning Administration	245,636	258,556	261,146	294,379	35,823	13.9%
Planning Commission						
Personal Services	20,726	20,783	20,783	20,783	0	0.0%
Transportation	0	500	500	500	0	0.0%
Miscellaneous	1,045	2,018	2,018	2,018	0	0.0%
Planning Commission	21,771	23,301	23,301	23,301	0	0.0%
Boards and Commissions						
Personal Services	15,322	18,135	18,135	18,135	0	0.0%
Transportation	119	500	500	500	0	0.0%
Miscellaneous	1,020	2,018	3,018	3,018	1,000	49.6%
Boards and Commissions	16,461	20,653	21,653	21,653	1,000	4.8%
Historical Preservation						
Operating Supplies	398	2,050	2,250	2,250	200	9.8%
Professional Services	0	100	100	100	0	0.0%
Transportation	0	200	200	200	0	0.0%
Miscellaneous	1,020	865	1,020	1,020	155	17.9%
Historical Preservation	1,418	3,215	3,570	3,570	355	11.0%

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
LUGM - Continued						
Permit Services						
Personal Services	289,226	304,820	304,820	311,066	6,246	2.0%
Operating Supplies	315	6,500	6,500	6,500	0	0.0%
Professional Services	240	1,350	1,350	1,350	0	0.0%
Transportation	0	200	200	200	0	0.0%
Equipment	256	0	800	800	800	100.0%
Permit Services	290,037	312,870	313,670	319,916	7,046	2.3%
Inspections & Compliance						
Personal Services	410,278	436,216	502,269	472,879	36,663	8.4%
Operating Supplies	3,044	9,250	9,850	9,850	600	6.5%
Professional Services	83,213	91,572	92,572	92,572	1,000	1.1%
Transportation	12,579	12,100	12,100	12,100	0	0.0%
Miscellaneous	465	3,500	3,500	3,500	0	0.0%
Inspections & Compliance	509,579	552,638	620,291	590,901	38,263	6.9%
Board of Electrical Examiners						
Operating Supplies	506	1,050	1,400	1,400	350	33.3%
Professional Services	6,351	8,000	12,000	12,000	4,000	50.0%
Communications	0	300	300	300	0	0.0%
Transportation	228	350	350	350	0	0.0%
Miscellaneous	100	150	250	250	100	66.7%
Board of Electrical Examiners	7,185	9,850	14,300	14,300	4,450	45.2%
Building Code Appeals Board						
Operating Supplies	0	900	2,500	2,500	1,600	177.8%
Miscellaneous	0	100	100	100	0	0.0%
Building Code Appeals Board	0	1,000	2,600	2,600	1,600	160.0%
Commission on the Environment						
Operating Supplies	359	1,225	1,225	1,225	0	0.0%
Professional Services	0	1,000	1,000	1,000	0	0.0%
Communications	0	100	100	100	0	0.0%
Rentals	50	500	500	500	0	0.0%
Commission on the Environment	409	2,825	2,825	2,825	0	0.0%
Plumbing & Gas Board						
Operating Supplies	0	1,250	2,250	2,250	1,000	80.0%
Communications	0	100	100	100	0	0.0%
Miscellaneous	0	75	0	0	(75)	-100.0%
Plumbing & Gas Board	0	1,425	2,350	2,350	925	64.9%
Grants						
Miscellaneous	1,200	1,500	1,700	1,700	200	13.3%
Grants	1,200	1,500	1,700	1,700	200	13.3%
Total - Land Use & Growth Management	**2,604,628**	**3,072,275**	**3,153,398**	**3,215,781**	**143,506**	**4.7%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Public Works & Transportation (DPW&T)						
Administration						
Personal Services	344,799	379,249	379,249	394,411	15,162	4.0%
Operating Supplies	8,879	8,002	8,002	8,002	0	0.0%
Professional Services	3,274	3,400	3,400	3,400	0	0.0%
Communications	6,665	10,900	10,900	10,900	0	0.0%
Miscellaneous	312	400	400	400	0	0.0%
Equipment	881	0	0	0	0	0.0%
Administration	364,810	401,951	401,951	417,113	15,162	3.8%
Engineering Services						
Personal Services	659,630	690,727	690,727	719,375	28,648	4.1%
Operating Supplies	4,487	10,320	5,370	5,370	(4,950)	-48.0%
Professional Services	6,364	11,000	11,000	11,000	0	0.0%
Transportation	53	250	250	250	0	0.0%
Miscellaneous	1,127	2,863	2,863	2,863	0	0.0%
Engineering Services	671,661	715,160	710,210	738,858	23,698	3.3%
Development Review						
Personal Services	182,392	206,872	206,872	211,718	4,846	2.3%
Operating Supplies	1,400	3,325	1,675	1,675	(1,650)	-49.6%
Professional Services	190	800	800	800	0	0.0%
Transportation	0	200	200	200	0	0.0%
Miscellaneous	53	475	475	475	0	0.0%
Development Review	184,035	211,672	210,022	214,868	3,196	1.5%
Construction & Inspections						
Personal Services	467,989	485,701	485,701	489,016	3,315	0.7%
Operating Supplies	1,674	3,600	4,850	4,850	1,250	34.7%
Professional Services	4,800	15,150	32,615	32,615	17,465	115.3%
Communications	4,016	4,100	4,100	4,100	0	0.0%
Transportation	16,228	13,500	13,500	13,500	0	0.0%
Equipment	9,354	0	0	0	0	0.0%
Other Lease Payment	3,876	12,358	12,358	13,958	1,600	12.9%
Construction & Inspections	507,937	534,409	553,124	558,039	23,630	4.4%
County Highways						
Personal Services	2,626,577	2,745,475	2,745,475	2,714,959	(30,516)	-1.1%
Operating Supplies	52,178	47,500	47,500	47,500	0	0.0%
Professional Services	98,059	134,600	94,600	94,600	(40,000)	-29.7%
Communications	5,934	6,100	6,100	6,100	0	0.0%
Transportation	169,735	418,500	418,500	418,500	0	0.0%
Public Utility Service	67,975	69,940	73,500	73,500	3,560	5.1%
Rentals	9,125	18,900	18,900	18,900	0	0.0%
Snow Removal	155,688	195,625	221,800	221,800	26,175	13.4%
Miscellaneous	194,560	210,390	212,890	212,890	2,500	1.2%
Equipment	5,869	0	0	0	0	0.0%
Other -Lease Payment	178,130	194,947	194,947	257,383	62,436	32.0%
County Highways	3,563,830	4,041,977	4,034,212	4,066,132	24,155	0.6%
Solid Waste & Recycling						
General Fund-Subsidy	980,065	1,000,000	1,000,000	1,000,000	0	0.0%
Solid Waste	980,065	1,000,000	1,000,000	1,000,000	0	0.0%
Mailroom/Messenger Services						
Personal Services	131,317	143,605	110,103	109,919	(33,686)	-23.5%
Operating Supplies	2,453	3,910	3,910	3,910	0	0.0%
Communications	16,479	800	800	800	0	0.0%
Transportation	1,663	3,000	3,000	3,000	0	0.0%
Rentals	11,900	11,900	11,900	11,900	0	0.0%
Other -Lease Payment	5,108	4,368	4,368	4,369	1	0.0%
Mailroom/Messenger Services	168,920	167,583	134,081	133,898	(33,685)	-20.1%

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
DPW & T - Continued						
Vehicle Maintenance Shop						
Personal Services	688,370	771,079	821,051	817,612	46,533	6.0%
Operating Supplies	46,984	50,400	54,400	54,400	4,000	7.9%
Professional Services	10,721	4,950	4,950	4,950	0	0.0%
Communications	814	4,700	4,700	4,700	0	0.0%
Transportation	464,505	506,000	516,000	516,000	10,000	2.0%
Equipment	2,869	0	381,919	0	0	0.0%
Other Lease Payment	13,043	26,295	26,295	53,646	27,351	104.0%
Vehicle Maintenance Shop	1,227,306	1,363,424	1,809,315	1,451,308	87,884	6.4%
Non-Public School Bus Transportation						
Personal Services	79,838	83,474	67,004	69,431	(14,043)	-16.8%
Operating Supplies	1,646	1,200	1,455	1,455	255	21.3%
Professional Services	1,797,325	2,052,886	2,064,339	2,064,339	11,453	0.6%
Communications	3,885	12,600	12,600	12,600	0	0.0%
Transportation	0	154	154	154	0	0.0%
Insurance	26,225	30,250	28,732	28,732	(1,518)	-5.0%
Miscellaneous	75	905	650	650	(255)	-28.2%
Non-Public School Bus Transportation	1,908,994	2,181,469	2,174,934	2,177,361	(4,108)	-0.2%
St. Mary's County Airport						
Operating Supplies	929	1,450	1,450	1,450	0	0.0%
Professional Services	10,057	11,305	13,305	13,305	2,000	17.7%
Communications	2,187	6,500	6,500	6,500	0	0.0%
Public Utility Service	7,534	20,770	20,770	20,770	0	0.0%
Repairs and Maintenance	24	1,000	3,750	3,750	2,750	275.0%
Miscellaneous	325	325	325	325	0	0.0%
St Mary's County Airport	21,056	41,350	46,100	46,100	4,750	11.5%
Grants (principally STS)						
Personal Services	1,696,558	2,080,637	2,118,267	2,118,267	37,630	1.8%
Operating Supplies	31,155	28,588	29,896	29,896	1,308	4.6%
Professional Services	13,182	5,650	5,650	5,650	0	0.0%
Communications	4,210	6,425	6,425	6,425	0	0.0%
Transportation	659,499	878,900	834,300	834,300	(44,600)	-5.1%
Public Utilities	23,968	0	0	0	0	0.0%
Insurance	72,015	77,000	75,000	75,000	(2,000)	-2.6%
Miscellaneous	96,149	4,200	4,200	4,200	0	0.0%
Equipment	62,811	842,924	868,922	868,922	25,998	3.1%
Grants	2,659,547	3,924,324	3,942,660	3,942,660	18,336	0.5%
Building Services						
Personal Services	1,066,327	1,237,065	1,237,065	1,206,846	(30,219)	-2.4%
Operating Supplies	149,940	188,464	188,464	188,464	0	0.0%
Professional Services	388,778	480,243	516,012	516,012	35,769	7.4%
Communications	21,875	22,451	22,451	22,451	0	0.0%
Transportation	41,190	34,000	34,000	34,000	0	0.0%
Public Utility Service	1,339,682	1,705,700	1,685,164	1,685,164	(20,536)	-1.2%
Repairs and Maintenance	74,180	144,000	140,000	140,000	(4,000)	-2.8%
Rentals	11,944	11,690	11,690	11,690	0	0.0%
Equipment	291	0	0	0	0	0.0%
Other Lease Payment	32,642	20,796	20,796	20,854	58	0.3%
Building Services	3,126,849	3,844,409	3,855,642	3,825,481	(18,928)	-0.5%
Carter State Office Building			TRANSFER TO STATE	TRANSFER TO STATE		
Personal Services	58,488	0	0	0	0	0.0%
Operating Supplies	13,749	0	0	0	0	0.0%
Professional Services	137,673	0	0	0	0	0.0%
Public Utility Service	261,359	0	0	0	0	0.0%
Repairs and Maintenance	14,212	0	0	0	0	0.0%
Carter State Office Building	485,481	0	0	0	0	0.0%
Total - Public Works & Transportation	**15,870,491**	**18,427,728**	**18,872,251**	**18,571,818**	**144,090**	**0.8%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Recreation & Parks						
Administration						
Personal Services	1,027,157	1,103,218	1,103,218	1,092,405	(10,813)	-1.0%
Operating Supplies	11,497	11,927	16,095	16,095	4,168	34.9%
Professional Services	17,166	22,882	23,714	23,714	832	3.6%
Communications	3,157	4,900	3,700	3,700	(1,200)	-24.5%
Transportation	5,605	7,000	6,400	6,400	(600)	-8.6%
Miscellaneous	922	2,020	320	320	(1,700)	-84.2%
Equipment	3,511	0	0	0	0	0.0%
Administration	1,069,015	1,151,947	1,153,447	1,142,634	(9,313)	-0.8%
Parks Maintenance						
Personal Services	1,061,375	1,135,141	1,147,837	1,161,376	26,235	2.3%
Operating Supplies	47,465	54,589	53,099	53,099	(1,490)	-2.7%
Professional Services	39,856	55,484	55,484	55,484	0	0.0%
Communications	4,455	5,400	5,400	5,400	0	0.0%
Transportation	44,412	45,700	45,700	45,700	0	0.0%
Public Utility Service	64,039	78,800	78,800	78,800	0	0.0%
Repairs and Maintenance	431,547	426,568	428,668	428,668	2,100	0.5%
Rentals	34,247	41,570	41,570	41,570	0	0.0%
Miscellaneous	245	2,815	8,815	8,815	6,000	213.1%
Equipment	31,445	13,350	52,100	52,100	38,750	290.3%
Lease Payments	58,660	49,726	49,726	58,432	8,706	17.5%
Parks Maintenance	1,817,746	1,909,143	1,967,199	1,989,444	80,301	4.2%
Recr. & Parks Activity Fund - Subsidy	0	0	0	25,000	25,000	100.0%
Grants						
Personal Services	1,076	938	938	938	0	0.0%
Operating Supplies	1,609	50,000	0	0	(50,000)	-100.0%
Professional Services	7,842	1,940	1,940	1,940	0	0.0%
Public Utility Service	226	160	160	160	0	0.0%
Repairs & Maintenance	5,897	49,000	50,000	50,000	1,000	2.0%
Rentals	12,107	21,962	16,962	16,962	(5,000)	-22.8%
Miscellaneous	5,000	5,000	5,000	5,000	0	0.0%
Capital Improvements	0	0	0	0	0	0.0%
Grants Division	33,757	129,000	75,000	75,000	(54,000)	-41.9%
Museum Division						
Personal Services	384,009	405,425	418,838	429,805	24,380	6.0%
Operating Supplies	19,190	25,829	25,829	25,829	0	0.0%
Professional Services	13,359	12,251	12,251	12,251	0	0.0%
Communications	6,997	7,300	7,300	7,300	0	0.0%
Transportation	10,275	10,100	10,100	10,100	0	0.0%
Public Utility Service	29,819	35,500	35,500	35,500	0	0.0%
Repairs & Maintenance	0	0	0	0	0	0.0%
Rentals	0	713	713	713	0	0.0%
Insurance	4,408	4,534	4,534	4,534	0	0.0%
Miscellaneous	923	800	800	800	0	0.0%
Equipment	791	1,000	1,000	1,000	0	0.0%
Museum Division	469,771	503,452	516,865	527,832	24,380	4.8%
Total - Recreation & Parks	**3,390,289**	**3,693,542**	**3,712,511**	**3,759,910**	**66,368**	**1.8%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Emergency Services & Technology						
Emergency Communications Center						
Personal Services	2,061,696	2,290,981	2,455,751	2,433,743	142,762	6.2%
Operating Supplies	11,545	16,489	16,489	16,489	0	0.0%
Professional Services	59,597	70,878	97,417	97,417	26,539	37.4%
Communications	140,875	170,100	170,100	170,100	0	0.0%
Transportation	947	800	800	800	0	0.0%
Miscellaneous	2,576	8,250	8,250	8,250	0	0.0%
Lease Payment	26,173	5,312	5,312	5,326	14	0.3%
Emergency Communications Center	2,303,409	2,562,810	2,754,119	2,732,125	169,315	6.6%
Emergency Radio Communications						
Personal Services	139,149	128,380	128,380	131,235	2,855	2.2%
Operating Supplies	12,182	7,300	27,300	27,300	20,000	274.0%
Professional Services	306,064	878,581	337,817	441,817	(436,764)	-49.7%
Communications	0	1,000	1,000	1,000	0	0.0%
Transportation	3,131	87,842	66,975	66,975	(20,867)	-23.8%
Miscellaneous	0	0	7,500	7,500	7,500	100.0%
Equipment	826	20,000	117,500	117,500	97,500	487.5%
Lease Payments	1,657,087	1,380,019	1,380,019	1,339,936	(40,083)	-2.9%
Emergency Radio Communications	2,118,439	2,503,122	2,066,491	2,133,263	(369,859)	-14.8%
Emergency Management						
Personal Services	230,675	239,260	239,260	233,587	(5,673)	-2.4%
Operating Supplies	8,335	16,450	28,450	28,450	12,000	72.9%
Professional Services	17,584	37,289	37,289	37,289	0	0.0%
Communications	17,877	18,800	18,800	18,800	0	0.0%
Transportation	3,163	3,200	3,200	3,200	0	0.0%
Miscellaneous	15,620	27,000	27,000	27,000	0	0.0%
General Fund-Subsidy	0	53,578	0	0	(53,578)	-100.0%
Equipment	19,444	0	0	0	0	0.0%
Emergency Management	312,698	395,577	353,999	348,326	(47,251)	-11.9%
Animal Control						
Personal Services	326,431	342,785	342,785	352,245	9,460	2.8%
Operating Supplies	4,994	7,200	7,200	7,200	0	0.0%
Professional Services	250,969	293,770	293,770	293,770	0	0.0%
Communications	1,827	2,506	2,506	2,506	0	0.0%
Transportation	31,832	30,000	30,000	30,000	0	0.0%
Miscellaneous	1,666	5,000	5,000	5,000	0	0.0%
Lease Payments	22,862	39,281	39,281	26,367	(12,914)	-32.9%
Animal Control	640,581	720,542	720,542	717,088	(3,454)	-0.5%
Technology						
Personal Services	1,309,989	1,466,323	1,466,323	1,467,234	911	0.1%
Operating Supplies	586,984	667,264	815,717	815,717	148,453	22.2%
Professional Services	54,812	201,158	116,158	116,158	(85,000)	-42.3%
Communications	107,646	122,200	122,200	122,200	0	0.0%
Transportation	1,164	2,000	2,000	2,000	0	0.0%
Rentals	80	1,000	1,000	1,000	0	0.0%
Miscellaneous	1,360	4,200	4,200	4,200	0	0.0%
Equipment	409,180	390,668	381,468	381,468	(9,200)	-2.4%
Lease Payments	0	0	0	41,196	41,196	100.0%
Technology	2,471,215	2,854,813	2,909,066	2,951,173	96,360	3.4%
Grants						
Operating Supplies	41,298	55,050	7,000	7,000	(48,050)	-87.3%
Professional Services	143,820	1,750	1,750	1,750	0	0.0%
Miscellaneous	1,306	0	0	0	0	0.0%
Equipment	259,071	1,143,042	1,472,736	1,472,736	329,694	28.8%
Grants (Recov-Princ FEMA & Emerg Events)	445,495	1,199,842	1,481,486	1,481,486	281,644	23.5%
Total - Emergency Services & Technology	**8,291,837**	**10,236,706**	**10,285,703**	**10,363,461**	**126,755**	**1.2%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
ELECTED OFFICIALS						
Circuit Court						
Administration						
Personal Services	711,176	770,629	770,629	777,287	6,658	0.9%
Operating Supplies	18,068	36,214	36,814	36,814	600	1.7%
Professional Services	37,656	42,286	52,098	42,686	400	0.9%
Communications	18,136	18,300	20,800	20,800	2,500	13.7%
Transportation	1,207	3,000	3,000	3,000	0	0.0%
Miscellaneous	34,091	49,050	49,050	49,050	0	0.0%
Equipment	4,933	0	11,800	11,800	11,800	100.0%
Administration	825,267	919,479	944,191	941,437	21,958	2.4%
Law Library						
Operating Supplies	59,639	60,666	61,666	61,666	1,000	1.6%
Law Library	59,639	60,666	61,666	61,666	1,000	1.6%
Grants						
Personal Services	212,432	233,446	239,148	239,148	5,702	2.4%
Operating Supplies	4,961	1,514	897	897	(617)	-40.8%
Professional Services	356,151	217,857	232,505	241,917	24,060	11.0%
Communications	1,008	820	720	720	(100)	-12.2%
Transportation	338	250	250	250	0	0.0%
Miscellaneous	3,548	8,900	56,500	56,500	47,600	534.8%
Equipment	5,423	0	0	0	0	0.0%
Grant	583,861	462,787	530,020	539,432	76,645	16.6%
Total - Circuit Court	**1,468,767**	**1,442,932**	**1,535,877**	**1,542,535**	**99,603**	**6.9%**
Orphan's Court						
Personal Services	24,266	24,325	24,325	37,642	13,317	54.7%
Operating Supplies	276	300	300	300	0	0.0%
Communications	1,992	1,500	1,500	1,500	0	0.0%
Miscellaneous	6,360	7,800	7,800	7,800	0	0.0%
Equipment	1,588	0	0	0	0	0.0%
Total - Orphan's Court	**34,482**	**33,925**	**33,925**	**47,242**	**13,317**	**39.3%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Office of the Sheriff						
Law Enforcement						
Personal Services	17,074,479	18,493,885	19,733,747	19,098,532	604,647	3.3%
Operating Supplies	314,286	395,022	465,302	425,002	29,980	7.6%
Professional Services	218,416	218,684	245,059	245,059	26,375	12.1%
Communications	76,810	79,000	79,000	79,000	0	0.0%
Transportation	632,102	643,100	695,100	652,850	9,750	1.5%
Rentals	74,711	80,470	97,270	88,870	8,400	10.4%
Miscellaneous	114,560	122,500	140,500	140,500	18,000	14.7%
Equipment	295,995	67,580	307,085	80,730	13,150	19.5%
Lease Payments	421,677	415,060	1,020,316	648,551	233,491	56.3%
Law Enforcement	19,223,036	20,515,301	22,783,379	21,459,094	943,793	4.6%
Corrections						
Personal Services	8,006,803	8,742,125	8,987,410	8,938,836	196,711	2.3%
Operating Supplies	620,127	732,991	801,641	801,641	68,650	9.4%
Professional Services	937,861	916,919	969,919	969,919	53,000	5.8%
Communications	8,154	11,100	11,100	11,100	0	0.0%
Rentals	23,510	170,500	170,500	170,500	0	0.0%
Miscellaneous	2,504	9,641	9,641	459,641	450,000	4667.6%
Equipment	35,003	7,245	170,550	165,050	157,805	2178.1%
Lease Payments	22,819	20,410	33,560	27,850	7,440	36.5%
Corrections	9,656,781	10,610,931	11,154,321	11,544,537	933,606	8.8%
Training						
Operating Supplies	86,985	111,375	132,825	132,825	21,450	19.3%
Professional Services	9,660	9,660	9,660	9,660	0	0.0%
Miscellaneous	150,438	164,200	185,200	170,326	6,126	3.7%
Training	247,083	285,235	327,685	312,811	27,576	9.7%
Canine						
Operating Supplies	3,390	7,000	7,000	7,000	0	0.0%
Professional Services	14,145	18,400	18,400	18,400	0	0.0%
Miscellaneous	0	0	500	500	500	100.0%
Equipment	6,500	6,500	13,950	13,950	7,450	114.6%
Canine	24,035	31,900	39,850	39,850	7,950	24.9%
Court Security						
Personal Services	622,072	730,761	730,761	738,774	8,013	1.1%
Operating Supplies	1,281	1,300	1,300	1,300	0	0.0%
Court Security	623,353	732,061	732,061	740,074	8,013	1.1%
Grants						
Personal Services	423,548	530,717	612,564	612,564	81,847	15.4%
Operating Supplies	7,029	53,087	50,300	50,300	(2,787)	-5.2%
Professional Services	4,812	17,656	17,116	17,116	(540)	-3.1%
Communications	1,630	2,700	4,800	4,800	2,100	77.8%
Transportation	10,331	18,500	23,000	23,000	4,500	24.3%
Miscellaneous	15,425	19,247	30,760	30,760	11,513	59.8%
Equipment	31,089	583,760	511,828	511,828	(71,932)	-12.3%
Grants	493,864	1,225,667	1,250,368	1,250,368	24,701	2.0%
Total - Office of the Sheriff	**30,268,152**	**33,401,095**	**36,287,664**	**35,346,734**	**1,945,639**	**5.8%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Office of the State's Attorney						
Judicial						
Personal Services	2,021,955	2,201,356	2,336,294	2,364,266	162,910	7.4%
Operating Supplies	38,574	38,831	39,931	39,931	1,100	2.8%
Professional Services	35,969	59,636	59,786	59,786	150	0.3%
Communications	9,956	15,700	16,000	16,000	300	1.9%
Transportation	5,149	8,400	8,400	8,400	0	0.0%
Rentals	118	300	300	300	0	0.0%
Miscellaneous	13,529	17,100	16,500	16,500	(600)	-3.5%
Equipment	20,928	0	0	0	0	0.0%
Judicial	2,146,178	2,341,323	2,477,211	2,505,183	163,860	7.0%
Grants						
Personal Services	453,957	550,001	574,266	574,266	24,265	4.4%
Operating Supplies	6,205	6,795	6,795	6,795	0	0.0%
Professional Services	7,664	21,003	21,116	21,116	113	0.5%
Communications	3,328	7,954	7,954	7,954	0	0.0%
Transportation	0	1,388	1,388	1,388	0	0.0%
Rentals	0	150	150	150	0	0.0%
Miscellaneous	130	8,966	8,236	8,236	(730)	-8.1%
Equipment	1,788	12,729	0	0	(12,729)	-100.0%
Grants	473,072	608,986	619,905	619,905	10,919	1.8%
Total - State's Attorney	**2,619,250**	**2,950,309**	**3,097,116**	**3,125,088**	**174,779**	**5.9%**
County Treasurer						
Personal Services	354,648	379,326	379,326	380,757	1,431	0.4%
Operating Supplies	10,516	12,816	12,816	12,816	0	0.0%
Professional Services	0	1,368	1,368	1,368	0	0.0%
Communications	20,599	26,500	26,500	26,500	0	0.0%
Transportation	415	540	540	540	0	0.0%
Rentals	108	135	135	135	0	0.0%
Total - County Treasurer	**386,286**	**420,685**	**420,685**	**422,116**	**1,431**	**0.3%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
STATE AGENCIES / INDEPENDENT BOARDS						
Department of Health						
Operating Allocation	1,630,615	1,630,615	1,898,591	1,898,591	267,976	16.4%
Personal Services	11,002	16,236	16,236	16,236	0	0.0%
Professional Services	5,210	0	0	0	0	0.0%
Mosquito Control/Gypsy Moth	54,000	54,000	54,000	54,000	0	0.0%
Total - Department of Health	**1,700,827**	**1,700,851**	**1,968,827**	**1,968,827**	**267,976**	**15.8%**
Department of Social Services						
Operating Allocation	244,399	243,785	258,127	258,127	14,342	5.9%
Personal Services	88,455	93,687	93,687	94,737	1,050	1.1%
Professional Services	6,500	6,500	6,500	6,500	0	0.0%
Grant	69,372	73,035	73,035	73,035	0	0.0%
Total - Department of Social Services	**408,726**	**417,007**	**431,349**	**432,399**	**15,392**	**3.7%**
Alcohol Beverage Board						
Personal Services	74,945	107,841	107,841	103,436	(4,405)	-4.1%
Operating Supplies	1,716	3,305	3,305	3,305	0	0.0%
Professional Services	13,535	17,000	17,000	17,000	0	0.0%
Communications	1,221	1,800	1,800	1,800	0	0.0%
Transportation	2,016	5,000	5,000	5,000	0	0.0%
Miscellaneous	108,644	121,369	121,369	121,369	0	0.0%
Grant	985	4,500	4,500	4,500	0	0.0%
Total - Alcohol Beverage Board	**203,062**	**260,815**	**260,815**	**256,410**	**(4,405)**	**-1.7%**
Supervisors of Elections						
Personal Services	40,992	24,724	23,724	22,245	(2,479)	-10.0%
Operating Supplies	43,084	45,877	45,877	45,877	0	0.0%
Professional Services	501,229	554,955	557,200	557,200	2,245	0.4%
Communications	26,546	27,250	25,250	25,250	(2,000)	-7.3%
Transportation	6,389	6,450	6,450	6,450	0	0.0%
Rentals	2,834	3,300	2,875	2,875	(425)	-12.9%
Miscellaneous	8,256	10,230	10,230	10,230	0	0.0%
Total - Supervisors of Elections	**629,330**	**672,786**	**671,606**	**670,127**	**(2,659)**	**-0.4%**
University of Maryland Extension - St. Mary's Co.						
Operating Supplies	5,603	6,300	5,750	5,750	(550)	-8.7%
Professional Services	160,389	171,749	208,636	208,636	36,887	21.5%
Communications	4,814	5,500	7,500	7,500	2,000	36.4%
Transportation	11,955	11,955	16,000	16,000	4,045	33.8%
Rentals	400	400	400	400	0	0.0%
Miscellaneous	0	7,550	15,100	15,100	7,550	100.0%
Equipment	322	400	5,300	5,300	4,900	1225.0%
Total - University of MD Extension-St. Mary's	**183,483**	**203,854**	**258,686**	**258,686**	**54,832**	**26.9%**
Ethics Commission						
Operating Supplies	0	183	183	183	0	0.0%
Professional Services	0	650	650	650	0	0.0%
Total - Ethics Commission	**0**	**833**	**833**	**833**	**0**	**0.0%**
St. Mary's County Forest Conservation Board						
Operating Allocation	500	500	2,000	2,000	1,500	300.0%
Total - SMC Forest Conservation Board	**500**	**500**	**2,000**	**2,000**	**1,500**	**300.0%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Soil Conservation District						
Personal Services	15,071	15,072	17,952	16,874	1,802	12.0%
Operating Allocation	52,753	53,631	53,605	54,683	1,052	2.0%
Total - Soil Conservation District	**67,824**	**68,703**	**71,557**	**71,557**	**2,854**	**4.2%**
So. MD Resource Conservation & Development						
Operating Allocation	5,000	5,000	11,630	11,630	6,630	132.6%
Total - Southern Maryland RC&D	**5,000**	**5,000**	**11,630**	**11,630**	**6,630**	**132.6%**
Board of Education						
Administration	2,915,308	2,894,323	3,080,711	Category to be revised by BOE and resubmitted		
Mid-Level Administration	15,027,927	16,084,098	17,720,667			
Instructional Salaries	70,106,850	70,970,969	73,667,094			
Instructional Textbooks & Supplies	2,556,687	2,402,055	4,975,918			
Other Instructional Costs	4,977,183	5,154,693	5,708,945			
Special Education	17,378,755	17,224,548	18,118,891			
Student Personnel Services	1,205,025	1,300,103	1,356,440			
Health Services	1,832,319	1,863,901	1,995,263			
Transportation	14,829,520	15,114,058	16,195,299			
Operation of Plant	13,044,524	12,780,106	13,450,805			
Maintenance of Plant	3,595,825	3,823,415	4,148,537			
Fixed Charges	40,119,032	38,859,382	40,931,798			
Capital Outlay	965,486	727,181	802,844			
Sub-Total - General Operations	**188,554,441**	**189,198,832**	**202,153,212**	**194,457,515**	**5,258,683**	**2.8%**
Funding other than County Appropriation						
Fund Balance - Used (generated)	2,250,000	2,525,000	1,000,000	1,000,000	(1,525,000)	-60.4%
State, Federal, Other Revenue Sources	101,364,301	96,762,853	99,546,536	99,546,536	2,783,683	2.9%
County Appropriation	80,581,762	83,805,032	92,877,018	87,805,032	4,000,000	4.8%
County Fund Balance - OPEB	1,000,000	2,000,000	2,000,000	2,000,000	0	0.0%
County Fund Balance - Tech Books	0	0	2,000,000	0	0	0.0%
County Appropriation - State Pension Shift	2,485,697	3,150,691	4,030,711	3,417,429	266,738	8.5%
County Appropriation - Additional OPEB	1,630,250	955,256	698,947	688,518	(266,738)	-27.9%
County Appropriation - BOE	**85,697,709**	**89,910,979**	**101,606,676**	**93,910,979**	**4,000,000**	**4.4%**
College of Southern Maryland						
Compensation	5,632,069	6,945,753	7,144,694	7,144,694	198,941	2.9%
Contracted Services	895,310	1,156,958	1,078,623	1,078,623	(78,335)	-6.8%
Supplies & Materials	316,772	454,572	432,334	432,334	(22,238)	-4.9%
Communications	66,207	130,560	84,307	84,307	(46,253)	-35.4%
Conferences, Meetings & Travel	67,023	91,838	83,561	83,561	(8,277)	-9.0%
Scholarships & Grants	17,375	21,267	21,650	21,650	383	1.8%
Utilities	606,457	723,758	700,000	700,000	(23,758)	-3.3%
Fixed Charges	68,281	77,766	108,902	108,902	31,136	40.0%
Furniture & Equipment	24,167	33,600	0	0	(33,600)	-100.0%
Mandatory Transfers	3,601,817	4,037,647	4,172,437	4,172,437	134,790	3.3%
Sub-Total - General Operations	**11,295,478**	**13,673,719**	**13,826,508**	**13,826,508**	**152,789**	**1.1%**
Funding other than County Appropriation						
State, Federal, Other Revenue Sources	7,653,189	9,859,776	9,891,002	9,891,002	31,226	0.3%
County Appropriation	3,642,289	3,714,943	3,935,506	3,935,506	220,563	5.9%
County Appropriation - OPEB	99,000	99,000	0	0	(99,000)	-100.0%
County Appropriation - CSM	**3,741,289**	**3,813,943**	**3,935,506**	**3,935,506**	**121,563**	**3.2%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Board of Library Trustees						
Lexington Park Library	818,628	902,934	924,995	907,986	5,052	0.6%
Leonardtown Library	659,872	706,415	723,931	710,917	4,502	0.6%
Charlotte Hall Library	444,159	479,655	493,612	478,903	(752)	-0.2%
Administration	1,266,903	1,318,229	1,340,950	1,328,861	10,632	0.8%
Sub-Total - General Operations	**3,189,562**	**3,407,233**	**3,483,488**	**3,426,667**	**19,434**	**0.6%**
Funding other than County Appropriation						
Fund Balance - Used (Generated)	(13,211)	79,816	83,511	76,190	(3,626)	-4.5%
State, Federal, Other Revenue Sources	798,569	850,853	852,413	852,413	1,560	0.2%
County Appropriation	2,331,204	2,476,564	2,547,564	2,498,064	21,500	0.9%
County Appropriation - Additional OPEB	73,000	0	0	0	0	0.0%
County Appropriation - Library	**2,404,204**	**2,476,564**	**2,547,564**	**2,498,064**	**21,500**	**0.9%**
Non-County Agency Contributions						
Catholic Charities	0	0	20,000	0	0	0.0%
Center for Children	0	0	38,750	0	0	0.0%
College of Southern Maryland Foundation -Scholarships	0	20,000	50,000	20,000	0	0.0%
Greenwell Foundation	30,000	30,000	42,000	30,000	0	0.0%
Historic Sotterley, Inc.	60,000	60,000	75,000	60,000	0	0.0%
Hospice of St. Mary's	15,000	15,000	15,000	15,000	0	0.0%
Leonardtown VFD - Fireman's Heritage Museum	0	0	200,000	0	0	0.0%
Lexington Park Rotary-Oyster Festival	3,000	3,000	3,000	3,000	0	0.0%
Literacy Council of St. Mary's	10,000	10,000	10,000	10,000	0	0.0%
Patuxent River Naval Air Museum Association	15,000	15,000	50,000	15,000	0	0.0%
St. Joseph's Community Center	0	0	24,935	0	0	0.0%
St. Mary's Caring, Inc.	3,000	3,000	5,000	3,000	0	0.0%
St. Mary's College River Concert Series	5,000	5,000	5,000	5,000	0	0.0%
St. Mary's County Arts Council	0	0	10,000	0	0	0.0%
St. Mary's County Historical Society	10,000	10,000	15,000	10,000	0	0.0%
Seventh District Optimist Club	9,000	9,000	9,000	9,000	0	0.0%
Southern MD Center for Independent Living, Inc.	0	0	15,000	0	0	0.0%
Southern MD Higher Education Center	40,000	40,000	40,000	40,000	0	0.0%
Southern MD Navy Alliance	100,000	25,000	200,000	25,000	0	0.0%
So.MD Tri-County Comm. Action (SMTCCAC,Inc.)	16,000	16,000	19,525	16,000	0	0.0%
The ARC of Southern Maryland, Inc.	130,000	130,000	132,150	130,000	0	0.0%
The Center for Life Enrichment	150,908	150,908	150,908	150,908	0	0.0%
The Promise Resource Center	12,400	12,400	12,400	12,400	0	0.0%
The Southern MD Center for Family Advocacy	100,000	100,000	175,256	100,000	0	0.0%
Three Oaks Center	125,000	125,000	155,000	125,000	0	0.0%
Tri-County Council for Southern Maryland	109,909	94,200	97,000	94,200	0	0.0%
Tri-County Youth Services Bureau, Inc.	110,000	110,000	110,000	110,000	0	0.0%
Unified Committee for Afro-American Contributions	4,000	4,000	4,000	4,000	0	0.0%
Walden/Sierra, Inc.	340,447	340,447	340,447	340,447	0	0.0%
Watermen's Association of St. Mary's Co., Inc.	13,000	13,000	20,000	10,400	(2,600)	-20.0%
Maryland Dept. of Agriculture Weed Control	15,866		In Miscellaneous Revolving Fund as of FY14			
Total - Non-County Agencies	**1,427,530**	**1,340,955**	**2,044,371**	**1,338,355**	**(2,600)**	**-0.2%**

FY2015 BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2013 ACTUAL	FY2014 APPROVED	FY2015 REQUEST	FY2015 RECOMMENDED	INCREASE (DECREASE) OVER FY2014 AMOUNT	PERCENT
Other Budget Costs						
Volunteer Fire Depts. & Rescue Squads (Amoss)	200,000		In Emergency Services Support Fund as of FY14			
Supplemental Expense Reserve	0	1,000,000	1,000,000	1,000,000	0	0.0%
Leonardtown Tax Rebate	49,615	50,471	49,811	49,811	(660)	-1.3%
Employer Contributions - Retiree Health Benefits	7,290,000	6,758,000	6,962,000	6,962,000	204,000	3.0%
Employer Contributions - Unemployment	74,871	200,000	200,000	200,000	0	0.0%
G. O. Bonds/ Bank Fees	18,708	61,000	61,000	61,000	0	0.0%
Debt Service	10,849,446	9,934,063	12,158,182	12,158,182	2,224,119	22.4%
Total - Other Budget Costs	**18,482,640**	**18,003,534**	**20,430,993**	**20,430,993**	**2,427,459**	**13.5%**
Transfers & Reserves						
Capital Projects - Pay-Go	11,368,059	12,855,816	0	1,432,805	(11,423,011)	-88.9%
Reserve - Rainy Day	0	0	0	0	0	0.0%
Reserve - Bond Rating	301,742	660,000	660,000	660,000	0	0.0%
Reserve - Emergency Appropriations	0	500,000	500,000	500,000	0	0.0%
Reserve - Public Hearing/Legislation	0	0	0	802,552	802,552	100.0%
Reserve - OPEB	0	2,053,468	0	0	(2,053,468)	-100.0%
Total Transfers & Reserves	**11,669,801**	**16,069,284**	**1,160,000**	**3,395,357**	**(12,673,927)**	**-78.9%**
TOTAL GENERAL FUND	**$205,081,318**	**$222,665,317**	**$226,762,050**	**$220,036,696**	**(2,628,621)**	**-1.2%**

COUNTY COMMISSIONERS / COUNTY ADMINISTRATOR

Program Description

The Board of County Commissioners establishes all County policies, enacts ordinances which have the force and effect of law, reviews and approves annual budgets and work plans for all departments and agencies receiving County funds, conducts public hearings and makes decisions on land use matters involving zoning, water and sewer categories and appeals from the Planning Commission. The County Commissioners appoint all department heads and members of boards, committees and commissions, purchase and maintain County property, approve road construction and maintenance, and serve as the County's chief elected officials in dealing with other counties, and the state and federal governments. The County Commissioners' office serves as a contact point for citizens and responds directly to citizens on a variety of areas ranging from general information to specific assistance with government procedures and programs. The Commissioners' Office provides staff support for Board of County Commissioner meetings and individual county commissioners. The Commissioners' Office maintains the Commissioners' minute books, resolutions and ordinances, correspondence and administrative files, the official "Seal of the County," and prepares their agenda and schedules for future events.

An appointed County Administrator is responsible for the day-to-day administration of County government, supervision of all government department heads, and coordination of staff activities under the County Commissioners' jurisdiction. The County Administrator assigns and reports on general business actions and functions of County government and provides periodic performance reports on projects or problems. The County Administrator oversees the Public Information office. The County Administrator is responsible for the follow-up actions that result from developments at meetings as directed by the Board of County Commissioners. The County Administrator serves as the official Board of County Commissioner representative at court actions, hearings, and inquiries at the local, regional and state level. The County Administrator coordinates proposed legislation annually for submission to the legislators. The office also processes incoming mail to the Commissioners and operates and staffs the County's switchboard.

The Public Information Office oversees communication with the press and the public, including media releases, the county website and dissemination of emergency information to radio broadcasting and on Channel 95. Public Information Office plans and provides staff support for Board of County Commissioner's special events such as Veteran's Day Parade and Celebration, and Law Enforcement Appreciation Day. Public Information prepares for the commissioners proclamations, commendations, and special awards to recognize special accomplishments of individuals, organizations, and employees. They play a central role in the dissemination of information in emergency situations as well as issuing media releases and other information to the press and the public. This office is also responsible for overseeing the content and organization of information for the County website and other social media on behalf of the Commissioners.

Budget Highlights

The budget for the County Commissioners/County Administrator is $1,048,701, an increase of $943 or .1%. It includes the county employee compensation changes mentioned in the budget highlights, as well as funds for participation in Leadership Southern Maryland.

DEPARTMENT OF AGING & HUMAN SERVICES

Program Description

The Department of Aging & Human Services' basic purpose and mission are to provide an array of programs and services to the senior community that (1) foster and promote continued good physical and mental health and promote "healthy" aging within the senior community; (2) provide appropriate supportive and health services that enable seniors to live independently in their homes and communities; (3) offer social, educational, and recreational activities that give members of the senior community ample opportunity to remain engaged with their peers and; (4) promote the concept of developmental aging under which one's senior years are viewed as an opportunity for additional personal growth and development rather than a period of decline. A significant portion of the Department of Aging & Human Services' general fund budget is financed from Federal and State grants as well as income from program fees and services. Federal grants support the operation of senior centers and nutrition sites, home and community-based services, and provide some funding for administrative support.

The Division of Human Services' areas of responsibility include, but are not limited to: (1) services provided to citizens with mental health needs; (2) substance abuse treatment and prevention options including outpatient and residential options; (3) supportive services for children and youth and; (4) offer social, educational, and recreational activities to children and families. This division facilitates an integrated network of services to improve conditions for people in need. The division brings together local agencies, providers, consumers of services, other public and private entities, and other community representatives to empower local stakeholders in addressing the needs of and setting priorities for St. Mary's County. This division also serves as the Local Management Board and as the Core Service Agency. As well, the division acts as a resource and referral service by responding to numerous citizen and community inquiries, coordinates a comprehensive alcohol and drug abuse prevention program, and coordinates the Teen Court Program.

The Department of Aging and Human Services provides staff and administrative support to the following county government advisory boards: the Commission on Aging, the Human Relations Commission, the Council on Mental Health and Addiction Services, the Commission for Women, the Commission for People with Disabilities, the Local Management Board, and the Alliance for Alcohol/Drug Abuse Prevention. Administrative support includes attending scheduled meetings, preparation and distribution of minutes and related correspondence, coordinating logistics for programs and special events, maintaining required memberships and overseeing budgetary matters.

Budget Highlights

The general fund budget for the Department of Aging & Human Services is $7,961,268, an increase of $72,801 or .9% more than the prior year. In addition to incorporating the county employee compensation changes mentioned in the budget highlights, this budget includes $16,000 to cover the exempt financing of two vehicles, one cargo van (cost of $30,000) and one refrigerated food transport van for Meals on Wheels (cost of $40,000).

OFFICE OF THE COUNTY ATTORNEY

Program Description

The County Attorney is responsible for providing legal services to the Board of County Commissioners, the County Administrator and the County departments, offices, agencies, boards, committees and commissions. Activities include: researching legal issues and provide legal opinions; coordinating and monitoring legal representation of the County by independent contract and insurance defense counsel; drafting or reviewing all resolutions and ordinances to be considered and adopted by the Board of County Commissioners; providing Legal representation regarding enforcement of all local ordinances and locally-adopted regulations; collection of various funds due and owing to the County; acquiring title to real property purchased by the County at tax sales; defending the County in court cases; approving as to form and legal sufficiency, contracts, grant applications and agreements; and negotiating leases, residential, commercial, tie-down and hangar, as requested for various departments and agencies, in the conduct of their operation and is the designated "forfeiting authority" for local asset forfeitures, under Title 12 of the Statute.

Budget Highlights

The budget for the County Attorney is $622,917, an increase of $40,063 or 6.9%. This increase is attributed to the county employee compensation changes mentioned in the budget highlights, the comprehensive re-codification of the St. Mary's County Code, costs for title searches for County tax sale purchases as required by law, and the purchase of a fire proof filing cabinet.

DEPARTMENT OF ECONOMIC DEVELOPMENT

Program Description

The mission of the St. Mary's County Department of Economic Development (DED) is wealth creation through job and business growth for the County's citizens. The Department is composed of three divisions including Business Development, Agriculture and Seafood, and Tourism which work to minimize challenges and increase opportunities for new investment and business expansion in St. Mary's County.

DED provides a broad range of services. The Department supports new and expanding businesses and commits substantial resources to the defense industry that has grown around our largest employer, the Naval Air Station (NAS) Patuxent River. The Department's promotion of the local retail, the tourism and hospitality industry along with agriculture and aquaculture is vitally important to improving the County's quality of life. Preservation of agriculturally zoned land, a significant policy objective pursued by DED, allows the County to retain its rural character and also serves to protect NAS from encroachment that would otherwise impede the Navy's mission.

The Department produces the St. Mary's County Technology Handbook to showcase the nearly 200 technology companies based in and around Lexington Park and California. The Handbook is widely used to access company profiles and contacts as well as to identify education and training opportunities to support workforce development. The Department analyzes and publishes up-to-date labor force data, population demographics, economic trends, commuting patterns, taxes and other information relevant to the economy of St. Mary's County.

Staff works closely with numerous citizen-led groups including the recently appointed St. Mary's County Economic Development Commission, the Agriculture, Seafood and Forestry Board, Agriculture Land Preservation Advisory Board, local and regional Tourism Boards, Housing Authority of St. Mary's County, the St. Mary's County Chamber of Commerce, St. Mary's County Community Development Corporation, The Patuxent Partnership, Southern Maryland Navy Alliance and the Farmer's Market Association.

DED (continued)

Budget Highlights

The budget for the Department of Economic Development is $1,557,691, a decrease of $19,853 or -1.3%. This budget incorporates the county employee compensation changes mentioned in the budget highlights. DED will be reorganized in FY2015. A deputy director's position will be added while the executive director of the St. Mary's County Community Development Corporation's position will be eliminated. A senior administrative coordinator's position will be reclassified and the position of the Business Development Manager will be frozen for FY2015 with the net funding ($80,000) utilized to procure contract services to provide direct support for technology and small business growth. The total number of positions allocated to the Department will not exceed the nine who have been assigned currently.

In FY15, the Department will complete the development of a Comprehensive Economic Development Strategy (CEDS) focused on the diversification of the local economy. St. Mary's has one of the few stand-alone economies in Maryland. The County's decade's long overdependence on the defense industry has left St. Mary's vulnerable to decreases in federal spending. Identifying opportunities to broaden and therefore, create a more resilient economy is the objective of this master planning initiative. The DED budget includes $250,000 that may be used for contracted services to assist in addressing issues that may arise with this endeavor; all tasks are subject to pre-approval by the BOCC.

DEPARTMENT OF FINANCE

Program Description

Department staff provide financial, budget, accounting, procurement and other related support to all departments and units of County Government as well as a number of affiliated programs and entities. The Administration/Budget Division is responsible for overall department management and serving as fiscal policy advisor to the Board of County Commissioners and the County Administrator. This responsibility includes budget formulation and management, cash flow, debt management, including bond sales, and other special fiscal services, such as grants or capital projects monitoring, and the administration of the County's OPEB trust. This division reviews all County Commissioner agenda items involving financial terms. The Accounting Division's responsibilities include maintenance of general accounting and payroll/leave systems, revenue and disbursement systems, investment of County funds, annual financial audit activities and other external financial reporting. In addition, this division processes the energy tax refund program as well as mosquito control program invoicing and collection. The Procurement Division is responsible for all procurement-related activities, including working with departments to develop appropriate specifications and preparation and release of solicitations, and the evaluation and negotiation of bids and contracts. In addition to formal procurement activity, there are numerous small purchases during the year. This division is also responsible for ensuring compliance with the County's Local Vendor Preference policy. The Department is the custodian of all fiscal records and manages the security of the related financial systems used. Related to these efforts, department staff routinely provides training to all users on the various H.T.E. financial modules.

Budget Highlights

The budget for the Department of Finance is $1,612,886, an increase of $40,240 or 2.6%. This increase includes employee compensation changes discussed in the highlights. The major components triggering the increases are contracted services for legal/financial consultation to assist in the evaluation of economic incentives and debt related issues, if needed; increased audit fees, due to significant new GASB releases and the re-bid of the audit contract; and actuarial valuations for SORP & LOSAP that comply with GASB for financial statement treatment. Also included is an increase for check print fees, which is offset by rebate revenue.

DEPARTMENT OF HUMAN RESOURCES

Program Description

The Department of Human Resources is responsible for all personnel and benefits administration activities for the County workforce. This includes position classification, job advertising, applicant interviewing, testing, personnel actions, maintenance of personnel records, update and maintenance of the Personnel Manual, administration for the State Retirement and Pension System, and Plan Administration for the Sheriff's Office Retirement Plan, employee health and life insurance programs, unemployment compensation, as well as the Employee Assistance Program, Savings Bond Program, and a Length of Service Awards Program for local Volunteer Fire and Rescue Companies. The department also handles Risk Management, including the County's general liability and property insurance costs and self-insured workers compensation, and is responsible for claims and risk management through activities and programs designed to reduce our risk and improve our loss experience.

Budget Highlights

The budget for the Department of Human Resources is $1,656,825, an increase of $285,582 or 20.8% more than the prior year. In addition to incorporating the county employee compensation changes mentioned in the budget highlights, this budget includes funding for a comprehensive county-wide compensation study and increased costs for liability insurance. Employer fees related to the Affordable Care Act, estimated at $106,900, are also included. And, the budget continues funding for tuition reimbursement for County at the prior year level.

DEPARTMENT OF LAND USE AND GROWTH MANAGEMENT

Program Description

The Department of Land Use and Growth Management is responsible for land use planning, zoning, site development review, permits, inspections, and final approval / issuing certificates of occupancy and use. Department staff is committed to customer service while fulfilling their responsibilities to promote quality development and protect the environmental and historic resources of St. Mary's County. Regulations are amended to better serve County residents promptly, efficiently, fairly, and courteously while safeguarding health, safety, and welfare. Significant projects for FY 2014 include writing ordinances to comply with state legislation, including Critical Area and the Watershed Implementation Plan. The types of inspections by the department will increase to include over lot grading, driveway entrances, and residential storm water management. Staff is being trained to undertake balcony inspections on commercial and apartment buildings, another new state requirement. The department coordinates the Water & Sewer Connection Policy Task Force and is also working with the Board of County Commissioners, Maryland Department of Transportation, and Calvert County to establish the Metropolitan Planning Organization (MPO). FEMA has released new Flood Insurance Rate Maps and a new Flood Insurance Study and the department will be updating the floodplain ordinance. The staff draft of the Lexington Park Plan has been completed and work is beginning on the Charlotte Hall Master Plan.

Staff support is provided to the Board of County Commissioners, Planning Commission, Board of Appeals, Historic Preservation Commission, and Commission on the Environment Technical Evaluation Committee among others.

Budget Highlights

The budget for the Land Use and Growth Management Department is $3,215,781, an increase of $143,506 or 4.7%. In addition to incorporating the county employee compensation changes mentioned in the budget highlights, a previously frozen position is restored mid-year Inspector II). In addition, $50,000 is included for the Charlotte Hall Small Area plan and $48,000 for a consultant for the Watershed Implementation Plan. This budget maintains the hiring freeze of one FTE position (Senior Office Specialist).

DEPARTMENT OF PUBLIC WORKS AND TRANSPORTATION

Program Description

The Department of Public Works & Transportation is responsible for County Highways, Development and Plan Review, Engineering Services, STS Transit and Non-Public School Bus Transportation, Airport Operations, Constructions and Inspections, Solid Waste Disposal, Recycling Services, and Building Services.

General responsibilities for this department are: Perform highway maintenance activities on all County roads, including: snow and ice control, roadside debris removal, litter control, animal carcass disposal, street lighting, incident management, eviction assistance, grass cutting, tree trimming, pavement patching, drainage resolution, severe weather response, culvert replacement, bridge repair, shoulder maintenance, safety improvements, traffic/street name signage and pavement management; Transportation planning, roadway and bridge design, shore erosion and dredging projects, marine / shoreline protection, GIS/ GPS mapping, land acquisition, facility/building construction, special taxing districts, and post-construction audits; Fleet management, operation of the STS transit system, vehicle maintenance-acquisition-displacement of all tagged vehicles and heavy construction equipment, non-public school transportation, motor pools, school bus driver training, central mailroom and messenger services and administration of the Bus Driver Drug & Alcohol Testing Program; Materials testing, utility coordination, quality control, guardrail replacement, maintenance paving, pavement markings/line striping, contractor management, inspections, construction of new subdivision roads, site development, and administering capital improvement projects.

Other responsibilities include: Airport management and master planning, commuter air service development, airport compliance, security and safety, tie-down and lease management, business development and airspace protection. Services provided at the Airport include: hangar leasing, tie-down rental, flight school instructions, charter services, maintenance/repair services and Maryland State Police Medevac Operations; and Assuring that private and public sector projects are completed in accordance with project design and specifications; Maintaining three (3) closed sanitary landfills and operation of six (6) residential convenience centers throughout the County; Diverting tons of recyclables from the County landfills annually; and maintaining all of the County-owned and/or leased facilities which includes providing energy management, janitorial services, preventive maintenance, carpentry, electrical, plumbing, and painting repairs, and utility costs for all buildings maintained by or reimbursed to the County.

Miscellaneous responsibilities include: Provide assistance to the County's Planning Commission and Board of Appeals by providing technical assistance on a variety of issues; Review and approve designs and construction plans to assure compliance with the adopted Road Ordinance, Storm Water Management, Grading, Erosion & Sediment Control Ordinance and adequate public facilities requirements. Issues and enforces public works agreements and grading permits.

Budget Highlights

The general fund budget for the Department of Public Works & Transportation is $18,571,818, a net increase of $144,090 or .8%. The budgeted amount incorporates the county employee compensation changes mentioned in the budget highlights. This budget realigns positions among the Mailroom, Non-Public School Transportation, and the Vehicle Maintenance Divisions, to reflect their work assignments, at no net change in cost.

Also included is increased costs of the St. Mary's Transit System and the County's share is $1,587,746 in FY2015, compared to $1,552,050 in FY2014. Additional funds are included for vehicle maintenance, snow removal, minor projects for the airport, and to address the mandated requirements for the Storm Water Management facilities. Also included, is a net increase of $11,454 increase in contracted services for non-public school bus transportation; the contracted costs associated with rate increases for drivers (2%) and vehicle maintenance ($.03 per mile) are offset by reductions to miles and fuel rates based on recent trends. .

DPW&T Budget Highlights (continued)

The General Fund subsidy to the Solid Waste & Recycling Fund remains $1 million and maintains services at the prior fiscal year level. Any future increase costs will be reflected in rate changes.

Total cost of vehicles and equipment is $606,000, which includes the portion budgeted in the Solid Waste Fund.

$63,600 is included in the general operating budget and $74,000 in Solid Waste to cover the annual debt service costs on exempt financing of the following:

- 1 replacement dump truck with salt spreader and snow plow (Highways)
- 1 crane truck with lift arm to replace fork lift (Vehicle Maintenance)
- 1 Mack road truck/tractor (Solid Waste)
- 2 trash trailers (Solid Waste)
- 3 passenger sedans for the County-wide motor vehicle pool.

DEPARTMENT OF RECREATION & PARKS

Program Description

The Department of Recreation and Parks is responsible for providing a comprehensive program of public recreation in schools, parks, and other facilities. The Department also develops and maintains a park system, operates a golf course, manages two museums and offers programs and services that address social issues and community problems. The Department is organized into the following divisions: Administration, Parks, Museums, Recreation, and Golf Course.

The Administration Division provides general direction and guidance to the Recreation and Parks Department and serves as the staff liaison to three advisory boards. The Parks Division provides the grounds, turf and facility maintenance at parks, school ball fields, public landings, libraries and county/state buildings. The function of the Museum Division is to collect, preserve and interpret St. Mary's County history utilizing the St. Clements Island and Piney Point Museums and Parks; the Drayden African American and Charlotte Hall Schoolhouses and the U-1105 submarine.

The Recreation Division is responsible for planning, implementing, supervising, and evaluating a broad range of recreational programs, services, and activities for county residents, utilizing both county facilities and public schools. Responsibilities currently include the supervision and management of the Gymnastics Center, the Leonard Hall Recreation Center, Margaret Brent Recreation Center, the Carver Recreation Center and the Great Mills Pool. Recreational programs are self-supporting through the Recreation and Parks Enterprise Fund.

The Wicomico Shores Golf Course provides golfing, food service, and banquet facilities. The golfing operation is also self-supporting through the Wicomico Shores Golf Enterprise Fund.

Budget Highlights

The general fund budget for the Department of Recreation & Parks is $3,759,910, an increase of $66,368 or 1.8% more than the prior year. In addition to the county employee compensation changes mentioned in the budget highlights, this reflects additional funding for hourly employees, snow removal (new - park and ride), equipment, and other general maintenance, repairs, and upgrades. This budget a one-time subsidy of $25,000 for the activity fund due to the potential increase in the minimum wage that may be mandated by the State. This subsidy will allow the department to assess the impact on costs and the related user fees, and if necessary adjust rates for activities in the Fall.

Rec& Parks Budget Highlights (continued)

There was a reduction in grants for Countywide Maintenance related to public boat facilities. This reduction corresponds more closely to actual need which has decreased with the recent completion of major upgrades. .

$9,000 is included in the budget to cover the exempt financing of one ½ ton truck with extended cab and one deck trailer (total cost of $39,000). Additionally, $25,000 of Fund Balance is allocated to replace a Reel Mower needed for park maintenance.

DEPARTMENT OF EMERGENCY SERVICES & TECHNOLOGY

Program Description

St. Mary's County Department of Emergency Services & Technology is comprised of three major divisions: Emergency Management, Emergency Communications, and Technology. This encompasses 911 Call Taking/ Computer Aided Dispatch, Radio Repair, Animal Control, the Hazardous Materials Team, Emergency Services, and supports the Fire/Rescue Operations. Coordination of all emergency services and disaster response activities in St. Mary's and surrounding counties requires that all emergency responders and response activities be in compliance with all Federal, State, and local regulations and policies.

The Technology Division has the overall responsibility for managing the County's technology and telecommunication resources, including computer hardware, software, and telephones. Services of the Technology Division include technical support, systems support, equipment maintenance, technology training, technical planning, telephone support, telecommunications, infrastructure, access control and security.

Budget Highlights

The general fund budget for the Department of Emergency Services & Technology is $10,363,461, an increase of $126,755 or 1.2% more than the prior year. The non-grant portion of the budget decreased by $154,899. The reflects the true-up of NextGen contract based operating costs and maintenance, which decreased by more than $500,000 to match the contract requirements. However, with the acceleration of the NextGen capital project , contract maintenance costs were then increased by $104,000. The budget incorporates the county employee compensation changes mentioned in the budget highlights and the addition of four Emergency Communication Specialist I positions. One-time-only funding is included for Property Tax / Billing / Collections / Payment Software as well as Replacement Radios. The telephone system at the primary Communications Center is to be upgraded, using approximately $1 million in funding from the Emergency Numbers Board.

With the expiration of the SAFER Grant under the Emergency Support Fund Grants, the Recruiter position under this grant will be funded directly in FY2015 by the Emergency Support Fund, eliminating the need for a subsidy.

CIRCUIT COURT

Program Description

The Circuit Court for St. Mary's County is a court of general trial jurisdiction established pursuant to Article IV of the Maryland Constitution. The objective of the Court, as stated in the Plan of Action, is to provide a fair and impartial forum for the resolution of disputes falling within its jurisdiction. The Court manages its case load through a Differentiated Case Management Plan, which establishes time standards for the resolution of cases. The Circuit Court has full common-law power and jurisdiction in civil cases involving over twenty-five thousand dollars, and in most criminal cases originally charged as felonies. The Court exercises concurrent jurisdiction with the District Court in civil and equity cases if the amount in controversy exceeds twenty-five thousand dollars, in criminal cases in certain statutorily defined circumstances, and in certain family law proceedings such as domestic violence. The

Circuit Court Description (continued)
Court exercises appellate review of District Court cases and certain County administrative decisions. All juvenile matters fall within the Court's jurisdiction. The Court also selects and instructs members of the grand and petit juries.

The Circuit Court has a successful drug court program, which offers intensive treatment, counseling and drug testing as an alternative to incarceration for certain non-violent juveniles and adults with substance-abuse issues. The court's drug court program is funded almost entirely by federal and state grants.

Budget Highlights
The budget for the Circuit Court is $1,542,535, an increase of $99,603 or 6.9% more than the prior year. This increase is principally due to an increase in grant funds for Family Services and Drug Court Grants. It also incorporates the county employee compensation changes mentioned in the budget highlights and includes funding to replace four CRT monitors in the courtrooms.

ORPHAN'S COURT

Program Description
The Orphan's Court consists of three judges elected to serve concurrent four-year terms. The Court is responsible for hearing matters involving decedents' estates which are probated judicially, approves administration accounts and awards of personal representatives' commissions and attorneys' fees in all estates, has concurrent jurisdiction with the Circuit Court in the guardianship of minors and their property, and handles the validity of wills and transfer of property in which legal questions and disputes occur.

Budget Highlights
The budget for the Orphan's Court is $47,242, an increase of $13,317 or 39.3% more than the prior year. This increase is attributed to compensation changes.

OFFICE OF THE SHERIFF

Program Description
The St. Mary's County Sheriff's Office is organized into six divisions: Administration, Bureau of Criminal Investigations, Patrol, Narcotics, Special Operations and Corrections. Major functions within the Office of the Sheriff include: investigation of all incidents, crimes and complaints, which includes keeping victims informed of investigation status; expanded drug enforcement efforts directed against high level drug dealers and street level sellers; public awareness and educational programs that focus on the harmful effects of drugs and alcohol abuse; enhanced crime prevention programs, including grants, which provide high visibility of police patrols in high crime areas of the County; neighborhood crime watch programs in which citizens participate; home and commercial security surveys; service of criminal and civil process; security for the Courthouse and Circuit Courts; traffic safety/enforcement and accident reconstruction; safe and secure schools; and management of the St. Mary's County Detention Center.

The Corrections Division is responsible for the overall management of the St. Mary's County Detention Center. For the most recent calendar year, the average daily population of the Detention Center ranged from 218 to 251 inmates.

The Travel/Training portion of the budget ensures all mandatory qualifications are met and/or exceeded. This budget allocation not only provides funding for the qualifications but the ammunition needed to qualify. This allocation provides for St. Mary's County's share of the funds needed to operate the Southern Maryland Criminal Justice Academy.

Office of the Sheriff Description (continued)

The Canine Unit responds to and assists with all major functions and responsibilities of the Sheriff's Office, including but not limited to; burglaries (burglar alarms), building searches, article searches, rescue situations (lost/missing persons), drug scans, and bomb threats (searches).

Budget Highlights - Sheriff

The general fund budget for the Office of the Sheriff is $35,346,734, an increase of $1,945,639, or 5.8% more than the prior year. The Sheriff's non-grant budget increased $1,920,938, or 6%. In addition to incorporating the county employee compensation changes mentioned in the budget highlights, the Sheriff's budget adds:

- 3 new (non-grant) FTE Deputy positions effective January 1, 2015:
  - 2 – Criminal Investigations Division and 1 – Patrol
- 4 Civilian FTE positions:
  - Effective July 1, 2014 ~ (1 NCIC Validation Coordinator – Patrol, and 1 Supply Specialist in Corrections, and
  - Effective January 1, 2015 ~ 1 Public Information Officer and 1 Administrative Coordinator – Patrol
- $89,648 funding (including fringe) for 22 promotional ranks (law enforcement and corrections);
- 26 vehicles (3 of which are for the new Deputy Positions), all of which will be exempt financed (total cost of $1,082,346); and
- $604,200 of fund balance for the potential FY2015 estimated operating impact of the Adult Detention Center renovation as well as replacement furniture and equipment.

OFFICE OF THE STATE'S ATTORNEY

Program Description

The State's Attorney for each county and the city of Baltimore is empowered by the Constitution of Maryland and the Annotated Code of Maryland, to prosecute and defend, on the part of the State, all cases in which the State may be interested, subject to appropriate statutes. The Office of the State's Attorney performs the following functions: establish paternity and related child-support orders; Law Enforcement and Recovery of court-ordered child support payments from delinquent parents; bad check collection program responsible for collection of worthless checks issued to merchants in St. Mary's County; sponsor of Project Graduation, as well as other education programs on crime prevention in public and private schools; operation of the Community Service Program which serves as a pretrial diversionary program for minor traffic offenders; collection of restitution due victims of crimes in District and Juvenile Courts, and a large percentage of the restitution for the Circuit Court; assistance with criminal investigations of police agencies; coordination of the activities of the Grand Jury; prosecution of all criminal and traffic matters in the District, Circuit, and Juvenile Courts for St. Mary's County; work with victims of domestic violence and educate them on the judicial process and the options available to them; and Victim/Witness responsibilities mandated by State law.

Budget Highlights

The general fund budget for the Office of the State's Attorney is $3,125,088, an increase of $174,779 or 5.9% more than the prior year. This net increase includes the county employee compensation changes mentioned in the budget highlights. It also includes a $135,000 reserve to address the costs of complying with proposed legislation on the DeWolfe Ruling.

OFFICE OF THE COUNTY TREASURER

Program Description

The primary function of the Treasurer's Office is the billing and collection of real and personal property taxes for the State and County. Related responsibilities include the billing and collection of erosion, road, agricultural, and other miscellaneous special taxes, penalties and interest; verification and inspection of records and stamping of real property deeds for tax clearance prior to recordation; intake and processing of qualified senior tax credit applicants, completion and submission of bankruptcy documentation on real property accounts to the bankruptcy court; conducting the annual tax sale; the billing, collection, and remittance of the Fire and Rescue District Tax to the Volunteer Fire Departments and Rescue Squads in St. Mary's County. Other duties include the issuance of motor vehicle registration renewals, dog tags, and liquor licenses. The Treasurer's Office is responsible for the preparation, dissemination, and maintenance of all relevant financial reports to local and state authorities.

Budget Highlights

The budget for the Office of the County Treasurer is $422,116, an increase of $1,431 or .3% over the prior year. This increase is due to incorporating the county employee compensation changes mentioned in the budget highlights.

DEPARTMENT OF HEALTH

Program Description

The Health Department is a State agency which receives the majority of its financial support from the State government, as well as fees and other collections. County funding contributes to the costs of administration, as well as the following programs: school health, oral health, communicable disease, environmental health, and mosquito control/gypsy moth.

Budget Highlights

The allocation to the Department of Health is $1,968,827, an increase of $267,976. This includes funding for two positions, Epidemiologist and an Accreditation Coordinator, plus increased salary and benefits to fund State awarded compensation and benefit increases. The State has restored a significant amount of its prior funding cuts, allowing the Health Department to fund State mandated compensation changes using State funds. The County exceeds State mandated funding by $1,339,963. This also budget includes $54,000 for Mosquito Control.

DEPARTMENT OF SOCIAL SERVICES

Program Description

The Department of Social Services is a State agency which provides a broad range of programs and services from public assistance to child welfare. County funding has been provided to support the Child Support Enforcement Program, Adult Foster Care, Child Foster Care and staff development and training. The function of the Child Support Enforcement program is to enforce the support obligations owed by non-custodial parents to their children and spouse (or former spouse) with whom such children are living. This involves interviewing customers, locating absent parents, referring cases for legal establishment of paternity and/or court ordered support obligations, monitoring collections, and enforcing court orders for customers and children who are entitled to these services through the Department of Social Services. The function of the Adult Foster Care Program is to delay or eliminate

Department of Social Services Description (continued)
the need for institutionalizing disabled and/or elderly adults. The Foster Care Program provides short-term continuous twenty-four hour care and supportive services for needy children.

Budget Highlights
The local portion of the Social Services budget is $432,399 (including the grant), an increase of $15,392 from the prior year. This increase is due to incorporating employee compensation changes.

ALCOHOL BEVERAGE BOARD

Program Description
The Alcohol Beverage Board is responsible for all decisions relative to the issuance of licenses to sell alcoholic beverages in St. Mary's County. The Board has the full power and authority to adopt such reasonable rules and regulations as deemed necessary to enable it to effectively discharge the duties imposed by Article 2B of the Laws and Regulations of the State of Maryland relating to Alcoholic Beverages. The Board receives and reviews license applications, holds hearings, conducts inspections, files reports, and enforces underage drinking laws.

Budget Highlights
The budget for the Alcohol Beverage Board is $256,410, which is a decrease of $4,405 or 1.7% less than the prior year. This increase is due to incorporating the county employee compensation changes mentioned in the budget highlights.

The budget includes costs for one deputy in the Sheriff's Office, approximately $117,269 for salary and benefits which has offsetting revenue. This amount will be updated during the Approved stage in May to reflect the current cost of $119,372, based on the changes to salary and benefits for County employees.

SUPERVISORS OF ELECTIONS

Program Description
The Board of Elections operates under State election laws, receiving direction from the State Administrative Board of Election Laws. Responsibilities include supervision of elections, registering eligible voters, and receiving applications for candidates filing for elected office in St. Mary's County.

Budget Highlights
The budget for the Board of Elections is $670,127, which is a decrease of $2,659 or .4% less than the prior year. Election activities drive the need for each year's funding level, including judges, equipment, and related costs for voting machines and early voting. This year's decrease is principally due to a reduction of hourly employee hours to reflect the actual hours worked in the past year.

UNIVERSITY OF MARYLAND EXTENSION – ST. MARY'S COUNTY

Program Description
The University of Maryland Extension is a statewide, informal education system within the College of Agriculture and Natural Resources, University of Maryland at College Park and the University of Maryland Eastern Shore. It provides research-backed unbiased information, together with educational opportunities, developed by the University of Maryland System and other institutes of higher education to all adults and youth. Funding for this office is shared by Federal, State and Local governments, thus making this service a cooperative effort. All CES programs are developed and presented to implement the following initiatives: agriculture profitability; natural resource issues;

University of Maryland Extension Description (continued)
improving diet, nutrition and health; building and developing human capital; increasing family economic stability; commercial horticulture and pest management; and aquaculture and marine resources.

Budget Highlights
The local budget for the Cooperative Extension Service (CES) is $258,686, which is an increase of $54,832 or 26.9% when compared to the prior year. The budget includes funding for costs related to a Part-time Watershed Stewards Coordinator and salary and benefits for County Funded positions. Also included are full-year operating expenses (utilities and janitorial) that the County will have to pay due to CES' relocation to the Agricultural Service Center.

ETHICS COMMISSION

Program Description
There is a five member St. Mary's County Ethics Commission appointed by the Board of County Commissioners in accordance with the County Public Ethics Ordinance. The Commission is the advisory body responsible for interpreting the Ordinance and advising persons subject to its application. The Commission hears and decides complaints; is the custodial of all statements, registrations, reports, and complaints; and conducts information and education programs.

Budget Highlights
The budget is $833, which continues the funding level from the prior year.

SOIL CONSERVATION DISTRICT

Program Description
The Soil Conservation District promotes wise and efficient use of the County's soils and water resources through a cooperative relationship between County, State and Federal governments. Through soil conservation and water quality planning, nutrient management planning and the implementation of best management practices, the agriculture community is actively working towards reaching the reduction of nitrogen and phosphorous loads to the Chesapeake Bay. The District also has a non-agriculture program which includes urban sediment control plans review, pond designs, and forest harvest sediment control plans.

Budget Highlights
The County will fund $71,557, which is a $2,854 increase over the funding level from the prior year to cover increased costs for the District Manager's compensation and increased operating costs.

ST. MARY'S COUNTY FORESTRY BOARD

Program Description
The St. Mary's County Forestry Board promotes the stewardship, conservation, management and wise use of Maryland's forest resources, both urban and rural. Most of this promotion is done through educational programs such as the Natural Resources Careers Camp (NRCC) and community and civic tree planting.

Budget Highlights
The County will fund $2,000, which is a $1,500 increase over the funding level from the prior year. This funding continues to help support Arbor Day activities and student tuition costs for the MD Department of Natural Resources-Natural Resource Conservation Camp (NRCC). The increase in County funds allows for an additional student to attend the NRCC camp and the board to focus on maintaining and possibly upgrading existing School Forest Projects.

SOUTHERN MARYLAND RESOURCE CONSERVATION AND DEVELOPMENT (RC&D) BOARD, INC.

Program Description

Southern Maryland Resource Conservation and Development (RC&D) Board, Inc. is a resource conservation and development organization which serves Anne Arundel, Calvert, Charles, and St. Mary's Counties. Working with diverse project partners, Southern Maryland RC&D brings together technical disciplines and local knowledge to help our communities address important, emerging conservation and quality of life concerns. This Board works closely with project partners to identify, develop, fund, and implement a wide array of projects ranging from support for environmental education at schools to large-scale conservation projects with the Navy.

Budget Highlights

The County will fund $11,630, which is a $6,630 increase over the funding level from the prior year. This funding is designated to partially finance salary and benefit costs for a full-time Office Associate and to fund office administration costs. The increase in County funds covers a larger portion of personal services and administrative costs which allows for more funds to be directed to programs. Grants provide most of the funding used by the RC&D to support environmental education, conservation, development, and community outreach programs.

BOARD OF EDUCATION (BOE)

Program Description

The Education Article of the Annotated Code of Maryland governs the conduct of public education in the State. The law provides that there shall be, throughout the State of Maryland, a general system of free public schools. A State Department of Education is established as a principal department of the State government. The State Board of Education determines overall elementary and secondary educational policies of the State. The law further provides that there is a county board of education for each county school system and that educational matters that affect the counties shall be under the control of the county board. The St. Mary's County Board of Education consists of five voting members and one student member. The Annotated Code of Maryland also requires that each county board prepare an annual budget for submission to the county fiscal authorities according to major budget categories.

Budget Highlights

The County's funding for the Board of Education is budgeted at $93,910,979, a $4 million increase over the prior year. When combined with the State funding increase of $2,783,683, the total budget is $194,457,515. State-mandated maintenance of effort requires County funding of $84,825,789, plus $3,417,429 for the State Pension Shift, or a total of $88,243,218. County funding retains the use of County fund balance of $2 million for contributions to the BOE OPEB trust. The BOE reduced its funding of the Trust by $1 million. The increase in State funding and the State mandated maintenance of effort for County funding reflects the increase in eligible K-12 student enrollment from FY2013 to FY2014. Projected K-12 enrollment for FY2015 is 17,534; FY2014 projected and actual are 16,947 and 16,890.25 respectively.

The Board of Education will be responsible for addressing its operating and staffing needs, OPEB funding, and negotiated compensation changes within the framework of the almost $6.8 million increase in County and State funding.

The Board of Education Budget also includes a revolving fund of $7,493,000 for food services and a Restricted Fund of $11,620,046 for Grants. Included in the General Fund is $3,890,014 for the Chesapeake Public Charter School. The Capital Projects are presented separately. County funding for capital projects in FY2015 totals $10,254,000.

COLLEGE OF SOUTHERN MARYLAND

Program Description

The College of Southern Maryland, Leonardtown Campus, provides comprehensive community college services to the residents of St. Mary's County. To this end, the college offers high quality transfer and occupational programs. Continuing education courses are offered for specialized training and for enrichment. The college supports and encourages economic development and community services. The college's primary purpose is instruction. Services, cultural and research activities are developed to the degree that they enhance and complement the instructional program or meet a specific community need. The college's open-door admissions policy encourages those who can benefit to participate in programs and activities.

Budget Highlights

The total budget for the College of Southern Maryland (CSM), Leonardtown Campus, is increasing from $13,673,719 to $13,826,508 or 1.1% more than the prior year. County funding is increasing by $121,563 or 3.2% for a total of $3,935,506. The budget funds their compensation changes and two new positions for the Leonardtown Campus. One position is a shared Recruitment Coordinator to address enrollment decline and one is a facilities position to improve building staffing levels.

The $20,000 approved for the CSM Foundation for scholarships to St. Mary's County citizens pursuing a degree in the medical profession is now reflected in the Non-County Agencies section below.

BOARD OF LIBRARY TRUSTEES

Program Description

The St. Mary's County Library provides public library services seven days a week to all County citizens. Branch libraries are located in the three major population centers - Lexington Park, Leonardtown, and Charlotte Hall. The Leonardtown library is considered the headquarters library and also houses the administrative office. The libraries currently consist of approximately 53,000-sq. ft. of floor space and have the capacity to hold over 225,000 items. Major activities of the libraries include: collection development and maintenance; cataloguing and processing; circulation; reference; access to electronic resources and computer workshops; children's programming; interlibrary loan; and administration.

Budget Highlights

The total budget for the Board of Library Trustees is $2,498,064, which is a net increase of $21,500, or .9% over the prior year. This increase provides a step increase for employees, the cost of which is offset by reduced rates for health benefits. The Library fully funds its actuarially determined annual contributions to the OPEB trust.

NON-COUNTY AGENCIES

The following represents a listing of Non-County Agencies approved to receive funding in this budget. County funding allocated to the community-based non-profit entities is level with the prior year funding. No new funding and no new entities were added. There is a 20% reduction reflected for recipients that did not comply with the requirement to participate in the College of Southern Maryland's Non-profit Institute. Refer to Budget Expenditures – Detail for specific budget amounts and details.

For informational purposes to the reader, as of this fiscal year, the St. Mary's County Forestry Board and the Southern Maryland Resource Conservation & Development Board, Inc. are now being reflected under State Agencies and Independent Boards.

The **College of Southern Maryland Foundation, Inc.** was established in 1970 as a charitable organization to serve and support the College of Southern Maryland (CSM). The mission of this foundation is to promote academic excellence, growth, progress, and the general welfare of (CSM) by raising and managing funds, and providing support to strengthen and develop the college and its objectives. The Foundation operates exclusively to provide financial and resource development support to the College and is a legal and separate entity from the College of Southern Maryland. Therefore, it is now being reflected here as opposed to within the College of Southern Maryland's budget description/highlights.

The **Greenwell Foundation** is dedicated to providing accessible and inclusive programs, services and facilities for all community members with and without disabilities, in Southern Maryland. The Foundation operates in Greenwell State Park, a 600-acre property located along the lower Patuxent River in Hollywood, Maryland. Its mission is to give all people the opportunity to access and experience the benefits of recreation and the beauty of nature; to provide an inclusive community for people with and without disabilities to participate in and belong to, side by side; and to increase awareness and understanding of people with disabilities. The Greenwell Foundation offers therapeutic and recreational horseback riding, summer camps, nature programs, veterans' programs, and accessible site rentals, and regularly develops new programs, often in collaboration with area agencies and nonprofit organizations, to meet community needs. All programs are designed to be inclusive, allowing people with disabilities to fully participate. Additionally the Foundation serves veterans, at-risk children, and transitioning youth with disabilities

Founded in 1961, the organization known today as **Historic Sotterley, Inc.,** is a nonprofit organization that functions as steward of Historic Sotterley Plantation, a National Historic Landmark. The mission of Historic Sotterley, Inc. is to preserve, research, and interpret Sotterley Plantation's diverse cultures and environments, and to serve the world as an educational, cultural, and community resource. This mission is carried out through Preservation Stewardship, Research and Education, and Heritage Tourism functions.

Hospice of St. Mary's (HOSM) is a Medicare certified hospice that serves the people of St. Mary's County, Maryland. HOSM offers palliative care (care and comfort) for all individuals and their families without regard to age, gender, nationality, race, creed, sexual orientation, disability, diagnosis, availability of primary caregiver, or ability to pay. HOSM admits patients 24 hours a day, seven a week with appropriate physician certification. The hospice team provides medical director services (medical director home visits), nursing care, certified nursing assistants (hospice aides), social work, chaplain, volunteers, and bereavement support. All medications related to the terminal diagnosis are covered, as well as any medications necessary for symptom control. Hospice House offers specialized care to those individuals that cannot be cared for at home, but do not want to be at the hospital or nursing home. As with all hospice care, no one is ever turned away from Hospice House for lack of ability to pay. In addition, HOSM's Bereavement Department provides extensive grief training to numerous groups in the county and offers a free weekend grief camp for children.

A number of local service clubs and commercial entities participate in the **Lexington Park Rotary - Oyster Festival** to which county funds are contributed. Rotary is an organization of business and professional persons united worldwide who provide humanitarian service, encourage high ethical standards in all vocations and help build goodwill and peace in the world. The Rotary Club of Lexington Park has been in existence for over 50 years and coordinates the annual St. Mary's County Oyster Festival to celebrate the opening of the oyster season, raise money for charitable causes, and promote regional tourism for a solid return on St. Mary's County investment. The Festival is the County's largest single event with estimated attendance at 17,000 and offers regional, national and international linkages to the County. Highlights of the Festival are the National Oyster Cook-off and the U.S. National Oyster Shucking Championship Contest.

The **Literacy Council of St. Mary's** is affiliated with ProLiteracy Worldwide and exists to provide no-fee, one-on-one tutoring to adults in St. Mary's County who need help with basic reading and writing skills. With the influx of immigrants, the Literacy Council also supports English as a Second Language (ESL) tutoring. In addition, tutors may elect to provide practical help, assist students with functional skills, and provide additional tutoring in the fundamental mathematics of everyday life. In doing so, the Literacy Council helps prepare adults for the Graduate Educational Development (GED) Exam. County funding is designated to partially finance salary costs for a part-time Administrator to recruit tutors, link those in need with tutors, and to allow the Council to maintain the cohesiveness needed in their volunteer organization.

The mission of the **Patuxent River Naval Air Museum Association (PRNAMA)** is to obtain and provide the necessary resources to support the Patuxent River Naval Air Museum to: 1) Preserve the aviation heritage of the U.S. Navy; 2) Present the continuing story of naval aviation; 3) Show the Navy's unique technological contribution to the science of aeronautics; and 4) Demonstrate the museum's importance to our community and nation. County funding partially finances salary costs for a part-time Administrator to manage the day-to-day museum operations which is essential to the museum continuing operations and providing educational value and inspiration to the approximate 40,000 citizens, visitors, budding scientists and engineers it serves per year.

St. Mary's Caring, Inc. operates and funds a Soup Kitchen, providing hot meals and other services for low-income children and adults of St. Mary's County. In addition to nutritious meals, the Kitchen provides a safe and inviting location for people to meet and relax. Assistance to the unemployed, homeless, and working poor is provided by making referrals to proper agencies. Special programs and events for children, when resources permit, have included a Christmas Breakfast and Gift Exchange. The Kitchen is always available to various community organizations for a meeting space.

The **St. Mary's College River Concert Series** provides the citizens of St. Mary's County and the rest of Southern Maryland with a series of high quality, professional performances in the summer. Additionally, the River Concert Series enriches the cultural offerings of our region while raising the cultural profile of Southern Maryland throughout the State. Payment is made to St. Mary's College for the River Concert Series.

The **St. Mary's County Historical Society** collects, preserves, researches, and interprets the history of St. Mary's County, Maryland and provides stewardship of 18th century Tudor Hall which functions as its main facility. The Society also provides docents to staff the Society's Museum and the County's Tourism Center at the Old Jail for the Leonardtown area. County funds subsidize the general funds of the Society.

The **Seventh District Optimist Club** hosts the "Blessing of the Fleet" annually in October to raise funds to support the numerous youth activities of the 7th District Optimist Club throughout the County. Because of the unique geographical location of the St. Clements Island Museum and St. Clements Island, (the birthplace of MD), the Blessing of the Fleet offers a perfect setting to attract tourism from the surrounding states and D.C. County funding is requested primarily for the purpose of advertising the "Blessing of the Fleet."

The principal function of the **Southern Maryland Higher Education Center (SMHEC)** is to recruit and present complete doctorate, graduate and upper division degrees, certificate programs and education certification programs to the citizens of Southern Maryland. Since its inception, 14 universities and colleges and 101 new academic programs have been added to the opportunities for professional development available to the citizens of St. Mary's County and Southern Maryland without the need to travel to far-off campuses. Some 36 engineering and technology academic programs are now available to the County's citizens, along with 46 education academic programs for the County's teachers, and additional academic programs in business, social work, and nursing.

The **Southern Maryland Navy Alliance (SMNA)** initiates support for new programs in Department of Defense (DoD) authorization and appropriations legislation that are of interest to local defense activities as well as market Patuxent River and St. Inigoes capabilities to international companies and countries. SMNA's work is increasing significantly to protect the DoD work that represents 80% of the local economy and is vital to the continued positive growth and quality of life in St. Mary's County. SMNA partners with key community organizations as well as numerous business and community entities to ensure DoD work stays in St. Mary's County.

The primary purpose of the **Southern Maryland Tri-County Community Action Committee, Inc. (SMTCCAC)** is to provide services to eligible citizens that alleviate the causes and conditions of poverty, promote upward mobility and enrich the quality of life. These services are provided through programs such as Career Training, Energy Assistance, Energy Conservation, Affordable Housing, Housing Counseling, Senior Companion, and Emergency Food Assistance. General operations funding includes fiscal control, human resources, planning and quality control.

The ARC of Southern Maryland promotes community involvement, independence and personal success for children and adults with intellectual and developmental disabilities. The ARC's objectives include providing: residential services; individual supported living services; employment opportunities and support; day support services; in school transition services; family support services/respite care assistance; and behavioral support services for those with intellectual and developmental disabilities and/or their families.

The Center for Life Enrichment (TCLE) provides programs and support services that will increase the vocational and personal potential of individuals with disabilities. The goal is to provide these services in a unique and individualized manner for each of our clients, helping to improve their overall quality of life in the form of increased independence, integration into the workforce, and the opportunity for social interaction with others. The Center's objectives include providing: trained personnel to work with individuals with disabilities; facilities, staff and equipment to assist clients to reach their fullest potential; quality day programs in areas of personal adjustment, work activity, evaluation, work adjustment, sheltered employment, advocacy and community job placement; and to assist the family/guardian in dealing with the special needs of the disabled individual.

The Promise Resource Center was founded on the belief that parents, grandparents, foster parents, child care providers, early childhood teachers and other caregivers of young children make a promise of sorts: that the children they care for will receive the things that they need to grow up successfully. The Promise Resource Center's role is to provide caregivers with the tools they need to fulfill that promise, based on the belief that providing training, information and support to adults results in the success of the children they care for, strengthening the community as a whole. The Center is a Tri-County agency with services provided in St. Mary's, Charles, and Calvert Counties. Funding from St. Mary's County is used to help support annual rent costs for the Center.

The function of **The Southern Maryland Center for Family Advocacy** is to provide court advocacy, legal assistance and representation, case management, services to teens and young adults related to dating violence and sexual assault, and information/referral to all victims of domestic violence in the Southern Maryland region, with the bulk of services being delivered in St. Mary's County. Key focus areas are: immediate intervention, legal representation, follow-up and safety planning, advocacy and case management, education, and representation of the voice of the victim in the legal system and in the making of policy and law. The majority of the county funding is dedicated to salaries.

Three Oaks Center provides prevention and outreach services as well as emergency, transitional and permanent supportive housing that helps individuals and families meet their basic need for shelter, stabilization, assessment, and referral to appropriate resources so that they may return to living productive, self-sufficient lives in our community. Approximately 1,200-1,400 clients are served annually.

The **Tri-County Council for Southern Maryland** is the regional planning and development agency for the Tri-County area of Southern Maryland, created by State law in 1966. The Council serves as a forum for the resolution of region-wide issues and the attainment of regional goals; provides a framework for cooperation and coordination among the elected, civic and business leaders of the Region; undertakes action programs that focus local, state and federal resources in a comprehensive strategy to enhance the quality of life of all the people in Southern Maryland; and initiates and coordinates plans and projects which foster the physical, economic and social development of the Region

Tri-County Youth Services Bureau, Inc. (TCYSB) is a community-based, non-residential provider of delinquency prevention, youth suicide prevention, drug and alcohol abuse prevention, youth violence and abuse prevention, and youth development services to children, youth, and their families. The mission is to provide a respectful and compassionate atmosphere for youth and their families in Southern Maryland to learn through education and counseling services how to communicate more creatively and how to more effectively understand and promote the values that are unique to each family. Professional counselors provide individual, group and family counseling services to adolescents and their families to address family disruption, delinquency, violence and mental health issues. Care services include individual, group, family and play therapies at three offices. Services are offered at the Dr. J. Patrick Jarboe Center in Lexington Park, at the offices of the St. Mary's County Department of Juvenile Services (DJS) in Leonardtown, at various schools in Lexington Park, and at the Youth Center off Shangri-La Drive. The Bureau offers services to all children from birth to 18 years of age and their families who live in Calvert, Charles, and St. Mary's Counties.

United Committee for Afro-American Contributions of St. Mary's County, Inc. (UCAC) pursues a varied outreach program including gathering and sharing oral histories; holding lectures, seminars, and workshops; and promoting events – all in the pursuit of their mission. The UCAC sponsors and hosts the St. Mary's County Juneteenth Celebration held the third Saturday in June. Juneteenth is the nationally recognized celebration that commemorates the end of slavery in the United States. Originally celebrated in Galveston, Texas on June 19, 1865 as American Emancipation Day, this annual celebration has spread across the United States and grown to more than just the recognition of the end of slavery. Communities all across the country gather and recognize Juneteenth as an event to celebrate the life, culture, history, and contributions of African Americans. Juneteenth serves as a community unity event when people from all walks of life celebrate the greatness of our country and the fulfillment of our founding fathers' vision to see all people treated equally. County funding is used by UCAC for the local community-based event that brings together local and national visual, performing, and culinary artists who use their talent and artistry to celebrate the life and culture of African Americans.

Walden/Sierra, Inc. was established in 1973 to provide comprehensive substance abuse treatment and prevention services, as well as hotline/crisis intervention and trauma counseling services, to the citizens of St. Mary's County. Over the years, programs have expanded to include crisis and comprehensive trauma counseling services as well as a diverse array of behavioral health services designed to meet the needs of those special client groups as well as the community at large, including recovery support services and our most recent efforts at integrated services with primary care in the Lexington Park Health Enterprise Zone. Other programs include Substance Abuse Treatment and Prevention: Outpatient and Residential Treatment. A portion of the county funds are used as a grant match related to residential treatment services to St. Mary's County residents. The remaining funds support the Crisis Counseling Program.

The Board of County Commissioners continues to support the **Watermen's Association of St. Mary's County, Inc.** This allocation will assist the Association with the Oyster Replenishment program and promote aquatic growth and environmental awareness.

VOLUNTEER FIRE DEPARTMENTS AND RESCUE SQUADS

As of FY2014, this activity is reflected in the Emergency Services Support Fund. It is the Senator William H. Amoss Fire, Rescue and Ambulance Funding (formerly referred to as "508 State Grant ") through which the State provides financial support for local and volunteer fire, rescue, and ambulance services.

SUPPLEMENTAL EXPENSE RESERVE

This represents funding authority recognized in the expense budget, which has corresponding (supplemental) revenue from grants or other revenues, but which is not specifically known at this time and therefore is not appropriated for a specific purpose. Generally, this is used for new or increased grant awards during the year, which have corresponding revenues. As funds are received, the revenues and associated expenditures will be re-allocated, through a budget amendment approved by the Board of County Commissioners, to the appropriate department. Appropriation authority, both revenues and expenses, is budgeted at $1,000,000.

LEONARDTOWN TAX REBATE

The County Commissioners appropriate funds to the town of Leonardtown in recognition that the town provides some of its own services, in lieu of the County providing these services, that benefit County Government facilities. The amount is calculated based upon the assessed value of County-owned tax exempt property within the Leonardtown corporate limits. The major properties within the town limits include the Court House, Governmental Center, Health Department, and the Library. The formula equates to a tax differential rate of 1.15 cents per $100 of the assessed value. The assessed value of the County-owned nontaxable real property amounts to $43,276,300, requiring a payment of $49,811.

EMPLOYER CONTRIBUTIONS – RETIREE HEALTH BENEFITS & UNEMPLOYMENT COSTS

This portion of the budget includes principally retiree health insurance, as well as unemployment insurance costs. The County government provides health insurance to its retirees based upon years of service.

Requirements from the Government Accounting Standards Board (GASB) require the recognition in financial statements beginning in FY2008 of the expense being incurred while employees work for the benefits that they will be paid as retirees. This is similar to current accounting for pension plans. Prior to FY2008, these costs were reflected in the budget based on actual premium payments for current retirees only. That amount was approximately $2 million annually.

The County has an actuarial valuation performed bi-annually. The actuary estimated the County's total liability for FY2015 at $98,927,000; however, the County has set aside funds for a trust, which reduced this to an *unfunded* accrual liability of $49,892,000. The total required contribution for FY2015 is $6,079,000. The County has maintained its practice of budgeting and contributing the full actuarially determined contribution, of which $43,000 is included in the Solid Waste & Recycling and $74,000 in the Wicomico Golf Course Enterprise Funds, respectively.. The general fund budget includes the remaining $5,962,000, plus an additional $1 million from the County's fund balance to help pay down the unfunded accrued liability, which will help to reduce future annual contributions. $200,000 is included in FY2015 for Unemployment; this continues the amount from the prior year due to the increased County costs in the last couple of years.

GENERAL / BANK ADMINISTRATION COSTS

$61,000 is allocated to cover service and related charges from financial institutions, including administrative fees for bond escrow accounts related to outstanding general obligation bonds.

DEBT SERVICE

This appropriation of $12,158,182 funds the payment of debt service - principal and interest - on debt for capital projects. Included in the FY2015 estimate is debt service for borrowing $30 million in FY2015. The estimated allocation of debt service, based on the capital projects being funded, is as follows:

Project Type	Current Debt	New Debt
Board of Education	$5,457,593	244,259
Other County	1,814,957	992,858
Roads	1,024,874	813,009
Solid Waste	661,235	0
CSM	330,803	0
Library	302,012	142,289
Parks	359,256	15,037
Total	**$9,950,730**	**$2,207,452**

CAPITAL PROJECTS - GENERAL FUND TRANSFER

$1,432,805 is reflected as a transfer from the General Fund to the Capital Projects Fund to fund some costs for a number of capital projects' costs. The detail can be found on page 64.

RESERVE – RAINY DAY

This fund was established as a source of funding for budget years when the revenue estimates indicate a temporary shortfall from the level required to fund the County's operations and activities. It is funded through budgeted additions that are set-aside at the start of the fiscal year. This budget includes no funding for this reserve. The Rainy Day Reserve balance is retained at $1,625,000.

RESERVE – BOND RATING

The Bond Rating Reserve is part of the Committed Funds in the fund balance, set at 6% of general fund revenues. Due to the increase of general fund revenues, this FY2015 appropriation is $660,000. The Bond Rating Reserve balance is $12,193,982 as of June 30, 2013.

RESERVE – EMERGENCY APPROPRIATIONS

This reserve represents funding set aside annually which can be allocated during the fiscal year at the discretion of the Board of County Commissioners to fund unanticipated or under budgeted expenditures, such as weather related events, or respond to other funding requests for items or activities not budgeted. The budget allocates $500,000 to this reserve. Uses require specific action by the Board of County Commissioners.

RESERVE – PUBLIC HEARING

This reserve represents funding set aside during the recommended budget stage only. This represents funds that are available to respond to needs or other requests identified during the public hearing and throughout May, as the approved budget is being finalized. The FY2015 recommended budget includes a public hearing reserve of $ 802,552.

ENTERPRISE AND SPECIAL REVENUE FUNDS

Enterprise funds are used to account for certain services and programs which are operated similar to separate business enterprises. Generally, fees and charges are levied at rates necessary to cover the costs of operation; thus enterprise fund activities are not dependent on taxes for their operating revenue.

The Department of Recreation and Parks operates two enterprise funds: the Recreation and Parks Activity Fund accounts for the operation of numerous countywide recreation programs, and the Wicomico Shores Enterprise Fund accounts for the operations of the County's public golf course.

The Solid Waste and Recycling Fund is a separate fund to capture the direct operating costs of the Solid Waste and Recycling divisions/ activities and related fees. A Solid Waste and Recycling fee was instituted effective July 1, 2007, and is used to partially fund the costs. In addition, User Fees and a General Fund subsidy fund this program.

The Miscellaneous Revolving Fund is a special revenue fund established to account for certain earmarked revenue sources designated to finance particular functions or activities.

The Emergency Services Support Fund is a separate fund to collect revenue (Emergency Service Support Fees) and expend resources for Advanced Life Support, LOSAP and base operating allocations to Fire & Rescue entities. This also funds the principal and interest on the Fire and Rescue Revolving Loan Fund debt.

RECREATION AND PARKS ENTERPRISE FUND

Source and Use of Funds	FY 2013 Actual	FY 2014 Approved	FY 2015 Request	FY 2015 Recommended
Child Care Programs	$ 777,692	$ 1,046,529	$ 1,638,450	$ 1,638,450
Therapeutic Division	120,139	166,086	169,217	169,217
Gymnastics Department	413,434	332,158	396,019	396,019
Leisure / Special Programs	121,807	192,412	194,151	194,151
Special Facilities	274,713	321,230	334,805	334,805
Sports Programs	420,617	506,115	525,235	525,235
Recreation Activity Fund Fines	-	-	-	-
General Administration	76,612	111,899	111,800	111,800
New Program Reserves	995	103,000	103,000	103,000
General Fund Subsidy	-	-	-	25,000
Total Revenues	**2,206,009**	**2,779,429**	**3,472,677**	**3,497,677**
Child Care Programs	$ 605,512	$ 940,857	$ 1,563,571	$ 1,563,571
Therapeutic Division	114,543	167,506	167,045	167,045
Gymnastics Department	307,976	318,307	319,028	319,028
Leisure / Special Programs	98,158	156,604	153,389	153,389
Special Facilities	451,654	520,006	544,291	544,291
Sports Programs	326,540	437,710	440,439	440,439
General Administration	110,260	157,599	160,850	160,850
New Program Reserves	47,161	116,000	116,000	141,000
Total Expenditures	**2,061,804**	**2,814,589**	**3,464,613**	**3,489,613**
Revenues Over(Under) Expenditures	144,205	(35,160)	8,064	8,064
Fund Equity (deficit) at June 30 - audited	**$361,548**			

An enterprise fund is established to account for governmental services which are entirely or predominantly funded by user charges. Programs offered through the Recreation Division of the Department of Recreation and Parks are financed through fees established for the different activities. Programs and facilities include child care centers, summer day camps, sports programs, youth and adult leisure programs, amusement park ticket sales, gymnastics center, regional park, indoor recreation center, teen center, and museums.

WICOMICO SHORES GOLF ENTERPRISE FUND

Source and Use of Funds	FY2013 Actual	FY2014 Approved	FY2015 Request	FY2015 Recommended
Golf Operations	$ 882,625	$ 979,500	$ 970,500	$ 970,500
Restaurant	337,170	389,000	379,500	379,500
House	12,571	16,000	19,000	19,000
Interest Income	537	2,000	500	500
Golf Shop	50,220	80,440	69,000	69,000
Other/Miscellaneous	587	2,000	1,000	1,000
Supplemental Reserve	0	50,000	50,000	50,000
Total Revenues	**1,283,710**	**1,518,940**	**1,489,500**	**1,489,500**
Golf Operations	$ 116,286	$ 123,902	$ 119,830	$ 119,830
Greens and Grounds	318,658	422,662	402,198	400,889
Restaurant	340,561	374,501	365,290	363,975
House	78,029	94,420	89,820	89,820
Administration	186,644	213,418	216,865	216,458
Golf Shop	27,680	37,973	30,734	30,734
Capital / depreciation	0	37,000	33,800	43,069
OPEB (post-retirement health)	64,000	71,000	74,000	74,000
Supplemental Reserve	0	50,000	50,000	50,000
Total Expenditures, before debt service	**1,131,858**	**1,424,876**	**1,382,537**	**1,388,775**
Debt Service - Building	93,543	94,000	94,000	94,000
Total Expenditures, including debt service	**1,225,401**	**1,518,876**	**1,476,537**	**1,482,775**
Fund Equity (deficit) at June 30, exclusive of net capital assets - audited	**$96,196**			

The Wicomico Shores Golf Enterprise fund finances the public golf operation in St. Mary's County. The Wicomico Golf Course and Recreation Complex includes an 18-hole golf course, restaurant, banquet room, club house, pro shop, and two tennis courts. Primary revenue sources for this self-supporting enterprise are the greens fees generated through golf course operations and the revenue collections from the restaurant and banquet facility. All expenditures, including debt service on the financing, is funded by net revenues of the golf course operation.

SOLID WASTE AND RECYCLING FUND

Source and Use of Funds	FY2013 Actual	FY2014 Approved	FY2015 Request	FY2015 Recommended
SW and Recycling Fees-Residential	$ 2,396,340	$ 2,400,000	$ 2,400,000	$ 2,400,000
Landfill Tipping Fee	338,379	340,000	340,000	340,000
Recycle Containers	61,668	33,200	95,000	33,200
Total Revenues	**2,796,387**	**2,773,200**	**2,835,000**	**2,773,200**
Solid Waste				
Personal Services	$ 832,319	$ 927,959	$ 957,959	$ 949,279
Operating Supplies	30,909	42,500	41,500	41,500
Hauling & Post-Closure Costs	1,037,740	1,078,450	1,066,810	1,066,810
Communications	3,915	3,900	3,900	3,900
Transportation	83,931	79,000	79,000	79,000
Public Utility	22,602	28,167	28,167	28,167
Tipping Fees	854,220	900,500	949,000	949,000
Equipment	157,345	-	-	-
Retiree Health	65,000	43,000	43,000	43,000
Lease Payments	116,360	111,549	111,549	181,298
Capital/Depreciation	-	-	-	-
Total, Solid Waste	3,204,341	3,215,025	3,280,885	3,341,954
Recycling				
Personal Services	$ 41,982	$ 82,156	$ 82,156	$ 83,953
Operating Supplies	3,458	3,050	2,850	2,850
Professional Services	195,211	219,000	262,100	262,100
Communications	378	-	400	400
Transportation	1,118	4,500	4,300	4,300
Rentals	11,957	40,000	40,000	40,000
Hazardous Waste Day Events	52,654	75,150	75,175	75,175
Capital/Depreciation	-	-	-	-
Total, Recycling	306,758	423,856	466,981	468,778
Total Expenditures	**3,511,099**	**3,638,881**	**3,747,866**	**3,810,732**
Revenues Over (Under) Expenditures	(714,712)	(865,681)	(912,866)	(1,037,532)
Transfer-Subsidy from General Fund	980,065	1,000,000	1,000,000	1,000,000
Fund Equity (deficit) at June 30 - audited	**$1,435,726**			

This enterprise fund captures the direct operating costs and related fees. The Solid Waste and Recycling Fee of $60/improved residential property is collected annually through the Property Tax bills. Not included above are expenditures for capital projects and related debt service, indirect costs, overhead and administration; these are still carried as General Fund or Capital Project expenditures. Debt Service costs in the General Fund are $660,989.

MISCELLANEOUS REVOLVING FUND

Source and Use of Funds	FY2013 Actual	FY2014 Approved	FY2015 Request	FY2015 Recommended
Fuel Operations	$18,069	$15,000	$15,000	$15,000
State's Attorney Drug Enforcement	9,600	20,000	15,000	15,000
Community Service Teen Court	0	1,000	1,000	1,000
Department of Aging Special Events/CRAC	118,575	160,000	166,500	137,500
LUGM - Historic Book	3,215	5,000	5,000	5,000
Sheriff's Federal Forfeiture Fund	33,172	75,000	75,000	10,000
Sheriff's "350 Years" Book	30	40,000	40,000	0
Sheriff's Local Forfeiture Fund	51,026	75,000	75,000	25,000
State's Attorney Project Graduation	79,600	62,350	67,000	67,000
St. Mary's County Weed Control (general fund prio	9,380	17,145	17,145	17,145
Supplemental Revenue Reserve	0	0	0	184,000
Total Revenues	**322,667**	**470,495**	**476,645**	**476,645**
Fuel Operations	10,889	67,350	67,350	67,350
State's Attorney Drug Enforcement	218	89,123	89,123	87,880
Community Service Teen Court	525	1,000	1,000	1,000
Department of Aging Special Events/CRAC	124,010	160,000	166,500	137,500
LUGM - Historic Book	0	10,000	10,000	10,000
Sheriff"s Federal Forfeiture Fund	250,187	75,000	75,000	10,000
Sheriff"s 350 years Book	738	40,000	40,000	0
Sheriff's Local Forfeiture Fund	46,131	75,000	75,000	25,000
State's Attorney Project Graduation	55,649	60,350	65,000	65,000
St. Mary's County Weed Control (general fund prio	271	17,145	17,145	17,145
Supplemental Expense Reserve	0	0	0	184,000
Total Expenditures	**488,618**	**594,968**	**606,118**	**604,875**
Revenues Over (Under) Expenditures	(165,951)	(124,473)	(129,473)	(128,230)
Fund Equity (deficit) at June 30 - audited	**$409,216**			

The Miscellaneous Revolving Fund is a special revenue fund established to account for certain earmarked revenue sources designed to finance particular functions or activities.

Revolving Funds which have budgeted revenues, lower than budgeted expenses, have available fund balance to be applied to the variance.

SPECIAL ASSESSMENT FUND

In St. Mary's County there are four distinct classifications of special assessments. These include: Shore erosion control, Roadway improvements and lighting, Storm water drainage, and Waterway dredging. Following are the current districts:

DISTRICT	NUMBER OF PROPERTIES	RATES
Erosion Control		
Holly Point Shore Erosion Control	4	$3,139.12 – 25 years through 2032.
Holly Point Shore Erosion Control		$2,160.20 – 25 years through 2032.
Holly Point Shore Erosion Control		$2,270.30 – 25 years through 2032.
Holly Point Shore Erosion Control		$3,933.03 – 25 years through 2032.
Jefferson Island Erosion	1	Varying amounts each year through 2015.
Tall Timbers Erosion #3	62	$115.33 per front lot – 25 years through 2016.
		$57.28 per back lot – 25 years through 2016.
Wicomico Shores	411	$228.73 per lot – 20 years through 2019.
Villas on Waters Edge Shore Erosion	91	$243.24 per property – 20 years through 2032.
Roadway Improvement		
Cloverdale Acres	7	$512.75 per lot – 20 years through 2019.
Golf Course Drive	59	$217.99 per property – 20 years through 2026.
Mallard Creek	8	$259.26 per owner – 20 years through 2019.
Miles Drive	5	$270.24 per lot – 20 years through 2016.
Mulberry South	23	$286.76 per owner – 20 years through 2021.
Roof Top Circle	7	$237.80 per lot – 20 years through 2015.
Rosebank Village	9	$342.65 per lot – 20 years through 2019.
Waterway Improvement		
Kingston Creek Waterway	22	$34.14 per parcel – 20 years through 2027.
Little Kingston Creek	21	$136.35 per owner – 20 years through 2019.
Kingston Creek Waterway #2	25	$674.75 per property – 25 years through 2037.
Street Lights		
SouthHampton Lighting	75	$19.76 per lot - prior year SMECO charges

Depending upon the type of special assessment, the project may require interfund loans. Provision is then made for the benefiting property owner to pay installments through the property tax system on an annual basis. Debt Service required in FY2015 for existing Special Assessments will be $69,170.

EMERGENCY SERVICES SUPPORT FUND

Through an Emergency Services Tax, the County dedicates a funding stream for the County's emergency services activities and organizations, funded by that tax. By identifying a special tax, based on assessed property values, the Commissioners set into place a funding mechanism to allow emergency services organizations, including fire and rescue, to plan for the future.

The Emergency Services Tax- Support Services is assessed at a rate of $0.016 on each $100 dollars of assessable and personal property. The funds are remitted by the Treasurer and credited to this revolving fund. Revenues generated are budgeted to support base allocations of $23,000 and $19,000 to each volunteer fire department and rescue squad, respectively, as well as for the other purposes listed below.

In FY 2014, the Amoss Grant for Fire & Rescue has been transferred to the Emergency Services Support Fund. In previous years, it was budgeted in the General Fund.

Source and Use of Funds	FY 2013 Actual	FY 2014 Approved	FY 2015 Request	FY 2015 Recommended
Emergency Services – Support Tax	$ 1,903,877	$ 1,950,000	$ 1,950,000	$ 1,950,000
Intergovernmental - County Funding	-	-	-	-
Transfer - Subsidy	-	53,578	-	-
SAFER Grant	71,887	81,124	-	-
Amoss (508) Grant - Fire & Rescue	-	200,000	200,000	200,000
Total Revenues	**1,975,764**	**2,284,702**	**2,150,000**	**2,150,000**
Emergency Management (0701)	$ -	$ -	$ 53,622	$ 54,253
Advanced Life Support	378,506	409,695	439,503	439,503
ALS Educational Assistance	37,076	-	-	-
Emergency Services Committee	151,462	185,081	236,218	236,218
Fire Department Operating Allocation	207,000	207,000	207,000	207,000
Fire Department LOSAP	570,488	647,315	696,155	696,155
Amoss (508) Grant - Fire	-	100,000	100,000	100,000
Rescue Squad Operating Allocation	133,000	133,000	133,000	133,000
Rescue Squad LOSAP	185,451	236,333	237,293	237,293
Amoss (508) Grant - Rescue	-	100,000	100,000	100,000
F&R GASB LOSAP Valuation	9,666	15,000	-	-
LOSAP OPEB	-	-	400,000	400,000
F & R Revolving Loan Fund, Debt Service	152,748	129,323	129,072	129,072
SAFER GRANT - Non-Position Costs	71,887	81,124	-	-
SAFER FTE Matched by Subsidy	-	53,578	-	-
Total Expenditures	**1,897,284**	**2,297,449**	**2,731,863**	**2,732,494**
Excess of Revenues Over (Under) Expenditures	78,480	(12,747)	(581,863)	(582,494)
Fund Balance at June 30 - audited	**1,534,163**			

FIRE TAX

According to the St. Mary's County Code, a Fire Tax is to be assessed on every $100 of assessed valuation of all real and personal property. The proceeds from the tax are distributed to those fire companies located in the election districts in which the money is collected. The fire companies submit an annual budget and independent audit report to the Board of County Commissioners. The funds received by the fire companies shall be used for the purpose of purchasing, repairing, replacing, operating, maintaining and housing their fire-fighting equipment and apparatus, and for the training of new volunteer firefighters.

DISTRICT	NUMBER OF PROPERTIES *	RATES
Ridge - 1st Election District	3,699	3.6¢ per $100 of assessment
Valley Lee - 2nd Election District	3,667	4.4¢ per $100 of assessment
Leonardtown - 3rd Election District	7,142	2.4¢ per $100 of assessment
Mechanicsville - 5th Election District 5th District Accounts 5,090 4th District Accounts 3,877	8,967	4.6¢ per $100 of assessment
Hollywood - 6th Election District	5,665	4.4¢ per $100 of assessment
Avenue - 7th Election District (Current) 7th District Accounts 3,207 4th District Accounts 1,060 **Avenue - 7th Election District (Request)**	4,267	4.4¢ per $100 of assessment **5.6¢ per $100 of assessment**
Bay District - 8th Election District	12,507	5.0¢ per $100 of assessment
St. George Island - 9th Election District	224	3.6¢ per $100 of assessment

* Property information reflected is FY2014 taxable

The Seventh District Volunteer Fire Department is seeking approval to increase the Fire Tax rate within the Seventh and Fourth Election District effective July 1, 2014. The average increase is $18.18 per property, with expected increase in revenue of $78,000 in the first year. The revenue generated will be applied to apparatus and building expenses for the Seventh District Volunteer Fire Department.

RESCUE TAX

A Rescue Tax was enacted to provide a dedicated funding source for the County's rescue services activities and organizations. By identifying a special tax, based on assessed property values, the Commissioners set into place a funding mechanism to allow emergency services organizations, including fire and rescue, to plan for the future. The Emergency Services Tax, as a group, includes the existing Fire Tax, this Rescue Tax, and the Emergency Services Support Tax.

The Rescue Tax is assessed at a rate per $100 of assessed valuation of all real and personal property on property in each election district, as identified below. The proceeds from the tax are distributed by the Treasurer to those rescue squads located in the election districts in which the money is collected. The Rescue Squads submit an annual budget and audit report to support the expenditure of these funds, which are to be used for the purpose of purchasing, repairing, replacing, operating, maintaining and housing their Rescue equipment, and for the training of volunteer Rescue Personnel.

DISTRICT	NUMBER OF PROPERTIES *	RATES
Ridge – 1st Election District	3,699	1.1¢ per $100 of assessment
Valley Lee - 2nd Election District	3,667	.8¢ per $100 of assessment
Leonardtown - 3rd Election District	7,142	.9¢ per $100 of assessment
Mechanicsville 5th Election District 5,090 4th Election District 3,877	8,967	.8¢ per $100 of assessment
Hollywood - 6th Election District	5,665	1.4¢ per $100 of assessment
Avenue 7th Election District 3,207 4th Election District 1,060	4,267	1.1¢ per $100 of assessment
Lexington Park - 8th Election District	12,507	1.7¢ per $100 of assessment
St. George's Island - 9th Election District	224	.8¢ per $100 of assessment

* Property information reflected is FY2014 taxable

CAPITAL IMPROVEMENTS FUND

The St. Mary's County Code requires the annual adoption by the Board of County Commissioners of a separate capital budget and program. The capital *budget* is the plan of the County to receive and expend funds for capital projects during the first fiscal year included in the capital program. The capital *program* is the plan of the County to receive and expend funds for capital projects during the fiscal year covered by the capital budget and the succeeding five years thereafter.

The following pages are divided into three sections:

1) Fiscal Year 2015 Recommended Capital Budget - by project and funding source

2) Fiscal Year 2016 – Fiscal Year 2020 Recommended Capital Program

3) Detail project information showing funding sources and uses throughout the period covered by the budget and plan are categorized according to the following project classifications:

   Public Facilities
   Highways
   Marine
   Land Conservation
   Recreation and Parks
   Public Landings
   Public Schools

Projects are shown for the recommended FY2015 appropriation year as well as the planned projects for fiscal years 2016 through 2020. Recommended financing is presented in total for each of the respective years.

Capital project expenditures and revenues are accounted for in a separate Capital Improvements Fund.

RECOMMENDED CAPITAL BUDGET - FY2015

CAPITAL PROJECT	Total	Bonds	X-fer Tax	Impact Fees	Pay-Go	State /Fed	Other
PUBLIC FACILITIES							
NextGen 800MHz/Radio System	11,323,374	10,660,153	663,221	0	0	0	0
Leonardtown Library Renovation	709,800	709,800	0	0	0	0	0
Energy Efficiency and Conservation Projects	686,390	0	0	0	743,000	0	(56,610)
Sheriff District 4 Office	175,000	175,000	0	0	0	0	0
Adult Detention Center Upgrades	4,000,000	4,000,000	0	0	0	0	0
Airport Master Plan	2,608,000	0	130,400	0	0	2,477,600	0
Building Maintenance & Repair - Critical	485,000	0	485,000	0	0	0	0
Building Maintenance & Repair - Programmatic	450,000	0	450,000	0	0	0	0
Airport Improvements	27,000	0	27,000	0	0	0	0
Total Public Facilities	***20,464,564***	***15,544,953***	***1,755,621***	***0***	***743,000***	***2,477,600***	***(56,610)***
HIGHWAYS							
Roadway Base Widening	298,500	0	298,500	0	0	0	0
Street Lighting & Streetscape Improvements	60,000	0	0	0	60,000	0	0
Patuxent Park Neighborhood Preservation Program	500,000	500,000	0	0	0	0	0
Bridge/Culvert Replacement and Repair	60,000	0	60,000	0	0	0	0
Retrofit Sidewalk Program	80,000	0	80,000	0	0	0	0
Regional Water Quality & Nutrient Removal	35,000	0	35,000	0	0	0	0
Asphalt Overlay	3,000,000	2,764,150	235,850	0	0	0	0
Modified Seal Surface Treatment	654,000	0	654,000	0	0	0	0
Removal of Roadside Obstacles	40,000	0	40,000	0	0	0	0
FDR Boulevard Extended (MD 4 to Pegg Rd)	6,000,000	5,775,000	0	225,000	0	0	0
Total Highways	***10,727,500***	***9,039,150***	***1,403,350***	***225,000***	***60,000***	***0***	***0***
LAND CONSERVATION							
Agricultural Land Preservation Programs	1,750,000	0	120,000	0	0	1,050,000	580,000
Green Community Initiative - Critical Area Planting	74,208	0	0	0	0	0	74,208
Total Land Conservation	***1,824,208***	***0***	***120,000***	***0***	***0***	***1,050,000***	***654,208***
RECREATION & PARKS							
Lancaster Park Improvements	300,000	0	0	300,000	0	0	0
Leonardtown Park	500,000	294,820	37,500	42,680	0	125,000	0
Recreation Facility & Park Improvements	467,000	0	467,000	0	0	0	0
Park Land and Facility Acquisition	217,250	0	0	0	0	217,250	0
Three Notch Trail Phase Seven	253,125	0	0	82,320	70,805	100,000	0
Total Parks Acquisition /Development	***1,737,375***	***294,820***	***504,500***	***425,000***	***70,805***	***442,250***	***0***
PUBLIC LANDINGS							
Derelict Boat Removal	30,000	0	0	0	0	30,000	0
Total Public Landings	***30,000***	***0***	***0***	***0***	***0***	***30,000***	***0***
PUBLIC SCHOOLS							
Captain Walter Francis Duke Elementary School	12,328,000	0	0	6,640,000	0	5,688,000	0
Spring Ridge Middle School Renovation	9,476,000	2,256,000	0	0	0	7,220,000	0
Spring Ridge Middle School Relocatables	837,000	0	0	0	476,000	361,000	0
Margaret Brent Middle School - Chiller Replacement	329,000	0	329,000	0	0	0	0
Esperanza Middle School Soil Erosion	223,000	0	0	0	223,000	0	0
Qualified Zone Academy Bond	197,000	0	0	0	22,000	175,000	0
Aging School Program	59,288	0	0	0	7,000	52,288	0
Energy Efficiency - LED Lighting Projects	(244,000)	0	0	0	(244,000)	0	0
Site Paving - Parking Lots & Sidewalks	75,000	0	0	0	75,000	0	0
Fairlead Academy Building	75,000	0	75,000	0	0	0	0
Relocatables - for various sites	350,000	0	350,000	0	0	0	0
Evergreen Elementary School - Primary Building	45,000	0	0	45,000	0	0	0
Total Public Schools	***23,750,288***	***2,256,000***	***754,000***	***6,685,000***	***559,000***	***13,496,288***	***0***
TOTAL	$58,533,935	$27,134,923	$4,537,471	$7,335,000	$1,432,805	$17,496,138	$597,598

FY2015 RECOMMENDED CAPITAL PROJECTS

PROJECT DESCRIPTIONS

PUBLIC FACILITIES

NextGen 800 MHz/Radio System

Replace the existing radio system with a new system that is capable of delivering the performance requirements of today's public safety communications systems. Namely, the provision of reliable in-building radio coverage to all high life-safety risk buildings within the jurisdiction. Costs previously identified in FY2018 have been reprogrammed for FY2015, accelerating the seven additional towers and completion of the project into calendar year 2016.

Leonardtown Library Renovation

The existing library will be partially upgraded in include elevator access to the second floor, a fire rated emergency stairwell, upgraded restroom facilities, interior programmatic space renovations, electrical and fire alarm upgrades, interior aesthetic enhancements and exterior facade cosmetic improvements. FY2015 funding will support code upgrades for primary electric to a 3-phase service, replace interior lighting, and new HVAC system and humidity controls.

Energy Efficiency and Conservation Projects

This program provides funding for projects intended to help achieve reductions in energy consumption (electricity, water, propane use, etc.). FY2015 funding will complete Level III Energy Audits.

Sheriff District 4 Office

This project anticipates the reutilization of the former Lexington Park Rescue Squad building, for use as a Sheriff's District Office. The Sheriff's newly created District 4 Community Policing Unit will use the facility for permanent base of operations to serve the Lexington Park community.

Adult Detention Center Upgrades

This program provides funds for design, construction, equipment replacement, repair projects, upgrades and critical or major maintenance items. FY2015 funding is programmed for upgrades to the security system, HVAC, control room, heating & hot water, and electrical panels.

Airport Master Plan

This project provides for numerous Master Plan improvements at the St. Mary's County Regional Airport. FY2015 projects include the construction of Airport Road relocation, and construction of the extended taxiway. All projects are eligible for 90% Federal, 5% State, and 5% County funding.

Building Maintenance & Repair – Critical

This program provides funds for construction, equipment replacement, repair projects, upgrades and critical or major maintenance items. FY2015 projects include: Drill Hall rubberized roof replacement, elevator to the Board of Elections Building, Chancellors Run Activity Center A-frame roof repairs, Old Carver replacement of windows, St. Clements Island Museum Workshop Building, and HVAC units at Patuxent Building.

Building Maintenance & Repair – Programmatic

This program provides funds for construction, equipment replacement, repair projects, upgrades and critical or major maintenance items. FY2015 projects include: Trim on Courthouse, access controls at Chesapeake Building and Potomac Building, facility painting, replace carpet tile at Treasurer's Office, Transportation, and Public Safety. Repair skylights at Vehicle Maintenance facility, replace siding at the County hangar, and motorized partition at Northern Senior Center.

FY2015 RECOMMENDED CAPITAL PROJECTS

PROJECT DESCRIPTIONS

PUBLIC FACILITIES (continued)

Airport Improvements

This project provides for numerous improvements at the St. Mary's County Airport. Improvements are necessary to maintain services to improve safety, manage risk, and improve operations. FY2015 funding includes an updated Wildlife Hazard Assessment.

HIGHWAYS

Roadway Base Widening

This project addresses existing County maintained roadways that are recommended for widening to meet the minimum eighteen foot width requirement. FY2015 funding includes the following roadways: Clarkes Landing Road, Mattapany Road, and Town Creek Drive.

Street Lighting & Streetscape Improvements

Provide street tree plantings, safety/security lighting and other streetscape improvements along designated County roadways to enhance the aesthetic and rural character of the community in accordance with the Comprehensive Land Use Plan.

Patuxent Park Neighborhood Preservation Program

Project includes the infrastructure improvements to the Patuxent Park Subdivision in conjunction with preservation and revitalization efforts in the immediate area, which will provide new and/or reconstructed infrastructure (sidewalks, curb & gutter, storm drainage, utility and street improvements) in areas where substandard, deteriorated, or no infrastructure exists.

Bridge Culvert Replacement and Repair

Design, replace, rehabilitate and upgrade deteriorated metal culvert crossings with reinforced concrete pipe through the County's collector road network. Project may also include the upgrade of failing or inadequate storm drain systems which primarily drain public property.

Retrofit Sidewalk Program

Project has been established for construction and sidewalk retrofit along public roadways in areas of revitalization and community development such as the schools, local businesses, communities, parks, hospitals, libraries and industrial parks that result in pedestrian concentration, to improve safety near or along adjacent urban highways.

Regional Water Quality & Nutrient Removal

To provide the basic planning and implementation necessary to implement the federally mandated Phase I National Pollution Discharge Elimination System (NPDES) permit, and Phase 2 Chesapeake Bay Waterway Implementation Plan (WIP).

Asphalt Overlay

Overlay, widen, upgrade and perform pavement and system preservation improvements to existing roads throughout the County. The berm removal and overlay of the roadway extends the service life by approximately fifteen (15) years.

FY2015 RECOMMENDED CAPITAL PROJECTS

PROJECT DESCRIPTIONS

HIGHWAYS (continued)

Modified Seal Surface Treatment

Modified seal replaced the slurry seal and surface treatment programs. Modified seal performs better, is more cost effective than slurry seal, and provides some structural strength to the pavement section due to the size of the aggregate used. The application extends the road's service life approximately four (4) to seven (7) years.

Removal of Roadside Obstacles

Grading, tree removal, cut and fill operations, intersection safety / capacity improvements, utility relocations both lateral and underground, fore slope adjustments, extending the length of drainage culverts etc., to remove roadside obstacles in high hazard locations and improve dangerous roadway conditions by adding rumble strips, raised pavement markings or speed humps. Sight distance improvements and removal of roadside hazards are necessary to assure highway safety is maintained.

FDR Boulevard Extended (MD 4 to Pegg Rd)

Construct a two lane residential access way from MD Route 4 to Pegg Road. Relieve congestion and reduce delays along the MD 235 corridor by providing an alternative means for residents to travel to and from their daily activities.

LAND CONSERVATION

Agricultural Land Preservation Program

The following programs are funded through this project: matching funds for the Rural Legacy Program, the Maryland Agriculture Land Preservation Foundation (MALPF) Program. Forest Mitigation is funded by forest conservation fees collected for non-critical area forest preservation projects in support of the Green Community Initiative.

Green Community Initiative – Critical Area Planting

To satisfy Critical Area regulations as they pertain to development approvals in the Critical Area overlay zone. By law these monies must be spent on plantings in the Critical Area overlay zone, on either applicant's property or other Critical area zoned land in St. Mary's County. The Department of Land Use and Growth Management will continue to work with the Department of Recreation & Parks, the Department of Public Works & Transportation, and the Department of Natural Resources to identify projects, in support of the on-going Green Community Initiative.

RECREATION AND PARKS

Lancaster Park Improvements

This project will allow for the construction of additional parking for the Park, along with the construction of additional multi-purpose practice fields (football, soccer, and lacrosse).

Leonardtown Park

Design and construct a community park in Leonardtown. The proposed park is envisioned to include lighted multi-purpose athletic fields, baseball/softball fields, a playground, parking, off leash dog park and restroom facilities.

FY2015 RECOMMENDED CAPITAL PROJECTS

PROJECT DESCRIPTIONS

RECREATION AND PARKS (continued)

Recreation Facility & Park Improvements

This project proposes capital maintenance and enhancements at various existing recreation facilities and parks. FY2015 projects include: Replace deteriorated baseball and softball field fencing at several parks, renovate basketball courts at parks, pave road and parking lots at Cecil Park, pavement repair at Dorsey and Seventh District Parks, and stormwater management pond repairs at Chancellor's Run Park.

Park Land and Facility Acquisition

This project will enable property acquisition for County parks, public landings, and indoor recreation facilities. Several potential projects are included in the Land Preservation, Parks and Recreation Plan.

Three Notch Trail Phase Seven

Phase Seven of the Three Notch Trail continues development of the trail with a 10 foot wide section running from the Wildewood Development to Hollywood Road. FY2015 funding will enable design and engineering of this phase.

PUBLIC LANDINGS

Derelict Boat Removal

To remove derelict boats and obstructions to navigation from the waterways of the State located within St. Mary's County, to improve and maintain safe waterway access for the general boating public. The Maryland Department of Natural Resources funds this project annually through the State Waterway Improvement Program.

PUBLIC SCHOOLS

Captain Walter Francis Duke Elementary School - Leonardtown

This new elementary school will address current, existing and projected capacity needs. This school is located on the former Hayden property in the Leonardtown Development District. It will incorporate sustainable design elements to increase the efficiency and provide for enhanced educational environments, including the potential for a complete geothermal heating system and expanded solar photovoltaic system.

Spring Ridge Middle School Renovation

This project is for a limited renovation of five major building systems: HVAC, roof, fire sprinkler, lighting, and security. Renovation to the building will include bathroom modifications, ADA, replacement of the flooring, refurbishment of the lockers, modernization of the media center and fine arts areas, and modification to the kitchen and serving line.

Spring Ridge Middle School Relocatables

The placement of two (2) four classroom and three (3) one classroom state relocatable units. Relocatable units will be used to house students during the phasing of the Spring Ridge Middle School Renovation Project.

Margaret Brent Middle School Chiller Replacement

This project is to address the aging infrastructure and replace a failed water chiller at Margaret Brent Middle School. The chiller has exceeded its useful life and is beyond repair.

FY2015 RECOMMENDED CAPITAL PROJECTS

PROJECT DESCRIPTIONS

PUBLIC SCHOOLS (continued)

Esperanza Middle School Soil Erosion

Esperanza Middle School occupies a site with steep slopes and highly erodible soils to the south and east of the school building. Stabilization requires some clearing of fallen trees and vegetation, limited backfill, installation of gabion, temporary earth dikes, and use of soil stabilization matting.

Qualified Zone Academy Bond

This is a federal grant program funded from proceeds from the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010. Projects are restricted to those serving students in Breakthrough Center Schools or on a competitive basis, involving assessment of project priority, scope and eligibility.

Aging School Program

Maryland's Aging Schools Program is a state grant program. Eligible projects are restricted to those having at least a 15-year anticipated lifespan. Funds are for eligible improvements to public school buildings and sites that when completed, would protect the school building from deterioration, improve the safety of students and staff, and enhance the delivery of educational programs.

Energy Efficiency – LED Lighting Projects

Replacement of parking lot lights, wall packs, and canopy lighting with high efficiency LED lights in accordance with the Maryland Energy Administration and SMECO prescriptive lighting standards for the Design Lights Consortium at 23 schools. In addition, this project includes the installation of a timing control unit to provide for operational control of the lights. The credit in FY2015 reflects the rebate to be received for costs incurred in FY2014.

Site Paving – Parking Lots & Sidewalks

This project will address the need for resurfacing/resealing of parking lots and repairs to sidewalks on a bi-annual basis. These components are required to be addressed as outlined in the Comprehensive Maintenance Plan for Educational Facilities.

Fairlead Academy Building

The Fairlead Program is an intensive program embracing students and immersing them in a program with limited distractions so that academic pursuits can become their main focus. This facility is for the second Fairlead Academy, housing students in 9th through 12th grades at the Leonardtown campus.

Relocatables - for various sites

Based on current and projected enrollment, this project is to provide relocatable classrooms to meet the needs at various locations. This project provides for the purchase of one (1) double classroom unit annually to meet capacity needs, as determined in the spring of each year, based on actual and projected enrollment. The intention of the school system is to design and place units so that they are available for August of each year, which requires design funding to be funded a year prior to installation.

Evergreen Elementary School Primary Building

The new Primary Building located on the site of Evergreen Elementary School will have a capacity of 366 students. This project is necessary to meet the existing capacity needs in the Lexington Park and Leonardtown Development Districts. This facility will utilize sustainable design elements similar to those applied at Evergreen Elementary School.

RECOMMENDED FY2015 CAPITAL BUDGET AND FY2016 TO FY2020 PLAN

CAPITAL PROJECT	FY15 Total	FY16 Total	FY17 Total	FY18 Total	FY19 Total	FY20 Total
		← Recommended 5-Year Capital Plan →				
PUBLIC FACILITIES						
NextGen 800MHz/Radio System	11,323,374	0	0	0	0	0
Leonardtown Library Renovation	709,800	0	0	0	0	0
Energy Efficiency and Conservation Projects	686,390	147,000	0	0	0	0
Sheriff District 4 Office	175,000	1,737,000	0	0	0	0
Adult Detention Center Upgrades	4,000,000	3,375,000	550,000	0	0	0
Airport Master Plan	2,608,000	2,626,000	3,150,000	4,750,000	750,000	2,527,000
Building Maintenance & Repairs - Critical	485,000	260,000	321,000	300,000	210,000	40,000
Building Maintenance & Repairs - Programmatic	450,000	196,000	185,000	365,000	227,000	175,000
Airport Improvements	27,000	0	96,000	0	0	240,000
Fire and Rescue Revolving Loan Fund	0	400,000	100,000	400,000	0	1,550,000
Health Department Renovations	0	250,000	0	2,450,000	0	0
Parking and Site Improvements	0	100,000	0	180,000	0	200,000
Charlotte Hall Farmers Market	0	300,000	0	0	0	0
Workforce Housing Initiatives	0	250,000	0	0	0	0
Garvey Senior Center Replacement Facility	0	0	0	574,200	0	5,631,400
Total Public Facilities	**20,464,564**	**9,641,000**	**4,402,000**	**9,019,200**	**1,187,000**	**10,363,400**
HIGHWAYS						
Roadway Base Widening	298,500	0	0	290,000	0	0
Street Lighting & Streetscape Improvements	60,000	0	0	60,000	0	60,000
Patuxent Park Neighborhood Preservation Program	500,000	2,040,000	0	2,975,000	0	0
Bridge/Culvert Replacement and Repair	60,000	20,000	0	60,000	20,000	60,000
Retrofit Sidewalk Program	80,000	240,000	50,000	50,000	50,000	50,000
Regional Water Quality & Nutrient Removal	35,000	4,331,600	100,000	1,578,825	0	0
Asphalt Overlay	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Modified Seal Surface Treatment	654,000	654,000	654,000	654,000	654,000	654,000
Removal of Roadside Obstacles	40,000	260,000	140,000	260,000	100,000	40,000
FDR Boulevard Extended (MD 4 to Pegg Rd)	6,000,000	6,000,000	6,000,000	0	0	0
Buck Hewitt Road Sidewalk - North Side	0	0	775,000	0	0	0
Southampton Neighborhood Revitalization	0	0	0	0	446,000	0
CSM/Governmental Center Interparcel Access	0	0	0	0	40,000	0
Total Highways	**10,727,500**	**16,545,600**	**10,719,000**	**8,927,825**	**4,310,000**	**3,864,000**
MARINE						
St. Jerome's Creek Jetties	0	4,582,475	3,462,825	0	0	0
Ellis Road Revetment	0	25,000	335,000	0	0	0
St. Patrick Creek Maintenance Dredge	0	140,000	100,000	600,000	100,000	0
St. Catherine Island Shoreline Protection - Taxing District	0	40,000	129,000	86,723	0	235,125
Total Marine	**0**	**4,787,475**	**4,026,825**	**686,723**	**100,000**	**235,125**
LAND CONSERVATION						
Agricultural Land Preservation Programs	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Critical Area Planting	74,208	5,000	5,000	5,000	5,000	5,000
Total Land Conservation	**1,824,208**	**1,755,000**	**1,755,000**	**1,755,000**	**1,755,000**	**1,755,000**
RECREATION & PARKS						
Lancaster Park Improvements	300,000	0	0	0	0	0
Leonardtown Park	500,000	1,750,000	0	0	0	0
Recreation Facility & Park Improvements	467,000	620,000	600,000	630,000	300,000	330,000
Park Land and Facility Acquisition	217,250	90,000	90,000	90,000	90,000	90,000
Three Notch Trail - Phase Seven	253,125	0	0	1,972,000	0	0
Nicolet Park Entrance	0	700,000	0	0	0	0
Piney Point Lighthouse Museum	0	200,000	100,000	0	0	0
Elms Beach Park Improvements	0	25,000	75,000	800,000	0	0
Chaptico Park - Phased Development	0	0	125,000	0	1,115,000	0
St. Clement's Island Museum Renovations	0	0	30,000	170,000	0	0
Three Notch Trail - Phase Eight	0	0	0	0	0	260,500
Myrtle Point Park	0	0	0	0	0	150,000
Central County Park	0	0	0	0	0	225,000
Total Parks Acquisition /Development	**1,737,375**	**3,385,000**	**1,020,000**	**3,662,000**	**1,505,000**	**1,055,500**

RECOMMENDED FY2015 CAPITAL BUDGET AND FY2016 TO FY2020 PLAN

CAPITAL PROJECT	FY15 Total	FY16 Total	FY17 Total	FY18 Total	FY19 Total	FY20 Total
		← Recommended 5-Year Capital Plan →				
PUBLIC LANDINGS						
Derelict Boat Removal	30,000	30,000	30,000	30,000	30,000	30,000
Total Public Landings	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**
PUBLIC SCHOOLS						
Captain Walter Francis Duke Elementary School	12,328,000	673,000	0	0	0	0
Spring Ridge Middle School Renovation	9,476,000	5,440,000	0	0	0	0
Spring Ridge Middle School Relocatables	837,000	0	0	0	0	0
Margaret Brent Middle School - Chiller Replacement	329,000	0	0	0	0	0
Esperanza Middle School Soil Erosion	223,000	0	0	0	0	0
Qualified Zone Academy Bond	197,000	0	0	0	0	0
Aging School Program	59,288	0	0	0	0	0
Energy Efficiency - LED Lighting Projects	(244,000)	0	0	0	0	0
Site Paving - Parking Lots & Sidewalks	75,000	0	75,000	0	75,000	0
Fairlead Academy Building	75,000	550,000	0	0	0	0
Relocatables - for various sites	350,000	350,000	350,000	350,000	350,000	350,000
Evergreen ES - Primary Building	45,000	700,000	3,225,000	9,225,000	4,953,000	0
Flooring Replacement-various schools	0	50,000	0	50,000	0	50,000
Tennis Court/Track Resurface - Chopticon & Great Mills HS	0	442,000	0	0	0	0
Lettie Marshall Dent ES - Roof Top Units	0	232,000	0	0	0	0
Great Mills High School - Roof Top Units	0	176,000	0	0	0	0
Playground Equipment	0	325,000	0	325,000	325,000	325,000
Piney Point ES - Partial Roof Replacement	0	0	1,638,000	0	0	0
New Elementary School - Central County	0	0	1,500,000	0	0	493,000
Warehouse	0	0	0	619,000	0	0
Three High School Interior Basketball Scoreboards	0	0	0	104,000	0	0
Bethune Educational Center - HVAC Systemic Renov.	0	0	0	217,000	1,878,000	0
New High School (1,200 capacity)	0	0	0	0	1,347,000	2,979,000
Mechanicsville ES Modernization	0	0	0	0	356,000	338,000
Green Holly Elementary School - Switch Gear & HVAC	0	0	0	0	0	425,000
Hollywood Elementary School - Partial Roof Replacement	0	0	0	0	0	131,000
Total Public Schools	**23,750,288**	**8,938,000**	**6,788,000**	**10,890,000**	**9,284,000**	**5,091,000**
TOTAL	**$58,533,935**	**$45,082,075**	**$28,740,825**	**$34,970,748**	**$18,171,000**	**$22,394,025**

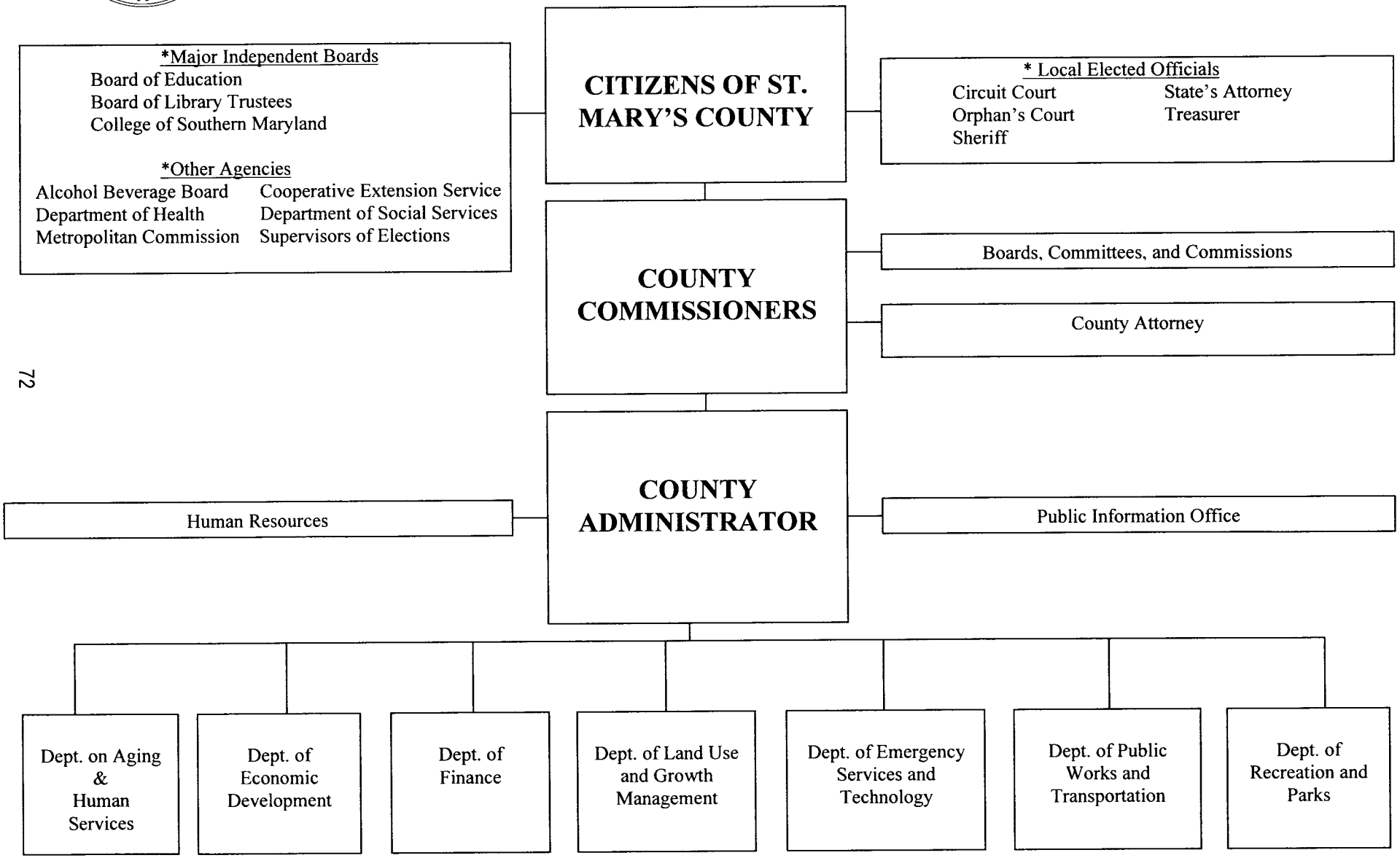
Capital Project Summary - By Type

Public Facilities	20,464,564	9,641,000	4,402,000	9,019,200	1,187,000	10,363,400
Highways	10,727,500	16,545,600	10,719,000	8,927,825	4,310,000	3,864,000
Marine	0	4,787,475	4,026,825	686,723	100,000	235,125
Land Conservation	1,824,208	1,755,000	1,755,000	1,755,000	1,755,000	1,755,000
Parks Acquisition & Development	1,737,375	3,385,000	1,020,000	3,662,000	1,505,000	1,055,500
Public Landings	30,000	30,000	30,000	30,000	30,000	30,000
Public Schools	23,750,288	8,938,000	6,788,000	10,890,000	9,284,000	5,091,000
Total	**$58,533,935**	**$45,082,075**	**$28,740,825**	**$34,970,748**	**$18,171,000**	**$22,394,025**

Capital Project Summary - By Source of Funds

State/Federal	17,496,138	13,059,700	11,114,858	14,377,147	3,289,500	4,545,650
Impact Fees - Schools	6,685,000	1,373,000	2,004,500	2,531,000	2,447,000	2,615,750
Impact Fees -Roads	225,000	225,000	225,000	0	40,000	0
Impact Fees - Parks	425,000	275,000	125,000	350,000	625,000	412,500
Transfer Taxes	4,537,471	4,250,000	4,250,000	5,000,000	5,000,000	5,000,000
Ag/Recordation	400,000	400,000	400,000	400,000	400,000	400,000
Ag/Transfer	50,000	50,000	50,000	50,000	50,000	50,000
Mitigation	0	40,000	129,000	86,723	0	235,125
Mitigation	204,208	55,000	55,000	55,000	55,000	55,000
Pay-Go	1,432,805	1,720,300	101,600	104,000	75,000	0
Bonds	27,134,923	23,484,075	10,285,867	12,016,878	6,189,500	9,080,000
Grants/donations/other	(56,610)	150,000	0	0	0	0
Total	**$58,533,935**	**$45,082,075**	**$28,740,825**	**$34,970,748**	**$18,171,000**	**$22,394,025**

ST. MARY'S COUNTY GOVERNMENT
Organizational Chart



FY2015

*** County Commissioners have funding responsibility only**

SUMMARY
AUTHORIZED COUNTY GOVERNMENT POSITIONS

STAFFING SUMMARY	FY2013 Adjusted	FY2014 Approved	FY2014 Adjusted	FY2015 Request	FY2015 Recommended
Board of County Commissioners	6.50	6.50	6.50	6.50	6.50
County Administrator	6.00	6.00	6.00	6.00	6.00
Department on Aging & Human Services	33.58	31.60	31.60	31.60	31.60
County Attorney	5.00	5.00	5.00	5.00	5.00
Economic Development	9.00	9.00	9.00	9.00	9.00
Department of Finance	17.00	17.00	17.00	17.00	17.00
Human Resource	7.00	7.00	7.00	7.00	7.00
Land Use & Growth Management	38.00	38.00	38.00	38.00	38.00
Planning Commission	7.00	7.00	7.00	7.00	7.00
Board of Appeals	5.00	5.00	5.00	5.00	5.00
Public Works and Transportation	124.50	124.50	124.50	124.50	124.50
Recreation & Parks	40.00	40.00	40.00	40.00	40.00
Emergency Services & Technology	54.50	54.50	54.50	58.50	58.50
Circuit Court	14.00	14.00	14.00	14.00	14.00
Orphans Court	3.00	3.00	3.00	3.00	3.00
Sheriff	274.50	281.50	281.50	295.00	288.50
States Attorney	34.00	35.00	35.00	35.00	35.00
Treasurer	5.00	5.00	5.00	5.00	5.00
Social Services	2.00	2.00	2.00	2.00	2.00
Alcohol Beverage Office	1.50	1.50	1.50	1.50	1.50
Alcohol Beverage Board	5.00	5.00	5.00	5.00	5.00
Board of Elections	3.00	3.00	3.00	3.00	3.00
TOTAL COUNTY GOVERNMENT	**695.08**	**701.10**	**701.10**	**718.60**	**712.10**

FROZEN POSITION LISTING

Land Use and Growth Management

1 - Inspector II (Grade S06) unfreeze 1/31/2015

1 - Senior Office Specialist (Grade S03)

Department of Economic Development

1 - Manager (Grade S10)

Note that frozen positions are included in the FTE count reflected above, but no funding is provided in the budget

CHANGES IN FTE POSITIONS - RECOMMENDED FY2015 OPERATING BUDGET

INCREASE/ DECREASE		POSITION DESCRIPTION	GRADE
DEPARTMENT OF ECONOMIC DEVELOPMENT			
1.0		*Deputy Director*	S11
1.0		*Senior Admin Coordinator*	S05
(1.0)		*Executive Director*	S10
(1.0)		*Senior Office Specialist*	S03
LAND USE & GROWTH MANAGEMENT			
	**	*Inspector II - Request to unfreeze*	S06
EMERGENCY SERVICES & TECHNOLOGY			
		Communications	
4		*Emergency Communication Specialist I*	S04
		Emergency Management Agency (251 Fund)	
1.0		*Fire/Emergency Recruitment & Retention Coordinator*	S07
		SAFER Grant (251 Fund)	
(1.0)		*Fire/Emergency Recruitment & Retention Coordinator (grant funded)*	S07
OFFICE OF THE SHERIFF			
		Law Enforcement	
		Eligible DFC Ranks (1) and Eligible Corporal Ranks (6)	
1.0		*NCIC Validation Coordinator (Patrol)*	S05
1.0	*	*Public Information Officer - Civilian Position*	S10
2.0	*	*CID Detectives*	M01
1.0	*	*Administrative Coordinator (Patrol)*	S04
1.0	*	*Deputies - Patrol*	M01
		Corrections	
		Eligible CFC Ranks (11) and Eligible Corporal Ranks (4)	
1.0		*Senior Office Specialist - Supply Specialist*	S03
STATE'S ATTORNEY'S OFFICE			
		Judicial	
		Overtime & fringe (or "Stipend" Account) - DeWolfe Ruling	
		To pay Attorneys that will have to appear before the District Court Commissioners during sessions outside of scheduled work hours.	
11.00		***Total Positions****	

**** Effective Hiring Date 1/1/2015***

**** *Effective Hiring Date 1/31/2015, all other new positions effective hiring date 7/1/2014***

All other new positions effective hiring date 7/1/2014

ST. MARY'S COUNTY TAX RATES

Tax	Basis	FY2014 Approved Rate	FY2015 Recommended Rate
Property Tax	Per $100 of assessed value	0.857	0.857
Local Income Tax	Percentage of taxable income	3.00%	3.00%
Admissions & Amusement Tax	Percentage of receipts	2%	2%
Recordation Tax	Per each $500 of value when property is sold and title recorded	Oper $3.65 CIP Ag .35	Oper $3.65 CIP Ag .35
Transfer Tax	Property transfer value	1%	1%
Trailer Park Tax	Space rental receipts	10%	10%
Cable T.V. Franchise Tax	Percentage of subscriber revenues	5%	5%
911 Fee (Local)	Monthly telephone bill	75¢	75¢
Public Accommodations Tax	Percentage of transient charge	5%	5%
Energy Taxes:			
Electricity Tax	% of the billed unit charge per kilowatt-hour	1.25%	1.25%
Fuel Oil	% of the billed unit charge per gallon	1.25%	1.25%
Liquefied Petroleum	% of the billed unit charge per lb.	1.25%	1.25%
Natural Gas	% of the billed unit sales	1.25%	1.25%
Impact Fees:			
Schools	Per residential dwelling unit	$3,375	$3,375
Parks	Per residential dwelling unit	$675	$675
Roads	Per residential dwelling unit	$450	$450
Total Impact Fees		$4,500	$4,500

ST. MARY'S COUNTY
PROPERTY TAX RATES

FISCAL YEAR	APPROVED TAX RATE	CONSTANT YIELD TAX RATE
1995	2.18	2.18
1996	2.13	2.13
1997	2.11	2.11
1998	2.08	2.08
1999	2.08	2.05
2000	2.08	2.02
2001	2.27	2.03
2002	.908	.883
2003	.908	.889
2004	.908	.887
2005	.878	.880
2006	.872	.833
2007	.857	.812
2008	.857	.791
2009	.857	.782
2010	.857	.798
2011	.857	.8192
2012	.857	.8607
2013	.857	.8608
2014	.857	.8526
2015	.857	.8532

The recommended property tax rate for FY2015 is $.857 per $100 of assessed valuation. This is $.0038 higher than the "constant yield" tax rate, which is certified to the County by the State Department of Assessments and Taxation letter of February 14, 2014. The "constant yield" rate is that rate necessary to offset any overall increase/decrease in the level of assessments on existing properties.

The estimated revenue yield from each 1¢ on the property tax rate is approximately $1.2 million.

The difference in the tax rate from tax year 2001 to 2002 reflects the change to the rate necessitated when the assessed value to which it was applied changed from 40% to 100% assessed value.

The reduction of the rate from tax year 2004 to 2005 coincides with the implementation of the emergency services support tax and adding the rescue tax.

ST. MARY'S COUNTY
ASSESSABLE PROPERTY BASE

	BUDGET ESTIMATE FY2014	BUDGET ESTIMATE FY2015
Real Property-Full Value:		
Full Year	$11,421,670,984	$11,552,104,820
Half Year		59,629,200
Business Personal Property	146,000,000	146,000,000
Public Utilities	108,319,000	106,198,000
Total Assessable Base	$11,675,989,984	$11,863,932,020

Source: State Department of Assessments and Taxation, Constant Yield Letter dated 2/14/2014
And SDAT website for personal and public utilities as of 11/30/2013.

Impact of Local Taxes
Using Average Values and Income for St. Mary's County

Average Residential Property Taxpayer

Fair Market Value		$283,910 *
Current Property Tax Bill:	*Rate per $100*	
County Property Tax	0.857	$2,433
Fire Tax	0.05	142
Rescue Tax	0.017	48
Emergency Services Support Tax	0.016	45
Total		$ 2,669

Average St. Mary's County Personal Income Tax Return

Adjusted Gross Income		$79,663 **
Net Taxable Income		$62,818 **
Net County Income Tax	3.00%	$ 1,885

* Based on average value of homes sold in FY2013 from State Department of Assessments and Taxation

**Based on 38,987 taxable returns filed for tax year 2012

Source: Income Tax Summary Report, Tax Year 2012, State Comptroller's Office.

COMPARISON OF SELECTED TAXES AND FEES BY SUBDIVISION - FY2014

Subdivision	Real Property Tax (1)	Homestead Property Tax Credit	Local Income Tax (2)	Recorda-tion Tax	Local Transfer Tax	Admissions & Amusement Tax	Trailer Park Tax	Local "911" Fee	Hotel/ Motel Tax	Single Dwelling Impact Fee	Residential Energy Taxes	Cable Tax
ALLEGANY	0.9800	7%	3.05%	$3.50	0.5%	7.5%	15.0%	$0.75	8.0%	None	.30 / ton coal	5.0%
ANNE ARUNDEL	0.9500	2%	2.56%	$3.50	1.0%	10.0%	7.5%	$0.75	7.0%	$ 11,616	$0.0025/$0.0020	5.0%
BALTIMORE CITY	2.2480	4%	3.20%	$5.00	1.5%	10.0%	0.0%	$0.75	9.5%	None	.005638 / kWh	5.0%
BALTIMORE COUNTY	1.1000	4%	2.83%	$2.50	1.5%	10.0%	7.0%	$0.75	8.0%	None	.00530 / kwh - nr	5.0%
CALVERT	0.8920	10%	2.80%	$5.00	0.0%	1.0%	20.0%	$0.75	5.0%	$ 12,950	0.0%	5.0%
CAROLINE	0.9400	5%	2.73%	$5.00	0.5%	0.0%	$15.00	$0.75	5.0%	$850 to $1,500	0.0%	5.0%
CARROLL	1.0180	5%	3.04%	$5.00	0.0%	10.0%	$ 10.00	$0.75	5.0%	$ 533	0.0%	5.0%
CECIL	0.9907	8%	2.80%	$4.10	$10/deed	6.0%	$20.00	$0.75	3.0%	None	0.0%	5.0%
CHARLES	1.1410	7%	3.03%	$5.00	0.0%	10.0%	$15/mo	$0.75	5.0%	$ 13,139	0.00%	5.0%
DORCHESTER	0.9760	5%	2.62%	$5.00	0.75%	0.5%	15.0%	$0.75	5.0%	$ 3,765	0.00%	0.0%
FREDERICK*	1.0640	5%	2.96%	$6.00	0.0%	0.0%	0.0%	$0.75	3.0%	$ 15,185	0.00%	0.0%
GARRETT	0.9900	5%	2.65%	$3.50	1.0%	4.5%	15.0%	$0.75	6.0%	None	.3 / ton coal	0.0%
HARFORD	1.0420	5%	3.06%	$3.30	1.0%	5.0%	$10/mo	$0.75	0.0%	$ 6,000	0.00%	3.0%
HOWARD	1.0140	5%	3.20%	$2.50	1.0%	7.5%	10.0%	$0.75	7.0%	1.13 &1.24/sf	0.00%	5.0%
KENT	1.0220	5%	2.85%	$3.30	0.5%	4.5%	0.0%	$0.75	5.0%	None	0.00%	3.0%, 5.0%
MONTGOMERY	1.0090	10%	3.20%	$3.45	1.0%	7.0%	0.0%	$0.75	7.0%	regional rates	.01225 / kwh	5.0%
PRINCE GEORGE'S	0.9600	2%	3.20%	$2.75	1.4%	10.0%	$5/mo	$0.75	5.0%	$22,355/$11,249	$.006489 / kwh	5.0%
QUEEN ANNE'S	0.8471	5%	3.20%	4.95/500	0.5%	5.0%	0.0%	$0.75	5.0%	$4.50 / sf	0.00%	5.0%
ST. MARY'S	***0.8570***	***5%***	***3.00%***	***$4.00***	***1.0%***	***2.0%***	***10.0%***	***$0.75***	***5.0%***	***$ 4,500***	***1.25% / unit***	***5.0%***
SOMERSET	0.9150	10%	3.15%	$3.30	0.0%	4.0%	0.0%	$0.75	5.0%	None	0.00%	3.0%
TALBOT	0.5120	0%	2.40%	$6.00	1.0%	5.0%	$50/qtr	$0.75	4.0%	$5,722/$6,625	0.00%	0.0%
WASHINGTON	0.9480	5%	2.80%	$3.80	0.5%	3% - 5%	15.0%	$0.75	6.0%	$1 / SQ FT	0.00%	0.0%
WICOMICO	0.9086	5%	3.20%	$3.50	0.0%	6.0%	15.0%	$0.75	6.0%	$ 5,231	0.00%	5.0%
WORCESTER	0.7700	3%	1.25%	$3.30	0.5%	3.0%	15.0%	$0.75	4.5%	None	0.00%	0.0%

** Real Property & Fire District Tax Consolidated in FY2014, Fire District Tax is 1.28*

(1) Per $100 of assessed value.
Many counties levy special service property taxes by district. (St. Mary's County has an additional Fire tax of 2.4 to 5.6 cents depending upon election district and Rescue tax ranging from .8 to 1.7 cents.)
(2) As percent of Maryland State taxable income.

Source: Budgets, Tax Rates, & Selected Statistics, Fiscal Year 2014 Maryland Association of Counties

DEBT AND FUND BALANCE

DEBT

The St. Mary's County Code requires that the budget include a statement of the bonded and other indebtedness of the County government and its agencies, including self-liquidating and special taxing district debts. The following statement of long-term obligations is included in the Annual Financial Statement and Independent Auditors' Report of the County Commissioners of St. Mary's County for the year ended June 30, 2013.

Another statement is included which summarizes the legal debt margin of the County under existing law. Section 27-11 of the Code of St. Mary's County provides that the aggregate amount of bonds outstanding at any one time may not exceed 2% upon the assessable basis of the County. Excluded from the debt limitation calculation are bonds issued for special taxing districts or self-liquidating projects. Also included is information regarding debt capacity and, and some key debt affordability measures are discussed.

FUND BALANCE

Included are selected pages from the most recent audited financial statements regarding fund balance. These include: a schedule summarizing the key elements of fund balance, as reported, and a brief discussion of the designations.

As a part of our FY2015 budget process, the multi-year plan for unassigned fund balance was updated. The plan addressed current needs, committing funds to pay for things now that will reduce our operating budget in future years, and yet maintains the flexibility for the next several years to address developments in the economy, BRAC, or further State actions.

The June 30, 2013 audit reflects an unassigned general fund balance of $23,487,185. This fund balance includes approximately $17 million that had been accumulated over the 4 years ended June 30, 2011, due to revenues exceeding budget estimates and reduced expenditures when compared to the budget.

It is tempting to use fund balance for recurring costs, and hope for a much improved picture next year. But this is not a short term problem. State allocations like the $7 million in highway user funds are gone. Given the general economy, and especially federal budget considerations which impact the County's largest employment sector, the Board determined that a multi-year plan to use unassigned fund balance was warranted, but that it was also appropriate to maintain a significant unassigned balance.

We intend to apply the fund balance in ways that will reduce future annual operating costs for periods up to 20 years. For example, using fund balance instead of bonds for a capital project already in the plan translates to annual cost savings in debt service of $800,000 for every $10 million applied. Similar returns can be achieved by applying fund balance to pay down the accrued liability for unfunded retiree health benefits.

The FY2015 plan incorporates the following future uses:

FY2015

$1,000,000	supplemental funding of the County retiree health (OPEB) trust
$2,000,000	supplemental funding of the Board of Education OPEB trust
$ 604,200	to fund short term operating costs associated with the renovation of the Adult Detention Center, as well as purchase various pieces of Equipment, i..e. bunk replacements, plumbing units, locker systems, workstations, etc.
$ 2,000	Fire Proof Safe for the County Attorney
$ 250,000	Development contracted services related principally to the development of the Comprehensive Economic Development Strategy
$ 98,000	Land Use & Growth Management contracted services for the Charlotte Hall Small Area and the Watershed Implementation plans
$ 234,738	purchase and implement Tax / Billing / Collections / Payment Software and for Replacement Radios for Emergency Services & Technology
$ 11,800	for Circuit Court to add large video monitors in each courtroom and replacement furniture
$ 25,000	to purchase reel mower for Recreation & Parks maintenance
$ 25,000	subsidy to Recreation & Parks activity fund to alleviate the first quarter impact of potential minimum wage changes, if mandated. Fees would subsequently be adjusted for the later periods.
$ 125,000	for Human Resources, for a county-wide compensation study
$1,432,805	Pay-go for several capital projects
$5,808,543	TOTAL recommendation for FY2015

FY2016

$1,720,300	Pay-go for several capital projects
$7,955,353	Additional pay-go funding or OPEB contributions
$9,675,653	TOTAL for FY2016

UNASSIGNED

$8,004,989	remains unassigned; to help avoid sudden disruption or elimination of services, by allowing time for a plan to be developed to address such changes, revenue shortfalls, or cost shifts. And, given the still uncertain economy and the federal budget situation and its impact on theCounty's largest employment sector, it can help the County to weather negative revenue results for a limited period of time.

The above plan will be updated during the FY2015 Approved Budget process in May.

7. Long-term obligations (continued)

Primary Government (continued)

The annual requirements to amortize all debt outstanding as of June 30, 2013, including interest of $17,719,838, except for the accrued landfill closure and postclosure costs, accumulated unpaid leave benefits, exempt financing, surplus property debt and Maryland Water Quality Loans, are as follows:

	Governmental Activities		
Years Ending June 30,	Principal	Interest	Total
2014	$ 6,972,513	$ 2,529,221	$ 9,501,734
2015	7,138,390	2,342,499	9,480,889
2016	7,293,665	2,152,399	9,446,064
2017	7,460,083	1,956,020	9,416,103
2018	7,675,083	1,728,451	9,403,534
2019-2023	32,254,705	5,212,911	37,467,616
2024-2028	12,807,522	1,655,016	14,462,538
2029-2033	4,030,020	143,321	4,173,341
2034-2037	42,159	-	42,159
Total	$ 85,674,140	$ 17,719,838	$ 103,393,978

A summary of the totals above by debt type is as follows:

	General Obligation Bonds	State Loans	Special Assessment Fund	Total
Principal	$ 83,885,000	$ 884,571	$ 904,569	$ 85,674,140
Interest	17,719,838	-	-	17,719,838
	$ 101,604,838	$ 884,571	$ 904,569	$ 103,393,978

During FY 2013, the Hospital Bonds, which at June 30, 2012, reflected principal of $14,030,000 and interest of $4,465,595, were fully redeemed.

Note that this is a copy of page 61 from the County Commissioners of St. Mary's County, MD FY2013 Audited Financial Statements

ST. MARY'S COUNTY
LEGAL DEBT MARGIN
UNDER EXISTING LAW

Estimated July 1, 2014 assessed property value	$11,804,302,820
Legal debt limit	2%
Borrowing limitation under the law	$236,086,056
Outstanding debt issued as of July 1, 2014	$79,777,431
Debt margin as of July 1, 2014	$156,308,625
Ratio of debt to assessed property value	.67%

Note:
The St. Mary's County Code requires that the aggregate amount of bonds outstanding at any one time may not exceed 2% of the assessable property base of the County. Excluded from this calculation are bonds issued for projects to be paid from other than County government sources (e.g., special-taxing districts). The County's ratio of debt to estimated assessed property value as of 7/1/14 is estimated to be .67%. By comparison, the ratio as of 7/1/13 was .75%. Based on the plan, and other assumptions, the ratio is estimated to range from .67% to 1.01% in the 6 year capital plan.

The legal debt limit must be analyzed in conjunction with other debt affordability measures such as debt service as a percent of general fund revenues, debt per capita, and debt as a percentage of per capita personal income. The County policy also calls for debt service to be less than 10% of the expenses. These debt measures are reviewed with each budget phase by the Department of Finance. The ratio of debt service to the operating budget stays well below the 10% required by the County's debt policy. The ratio for FY2014 was 4.81%. Based on the capital plan, and other assumptions, the ratio is expected to be 5.74% in FY2015, and is expected to range from 5.74% to 7.00% in the 6 year plan.

The County Commissioners for St. Mary's County
Notes to Financial Statements
June 30, 2013

8. Fund balances

A summary of the nonspendable, restricted, committed, assigned and unassigned fund balances as of June 30, 2013 is as follows:

		Special Revenue Funds		Debt Service Fund	
	General Fund	Fire & Rescue Revolving	Emergency Support	Special Assessments	Capital Projects Fund
Nonspendable					
Inventory	$ 921,024	$ -	$ -	$ -	$ -
Interfund Advance	1,088,179	-	-	-	-
Total Nonspendable	2,009,203	-	-	-	-
Restricted					
Domestic Violence Programs	1,260	-	-	-	-
County Matching Funds for Approved Grants	107,080	-	-	-	-
Funding Sources Specified for Capital Projects					
Land Preservation	-	-	-	-	809,596
Various Capital Projects - Transfer Tax	-	-	-	-	5,641,900
County Pay-Go	-	-	-	-	13,971,830
Roads- Impact Fees	-	-	-	-	1,474,490
Roads- Mitigation	-	-	-	-	455,446
Parks- Impact fees	-	-	-	-	963,720
Parks- Mitigation	-	-	-	-	46,753
Schools- Impact Fees	-	-	-	-	8,269,748
Schools-Mitigation	-	-	-	-	34,125
Total Restricted	108,340	-	-	-	31,667,608
Committed					
NextGen Contract	501,486				2,462,656
Bond Rating Reserve	12,193,982	-	-	-	-
CIP Pay-Go	9,930,000	-	-	-	-
County OPEB	1,000,000	-	-	-	-
BOE OPEB	2,000,000	-	-	-	-
Operating Budget, non-recurring items	523,000	-	-	-	-
Other, Net, Including grants	-	1,527,901	1,534,163	-	-
Total Committed	26,148,468	1,527,901	1,534,163	-	2,462,656
Assigned	2,424,822	-	-	(147,740)	4,296,754
Unassigned	23,487,185	-	-	-	-
Total Fund Balances (deficit)	$ 54,178,018	$ 1,527,901	$ 1,534,163	$ (147,740)	$ 38,427,018

Note that this is a copy of page 73 from the County Commissioners of St. Mary's County, MD - FY2013 Audited Financial Statements

8. Fund balances (continued)

St. Mary's County spends funds in the following order: committed, then assigned, then unassigned.

The Board of County Commissioners (BOCC) is the highest level of decision-making authority, and committed funds are established by resolution, legislation, ordinance, and/or contractual action through the budget process. Those committed amounts cannot be used for any other purpose without BOCC action.

The authority for assigning fund balance is delegated to the Finance Department by the BOCC to carry out their approved plan.

The nonspendable fund balance includes:

Inventory - The amount of inventory at June 30, 2013, carried as an asset.

The restricted fund balance includes:

Domestic violence programs - The amount of marriage license fees committed for domestic violence programs, by resolution.

County matching funds for approved grants – The amount of county funding that is committed as a match to grants that were budgeted in FY2013, but for which the period extends beyond June 30, 2013. These funds will be needed to meet the obligations of the grant.

Revenues appropriated for capital projects - The amount of revenue collected to date, which has been obligated through the budget process for specific capital projects, and will be used for future capital project expenses.

The committed fund balance includes:

Contractual Commitment for the NextGen system and related equipment

Bond Rating Reserve – set at a minimum of 6% of the next year's revenues

Fund balance appropriated as a part of the FY2014 budget for supplemental payments for OPEB (County, Board of Education, and Housing) as well as the transfer of pay-go funding to the FY2014 capital budget, identified for the Springridge Middle School renovation.

The debt service fund assigned fund balance includes:

Retirement of long-term obligations - The amount of future revenue (collections) of Special Assessments that is legally restricted to expenditures for specified purposes. This future revenue will be used for the retirement of long-term obligations.

The general fund assigned fund balance is composed of:

Rainy Day Fund	$1,625,000
Encumbrances (excluding NextGen contract & exempt financing draw subsequent to year end)	390,606
Miscellaneous revolving fund	409,216
	$2,424,822

8. Fund balances (continued)

The unassigned fund balance includes $19 million of prior year funds intentionally not appropriated in the FY2013 budget. The fund balance was accumulated as a result of actions and events that occurred beginning in FY2007 and FY2008, when due to the economy, the County experienced significant positive variances in several revenue accounts, attributable to the robust activity in the real estate market and double digit increases in assessed values. Not all of the revenue variances were committed to fund recurring operating costs, because they were at levels well above what could be expected on a recurring basis. For example, in FY2008, recordation tax reached $13,000,000; in FY2013 that revenue is $4,500,000. These revenues were saved to help address the economic downturn that was taking shape, including severe cuts in funding and costs shifted from the State. The Board also took a variety of actions to cut expenses, as well. And savings were not re-aligned to fund other costs, but accrued to the fund balance. Given the volatility of the economy, including the State and Federal budget situations, the Board determined that a multi-year plan to use unassigned fund balance was warranted.

The multi-year plan applies fund balance in ways that will reduce future annual operating costs for periods up to 20 years. Using fund balance instead of bonds for a capital project already in the plan translates to annual cost savings in debt service of $750,000 for every $10 million applied. Similar savings can be achieved by applying fund balance to pay down the accrued liability for accumulated unfunded retiree health benefits. The plan developed uses the fund balance over a 4 year period. However, the plan doesn't apply all of that fund balance because we believe it is also important to have the flexibility to address needs such as Hurricane Irene, as and when they arise. Unassigned fund balance can help avoid sudden disruption or elimination of services, by allowing time for a plan to be developed to address such changes or cost shifts from the State. And, given the still uncertain economy, it can help the County to weather negative revenue results for a limited period of time.

In May 2013, as a part of the approval of the FY2014 budget, the Board approved a multi-year plan to use fund balance, as follows:

FY2014
$1,000,000 for supplemental funding of the County retiree health (OPEB) trust
$2,000,000 for supplemental funding of the Board of Education retiree health (OPEB) trust
$9,930,000 to fund Spring Ridge Middle School Renovation
$523,000 one-time costs in operating budget

FY2015
$1,000,000 for supplemental funding of the County retiree health (OPEB) trust
$2,000,000 for supplemental funding of the Board of Education retiree health (OPEB) trust
$800,000 to fund the acquisition of furniture and equipment associated with the renovation and expansion of the Adult Detention Center

FY2016
$10 million to fund planned capital projects with pay-go instead of bonds

Each subsequent budget will include evaluation of the fund balance levels and assumptions upon which the plan was developed to determine whether it needs to be revised.

CODE OF ST. MARY'S COUNTY
CHAPTER 27 - BUDGETARY AND FISCAL PROCEDURES

27-1 Fiscal and tax year.

The fiscal or budget year and the tax year of the county shall begin on July 1, and shall end on June 30 of the succeeding year, unless otherwise prescribed by State Law.

27-2 Definitions.

In this chapter the following words have the meaning indicated:

CAPITAL BUDGET - The plan of the county to receive and expend funds for capital projects during the first fiscal year included in the capital program.

CAPITAL PROGRAM - The plan of the county to receive and expend funds for capital projects during the fiscal year covered by the capital budget and the next succeeding five (5) fiscal years thereafter.

CAPITAL PROJECT:

(A) Any physical public betterment or improvement and any preliminary studies and surveys relative thereto;

(B) The acquisition of property of a permanent nature for public use; and

(C) The purchase of equipment for any public betterment or improvement when first constructed.

COUNTY GOVERNMENT - Includes all offices, courts, departments, institutions, corporations, boards, commissions, agencies and their officers, agents and employees who receive or disburse county funds.

CURRENT EXPENSE BUDGET - The plan of the county to receive and expend the funds for charges incurred for operation, maintenance, interest and other charges for the ensuing fiscal year.

27-3 Submission of lists of proposed projects by county agencies.

(A) The county budget shall consist of the current expense budget, the capital budget and capital program and the budget message. It shall represent a complete financial plan for the county reflecting all receipts and disbursements from all sources, including all revenues, all expenditures and the surplus or deficit in the general and all special funds of the county government.

(B) Annual work programs.

(1) When the Board of County Commissioners directs, each office, court, department, institution, board, commission, corporation or other agency of the county government shall submit to the Chief Financial Officer annual work programs setting forth the nature, volume, cost and other factors concerning the work to be performed and the estimates of the revenues and expenditures of their operations for the ensuing fiscal year. Estimated revenues shall be detailed as to source and estimated expenditures as to function, activity or otherwise, as directed by the Chief Financial Officer.

(2) The proposed current expense budget shall contain not less than the following information:

(a) A statement of all revenue estimated to be received by the county during the ensuing fiscal year, classified so as to show the receipts by funds and source of income;

(b) A statement of debt service requirement for the ensuing fiscal year;

(c) A statement of the estimated cash surplus, if any, available for expenditure during the ensuing fiscal year;

(d) A statement of the bonded and other indebtedness of the county government and its agencies, including self-liquidating and special taxing district debts;

(e) A detailed statement of the estimated receipts and budget outlays of the current ending fiscal year, listing such budgetary items by function, activity and subactivity, and a detailed statement of the recommended and approved expenditures for the ensuing fiscal year, listing such expenditures by function, activity, and subactivity; and

(f) Any other material which the County Commissioners may deem advisable.

(C) List of Capital Projects.

(1) At whatever times the Board of County Commissioners may direct, each office, court, department, institution, board, commission, corporation, or other agency of the county government shall submit to the Chief Financial Officer for transmission to the Planning Commission an itemized list of the capital projects which each agency proposes to undertake in the ensuing fiscal year and the next succeeding five (5) fiscal years thereafter. After consideration by the Planning Commission, the Director of Planning and Zoning function shall transmit to the Chief Financial Officer the list of projects recommended by the Commission together with his recommendations on the projects to be undertaken in the periods aforesaid and estimates of the cost thereof. The County Commissioners, with the assistance of the Chief Financial Officer, shall consider such recommendations with the other budget proposals and shall recommend to the general public, together with the current expense budget, a complete capital budget and capital program.

(2) The proposed capital budget and capital program shall be so arranged as to set forth clearly the plan of proposed capital projects to be undertaken in the ensuing fiscal year and in each of the next five (5) fiscal years and also the proposed means of financing them. The capital budget shall include a statement of the receipts anticipated during the ensuing fiscal year from all borrowing and from other sources for capital projects.

(D) The budget message shall contain supporting summary tables and shall explain the proposed current expense budget and capital program, both in fiscal terms and in terms of work to be done. It shall outline the proposed financial policies of the county for the ensuing fiscal year and describe the important features of the current expense budget. It shall indicate any major changes in financial policies and in expenditures, appropriations and revenues, as compared with the fiscal year currently ending, and shall set forth the reasons for such changes. The message shall also include such other material as the County Commissioners may deem desirable.

27-4 Deadline for preparation and signing; inspection by public.

Before April 1 in each year, the County budget shall have been prepared and signed by a majority of the Board of County Commissioners. At least three (3) complete copies shall be open to inspection by the public during regular business hours at the office of the Board of County Commissioners. One (1) copy shall be supplied to each newspaper of general circulation in the county and to each county library.

27-5 Notice of hearings; hearing dates.

Upon approval of the proposed county budget, the Budget Officer of the county shall cause to be published in at least one (1) or more newspapers of general circulation published in the county, a notice of the places and times of the public hearings on the proposed budget. The hearings shall be held not less than twenty (20) nor more than forty (40) days after the date of the filing of the proposed budget.

27-6 Revisions after public hearing; adoption of budget.

After the public hearings specified in the preceding section, the Board of County Commissioners may revise the proposed budget and any part of it by increasing, decreasing, eliminating, or adding items. Items may not be consolidated in such a manner as to reduce the detailed statements of the appropriations. The Board of County Commissioners shall further be authorized to revise the schedule of anticipated receipts and estimated rates for general and special taxes. The annual budget and appropriation act shall be adopted by June 1, or if June 1 is a legal holiday, the first day thereafter. The adoption of the budget shall be by the affirmative vote of not less than three (3) members of the Board of County Commissioners.

27-7 Distribution of copies of budget; levy of taxes.

(A) The budget, as adopted, shall be reproduced in sufficient copies for distribution, free of charge, to the press and the head of each office, department or agency of the county government. Copies of the budget shall likewise be given to any interested person on request. However, in order to discourage waste, the County Commissioners may prescribe a charge for each copy of the adopted budget, but that charge is not to exceed the actual cost of its reproduction.

(B) The adopted budget shall take effect on the first day of the fiscal year to which it applies.

(C) When the county budget shall have been finally adopted in the Annual Budget and Appropriation Act, the County Commissioners shall levy and cause to be raised the amount of taxes required by the budget in the manner provided by law so that the budget shall be balanced as to proposed income and expenditures.

27-8 Transfer of appropriations; unexpended and unencumbered appropriations.

(A) Transfers of appropriations between general classifications of expenditures in the current expense budget may be authorized by the County Commissioners.

(B) Interproject transfers of appropriations between capital projects in the capital budget may be authorized by the County Commissioners.

(C) These provisions may not be construed to prevent the County Commissioners from providing interfund cash borrowing to meet temporary cash requirements nor to prevent reimbursements among funds to services rendered.

(D) Unless otherwise provided by public general law, all unexpended and unencumbered appropriations in the current expense budget remaining at the end of the fiscal year shall revert to the county treasury. An appropriation for a capital project in the capital budget does not revert until the purpose for which the appropriation was made has been accomplished or abandoned. However, any capital project shall stand abandoned if three (3) fiscal years elapse without any expenditure from or encumbrance of that appropriation. The balances remaining to the credit of the completed or abandoned capital projects shall be available for appropriation in subsequent capital budgets.

27-9 Additional or emergency appropriations.

(A) During any fiscal year, the County Commissioners, upon the recommendation of the Chief Financial Officer, by ordinance, may make additional, supplementary or emergency appropriations from contingent funds, from revenues received from anticipated sources but in excess of budget estimates therefor or from revenues received from sources not anticipated in the budget for the current fiscal year, provided that the Chief Financial Officer shall first certify, in writing, that such funds are available for such appropriation. A supplemental appropriation may not exceed the amount of the funds so certified.

B) To the extent that there are not any available unappropriated revenues to meet such emergency appropriations, the County Commissioners, by ordinance, may authorize the issuance of emergency notes which may be renewed from time to time. However, such notes and renewals shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made. The total of emergency appropriations in any fiscal year shall not exceed one percent (1%) of all appropriations, including those for debt service, made in the budget for such year.

27-10 Expenditures in excess of amounts appropriated.

An office, department, institution, board, commission or other agency of the county government during any fiscal year may not expend, or contract to expend, any money or incur any liability or enter into any contract, which by its terms involves the expenditure of money, for any purpose in excess of the amounts appropriated or allotted for the same general classification of expenditure in the budget for such fiscal year or in any supplemental appropriation as hereinabove provided. A payment may not be made nor any obligation or liability incurred, except for small purchases in an amount less than one hundred dollars ($100.), unless the chief financial officer first certifies that the funds for the designated purpose are available. Any contract, verbal or written, made in violation of this section is null and void.

27-11 Percentage limitation for certain evidences of indebtedness; exceptions.

(A) Unless and until otherwise provided by ordinance of the County Commissioners within the limitations provided by public general law, the aggregate amount of bonds and other evidences of indebtedness outstanding at any one time may not exceed two percent (2%) upon the assessable basis of the county. However, tax anticipation notes or other evidences of indebtedness having a maturity not in excess of twelve (12) months, bonds or other evidences of indebtedness issued or guaranteed by the county payable primarily or exclusively from taxes levied in or on or other revenues of special taxing areas or districts heretofore or hereafter established by law, and bonds or other evidences of indebtedness issued for self-liquidating and other projects payable primarily or exclusively from the proceeds of assessments or charges for special benefits or services, are not subject to or to be included as bonds or evidences of indebtedness in computing or applying the percent limitation above provided.

(B) All bonds or other evidences of indebtedness issued under the authority of the Sanitary Commission Act shall be construed as exempt, under Subsection A above, from the percent limitation in this section provided but shall continue as heretofore to be subject to the percent limitation as from time to time provided in said Act.

(C) All bonds or other evidences of indebtedness issued by the County Commissioners for the benefit of St. Mary's Hospital of St. Mary's County may not be included as bonds or other evidences of indebtedness in computing or applying the percent limitation provided in Subsection A of this section.