



## BUDGET AT A GLANCE

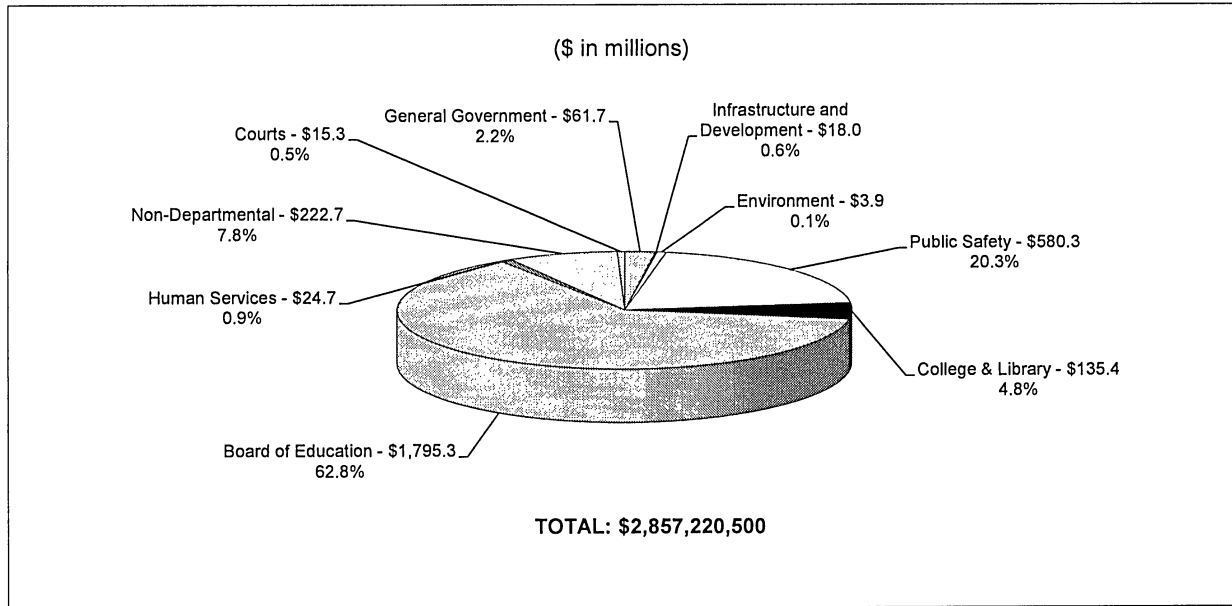
### ALL FUNDS SUMMARY

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 ESTIMATED	FY 2015 APPROVED	CHANGE FY14 - FY15
<b>REVENUES</b>					
General Fund	\$2,706,237,534	\$2,712,344,300	\$2,704,009,800	\$2,857,220,500	5.3%
Internal Service Funds	40,671,643	46,178,300	47,838,500	49,355,000	6.9%
Enterprise Funds	137,654,786	156,560,100	147,414,600	165,753,100	5.9%
Special Revenue Funds	119,314,833	148,347,700	140,552,000	149,105,600	0.5%
Grant Program Funds	192,532,944	204,539,100	209,269,200	210,313,500	2.8%
<b>TOTAL</b>	<b>\$3,196,411,740</b>	<b>\$3,267,969,500</b>	<b>\$3,249,084,100</b>	<b>\$3,431,747,700</b>	<b>5.0%</b>
<b>EXPENDITURES</b>					
General Fund	\$2,677,073,159	\$2,712,344,300	\$2,730,583,700	\$2,857,220,500	5.3%
Internal Service Funds	48,230,826	46,178,300	47,838,500	49,355,000	6.9%
Enterprise Funds	139,462,537	156,560,100	147,958,800	165,753,100	5.9%
Special Revenue Funds	120,473,765	148,347,700	140,552,000	149,105,600	0.5%
Grant Program Funds	192,532,944	204,539,100	209,269,200	210,313,500	2.8%
<b>TOTAL</b>	<b>\$3,177,773,231</b>	<b>\$3,267,969,500</b>	<b>\$3,276,202,200</b>	<b>\$3,431,747,700</b>	<b>5.0%</b>
*FY 2014 budget represents the revised budget per CB-100-2013 to reflect final collective bargaining agreements, retirement incentive savings and other adjustments.					

## FY 2015 EXPENDITURES AT A GLANCE

### GENERAL FUND EXPENDITURE OVERVIEW

- The approved FY 2015 General Fund budget is \$2,857,220,500, which represents a \$144.9 million or 5.3% increase from the FY 2014 budget.
- The General Fund will provide funding for 6,007 full-time positions (excluding positions in the Board of Education, Community College, and Library) in Fiscal Year 2015. This is an increase of seven positions from FY 2014.



### GENERAL GOVERNMENT

#### **Office of Ethics and Accountability (\$564,900)**

- Funding increases by \$255,100, or 82.3% over the FY 2014 budget, due to a full-year of operations with a staffing complement of four full-time employees and one part-time employee.

#### **Personnel Board (\$322,200)**

- Funding increases by \$8,100, or 2.6% over the FY 2014 budget, due to cost of living adjustments and fringe benefit increases.

#### **Office of Finance (\$3.6 million)**

- Funding decreases by \$54,600, or 1.5% under the FY 2014 budget, due to a reduction in office automation charges and an increase in recoveries associated with the Enterprise Resources Planning (ERP) implementation.

#### **Citizens Complaint Oversight Panel (\$228,200)**

- Funding increases by \$3,700, or 1.6% over the FY 2014 budget, due to cost of living adjustments.

#### **Office of Community Relations (\$4.2 million)**

- Funding increases by \$38,500, or 0.9% over the FY 2014 budget, due to the funding of a Common Ownership program position and cost of living adjustments.

**Office of Management and Budget (\$2.5 million)**

- Funding increases by \$1,700, or 0.1% over the FY 2014 budget, primarily due to cost of living adjustments.

**Board of License Commissioners (\$1.0 million)**

- Funding increases by \$68,700, or 7.1% over the FY 2014 budget, due to one-time moving expenses and an increase in fringe benefit expenditures to reflect current trends.

**Office of Law (\$3.8 million)**

- Funding increases by \$136,700, or 3.7% over the FY 2014 budget, due to cost of living adjustments and operating expenses associated with court filing fees.

**Office of Human Resources Management (\$5.2 million)**

- Funding increases by \$236,900, or 4.7% over the FY 2014 budget, due to cost of living adjustments and filling critical positions to support public safety recruitment and benefit management. Operating costs also increase due to increases in contracts for pre-employment medical services.

**Board of Elections (\$3.3 million)**

- Funding decreases by \$38,800, or 1.2% under the FY 2014 budget, primarily due to a decrease in election judges associated with the election cycle. The budget provides additional funding for training, printing, and building lease to support those needs for the election year.

**Office of Central Services (\$16.7 million)**

- Funding increases by \$1,037,000, or 6.6% over the FY 2014 budget, due to four new positions and additional maintenance costs associated with the County's acquisition of new facilities.

**COURTS****Circuit Court (\$14.9 million)**

- Funding increases by \$670,700, or 4.7% over the FY 2014 budget, primarily due to cost of living adjustment, funding increases to support maintenance of various Information Technology applications and an increase in interpretation costs for non-English speaking clients. The County Grant cash match also increases slightly.

**Orphans' Court (\$415,700)**

- Funding increases \$1,700, or 0.4% over the FY 2014 budget, primarily due to cost of living adjustments and maintenance costs for Court Smart software.

**PUBLIC SAFETY****Office of the State's Attorney (\$15.4 million)**

- Funding increases by \$738,400, or 5.0% over the FY 2014 budget, primarily due to funding salary enhancements and cost of living adjustments. Operating expenses include additional funds for expert witnesses and the witness protection program.

**Police Department (\$286.4 million)**

- Funding increases \$13.9 million, or 5.1% over the FY 2014 budget, due to the provision of funds for three recruit classes with 150 new recruits in total to increase total sworn officers on-board, a \$3 million increase in overtime to support crime reduction initiatives, and cost of living and merit adjustment increases.

**Fire/ Volunteer Fire (\$148.6 million)**

- Funding increases \$12.2 million, or 9.0% over the FY 2014 budget, due to the provision of funds for two recruit class of 35 new recruits each and cost of living and merit increases. In addition, the budget increases funding for apparatus maintenance, provides additional funding for station management to provide incentives for volunteer participation, allocates more ambulance billing

charges to support volunteer fire, and also provides for a volunteer recruitment and retention campaign.

**Office of the Sheriff (\$36.9 million)**

- Funding increases by \$2.8 million, or 8.2% over the FY 2014 budget, primarily due to funding all civilian vacancies and 14 sworn vacancies as well as cost of living and merit adjustments.

**Department of Corrections (\$68.5 million)**

- Funding increases by \$50,400, or 0.1% over the FY 2014 budget, primarily due to funding 14 civilian vacancies that will allow for the return of existing sworn staff to security duties. The increase is partially offset by anticipated decreases in overtime.

**Homeland Security (\$24.4 million)**

- Funding increases \$618,900, or 2.6% over the FY 2014 budget, due to cost of living and merit adjustment increases, funding vacancies, and increase in Motorola contract to support the County's radio system network.

**ENVIRONMENT**

**Department of the Environment (\$3.9 million)**

- Funding decreases by \$327,000, or 7.8% under the FY 2014 budget, primarily due to the transfer of the Taxi Cab Commission to the Department of Public Works and Transportation.

**HUMAN SERVICES**

**Department of Family Services (\$2.7 million)**

- Funding increases \$136,700, or 5.3% over the FY 2014 budget, due to the creation of a Domestic Violence Coordinator—who will develop and implement a comprehensive domestic violence strategic plan for the County—as well as cost of living adjustments and an increase in fringe benefits, and an adjustment in recoveries.

**Health Department (\$19.1 million)**

- Funding decreases \$663,100, or 3.4% under the FY 2014 budget, due to anticipated staffing attrition based on historical data, staffing changes including shifting certain positions to support grant sources, and transferring the three Transforming Neighborhoods Initiative (TNI) limited term general fund positions to the Department of Social Services. The budget includes increased funding in infection control contractual services, maintains day-to-day operating resources directed at providing access to healthcare to County residents and reducing chronic disease, and supports the "SNAP to Health" program.

**Department of Social Services (\$2.9 million)**

- Funding increases \$159,400, or 5.8% over the FY 2014 budget, due to cost of living adjustments and the transfer of three limited term general fund positions from the Department of Health to supplement the TNI program.

**INFRASTRUCTURE AND DEVELOPMENT**

**Department of Public Works and Transportation (\$7.1 million)**

- Funding increases \$60,500, or 0.9% over the FY 2014 budget, mainly due to the transfer of the Taxicab Commission from DoE and cost of living adjustments. The increase is partially offset by savings in operating expenses to align with actuals.

**Department of Permitting, Inspections & Enforcement (\$7.6 million)**

- Funding decreases \$404,100, or 5.0% under the FY 2014 budget, primarily due to a downward adjustment of the fringe benefit rate to match actual benefit cost of this new agency. This budget allows for filling vacancies to support the one-stop shop and also provides an increase in operational contracts for clean lot services including mowing and debris removal.

### **Department of Housing and Community Development (\$3.4 million)**

- Funding decreases \$114,200, or 3.3% under the FY 2014 budget, primarily due to the reduction in the County contribution to the Redevelopment Authority to reflect the elimination of contractual financial services and other operating adjustments. Funding also includes the reallocation of one-time funding for grant programs to create four new positions, including a Fund Accountant for the Redevelopment Authority, and funding to fill two vacant critical positions: a Construction Manager and a Weatherization Assistance Fund Accountant.

### **EDUCATION AND LIBRARY**

#### **Memorial Library System (\$26.5 million)**

- Funding decreases by \$670,800, or 2.5% under the FY 2014 budget, primarily due to a \$500,000 decrease in a one-time County contribution for information technology made in FY 2014. State aid (\$6.8 million) increases by \$234,900 and the County's contribution (\$18.5 million) increases by \$273,200 over the FY 2014 budget. The County's contribution supports maintaining Sunday hours for three branches and increasing Sunday hours for the following four branches: New Carrollton, Fairmount Heights, Hillcrest Heights, Spaulding. Funding also supports merit increases.

#### **Community College (\$108.9 million)**

- Funding increases \$2.9 million, or 2.7% over the FY 2014 budget, due to a \$1.6 million increase in State aid and a \$4.8 million increase in the County contribution for Casino, Healthcare, College & Career training, offset by a \$1.3 million decrease in tuition and a \$1.0 million decrease in one-time information technology contributions, and a \$700,000 decrease in M-NCPPC legislative project charges. Funding also supports merit increases.

#### **Board of Education (\$1.8 billion)**

- Funding increases \$107.4 million or 6.4% over the FY 2014 budget, primarily due to a \$57.8 million increase in State aid and use of \$43.0 million fund balance of the Board. The County's contribution totals \$630.2 million, a \$6.5 million increase from FY 2014 and exceeds the Maintenance of Effort requirement. Funding supports student's needs by rebalancing class size and expanding and enhancing effective programs. Those programs include pre-kindergarten and other specialty programs at all levels. It also allows for restoring services that support the student and their family, such as parent liaison, reading specialist, and guidance counselors.

### **NON-DEPARTMENTAL**

- Overall, funding increases \$2.6 million or 1.2% over the FY 2014 budget, due to the County's vehicle acquisition program and the Summer Youth Enrichment Program.
- Funding includes \$26.0 million for retiree health and life benefits payments to current retirees.
- Funding includes \$4.8 million for the County's economic development agencies - Economic Development Corporation, Financial Services Corporation and Conference and Visitors Bureau - to assist their efforts in expanding the County's economic base by attracting and retaining businesses and visitors.

### **CAPITAL IMPROVEMENT PROGRAM**

- In FY 2015, the budget includes construction funds for the Fairmount Heights High School Replacement, and Eugene Burroughs Middle School Renovation project.
- The Fire Department will begin the construction of the new Hyattsville Fire/EMS station, construction of the new Public Safety Pier at National Harbor will begin and the Shady Glen Fire/EMS station will be completed.
- The Memorial Library will continue the construction of the Laurel Branch Replacement. The library will begin construction for the Hyattsville Branch Library and begin renovations for the New Carrollton Branch Library.

- The Police Department will complete the construction of the new District VII Station and renovations at the Combined Forensics Facility will continue. The County will begin renovations for the Training Academy to relocate from Forbes Blvd to Presidential Plaza. The agency will also continue improving and rehabilitating various police facilities.
- The Department of Corrections will complete phase II of the construction of the Kitchen Facility Replacement project. The Department will begin renovations at the newly purchased building to house the Work Release Facility.
- The Department of Public Works and Transportation will focus on rehabilitating and maintaining the County's road system and place greater emphasis on pedestrian safety improvements.
- OCS will begin planning for the Shepherd's Cove Women's Shelter and a men's homeless shelter.
- Construction will continue on the Emergency Command Center and back up hub for the call center in emergency situations.
- The Department of Environmental Resources will continue implementing the MS4/NPDES Compliance and Restoration Program (\$360.2 million) to include all impervious area restoration, stream restoration and stormwater quality improvements to reduce pollutants. Funding comes from the Stormwater Enterprise Fund and the Local Watershed Protection and Restoration Fund.
- The Community College will begin the design for the Queen Anne Academic Center and a new Culinary Arts building.

## **OTHER FUND EXPENDITURE OVERVIEW**

### **Internal Service Funds (\$49.4 million)**

Overall, funding increases \$3.2 million or 6.9% over the FY 2014 budget.

#### Fleet Management Fund (\$14.8 million)

- Funding increases \$2,663,200 or 21.9% over the FY 2014 budget, primarily due to \$2.4 million transfer to the General Fund.

#### Information Technology Fund (\$34.5 million)

- Funding increases \$513,500 or 1.5% over the FY 2014 budget, primarily due to the extension of the inter county broadband network to underserved areas (South County Fiber Construction); network linkage of multiple public facilities along Route 4; infrastructure support projects; filling critical position vacancies in support of the ERP project, geographic information systems, and network services; implementation of a case management system for the Office of Ethics and Accountability; and the reallocation of I-Net funded projects from FY 2014.

### **Enterprise Funds (\$165.8 million)**

Overall, funding increases \$9.2 million or 5.9% over the FY 2014 budget.

#### Stormwater Management Fund (\$58.5 million)

- Funding increases \$5.4 million or 10.3% over the FY 2014 budget, primarily due to an increase in operating expenses for water quality programs. The Stormwater Management Enterprise Fund supports relevant program in both the Department of Public Works and Transportation fund and the Department of the Environment.

#### Solid Waste Management (\$92.7 million)

- Funding decreases \$2.8 million, or 2.9% under the FY 2014 budget, primarily due to a decrease in the purchase of capital equipment and anticipated changes in benefit costs. Funding supports various environmental studies and general and administrative contracts including a pilot project for organic carts for the food composting program.

Local Watershed Protection and Restoration (\$14.6 million)

- Funding increases \$6.6 million, or 82.5% over the FY 2014 budget, primarily due to operational expenses to assist in meeting federal mandates. Effective July 1, 2013, the County established a Watershed Protection and Restoration Program in accordance with the provisions of House Bill 987. Through the establishment of a new stormwater remediation fee for this fund, the County will be able to meet its long term regulatory mandates for water quality improvement through restoration.

**Special Revenue Funds (\$149.1 million)**

Overall, funding increases \$757,900, or 0.5% over the FY 2014 budget.

Debt Service Fund (\$132.8 million)

- Funding increases \$4.0 million, or 3.1% over the FY 2014 budget due to new General Obligation bonds to support CIP projects.

Drug Enforcement and Education Fund (\$2.3 million)

- Funding decreases \$4.1 million, or 63.9% under the FY 2014 budget due to the removal of one-time capital expenses in FY 2014.

Property Management Services Fund (\$518,500)

- Funding remains flat.

Collington Center Fund (\$5,000)

- Funding remains flat.

Domestic Violence Fund (\$440,000)

- Funding increases \$22,000, or 5.3% over the FY 2014 budget.

Industrial Development Authority (\$37,700)

- Funding decreases \$11,400, or 23.2% under the FY 2014 budget.

Economic Development Incentive Fund (\$13.0 million)

- Funding increases \$829,600, or 6.8% over the FY 2014 budget due to anticipated increase in applications and approvals of low-interest loans from this fund. This program, launched in FY 2012, provides financial assistance to existing and potential industrial and commercial businesses in the County.

**Grant Program Funds (\$210.3 million)**

Overall, funding increases \$5.8 million, or 2.8% over the FY 2014 budget.



## REVENUE SUMMARY

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 ESTIMATED	FY 2015 APPROVED	CHANGE FY14 - FY15
<b>TAXES</b>					
<b>Real Property</b>	\$ 630,338,525	\$ 629,835,000	\$ 632,879,300	\$ 649,495,000	3.1%
<b>Personal Property:</b>					
Unincorporated Businesses	\$ 1,188,899	\$ 1,567,200	\$ 1,567,200	\$ 1,725,600	10.1%
Rails and Public Utilities	32,801,567	27,281,100	32,132,000	29,004,600	6.3%
Incorporated Businesses	37,181,648	35,041,800	35,041,800	36,999,900	5.6%
<b>Subtotal Personal Property</b>	\$ 71,172,114	\$ 63,890,100	\$ 68,741,000	\$ 67,730,100	6.0%
<b>Total Property</b>	\$ 701,510,639	\$ 693,725,100	\$ 701,620,300	\$ 717,225,100	3.4%
Income Tax Receipts	\$ 505,266,237	\$ 509,066,400	\$ 492,049,300	\$ 506,557,700	-0.5%
State Income Disparity Grant	21,694,767	21,694,800	21,694,800	27,503,600	26.8%
<b>Subtotal Income</b>	\$ 526,961,004	\$ 530,761,200	\$ 513,744,100	\$ 534,061,300	0.6%
Transfer	\$ 69,475,489	\$ 70,477,000	\$ 72,036,700	\$ 77,692,100	10.2%
Recordation	30,641,413	31,111,500	34,670,500	37,755,500	21.4%
<b>Subtotal Transfer and Recordation</b>	\$ 100,116,902	\$ 101,588,500	\$ 106,707,200	\$ 115,447,600	13.6%
<b>Other Local Taxes:</b>					
Energy	\$ 56,588,560	\$ 53,797,000	\$ 51,959,400	\$ 54,414,000	1.1%
Telecommunications	36,926,752	35,000,600	34,097,500	31,600,400	-9.7%
Admissions and Amusement	13,415,947	12,426,000	12,380,600	13,884,300	11.7%
Hotel-Motel	4,960,813	5,481,200	4,850,700	4,850,700	-11.5%
Penalties & Interest on Property Taxes	3,579,532	3,895,900	3,500,000	3,500,000	-10.2%
Trailer Camp	32,175	35,000	35,000	35,000	0.0%
<b>Subtotal Other Local Taxes</b>	\$ 115,503,779	\$ 110,635,700	\$ 106,823,200	\$ 108,284,400	-2.1%
<b>State Shared Taxes:</b>					
Highway User Revenues	\$ 2,613,510	\$ 2,769,300	\$ 2,769,300	\$ 2,810,100	1.5%
Transfer Taxes on Corporate Assets	342,785	40,000	750,000	750,000	1775.0%
<b>Subtotal State Shared Taxes</b>	\$ 2,956,295	\$ 2,809,300	\$ 3,519,300	\$ 3,560,100	26.7%
<b>TOTAL TAXES</b>	\$ 1,447,048,619	\$ 1,439,519,800	\$ 1,432,414,100	\$ 1,478,578,500	2.7%

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 ESTIMATED	FY 2015 APPROVED	CHANGE FY14 - FY15
<b>LICENSES &amp; PERMITS</b>					
Building and Grading Permits	\$ 8,780,295	\$ 7,891,300	\$ 7,408,000	\$ 7,674,200	-2.8%
Street Use Permits	4,952,922	3,099,800	3,087,600	3,164,800	2.1%
Business Licenses	4,790,664	3,662,850	5,012,300	5,012,300	36.8%
Liquor Licenses	1,658,843	1,428,000	1,708,600	1,759,900	23.2%
Animal Licenses	125,746	112,000	125,000	125,000	11.6%
Health Permits	1,560,946	1,567,800	1,563,100	1,560,900	-0.4%
Other Licenses	559,800	632,550	486,800	430,400	-32.0%
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 22,429,216</b>	<b>\$ 18,394,300</b>	<b>\$ 19,391,400</b>	<b>\$ 19,727,500</b>	<b>7.2%</b>
<b>USE OF MONEY AND PROPERTY</b>					
Property Rental	\$ 1,958,123	\$ 2,242,000	\$ 2,000,000	\$ 2,000,000	-10.8%
Interest Income	(2,546,502)	3,421,000	994,800	1,244,800	-63.6%
Commission and Charges	397,255	460,000	430,000	454,500	-1.2%
Other Use of Money and Property	24,507	-	24,500	-	
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (166,617)</b>	<b>\$ 6,123,000</b>	<b>\$ 3,449,300</b>	<b>\$ 3,699,300</b>	<b>-39.6%</b>
<b>CHARGES FOR SERVICES</b>					
Corrections Charges	\$ 994,831	\$ 700,000	\$ 1,025,000	\$ 1,025,000	46.4%
Tax Collection Charges	92,376	177,900	100,000	100,000	-43.8%
Animal Control Charges	66,829	55,800	68,000	68,000	21.9%
Sheriff Charges	2,807,817	3,168,300	2,955,800	2,955,800	-6.7%
Health Fees	1,174,129	945,500	1,000,000	1,100,000	16.3%
Cable Franchise	11,215,806	9,792,000	12,028,300	12,329,000	25.9%
Local 911 Fee	5,982,457	6,265,400	6,142,400	6,142,400	-2.0%
Emergency Transportation Fee	12,818,688	11,005,000	11,005,000	11,555,300	5.0%
Other Service Charges	4,975,706	4,908,500	5,021,500	5,211,500	6.2%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 40,128,639</b>	<b>\$ 37,018,400</b>	<b>\$ 39,346,000</b>	<b>\$ 40,487,000</b>	<b>9.4%</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
<b>State</b>					
Police Aid Grant	\$ 9,270,447	\$ 11,107,200	\$ 11,107,200	\$ 11,124,300	0.2%
Local Health Grant	3,867,987	5,377,500	5,599,100	6,297,000	17.1%
Racing Grant	1,000,000	1,000,000	1,000,000	1,000,000	0.0%
Teacher Retirement Supplemental Grant	9,628,702	9,628,700	9,628,700	9,628,700	0.0%
State Grants - Other	104,571	-	90,300	50,000	
<b>Subtotal</b>	<b>\$ 23,871,707</b>	<b>\$ 27,113,400</b>	<b>\$ 27,425,300</b>	<b>\$ 28,100,000</b>	<b>3.6%</b>

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 ESTIMATED	FY 2015 APPROVED	CHANGE FY14 - FY15
<b>Federal</b>					
Federal Grants (SCAAP)	\$ 174,599	\$ 300,000	\$ 175,000	\$ 175,000	-41.7%
OEP Grant (Civil Defense)	-	100,000	-	-	-100.0%
PL95-469 Fish & Wildlife Grant	137,747	140,000	140,000	140,000	0.0%
Land Management Grant	8,619	10,000	10,000	10,000	0.0%
FEMA Reimbursement	1,140,508	-	-	-	
DSS Salary Reimbursement	249,431	215,600	250,000	250,000	16.0%
Federal Other	-	-	-	-	
<b>Subtotal</b>	<b>\$ 1,710,904</b>	<b>\$ 765,600</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>	<b>-24.9%</b>
<b>Local</b>					
Miscellaneous M-NCPPC Revenue	\$ 14,751,177	\$ 10,441,300	\$ 10,100,800	\$ 9,704,900	-7.1%
Other	2,890,170	2,500,000	2,750,000	5,368,300	114.7%
<b>Subtotal</b>	<b>\$ 17,641,347</b>	<b>\$ 12,941,300</b>	<b>\$ 12,850,800</b>	<b>\$ 15,073,200</b>	<b>16.5%</b>
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 43,223,958</b>	<b>\$ 40,820,300</b>	<b>\$ 40,851,100</b>	<b>\$ 43,748,200</b>	<b>7.2%</b>
<b>MISCELLANEOUS</b>					
Fines and Forfeitures - ASE	\$ 13,111,721	\$ 9,600,000	\$ 9,995,000	\$ 8,995,500	-6.3%
Fines and Forfeitures - Other	3,742,975	3,700,000	5,894,900	5,942,000	60.6%
Miscellaneous Sales	715,069	400,000	664,200	674,000	68.5%
Other Miscellaneous Receipts	2,431,661	600,000	950,000	1,000,000	66.7%
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 20,001,426</b>	<b>\$ 14,300,000</b>	<b>\$ 17,504,100</b>	<b>\$ 16,611,500</b>	<b>16.2%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TRANSFERS IN:</b>					
Use of Fund Balance	\$ 38,499,100	\$ 5,535,000	\$ 5,535,000	\$ 4,100,000	-25.9%
Fleet Management (ISF) Transfer	-	-	-	2,430,000	100.0%
Information Technology (ISF) Transfer	-	1,500,000	1,500,000	-	-100.0%
Economic Development (ED) Transfer	-	1,170,400	1,170,400	-	-100.0%
Stadium Impact Grant	-	-	-	265,000	100.0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 38,499,100</b>	<b>\$ 8,205,400</b>	<b>\$ 8,205,400</b>	<b>\$ 6,795,000</b>	<b>-17.2%</b>
<b>TOTAL COUNTY SOURCES</b>	<b>\$ 1,611,164,341</b>	<b>\$ 1,564,381,200</b>	<b>\$ 1,561,161,400</b>	<b>\$ 1,609,647,000</b>	<b>2.9%</b>
<b>OUTSIDE SOURCES:</b>					
Board of Education	\$ 1,020,558,574	\$ 1,064,063,900	\$ 1,064,063,900	\$ 1,165,031,500	9.5%
Community College	66,975,161	75,479,800	70,735,800	74,566,600	-1.2%
Library	7,539,458	8,419,400	8,048,700	7,975,400	-5.3%
<b>TOTAL OUTSIDE SOURCES</b>	<b>\$ 1,095,073,193</b>	<b>\$ 1,147,963,100</b>	<b>\$ 1,142,848,400</b>	<b>\$ 1,247,573,500</b>	<b>8.7%</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>\$ 2,706,237,534</b>	<b>\$ 2,712,344,300</b>	<b>\$ 2,704,009,800</b>	<b>\$ 2,857,220,500</b>	<b>5.3%</b>

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 ESTIMATED	FY 2015 APPROVED	CHANGE FY14 - FY15
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Management	\$ 12,738,011	\$ 12,171,100	\$ 12,171,100	\$ 14,834,300	21.9%
Information Technology	27,933,632	34,007,200	35,667,400	34,520,700	1.5%
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 40,671,643</b>	<b>\$ 46,178,300</b>	<b>\$ 47,838,500</b>	<b>\$ 49,355,000</b>	<b>6.9%</b>
<b>ENTERPRISE FUNDS</b>					
Stormwater Management	\$ 44,925,100	\$ 53,020,900	\$ 40,304,400	\$ 58,456,100	10.3%
Local Watershed Protection and Restoration	-	7,974,200	14,179,900	14,550,800	82.5%
Solid Waste	92,729,686	95,565,000	92,930,300	92,746,200	-2.9%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 137,654,786</b>	<b>\$ 156,560,100</b>	<b>\$ 147,414,600</b>	<b>\$ 165,753,100</b>	<b>5.9%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Debt Service	\$ 116,928,787	\$ 128,771,700	\$ 125,498,700	\$ 132,789,400	3.1%
Drug Enforcement & Education	1,195,678	6,415,000	8,529,900	2,315,000	-63.9%
Collington Center	-	5,000	5,000	5,000	0.0%
Property Management & Services	(103,500)	518,500	518,500	518,500	0.0%
Domestic Violence	339,845	418,000	418,000	440,000	5.3%
Industrial Development Authority	49,100	49,100	49,100	37,700	-23.2%
Economic Development Incentive (EDI)	904,923	12,170,400	5,532,800	13,000,000	6.8%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 119,314,833</b>	<b>\$ 148,347,700</b>	<b>\$ 140,552,000</b>	<b>\$ 149,105,600</b>	<b>0.5%</b>
<b>GRANT PROGRAM FUNDS</b>	<b>\$ 192,532,944</b>	<b>\$ 204,539,100</b>	<b>\$ 209,269,200</b>	<b>\$ 210,313,500</b>	<b>2.8%</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 3,196,411,740</b>	<b>\$ 3,267,969,500</b>	<b>\$ 3,249,084,100</b>	<b>\$ 3,431,747,700</b>	<b>5.0%</b>

**Notes**

FY 2014 budget represents the revised budget per CB-100-2013 to reflect final collective bargaining agreements, retirement incentive savings and other adjustments.

Revenues in various funds may include use of fund balance.

Starting from FY 2005, the Telecommunications Tax in the General Fund has been net of up to 10% of the proceeds dedicated to school Capital Improvement Program (CIP) projects in accordance with Chapter 187 of the 2004 Laws of Maryland (HB 589-04).

In FY 2006, three State grants (Anti-Violence; Drug; and Public Safety) were converted from revenues to non-competition grants by the State; and some previous recoveries were reclassified as revenues, such as the Miscellaneous Maryland-National Capital Park and Planning Commission (MNCPPC) Revenue under Intergovernmental Revenues.

Starting in FY 2013, Teacher Retirement Supplemental Grant (new) has been recorded in Intergovernmental Revenues.

Starting in FY 2013, Fines and Forfeitures revenues has included a technical adjustment to reflect gross revenues rather than net revenues from the Automated Speed Enforcement program.

Starting in FY 2014, a Local Watershed Protection and Restoration Fund has been recorded in Enterprise Funds.

## APPROPRIATION SUMMARY

FUNCTION/AGENCY	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 ESTIMATED	FY 2015 APPROVED	CHANGE FY14 - FY15
<b>GENERAL GOVERNMENT</b>					
County Executive	\$ 5,063,907	\$ 5,693,800	\$ 5,582,800	\$ 5,835,800	2.5%
County Council	12,179,310	13,244,400	13,244,400	14,225,400	7.4%
Office of Ethics and Accountability	4,500	309,800	324,900	564,900	82.3%
Personnel Board	338,033	314,100	333,100	322,200	2.6%
Office of Finance	3,719,433	3,666,000	3,532,000	3,611,400	-1.5%
Citizen Complaint Oversight Panel	221,865	224,500	221,100	228,200	1.6%
Office of Community Relations	3,263,276	4,203,500	4,202,200	4,242,000	0.9%
People's Zoning Counsel	-	-	-	-	-
Office of Management and Budget	2,492,953	2,490,000	2,474,900	2,491,700	0.1%
Board of License Commissioners	1,063,859	968,700	982,000	1,037,400	7.1%
Office of Law	3,688,445	3,681,500	3,946,500	3,818,200	3.7%
Office of Human Resources Management	5,706,186	4,987,500	5,049,600	5,224,400	4.7%
Office of Information Technology	-	-	-	-	-
Board of Elections	4,308,745	3,367,200	3,605,200	3,328,400	-1.2%
Office of Central Services	16,067,616	15,699,500	16,663,900	16,736,500	6.6%
<b>SUBTOTAL</b>	<b>\$ 58,118,128</b>	<b>\$ 58,850,500</b>	<b>\$ 60,162,600</b>	<b>\$ 61,666,500</b>	<b>4.8%</b>
<b>COURTS</b>					
Circuit Court	\$ 14,492,617	\$ 14,251,500	\$ 14,373,100	\$ 14,922,200	4.7%
Orphans' Court	401,992	414,000	411,400	415,700	0.4%
<b>SUBTOTAL</b>	<b>\$ 14,894,609</b>	<b>\$ 14,665,500</b>	<b>\$ 14,784,500</b>	<b>\$ 15,337,900</b>	<b>4.6%</b>
<b>PUBLIC SAFETY</b>					
Office of the State's Attorney	\$ 14,525,617	\$ 14,685,300	\$ 15,032,100	\$ 15,423,700	5.0%
Police Department	274,093,989	272,551,800	282,269,000	286,446,400	5.1%
Fire/EMS Department	136,739,162	136,407,500	144,498,400	148,640,100	9.0%
Office of the Sheriff	35,614,481	34,124,800	36,263,600	36,906,200	8.2%
Department of Corrections	72,769,423	68,416,400	70,448,000	68,466,800	0.1%
Office of Homeland Security	23,943,430	23,818,100	23,932,000	24,437,000	2.6%
<b>SUBTOTAL</b>	<b>\$ 557,686,102</b>	<b>\$ 550,003,900</b>	<b>\$ 572,443,100</b>	<b>\$ 580,320,200</b>	<b>5.5%</b>
<b>ENVIRONMENT</b>					
Soil Conservation District	\$ -	\$ -	\$ -	\$ -	-
Department of the Environment	10,077,324	4,211,600	4,108,900	3,884,600	-7.8%
<b>SUBTOTAL</b>	<b>\$ 10,077,324</b>	<b>\$ 4,211,600</b>	<b>\$ 4,108,900</b>	<b>\$ 3,884,600</b>	<b>-7.8%</b>
<b>HUMAN SERVICES</b>					
Department of Family Services	\$ 3,276,434	\$ 2,573,600	\$ 2,534,700	\$ 2,710,300	5.3%
Health Department	21,874,587	19,740,700	19,610,100	19,077,600	-3.4%
Department of Social Services	2,821,885	2,741,500	2,685,900	2,900,900	5.8%
<b>SUBTOTAL</b>	<b>\$ 27,972,906</b>	<b>\$ 25,055,800</b>	<b>\$ 24,830,700</b>	<b>\$ 24,688,800</b>	<b>-1.5%</b>
<b>INFRASTRUCTURE AND DEVELOPMENT</b>					
Public Works & Transportation	\$ 12,337,741	\$ 7,019,000	\$ 8,138,100	\$ 7,079,500	0.9%
Permitting, Inspections & Enforcement	-	8,004,900	7,195,500	7,600,800	-5.0%
Housing & Community Development	2,817,632	3,468,600	3,264,000	3,354,400	-3.3%
<b>SUBTOTAL</b>	<b>\$ 15,155,373</b>	<b>\$ 18,492,500</b>	<b>\$ 18,597,600</b>	<b>\$ 18,034,700</b>	<b>-2.5%</b>
<b>EDUCATION AND LIBRARY</b>					
Library	\$ 24,465,743	\$ 27,131,400	\$ 26,760,700	\$ 26,460,600	-2.5%
Community College	91,107,967	106,025,100	100,600,000	108,911,900	2.7%
Board of Education	1,652,008,953	1,687,807,800	1,687,807,800	1,795,250,300	6.4%
<b>SUBTOTAL</b>	<b>\$ 1,767,582,663</b>	<b>\$ 1,820,964,300</b>	<b>\$ 1,815,168,500</b>	<b>\$ 1,930,622,800</b>	<b>6.0%</b>
<b>NON-DEPARTMENTAL</b>					
Debt Service	\$ 65,578,182	\$ 90,211,600	\$ 90,211,600	\$ 88,754,300	-1.6%
Grants & Transfers	50,187,345	33,371,200	33,395,900	31,353,800	-6.0%
Other	109,820,528	96,517,400	96,880,300	102,056,900	5.7%
Contingency	-	-	-	500,000	100.0%
<b>SUBTOTAL</b>	<b>\$ 225,586,055</b>	<b>\$ 220,100,200</b>	<b>\$ 220,487,800</b>	<b>\$ 222,665,000</b>	<b>1.2%</b>
<b>GRAND TOTAL - GENERAL FUND</b>	<b>\$ 2,677,073,159</b>	<b>\$ 2,712,344,300</b>	<b>\$ 2,730,583,700</b>	<b>\$ 2,857,220,500</b>	<b>5.3%</b>

FUNCTION/AGENCY	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 ESTIMATED	FY 2015 APPROVED	CHANGE FY14 - FY15
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Management	\$ 15,538,084	\$ 12,171,100	\$ 12,171,100	\$ 14,834,300	21.9%
Information Technology	32,692,742	34,007,200	35,667,400	34,520,700	1.5%
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 48,230,826</b>	<b>\$ 46,178,300</b>	<b>\$ 47,838,500</b>	<b>\$ 49,355,000</b>	<b>6.9%</b>
<b>ENTERPRISE FUNDS</b>					
Stormwater Management	\$ 42,762,900	\$ 53,020,900	\$ 51,604,100	\$ 58,456,100	10.3%
Solid Waste Management	96,699,637	95,565,000	94,958,400	92,746,200	-2.9%
Local Watershed Protection and Restoration	-	7,974,200	1,396,300	14,550,800	82.5%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 139,462,537</b>	<b>\$ 156,560,100</b>	<b>\$ 147,958,800</b>	<b>\$ 165,753,100</b>	<b>5.9%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Debt Service	\$ 116,928,787	\$ 128,771,700	\$ 125,498,700	\$ 132,789,400	3.1%
Drug Enforcement & Education	1,935,879	6,415,000	8,529,900	2,315,000	-63.9%
Collington Center	5,000	5,000	5,000	5,000	0.0%
Property Management & Services	242,000	518,500	518,500	518,500	0.0%
Domestic Violence	408,076	418,000	418,000	440,000	5.3%
Industrial Development Authority	49,100	49,100	49,100	37,700	-23.2%
Economic Development Incentive	904,923	12,170,400	5,532,800	13,000,000	6.8%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 120,473,765</b>	<b>\$ 148,347,700</b>	<b>\$ 140,552,000</b>	<b>\$ 149,105,600</b>	<b>0.5%</b>
<b>GRANT PROGRAMS FUND</b>	<b>\$ 192,532,944</b>	<b>\$ 204,539,100</b>	<b>\$ 209,269,200</b>	<b>\$ 210,313,500</b>	<b>2.8%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 3,177,773,231</b>	<b>\$ 3,267,969,500</b>	<b>\$ 3,276,202,200</b>	<b>\$ 3,431,747,700</b>	<b>5.0%</b>

\*FY 2014 budget represents the revised budget per CB-100-2013 to reflect final collective bargaining agreements, retirement incentive savings and other adjustments. Also, FY 2014 Non-D budget numbers reflect technical adjustments to realign with the appropriate budget category.

## FY 2015 CONSOLIDATED FUND SUMMARY

FUNCTION/AGENCY	GENERAL FUND	INTERNAL SERVICE FUNDS	SPECIAL REV. FUNDS	ENTERPRISE FUNDS	GRANT FUNDS	TOTAL ALL FUNDS
<b>GENERAL GOVERNMENT</b>						
County Executive	\$ 5,835,800					\$ 5,835,800
County Council	14,225,400					14,225,400
Office of Ethics and Accountability	564,900					564,900
Personnel Board	322,200					322,200
Office of Finance	3,611,400					3,611,400
Citizen Complaint Oversight Panel	228,200					228,200
Office of Community Relations	4,242,000				187,500	4,429,500
People's Zoning Counsel	-					-
Office of Management and Budget	2,491,700					2,491,700
Board of License Commissioners	1,037,400					1,037,400
Office of Law	3,818,200					3,818,200
Office of Human Resources Management	5,224,400					5,224,400
Office of Info. Technology		34,520,700				34,520,700
Board of Elections	3,328,400					3,328,400
Office of Central Services	16,736,500	14,834,300	523,500			32,094,300
<b>SUBTOTAL</b>	<b>\$ 61,666,500</b>	<b>\$ 49,355,000</b>	<b>\$ 523,500</b>	<b>\$ -</b>	<b>\$ 187,500</b>	<b>\$ 111,732,500</b>
<b>COURTS</b>						
Circuit Court	\$ 14,922,200				\$ 2,454,600	\$ 17,376,800
Orphans' Court	415,700					415,700
<b>SUBTOTAL</b>	<b>\$ 15,337,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,454,600</b>	<b>\$ 17,792,500</b>
<b>PUBLIC SAFETY</b>						
Office of the State's Attorney	\$ 15,423,700				\$ 1,975,800	\$ 17,399,500
Police Department	286,446,400		2,315,000		4,384,400	293,145,800
Fire/EMS Department	148,640,100				4,510,600	153,150,700
Office of the Sheriff	36,906,200				2,703,300	39,609,500
Department of Corrections	68,466,800				630,000	69,096,800
Office of Homeland Security	24,437,000				3,542,100	27,979,100
<b>SUBTOTAL</b>	<b>\$ 580,320,200</b>	<b>\$ -</b>	<b>\$ 2,315,000</b>	<b>\$ -</b>	<b>\$ 17,746,200</b>	<b>\$ 600,381,400</b>
<b>ENVIRONMENT</b>						
Soil Conservation District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department of the Environment	3,884,600			150,538,500	4,273,400	158,696,500
<b>SUBTOTAL</b>	<b>\$ 3,884,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,538,500</b>	<b>\$ 4,273,400</b>	<b>\$ 158,696,500</b>
<b>HUMAN SERVICES</b>						
Department of Family Services	\$ 2,710,300		\$ 440,000		\$ 10,012,200	\$ 13,162,500
Health Department	19,077,600				56,815,200	75,892,800
Department of Social Services	2,900,900				14,964,700	17,865,600
<b>SUBTOTAL</b>	<b>\$ 24,688,800</b>	<b>\$ -</b>	<b>\$ 440,000</b>	<b>\$ -</b>	<b>\$ 81,792,100</b>	<b>\$ 106,920,900</b>
<b>INFRASTRUCTURE AND DEVELOPMENT</b>						
Public Works & Transportation	\$ 7,079,500			\$ 15,214,600	\$ 601,900	\$ 22,896,000
Permitting, Inspections & Enforcement	7,600,800					7,600,800
Housing & Community Development	3,354,400				98,257,800	101,612,200
<b>SUBTOTAL</b>	<b>\$ 18,034,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,214,600</b>	<b>\$ 98,859,700</b>	<b>\$ 132,109,000</b>
<b>EDUCATION &amp; LIBRARY</b>						
Library	\$ 26,460,600					\$ 26,460,600
Community College	108,911,900					108,911,900
Board of Education	1,795,250,300					1,795,250,300
<b>SUBTOTAL</b>	<b>\$ 1,930,622,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,930,622,800</b>
<b>NON-DEPARTMENTAL</b>						
Debt Service	\$ 88,754,300		\$ 132,789,400			\$ 221,543,700
Grants & Transfers	31,353,800				5,000,000	36,353,800
Other	102,056,900		37,700			102,094,600
Contingency	500,000					500,000
Economic Development Incentive			13,000,000			13,000,000
<b>SUBTOTAL</b>	<b>\$ 222,665,000</b>	<b>\$ -</b>	<b>\$ 145,827,100</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ 373,492,100</b>
<b>GRAND TOTAL</b>	<b>\$ 2,857,220,500</b>	<b>\$ 49,355,000</b>	<b>\$ 149,105,600</b>	<b>\$ 165,753,100</b>	<b>\$ 210,313,500</b>	<b>\$ 3,431,747,700</b>

**GENERAL FUND  
FY 2015 CONSOLIDATED EXPENDITURE SUMMARY**

FUNCTION/AGENCY	COMPENSATION	FRINGE BENEFITS	OPERATING	CAPITAL	RECOVERY	TOTAL
<b>GENERAL GOVERNMENT</b>						
County Executive	\$ 4,425,600	\$ 1,009,000	\$ 401,200	\$ -	\$ -	\$ 5,835,800
County Council	9,720,900	2,887,100	2,614,700	30,000	(1,027,300)	14,225,400
Office of Ethics and Accountability	418,700	95,900	50,300	-	-	564,900
Personnel Board	192,500	46,200	83,500	-	-	322,200
Office of Finance	4,448,200	1,485,700	793,800	-	(3,116,300)	3,611,400
Citizen Complaint Oversight Panel	125,400	27,100	75,700	-	-	228,200
Office of Community Relations	3,040,000	966,700	235,300	-	-	4,242,000
People's Zoning Counsel	-	-	-	-	-	-
Office of Management and Budget	2,081,100	583,900	155,500	-	(328,800)	2,491,700
Board of License Commissioners	656,100	249,300	77,000	55,000	-	1,037,400
Office of Law	4,661,100	1,225,900	454,900	-	(2,523,700)	3,818,200
Office of Human Resources Management	5,006,200	1,301,600	970,400	-	(2,053,800)	5,224,400
Office of Information Technology	-	-	-	-	-	-
Board of Elections	2,216,400	305,900	806,100	-	-	3,328,400
Office of Central Services	8,443,300	3,162,700	7,027,300	-	(1,896,800)	16,736,500
<b>SUBTOTAL</b>	<b>\$ 45,435,500</b>	<b>\$ 13,347,000</b>	<b>\$ 13,745,700</b>	<b>\$ 85,000</b>	<b>\$ (10,946,700)</b>	<b>\$ 61,666,500</b>
<b>COURTS</b>						
Circuit Court	\$ 8,575,700	\$ 2,598,400	\$ 3,880,100	\$ -	\$ (132,000)	\$ 14,922,200
Orphans' Court	317,200	81,500	17,000	-	-	415,700
<b>SUBTOTAL</b>	<b>\$ 8,892,900</b>	<b>\$ 2,679,900</b>	<b>\$ 3,897,100</b>	<b>\$ -</b>	<b>\$ (132,000)</b>	<b>\$ 15,337,900</b>
<b>PUBLIC SAFETY</b>						
Office of the State's Attorney	\$ 10,918,800	\$ 3,090,000	\$ 1,541,900	\$ -	\$ (127,000)	\$ 15,423,700
Police Department	168,150,800	90,282,500	28,308,100	-	(295,000)	286,446,400
Fire/EMS Department	75,636,300	52,558,800	20,645,000	-	(200,000)	148,640,100
Office of the Sheriff	20,724,500	11,813,000	4,368,700	-	-	36,906,200
Department of Corrections	41,477,700	16,082,700	11,169,400	-	(263,000)	68,466,800
Office of Homeland Security	12,761,200	3,445,500	8,230,300	-	-	24,437,000
<b>SUBTOTAL</b>	<b>\$ 329,669,300</b>	<b>\$ 177,272,500</b>	<b>\$ 74,263,400</b>	<b>\$ -</b>	<b>\$ (885,000)</b>	<b>\$ 580,320,200</b>
<b>ENVIRONMENT</b>						
Soil Conservation District	\$ 1,050,500	\$ 283,900	\$ 15,300	\$ -	\$ (1,349,700)	\$ -
Department of the Environment	5,363,800	1,622,500	1,259,800	-	(4,361,500)	3,884,600
<b>SUBTOTAL</b>	<b>\$ 6,414,300</b>	<b>\$ 1,906,400</b>	<b>\$ 1,275,100</b>	<b>\$ -</b>	<b>\$ (5,711,200)</b>	<b>\$ 3,884,600</b>
<b>HUMAN SERVICES</b>						
Department of Family Services	\$ 1,270,300	\$ 366,900	\$ 1,312,300	\$ -	\$ (239,200)	\$ 2,710,300
Health Department	12,182,000	4,397,700	5,097,900	-	(2,600,000)	19,077,600
Department of Social Services	1,326,100	340,700	1,234,100	-	-	2,900,900
<b>SUBTOTAL</b>	<b>\$ 14,778,400</b>	<b>\$ 5,105,300</b>	<b>\$ 7,644,300</b>	<b>\$ -</b>	<b>\$ (2,839,200)</b>	<b>\$ 24,688,800</b>
<b>INFRASTRUCTURE AND DEVELOPMENT</b>						
Public Works & Transportation	\$ 14,256,400	\$ 4,932,700	\$ 36,042,500	\$ 1,500,000	\$ (49,652,100)	\$ 7,079,500
Permitting, Inspections & Enforcement	16,168,800	5,211,600	3,339,700	-	(17,119,300)	7,600,800
Housing & Community Development	2,303,000	663,300	388,100	-	-	3,354,400
<b>SUBTOTAL</b>	<b>\$ 32,728,200</b>	<b>\$ 10,807,600</b>	<b>\$ 39,770,300</b>	<b>\$ 1,500,000</b>	<b>\$ (66,771,400)</b>	<b>\$ 18,034,700</b>
<b>EDUCATION &amp; LIBRARY</b>						
Library	\$ 15,914,400	\$ 3,726,700	\$ 6,819,500	\$ -	\$ -	\$ 26,460,600
Community College	67,229,400	17,446,000	22,364,100	1,872,400	-	108,911,900
Board of Education	1,123,071,200	374,516,000	290,071,400	7,591,700	-	1,795,250,300
<b>SUBTOTAL</b>	<b>\$ 1,206,215,000</b>	<b>\$ 395,688,700</b>	<b>\$ 319,255,000</b>	<b>\$ 9,464,100</b>	<b>\$ -</b>	<b>\$ 1,930,622,800</b>
<b>NON-DEPARTMENTAL</b>						
Debt Service	\$ -	\$ -	\$ 88,754,300	\$ -	\$ -	\$ 88,754,300
Grants & Transfers	-	-	31,353,800	-	-	31,353,800
Other Non-Departmental	-	-	102,056,900	-	-	102,056,900
Contingency	-	-	500,000	-	-	500,000
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 222,665,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 222,665,000</b>
<b>GRAND TOTAL</b>	<b>\$ 1,644,133,600</b>	<b>\$ 606,807,400</b>	<b>\$ 682,515,900</b>	<b>\$ 11,049,100</b>	<b>\$ (87,285,500)</b>	<b>\$ 2,857,220,500</b>



## POSITION SUMMARY - FULL TIME POSITIONS

FUNCTION/AGENCY	FY14 BUDGET ALL FUNDS	GENERAL FUND	INTL SERVICE FUNDS	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	GRANT FUNDS	FY15 APPROVED ALL FUNDS
<b>GENERAL GOVERNMENT</b>							
County Executive	45	45					45
County Council	114	121					121
Office of Ethics and Accountability	4	4					4
Personnel Board	2	2					2
Citizen Complaint Oversight Panel	1	1					1
Office of Finance	67	67					67
Office of Community Relations	65	65					65
Office of Management and Budget	25	24					24
Board of License Commissioners	7	7					7
Office of Law	54	54					54
Office of Human Resources Management	65	65					65
Office of Info. Technology	77		69				69
Board of Elections	18	18					18
Office of Central Services	233	162	75				237
<b>SUBTOTAL</b>	<b>777</b>	<b>635</b>	<b>144</b>				<b>779</b>
<b>COURTS</b>							
Circuit Court	168	130				38	168
Orphans' Court	6	6					6
<b>SUBTOTAL</b>	<b>174</b>	<b>136</b>				<b>38</b>	<b>174</b>
<b>PUBLIC SAFETY</b>							
Office of the State's Attorney	169	169					169
Police Department	2,145	2,095				-	2,095
Fire/EMS Department	910	920				18	938
Office of the Sheriff	362	342				20	362
Department of Corrections	640	640					640
Office of Homeland Security	211	211					211
<b>SUBTOTAL</b>	<b>4,437</b>	<b>4,377</b>				<b>38</b>	<b>4,415</b>
<b>ENVIRONMENT</b>							
Soil Conservation District	13	15					15
Department of the Environment	292	61			227		288
<b>SUBTOTAL</b>	<b>305</b>	<b>76</b>			<b>227</b>		<b>303</b>
<b>HUMAN SERVICES</b>							
Department of Family Services	45	15				23	38
Health Department	463	193				219	412
Department of Social Services	19	15				6	21
<b>SUBTOTAL</b>	<b>527</b>	<b>223</b>				<b>248</b>	<b>471</b>
<b>INFRASTRUCTURE AND DEVELOPMENT</b>							
Public Works & Transportation	396	254			144	3	401
Permitting, Inspections & Enforcement	279	279					279
Housing & Community Development	109	27				66	93
<b>SUBTOTAL</b>	<b>784</b>	<b>560</b>			<b>144</b>	<b>69</b>	<b>773</b>
<b>GRAND TOTAL</b>	<b>7,004</b>	<b>6,007</b>	<b>144</b>	<b>-</b>	<b>371</b>	<b>393</b>	<b>6,915</b>

**Notes:**

Position numbers shown do not include Board of Education, Community College or Library.

## FIVE YEAR FULL-TIME POSITIONS SUMMARY

FUNCTION/AGENCY	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET	FY 2015 APPROVED
<b>GENERAL GOVERNMENT</b>					
County Executive	45	45	45	45	45
County Council	101	108	112	114	121
Human Relations Commission	0	0	0	0	0
Office of Ethics and Accountability	0	0	4	4	4
Personnel Board	2	2	2	2	2
Citizen Complaint Oversight Panel	1	1	1	1	1
Office of Finance	73	67	67	67	67
Office of Community Relations	38	35	50	65	65
Office of Management and Budget	26	25	25	25	24
Board of License Commissioners	7	7	7	7	7
Office of Law	60	54	54	54	54
Office of Human Resources Management	70	66	65	65	65
Office of Info. Technology	0	0	0	0	0
Board of Elections	19	18	18	18	18
Office of Central Services	170	151	154	158	162
<b>SUBTOTAL</b>	<b>612</b>	<b>579</b>	<b>604</b>	<b>625</b>	<b>635</b>
<b>Courts</b>					
Circuit Court	130	130	130	130	130
Orphans' Court	6	6	6	6	6
<b>SUBTOTAL</b>	<b>136</b>	<b>136</b>	<b>136</b>	<b>136</b>	<b>136</b>
<b>PUBLIC SAFETY</b>					
Office of the State's Attorney	149	151	167	169	169
Police Department	2,122	2,097	2,097	2,095	2,095
Fire/EMS Department	846	848	887	892	920
Office of the Sheriff	335	333	340	342	342
Department of Corrections	644	639	640	640	640
Office of Homeland Security	211	210	211	211	211
<b>SUBTOTAL</b>	<b>4,307</b>	<b>4,278</b>	<b>4,342</b>	<b>4,349</b>	<b>4,377</b>
<b>ENVIRONMENT</b>					
Soil Conservation District	13	13	13	13	15
Department of the Environment	251	236	156	65	61
<b>SUBTOTAL</b>	<b>264</b>	<b>249</b>	<b>169</b>	<b>78</b>	<b>76</b>
<b>HUMAN SERVICES</b>					
Department of Family Services	31	28	27	16	15
Health Department	261	238	242	231	193
Department of Social Services	14	14	15	15	15
<b>SUBTOTAL</b>	<b>306</b>	<b>280</b>	<b>284</b>	<b>262</b>	<b>223</b>
<b>INFRASTRUCTURE AND DEVELOPMENT</b>					
Public Works & Transportation	319	294	294	249	254
Permitting, Inspections & Enforcement	0	0	0	279	279
Housing & Community Development	21	18	22	22	27
<b>SUBTOTAL</b>	<b>340</b>	<b>312</b>	<b>316</b>	<b>550</b>	<b>560</b>
<b>GENERAL FUND TOTAL</b>	<b>5,965</b>	<b>5,834</b>	<b>5,851</b>	<b>6,000</b>	<b>6,007</b>
<b>INTERNAL SERVICE FUNDS TOTAL</b>	<b>152</b>	<b>152</b>	<b>152</b>	<b>152</b>	<b>144</b>
<b>SPECIAL REVENUE TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENTERPRISE FUNDS TOTAL</b>	<b>403</b>	<b>422</b>	<b>504</b>	<b>371</b>	<b>371</b>
<b>GRANT FUNDS TOTAL</b>	<b>461</b>	<b>489</b>	<b>455</b>	<b>481</b>	<b>393</b>
<b>GRAND TOTAL</b>	<b>6,981</b>	<b>6,897</b>	<b>6,962</b>	<b>7,004</b>	<b>6,915</b>

## FRINGE BENEFIT COSTS SUMMARY

COST	FY 2013 BUDGET	FY 2014 BUDGET	FY 2015 APPROVED	\$ CHANGE	% CHANGE
State of Maryland Employees' Retirement & Pension System	\$ 15,945,700	\$ 16,220,800	13,675,300	\$ (2,545,500)	-15.7%
Supplemental Retirement Plans	10,855,500	11,045,600	12,150,700	1,105,100	10.0%
Social Security	27,367,700	25,460,200	27,243,700	1,783,500	7.0%
Police Retirement Plan	48,318,700	51,787,100	57,982,800	6,195,700	12.0%
Fire Retirement Plan	27,460,800	26,728,800	31,253,000	4,524,200	16.9%
Corrections Retirement Plan	6,332,900	6,171,700	7,097,500	925,800	15.0%
Sheriff Retirement Plan	4,063,900	4,105,400	5,127,500	1,022,100	24.9%
Volunteer Firefighters Length of Service Awards Program	1,930,000	1,930,000	1,930,000	-	0.0%
Health Insurance	81,460,100	83,413,500	79,297,600	(4,115,900)	-4.9%
Life Insurance	4,191,200	4,374,700	4,428,200	53,500	1.2%
Workers' Compensation	24,274,200	25,834,600	22,405,900	(3,428,700)	-13.3%
Unemployment Insurance	503,000	602,900	552,900	(50,000)	-8.3%
<b>TOTAL FRINGE BENEFITS COST</b>	<b>\$ 252,703,700</b>	<b>\$ 257,675,200</b>	<b>263,145,100</b>	<b>\$ 5,469,799</b>	<b>2.1%</b>
County Contribution Towards Retirees' Health Benefit Costs	29,726,300	29,519,600	29,356,000	(163,600)	-0.6%

The FY 2015 approved budget includes approximately \$263.1 million for fringe benefits, \$5.5 million or 2.1% increase over the FY 2014 budget to reflect actual expenditures.

The County's contributions to the five public safety and criminal justice retirement plans (Police, Fire, Corrections, Volunteer Fire and Sheriff) includes approximately \$103.4 million, which represents a \$12.7 million or 14.0% increase over the FY 2014 budget to align with the rising pension costs for public safety retirement plans.

Contributions to the State of Maryland Employees' Retirement and Pension System are calculated upon base payroll. The seven supplemental retirement plans - deputy sheriff, correctional officers, crossing guards, AFSCME, general schedule, fire civilian, and police civilian - are projected to increase by 10.0% in FY 2015 based on actual expenditures and anticipated upward fringe rate adjustments per actuarial report.

Health Insurance encompasses the County's contributions to health, dental, vision and prescription drug coverage for both active employees (\$49.9 million) and retirees (\$29.4 million). This represents a 4.9% decrease under the FY 2014 approved budget based on positive experiences. The County's total contribution towards retirees' health benefits under the Governmental Accounting Standards Board Statement 45 concerning post-retirement health benefits include: General Fund \$25.1 million; Storm Water Management \$1.7 million; Information Technology \$1.1 million; Solid Waste Enterprise \$0.8 million; and Fleet Management \$0.7 million.

Workers' Compensation is contributed to the Risk Management Fund, which is charged directly to County agencies. For FY 2015, there is a \$3.4 million decrease in the contribution to reflect anticipated agency expenditures.

## BUDGETARY FUND BALANCE

Governmental funds report the net effect of assets less liabilities at any given point in time as fund balance. Fund balance is the cumulative results of revenues and expenditures over time. The chart below provides the audited figures for Fiscal Year 2013, estimates for Fiscal Year 2014 and approved budget for Fiscal Year 2015. Fiscal Year 2014 estimates are based on unaudited figures. Fiscal Year 2015 represents the approved budget for the General Fund and Other Governmental Funds. For Internal Service and Enterprise Funds, the basis for budgeting differs from the basis of accounting due to the treatment of debt payments, capital outlay, depreciation, and reserve accounts.

	Actual June 30 FY 2013 Balance	Estimated FY 2014 Revenues	Estimated FY 2014 Expenses	Estimated June 30 FY 2014 Balance	Approved FY 2015 Revenues	Approved FY 2015 Expenses	Projected June 30 FY 2015 Balance
<b>GENERAL FUND</b>							
Committed - Operating Reserve	\$ 54,968,228	\$ 2,704,009,800	\$ 2,730,583,700	\$ 55,424,074	\$ 2,857,220,500	\$ 2,857,220,500	\$ 57,144,410
Restricted-Economic Stabilization	137,420,570			138,560,185			142,861,025
Unassigned Fund Balance	82,782,432			54,613,071			44,491,895
<b>TOTAL GENERAL FUND</b>	<b>\$ 275,171,230</b>	<b>\$ 2,704,009,800</b>	<b>\$ 2,730,583,700</b>	<b>\$ 248,597,330</b>	<b>\$ 2,857,220,500</b>	<b>\$ 2,857,220,500</b>	<b>\$ 244,497,330</b>
<b>INTERNAL SERVICE FUNDS</b>							
Fleet Management	\$ 9,957,445	\$ 12,171,100	\$ 12,171,100	\$ 8,524,645	\$ 14,834,300	\$ 14,834,300	\$ 3,844,645
Information Technology	20,109,888	35,667,400	35,667,400	11,368,888	34,520,700	34,520,700	3,774,588
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 30,067,333</b>	<b>\$ 47,838,500</b>	<b>\$ 47,838,500</b>	<b>\$ 19,893,533</b>	<b>\$ 49,355,000</b>	<b>\$ 49,355,000</b>	<b>\$ 7,619,233</b>
<b>ENTERPRISE FUNDS</b>							
Stormwater Management	\$ 103,968,689	\$ 40,304,400	\$ 51,604,100	\$ 98,137,989	\$ 58,456,100	\$ 58,456,100	\$ 88,979,389
Local Watershed Protection & Restoration	-	14,179,900	1,396,300	12,783,600	14,550,800	14,550,800	12,783,600
Solid Waste	(4,094,654)	92,930,300	94,958,400	(1,316,454)	92,746,200	92,746,200	3,489,846
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 99,874,035</b>	<b>\$ 147,414,600</b>	<b>\$ 147,958,800</b>	<b>\$ 109,605,135</b>	<b>\$ 165,753,100</b>	<b>\$ 165,753,100</b>	<b>\$ 105,252,835</b>
<b>SPECIAL REVENUE FUNDS</b>							
Debt Service	\$ 0	\$ 125,498,700	\$ 125,498,700	\$ 0	\$ 132,789,400	\$ 132,789,400	\$ 0
Drug Enforcement and Education	12,066,300	8,529,900	8,529,900	4,816,400	2,315,000	2,315,000	3,781,400
Collington Center	1,127,974	5,000	5,000	1,122,974	5,000	5,000	1,117,974
Property Management Services	2,406,426	518,500	518,500	1,937,926	518,500	518,500	1,469,426
Domestic Violence	166,774	418,000	418,000	123,174	440,000	440,000	57,574
Industrial Development Authority	0	49,100	49,100	0	37,700	37,700	0
Economic Development Incentive	49,720,538	5,532,800	5,532,800	44,436,338	13,000,000	13,000,000	32,008,638
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 65,488,012</b>	<b>\$ 140,552,000</b>	<b>\$ 140,552,000</b>	<b>\$ 52,436,812</b>	<b>\$ 149,105,600</b>	<b>\$ 149,105,600</b>	<b>\$ 38,435,012</b>
<b>GRANT PROGRAM FUNDS</b>	<b>\$ 0</b>	<b>\$ 209,269,200</b>	<b>\$ 209,269,200</b>	<b>\$ 0</b>	<b>\$ 210,313,500</b>	<b>\$ 210,313,500</b>	<b>\$ 0</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 470,600,610</b>	<b>\$ 3,249,084,100</b>	<b>\$ 3,276,202,200</b>	<b>\$ 430,532,810</b>	<b>\$ 3,431,747,700</b>	<b>\$ 3,431,747,700</b>	<b>\$ 395,804,410</b>

### Notes

Budgeted revenues may include the use of fund balance that causes the total numbers not to add up across.

The definition of ending balance varies depending on the type of fund.

The following definitions of budgetary fund balance are used by Prince George's County:

**General Fund** - Fund balances include the Charter-mandated Restricted Reserve (5% of budget), the policy-required Committed-Operating Reserve (2%), and unassigned fund balance. Fund balance is projected to decrease by \$4.1 million in FY 2015 due to one-time PAYGO spending for Capital Improvement Program (CIP) projects and various Council adjustments.

**Internal Service Funds** - The balance above represents total net assets as shown in the Consolidated Annual Financial Report (CAFR). Fund balance is projected to decrease by \$12.3 million in FY 2015, due to one-time investments in FY 2015.

**Enterprise Funds** - The balance shown above represents an ending cash and cash equivalents balance based on reports from the Finance Department. This balance takes into account net operating revenues and expenditures and increases based on bond proceeds, offset by capital expenditures and by funds that must be held in reserve for future obligations. Fund balance is projected to decrease by \$4.4 million in FY 2015 partly due to lower revenue collections in the Solid Waste Fund and use of fund balance in the Stormwater Management Fund to address State mandates.

**Local Watershed Protection & Restoration Fund** is a new Enterprise Fund established in FY 2014.

**Special Revenue Funds** - The balance shown above represents fund balance as shown in the CAFR.

