

BUDGET AT A GLANCE

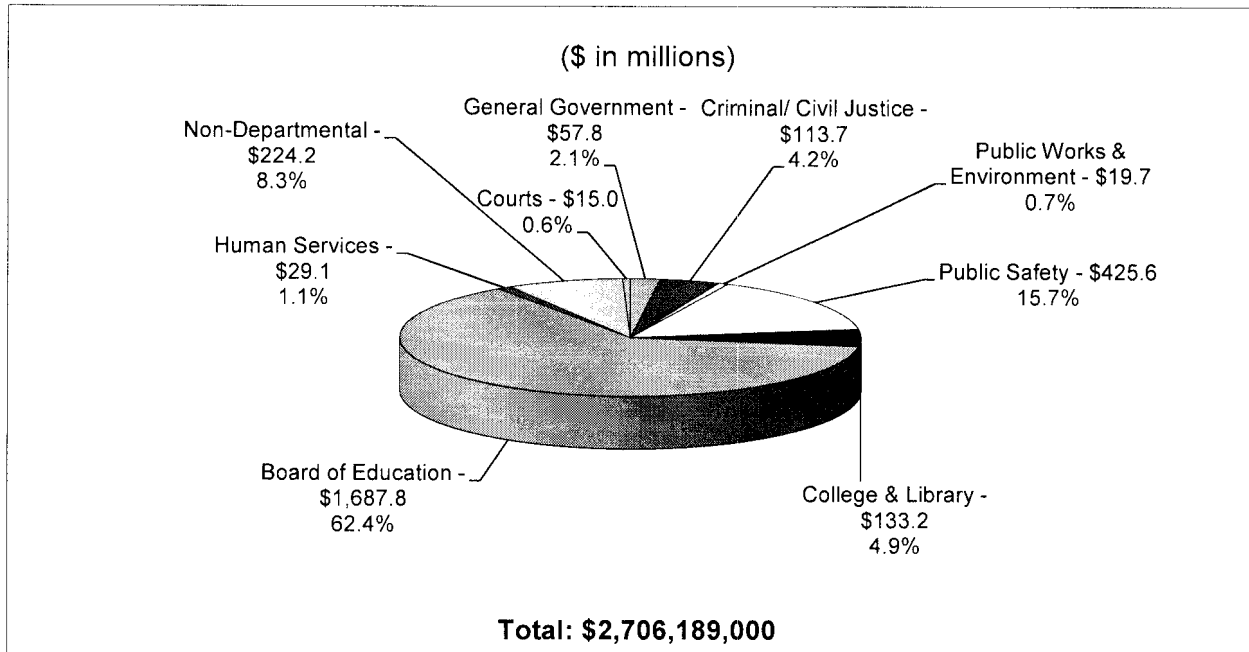
ALL FUNDS SUMMARY

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATED	FY 2014 APPROVED	CHANGE FY13 - FY14
REVENUES					
General Fund	\$2,691,344,272	\$2,677,274,200	\$2,693,635,700	\$2,706,189,000	1.1%
Internal Service Funds	38,373,666	51,039,600	50,713,400	46,178,300	-9.5%
Enterprise Funds	138,872,006	148,625,600	145,816,400	156,560,100	5.3%
Special Revenue Funds	174,110,087	152,606,400	129,230,100	149,447,700	-2.1%
Grant Program Funds	188,720,918	194,066,600	202,556,800	204,539,100	5.4%
TOTAL	\$3,231,420,949	\$3,223,612,400	\$3,221,952,400	\$3,262,914,200	1.2%
EXPENDITURES					
General Fund	\$2,626,854,484	\$2,677,274,200	\$2,699,321,900	\$2,706,189,000	1.1%
Internal Service Funds	40,250,106	51,039,600	50,713,400	46,178,300	-9.5%
Enterprise Funds	145,594,990	148,625,600	145,791,000	156,560,100	5.3%
Special Revenue Funds	123,354,070	152,606,400	129,523,600	149,447,700	-2.1%
Grant Program Funds	188,720,918	194,066,600	202,556,800	204,539,100	5.4%
TOTAL	\$3,124,774,568	\$3,223,612,400	\$3,227,906,700	\$3,262,914,200	1.2%
*FY13 Estimate reflects updated preliminary year-end figures.					

THE FY 2014 EXPENDITURES AT A GLANCE

GENERAL FUND EXPENDITURE OVERVIEW

- The approved FY 2014 General Fund budget is \$2,706,189,000, which represents a \$28.9 million or 1.1% increase from the FY 2013 approved budget.
- The General Fund will support funding for 5,999 full-time positions (excluding positions in the Board of Education, Community College, and Library) in Fiscal Year 2014.



GENERAL GOVERNMENT

Office of Ethics and Accountability (\$349,800)

- The Office of Ethics and Accountability decreases by \$26,400 under the FY 2013 budget due to delayed hiring.

Personnel Board (\$308,200)

- Funding decreases by \$900 due to a decrease in office automation charges.

Office of Finance (\$3.7 million)

- Funding decreases by \$240,100 due to an increase in recoveries and a reduction in office automation charges and printing costs.

Citizens Complaint Oversight Panel (\$229,800)

- Funding decreases by \$23,300 due to a reduction in office automation charges and a legal contract.

Office of Community Relations (\$4.3 million)

- Funding increases by \$283,000 over the FY 2013 approved budget due to the inclusion of 16 call center representatives detailed from other departments being reflected in the County 3-1-1 Center.

Office of Management and Budget (\$2.6 million)

- Funding increases by \$55,800 over the FY 2013 approved budget primarily due to increases in fringe benefits offset by a reduction in the office automation charge.

Board of License Commissioners (\$910,800)

- Funding decreases by \$292,900 due to a change in the composition of the teams used for inspections.

Office of Law (\$3.5 million)

- Funding decreases by \$142,900 due to using in-house services rather than contracts for outside services and a reduction in office automation charges.

Office of Human Resources Management (\$4.8 million)

- Funding decreases by \$957,900 under the FY 2013 approved budget. Operating costs decrease by 20.6% due to decreases in office automation, contracts and training.

Board of Elections (\$3.3 million)

- Funding decreases by \$704,800 primarily due to not needing temporary staff and operating expenses that supported the 2012 Presidential election.

Office of Central Services (\$15.7 million)

- Funding increases by \$162,100 over the FY 2013 approved budget primarily due to the creation of a Business Reserve Program.

COURTS

Circuit Court (\$14.6 million)

- Funding increases by \$85,600 over the FY 2013 approved budget primarily due to start-up costs for a "Re-entry Court."

Orphans' Court (\$407,700)

- Funding increases \$1,000 over the FY 2013 approved budget primarily due to the transfer of the cost for Court Smart software from the Circuit Court.

CRIMINAL/CIVIL JUSTICE

Office of the State's Attorney (\$14.3 million)

- Funding increases by \$336,100 over the FY 2013 approved budget primarily due to the inclusion of prior year staffing enhancements and lower anticipated staff attrition. The funding also supports two new investigators under the Security Team. Funding is partially supported by a new recovery from the Drug Enforcement and Education Fund to support the operations of the Gun/Drug Prosecution Team and nonviolent program.

Office of the Sheriff (\$32.5 million)

- Funding decreases by \$334,900 under the FY 2013 approved budget primarily due to a delayed hiring schedule.

Department of Corrections (\$66.8 million)

- Funding decreases by \$1,292,600 under the FY 2013 approved budget primarily due to a reduction in office automation and a restructuring of staffing of the housing units and zone areas. Funds also provide for a class of 20 new correctional officers.

PUBLIC WORKS AND ENVIRONMENTAL RESOURCES**Department of Environmental Resources (\$4.4 million)**

- Funding decreases by \$5,352,200 under the FY 2013 approved budget due to transferring the Permits and Review Division to the Department of Permitting, Inspections and Enforcement. Funds provide support for animal management by maintaining holding facilities, issuing licenses and pet adoptions.

Department of Public Works and Transportation (\$7.5 million)

- Funding decreases \$4,844,400 under the FY 2013 approved budget due to transferring Engineering and Inspection Services Division to the Department of Permitting, Inspection & Enforcement. Funds provide support for new transit services in South County, road maintenance and litter and snow removal.

Department of Permitting, Inspections & Enforcement (\$7.8 million)

- Funding for this new agency is \$7,797,000. Funding is based on the transfer of Permits, Licenses and Inspection, and Engineering Divisions, Clean Lot Program and Environmental Health to the Department of Permitting, Inspections and Enforcement. Funding supports consolidating at a single location the various functions and positions associated with the County's regulation and approval of economic development and redevelopment projects.

PUBLIC SAFETY**Police Department (\$270.8 million)**

- Funding increases \$12.0 million over the FY 2013 approved budget. Funds are provided for two recruit classes and the transfer of another class from grant funding to the General Fund.

Fire/EMS (\$130.9 million)

- Funding increases \$14.1 million over the FY 2013 approved budget with the merger of Volunteer Fire with Fire/EMS. Funds are provided for two recruitment classes.

Homeland Security (\$23.9 million)

- Funding increases \$520,300 over the FY 2013 approved budget. Funding is provided for the annual increase in the radio system maintenance contract.

EDUCATION AND LIBRARY**Memorial Library System (\$27.1 million)**

- Funding increases by \$1.7 million over the FY 2013 approved budget. Funding includes \$0.5 million in County I-Net funds). The County contribution (\$18.7 million) increases by \$1.4 million over the FY 2013 approved budget. Funding restores Sunday hours for three branches and supports miscellaneous information technology needs.

Community College (\$106.0 million)

- Funding increases \$3.4 million over the FY 2013 approved budget due to a \$2.4 million increase in State aid and a \$1.0 million increase in County contribution.

Board of Education (\$1.688 billion)

- Funding increases \$23.4 million over the FY 2013 approved budget. Expenditures for textbook and instructional materials increase by \$4.0 million and administrative expenses decrease by \$2.1 million. The County's contribution totals \$623.7 million. Outside aid including State aid and board sources totals \$1.06 billion.

HUMAN SERVICES**Department of Family Services (\$2.6 million)**

- Funding decreases by \$854,400 under the FY 2013 approved budget primarily due to the transfer of the Youth Strategies Program to the Department of Corrections, the transfer of positions to grants, realignment of divisions, and reduction of the County contribution to Aging grant programs above the minimum required match.

Health Department (\$20.3 million)

- Funding decreases by \$1,854,200 under the FY 2013 approved budget primarily due to a transfer of functions to the newly established Department of Permitting, Inspections and Enforcement, a reduction in contractual costs for infection control services and the transfer of two positions to grants. Funding also includes the creation of three limited-term community health workers to serve Transforming Neighborhoods Initiative communities and maintenance for the new electronic health records system and additional support for the Health Zone enhancements.

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

- Funding increases by \$290,700 over the FY 2013 approved budget primarily due to a re-organization and to support salaries previously covered through grant funds.

Department of Social Services (\$2.8 million)

- Funding increases \$71,000 over the FY 2013 approved budget primarily due to fully funding a position previously unfunded in FY 2013. Funding also supports the renewal of accreditation as public social services agency and continues to provide contractual support of several homeless and emergency shelters within the County.

NON-DEPARTMENTAL - (\$224.2 million)

- Funding decreases \$3.1 million or 1.4% in FY 2014.
- Funding includes \$26.0 million for retiree health and life benefits payments to current retirees.
- Funding includes \$4.5 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.
- Transfers to the Capital Improvement Program are reduced by \$16.4 million.

CAPITAL IMPROVEMENT PROGRAM

- In FY 2014, the budget includes construction funds for the new Oxon Hill High School Replacement, Fairmount Heights High School Replacement, and Eugene Burroughs Middle School Renovation project. Funding was also provided for the Air Conditioning Initiative and the Security Initiative by both the State and County participation.
- The Fire Department will begin the construction of the new Brandywine and complete the construction of Shady Glen Fire/EMS Stations. Planning will begin to rehabilitate the Chillum Fire/EMS Station #844.
- The Memorial Library will begin the construction of the Laurel Branch Replacement. Planning will begin for the Bladensburg Library Replacement and the Langley Park

Branch Library. The library will begin planning and design for a new Hyattsville Branch and continue updating and renovating various branch libraries.

- The Police Department will continue the construction of the new District VII Station and renovations at the Combined Forensics Facility will begin. Planning will begin for the new District V Station. The agency will also continue improving and rehabilitating various police facilities.
- The Department of Corrections will continue the construction of the Kitchen Facility Replacement project and complete the plans for the Medical Unit Renovations and Expansion 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. The Department will continue its improvements along major roadways and at key intersections to improve appearance, safety and functionality while addressing environmental issues through the Green Street Improvements project.
- The Office of Central Services will renovate and rehabilitate the Combined Communications Center to become the Emergency Command Center and back up hub for the call center in emergency situations.
- The Department of Environmental Resources will continue implementing the Watershed Implementation Plan II (\$262 million) to include all impervious area restoration, stream restoration and stormwater quality improvements to reduce pollutants. Funding comes from the Stormwater Enterprise Fund and Water Quality Management Fund.
- Prince George's Community College will complete the Circulation and Roadway Modifications improvements. Construction will begin for the Facilities Management Building Renovations and the Upgrade Campus Fire Alarm System improvements.

OTHER FUND EXPENDITURE OVERVIEW

INTERNAL SERVICE FUNDS

- The Internal Service Funds decrease by \$4.9 million or 9.5% under the FY 2013 approved budget.
- The Fleet Management Fund reflects a 30.2% decrease or \$5.3 million under the FY 2013 budget as a result of eliminating the public safety vehicle recovery charge.
- The Information Technology Internal Service Fund increases by \$413,400 primarily due to the migration of the County Data Center, digital signage project, transfer out of funding to the Community College and Memorial Library for IT purchases, and legal costs related to cable franchise negotiations.

ENTERPRISE FUNDS

- Enterprise funds increase by \$7.9 million due to the addition of the Local Watershed Protection and Restoration Fund.
- The Solid Waste Enterprise Fund totals \$95.6 million, which reflects a decrease of \$1.8 million or 1.9% under the FY 2013 budget. The decrease is primarily due to a decrease in project charges.
- The Stormwater Management Enterprise Fund supports the Department of Public Works and Transportation and the Department of Environmental Resources. The FY 2014 budget of \$53.0 million increases by \$1.8 million over FY 2013 budget primarily due to an increase in operating contracts for water quality programs.
- The Local Watershed Protection and Restoration Fund is established with \$7.9 million budgeted in FY 2014.

SPECIAL REVENUE FUND

- In FY 2014, expenditures for the Property Management Services Fund and Collington Center remain flat.
- The Drug Enforcement and Education Fund expenses decrease 1.3% under the FY 2013 approved budget.
- The FY 2014 budget includes a \$12.2 million appropriation for the Economic Development Incentive fund. This program, launched in FY 2012, provides financial assistance to existing and potential industrial and commercial businesses in the County.

GRANT PROGRAM FUNDS

- Grant Program Funds increase by \$10.5 million or 5.4% over FY 2013 primarily due to a \$4.0 million increase for the National Mortgage Settlement Fund.

REVENUE SUMMARY

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATED	FY 2014 APPROVED	CHANGE FY13 - FY14
TAXES					
Real Property	\$ 639,314,615	\$ 629,900,500	\$ 628,800,000	\$ 629,835,000	0.0%
Personal Property:					
Unincorporated Businesses	\$ 1,586,152	\$ 508,600	\$ 1,579,800	\$ 1,567,200	209.4%
Rails and Public Utilities	33,416,022	29,540,800	33,282,400	27,281,100	-7.6%
Incorporated Businesses	44,819,751	35,842,700	29,600,900	35,041,800	-2.2%
Subtotal Personal Property	\$ 79,821,925	\$ 65,890,100	\$ 64,463,100	\$ 63,890,100	-3.0%
Total Property	\$ 719,136,540	\$ 695,790,600	\$ 693,263,100	\$ 693,725,100	-0.3%
Income Tax Receipts	\$ 485,231,677	\$ 473,788,400	\$ 497,429,000	\$ 509,066,400	7.4%
State Income Disparity Grant	15,595,853	21,694,800	21,694,800	21,694,800	0.0%
Subtotal Income	\$ 500,827,530	\$ 495,483,200	\$ 519,123,800	\$ 530,761,200	7.1%
Transfer	\$ 62,294,438	\$ 62,306,200	\$ 66,661,700	\$ 68,664,800	10.2%
Recordation	22,774,565	28,163,600	27,563,300	28,391,400	0.8%
Subtotal Transfer and Recordation	\$ 85,069,003	\$ 90,469,800	\$ 94,225,000	\$ 97,056,200	7.3%
Other Local Taxes:					
Energy	\$ 59,651,917	\$ 65,346,500	\$ 56,204,700	\$ 53,797,000	-17.7%
Telecommunications	37,827,000	37,080,600	37,113,100	35,000,600	-5.6%
Admissions and Amusement	10,436,967	10,803,000	10,645,700	10,803,000	0.0%
Hotel-Motel	5,373,688	5,286,700	5,373,700	5,481,200	3.7%
Penalties & Interest on Property Taxes	3,819,518	4,120,800	3,819,500	3,895,900	-5.5%
Trailer Camp	34,005	40,000	35,000	35,000	-12.5%
Subtotal Other Local Taxes	\$ 117,143,095	\$ 122,677,600	\$ 113,191,700	\$ 109,012,700	-11.1%
State Shared Taxes:					
Highway User Revenues	\$ 2,064,874	\$ 2,548,200	\$ 2,548,200	\$ 2,769,300	8.7%
Transfer Taxes on Corporate Assets	1,398,119	40,000	40,000	40,000	0.0%
Subtotal State Shared Taxes	\$ 3,462,993	\$ 2,588,200	\$ 2,588,200	\$ 2,809,300	8.5%
TOTAL TAXES	\$ 1,425,639,161	\$ 1,407,009,400	\$ 1,422,391,800	\$ 1,433,364,500	1.9%

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATED	FY 2014 APPROVED	CHANGE FY13 - FY14
LICENSES & PERMITS					
Building and Grading Permits	\$ 7,368,132	\$ 7,060,200	\$ 7,589,200	\$ 7,891,300	11.8%
Street Use Permits	2,950,460	2,700,000	3,009,500	3,099,800	14.8%
Business Licenses	3,586,547	4,583,300	3,877,800	3,665,400	-20.0%
Liquor Licenses	1,602,865	1,303,400	1,400,000	1,428,000	9.6%
Animal Licenses	105,521	156,300	108,700	112,000	-28.3%
Health Permits	1,615,324	1,567,800	1,567,800	1,567,800	0.0%
Other Licenses	620,533	630,000	630,000	630,000	0.0%
TOTAL LICENSES & PERMITS	\$ 17,849,382	\$ 18,001,000	\$ 18,183,000	\$ 18,394,300	2.2%
USE OF MONEY AND PROPERTY					
Property Rental	\$ 873,253	\$ 1,000,000	\$ 2,242,000	\$ 2,242,000	124.2%
Interest Income	3,436,943	5,800,000	3,421,000	3,421,000	-41.0%
Commission and Charges	456,564	500,000	460,000	460,000	-8.0%
Other Use of Money and Property	37,646	-	-	-	0.0%
TOTAL USE OF MONEY & PROPERTY	\$ 4,804,406	\$ 7,300,000	\$ 6,123,000	\$ 6,123,000	-16.1%
CHARGES FOR SERVICES					
Corrections Charges	\$ 1,201,838	\$ 257,800	\$ 700,000	\$ 700,000	171.5%
Tax Collection Charges	158,882	177,900	177,900	177,900	0.0%
Animal Control Charges	52,617	109,000	54,200	55,800	-48.8%
Sheriff Charges	3,161,027	3,344,100	3,168,300	3,168,300	-5.3%
Health Fees	1,035,008	945,500	945,500	945,500	0.0%
Cable Franchise	10,440,784	8,934,400	9,600,000	9,792,000	9.6%
Local 911 Fee	5,928,725	7,098,000	6,142,500	6,265,400	-11.7%
Emergency Transportation Fee	11,005,919	11,359,500	11,005,000	11,005,000	-3.1%
Other Service Charges	4,812,258	3,309,100	4,812,300	4,908,500	48.3%
TOTAL CHARGES FOR SERVICES	\$ 37,797,058	\$ 35,535,300	\$ 36,605,700	\$ 37,018,400	4.2%
INTERGOVERNMENTAL REVENUES					
State					
Police Aid Grant	\$ 9,270,447	\$ 9,725,900	\$ 9,725,900	\$ 11,107,200	14.2%
Local Health Grant	6,582,434	5,007,000	5,007,000	5,377,500	7.4%
Racing Grant	1,000,000	-	1,000,000	1,000,000	100.0%
Teacher Retirement Supplemental Grant	-	9,628,700	9,628,700	9,628,700	0.0%
State Grants - Other	18,959	-	-	-	0.0%
Subtotal	\$ 16,871,840	\$ 24,361,600	\$ 25,361,600	\$ 27,113,400	11.3%

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATED	FY 2014 APPROVED	CHANGE FY13 - FY14
Federal					
Federal Grants (SCAAP)	\$ 333,657	\$ 200,000	\$ 300,000	\$ 300,000	50.0%
OEP Grant (Civil Defense)	21,362	100,000	100,000	100,000	0.0%
PL95-469 Fish & Wildlife Grant	146,589	250,000	140,000	140,000	-44.0%
Land Management Grant	-	10,000	10,000	10,000	0.0%
DSS Salary Reimbursement	337,271	215,600	215,600	215,600	0.0%
Federal Other	627,418	-	-	-	0.0%
Subtotal	\$ 1,466,297	\$ 775,600	\$ 765,600	\$ 765,600	-1.3%
Local					
Miscellaneous M-NCPPC Revenue	\$ 11,121,679	\$ 11,758,400	\$ 9,758,400	\$ 10,441,300	-11.2%
Other	1,150,000	2,000,000	2,000,000	2,500,000	25.0%
Subtotal	\$ 12,271,679	\$ 13,758,400	\$ 11,758,400	\$ 12,941,300	-5.9%
TOTAL INTERGOVERNMENTAL REVENUES	\$ 30,609,816	\$ 38,895,600	\$ 37,885,600	\$ 40,820,300	4.9%
MISCELLANEOUS					
Fines and Forfeitures - ASE	\$ 8,442,187	\$ 27,984,000	\$ 12,744,100	\$ 9,600,000	-65.7%
Fines and Forfeitures - Other	3,716,287	4,361,800	3,700,000	3,700,000	-15.2%
Miscellaneous Sales	486,944	400,000	400,000	400,000	0.0%
Other Miscellaneous Receipts	5,453,042	600,000	600,000	600,000	0.0%
TOTAL MISCELLANEOUS	\$ 18,098,460	\$ 33,345,800	\$ 17,444,100	\$ 14,300,000	-57.1%
OTHER FINANCING SOURCES					
TRANSFERS IN:					
Use of Fund Balance	\$ 66,761,525	\$ 24,599,100	\$ 48,499,100	\$ 5,535,000	-77.5%
Information Technology (ISF) Transfer	-	-	-	1,500,000	100.0%
Economic Development (EDI) Transfer	-	-	-	1,170,400	100.0%
TOTAL OTHER FINANCING SOURCES	\$ 66,761,525	\$ 24,599,100	\$ 48,499,100	\$ 8,205,400	-66.6%
TOTAL COUNTY SOURCES	\$ 1,601,559,808	\$ 1,564,686,200	\$ 1,587,132,300	\$ 1,558,225,900	-0.4%
OUTSIDE SOURCES:					
Board of Education	\$ 1,013,536,514	\$ 1,031,372,900	\$ 1,031,372,900	\$ 1,064,063,900	3.2%
Community College	69,061,752	73,030,900	67,285,800	75,479,800	3.4%
Library	7,186,198	8,184,200	7,844,700	8,419,400	2.9%
TOTAL OUTSIDE SOURCES	\$ 1,089,784,464	\$ 1,112,588,000	\$ 1,106,503,400	\$ 1,147,963,100	3.2%
GRAND TOTAL GENERAL FUND	\$ 2,691,344,272	\$ 2,677,274,200	\$ 2,693,635,700	\$ 2,706,189,000	1.1%

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATED	FY 2014 APPROVED	CHANGE FY13 - FY14
INTERNAL SERVICE FUNDS					
Fleet Management	\$ 10,695,729	\$ 17,445,800	\$ 17,445,200	\$ 12,171,100	-30.2%
Information Technology	27,677,937	33,593,800	33,268,200	34,007,200	1.2%
TOTAL INTERNAL SERVICE FUNDS	\$ 38,373,666	\$ 51,039,600	\$ 50,713,400	\$ 46,178,300	-9.5%
ENTERPRISE FUNDS					
Stormwater Management	\$ 47,043,056	\$ 51,228,300	\$ 50,948,000	\$ 53,020,900	3.5%
Watershed Protection and Restoration	-	-	-	7,974,200	100.0%
Solid Waste	91,828,950	97,397,300	94,868,400	95,565,000	-1.9%
TOTAL ENTERPRISE FUNDS	\$ 138,872,006	\$ 148,625,600	\$ 145,816,400	\$ 156,560,100	5.3%
SPECIAL REVENUE FUNDS					
Debt Service	\$ 121,460,014	\$ 134,099,400	\$ 119,076,600	\$ 129,871,700	-3.2%
Drug Enforcement & Education	1,342,568	6,500,000	4,705,000	6,415,000	-1.3%
Collington Center	-	5,000	5,000	5,000	0.0%
Property Management & Services	861,500	518,500	50,000	518,500	0.0%
Domestic Violence	396,905	434,400	434,400	418,000	-3.8%
Industrial Development Authority	49,100	49,100	49,100	49,100	0.0%
Economic Development Incentive (EDI)	50,000,000	11,000,000	4,910,000	12,170,400	10.6%
TOTAL SPECIAL REVENUE FUNDS	\$ 174,110,087	\$ 152,606,400	\$ 129,230,100	\$ 149,447,700	-2.1%
GRANT PROGRAM FUNDS	\$ 188,720,918	\$ 194,066,600	\$ 202,556,800	\$ 204,539,100	5.4%
GRAND TOTAL ALL FUNDS	\$ 3,231,420,949	\$ 3,223,612,400	\$ 3,221,952,400	\$ 3,262,914,200	1.2%

Notes

Numbers may not add due to rounding.

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).

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

Starting from 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. FY 2013 revenues and Non Departmental expenditures were both \$11.2 million higher accordingly.

Debt Service Special Revenue Fund FY 2012 Actual figures differ from the Comprehensive Annual Financial Report (CAFR) due to the payment of MILA debt and other adjustments.

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 2014, Local Watershed Protection and Restoration Fund (new) has been recorded in Enterprise Funds.

APPROPRIATION SUMMARY

FUNCTION/AGENCY	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATED	FY 2014 APPROVED	CHANGE FY13 - FY14
GENERAL GOVERNMENT					
County Executive	\$ 5,178,412	\$ 5,117,000	\$ 5,117,000	\$ 5,108,900	-0.2%
County Council	12,527,916	13,055,400	12,867,800	12,944,400	-0.9%
Office of Ethics and Accountability	-	376,200	169,900	349,800	-7.0%
Personnel Board	310,890	309,100	331,300	308,200	-0.3%
Citizen Complaint Oversight Panel	227,146	253,100	232,700	229,800	-9.2%
People's Zoning Counsel	-	-	-	-	0.0%
Office of Finance	3,786,773	3,906,100	3,906,100	3,666,000	-6.1%
Office of Community Relations	3,110,401	4,013,700	3,532,300	4,296,700	7.1%
Office of Management and Budget	2,547,451	2,498,300	2,484,500	2,554,100	2.2%
Board of License Commissioners	1,170,579	1,203,700	1,174,900	910,800	-24.3%
Office of Law	3,659,443	3,688,500	3,739,400	3,545,600	-3.9%
Office of Human Resources Management	5,747,148	5,775,000	5,713,300	4,817,100	-16.6%
Office of Information Technology	6,786,400	-	-	-	0.0%
Board of Elections	4,922,172	4,033,000	4,213,500	3,328,200	-17.5%
Office of Central Services	16,210,293	15,537,400	16,402,400	15,699,500	1.0%
SUBTOTAL	\$ 66,185,024	\$ 59,766,500	\$ 59,885,100	\$ 57,759,100	-3.4%
COURTS					
Circuit Court	\$ 14,349,585	\$ 14,549,300	\$ 14,735,100	\$ 14,634,900	0.6%
Orphans' Court	396,498	406,700	406,700	407,700	0.2%
SUBTOTAL	\$ 14,746,083	\$ 14,956,000	\$ 15,141,800	\$ 15,042,600	0.6%
CRIMINAL/CIVIL JUSTICE					
Office of the State's Attorney	13,432,394	13,996,800	14,420,300	14,332,900	2.4%
Office of the Sheriff	35,796,042	32,860,200	35,346,800	32,525,300	-1.0%
Department of Corrections	68,989,147	68,134,900	72,512,200	66,842,300	-1.9%
SUBTOTAL	\$ 118,217,583	\$ 114,991,900	\$ 122,279,300	\$ 113,700,500	-1.1%
PUBLIC SAFETY					
Police Department	\$ 257,910,490	\$ 258,844,600	\$ 270,854,400	\$ 270,847,500	4.6%
Fire/EMS Department	116,389,307	116,791,500	120,511,300	130,929,300	12.1%
Volunteer Fire Commission	12,027,890	15,209,400	15,048,100	-	-100.0%
Office of Homeland Security	23,009,904	23,330,800	24,072,100	23,851,100	2.2%
SUBTOTAL	\$ 409,337,591	\$ 414,176,300	\$ 430,485,900	\$ 425,627,900	2.8%
PUBLIC WORKS & ENVIRONMENTAL RESOURCES					
Public Works & Transportation	\$ 11,884,578	\$ 12,366,900	\$ 12,212,400	\$ 7,522,500	-39.2%
Department of Environmental Resources	10,249,243	9,744,100	9,627,800	4,391,900	-54.9%
Soil Conservation District	-	-	-	-	0.0%
Permitting, Inspections & Enforcement	-	-	-	7,797,000	100.0%
SUBTOTAL	\$ 22,133,821	\$ 22,111,000	\$ 21,840,200	\$ 19,711,400	-10.9%
EDUCATION AND LIBRARY					
Community College	\$ 92,314,826	\$ 102,576,100	\$ 96,831,000	\$ 106,025,100	3.4%
Library	23,837,401	25,451,400	25,111,900	27,131,400	6.6%
Board of Education	1,573,913,616	1,664,442,000	1,664,442,000	1,687,807,800	1.4%
SUBTOTAL	\$ 1,690,065,843	\$ 1,792,469,500	\$ 1,786,384,900	\$ 1,820,964,300	1.6%
HUMAN SERVICES					
Department of Family Services	\$ 3,316,240	\$ 3,437,100	\$ 3,331,700	\$ 2,582,700	-24.9%
Health Department	22,329,211	22,171,400	22,480,300	20,317,200	-8.4%
Housing & Community Development	2,529,614	3,153,400	3,248,400	3,444,100	9.2%
Department of Social Services	2,708,127	2,726,600	2,797,400	2,797,600	2.6%
SUBTOTAL	\$ 30,883,192	\$ 31,488,500	\$ 31,857,800	\$ 29,141,600	-7.5%
NON-DEPARTMENTAL					
Debt Service	\$ 89,889,161	\$ 80,187,600	\$ 66,990,300	\$ 97,306,800	21.3%
Grants & Transfers	38,572,290	53,627,400	56,531,800	35,371,200	-34.0%
Other	96,823,896	93,249,500	107,674,800	96,517,400	3.5%
Contingency	50,000,000	250,000	250,000	(4,953,800)	-100.0%
SUBTOTAL	\$ 275,285,347	\$ 227,314,500	\$ 231,446,900	\$ 224,241,600	-1.4%
GRAND TOTAL - GENERAL FUND	\$ 2,626,854,484	\$ 2,677,274,200	\$ 2,699,321,900	\$ 2,706,189,000	1.1%

FUNCTION/AGENCY	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATED	FY 2014 APPROVED	CHANGE FY13 - FY14
INTERNAL SERVICE FUNDS					
Fleet Management	\$ 14,534,758	\$ 17,445,800	\$ 17,445,200	\$ 12,171,100	-30.2%
Information Technology	25,715,348	33,593,800	33,268,200	34,007,200	1.2%
TOTAL INTERNAL SERVICE FUNDS	\$ 40,250,106	\$ 51,039,600	\$ 50,713,400	\$ 46,178,300	-9.5%
ENTERPRISE FUNDS					
Stormwater Management	\$ 44,169,628	\$ 51,228,300	\$ 50,948,000	\$ 53,020,900	3.5%
Solid Waste Management	101,425,362	97,397,300	94,843,000	95,565,000	-1.9%
Local Watershed Protection and Restoration		-	-	7,974,200	100.0%
TOTAL ENTERPRISE FUNDS	\$ 145,594,990	\$ 148,625,600	\$ 145,791,000	\$ 156,560,100	5.3%
SPECIAL REVENUE FUNDS					
Debt Service	\$ 121,460,014	\$ 134,099,400	\$ 119,076,600	\$ 129,871,700	-3.2%
Drug Enforcement & Education	1,195,963	6,500,000	4,705,000	6,415,000	-1.3%
Collington Center	5,000	5,000	5,000	5,000	0.0%
Property Management & Services	246,618	518,500	361,500	518,500	0.0%
Domestic Violence	397,375	434,400	416,400	418,000	-3.8%
Industrial Development Authority	49,100	49,100	49,100	49,100	0.0%
Economic Development Incentive	-	11,000,000	4,910,000	12,170,400	10.6%
TOTAL SPECIAL REVENUE FUNDS	\$ 123,354,070	\$ 152,606,400	\$ 129,523,600	\$ 149,447,700	-2.1%
GRANT PROGRAMS FUND	\$ 188,720,918	\$ 194,066,600	\$ 202,556,800	\$ 204,539,100	5.4%
TOTAL ALL FUNDS	\$ 3,124,774,568	\$ 3,223,612,400	\$ 3,227,906,700	\$ 3,262,914,200	1.2%

FY 2014 CONSOLIDATED FUND SUMMARY

FUNCTION/AGENCY	GENERAL FUND	INTERNAL SERVICE FUNDS	SPECIAL REV. FUNDS	ENTERPRISE FUNDS	GRANT FUNDS	TOTAL ALL FUNDS
GENERAL GOVERNMENT						
County Executive	\$ 5,108,900					\$ 5,108,900
County Council	12,944,400					12,944,400
Office of Ethics and Accountability	349,800					349,800
Personnel Board	308,200					308,200
Citizen Complaint Oversight Panel	229,800					229,800
People's Zoning Counsel	-					-
Office of Finance	3,666,000					3,666,000
Office of Community Relations	4,296,700				339,500	4,636,200
Office of Management and Budget	2,554,100					2,554,100
Board of License Commissioners	910,800					910,800
Office of Law	3,545,600					3,545,600
Office of Human Resources Management	4,817,100					4,817,100
Office of Info. Technology		34,007,200				34,007,200
Board of Elections	3,328,200					3,328,200
Office of Central Services	15,699,500	12,171,100	523,500			28,394,100
SUBTOTAL	\$ 57,759,100	\$ 46,178,300	\$ 523,500	\$ -	\$ 339,500	\$ 104,800,400
COURTS						
Circuit Court	\$ 14,634,900				\$ 2,876,500	\$ 17,511,400
Orphans' Court	\$ 407,700					407,700
SUBTOTAL	\$ 15,042,600	\$ -	\$ -	\$ -	\$ 2,876,500	\$ 17,919,100
CRIMINAL/CIVIL JUSTICE						
Office of the State's Attorney	14,332,900				1,249,900	15,582,800
Office of the Sheriff	32,525,300				3,182,400	35,707,700
Department of Corrections	66,842,300				782,100	67,624,400
SUBTOTAL	\$ 113,700,500	\$ -	\$ -	\$ -	\$ 5,214,400	\$ 118,914,900
PUBLIC SAFETY						
Police Department	\$ 270,847,500		\$ 6,415,000		\$ 4,617,200	\$ 281,879,700
Fire/EMS Department	130,929,300				6,919,700	137,849,000
Office of Homeland Security	23,851,100				6,946,600	30,797,700
SUBTOTAL	\$ 425,627,900	\$ -	\$ 6,415,000	\$ -	\$ 18,483,500	\$ 450,526,400
PUBLIC WORKS & ENVIRONMENTAL RESOURCES						
Public Works & Transportation	\$ 7,522,500			\$ 14,962,800	\$ 601,900	\$ 23,087,200
Department of Environmental Resources	4,391,900			141,597,300	643,400	146,632,600
Soil Conservation District	-					-
Permitting, Inspections & Enforcement	7,797,000					7,797,000
SUBTOTAL	\$ 19,711,400	\$ -	\$ -	\$ 156,560,100	\$ 1,245,300	\$ 177,516,800
EDUCATION & LIBRARY						
Community College	\$ 106,025,100					\$ 106,025,100
Library	\$ 27,131,400					27,131,400
Board of Education	\$ 1,687,807,800					1,687,807,800
SUBTOTAL	\$ 1,820,964,300	\$ -	\$ -	\$ -	\$ -	\$ 1,820,964,300
HUMAN SERVICES						
Department of Family Services	\$ 2,582,700		\$ 418,000		\$ 16,553,600	\$ 19,554,300
Health Department	20,317,200				50,572,100	70,889,300
Housing & Community Development	3,444,100				92,400,500	95,844,600
Department of Social Services	2,797,600				11,853,700	14,651,300
SUBTOTAL	\$ 29,141,600	\$ -	\$ 418,000	\$ -	\$ 171,379,900	\$ 200,939,500
NON-DEPARTMENTAL						
Debt Service	\$ 97,306,800		\$ 129,871,700			\$ 227,178,500
Grants & Transfers	35,371,200				5,000,000	40,371,200
Other	96,517,400		49,100			96,566,500
Contingency	(4,953,800)					(4,953,800)
Economic Development Incentive			12,170,400			12,170,400
SUBTOTAL	\$ 224,241,600	\$ -	\$ 142,091,200	\$ -	\$ 5,000,000	\$ 371,332,800
GRAND TOTAL	\$ 2,706,189,000	\$ 46,178,300	\$ 149,447,700	\$ 156,560,100	\$ 204,539,100	\$ 3,262,914,200

**GENERAL FUND
FY 2014 CONSOLIDATED EXPENDITURE SUMMARY**

FUNCTION/AGENCY	COMPENSATION	FRINGE BENEFITS	OPERATING	CAPITAL	RECOVERY	TOTAL
GENERAL GOVERNMENT						
County Executive	\$ 3,647,100	\$ 973,800	\$ 488,000	\$ -	\$ -	\$ 5,108,900
County Council	9,030,900	2,576,600	2,334,200	30,000	(1,027,300)	12,944,400
Office of Ethics and Accountability	253,200	62,500	34,100	-	-	349,800
Personnel Board	178,600	47,900	81,700	-	-	308,200
Citizen Complaint Oversight Panel	116,800	28,900	84,100	-	-	229,800
People's Zoning Counsel	-	-	-	-	-	-
Office of Finance	4,302,700	1,471,900	786,100	-	(2,894,700)	3,666,000
Office of Community Relations	3,107,700	948,400	240,600	-	-	4,296,700
Office of Management and Budget	2,033,300	644,500	155,100	-	(278,800)	2,554,100
Board of License Commissioners	599,700	231,700	79,400	-	-	910,800
Office of Law	4,328,600	1,219,800	422,500	-	(2,425,300)	3,545,600
Office of Human Resources Management	4,583,900	1,219,400	897,100	-	(1,883,300)	4,817,100
Office of Information Technology	-	-	-	-	-	-
Board of Elections	2,469,500	340,800	517,900	-	-	3,328,200
Office of Central Services	8,165,700	2,991,400	6,439,200	-	(1,896,800)	15,699,500
SUBTOTAL	\$ 42,817,700	\$ 12,757,600	\$ 12,560,000	\$ 30,000	\$ (10,406,200)	\$ 57,759,100
COURTS						
Circuit Court	\$ 8,483,100	\$ 2,757,000	\$ 3,526,800	\$ -	\$ (132,000)	\$ 14,634,900
Orphans' Court	305,800	86,200	15,700	-	-	407,700
SUBTOTAL	\$ 8,788,900	\$ 2,843,200	\$ 3,542,500	\$ -	\$ (132,000)	\$ 15,042,600
CRIMINAL/CIVIL JUSTICE						
Office of the State's Attorney	10,080,200	3,054,300	1,598,400	-	(400,000)	14,332,900
Office of the Sheriff	17,651,300	10,237,700	4,636,300	-	-	32,525,300
Department of Corrections	39,724,300	16,485,700	10,870,300	-	(238,000)	66,842,300
SUBTOTAL	\$ 67,455,800	\$ 29,777,700	\$ 17,105,000	\$ -	\$ (638,000)	\$ 113,700,500
PUBLIC SAFETY						
Police Department	\$ 155,234,500	\$ 87,086,600	\$ 30,307,700	\$ -	\$ (1,781,300)	\$ 270,847,500
Fire/EMS Department	64,343,700	47,919,300	19,130,300	-	(464,000)	130,929,300
Office of Homeland Security	12,212,900	3,590,600	8,047,600	-	-	23,851,100
SUBTOTAL	\$ 231,791,100	\$ 138,596,500	\$ 57,485,600	\$ -	\$ (2,245,300)	\$ 425,627,900
PUBLIC WORKS & ENVIRONMENTAL RESOURCES						
Public Works & Transportation	\$ 13,914,500	\$ 4,828,300	\$ 36,274,400	\$ -	\$ (47,494,700)	\$ 7,522,500
Department of Environmental Resources	5,781,100	1,618,500	1,247,800	-	(4,255,500)	4,391,900
Soil Conservation District	1,066,200	294,300	12,300	-	(1,372,800)	-
Permitting, Inspections & Enforcement	15,468,500	6,276,700	2,585,400	-	(16,533,600)	7,797,000
SUBTOTAL	\$ 36,230,300	\$ 13,017,800	\$ 40,119,900	\$ -	\$ (69,656,600)	\$ 19,711,400
EDUCATION & LIBRARY						
Community College	\$ 62,161,100	\$ 17,392,400	\$ 24,735,200	\$ 1,736,400	\$ -	\$ 106,025,100
Library	15,667,400	3,627,600	7,056,400	780,000	-	27,131,400
Board of Education	1,051,417,100	355,039,600	274,213,300	7,137,800	-	1,687,807,800
SUBTOTAL	\$ 1,129,245,600	\$ 376,059,600	\$ 306,004,900	\$ 9,654,200	\$ -	\$ 1,820,964,300
HUMAN SERVICES						
Department of Family Services	\$ 1,171,800	\$ 353,800	\$ 1,343,600	\$ -	\$ (286,500)	\$ 2,582,700
Health Department	12,789,100	4,597,900	5,149,600	-	(2,219,400)	20,317,200
Housing & Community Development	1,883,700	604,700	955,700	-	-	3,444,100
Department of Social Services	1,199,800	294,000	1,303,800	-	-	2,797,600
SUBTOTAL	\$ 17,044,400	\$ 5,850,400	\$ 8,752,700	\$ -	\$ (2,505,900)	\$ 29,141,600
NON-DEPARTMENTAL						
Debt Service	\$ -	\$ -	\$ 97,306,800	\$ -	\$ -	\$ 97,306,800
Grants & Transfers	-	-	35,371,200	-	-	35,371,200
Other Non-Departmental	-	-	96,517,400	-	-	96,517,400
Contingency	-	-	(4,953,800)	-	-	(4,953,800)
SUBTOTAL	\$ -	\$ -	\$ 224,241,600	\$ -	\$ -	\$ 224,241,600
GRAND TOTAL	\$ 1,533,373,800	\$ 578,902,800	\$ 669,812,200	\$ 9,684,200	\$ (85,584,000)	\$ 2,706,189,000

POSITION SUMMARY - FULL TIME POSITIONS

FUNCTION/AGENCY	FY13	GENERAL FUND	INTL SERVICE FUNDS	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	GRANT FUNDS	FY14
	APPROVED ALL FUNDS						APPROVED ALL FUNDS
GENERAL GOVERNMENT							
County Executive	45	45					45
County Council	112	113					113
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	50	65					65
Office of Management and Budget	25	25					25
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		77				77
Board of Elections	18	18					18
Office of Central Services	229	158	75				233
SUBTOTAL	756	624	152				776
COURTS							
Circuit Court	168	130				38	168
Orphans' Court	6	6					6
SUBTOTAL	174	136				38	174
CRIMINAL/CIVIL JUSTICE							
Office of the State's Attorney	167	169					169
Office of the Sheriff	360	342				20	362
Department of Corrections	640	640					640
SUBTOTAL	1,167	1,151				20	1,171
PUBLIC SAFETY							
Police Department	2,147	2,095				50	2,145
Fire/EMS Department	887	892				18	910
Office of Homeland Security	211	211					211
SUBTOTAL	3,245	3,198				68	3,266
PUBLIC WORKS & ENVIRONMENTAL RESOURCES							
Public Works & Transportation	476	249			144	3	396
Department of Environmental Resources	481	65			227		292
Permitting, Inspections & Enforcement		279					279
Soil Conservation District	13	13					13
SUBTOTAL	970	606			371	3	980
HUMAN SERVICES							
Department of Family Services	53	16				29	45
Health Department	472	231				232	463
Housing & Community Development	105	22				87	109
Department of Social Services	20	15				4	19
SUBTOTAL	650	284				352	636
GRAND TOTAL	6,962	5,999	152	-	371	481	7,003

Notes:

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

FIVE YEAR FULL-TIME POSITIONS SUMMARY

FUNCTION/AGENCY	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 APPROVED
GENERAL GOVERNMENT					
County Executive	46	45	45	45	45
County Council	103	101	108	112	113
Human Relations Commission	13	0	0	0	0
Office of Ethics and Accountability	0	0	0	4	4
Personnel Board	2	2	2	2	2
Citizen Complaint Oversight Panel	1	1	1	1	1
Office of Finance	74	73	67	67	67
Office of Community Relations	26	38	35	50	65
Office of Management and Budget	27	26	25	25	25
Board of License Commissioners	7	7	7	7	7
Office of Law	60	60	54	54	54
Office of Human Resources Management	70	70	66	65	65
Office of Info. Technology	0	0	0	0	0
Board of Elections	19	19	18	18	18
Office of Central Services	178	170	151	154	158
SUBTOTAL	626	612	579	604	624
Courts					
Circuit Court	130	130	130	130	130
Orphans' Court	6	6	6	6	6
SUBTOTAL	136	136	136	136	136
CRIMINAL/CIVIL JUSTICE					
Office of the State's Attorney	152	149	151	167	169
Office of the Sheriff	342	335	333	340	342
Department of Corrections	637	644	639	640	640
SUBTOTAL	1,131	1,128	1,123	1,147	1,151
PUBLIC SAFETY					
Police Department	2,123	2,122	2,097	2,097	2,095
Fire/EMS Department	837	846	848	887	892
Office of Homeland Security	214	211	210	211	211
SUBTOTAL	3,174	3,179	3,155	3,195	3,198
PUBLIC WORKS & ENVIRONMENTAL RESOURCES					
Public Works & Transportation	329	319	294	294	249
Department of Environmental Resources	251	251	236	156	65
Permitting, Inspections & Enforcement	0	0	0	0	279
Soil Conservation District	13	13	13	13	13
SUBTOTAL	593	583	543	463	606
HUMAN SERVICES					
Department of Family Services	28	31	28	27	16
Health Department	289	261	238	242	231
Housing & Community Development	21	21	18	22	22
Department of Social Services	15	14	14	15	15
SUBTOTAL	353	327	298	306	284
GENERAL FUND TOTAL	6,013	5,965	5,834	5,851	5,999
INTERNAL SERVICE FUNDS TOTAL	153	152	152	152	152
SPECIAL REVENUE TOTAL	0	0	0	0	0
ENTERPRISE FUNDS TOTAL	406	403	422	504	371
GRANT FUNDS TOTAL	480	461	489	455	481
GRAND TOTAL	7,052	6,981	6,897	6,962	7,003

FRINGE BENEFIT COSTS SUMMARY

COST	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 APPROVED	\$ CHANGE	% CHANGE
State of Maryland Employees' Retirement & Pension System	\$ 13,136,700	\$ 15,945,700	16,220,800	\$ 275,100	1.7%
Supplemental Retirement Plans	11,982,900	10,855,500	11,045,600	190,100	1.8%
Social Security	27,212,300	27,367,700	25,460,200	(1,907,500)	-7.0%
Police Retirement Plan	54,917,600	48,318,700	51,787,100	3,468,400	7.2%
Fire Retirement Plan	33,807,300	27,460,800	26,728,800	(732,000)	-2.7%
Corrections Retirement Plan	7,282,100	6,332,900	6,171,700	(161,200)	-2.5%
Sheriff Retirement Plan	5,142,400	4,063,900	4,105,400	41,500	1.0%
Volunteer Firefighters Length of Service Awards Program	1,900,000	1,930,000	1,930,000	-	0.0%
Health Insurance	71,389,500	81,460,100	83,413,500	1,953,400	2.4%
Life Insurance	4,445,900	4,191,200	4,374,700	183,500	4.4%
Workers' Compensation	23,250,000	24,274,200	25,834,600	1,560,400	6.4%
Unemployment Insurance	250,000	503,000	602,900	99,900	19.9%
TOTAL FRINGE BENEFITS COST	\$ 254,716,700	\$ 252,703,700	257,675,200	\$ 4,971,600	2.0%
County Contribution Towards Retirees' Health Benefit Costs	32,358,800	29,726,300	29,519,600	(206,700)	-0.7%

The FY 2014 approved budget includes approximately \$257.7 million for fringe benefits, \$5.0 million or 2.0% over the FY 2013 approved budget to reflect actual expenditures.

The County's contributions to the four public safety and criminal justice retirement plans (Police, Fire, Corrections and Sheriff) includes approximately \$90.7 million, which represents a \$2.6 million increase from the FY 2013 approved budget to align with actual expenditures.

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 - will increase by 1.8% for FY 2014.

Health Insurance encompasses the County's contributions to health, dental, vision and prescription drug coverage for both active employees (\$53.9 million) and retirees (\$29.5 million). This represents a 2.4% increase over the FY 2013 approved budget based on actual expenditures. 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 \$25.0 million; Storm Water Management \$1.5 million; Solid Waste Enterprise \$1.1 million; Information Technology \$1.0 million; and Fleet Management \$0.9 million.

Workers' Compensation is contributed to the Risk Management Fund, which is charged directly to County agencies. For FY 2014, there is a \$1.6 million increase in the contribution to reflect actual 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 2012 and estimates for Fiscal Year 2013 and Fiscal Year 2014. Fiscal Year 2013 estimates are based on unaudited figures. Fiscal Year 2014 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 2012 Balance	Estimated FY 2013 Revenues	Estimated FY 2013 Expenses	Estimated June 30 FY 2013 Balance	Approved FY 2014 Revenues	Approved FY 2014 Expenses	Projected June 30 FY 2014 Balance
GENERAL FUND							
Committed - Operating Reserve	\$ 53,570,342	\$ 2,693,635,700	\$ 2,699,321,900	\$ 53,545,484	\$ 2,706,189,000	\$ 2,706,189,000	\$ 54,123,780
Restricted-Economic Stabilization	133,925,855			133,863,710			135,309,450
Unassigned Fund Balance	76,659,622			47,160,425			39,601,389
TOTAL GENERAL FUND	\$ 264,155,819	\$ 2,693,635,700	\$ 2,699,321,900	\$ 234,569,619	\$ 2,706,189,000	\$ 2,706,189,000	\$ 229,034,619
INTERNAL SERVICE FUNDS							
Fleet Management	\$ 12,757,518	\$ 17,445,200	\$ 17,445,200	\$ 7,381,718	\$ 12,171,100	\$ 12,171,100	\$ 5,948,918
Information Technology	24,868,998	33,268,200	33,268,200	19,628,998	34,007,200	34,007,200	12,548,198
TOTAL INTERNAL SERVICE FUNDS	\$ 37,626,516	\$ 50,713,400	\$ 50,713,400	\$ 27,010,716	\$ 46,178,300	\$ 46,178,300	\$ 18,497,116
ENTERPRISE FUNDS							
Stormwater Management	\$ 60,468,161	\$ 50,948,000	\$ 50,948,000	\$ 60,347,689	\$ 53,020,900	\$ 53,020,900	\$ 50,983,189
Watershed Protection & Restoration	0	0	0	0	7,974,200	7,974,200	0
Solid Waste	(5,805,738)	94,868,400	94,843,000	(38)	95,565,000	95,565,000	4,036,862
TOTAL ENTERPRISE FUNDS	\$ 54,662,423	\$ 145,816,400	\$ 145,791,000	\$ 60,347,651	\$ 156,560,100	\$ 156,560,100	\$ 55,020,051
SPECIAL REVENUE FUNDS							
Debt Service	\$ 0	\$ 119,076,600	\$ 119,076,600	\$ 0	\$ 129,871,700	\$ 129,871,700	\$ 0
Drug Enforcement and Education	12,806,501	4,705,000	4,705,000	10,116,501	6,415,000	6,415,000	5,716,501
Collington Center	1,132,974	5,000	5,000	1,127,974	5,000	5,000	1,122,974
Property Management Services	2,751,926	50,000	361,500	2,440,426	518,500	518,500	1,971,926
Domestic Violence	235,005	434,400	416,400	193,005	418,000	418,000	149,405
Industrial Development Authority	0	49,100	49,100	0	49,100	49,100	0
Economic Development	50,000,000	4,910,000	4,910,000	45,340,000	12,170,400	12,170,400	35,147,400
TOTAL SPECIAL REVENUE FUNDS	\$ 66,926,406	\$ 129,230,100	\$ 129,523,600	\$ 59,217,906	\$ 149,447,700	\$ 149,447,700	\$ 44,108,206
GRANT PROGRAM FUNDS	\$ 0	\$ 202,556,800	\$ 202,556,800	\$ 0	\$ 204,539,100	\$ 204,539,100	\$ 0
GRAND TOTAL ALL FUNDS	\$ 423,371,164	\$ 3,221,952,400	\$ 3,227,906,700	\$ 381,145,892	\$ 3,262,914,200	\$ 3,262,914,200	\$ 346,659,992

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

Note - 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 \$5.5 million in FY 2014 primarily due to one-time PAYGO spending for Capital Improvement Program (CIP) projects in Transforming Neighborhoods Initiative (TNI) areas.

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 \$8.5 million in FY 2014.

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 \$5.3 million in FY 2014 partly due to a decrease in property taxes in Stormwater Management Fund.

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

Economic Development Incentive (EDI) Fund is a Special Revenue Fund established in FY 2012.

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

