



CHARLES COUNTY GOVERNMENT

*Department Of Fiscal & Administrative Services*

Charles County Commissioners  
Wayne Cooper, President  
Edith J. Patterson, Ed.D., V.P.  
Reuben B. Collins, II  
Samuel N. Graves, Jr.  
Gary V. Hodge

Paul W. Comfort, Esq.  
County Administrator

Deborah E. Hudson, CPA  
Director

**Accounting**

William G. DeAtley  
Chief of Accounting  
301-645-0567

**Budget**

David M. Eicholtz  
Chief of Budget  
301-645-0570

**Core Service Agency**

Michael D. Luginbill  
Manager  
301-396-5238

**Information Technology**

Richard A. Aldridge  
Chief Information Officer  
301-645-0724

**Local Management Board**

Tanisha D. Sanders  
Manager  
301-396-5240

**Purchasing**

Thomas E. Kelley  
Chief of Purchasing  
301-645-0656

April 16, 2009



Maryland State Department of Education  
Attn: The Honorable Nancy S. Grasmick  
State Superintendent of Schools  
200 West Baltimore Street  
Baltimore, MD 21201

**Re: Maintenance Of Effort Waiver – additional information**

Dear Dr. Grasmick;

Attached please find updated financial information that reflects the recent budget adoption. Please accept this additional information and include it with our MOE Waiver Request.

Best regards,

Deborah E. Hudson, CPA  
Director of Fiscal & Administrative Services

Enclosure

Cc: County Commissioners of Charles County  
Paul Comfort, County Administrator  
Roger Fink, County Attorney

## CHARLES COUNTY REVENUE & EXPENDITURE PROJECTION

|                                    | FY09<br>Amended Budget | FY09<br>Estimated Actual | FY10<br>Budget       |
|------------------------------------|------------------------|--------------------------|----------------------|
| <b>REVENUES:</b>                   |                        |                          |                      |
| Property Taxes                     | \$170,040,400          | \$170,107,500            | \$180,360,500        |
| Income Tax                         | 88,746,000             | 85,826,300               | 87,651,000           |
| Recordation Tax                    | 9,000,000              | 9,265,900                | 10,000,000           |
| Highway User Tax                   | 9,400,000              | 8,457,600                | 8,400,000            |
| Services & Charges                 | 6,256,400              | 5,952,900                | 6,157,500            |
| Interest Income                    | 6,160,000              | 2,936,600                | 3,500,000            |
| Transfer from Capital Project Fund | 1,099,780              | 1,197,100                | 3,200,000            |
| Intergovernmental                  | 3,080,060              | 3,366,260                | 2,787,100            |
| Misc./Rent/Fines & Forfeitures     | 2,700,580              | 2,526,000                | 2,509,200            |
| Other Local Taxes                  | 2,049,000              | 1,926,400                | 2,000,000            |
| Licenses & Permits                 | 948,500                | 915,100                  | 951,200              |
| Transfer from Landfill Fund        | 599,800                | 599,800                  | 599,800              |
| Lease Proceeds                     | 1,981,200              | 2,019,000                | 177,300              |
| Fund Balance                       | 3,773,070              | 3,773,070                | 95,300               |
| <b>TOTAL REVENUES</b>              | <b>\$305,834,790</b>   | <b>\$298,869,530</b>     | <b>\$308,388,900</b> |
| <b>EXPENDITURES</b>                |                        |                          |                      |
| Board of Education                 | \$140,645,100          | \$140,645,100            | \$145,093,200        |
| Sheriff's Operations               | 63,854,810             | 62,967,400               | 64,198,700           |
| Debt Service                       | 21,744,250             | 21,744,300               | 23,097,700           |
| Public Facilities                  | 19,766,610             | 19,783,850               | 19,695,000           |
| General Government                 | 15,435,500             | 14,920,200               | 13,166,200           |
| Other Public Safety                | 11,543,490             | 11,787,930               | 11,705,100           |
| Other Education                    | 11,421,500             | 11,444,800               | 11,439,200           |
| Fiscal & Administrative Services   | 5,371,650              | 5,366,900                | 5,321,700            |
| Community Services                 | 5,072,220              | 5,055,200                | 5,035,900            |
| Planning & Growth Management       | 3,874,110              | 3,862,700                | 3,848,500            |
| Health                             | 3,246,600              | 3,249,500                | 2,922,700            |
| Economic Development               | 1,347,710              | 1,658,600                | 1,634,000            |
| Social Services                    | 1,084,470              | 1,084,520                | 1,306,300            |
| Conservation of Natural Resources  | 630,300                | 615,400                  | 615,500              |
| Capital Project Transfer           | 513,090                | 370,210                  | 0                    |
| Contingency                        | 283,380                | 0                        | 0                    |
| <b>TOTAL EXPENDITURES</b>          | <b>\$305,834,790</b>   | <b>\$304,556,610</b>     | <b>\$309,079,700</b> |
| <b>SURPLUS/(DEFICIT)</b>           | <b>\$0</b>             | <b>(\$5,687,080)</b>     | <b>(\$690,800)</b>   |

### Final State Budget Actions:

|                          |               |
|--------------------------|---------------|
| Highway User Tax Revenue | (\$4,129,000) |
| Local Jail Reimbursement | (1,280,000)   |
| Jail Backup              | (95,000)      |
| State Park Revenue       | (29,000)      |

**Total State Budget Actions** **(\$5,533,000)**

**UNBALANCED BUDGET** **(\$6,223,800)**

### **MAINTENANCE OF EFFORT - WAIVER REQUEST**

|   |                      |
|---|----------------------|
| Board of Education with Maintenance of Effort | \$145,093,200        |
| Board of Education with waiver                | 140,645,100          |
| Waiver Request                                | <u>\$4,448,100</u> * |

\* The amount requested is based upon current funding reductions being considered by the Maryland General Assembly.

If the adopted State budget for FY2010 further reduces funding for the County, the waiver request amount may need to be increased.