
Charles County, MD

BUDGET-IN-BRIEF

Adopted FY2023 Budget

July 1, 2022 - June 30, 2023



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CHARLES COUNTY COMMISSIONERS



Reuban B. Collins, II, Esq.
President



Bobby Rucci
Vice President
(Dist. 4)



Gilbert O. Bowling, III
(Dist. 1)



Thomasina O. Coates, M.S.
(Dist. 2)



Amanda M. Stewart, M.Ed.
(Dist. 3)

Charles County is a Code Home Rule County governed by a five-member Board of County Commissioners. The five Commissioners are elected at-large to four-year terms of office. The President is the only full-time position and may reside anywhere in the county. The other four Commissioners, who each represent a Commissioner District in which they must reside, are part-time.

Board Responsibilities

The Charles County Commissioners are responsible for:

- Raising revenues to fund the capital and operating budgets for County departments and agencies
- Providing for the public health, safety, and welfare of Charles County residents
- Adopting and updating the Land Use Plan and Zoning Ordinance and overseeing the development process
- Establishing, promulgating, and enforcing County rules, regulations, ordinances, policies, and procedures
- Appointing boards, commissions, and task forces to advise them and make recommendations
- Fulfilling the mission of Charles County Government and serving on various board and councils in the County, region and State

Regular Board Meetings

Meetings of the Charles County Board of Commissioners are scheduled each week and held in the Charles County Government Building. The Commissioners conduct quarterly Town Meetings to accommodate residents who may be unable to attend regularly scheduled meetings.

Meetings are aired live on Charles County's local government cable television stations Comcast/95 and Verizon FIOS/10 as well as streaming via AppleTV, Roku and the internet. A live streaming Internet video connection is also available on the Charles County Government website <https://www.charlescountymd.gov/our-county/ccgtv-live-stream> as well as, previously aired meetings.

Commissioner Appointed Boards, Committees, and Commissions

The Charles County Commissioners appoint more than 40 commissions, boards, committees, and workgroups, which advise them on topics ranging from land use and development to housing. Vacancy announcements are advertised through the local news media and on <https://www.charlescountymd.gov/government/vacancies-2>.

DESCRIPTION OF EACH FUND

GOVERNMENTAL FUNDS:

General Fund

The General Fund accounts for resources traditionally associated with government services which are not required legally or by special financial management to be accounted for in another fund. The General Fund is considered a major fund.

Major revenue sources consist of property, income, recordation, and various user fees. These revenues account for much of the total revenue. Expenditures for public schools, public safety, debt service, public works, community services, recreation, parks and tourism, planning and growth management, community college, and general administrative account for most of the budgets that are appropriated annually. The General Fund is the largest of the Governmental Funds.

Capital Project Fund

The Capital Project Fund accounts for financial resources to be used for the acquisition, construction, or renovation of major capital infrastructures. Financial resources include long-term debt borrowing, operating revenue from other budgets, federal or state grants, other local government contributions, and donations from the private sector. A capital project is defined as a project of a non-recurring nature, which may require the purchase of land, engineering & design fees, construction, and equipment.

This fund is utilized to track a project that is greater than \$15,000 and has a useful life of 10 years or more. Projects related to roads, schools, college, parks, and general government costs are included. The Capital Projects Fund is considered a major fund.

Debt Service Fund

The Debt Service Fund accounts for the annual payment of long-term debt which has a specific or legally binding revenue source. This revenue source is dedicated to the current year retirement of the principal outstanding on long-term debt and the current year interest expense. The Debt Service Fund is a major fund.

This fund is utilized to account for bonds issued on behalf of a local hospital, developer construction bonds, and for school construction bonds. Long-term note receivables provide the County with a funding source for the hospital, and for the taxable bonds issued on behalf of local developers for road construction. Revenues from the County's Excise Tax finance the debt service for bond issues sold for school construction. The capital lease proceeds and purchases are also accounted for in the Debt Service Fund.

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures, or for particular purposes. Often, this type of fund will account for the financial transactions of federal, state, and local grants that have specific expenditures associated with the program. The Special Revenue funds of the County are non-major funds. For the most part, the County utilizes this type of fund to account for the various federal and state grants received, such as low-income housing assistance, aging programs, child support, human services, and public safety grants. This fund type is also used to account for the County's fire & rescue tax revenue which is then distributed to the various volunteer fire and rescue squads, for property tax revenue from agricultural assessments that are set aside to purchase and preserve farmland, and for revenue generated from a franchise fee agreement with cable TV providers to support government access channels for Charles County.

PROPRIETARY FUNDS:

Enterprise Funds

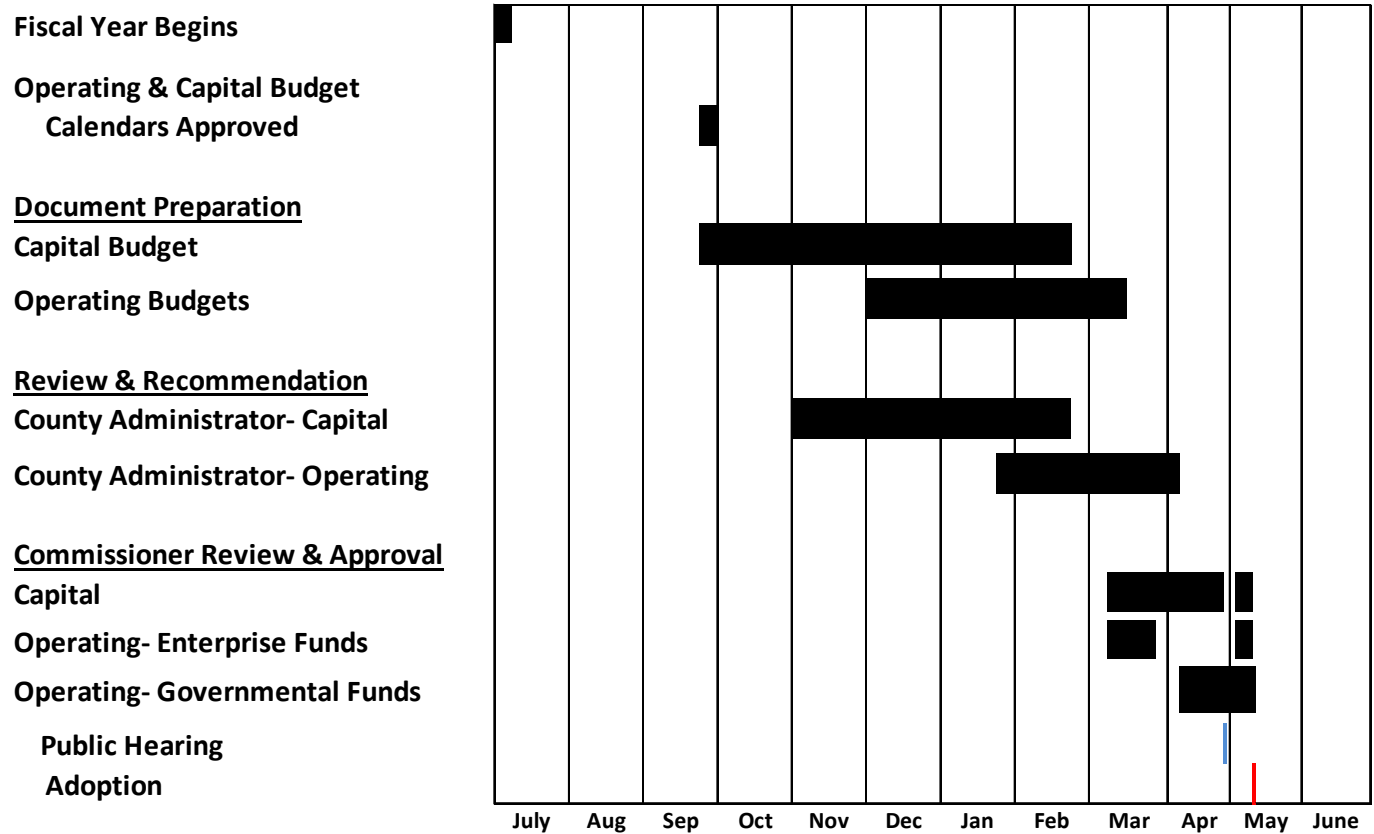
Enterprise Funds are established to segregate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of the program. The Water and Sewer Fund, the Solid Waste Fund, and Watershed Protection and Restoration Fund are considered major funds. The County provides water and sewer service to over 35,300 customers and is anticipated to accept over 143,000 tons per year at the Landfill. The Watershed Protection and Restoration Fund is for implementation of local stormwater management plans and practices, and stream and wetland activities. Other Enterprise Funds include: Environmental Services, Inspection and Review, Recreation, and Vending Machines.

NOTE: Charles County does not maintain any internal service funds. The FY2023 adopted budget does not include the one-time American Rescue Plan Act (ARPA) funding that was received in May 2021. This funding is tracked outside of the normal budget process. More information on the ARPA Plan can be found at the link below <https://www.charlescountymd.gov/home/showpublisheddocument/8950/637867325223400000>.

THE BUDGET PROCESS

The Budget Process

The budget process typically spans nine months with the September distribution of capital project forms through the formal budget adoption in May. This process is repeated annually. The budget process is initiated at the top level of government with the adoption of budget calendars that provide general timelines for requests and approvals. The calendars encompass both the operating and capital budget process. The Mission and Vision of the County guide the development of both the capital and operating budgets. The focus is placed on aligning organizational resources to accomplish the goals of the Commissioners.



After the budget is adopted, Budget Transfers and Budget Amendments are subject to the adopted Budget Policies and Delegated Authorities that were last revised on March 11, 2014.

Development, Review, and Adoption

The capital budget review process is scheduled to be completed prior to the operating budget process so that the operating impact of the projects can be reviewed and integrated with the operating requests. Capital Improvement Program (CIP) request forms are distributed in September and returned in October by the user agencies and departments.

The requests are reviewed by senior management and department heads are given an opportunity at this time to prioritize their projects and fit projects with the highest needs within the County’s affordable debt limits. The CIP was presented to the Board of County Commissioners in March with a review of which projects were within the targeted budget and those projects exceeding budget based on this prioritization. A public hearing was held on April 27, 2022, and a public hearing on the constant yield tax rate was also held on this date. The budget was approved by the Commissioners on May 17, 2022.

THE BUDGET PROCESS

The Department of Fiscal and Administrative Services - Budget Division provides general guidelines to the Departments and agencies involving commissioner priorities, from both a fiscal and political policy, as well as the revenue outlook for the coming year. A comprehensive program review and request for the General Fund is developed during the fall and early winter. The Budget Division makes expenditure recommendations for most of the departments in the fall. Departments and agencies review these recommendations and make additional requests providing justification. The Department budget requests are reviewed with the departments, agencies, and the County Administrator to include performance measures and priority setting. The County Administrator submits proposed budgets to the County Commissioners for review during the spring and this is the basis for the public hearing in April. Shortly before the public hearing, and continuing thereafter, commissioner review of all budgets is conducted, and final adoption is typically completed in May. In addition to the public hearing on the budget, throughout the year, citizens are invited to join their Commissioners at Public Forums and Town Hall Meetings to discuss the topics that concern them the most.

The budget preparation and review process for the Enterprise Fund operating budgets is similar to that of the General Fund. However, since Enterprise Funds are self-supporting the needs of the Departments are reviewed along with the impact on the user fee rates. The Enterprise Fund capital improvement program and operating budgets are reviewed simultaneously with the Commissioners so they are aware of the impact the capital improvement program has on future operating budgets. The public hearing held in April includes review of the Enterprise Funds.

Budgets for Special Revenue Funds are normally established pursuant to the terms of the related federal and/or state grant awards. Estimates are provided for budget adoption and amendments are executed once the awards are granted. In the case of non-grant related Special Revenue Funds, the budget process is the same as the process for the operating budgets discussed above. The Debt Service fund budgets are adopted based on actual debt service obligations and corresponding dedicated revenue sources and includes accounting for capital lease proceeds and purchases. The budgets for both the Special Revenue Funds and Debt Service Fund are reviewed by the Board of County Commissioners.

Operating & Capital Budget Interaction

In conjunction with the review and adoption of the current year budget and five year Capital Improvement Program, five year plans are prepared and reviewed with the Commissioners for the General Fund, Water and Sewer Fund, Landfill Fund, Environmental Services Fund, and the Watershed Protection and Restoration Fund. An intensive review of the capital budget requests and the five-year plans are necessary for two main reasons. The first reason is to determine the affordability of future debt issuance as it impacts each funds ability to retire the debt and to pay the interest cost. Secondly, it is used to review the operating impacts associated with the completion of the project. How much will the annual debt payments be and what other costs will result? Additional staff? Higher utility costs? The operating impacts of capital projects are listed at the bottom of each project page and are incorporated into the five year plans once the Capital Improvement Program is approved.

FISCAL YEAR 2023 ADOPTED BUDGET

Summary by Fund

DESCRIPTION	FY2023				FY2022	% Chg.
	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE	APPROPRIATION TOTAL ⁴	APPROPRIATION TOTAL ³	
GOVERNMENTAL FUNDS:						
General Fund	\$470,534,600	\$2,545,000	\$21,366,600 ¹	\$494,446,200	\$450,350,300	9.8%
Capital Project Fund						
Governmental	\$98,545,000	\$11,027,000	\$5,275,000 ¹	\$114,847,000	\$65,330,000	75.8%
Water & Sewer	62,727,000			62,727,000	44,996,000	39.4%
Watershed Protection and Restoration	8,956,000			8,956,000	8,922,000	0.4%
Solid Waste- Landfill	925,000			925,000	4,421,000	-79.1%
Environmental Services	0			0	659,000	-100.0%
Total Capital Projects	\$171,153,000	\$11,027,000	\$5,275,000	\$187,455,000	\$124,328,000	50.8%
Governmental Reserves			2,045,000 ¹	2,045,000	2,671,800	
Total Capital Project Fund	\$171,153,000	\$11,027,000	\$7,320,000	\$189,500,000	\$126,999,800	49.2%
Debt Service Fund	\$16,228,400	\$0	\$995,500 ¹	\$17,223,900	\$16,090,200	7.0%
Special Revenue Funds						
Fire & Rescue	\$14,626,406	\$0	\$0	\$14,626,406	\$14,430,306	1.4%
Housing Assistance	9,782,600	303,640	0	10,086,240	10,088,100	0.0%
Transportation	4,440,493	4,065,184	341,122 ¹	8,846,799	8,251,706	7.2%
Cable TV Access/I-Net Fund	3,287,700	0	130,700 ¹	3,418,400	6,099,100	-44.0%
Public Safety Grants	971,039	882,998	0	1,854,037	2,211,212	-16.2%
Child Support / Judicial Grants	1,439,032	109,714	0	1,548,746	1,723,667	-10.1%
Aging Grants	1,132,367	0	10,162 ¹	1,142,529	2,099,990	-45.6%
Charles County Advocacy Council for Children, Youth, and Families	928,277	14,300	0	942,577	894,641	5.4%
Housing - Special Loans	404,500	0	0	404,500	572,850	-29.4%
Economic Development Loan Programs	0	0	275,000 ¹	275,000	275,000	0.0%
Emergency Management	103,577	103,578	0	207,155	2,102,537	-90.1%
Southern MD Criminal Justice Academy	108,000	92,000	0	200,000	216,000	-7.4%
Nuisance Abatement Fund	150,000	0	0	150,000	100,000	50.0%
Animal Shelter / Control Services	106,000	0	0	106,000	107,511	-1.4%
Drug Forfeitures	79,500	0	5,000 ¹	84,500	507,000	-83.3%
Law Library	40,500	29,000	5,500 ¹	75,000	68,500	9.5%
Sheriffs Special Programs	49,900	0	0	49,900	55,700	-10.4%
Tourism Grant	38,932	0	0	38,932	38,932	0.0%
Agricultural Preservation	31,200	0	0	31,200	1,015,200	-96.9%
Community Development Administration	0	0	0	0	9,955,138	-100.0%
Community Development Block Grants	0	0	0	0	1,028,105	-100.0%
Planning Grants	0	0	0	0	346,725	-100.0%
Total Special Revenue	\$37,720,023	\$5,600,414	\$767,484	\$44,087,921	\$62,187,920	-29.1%
PROPRIETARY FUNDS:						
Enterprise Funds						
Water & Sewer	\$45,893,400		\$2,367,000 ¹	\$48,260,400	\$44,031,800	9.6%
Solid Waste- Landfill	12,256,700		1,465,000 ²	13,721,700	10,474,200	31.0%
Environmental Services	7,900,200		430,000 ²	8,330,200	7,585,300	9.8%
Inspections & Review	5,462,300			5,462,300	5,283,100	3.4%
Watershed Protection and Restoration	6,612,400		81,500 ¹	6,693,900	6,119,400	9.4%
Recreation	1,801,600	175,000		1,976,600	1,976,600	0.0%
Vending Machine	138,800			138,800	138,800	0.0%
Total Enterprise Fund	\$80,065,400	\$175,000	\$4,343,500	\$84,583,900	\$75,609,200	11.9%
Total All Funds	\$775,701,423	\$19,347,414	\$34,793,084	\$829,841,921	\$731,237,420	13.5%


Footnotes:

1. The fund balance appropriation represents plans to utilize surplus and reserved funds.
2. The fund balance appropriation represents use of equipment reserve funds.
3. The FY2022 Appropriation represents the Adopted budget except for the Special Revenue funds. The Amended budget is used due to the frequent late changes in grant awards and budgets. Also not included is the American Rescue Plan Act Funds which was not part of the budgetary process and one-time in nature.
4. Not reflected in the FY2023 Appropriations is the American Rescue Plan Act Funds which was not part of the budgetary process and one-time in nature.

YOUR LOCAL TAXES

PROPERTY TAXES are the County's largest revenue source. Tax revenues are derived from multiplying the County tax rate to the property values assessed by the Maryland Department of Assessment & Taxation. Property Taxes are broken down between Real Property and Personal Property. Real property consists of land and buildings. The real property tax rate of \$1.141 is combined with a Fire and Rescue real property tax rate of \$.064 for a **total real property tax rate of \$1.205 per one hundred dollars of assessed value**. Personal Property consists of all railroad & public utility, corporate personal and business personal property subject to taxation. The personal property tax rate of \$2.8525 is combined with a Fire and Rescue business personal property tax rate at \$0.16 for a **total personal property tax rate of \$3.0125 per one hundred dollars of assessed value**.

How are your Property Taxes calculated?



Assessed property value	\$388,000 ^a
Divided by \$100 increments	\$100 ^b
Multiplied by the combined tax rate	\$1.317 ^c
Total property taxes due	\$5,110

a) All property is physically inspected once every three years and any increase in full cash value arising from such inspection is phased in over the ensuing three taxable years in equal annual installments. A tax cap is set by the County Commissioners annually and can range from 0% to 10% of the prior year liability. The current year tax cap is 7%. Conversely, any decrease in full cash value is recognized in full in the first year and the tax bill remains flat until the next reassessment.
 b) Property taxes are calculated per \$100 of assessed value.
 c) Combined tax rate is broken down into \$1.205 County (includes \$0.064 Volunteer Fire & EMS) and \$0.112 State.

INCOME TAX is the County's second largest revenue source which is generated from the local tax liability of an individual's income tax return. **The local rate remains at 3.03% of an individual's Maryland taxable income.** The local tax rate is established by the Board of County Commissioners and is legally limited to 3.20% of the state tax liability.

RECORDATION TAX is generated from the recording of real property transfers and mortgages upon property settlement. **A rate of \$5.00 per \$500 value** remains the same for FY2023.

TRANSFER TAX is imposed on an instrument of writing recorded with the Clerk of the Circuit Court for Charles County or filed with the State Department of Assessments and Taxation. **The local tax rate remains at 0.5%.**

ADMISSIONS & AMUSEMENTS TAX is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. **The local tax rate is 10%, subject to 5% if state sales tax is also applicable.**

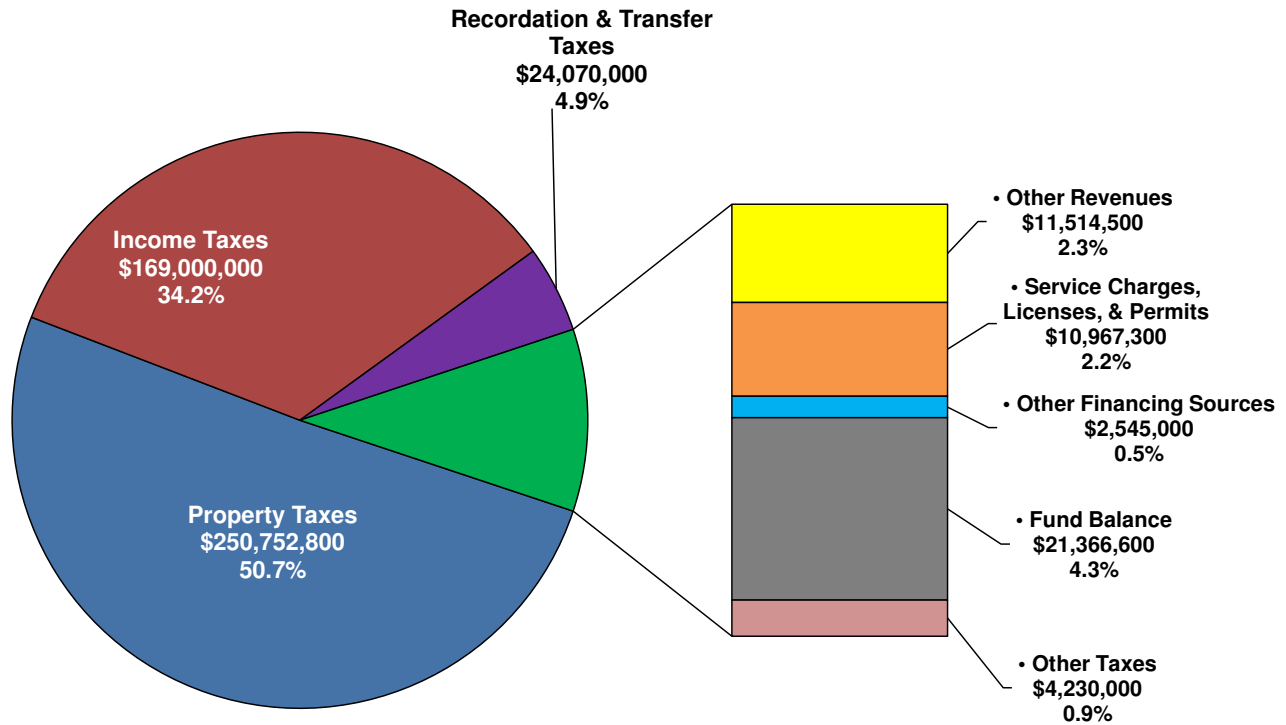
HOTEL/MOTEL TAX is calculated at **5% of the room rate** for occupants boarding less than 120 days.

FAIR SHARE SCHOOL EXCISE TAX is levied on new residential construction in the County. For fiscal year 2023, the fair share school construction excise tax will be levied in a maximum amount of **\$19,434 for a single-family detached home, \$19,608 for a town house (triplex, duplex, etc.) and \$16,512 for a multifamily housing unit (including mobile homes)**. The fair share school construction excise tax will be collected annually over a period of 10 years at level amortized payments of principal and interest and may be prepaid at any time. The rate of interest payable by a property owner will be the rate of interest paid by the County on the new school capacity construction bonds issued in the first year the tax is levied on that property owner. The proceeds of the fair share school construction excise tax may only be used to pay principal of and interest on the new school capacity construction bonds.

GENERAL FUND

FY2023 General Fund Revenues/Financing Sources

TOTAL APPROVED = \$494,446,200

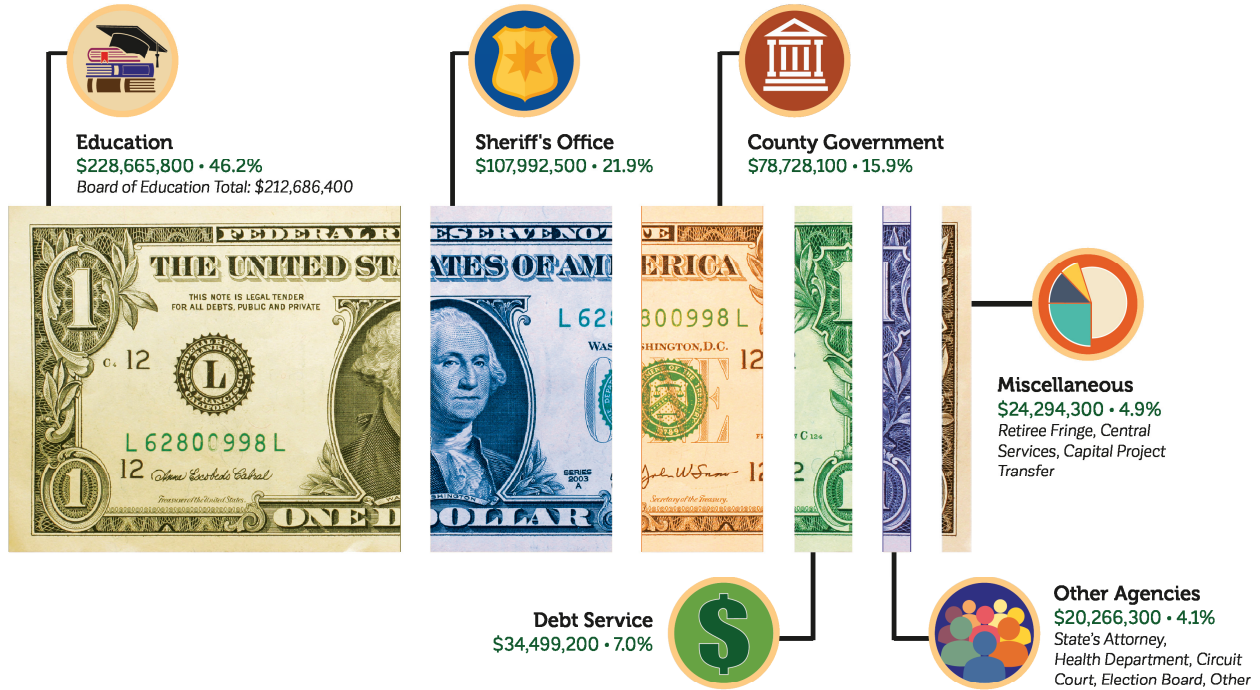


REVENUE BREAKDOWN

Category	Percentage	Amount	Category	Percentage	Amount
PROPERTY TAXES	50.7%	\$250,752,800	INCOME TAX	34.2%	\$169,000,000
Real & Personal	254,250,800				
Penalties, Interest & fees	615,200				
Tax Credits	(4,113,200)				
RECORDATION & TRANSFER TAXES	4.9%	\$24,070,000	SERVICE CHARGES, LICENSES, & PERMITS	2.2%	\$10,967,300
OTHER TAXES	0.9%	\$4,230,000	EMS Billing fee	\$1,800,000	
Hotel/Motel Tax	\$1,150,000		Reclaimed Water Sales	1,183,700	
Highway User	2,320,000		911 fees	1,752,000	
Admission Tax	660,000		Licenses & Permits	1,046,000	
Heavy Equipment	100,000		Indirect Cost Allocation	2,316,900	
OTHER FINANCING SOURCES	0.5%	\$2,545,000	Park Fees	882,400	
Transfer: Capital Project Fund	\$2,045,000		Remaining	1,986,300	
Special Revenue: Cable Fund	500,000		ALL OTHER REVENUES	2.3%	\$11,514,500
FUND BALANCE APPROPRIATION	4.3%	\$21,366,600	Fines & Forfeitures	\$5,738,800	
			Rent	1,333,700	
			State Grants	2,616,000	
			Other Intergovernmental	610,000	
			Interest	600,000	
			Sale of Fixed Assets	250,000	
			Miscellaneous	366,000	

GENERAL FUND

Approved Fiscal 2023 Charles County Budget: \$494,446,200



EXPENDITURE BREAKDOWN

EDUCATION	46.2%	\$228,665,800	SHERIFF'S OFFICE	21.9%	\$107,992,500
Board of Education	\$212,686,400				
College of Southern Maryland	10,219,200		DEBT SERVICE	7.0%	\$34,499,200
Library	5,387,000				
Other Education	373,200		OTHER AGENCIES	4.1%	\$20,266,300
			State's Attorney	\$5,717,200	
COUNTY GOVERNMENT	15.9%	\$78,728,100	Health Department	3,632,000	
Emergency Services	\$22,680,900		Circuit Court	2,122,600	
Public Works - Facilities	16,553,400		Election Board	2,550,800	
Recreation, Parks, and Tourism	11,138,600		Other Agencies	6,243,700	
Fiscal & Administrative Services	8,964,600				
Planning & Growth Management	8,305,500		MISCELLANEOUS	4.9%	\$24,294,300
Community Services	2,992,700		Retiree Fringe/OPEB Contribution	\$9,167,000	
Economic Development Dept.	2,025,800		Central Services	4,100,300	
Administrative Services	2,240,900		Capital Project Transfer	11,027,000	
County Attorney	1,389,300				
Human Resources	1,671,000				
County Commissioners	765,400				

GENERAL FUND OPERATING BUDGET

	<u>FY2022</u> <u>Adopted</u>	<u>FY2023</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2022</u>	<u>%</u> <u>Chg.</u>
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$247,687,300	\$250,752,800	\$3,065,500	1.2%
Income Tax	148,000,000	169,000,000	21,000,000	14.2%
Recordation Tax	16,000,000	16,600,000	600,000	3.8%
Transfer Tax	7,200,000	7,470,000	270,000	3.8%
Other Taxes	3,890,000	4,230,000	340,000	8.7%
Service Charges	9,307,500	9,921,300	613,800	6.6%
Intergovernmental	2,037,200	3,226,000	1,188,800	58.4%
Licenses & Permits	1,085,600	1,046,000	(39,600)	-3.6%
Fines & Forfeitures	3,273,500	5,738,800	2,465,300	75.3%
Other Income	2,651,700	2,549,700	(102,000)	-3.8%
Total Operating Revenues	\$441,132,800	\$470,534,600	\$29,401,800	6.7%
<u>Other Financing Sources</u>				
Transfer from Capital Project Fund	2,671,800	2,045,000	(626,800)	-23.5%
Transfer from Special Revenue Fund	700,000	500,000	(200,000)	-28.6%
Reserved Fund Balance	5,845,700	21,366,600	15,520,900	265.5%
Total Other Financing Sources	\$9,217,500	\$23,911,600	\$14,694,100	159.4%
TOTAL REVENUES & OTHER FINANCING USES	\$450,350,300	\$494,446,200	\$44,095,900	9.8%
<u>EXPENDITURES</u>				
Board of Education	\$200,686,400	\$212,686,400	\$12,000,000	6.0%
Sheriff's Office	100,865,700	107,992,500	7,126,800	7.1%
Debt Service	32,575,300	34,499,200	1,923,900	5.9%
County Administered				
Emergency Services	20,576,300	22,680,900	2,104,600	10.2%
Public Works - Facilities	15,550,300	16,553,400	1,003,100	6.5%
Recreation, Parks, and Tourism	10,051,600	11,138,600	1,087,000	10.8%
Fiscal & Administrative Services	8,019,200	8,964,600	945,400	11.8%
Planning & Growth Management	7,445,600	8,305,500	859,900	11.5%
Community Services	2,759,400	2,992,700	233,300	8.5%
Economic Development	1,906,600	2,025,800	119,200	6.3%
General Government	5,409,600	6,066,600	657,000	12.1%
Total County Administered	\$71,718,600	\$78,728,100	\$7,009,500	9.8%
College of Southern MD	9,921,200	10,219,200	298,000	3.0%
Library	4,577,900	5,387,000	809,100	17.7%
Health Department	3,020,100	3,632,000	611,900	20.3%
Other General Government	21,488,600	26,657,300	5,168,700	24.1%
Other Agencies/Misc.	3,430,100	3,617,500	187,400	5.5%
Contingency	37,400	0	(37,400)	-100.0%
Total Expenditures	\$448,321,300	\$483,419,200	\$35,097,900	7.8%
<u>Other Financing Uses</u>				
Capital Project Pay-as-you-go	2,029,000	11,027,000	8,998,000	443.5%
Total Other Financing Uses	\$2,029,000	\$11,027,000	\$8,998,000	443.5%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$450,350,300	\$494,446,200	\$44,095,900	9.8%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

	<u>FY2022</u> <u>Adopted</u>	<u>FY2023</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2022</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>PROPERTY TAXES:</u>				
Real Property - Full Year	\$223,204,000	\$231,011,000	\$7,807,000	3.5%
Real Property - Half Year	342,300	359,400	17,100	5.0%
Real Property-Quarter Year	171,200	179,700	8,500	5.0%
Real Property-Three-Quarter Year	513,000	539,000	26,000	5.1%
Business Personal Property	254,000	238,000	(16,000)	-6.3%
Railroads & Public Utilities	9,964,000	11,699,000	1,735,000	17.4%
Ordinary Business Corp.	6,405,000	6,838,600	433,600	6.8%
Payment in Lieu of Tax: Morgantown	6,887,400	897,800	(5,989,600)	-87.0%
Payment in Lieu of Tax: CPV	2,588,400	2,488,300	(100,100)	-3.9%
Penalties & Interest	600,000	600,000	0	0.0%
Half Year Tax Billing	153,000	15,200	(137,800)	-90.1%
Subtotal	\$251,082,300	\$254,866,000	\$3,783,700	1.5%
Homestead Tax Credit	(263,000)	(730,000)	(467,000)	177.6%
Low Income Tax Credit	(690,000)	(700,000)	(10,000)	1.4%
Senior Tax Credit	(300,000)	(320,000)	(20,000)	6.7%
Ag. Preservation Tax Credit	(126,000)	(130,000)	(4,000)	3.2%
Tax Differ.- La Plata	(1,900,000)	(2,100,000)	(200,000)	10.5%
Tax Differ.- Indian Head	(109,000)	(125,000)	(16,000)	14.7%
Surviving Spouse Tax Credit	(7,000)	(8,000)	(1,000)	14.3%
Conservation Easement Tax Credit	0	(200)	(200)	N/A
Subtotal	(\$3,395,000)	(\$4,113,200)	(\$718,200)	21.2%
Total Property Taxes	\$247,687,300	\$250,752,800	\$3,065,500	1.2%
<u>INCOME TAX</u>	\$148,000,000	\$169,000,000	\$21,000,000	14.2%
<u>RECORDATION TAX</u>	\$16,000,000	\$16,600,000	\$600,000	3.8%
<u>TRANSFER TAX</u>	\$7,200,000	\$7,470,000	\$270,000	3.8%
<u>OTHER TAXES:</u>				
Hotel/Motel Room	\$1,000,000	\$1,150,000	\$150,000	15.0%
Highway User	2,080,000	2,320,000	240,000	11.5%
Admission and Amusement	760,000	660,000	(100,000)	-13.2%
Heavy Equipment	50,000	100,000	50,000	100.0%
Total Other Local Taxes	\$3,890,000	\$4,230,000	\$340,000	8.7%

GENERAL FUND OPERATING BUDGET

	<u>FY2022</u> <u>Adopted</u>	<u>FY2023</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2022</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>LICENSES & PERMITS</u>				
Trader License	\$211,200	\$206,900	(\$4,300)	-2.0%
Alcoholic License	203,600	203,600	0	0.0%
Building Permits	406,600	382,000	(24,600)	-6.1%
Park Permits	101,600	106,600	5,000	4.9%
Trailer Permits	44,300	44,300	0	0.0%
Civil Marriage Licenses	36,000	36,000	0	0.0%
Other	82,300	66,600	(15,700)	-19.1%
Total Licenses & Permits	\$1,085,600	\$1,046,000	(\$39,600)	-3.6%
<u>INTERGOVERNMENTAL:</u>				
Federal	\$0	\$610,000	\$610,000	N/A
State				
Aid for Police Protection	\$1,320,000	\$2,340,000	\$1,020,000	77.3%
State Aid For Inmate Operating	95,000	70,000	(25,000)	-26.3%
Jury Fee Reimbursement	119,500	119,500	0	0.0%
Other	92,600	86,500	(6,100)	-6.6%
Subtotal	\$1,627,100	\$2,616,000	\$988,900	60.8%
Local Governments				
Animal Shelter- St. Mary's	\$410,100	\$0	(\$410,100)	-100.0%
Subtotal	\$410,100	\$0	(\$410,100)	-100.0%
Total Intergovernmental	\$2,037,200	\$3,226,000	\$1,188,800	58.4%
<u>SERVICE CHARGES:</u>				
Em. Medical Srvcs. Billing Fee	\$1,600,000	\$1,800,000	\$200,000	12.5%
Indirect Cost Allocation	1,881,200	2,316,900	435,700	23.2%
Local 911 Aid	1,752,000	1,752,000	0	0.0%
Park & Recreation Fees	887,900	882,400	(5,500)	-0.6%
Reclaimed Water Sales	1,183,700	1,183,700	0	0.0%
Sheriff Fees	460,000	460,000	0	0.0%
Custodial Fee	355,500	357,700	2,200	0.6%
False Alarm Registrations	287,500	286,600	(900)	-0.3%
Sheriff Pay Phone Commissions	107,300	90,000	(17,300)	-16.1%
Room & Board Detention Center	77,500	0	(77,500)	N/A
Other	714,900	792,000	77,100	10.8%
Total Service Charges	\$9,307,500	\$9,921,300	\$613,800	6.6%

GENERAL FUND OPERATING BUDGET

	<u>FY2022</u> <u>Adopted</u>	<u>FY2023</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2022</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>FINES & FORFEITURES</u>				
Red Light Camera Fines	\$1,750,000	\$2,200,000	\$450,000	25.7%
Speed Camera Fines	1,173,000	1,400,000	227,000	19.4%
School Bus Fines	0	1,845,500	1,845,500	N/A
False Alarm Fines	230,000	220,000	(10,000)	-4.3%
Other	120,500	73,300	(47,200)	-39.2%
Total Fines & Forfeitures	\$3,273,500	\$5,738,800	\$2,465,300	75.3%
<u>OTHER INCOME</u>				
Rent	\$1,285,700	\$1,333,700	\$48,000	3.7%
Interest	750,000	600,000	(150,000)	-20.0%
Sale of Fixed Assets	250,000	250,000	0	0.0%
Miscellaneous	366,000	366,000	0	0.0%
Total Miscellaneous	\$2,651,700	\$2,549,700	(\$102,000)	-3.8%
TOTAL OPERATING REVENUES	\$441,132,800	\$470,534,600	\$29,401,800	6.7%
<u>Financing Sources</u>				
Transfer from Capital Project Fund	\$2,671,800	\$2,045,000	(\$626,800)	-23.5%
Transfer from Special Revenue Fund	700,000	500,000	(200,000)	-28.6%
Subtotal: Financing Sources	\$3,371,800	\$2,545,000	(\$826,800)	-24.5%
<u>Fund Balance</u>				
Morgantown Reserve	\$0	\$4,924,400	\$4,924,400	N/A
Capital Project Reserves	0	8,903,000	8,903,000	N/A
Reserve for Priorities	5,845,700	7,539,200	1,693,500	29.0%
Subtotal: Fund Balance	\$5,845,700	\$21,366,600	\$15,520,900	265.5%
TOTAL OTHER FINANCING SOURCES	\$9,217,500	\$23,911,600	\$14,694,100	159.4%
TOTAL REVENUES & OTHER FINANCING USES	\$450,350,300	\$494,446,200	\$44,095,900	9.8%

GENERAL FUND OPERATING BUDGET

	<u>FY2022</u> <u>Adopted</u>	<u>FY2023</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2022</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>EDUCATION</u>				
Board of Education	\$200,686,400	\$212,686,400	\$12,000,000	6.0%
College of Southern Maryland	9,921,200	10,219,200	298,000	3.0%
Library	4,577,900	5,387,000	809,100	17.7%
Other	563,200	373,200	(190,000)	-33.7%
Total Education	\$215,748,700	\$228,665,800	\$12,917,100	6.0%
<u>PUBLIC SAFETY</u>				
Sheriff	\$78,349,300	\$82,817,700	\$4,468,400	5.7%
Corrections	20,077,700	20,644,100	566,400	2.8%
Automated Enforcement Unit (AEU)	2,118,900	4,190,800	2,071,900	97.8%
Fingerprinting Service	319,800	339,900	20,100	6.3%
Sheriff's Office	\$100,865,700	\$107,992,500	\$7,126,800	7.1%
Emergency Services Administration	609,700	699,200	89,500	14.7%
False Alarm Reduction Unit	207,500	217,500	10,000	4.8%
Animal Control	804,800	863,000	58,200	7.2%
Animal Shelter	1,122,100	1,162,400	40,300	3.6%
Fire/EMS Communications	4,346,300	4,642,200	295,900	6.8%
Career Emergency Medical Services	12,946,600	14,410,900	1,464,300	11.3%
Special Operations	455,700	611,800	156,100	34.3%
Emergency Management	83,600	73,900	(9,700)	-11.6%
Subtotal: Emergency Services	\$20,576,300	\$22,680,900	\$2,104,600	10.2%
Total Public Safety	\$121,442,000	\$130,673,400	\$9,231,400	7.6%
<u>DEBT SERVICE</u>				
Principal	\$23,548,100	\$25,653,800	\$2,105,700	8.9%
Interest	8,125,800	8,537,400	411,600	5.1%
Miscellaneous	901,400	308,000	(593,400)	-65.8%
Total Debt Service	\$32,575,300	\$34,499,200	\$1,923,900	5.9%

GENERAL FUND OPERATING BUDGET

	<u>FY2022</u> <u>Adopted</u>	<u>FY2023</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2022</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>GENERAL GOVERNMENT</u>				
Central Services	\$3,391,800	\$4,100,300	\$708,500	20.9%
OPEB Contribution	3,700,000	4,700,000	1,000,000	27.0%
Election Board	2,185,100	2,550,800	365,700	16.7%
Liquor Board	287,100	308,900	21,800	7.6%
Orphan's Court	65,400	64,500	(900)	-1.4%
Other Criminal Justice	423,500	2,600,000	2,176,500	513.9%
Circuit Court	1,763,100	2,122,600	359,500	20.4%
State's Attorney	5,148,400	5,717,200	568,800	11.0%
Fringe Benefits	4,074,700	4,467,000	392,300	9.6%
Volunteer Fire & Rescue Subsidy	449,500	26,000	(423,500)	-94.2%
Subtotal: Other General Govt.	\$21,488,600	\$26,657,300	\$5,168,700	24.1%
County Commissioners	\$778,400	\$765,400	(\$13,000)	-1.7%
Administrative Services	1,968,800	2,240,900	272,100	13.8%
County Attorney	1,313,600	1,389,300	75,700	5.8%
Human Resources	1,348,800	1,671,000	322,200	23.9%
Subtotal: County Administered	\$5,409,600	\$6,066,600	\$657,000	12.1%
General Government				
Total General Government	\$26,898,200	\$32,723,900	\$5,825,700	21.7%
<u>FISCAL & ADMINISTRATIVE SERVICES</u>				
Administration	\$259,000	\$273,400	\$14,400	5.6%
Budget	453,800	526,000	72,200	15.9%
Information Technology	4,291,400	4,985,600	694,200	16.2%
Purchasing	412,400	425,300	12,900	3.1%
Treasury	1,372,600	1,428,400	55,800	4.1%
Accounting	1,230,000	1,325,900	95,900	7.8%
Total Fiscal & Admin. Services	\$8,019,200	\$8,964,600	\$945,400	11.8%
<u>PUBLIC WORKS - FACILITIES</u>				
Administration	\$733,500	\$825,700	\$92,200	12.6%
Building & Trades	7,646,400	8,105,900	459,500	6.0%
Vehicle Maintenance	1,003,200	980,300	(22,900)	-2.3%
Roads	6,167,200	6,641,500	474,300	7.7%
Total Public Works	\$15,550,300	\$16,553,400	\$1,003,100	6.5%
<u>COMMUNITY SERVICES</u>				
Administration	\$412,500	\$505,900	\$93,400	22.6%
Aging & Human Services	1,824,700	1,935,000	110,300	6.0%
Housing Authority	522,200	551,800	29,600	5.7%
Total Community Services	\$2,759,400	\$2,992,700	\$233,300	8.5%

GENERAL FUND OPERATING BUDGET

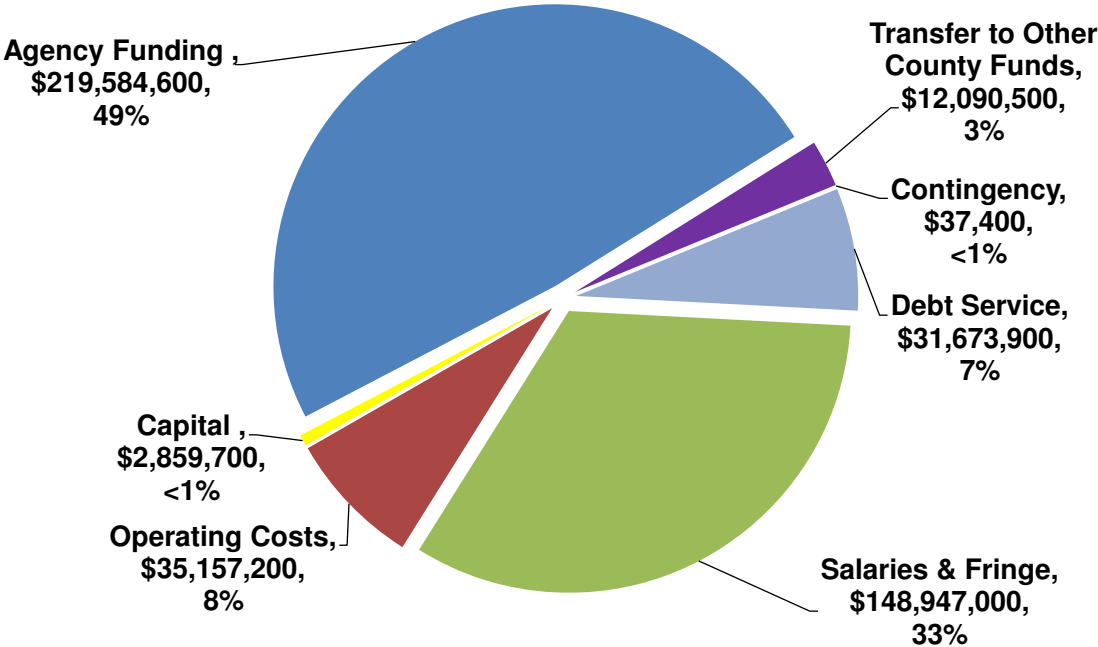
	<u>FY2022</u> <u>Adopted</u>	<u>FY2023</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2022</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>RECREATION, PARKS, AND TOURISM</u>				
Administration	\$875,200	\$1,072,800	\$197,600	22.6%
Recreation	3,082,900	3,456,000	373,100	12.1%
Parks & Grounds	5,249,300	5,656,000	406,700	7.7%
Tourism	844,200	953,800	109,600	13.0%
Total Recreation, Parks, & Tourism	\$10,051,600	\$11,138,600	\$1,087,000	10.8%
<u>PLANNING & GROWTH MANAGEMENT</u>				
Administration	\$879,200	\$1,409,200	\$530,000	60.3%
Transit	4,047,400	4,065,200	17,800	0.4%
Planning	1,877,200	2,264,900	387,700	20.7%
Inspections & Enforcement	468,500	399,000	(69,500)	-14.8%
Codes & Permits	173,300	167,200	(6,100)	-3.5%
Total Planning & Growth Mgmt.	\$7,445,600	\$8,305,500	\$859,900	11.5%
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Department	\$1,906,600	\$2,025,800	\$119,200	6.3%
Other Economic Development Svcs	188,000	188,000	0	0.0%
Total Economic Development	\$2,094,600	\$2,213,800	\$119,200	5.7%
<u>HEALTH SERVICES</u>				
Health Department	\$3,020,100	\$3,632,000	\$611,900	20.3%
Water & Sewer Services	211,300	219,800	8,500	4.0%
Mosquito Control	127,000	154,000	27,000	21.3%
Dept. of Health & Mental Hygiene	120,400	120,400	0	0.0%
Total Health	\$3,478,800	\$4,126,200	\$647,400	18.6%
<u>SOCIAL SERVICES</u>				
Department of Social Services	\$324,500	\$324,500	\$0	0.0%
Charles County Charitable Trust, Inc.	1,009,300	1,309,300	300,000	29.7%
Other Agency Funding	198,700	198,700	0	0.0%
Total Social Services	\$1,532,500	\$1,832,500	\$300,000	19.6%

GENERAL FUND OPERATING BUDGET

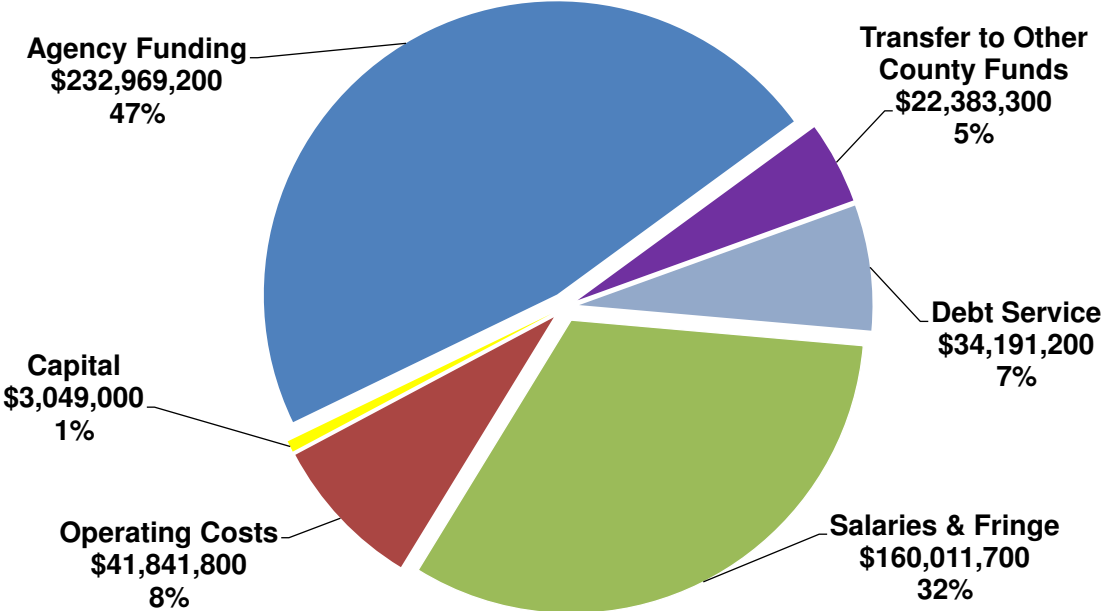
	<u>FY2022</u> <u>Adopted</u>	<u>FY2023</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2022</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>CONSERVATION OF NATURAL RESOURCES</u>				
University of MD Extension	\$230,700	\$256,400	\$25,700	11.1%
Soil Conservation	420,900	440,400	19,500	4.6%
Weed Control	15,100	16,300	1,200	7.9%
So. MD Resource Conservation	11,000	11,500	500	4.5%
Gypsy Moth	5,000	5,000	0	0.0%
Forest Conservancy District Board	5,000	0	(5,000)	-100.0%
Total Conservation of Natural Resources	\$687,700	\$729,600	\$41,900	6.1%
<u>CONTINGENCY</u>				
Contingency	\$37,400	\$0	(\$37,400)	-100.0%
Total Contingency	\$37,400	\$0	(\$37,400)	-100.0%
TOTAL EXPENDITURES	\$448,321,300	\$483,419,200	\$35,097,900	7.8%
<u>FINANCING USES:</u>				
Capital Project Pay-as-you-go	\$2,029,000	\$11,027,000	\$8,998,000	443.5%
TOTAL FINANCING USES	\$2,029,000	\$11,027,000	\$8,998,000	443.5%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$450,350,300	\$494,446,200	\$44,095,900	9.8%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

FY2022 ADOPTED BUDGET \$450,350,300



FY2023 ADOPTED BUDGET \$494,446,200



- Agency Funding represents the County's direct payment to agencies (for example the Board of Education, College of Southern Maryland, and Library Board).
- Transfers to Other County Funds represents support to the Enterprise Funds, local matches for grants, transfers for Other Post Employment Benefits (OPEB), and transfers to the Capital Project Fund.
- Capital includes capital outlay purchases and capital maintenance projects.

CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2023 APPROVED CAPITAL PROJECT BUDGET FY2023-FY2027 CAPITAL IMPROVEMENT PROGRAM

(\$ in thousands)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year Total '23-'27	Prior Approp. thru FY22	Beyond FY 2027	Project Total
Governmental Projects									
CAPITAL COSTS									
Board of Education	\$72,094	\$108,597	\$25,426	\$47,916	\$46,052	\$300,085	\$19,239	\$1,862	\$321,186
College of Southern Maryland.....	4,667	0	0	4,343	6,278	15,288	2,529	33,448	51,265
General Government.....	19,363	21,165	8,120	4,943	6,565	60,156	56,222	51,838	168,216
Parks.....	6,401	5,065	1,377	408	413	13,664	1,209	523	15,396
Transportation.....	12,322	10,252	13,437	10,940	21,592	68,543	45,442	17,420	131,405
Total Governmental	\$114,847	\$145,079	\$48,360	\$68,550	\$80,900	\$457,736	\$124,641	\$105,091	\$687,468
FINANCE SOURCES									
General Obligation Bonds.....	\$38,581	\$48,282	\$28,124	\$16,752	\$24,840	\$156,579	\$101,887	\$76,010	\$334,476
Fair Share Excise Tax Bonds.....	10,684	32,419	4,280	20,966	22,315	90,664	4,065	0	94,729
Capital Project Fund - Fund Balance.....	5,275	0	0	0	0	5,275	5,053	0	10,328
General Fund Operating Transfer.....	11,027	9,520	4,158	3,862	5,632	34,199	4,259	1,042	39,500
Total County Funding	\$65,567	\$90,221	\$36,562	\$41,580	\$52,787	\$286,717	\$115,264	\$77,052	\$479,033
Federal.....	3,600	4,200	0	0	0	7,800	1,440	0	9,240
State.....	49,879	50,557	11,697	26,869	28,012	167,014	2,051	27,905	196,970
Other: Forward funding State Share.....	(4,550)	0	0	0	0	(4,550)	4,550	0	0
Other.....	351	101	101	101	101	755	1,336	134	2,225
Total Governmental	\$114,847	\$145,079	\$48,360	\$68,550	\$80,900	\$457,736	\$124,641	\$105,091	\$687,468
Enterprise Fund Projects									
CAPITAL COSTS									
Water.....	\$23,305	\$44,904	\$50,224	\$21,547	\$7,916	\$147,896	\$54,809	\$210,108	\$412,813
Sewer.....	39,422	50,102	37,754	29,475	19,236	175,989	122,901	32,263	331,153
Solid Waste (Landfill).....	925	9,920	881	8,471	0	20,197	55	0	20,252
Watershed Protection & Restoration.....	8,956	8,853	8,759	7,212	7,212	40,992	52,762	7,206	100,960
Total Enterprise Funds	\$72,608	\$113,779	\$97,618	\$66,705	\$34,364	\$385,074	\$230,527	\$249,577	\$865,178
FINANCE SOURCES									
Water Bonds.....	\$23,305	\$44,841	\$50,162	\$21,547	\$7,916	\$147,771	\$54,809	\$210,108	\$412,688
Sewer Bonds.....	35,165	45,795	34,836	27,107	18,057	160,960	110,884	28,919	300,763
Watershed Protection & Restoration Bonds	8,179	7,979	8,682	7,135	7,135	39,110	52,123	7,129	98,362
Enterprise Fund Operating Transfers.....	77	299	202	77	77	732	754	77	1,563
Solid Waste Capital Reserve.....	925	9,920	881	8,471	0	20,197	55	0	20,252
Total County Funding	\$67,651	\$108,834	\$94,763	\$64,337	\$33,185	\$368,770	\$218,625	\$246,233	\$833,628
State.....	700	700	0	0	0	1,400	300	0	1,700
Other: WSSC.....	4,257	4,245	2,855	2,368	1,179	14,904	11,602	3,344	29,850
Total Enterprise Funds	\$72,608	\$113,779	\$97,618	\$66,705	\$34,364	\$385,074	\$230,527	\$249,577	\$865,178
TOTAL PROJECTS	\$187,455	\$258,858	\$145,978	\$135,255	\$115,264	\$842,810	\$355,168	\$354,668	\$1,552,646

CAPITAL IMPROVEMENT PROGRAM

FY2023-FY2027 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$457,736,000

	FY23-FY27 Total	Project* Total
<u>BOARD OF EDUCATION</u>		
Middle School #9	\$72,804,000	\$72,804,000
Elementary School #23	44,102,000	46,503,100
T.C. Martin Elementary School Study/Renovation/Addition	35,289,000	37,696,090
La Plata H.S. Renovation Security Enhancements & Circulation Upgrades	24,274,000	25,975,000
McDonough H.S. Renovation Study, Security Enhancements/Performing Arts	11,341,000	19,947,900
Open Space Enclosure at Piccowaxen Middle School	8,902,000	8,902,000
Full Day Kindergarten Addition: Walter J. Mitchell E.S.	6,885,000	7,335,000
BOE: Various Maintenance Projects	6,005,000	7,206,000
Open Space Enclosure at Indian Head Elementary School	7,052,000	7,052,000
Open Space Enclosure at Dr. James Craik Elementary School	7,052,000	7,052,000
Full Day Kindergarten Addition: Wade Elementary School	5,524,000	5,524,000
Full Day Kindergarten Addition: J.C. Parks Elementary School	4,718,000	5,118,000
Full Day Kindergarten Addition: Dr. Higdon Elementary School	5,025,000	5,025,000
Westlake H.S. Roof Replacement	3,494,000	4,557,000
Mattawoman MS - Roof Replacement	4,432,000	4,432,000
Smallwood M.S. Roof/Chiller/H&V/UV Replacement	3,950,000	4,428,000
John Hanson M.S. - Roof Replacement	2,837,000	4,360,000
Mary H. Matula Elementary - Roof Replacement	1,821,000	1,821,000
Indian Head E.S. Boiler Replacement	1,474,000	1,603,000
Local Portable Classrooms - Various Schools	1,000,000	1,200,000
Piccowaxen M.S. Boiler Replacement	906,000	986,000
Renovation Feasibility Study - John Hanson Middle School	300,000	300,000
Contingency- Inflation	40,898,000	41,359,000
Total	\$300,085,000	\$321,186,090
<i>% County Funded</i>	<i>55%</i>	<i>56%</i>
<u>TRANSPORTATION</u>		
Road Overlay Program	\$21,413,000	\$25,696,000
Western Parkway Road Improvements Phase 3	1,234,000	16,986,860
Old Washington Road Reconstruction	2,798,000	16,055,000
Waldorf Urban Redevelopment Corridor Stormwater Outfall	12,583,000	15,364,800
Billingsley Road Safety Improvements	3,216,000	10,590,000
County Drainage Systems Improvement Program	3,958,000	7,363,510
Turkey Hill Road Reconstruction	1,268,000	6,131,000
Middletown Road Phase 3 Roadway Improvements - Land Acquisition and Design	4,973,000	5,242,000
Traffic Signal Program	1,438,000	3,003,490
Safety Improvement Program - Existing Roadways	1,448,000	2,854,660
Route 301 South Bound Lane and Traffic Signal Improvements	1,287,000	2,705,500
Substation Road Improvements	1,164,000	2,157,000
Pinefield Road/Md. Route 5 Business Intersection Improvements	766,000	1,532,000
Sidewalk Improvement Program	778,000	1,090,440
Bridge Replacement Program	738,000	979,550
Contingency- Inflation	9,481,400	13,653,000
Total	\$68,543,400	\$131,404,810
<i>% County Funded</i>	<i>98%</i>	<i>99%</i>

GENERAL GOVERNMENT

	FY23-FY27 Total	Project* Total
Recreation Center	\$1,681,000	\$35,627,000
Radio Communications System Upgrade	4,532,000	34,684,000
Charles County Animal Shelter	1,988,000	13,859,500
Charles County VanGO Maintenance Facility	11,070,000	12,995,000
New La Plata Library	5,656,000	10,974,000
Zekiah Rural Legacy Program	6,058,000	7,270,000
Nanjemoy Rural Legacy Program	6,058,000	7,270,000
Agricultural Preservation	4,806,000	6,218,000
Replacement of County Financial Software	1,210,000	4,924,000
Purchase of Developments Rights (PDR) Program	3,293,000	3,952,000
Various Maintenance Projects	2,258,000	2,710,000
Pinefield EMS Station	983,000	2,607,000
Old La Plata Library Renovation	2,111,000	2,111,000
Detention Center Pump Station Rehabilitations	842,000	1,779,000
Blue Crabs Stadium Maintenance	1,040,000	1,450,000
Fueling Site Improvements	958,000	1,437,000
Public Facilities Storage Building	1,292,000	1,292,000
Structures to Address Homelessness	500,000	500,000
Radio Tower Coating Restoration	205,000	205,000
Contingency- Inflation	3,614,900	16,352,000
Total	\$60,155,900	\$168,216,500
<i>% County Funded</i>	<i>68%</i>	<i>85%</i>

PARKS

Synthetic Turf Fields	\$3,450,000	\$3,450,000
Waldorf Park Development PH II	2,002,000	2,002,000
Popes Creek Waterfront Phase II	1,808,000	1,962,000
Park Repair & Maintenance Projects	1,538,000	1,846,000
Various Pedestrian & Bicycle Facilities	500,000	1,033,820
Waldorf Basketball Courts	930,000	930,000
Hamilton Road Sidewalk Improvements	315,000	890,000
Billingsley Road Sidewalk (St. Patrick's Dr. to Middletown Rd.)	735,000	735,000
Smallwood Drive Shared Use Paths Phase II	480,000	509,000
Bensville Park Field Lights	505,000	505,000
Westlake Community Sidewalk (St. Patrick's Drive and Md. Rte. 301)	304,000	304,000
McDaniel Road Shared Use Path West of Middletown Road	209,000	209,000
Mallows Bay Kayak Launch	85,000	85,000
Contingency- Inflation	803,000	935,000
Total	\$13,664,000	\$15,395,820
<i>% County Funded</i>	<i>72%</i>	<i>74%</i>

COLLEGE OF SOUTHERN MARYLAND

Classroom Building - Hughesville Phase III	\$1,403,000	\$26,570,000
Building Repairs: Bookstore and Campus Center	8,811,000	8,811,000
Health Technology Renovation	4,272,000	6,801,000
Contingency- Inflation	802,000	9,083,000
Total	\$15,288,000	\$51,265,000
<i>% County Funded</i>	<i>29%</i>	<i>26%</i>

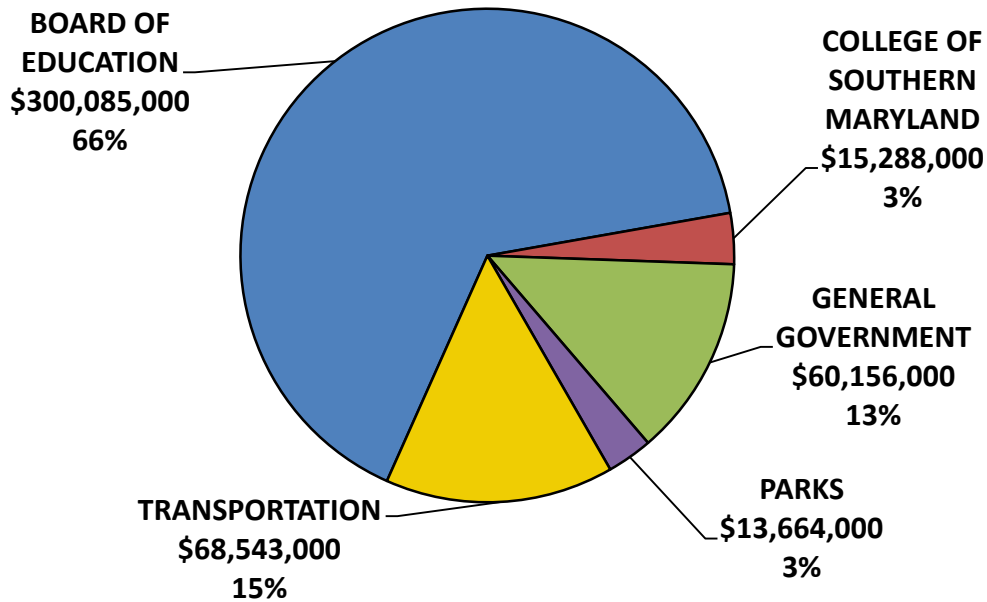
*Project funding could include appropriations funded prior to FY2023 and/or additional funding beyond FY2027 to complete the project.

CAPITAL IMPROVEMENT PROGRAM

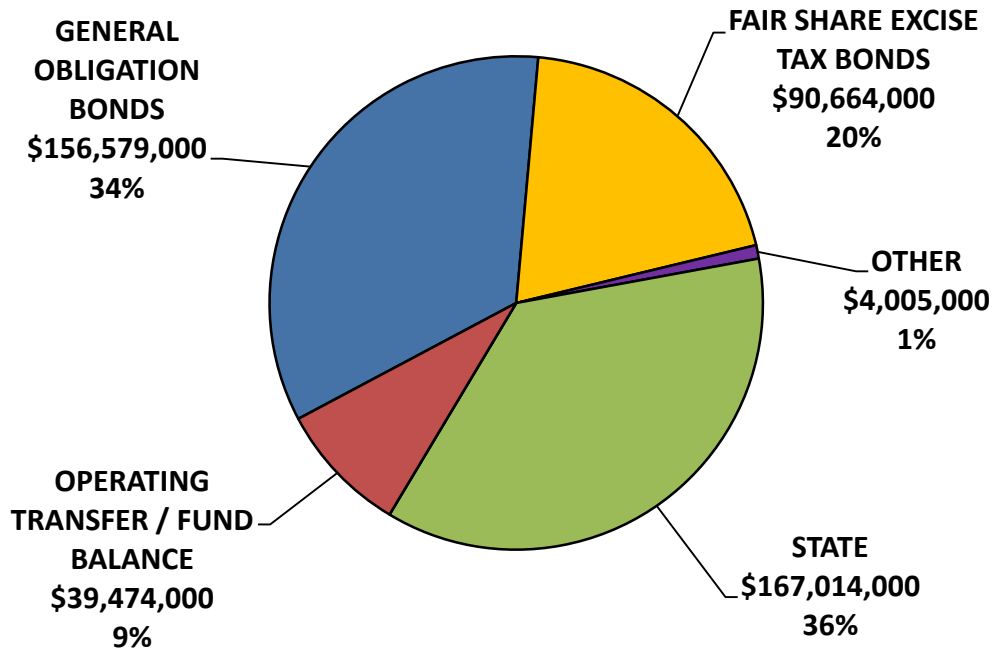
FY2023-FY2027 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$457,736,000

BY PROJECT TYPE:



BY REVENUE SOURCE:



CAPITAL IMPROVEMENT PROGRAM

FY2023-FY2027 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$385,074,000

	<u>FY23-FY27 Total</u>	<u>Project* Total</u>		<u>FY23-FY27 Total</u>	<u>Project* Total</u>
<u>WATER</u>			<u>SEWER</u>		
Potomac River Water Supply Treatment Plant	\$4,468,000	\$179,932,000	MWWTP Clarifier and Thickener Improvements	\$14,226,000	\$44,619,000
WSSC Waldorf Interconnection	52,832,000	55,212,000	MWWTP Flow Equalization	6,245,000	37,286,000
Bel Alton and Chapel Point Connection	17,293,000	17,896,000	Pump Station Rehabs and Replacements	20,303,000	32,417,300
Satellite Water Facility Upgrades	11,465,000	16,677,300	Mattawoman Infiltration and Inflow	14,409,000	31,120,100
Waldorf Water Tower #6	3,233,000	12,329,000	MWWTP BNR Improvements - Parent	19,180,000	19,180,000
Middletown Rd-Bensville Rd Waterline Interconnection	3,231,000	7,598,100	MWWTP Electrical System Replacement	5,861,000	15,025,000
Underground Infrastructure Repairs	4,143,000	7,413,700	Clifton WWTP Improvements	6,520,000	14,192,000
St. Charles Parkway and Rosewick Connection	6,448,000	6,903,000	Mattawoman WWTP Automation	2,904,000	12,752,000
Waldorf Water Tower #8	6,026,000	6,330,000	Satellite Wastewater Facility Upgrades	7,489,000	12,170,600
Gleneagles 2MG Water Tower	1,866,000	6,279,000	MWWTP Headworks Improvements	11,607,000	11,607,000
Bryans Road 2MG Water Tower	3,496,000	5,846,000	MWWTP Belt Filter Press Replacement Phase II	7,022,000	11,056,000
Clifton Water System Improvements	361,000	4,975,800	MWWTP UV Disinfection System Upgrades	10,487,000	10,487,000
Hughesville Water Line	1,040,000	4,886,000	MWWTP Process Improvements - Parent	7,835,000	9,377,000
Ellenwood, Mariellen and Newtown Connection	4,479,000	4,709,000	MWWTP Septage/Hauled Waste Receiving Facility	8,049,000	8,780,000
Waldorf Well #17	327,000	4,383,000	MWWTP Effluent Filters Improvements	4,912,000	8,460,000
Automation & Technology Master Plan (50%)	1,141,000	3,793,700	Hughesville Collection Sewer System	2,267,000	5,246,000
Waldorf Tower No. 5 Rehabilitation	1,541,000	3,144,000	MWWTP Utility Water System Evaluation & Improvement	2,063,000	4,876,000
Pinefield Water Tower Rehabilitation	1,470,000	3,125,000	White Plains Failing Septic Sewer Improvements	1,480,000	4,612,000
Utilities Waldorf Regional Facility	3,079,500	3,079,500	Automation & Technology Master Plan (50%)	1,141,000	3,793,700
Old Washington Road Waterline	1,302,000	3,042,400	MWWTP Reclaimed Water Pump Station Improvements	2,573,000	3,437,000
Benedict Water System Improvements	1,090,000	2,690,000	Utilities Waldorf Regional Facility	3,079,500	3,079,500
White Plains Water Enhancements	2,461,000	2,461,000	Zekiah Pump Station Forcemain	1,160,000	3,024,000
Bryans Village Waterline Interconnection	1,953,000	2,151,000	Cobb Island Septic Tank Effluent Pump (STEP)	672,000	2,832,000
Waldorf Water Tower #8 Water Distribution	979,000	1,612,000	Zekiah Pump Station Upgrade	1,215,000	2,632,000
Strawberry Hills Waterline	1,305,000	1,591,000	MWWTP Effluent PS Forcemain Surge Management System	1,386,000	1,992,000
Bensville Water Tower Rehab	430,000	1,115,000	Utilities Professional Development & Training Center (50%)	752,500	752,500
Marshall Hall Road Waterline Extension	215,000	768,000	Contingency-inflation	11,151,000	16,346,900
Utilities Professional Development & Training Center (50%)	752,500	752,500	TOTAL	\$175,989,000	\$331,152,600
Contingency-inflation	9,469,000	42,117,900		<i>% County Funded</i>	<i>92%</i>
TOTAL	\$147,896,000	\$412,812,900			<i>91%</i>
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>			
<u>WATERSHED PROTECTION & RESTORATION FUND (WPRF)</u>			<u>SOLID WASTE FUND</u>		
NPDES Retrofit Projects	\$30,853,000	\$88,186,800	Landfill Cell 4B	\$8,586,000	\$8,586,000
Floodplain Analysis Study	97,000	570,600	Landfill Cell 4C	6,876,000	6,876,000
Full Delivery of Water Quality Improvements	1,666,000	2,749,000	Contingency-inflation	1,223,000	1,223,000
Forest Conservation Watershed Program	5,028,000	5,028,000	TOTAL	\$20,197,000	\$20,252,000
Public Facilities Vehicle Wash Bay Roof Retrofit	175,000	175,000		<i>% County Funded</i>	<i>100%</i>
TOTAL	\$40,992,000	\$100,960,400			<i>100%</i>
<i>% County Funded</i>	<i>97%</i>	<i>99%</i>			

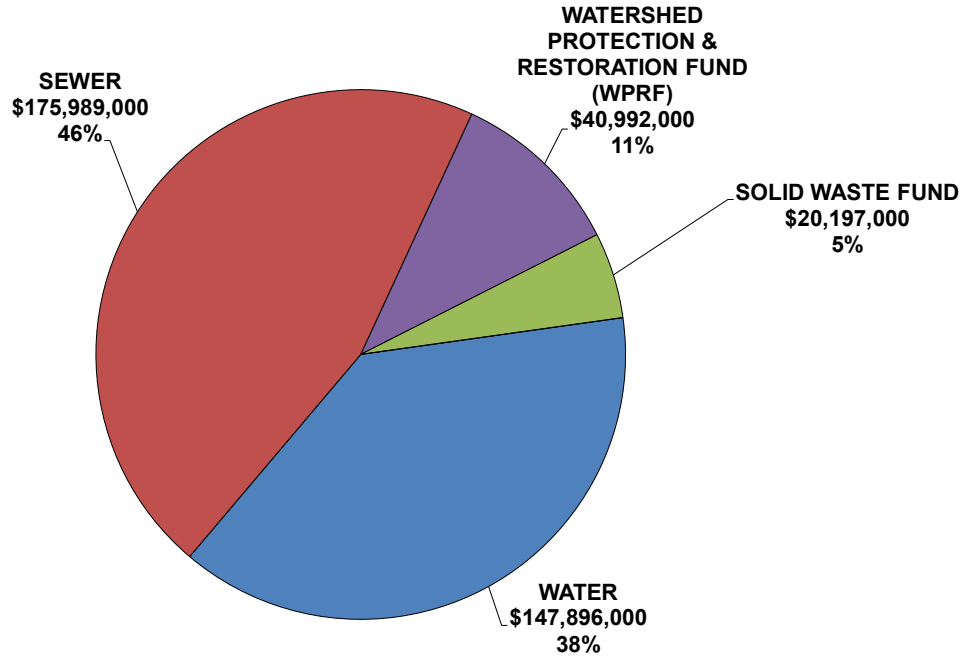
*Project funding could include appropriations funded prior to FY2023 and/or additional funding beyond FY2027 to complete the project.

CAPITAL IMPROVEMENT PROGRAM

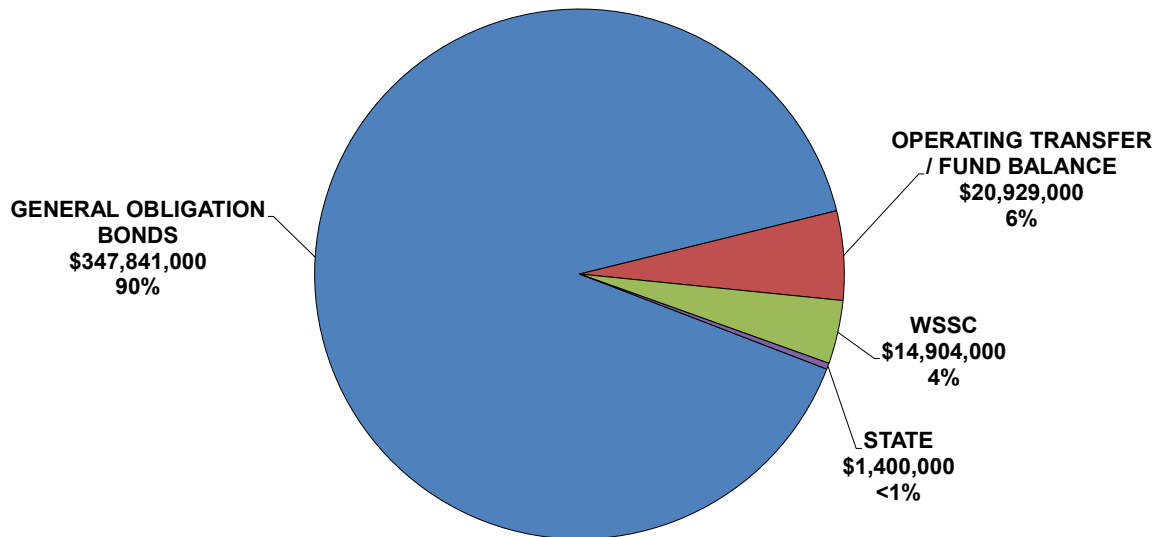
FY2023-FY2027 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$385,074,000

BY PROJECT TYPE:



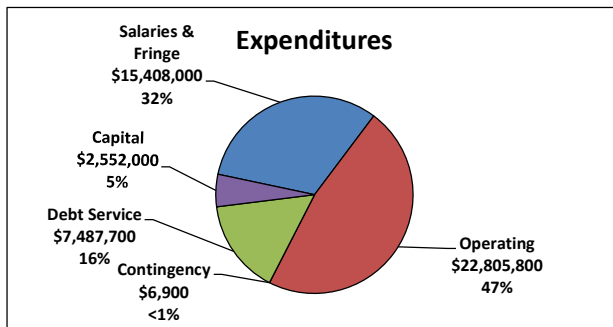
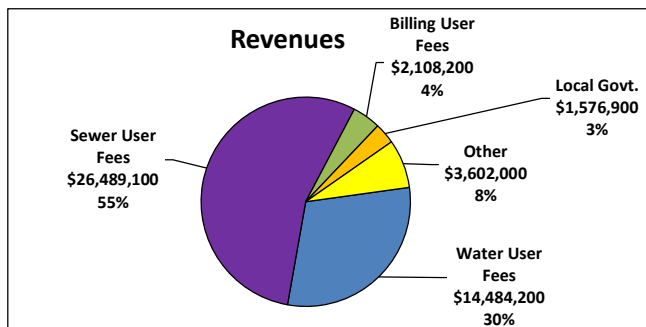
BY REVENUE SOURCE:



ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY23 ADOPTED BUDGET = \$48,260,400



FY22 Adopted Budget \$44,031,800 FY23 Adopted Budget \$48,260,400 Change \$4,228,600 ; 9.6%

The County manages many public water and sewer systems, the largest of which is the Mattawoman Sewer Treatment Plant. The majority of the revenue is paid by customers through user fees for operating and the maintenance of the County's water supply and sewage systems. Fees are being increased to cover the cost of maintaining the County's Water and Sewer System. The FY23 adopted user fees rate will increase the average quarterly bill by 7.5%. The adopted user fee rates for FY23 are:

Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	\$5.12
Single Family Residential: 18,001 – 24,000 gallons	\$10.24
Single Family Residential: over 24,001 gallons	\$15.36
Multi-Family / Commercial: Metered Usage	\$6.10

Sewer User Fee Rate per 1,000 gallons

Single Family Residential: Usage capped @ 24,000 gallons	\$10.78
Multi-Family / Commercial: Metered Usage	\$10.78

Customer account fee per quarterly bill \$11.60

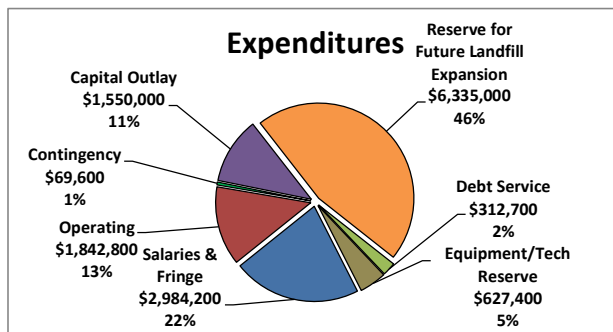
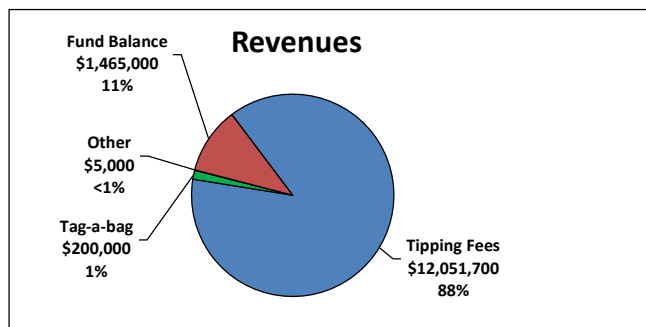
NOTE: The average quarterly Water and Sewer bill assuming 138 gallons per day would increase from \$195 to \$209 based on the adopted fee rates.

For more information, please visit:

<https://www.charlescountymd.gov/services/public-works-utilities>
<https://www.charlescountymd.gov/services/water-and-sewer-billing>

LANDFILL FUND

TOTAL FY23 ADOPTED BUDGET = \$13,721,700



FY22 Adopted Budget \$10,474,200 FY23 Adopted Budget \$13,721,700 Change \$3,247,500 ; 31.0%

A tipping fee per ton for commercial and residential refuse is collected to cover the cost of operating the current landfill, future landfill cell expansion, and post closure costs. The tipping fee is increasing from \$81 per ton to \$85 per ton for FY23. The Open Top Roll-Off Container fee will increase from \$88 per ton to \$101 per ton. The increase in the fee is to cover cost of operating and maintaining the Landfill which includes purchasing needed equipment. This fee is the primary revenue source for the Landfill operation. Citizens also have the option of paying a flat rate tipping fee of \$5 for cars or \$15 for pick-up trucks. To promote recycling, there is a new flat rate fee of \$10 per load for cars with mixed loads, \$20 per load for trucks without trailers mixed load, and \$101 for vehicles with a trailer mixed load.

Citizens may also purchase Tag-A-Bag tickets for \$2.25. Bagged trash is accepted at the landfill on Billingsley Road and at the recycling centers in the County (Gilbert Run, Pisgah, or Breeze Farm). The landfill is located on a 16 acre site and is estimated to last until 2027.

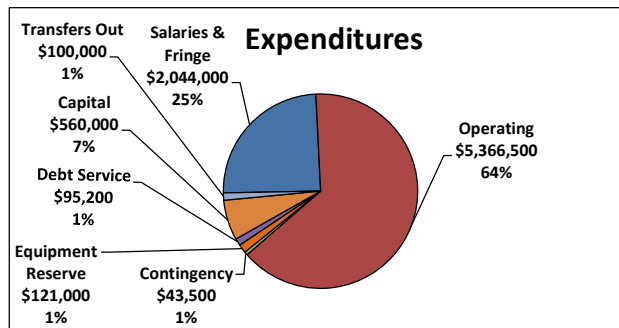
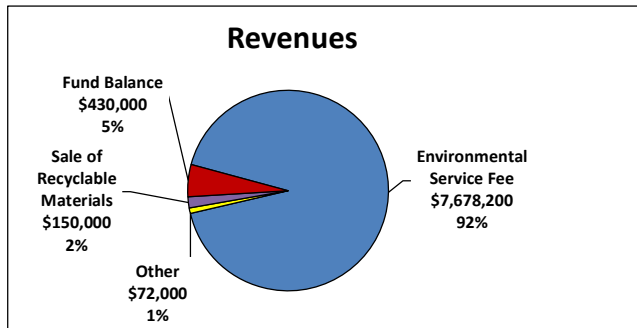
For more information, please visit:

<https://www.charlescountymd.gov/services/environmental-resources/landfill>

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY23 ADOPTED BUDGET = \$8,330,200



FY22 Adopted Budget \$7,585,300 FY23 Adopted Budget \$8,330,200 Change \$744,900 ; 9.8%

Recycling and environmental programs are paid with revenues generated primarily by a Environmental Service Fee (ESF), which is charged annually to each improved property within the County. The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. The towns of Indian Head and La Plata have their own recycling program and pay a reduced ESF fee. The adopted fee increase is mainly to cover the cost of the Curbside Collection/Material Recycling Fee contract changes, a new Litter Control Manager, and a new Litter Control Crew. The funds also supports the costs associated with the popular Septic Pump Out Reimbursement and Riser Reimbursement programs. The adopted budget changes the annual ESF fee from \$130 to \$140 per improved property for property owners outside of Indian Head and La Plata. The adopted annual fee for properties located within these municipalities is increasing from \$20 per improved property to \$21 per improved property.

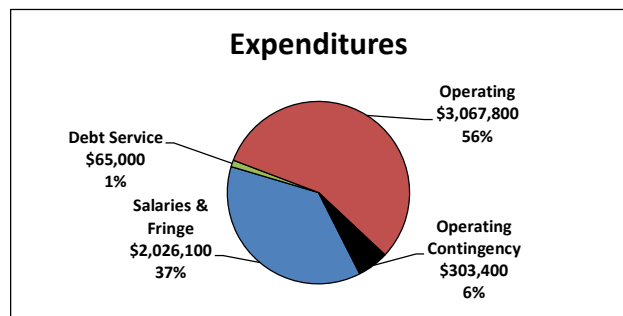
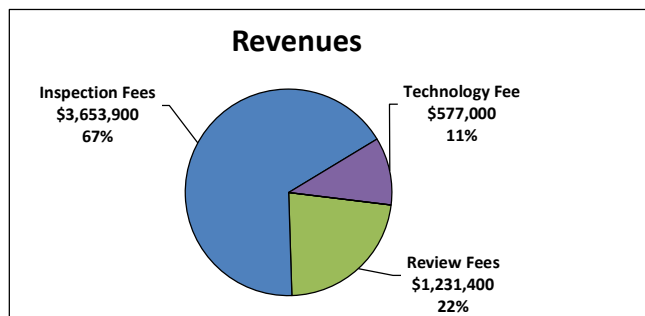
Charles County has achieved a 41% waste diversion rate. By the end of FY2022, approximately 49,500 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four Recycling Centers, and three 24-Hour Used Motor Oil and Antifreeze Collection Sites. The permanent centers are located at Gilbert Run Park in Dentsville, Breeze Farm in Cobb Island, the Landfill in Waldorf, and the old Landfill in Pisgah.

For more information, please visit:

- <https://www.charlescountymd.gov/services/environmental-resources/curbside-recycling>
- <https://www.charlescountymd.gov/services/environmental-resources/litter-control>
- <https://www.charlescountymd.gov/services/environmental-resources/recycling-centers-drop-off-facilities>
- <https://www.charlescountymd.gov/government/planning-and-growth-management/septic-system-reimbursement-programs>

INSPECTION & REVIEW FUND

TOTAL FY23 ADOPTED BUDGET = \$5,462,300



FY22 Adopted Budget \$5,283,100 FY23 Adopted Budget \$5,462,300 Change \$179,200 ; 3.4%

The County manages building inspections and developer plan reviews through the use of an enterprise fund. The recession in the early 1990's depressed the construction industry and left the County with high overhead costs. To allow for greater flexibility regarding the expansion and contraction of the building & renovation activities within the County this operation was privatized and is managed partly with outside contractors. Operating revenues for this fund are generated primarily by service charges such as: environmental site review fees, site plan reviews, main inspection, design reviews, inspection reviews, road inspections, grading inspection, water & sewer inspections, technology fee, and storm drain & storm water inspections. The FY2023 adopted budget assumes fees are adjusted to recoup the cost of providing the service. Please note that some fees are being consolidated in FY2023. The adopted Fees and Charges list can be found on our website. Included in the budget is funding to support three new Inspector I positions, one of which is partially funded by the General Fund.

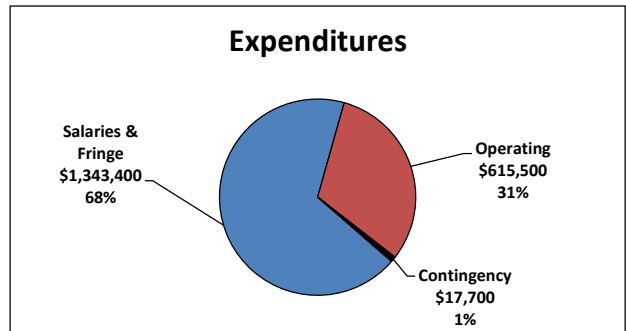
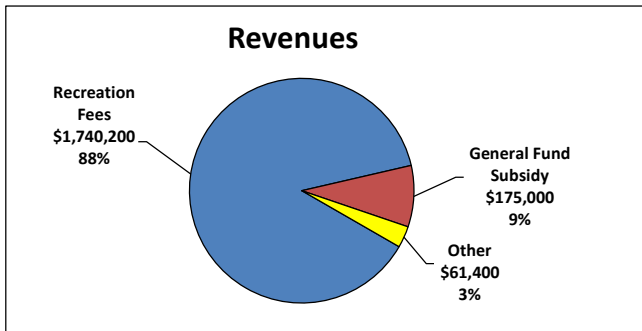
For more information, please visit:

- <https://www.charlescountymd.gov/government/planning-and-growth-management>

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY23 ADOPTED BUDGET = \$1,976,600



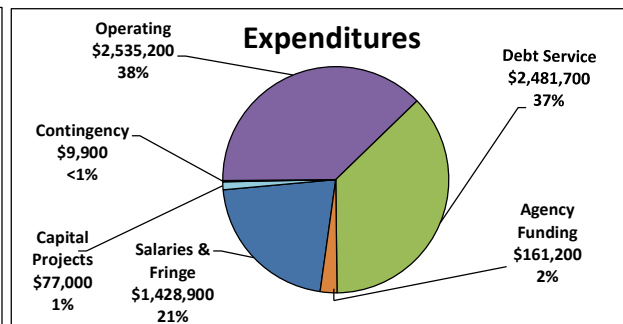
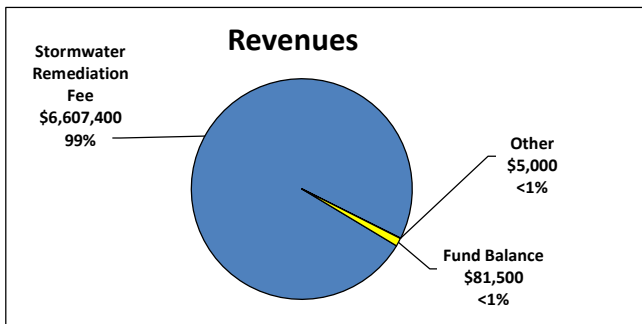
FY22 Adopted Budget \$1,976,600 FY23 Adopted Budget \$1,976,600 Change \$0 ; 0.0%

This fund is used to manage the recreational and leisure time activities for County residents including: recreational classes, special events, indoor sports leagues for youth and adult, drop-in programs, special population programs which includes support of the Special Olympics, swim lessons, summer sports camps, trips and tours, and amusement park discount ticket sales. Additionally, the Recreation fund accounts for the operation of the Elite Gymnastics & program related costs at the Waldorf Senior & Recreational Center.

For more information, please visit:
<https://www.charlescountyparks.com/home-recparks>

WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY23 ADOPTED BUDGET = \$6,693,900



FY22 Adopted Budget \$6,119,400 FY23 Adopted Budget \$6,693,900 Change \$574,500 ; 9.4%

The County's Watershed Protection and Restoration Fund is for implementation of local stormwater management plans and practices, and stream and wetland restoration activities. The fund covers related planning, mapping, monitoring, inspections, enforcement, operations and maintenance, public education and outreach, grants to non-profits, administrative costs, and debt service payments to cover the cost of capital improvements. Revenues to the fund are generated primarily by the Stormwater Remediation Fee, which is charged annually to each improved property within the County. **The FY 2023 adopted budget includes an annual fee increase from \$115 to \$127 per improved property.** Properties within the Town of La Plata and Town of Indian Head will not be charged the County fee, since the Towns have their own stormwater permit. The adopted fee increase is to cover additional contract services to meet permit requirements, and to cover the debt service for the Capital Improvement Watershed Projects.

For more information, please visit:
<https://www.charlescountymd.gov/government/planning-and-growth-management>

Charles County Commissioners



Department of Fiscal and Administrative Services

200 Baltimore Street, La Plata, Maryland | 301-645-0550

Maryland Relay: 7-1-1 (Relay TDD: 1-800-735-2258)

Equal Opportunity Employer

www.CharlesCountyMD.gov

Mission Statement – The mission of Charles County Government is to provide our citizens the highest quality service possible in a timely, efficient, and courteous manner. To achieve this goal, our government must be operated in an open and accessible atmosphere, be based on comprehensive long- and short-term planning, and have an appropriate managerial organization tempered by fiscal responsibility. We support and encourage efforts to grow a diverse workplace.

Vision Statement – Charles County is a place where all people thrive and businesses grow and prosper; where the preservation of our heritage and environment is paramount; where government services to its citizens are provided at the highest level of excellence; and where the quality of life is the best in the nation.

Americans With Disabilities – The Charles County Government welcomes the participation of individuals with disabilities. We comply fully with the Americans With Disabilities Act in making reasonable accommodations to encourage involvement. If you require special assistance and would like to participate in our programs, please contact Charles County Government directly.