
Charles County, MD

BUDGET-IN-BRIEF

Adopted FY2024 Budget

July 1, 2023 - June 30, 2024



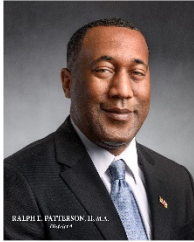
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CHARLES COUNTY COMMISSIONERS



Reuben B. Collins, II, Esq.
President



Ralph E. Patterson, II M.A.
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/services/media-services/charles-county-government-television/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 Project 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 for developer construction bonds and for school construction bonds. Long-term note receivables provide the County with a funding source 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

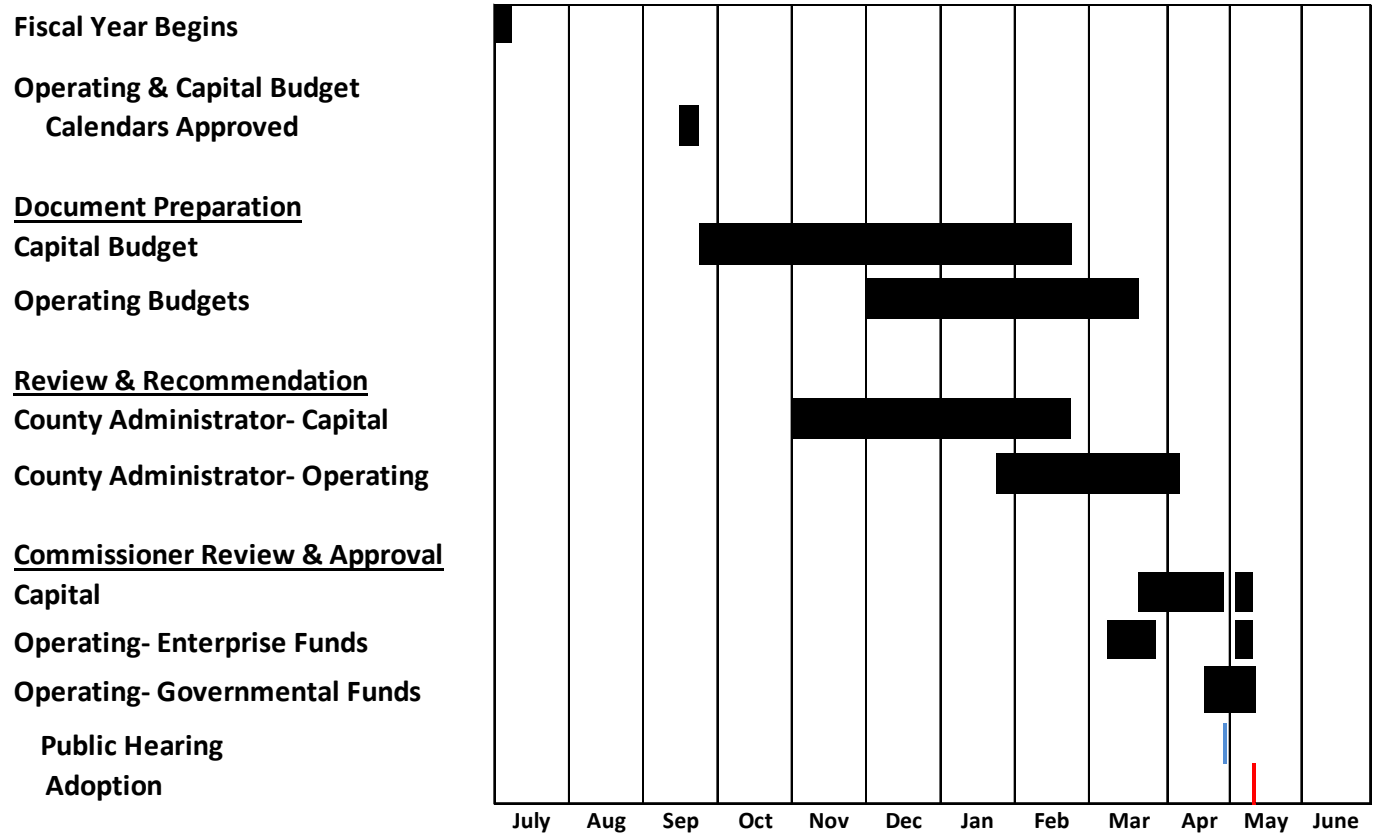
Enterprise Funds are established to differentiate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers 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 35,800 customers and is anticipated to accept over 132,000 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 FY2024 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. Additional information on the ARPA Plan can be found on our web page ([ARPA Plan](#)).

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 July 1, 2022.

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 26, 2023, 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 16, 2023.

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, priority/goal setting and to ensure that equity is embedded. 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.

Five-year plans are used for all major funds. These plans assist with ensuring that decisions made today are affordable in the future. These plans include the impacts of capital projects as well, so that once a project is completed the county will be able to afford to operate it. Five-year plans are updated at the beginning of the budget cycle and throughout the budget process to reflect changes made by the department or county administrator. The five-year plans are presented to the County Commissioners as part of the budget process so they are aware of how the budget they are adopting today could impact future budgets. This review includes the full year impacts of any operating budget additions.

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 2024 ADOPTED BUDGET

Summary by Fund

DESCRIPTION	FY2024				FY2023	
	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE	APPROPRIATION TOTAL ⁴	APPROPRIATION TOTAL ³	% Chg.
GOVERNMENTAL FUNDS:						
General Fund	\$500,320,300	\$1,500,000	\$25,541,800 ¹	\$527,362,100	\$494,446,200	6.7%
Capital Project Fund						
Governmental	\$105,394,000	\$13,379,000	\$900,000 ¹	\$119,673,000	\$114,847,000	4.2%
Water & Sewer	78,839,000			78,839,000	62,727,000	25.7%
Watershed Protection and Restoration	3,150,000			3,150,000	8,956,000	-64.8%
Solid Waste- Landfill	6,593,000			6,593,000	925,000	612.8%
Environmental Services	1,655,000			1,655,000	0	n/a
Total Capital Projects	\$195,631,000	\$13,379,000	\$900,000	\$209,910,000	\$187,455,000	12.0%
Governmental Reserves			1,200,000 ¹	1,200,000	2,045,000	
Total Capital Project Fund	\$195,631,000	\$13,379,000	\$2,100,000	\$211,110,000	\$189,500,000	11.4%
Debt Service Fund	\$16,493,400	\$0	\$0	\$16,493,400	\$17,223,900	-4.2%
Special Revenue Funds						
Fire & Rescue	\$15,522,500	\$0	\$0	\$15,522,500	\$14,626,406	6.1%
Transportation	5,009,466	5,071,474	1,590,216 ¹	11,671,156	9,073,378	28.6%
Housing Assistance	10,460,300	207,040	0	10,667,340	10,086,240	5.8%
Cable TV Access/I-Net Fund	3,221,900	0	534,700 ¹	3,756,600	4,634,030	-18.9%
Public Safety Grants	1,081,565	1,017,677	0	2,099,242	3,053,097	-31.2%
Aging Grants	1,677,106	0	5,080 ¹	1,682,186	2,778,259	-39.5%
Child Support / Judicial Grants	1,342,835	125,758	0	1,468,593	2,730,975	-46.2%
Charles County Advocacy Council for Children, Youth, and Families	927,912	17,543	0	945,455	1,096,254	-13.8%
Tourism Grant	506,000	0	0	506,000	506,464	-0.1%
Housing - Special Loans	404,500	0	0	404,500	981,037	-58.8%
Economic Development Loan Programs	0	0	275,000 ¹	275,000	275,000	0.0%
Southern MD Criminal Justice Academy	102,000	92,000	0	194,000	200,000	-3.0%
Emergency Management	83,150	83,150	0	166,300	3,558,925	-95.3%
Nuisance Abatement Fund	150,000	0	0	150,000	150,000	0.0%
Animal Shelter / Control Services	109,100	0	0	109,100	171,000	-36.2%
Local Assistance/Tribal Consistency Fund	85,800	0	0	85,800	100,000	-14.2%
Drug Forfeitures	84,500	0	0	84,500	464,500	-81.8%
Law Library	42,200	31,000	2,800 ¹	76,000	75,000	1.3%
Opioid Restitution Fund	65,000	0	0	65,000	0	new
Agricultural Preservation	31,200	0	0	31,200	331,200	-90.6%
Sheriffs Special Programs	12,900	0	0	12,900	49,900	-74.1%
Community Development Administration	0	0	0	0	2,433,159	-100.0%
Community Development Block Grants	0	0	0	0	645,015	-100.0%
Planning Grants	0	0	0	0	57,180	-100.0%
Total Special Revenue	\$40,919,934	\$6,645,642	\$2,407,796	\$49,973,372	\$58,077,019	-14.0%
PROPRIETARY FUNDS:						
Enterprise Funds						
Water & Sewer	\$53,026,000		\$1,718,500 ¹	\$54,744,500	\$48,260,400	13.4%
Solid Waste- Landfill	12,117,400		1,855,800 ^{1,2}	13,973,200	13,721,700	1.8%
Environmental Services	8,745,000		541,400 ^{1,2}	9,286,400	8,330,200	11.5%
Inspections & Review	9,378,100		250,000	9,628,100	5,462,300	76.3%
Watershed Protection and Restoration	7,709,500		24,600 ¹	7,734,100	6,693,900	15.5%
Recreation	1,976,900	75,000		2,051,900	1,976,600	3.8%
Vending Machine	138,800			138,800	138,800	0.0%
Total Enterprise Fund	\$93,091,700	\$75,000	\$4,390,300	\$97,557,000	\$84,583,900	15.3%
Total All Funds	\$846,456,334	\$21,599,642	\$34,439,896	\$902,495,872	\$843,831,019	7.0%


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 FY2023 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 FY2024 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	\$415,000 ^a
Divided by \$100 increments	\$100 ^b
Multiplied by the combined tax rate	\$1.317 ^c
Total property taxes due	\$5,466

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 FY2024.**

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%.**

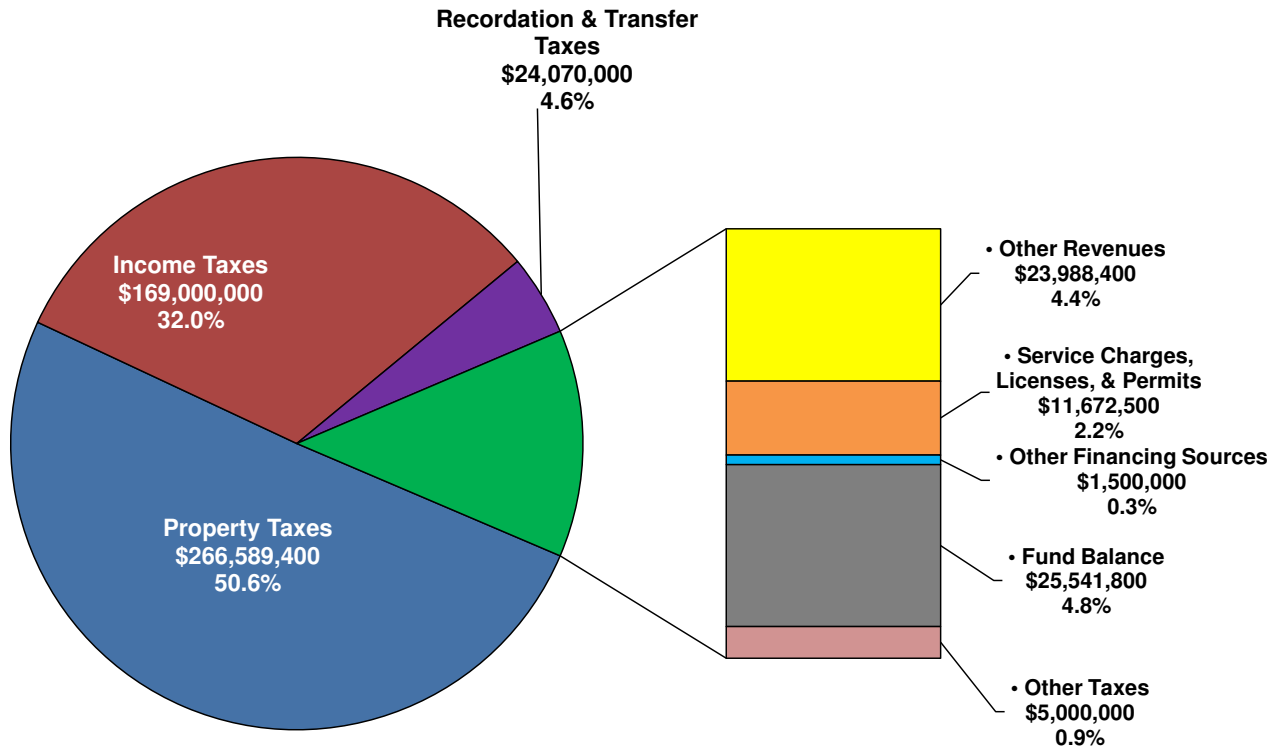
ADMISSIONS & AMUSEMENTS TAX is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. **The local tax rate is 10%, subject to 5% if state sales tax is also applicable.**

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 2024, the fair share school construction excise tax will be levied in a maximum amount of **\$20,330 for a single-family detached home, \$20,375 for a town house (triplex, duplex, etc.) and \$17,966 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

FY2024 General Fund Revenues/Financing Sources TOTAL APPROVED = \$527,362,100

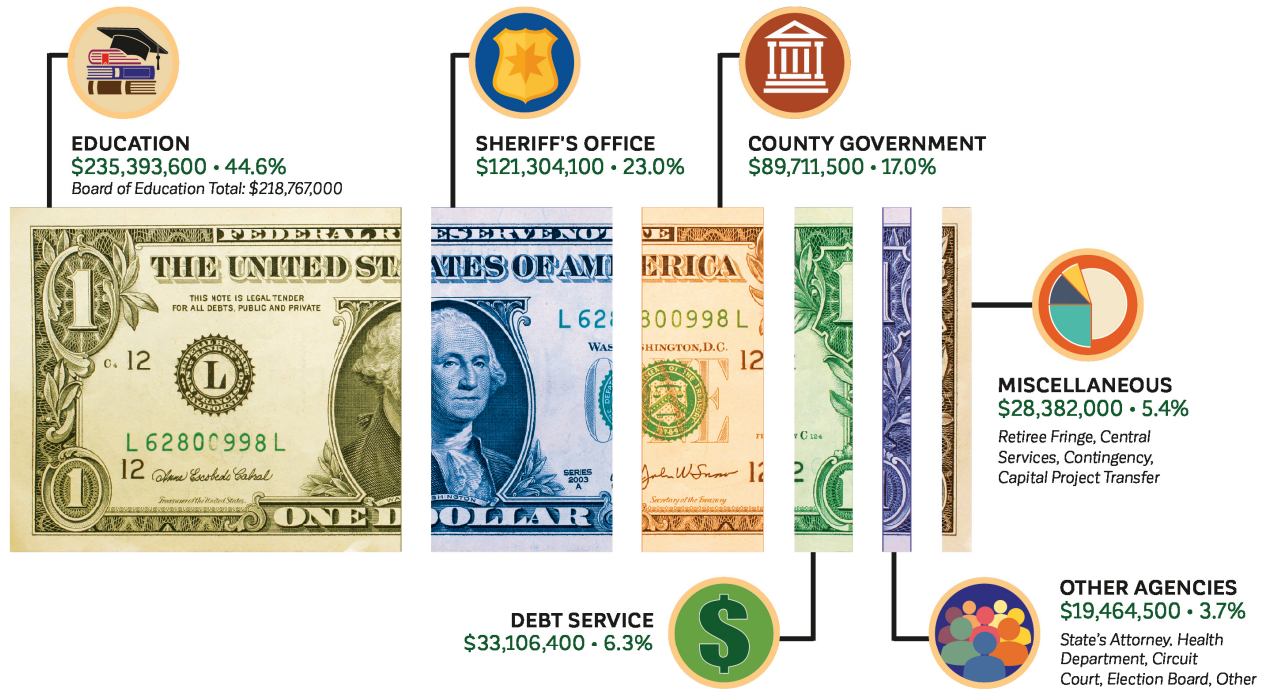


REVENUE BREAKDOWN

PROPERTY TAXES	50.6%	\$266,589,400	INCOME TAX	32.0%	\$169,000,000
Real & Personal	271,060,600				
Penalties, Interest & fees	900,000				
Tax Credits	(5,371,200)				
RECORDATION & TRANSFER TAXES	4.6%	\$24,070,000	SERVICE CHARGES, LICENSES, & PERMITS	2.2%	\$11,672,500
			EMS Billing fee	\$1,900,000	
			Reclaimed Water Sales	1,183,700	
			911 fees	1,800,000	
			Licenses & Permits	1,046,000	
			Indirect Cost Allocation	2,797,800	
			Park Fees	882,400	
			Remaining	2,062,600	
OTHER TAXES	0.9%	\$5,000,000	ALL OTHER REVENUES	4.4%	\$23,988,400
Hotel/Motel Tax	\$1,240,000		Fines & Forfeitures	\$5,738,800	
Highway User	2,830,000		Rent	1,533,900	
Admission Tax	810,000		State Grants	2,599,700	
Heavy Equipment	120,000		Interest	13,500,000	
			Sale of Fixed Assets	250,000	
			Miscellaneous	366,000	
OTHER FINANCING SOURCES	0.3%	\$1,500,000			
Transfer: Capital Project Fund	\$1,200,000				
Special Revenue: Cable Fund	300,000				
FUND BALANCE APPROPRIATION	4.8%	\$25,541,800			

GENERAL FUND

Approved Fiscal 2024 Charles County Budget: \$527,362,100



EXPENDITURE BREAKDOWN

EDUCATION	44.6%	\$235,393,600	SHERIFF'S OFFICE	23.0%	\$121,304,100
Board of Education	\$218,767,000				
College of Southern Maryland	10,766,600		DEBT SERVICE	6.3%	\$33,106,400
Library	5,334,800				
Other Education	525,200		OTHER AGENCIES	3.7%	\$19,464,500
			State's Attorney	\$6,912,200	
COUNTY GOVERNMENT	17.0%	\$89,711,500	Health Department	3,246,300	
Emergency Services	\$26,236,900		Circuit Court	2,619,800	
Public Works - Facilities	17,945,200		Election Board	2,699,300	
Recreation, Parks, and Tourism	12,783,700		Other Agencies	3,986,900	
Fiscal & Administrative Services	10,683,400				
Planning & Growth Management	9,906,000		MISCELLANEOUS	5.4%	\$28,382,000
Community Services	3,241,300		Retiree Fringe/OPEB Contribution	\$10,657,200	
Economic Development Dept.	2,131,900		Central Services	4,221,800	
Administrative Services	2,482,600		Capital Project Transfer	13,379,000	
County Attorney	1,499,900		Contingency	124,000	
Human Resources	2,016,200				
County Commissioners	784,400				

GENERAL FUND OPERATING BUDGET

	<u>FY2022</u> <u>Actual</u>	<u>FY2023</u> <u>Adopted</u>	<u>FY2024</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2023</u>	<u>%</u> <u>Chg.</u>
<u>REVENUES</u>					
<u>Operating Revenues</u>					
Property Taxes	\$248,087,176	\$250,752,800	\$266,589,400	\$15,836,600	6.3%
Income Tax	171,197,766	169,000,000	169,000,000	0	0.0%
Recordation Tax	38,745,275	16,600,000	16,600,000	0	0.0%
Transfer Tax	15,348,723	7,470,000	7,470,000	0	0.0%
Other Taxes	4,520,388	4,230,000	5,000,000	770,000	18.2%
Service Charges	9,755,639	9,921,300	10,626,500	705,200	7.1%
Intergovernmental	2,308,582	3,226,000	2,599,700	(626,300)	-19.4%
Licenses & Permits	1,074,019	1,046,000	1,046,000	0	0.0%
Fines & Forfeitures	4,765,111	5,738,800	5,738,800	0	0.0%
Other Income	5,379,205	2,549,700	15,649,900	13,100,200	513.8%
Total Operating Revenues	\$501,181,885	\$470,534,600	\$500,320,300	\$29,785,700	6.3%
<u>Other Financing Sources</u>					
Transfer from Capital Project Fund	2,671,800	2,045,000	1,200,000	(845,000)	-41.3%
Transfer from Special Revenue Fund	0	500,000	300,000	(200,000)	-40.0%
Reserved Fund Balance	0	21,366,600	25,541,800	4,175,200	19.5%
Total Other Financing Sources	\$2,671,800	\$23,911,600	\$27,041,800	\$3,130,200	13.1%
TOTAL REVENUES & OTHER FINANCING USES	\$503,853,685	\$494,446,200	\$527,362,100	\$32,915,900	6.7%
<u>EXPENDITURES</u>					
Board of Education	\$200,686,400	\$212,686,400	\$218,767,000	\$6,080,600	2.9%
Sheriff's Office	103,044,228	107,992,500	121,304,100	13,311,600	12.3%
Debt Service	32,362,918	34,499,200	33,106,400	(1,392,800)	-4.0%
County Administered					
Emergency Services	21,098,330	22,680,900	26,236,900	3,556,000	15.7%
Public Works - Facilities	15,718,137	16,553,400	17,945,200	1,391,800	8.4%
Recreation, Parks, and Tourism	9,667,932	11,138,600	12,783,700	1,645,100	14.8%
Fiscal & Administrative Services	7,963,564	8,964,600	10,683,400	1,718,800	19.2%
Planning & Growth Management	7,401,473	8,305,500	9,906,000	1,600,500	19.3%
Community Services	2,379,825	2,992,700	3,241,300	248,600	8.3%
Economic Development	2,044,307	2,025,800	2,131,900	106,100	5.2%
General Government	5,005,250	6,066,600	6,783,100	716,500	11.8%
Total County Administered	\$71,278,818	\$78,728,100	\$89,711,500	\$10,983,400	14.0%
College of Southern MD	9,921,200	10,219,200	10,766,600	547,400	5.4%
Library	4,584,000	5,387,000	5,334,800	(52,200)	-1.0%
Health Department	2,999,462	3,632,000	3,246,300	(385,700)	-10.6%
Other General Government	21,423,065	26,657,300	27,918,100	1,260,800	4.7%
Other Agencies/Misc.	3,364,234	3,617,500	3,704,300	86,800	2.4%
Contingency	0	0	124,000	124,000	N/A
Total Expenditures	\$449,664,323	\$483,419,200	\$513,983,100	\$30,563,900	6.3%
<u>Other Financing Uses</u>					
Capital Project Pay-as-you-go	5,218,320	11,027,000	13,379,000	2,352,000	21.3%
Total Other Financing Uses	\$5,218,320	\$11,027,000	\$13,379,000	\$2,352,000	21.3%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$454,882,644	\$494,446,200	\$527,362,100	\$32,915,900	6.7%
SURPLUS/(DEFICIT)	\$48,971,041	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

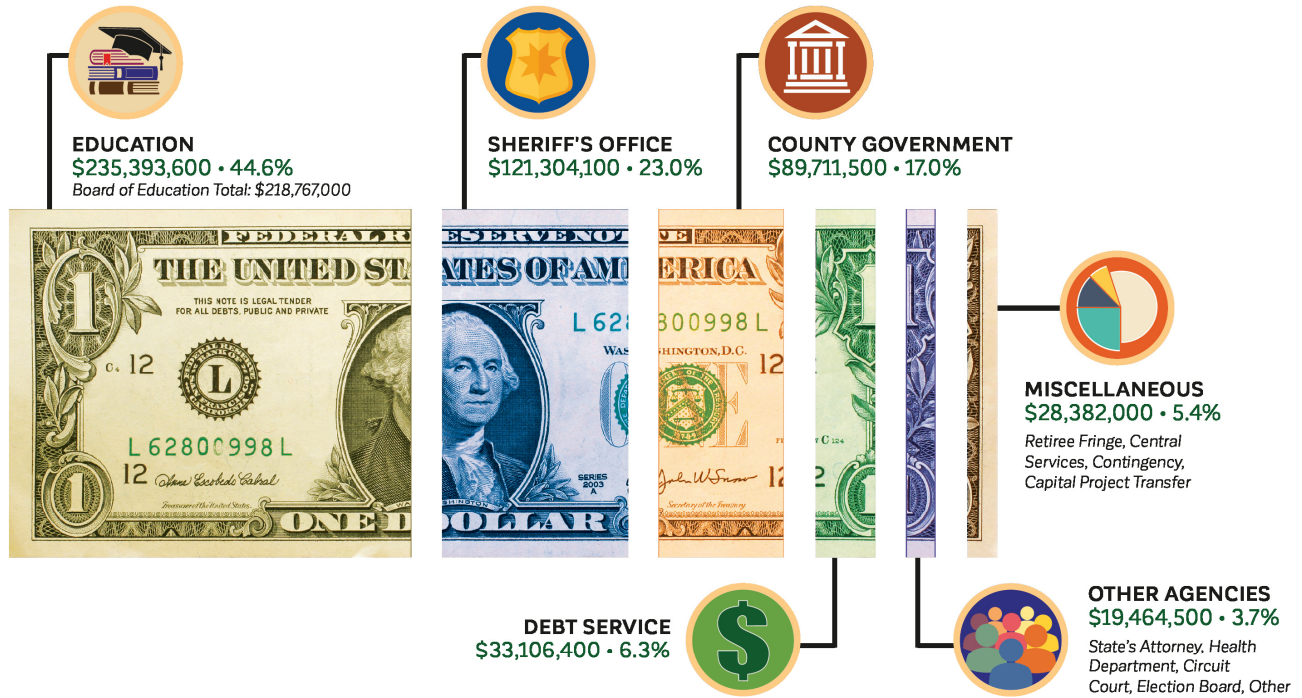
	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2024 <u>Adopted</u>	\$ Change <u>from FY2023</u>	% <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION					
<u>PROPERTY TAXES:</u>					
Real Property - Full Year	\$220,690,106	\$231,011,000	\$247,377,000	\$16,366,000	7.1%
Real Property - Half Year	497,722	359,400	382,200	22,800	6.3%
Real Property - Quarter Year	302,316	179,700	191,100	11,400	6.3%
Real Property - Three-Quarter Year	661,809	539,000	573,000	34,000	6.3%
Business Personal Property	527,610	238,000	268,000	30,000	12.6%
Railroads & Public Utilities	11,709,925	11,699,000	12,011,000	312,000	2.7%
Ordinary Business Corp.	7,026,170	6,838,600	7,238,100	399,500	5.8%
Payment in Lieu of Tax: Morgantown	6,888,177	897,800	632,000	(265,800)	-29.6%
Payment in Lieu of Tax: CPV	2,588,345	2,488,300	2,388,200	(100,100)	-4.0%
Penalties & Interest	571,339	600,000	600,000	0	0.0%
Half Year Tax Billing	15,132	15,200	300,000	284,800	1873.7%
Subtotal	\$251,478,651	\$254,866,000	\$271,960,600	\$17,094,600	6.7%
Homestead Tax Credit	(246,660)	(730,000)	(1,870,000)	(1,140,000)	156.2%
Low Income Tax Credit	(609,787)	(700,000)	(700,000)	0	0.0%
Senior Tax Credit	(291,473)	(320,000)	(320,000)	0	0.0%
Ag. Preservation Tax Credit	(131,132)	(130,000)	(140,000)	(10,000)	7.7%
Tax Differ.- La Plata	(1,988,685)	(2,100,000)	(2,200,000)	(100,000)	4.8%
Tax Differ.- Indian Head	(117,590)	(125,000)	(133,000)	(8,000)	6.4%
Surviving Spouse Tax Credit	(6,146)	(8,000)	(8,000)	0	0.0%
Conservation Easement Tax Credit	0	(200)	(200)	0	0.0%
Subtotal	(\$3,391,475)	(\$4,113,200)	(\$5,371,200)	(\$1,258,000)	30.6%
Total Property Taxes	\$248,087,176	\$250,752,800	\$266,589,400	\$15,836,600	6.3%
<u>INCOME TAX</u>	\$171,197,766	\$169,000,000	\$169,000,000	\$0	0.0%
<u>RECORDATION TAX</u>	\$38,745,275	\$16,600,000	\$16,600,000	\$0	0.0%
<u>TRANSFER TAX</u>	\$15,348,723	\$7,470,000	\$7,470,000	\$0	0.0%
<u>OTHER TAXES:</u>					
Hotel/Motel Room	\$1,232,652	\$1,150,000	\$1,240,000	\$90,000	7.8%
Highway User	2,493,605	2,320,000	2,830,000	510,000	22.0%
Admission and Amusement	678,153	660,000	810,000	150,000	22.7%
Heavy Equipment	115,978	100,000	120,000	20,000	20.0%
Total Other Local Taxes	\$4,520,388	\$4,230,000	\$5,000,000	\$770,000	18.2%
<u>LICENSES & PERMITS</u>					
Trader License	\$228,269	\$206,900	\$210,200	\$3,300	1.6%
Alcoholic License	201,319	203,600	203,600	0	0.0%
Building Permits	222,044	382,000	398,000	16,000	4.2%
Park Permits	106,319	106,600	105,600	(1,000)	-0.9%
Trailer Permits	46,065	44,300	45,300	1,000	2.3%
Civil Marriage Licenses	37,255	36,000	36,000	0	0.0%
Other	46,419	66,600	47,300	(19,300)	-29.0%
Total Licenses & Permits	\$1,074,019	\$1,046,000	\$1,046,000	\$0	0.0%
<u>INTERGOVERNMENTAL:</u>					
Federal	\$71,558	\$610,000	\$0	(\$610,000)	-100.0%
State					
Aid for Police Protection	\$1,326,195	\$2,340,000	\$2,184,000	(\$156,000)	-6.7%
State Aid For Inmate Operating	71,100	70,000	70,000	0	0.0%
Jury Fee Reimbursement	90,755	119,500	259,200	139,700	116.9%
Other	216,617	86,500	86,500	0	0.0%
Total Intergovernmental	\$2,308,582	\$3,226,000	\$2,599,700	(\$626,300)	-19.4%

GENERAL FUND OPERATING BUDGET

	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2024 <u>Adopted</u>	\$ Change from FY2023	% Chg.
REVENUE DETAIL BY ACCOUNT CLASSIFICATION					
<u>SERVICE CHARGES:</u>					
Em. Medical Svcs. Billing Fee	\$1,851,646	\$1,800,000	\$1,900,000	\$100,000	5.6%
Indirect Cost Allocation	1,914,541	2,316,900	2,797,800	480,900	20.8%
Local 911 Aid	1,781,517	1,752,000	1,800,000	48,000	2.7%
Park & Recreation Fees	888,305	882,400	882,400	0	0.0%
Reclaimed Water Sales	1,179,910	1,183,700	1,183,700	0	0.0%
Sheriff Fees	303,212	460,000	460,000	0	0.0%
Custodial Fee	344,000	357,700	392,200	34,500	9.6%
False Alarm Registrations	282,180	286,600	286,400	(200)	-0.1%
Sheriff Pay Phone Commissions	99,824	90,000	90,000	0	0.0%
Other	1,109,687	792,000	834,000	42,000	5.3%
Total Service Charges	\$9,755,639	\$9,921,300	\$10,626,500	\$705,200	7.1%
<u>FINES & FORFEITURES</u>					
Red Light Camera Fines	\$2,240,003	\$2,200,000	\$2,200,000	\$0	0.0%
Speed Camera Fines	1,472,066	1,400,000	1,400,000	0	0.0%
School Bus Fines	635,206	1,845,500	1,845,500	0	0.0%
False Alarm Fines	307,370	220,000	220,000	0	0.0%
Other	110,468	73,300	73,300	0	0.0%
Total Fines & Forfeitures	\$4,765,111	\$5,738,800	\$5,738,800	\$0	0.0%
<u>OTHER INCOME</u>					
Rent	\$1,283,694	\$1,333,700	\$1,533,900	\$200,200	15.0%
Interest	626,477	600,000	13,500,000	12,900,000	2150.0%
Sale of Fixed Assets	317,758	250,000	250,000	0	0.0%
Miscellaneous	3,151,276	366,000	366,000	0	0.0%
Total Miscellaneous	\$5,379,205	\$2,549,700	\$15,649,900	\$13,100,200	513.8%
TOTAL OPERATING REVENUES	\$501,181,885	\$470,534,600	\$500,320,300	\$29,785,700	6.3%
<u>Financing Sources</u>					
Transfer from Capital Project Fund	\$2,671,800	\$2,045,000	\$1,200,000	(\$845,000)	-41.3%
Transfer from Special Revenue Fund	0	500,000	300,000	(200,000)	-40.0%
Subtotal: Financing Sources	\$2,671,800	\$2,545,000	\$1,500,000	(\$1,045,000)	-41.1%
<u>Fund Balance</u>					
Morgantown Reserve	0	\$4,924,400	\$4,442,500	(\$481,900)	-9.8%
Capital Project Reserves	0	8,903,000	11,859,000	2,956,000	33.2%
Reserve for Priorities	0	7,539,200	9,240,300	1,701,100	22.6%
Subtotal: Fund Balance	\$0	\$21,366,600	\$25,541,800	\$4,175,200	19.5%
TOTAL OTHER FINANCING SOURCES	\$2,671,800	\$23,911,600	\$27,041,800	\$3,130,200	13.1%
TOTAL REVENUES & OTHER FINANCING USES	\$503,853,685	\$494,446,200	\$527,362,100	\$32,915,900	6.7%

GENERAL FUND

Approved Fiscal 2024 Charles County Budget: \$527,362,100



EXPENDITURE BREAKDOWN

EDUCATION	44.6%	\$235,393,600	SHERIFF'S OFFICE	23.0%	\$121,304,100
Board of Education	\$218,767,000				
College of Southern Maryland	10,766,600		DEBT SERVICE	6.3%	\$33,106,400
Library	5,334,800				
Other Education	525,200		OTHER AGENCIES	3.7%	\$19,464,500
			State's Attorney	\$6,912,200	
COUNTY GOVERNMENT	17.0%	\$89,711,500	Health Department	3,246,300	
Emergency Services	\$26,236,900		Circuit Court	2,619,800	
Public Works - Facilities	17,945,200		Election Board	2,699,300	
Recreation, Parks, and Tourism	12,783,700		Other Agencies	3,986,900	
Fiscal & Administrative Services	10,683,400		MISCELLANEOUS	5.4%	\$28,382,000
Planning & Growth Management	9,906,000		Retiree Fringe/OPEB Contribution	\$10,657,200	
Community Services	3,241,300		Central Services	4,221,800	
Economic Development Dept.	2,131,900		Capital Project Transfer	13,379,000	
Administrative Services	2,482,600		Contingency	124,000	
County Attorney	1,499,900				
Human Resources	2,016,200				
County Commissioners	784,400				

GENERAL FUND OPERATING BUDGET

	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2024 <u>Adopted</u>	<u>\$ Change from FY2023</u>	<u>% Chg.</u>
EXPENDITURES BY DIVISION					
<u>EDUCATION</u>					
Board of Education	\$200,686,400	\$212,686,400	\$218,767,000	\$6,080,600	2.9%
College of Southern Maryland	9,921,200	10,219,200	10,766,600	547,400	5.4%
Library	4,584,000	5,387,000	5,334,800	(52,200)	-1.0%
Other	543,625	373,200	525,200	152,000	40.7%
Total Education	\$215,735,225	\$228,665,800	\$235,393,600	\$6,727,800	2.9%
<u>PUBLIC SAFETY</u>					
Sheriff	\$80,999,107	\$82,817,700	\$94,601,000	\$11,783,300	14.2%
Corrections	19,023,507	20,644,100	22,113,800	1,469,700	7.1%
Automated Enforcement Unit (AEU)	2,716,192	4,190,800	4,226,100	35,300	0.8%
Fingerprinting Service	305,421	339,900	363,200	23,300	6.9%
Sheriff's Office	\$103,044,228	\$107,992,500	\$121,304,100	\$13,311,600	12.3%
Emergency Services Administration	709,721	699,200	1,028,200	329,000	47.1%
False Alarm Reduction Unit	213,637	217,500	231,800	14,300	6.6%
Animal Control	1,918,250	2,025,400	2,131,100	105,700	5.2%
Fire/EMS Communications	5,205,322	4,642,200	4,994,500	352,300	7.6%
Career Emergency Medical Services	13,000,534	15,022,700	17,804,900	2,782,200	18.5%
Emergency Management	50,867	73,900	46,400	(27,500)	-37.2%
Subtotal: Emergency Services	\$21,098,330	\$22,680,900	\$26,236,900	\$3,556,000	15.7%
Total Public Safety	\$124,142,558	\$130,673,400	\$147,541,000	\$16,867,600	12.9%
<u>DEBT SERVICE</u>					
Principal	\$23,645,581	\$25,653,800	\$24,289,000	(\$1,364,800)	-5.3%
Interest	7,943,803	8,537,400	8,509,400	(28,000)	-0.3%
Miscellaneous	773,534	308,000	308,000	0	0.0%
Total Debt Service	\$32,362,918	\$34,499,200	\$33,106,400	(\$1,392,800)	-4.0%
<u>GENERAL GOVERNMENT</u>					
Central Services	\$2,675,630	\$4,100,300	\$4,221,800	\$121,500	3.0%
OPEB Contribution	4,700,000	4,700,000	5,700,000	1,000,000	21.3%
Election Board	2,390,185	2,550,800	2,699,300	148,500	5.8%
Liquor Board	295,533	308,900	332,900	24,000	7.8%
Orphan's Court	65,498	64,500	65,700	1,200	1.9%
Other Criminal Justice	0	2,600,000	382,200	(2,217,800)	-85.3%
Circuit Court	1,577,061	2,122,600	2,619,800	497,200	23.4%
State's Attorney	5,184,286	5,717,200	6,912,200	1,195,000	20.9%
Fringe Benefits	4,089,567	4,467,000	4,957,200	490,200	11.0%
Volunteer Fire & Rescue Subsidy	445,305	26,000	27,000	1,000	3.8%
Subtotal: Other General Govt.	\$21,423,065	\$26,657,300	\$27,918,100	\$1,260,800	4.7%
County Commissioners	\$796,366	\$765,400	\$784,400	\$19,000	2.5%
Administrative Services	1,797,306	2,240,900	2,482,600	241,700	10.8%
County Attorney	1,058,320	1,389,300	1,499,900	110,600	8.0%
Human Resources	1,353,258	1,671,000	2,016,200	345,200	20.7%
Subtotal: County Administered	\$5,005,250	\$6,066,600	\$6,783,100	\$716,500	11.8%
General Government					
Total General Government	\$26,428,315	\$32,723,900	\$34,701,200	\$1,977,300	6.0%

GENERAL FUND OPERATING BUDGET

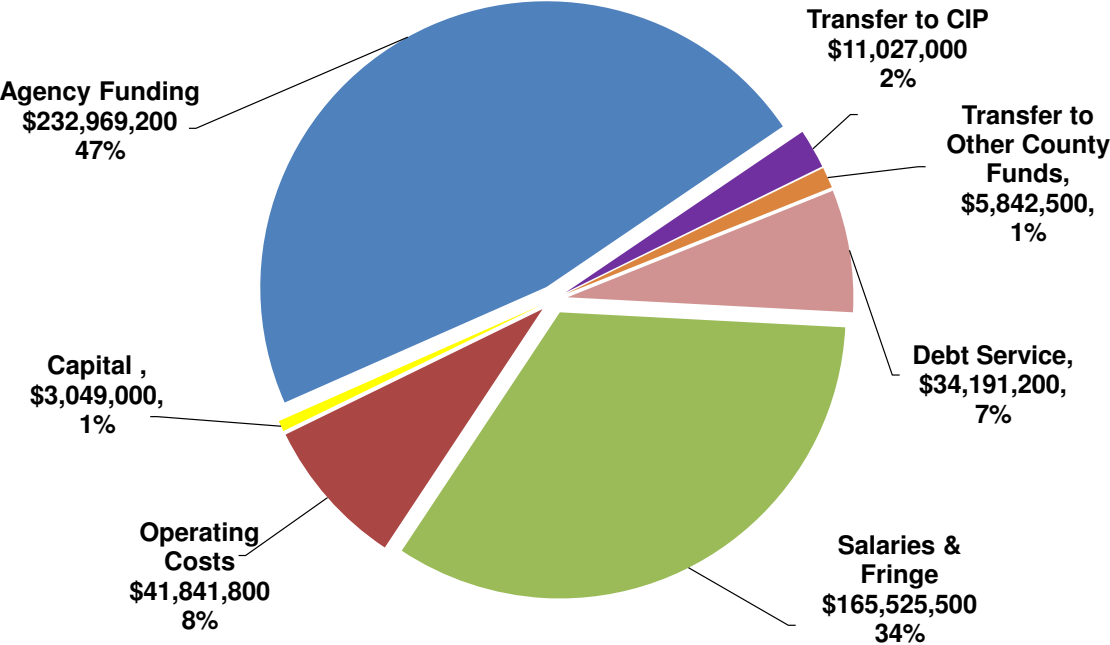
	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2024 <u>Adopted</u>	\$ Change <u>from FY2023</u>	% <u>Chg.</u>
EXPENDITURES BY DIVISION					
<u>FISCAL & ADMINISTRATIVE SERVICES</u>					
Administration	\$268,702	\$273,400	\$294,300	\$20,900	7.6%
Budget	476,149	526,000	589,300	63,300	12.0%
Information Technology	4,150,463	4,985,600	6,349,900	1,364,300	27.4%
Purchasing	447,885	425,300	472,500	47,200	11.1%
Treasury	1,356,909	1,428,400	1,503,000	74,600	5.2%
Accounting	1,263,455	1,325,900	1,474,400	148,500	11.2%
Total Fiscal & Admin. Services	\$7,963,564	\$8,964,600	\$10,683,400	\$1,718,800	19.2%
<u>PUBLIC WORKS - FACILITIES</u>					
Administration	\$813,781	\$571,500	\$668,100	\$96,600	16.9%
Building & Trades	7,214,448	8,105,900	8,895,900	790,000	9.7%
Vehicle Maintenance	896,159	1,234,500	1,287,600	53,100	4.3%
Roads	6,793,750	6,641,500	7,093,600	452,100	6.8%
Total Public Works	\$15,718,137	\$16,553,400	\$17,945,200	\$1,391,800	8.4%
<u>COMMUNITY SERVICES</u>					
Administration	\$436,748	\$505,900	\$612,400	\$106,500	21.1%
Aging & Human Services	1,620,421	1,935,000	2,131,600	196,600	10.2%
Housing Authority	322,656	551,800	497,300	(54,500)	-9.9%
Total Community Services	\$2,379,825	\$2,992,700	\$3,241,300	\$248,600	8.3%
<u>RECREATION, PARKS, AND TOURISM</u>					
Administration	\$935,798	\$1,072,800	\$1,720,500	\$647,700	60.4%
Recreation	2,677,957	3,456,000	3,650,400	194,400	5.6%
Parks & Grounds	5,282,869	5,656,000	6,299,200	643,200	11.4%
Tourism	771,308	953,800	1,113,600	159,800	16.8%
Total Recreation, Parks, & Tourism	\$9,667,932	\$11,138,600	\$12,783,700	\$1,645,100	14.8%
<u>PLANNING & GROWTH MANAGEMENT</u>					
Administration	\$905,779	\$1,409,200	\$1,439,600	\$30,400	2.2%
Transit	4,053,340	4,065,200	5,071,500	1,006,300	24.8%
Planning	1,795,350	2,264,900	2,836,700	571,800	25.2%
Codes, Permits & Inspections Svcs	647,003	566,200	392,900	(173,300)	-30.6%
Infrastructure	0	0	165,300	165,300	N/A
Total Planning & Growth Mgmt.	\$7,401,473	\$8,305,500	\$9,906,000	\$1,600,500	19.3%
<u>ECONOMIC DEVELOPMENT</u>					
Economic Development Department	\$2,044,307	\$2,025,800	\$2,131,900	\$106,100	5.2%
Other Economic Development Svcs	138,000	188,000	138,000	(50,000)	-26.6%
Total Economic Development	\$2,182,307	\$2,213,800	\$2,269,900	\$56,100	2.5%
<u>HEALTH SERVICES</u>					
Health Department	\$2,999,462	\$3,632,000	\$3,246,300	(\$385,700)	-10.6%
Water & Sewer Services	211,300	219,800	238,500	18,700	8.5%
Mosquito Control	138,890	154,000	172,000	18,000	11.7%
Dept. of Health & Mental Hygiene	120,421	120,400	120,400	0	0.0%
Total Health	\$3,470,073	\$4,126,200	\$3,777,200	(\$349,000)	-8.5%
<u>SOCIAL SERVICES</u>					
Department of Social Services	\$319,000	\$324,500	\$324,500	\$0	0.0%
Charles County Charitable Trust, Inc.	1,163,539	1,309,300	1,079,300	(230,000)	-17.6%
Other Agency Funding	48,700	198,700	198,700	0	0.0%
Total Social Services	\$1,531,239	\$1,832,500	\$1,602,500	(\$230,000)	-12.6%

GENERAL FUND OPERATING BUDGET

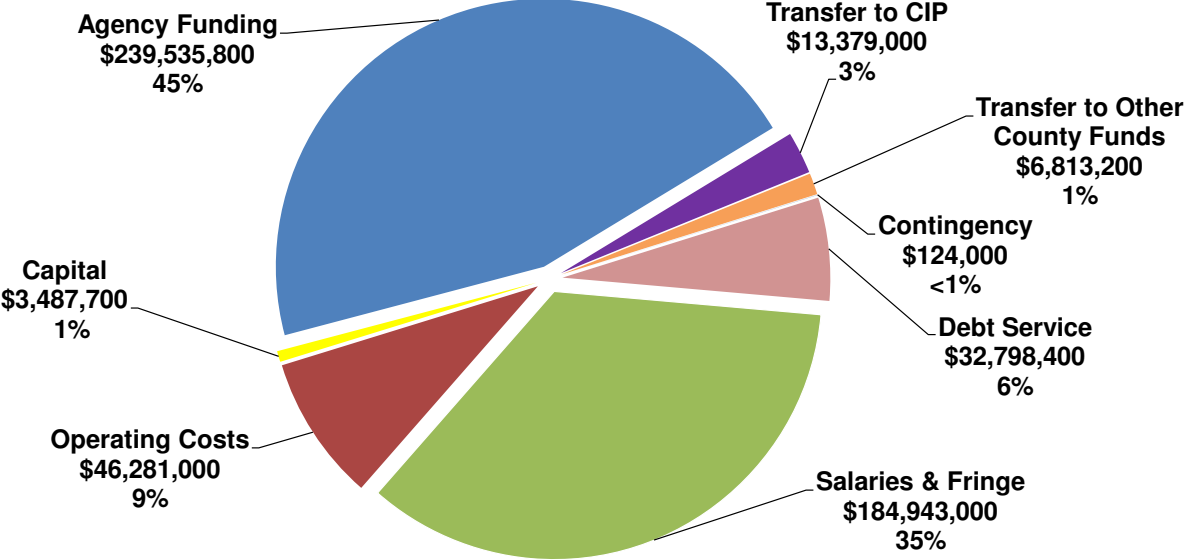
	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2024 <u>Adopted</u>	<u>\$ Change from FY2023</u>	<u>% Chg.</u>
EXPENDITURES BY DIVISION					
<u>CONSERVATION OF NATURAL RESOURCES</u>					
University of MD Extension	\$227,399	\$256,400	\$270,700	\$14,300	5.6%
Soil Conservation	436,904	440,400	602,300	161,900	36.8%
Weed Control	1,064	16,300	17,300	1,000	6.1%
So. MD Resource Conservation	12,842	11,500	12,400	900	7.8%
Gypsy Moth	2,550	5,000	5,000	0	0.0%
Total Conservation of Natural Resources	\$680,759	\$729,600	\$907,700	\$178,100	24.4%
<u>CONTINGENCY</u>					
Contingency	\$0	\$0	\$124,000	\$124,000	N/A
Total Contingency	\$0	\$0	\$124,000	\$124,000	N/A
TOTAL EXPENDITURES	\$449,664,323	\$483,419,200	\$513,983,100	\$30,563,900	6.3%
<u>FINANCING USES:</u>					
Capital Project Pay-as-you-go	\$5,218,320	\$11,027,000	\$13,379,000	\$2,352,000	21.3%
TOTAL FINANCING USES	\$5,218,320	\$11,027,000	\$13,379,000	\$2,352,000	21.3%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$454,882,644	\$494,446,200	\$527,362,100	\$32,915,900	6.7%
SURPLUS/(DEFICIT)	\$48,971,041	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

FY2023 ADOPTED BUDGET \$494,446,200



FY2024 ADOPTED BUDGET \$527,362,100



- 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, and transfers for Other Post Employment Benefits (OPEB).
- Capital includes capital outlay purchases and capital maintenance projects.

CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2024 APPROVED CAPITAL PROJECT BUDGET FY2024-FY2028 CAPITAL IMPROVEMENT PROGRAM

(\$ in thousands)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Year Total '24-'28	Prior Approp. thru FY23	Beyond FY 2028	Project Total
Governmental Projects									
CAPITAL COSTS									
Board of Education	\$79,850	\$76,871	\$52,444	\$42,815	\$1,575	\$253,555	\$62,839	\$1,933	\$318,327
College of Southern Maryland.....	808	0	5,155	5,371	0	11,334	6,801	0	18,135
General Government.....	26,909	25,785	10,603	8,818	42,378	114,493	59,215	33,117	206,825
Parks.....	2,633	1,902	2,868	1,230	1,255	9,888	5,729	552	16,169
Transportation.....	9,473	15,751	10,742	21,157	13,717	70,840	27,470	12,801	111,111
Total Governmental	\$119,673	\$120,309	\$81,812	\$79,391	\$58,925	\$460,110	\$162,054	\$48,403	\$670,567
FINANCE SOURCES									
General Obligation Bonds.....	\$39,970	\$47,856	\$25,399	\$26,432	\$54,193	\$193,850	\$88,709	\$43,561	\$326,120
Fair Share Excise Tax Bonds.....	24,625	19,501	18,851	19,298	0	82,275	14,182	0	96,457
Capital Project Fund - Fund Balance.....	900	0	0	0	0	900	6,581	0	7,481
General Fund Operating Transfer.....	13,379	11,730	6,892	6,098	1,969	40,068	9,561	1,953	51,582
Total County Funding	\$78,874	\$79,087	\$51,142	\$51,828	\$56,162	\$317,093	\$119,033	\$45,514	\$481,640
Federal.....	9,000	4,560	0	0	0	13,560	5,040	0	18,600
State.....	31,698	36,561	30,569	27,462	2,662	128,952	36,812	2,760	168,524
Other.....	101	101	101	101	101	505	1,169	129	1,803
Total Governmental	\$119,673	\$120,309	\$81,812	\$79,391	\$58,925	\$460,110	\$162,054	\$48,403	\$670,567
Enterprise Fund Projects									
CAPITAL COSTS									
Water.....	\$14,387	\$44,941	\$74,302	\$22,873	\$16,571	\$173,074	\$45,021	\$229,429	\$447,524
Sewer.....	64,452	80,363	66,535	65,571	49,719	326,640	130,313	212,160	669,113
Solid Waste (Landfill).....	6,593	9,600	8,699	15,456	0	40,348	7,824	0	48,172
Watershed Protection & Restoration.....	3,150	4,856	5,068	5,812	7,112	25,998	54,944	7,112	88,054
Environmental Service.....	1,655	375	0	0	0	2,030	729	0	2,759
Total Enterprise Funds	\$90,237	\$140,135	\$154,604	\$109,712	\$73,402	\$568,090	\$238,831	\$448,701	\$1,255,622
FINANCE SOURCES									
Water Bonds.....	\$14,387	\$44,878	\$74,239	\$22,873	\$16,571	\$172,948	\$45,021	\$229,429	\$447,398
Sewer Bonds.....	58,322	73,072	61,191	61,107	46,390	300,082	119,303	184,728	604,113
Solid Waste Fund Bonds.....	0	0	0	0	0	0	363	0	363
Watershed Protection & Restoration Bonds	2,373	4,682	4,991	5,735	7,035	24,816	53,528	7,035	85,379
Environmental Service Bonds.....	1,655	375	0	0	0	2,030	729	0	2,759
Enterprise Fund Operating Transfers.....	202	300	203	77	77	859	1,160	77	2,096
Solid Waste Capital Reserve.....	6,593	9,600	8,699	15,456	0	40,348	7,461	0	47,809
Total County Funding	\$83,532	\$132,907	\$149,323	\$105,248	\$70,073	\$541,083	\$227,565	\$421,269	\$1,189,917
State.....	700	0	0	0	0	700	1,000	0	1,700
Other: WSSC.....	6,005	7,228	5,281	4,464	3,329	26,307	10,266	27,432	64,005
Total Enterprise Funds	\$90,237	\$140,135	\$154,604	\$109,712	\$73,402	\$568,090	\$238,831	\$448,701	\$1,255,622
TOTAL PROJECTS	\$209,910	\$260,444	\$236,416	\$189,103	\$132,327	\$1,028,200	\$400,885	\$497,104	\$1,926,189

CAPITAL IMPROVEMENT PROGRAM

FY2024-FY2028 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$460,110,000

	FY24-FY28 Total	Project* Total
<u>BOARD OF EDUCATION</u>		
Middle School #9	\$72,553,000	\$72,804,000
Elementary School #23	36,530,000	51,954,100
T.C. Martin Elementary School Study/Renovation/Addition	17,802,000	47,306,290
La Plata H.S. Renovation Security Enhancements & Circulation Upgrades	21,258,000	25,975,000
Open Space Enclosure at Piccowaxen Middle School	11,451,000	16,602,000
Smallwood M.S. Roof/Chiller/H&V/UV Replacement	12,627,000	15,965,000
Open Space Enclosure at Dr. James Craik Elementary School	9,052,000	9,052,000
Open Space Enclosure at Indian Head Elementary School	8,152,000	8,152,000
BOE: Various Maintenance Projects	6,730,000	8,046,000
Full Day Kindergarten Addition: Mitchell E.S.	6,885,000	7,335,000
Full Day Kindergarten Addition: Wade E.S.	5,124,000	5,524,000
Full Day Kindergarten Addition: J.C. Parks E.S.	4,718,000	5,118,000
Full Day Kindergarten Addition: Dr. Higdon E.S.	4,600,000	5,025,000
Mattawoman MS - Roof Replacement	4,272,000	4,722,000
Mary H. Matula Elementary - Roof Replacement	1,050,000	3,298,500
Local Portable Classrooms - Various Schools	1,000,000	1,200,000
Piccowaxen M.S. Boiler Replacement	1,099,000	1,179,000
Contingency- Inflation	28,652,000	29,069,000
Total	\$253,555,000	\$318,326,890
<i>% County Funded</i>	<i>58%</i>	<i>58%</i>

	FY24-FY28 Total	Project* Total
<u>TRANSPORTATION</u>		
Road Overlay Program	\$26,014,000	\$30,717,000
Old Washington Road Reconstruction	3,008,000	15,592,800
Waldorf Urban Redevelopment Corridor Stormwater Outfall	14,759,000	15,364,800
County Drainage Systems Improvement Program	5,510,000	11,116,870
Billingsley Road Safety Improvements	2,861,000	10,590,000
Turkey Hill Road Reconstruction	3,695,000	6,131,000
Middletown Road Phase 3 Roadway Improvements - Land Acquisition and Design	4,990,000	5,259,000
Traffic Signal Program	1,439,000	3,279,290
Safety Improvement Program- Existing Roadways	1,449,000	3,053,530
Sidewalk Improvement Program	854,000	1,025,000
Contingency- Inflation	6,261,000	8,982,000
Total	\$70,840,000	\$111,111,290
<i>% County Funded</i>	<i>99%</i>	<i>99%</i>

	FY24-FY28 Total	Project* Total
<u>GENERAL GOVERNMENT</u>		
Recreation Center	\$31,586,000	\$52,471,000
Radio Communications System Upgrade	2,272,000	34,690,000
Charles County VanGO Maintenance Facility	17,766,000	24,911,000
New La Plata Library	10,643,000	15,961,000
Charles County Courthouse HVAC Improvements	6,951,000	9,791,000
Zekiah Rural Legacy Program	6,059,000	7,271,000
Nanjemoy Rural Legacy Program	6,059,000	7,271,000
Agricultural Preservation	5,558,000	6,970,000
Replacement of County Financial Software	1,205,000	5,924,000
Pinefield EMS Facility	1,555,000	4,162,000
Purchase of Developments Rights (PDR) Program	3,294,000	3,953,000
Various Maintenance Projects	2,464,000	2,957,000
Detention Center Pump Station Rehabilitations	894,000	2,673,000
Old La Plata Library Renovation	2,011,000	2,111,000
Blue Crabs Stadium Maintenance	1,044,000	1,622,400
Fueling Site Improvements	479,000	1,437,000
Public Facilities Storage Building	646,000	1,292,000
Structures to Address Homelessness	305,000	505,000
Hazardous Material Remediation/ Demolition DNR Bldg	492,000	492,000
Bel Alton High School Gymnasium Roof Replacement	430,000	430,000
Contingency- Inflation	12,780,000	19,931,000
Total	\$114,493,000	\$206,825,400
<i>% County Funded</i>	<i>77%</i>	<i>83%</i>

	FY24-FY28 Total	Project* Total
<u>PARKS</u>		
Waldorf Park Development Phase I	\$3,066,000	\$5,240,000
Waldorf Park Development Phase II	673,000	2,675,000
Park Repair & Maintenance Projects	1,689,000	2,027,000
Popes Creek Waterfront Phase II	1,490,000	1,962,000
Various Pedestrian & Bicycle Facilities	414,000	1,083,620
Waldorf Basketball Courts	465,000	930,000
Billingsley Road Sidewalk (St. Patrick's Dr. to Middletown Rd.)	735,000	735,000
Smallwood Drive Shared Use Paths	480,000	509,000
Westlake Community Sidewalk (St. Patrick's Drive and Md. Rte. 301)	304,000	304,000
Contingency- Inflation	572,000	703,000
Total	\$9,888,000	\$16,168,620
<i>% County Funded</i>	<i>71%</i>	<i>59%</i>

	FY24-FY28 Total	Project* Total
<u>COLLEGE OF SOUTHERN MARYLAND</u>		
Building Repairs: Bookstore and Campus Center	\$8,886,000	\$8,886,000
Health Technology Renovation	808,000	7,609,000
Contingency- Inflation	1,640,000	1,640,000
Total	\$11,334,000	\$18,135,000
<i>% County Funded</i>	<i>36%</i>	<i>32%</i>

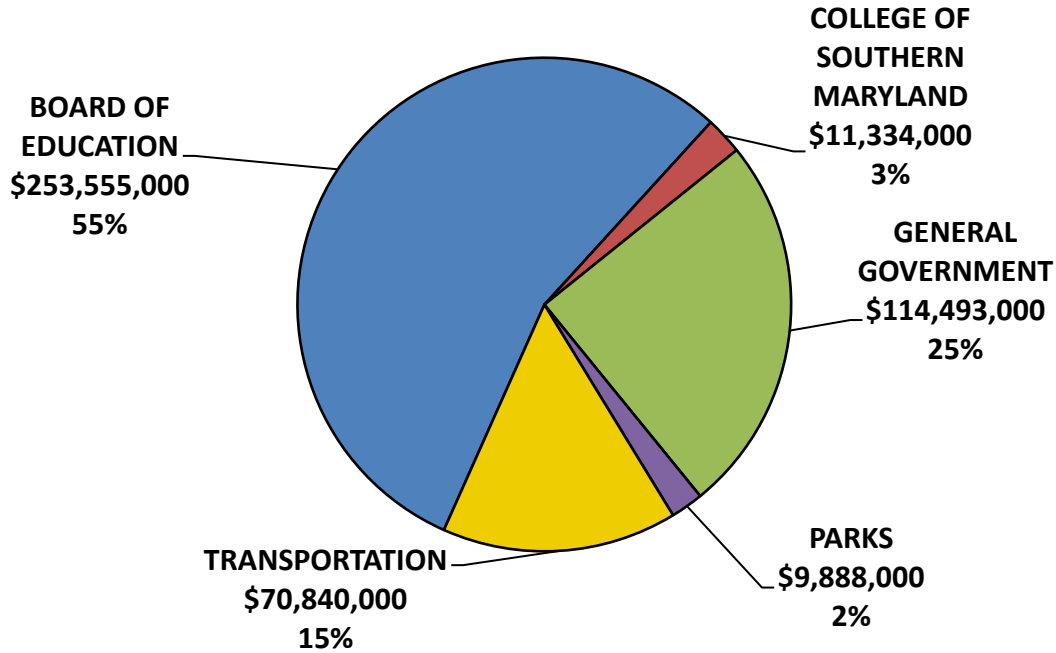
*Project funding could include appropriations funded prior to FY2024 and/or additional funding beyond FY2028 to complete the project.

CAPITAL IMPROVEMENT PROGRAM

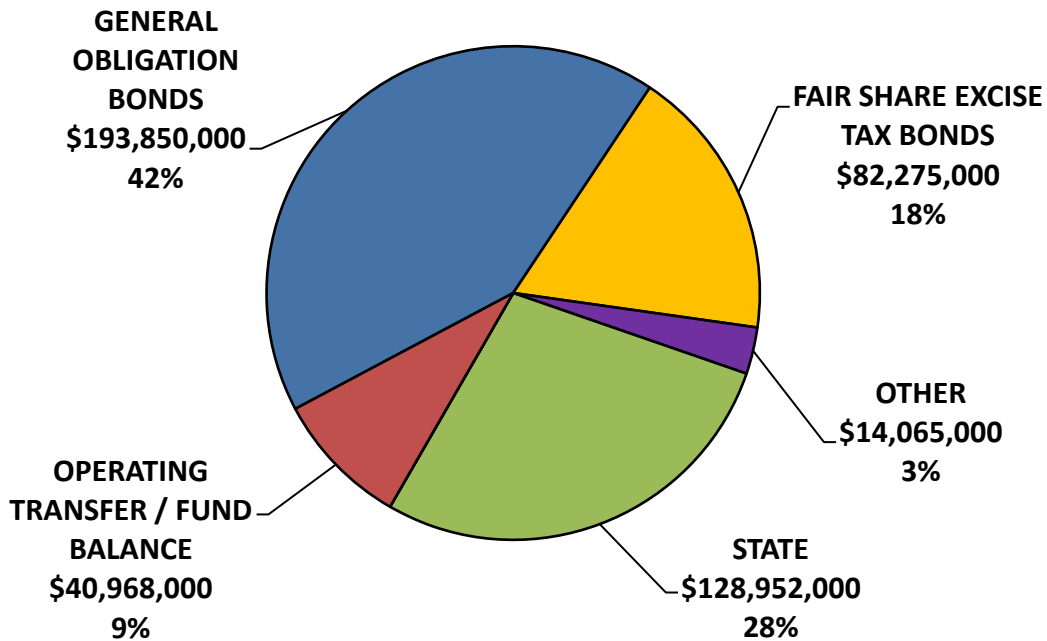
FY2024-FY2028 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$460,110,000

BY PROJECT TYPE:



BY REVENUE SOURCE:



CAPITAL IMPROVEMENT PROGRAM

FY2024-FY2028 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$568,090,000

	FY24-FY28 <u>Total</u>	Project* <u>Total</u>		FY24-FY28 <u>Total</u>	Project* <u>Total</u>
<u>WATER</u>			<u>SEWER</u>		
Potomac River Water Supply Treatment Plant	\$6,649,000	\$179,943,000	MWWTP Process Improvements - Parent	\$37,938,000	\$180,578,000
WSSC Waldorf Interconnection	48,483,000	55,218,000	Pump Station Rehabs and Replacements	31,577,000	44,521,270
Hughesville Water Line	16,529,000	23,062,000	MWWTP Electrical System Replacement	23,506,000	33,303,000
Satellite Water Facility Upgrades	4,990,000	14,542,170	Mattawoman Infiltration and Inflow PH II	13,249,000	33,082,590
Waldorf Water Tower #8	8,537,000	9,206,000	MWWTP Clarifier and Thickener Improvements	10,544,000	31,342,000
Gleneagles 2MG Water Tower	4,697,000	9,125,000	Hughesville Collection Sewer System	16,729,000	26,872,000
Leonardtown Road Water Main Replacement	4,323,000	9,025,000	MWWTP Effluent Filters Improvements	22,538,000	26,536,000
Bryans Road 2MG Water Tower	6,670,000	9,020,000	MWWTP BNR Improvements-Parent	23,459,000	24,844,000
Bel Alton and Chapel Point Connection	6,966,000	8,317,000	Hughesville Package Treatment Plant	11,779,000	21,244,000
Waldorf Well #17	3,669,000	8,052,000	Satellite Wastewater Facility Upgrades	13,598,000	18,982,620
Middletown Rd-Bensville Rd Waterline Interconnection	3,493,000	7,944,770	MWWTP Headworks Improvements	14,079,000	18,380,000
Ellenwood, Mariellen and Newtown Connection	6,966,000	7,516,000	Zekiah Pump Station Upgrade	16,549,000	17,981,000
Utilities Waldorf Regional Facility	5,186,000	5,186,000	MWWTP Belt Filter Press Replacement	8,161,000	15,659,000
Waldorf Well #18	4,053,000	4,053,000	Mattawoman WWTP Automation	4,727,000	15,070,900
White Plains Water Enhancements	3,512,000	3,933,000	Cliffon WWTP Improvements	3,105,000	14,352,000
Billingsley Road Water Main Extension	3,842,000	3,842,000	MWWTP UV Disinfection System Upgrades	9,854,000	13,306,000
Automation & Technology Master Plan	1,170,000	3,712,215	MWWTP Septage/Hauled Waste Receiving Facility	11,711,000	12,962,000
Bryans Village Waterline Interconnection	2,359,000	2,720,000	Post Office Road Sewer Capacity Improvements	1,985,000	8,442,000
Old Washington Road Waterline	1,302,000	2,579,868	MWWTP Utility Water System Evaluation & Improvement	4,852,000	7,780,000
Waldorf Water Tower #8 Water Distribution	1,451,000	2,084,000	MWWTP Effluent PS Forcemain Surge Management System	5,378,000	6,712,000
Westlake Water Tower Rehabilitation	1,815,000	1,815,000	Zekiah Interceptor Sewer Upgrades	2,801,000	6,414,000
Strawberry Hills Waterline	771,000	1,599,000	MWWTP Reclaimed Water Pump Station Improvements	4,570,000	5,753,000
Acton Lane Water Main Extension	1,561,000	1,561,000	Utilities Waldorf Regional Facility	5,185,000	5,185,000
Utilities Professional Development & Training Center	805,000	805,000	Zekiah Pump Station Forcemain	2,767,000	4,646,000
Contingency-inflation	23,275,000	72,662,100	Automation & Technology Master Plan	1,170,000	3,712,215
TOTAL	\$173,074,000	\$447,523,123	Utilities Professional Development & Training Center	805,000	805,000
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>	Sewer Pump Station Capacity Study	125,000	454,000
<u>WATERSHED PROTECTION & RESTORATION FUND (WPRF)</u>			Contingency-inflation	23,899,000	70,193,000
NPDES Retrofit Projects	\$18,629,000	\$74,118,500	TOTAL	\$326,640,000	\$669,112,595
Forest Conservation Watershed Program	4,024,000	6,035,000	<i>% County Funded</i>	<i>92%</i>	<i>90%</i>
Gilbert Run Watershed Dam Repairs	1,981,000	4,250,000	<u>SOLID WASTE FUND</u>		
Full Delivery of Water Quality Improvements	1,112,000	2,750,000	Landfill Cell 4B	\$14,293,000	\$14,293,000
Floodplain Analysis Study	97,000	570,600	Landfill Cell 4C	12,915,000	12,915,000
Public Facilities Vehicle Wash Bay Roof Retrofit	155,000	330,000	Landfill Gas to Energy	2,787,000	3,767,000
TOTAL	\$25,998,000	\$88,054,100	Contingency-inflation	5,242,000	5,242,000
<i>% County Funded</i>	<i>97%</i>	<i>98%</i>	TOTAL	\$40,348,000	\$48,172,000
<u>ENVIRONMENTAL SERVICE FUND</u>			<i>% County Funded</i>	<i>100%</i>	<i>100%</i>
County Mulching Facility Relocation and Composting Facility	\$786,000	\$1,515,000			
Pisgah Recycling Center Renovation	1,055,000	1,055,000			
Contingency-inflation	189,000	189,000			
TOTAL	\$2,030,000	\$2,759,000			
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>			

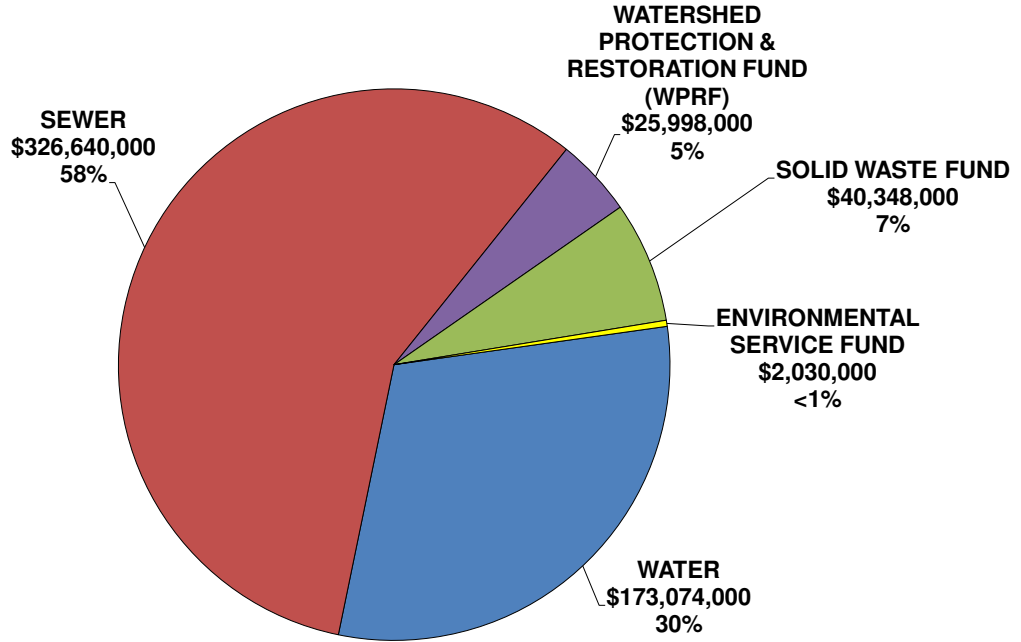
**Project funding could include appropriations funded prior to FY2024 and/or additional funding beyond FY2028 to complete the project.*

CAPITAL IMPROVEMENT PROGRAM

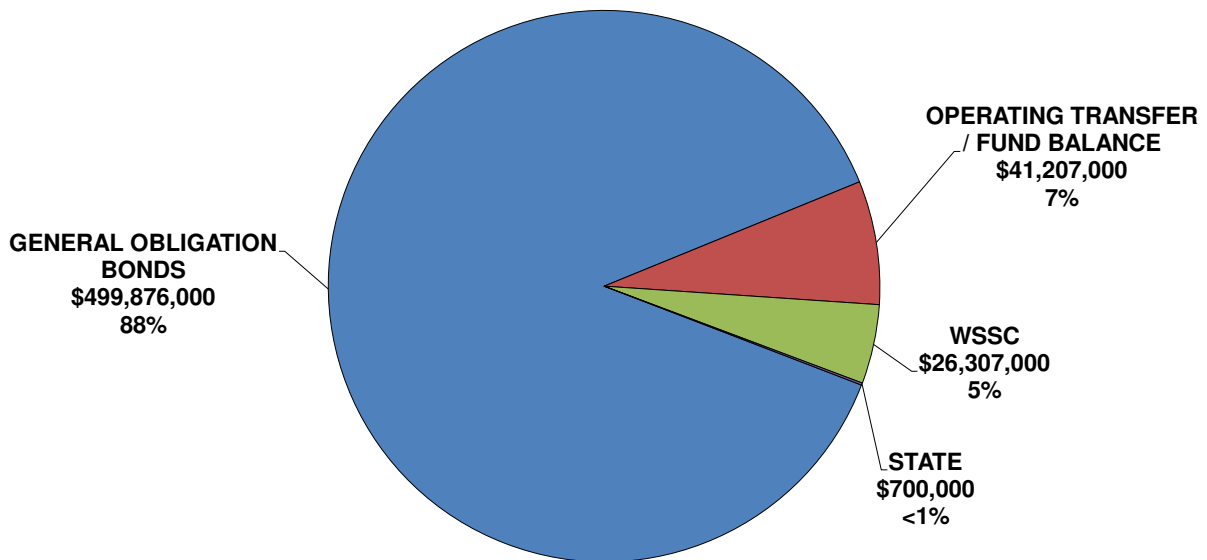
FY2024-FY2028 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$568,090,000

BY PROJECT TYPE:



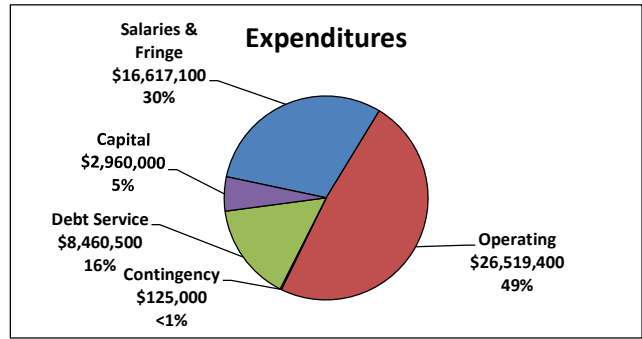
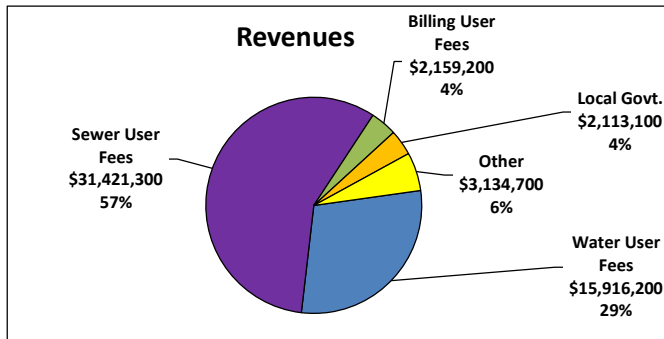
BY REVENUE SOURCE:



ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY24 ADOPTED BUDGET = \$54,744,500



FY23 Approved Budget \$48,260,400 FY24 Adopted Budget \$54,744,500 Change \$6,484,100 ; 13.4%

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 FY24 adopted user fees rate will increase the average quarterly bill by 14.5%.

The Adopted user fee rates for FY24 are:

Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	\$5.59
Single Family Residential: 18,001 – 24,000 gallons	\$11.18
Single Family Residential: over 24,001 gallons	\$16.77
Multi-Family / Commercial: Metered Usage	\$6.64

Sewer User Fee Rate per 1,000 gallons

Single Family Residential: Usage capped @ 24,000 gallons	\$12.75
Multi-Family / Commercial: Metered Usage	\$12.75

Customer account fee per quarterly bill \$11.60

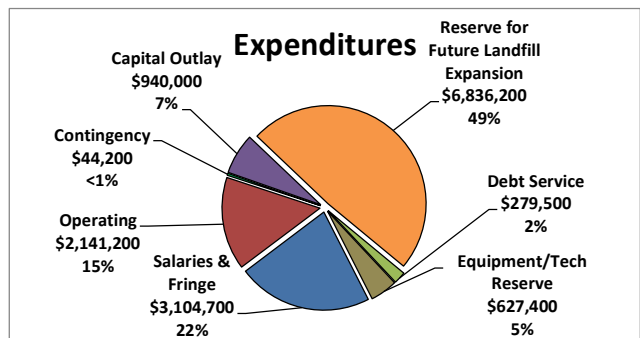
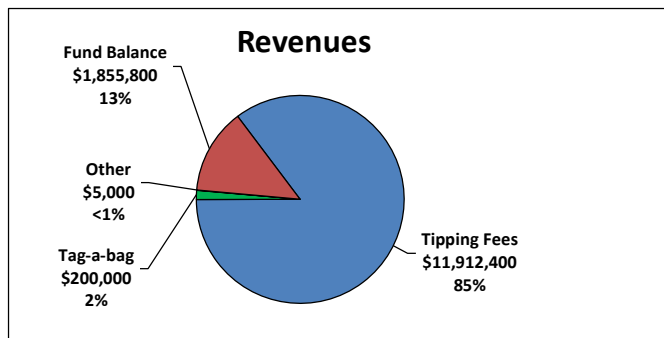
NOTE: The average quarterly Water and Sewer bill assuming 138 gallons per day would increase from \$208 to \$238 based on this proposal.

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 FY24 ADOPTED BUDGET = \$13,973,200



FY23 Approved Budget \$13,721,700 FY24 Adopted Budget \$13,973,200 Change \$251,500 ; 1.8%

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 \$85 per ton to \$91 per ton for FY24. The Open Top Roll-Off Container fee will increase from \$101 per ton to \$115 per ton/\$15 minimum fee. 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 flat rate fee of \$10 per load for cars with mixed loads, and \$20 per load for trucks without trailers mixed load. For vehicles with trailer weigh in the fee is increasing from \$85 per ton/\$15 minimum fee to \$91 per ton/\$15 minimum fee, and for mixed loads the fee will increase from \$101 per ton/\$15 minimum fee to \$115 per ton/\$15 minimum fee. New for FY24 is a Tire Recovery Charge of \$40 per tire. The disposal of tires at the landfill is prohibited under state law. When haulers illegally deposit a tire, staff must recover the tire from the waste stream which is a safety risk and a potential permit violation.

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.

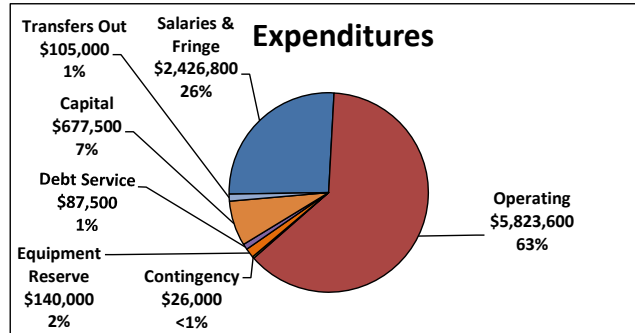
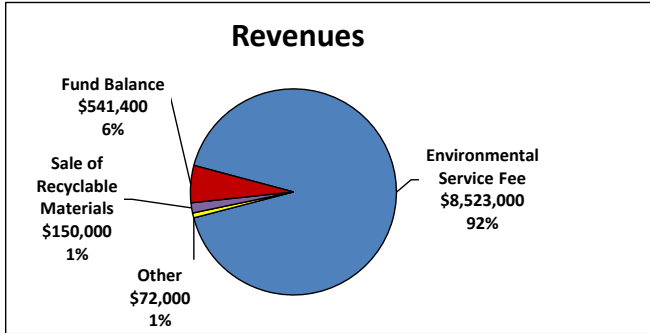
For more information, please visit:

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

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY24 ADOPTED BUDGET = \$9,286,400



FY23 Approved Budget \$8,330,200 FY24 Adopted Budget \$9,286,400 Change \$956,200 ; 11.5%

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 and Yard Waste costs based on the house count increase, new and replacement equipment to support operations at various recycling centers and facilities, and two new Recycling Site Attendant positions. 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 \$140 to \$153 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 \$21 per improved property to \$27 per improved property.

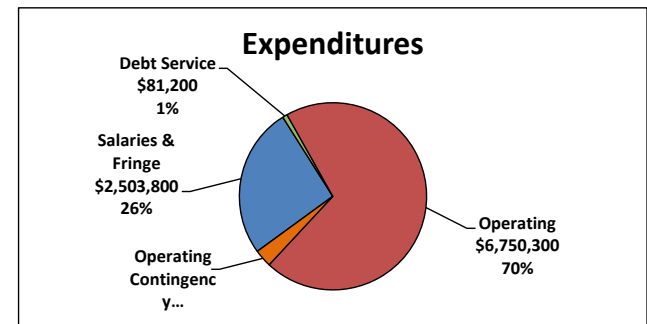
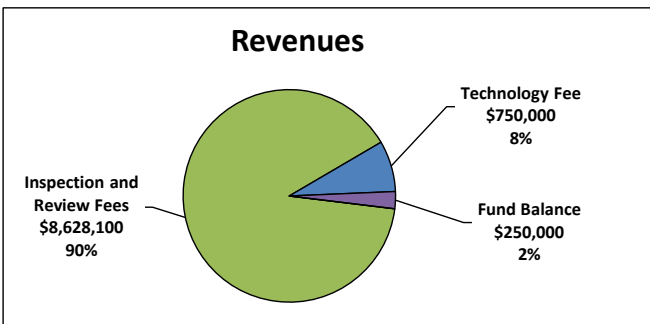
Charles County has achieved a 42% waste diversion rate. By the end of FY2023, approximately 50,500 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four Recycling Centers, and three 24-Hour Used Motor Oil and Antifreeze Collection 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 FY24 ADOPTED BUDGET = \$9,628,100



FY23 Approved Budget \$5,462,300 FY24 Adopted Budget \$9,628,100 Change \$4,165,800 ; 76.3%

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 FY2024 adopted budget assumes fees are adjusted to recoup the cost of providing the service. Changes to existing fees, as well as adopted new fees are listed in the FY2024 Adopted Fees and Charges (see link below). Included in the budget is funding to support an Assistant to the Chief of Infrastructure position which is partially funded by other Enterprise funds, as well as a new Code Inspection & Enforcement Officer Supervisor, a Code Inspection & Enforcement Officer, and two Inspection Technicians.

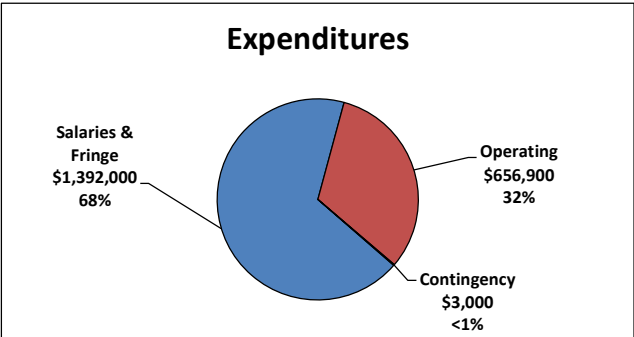
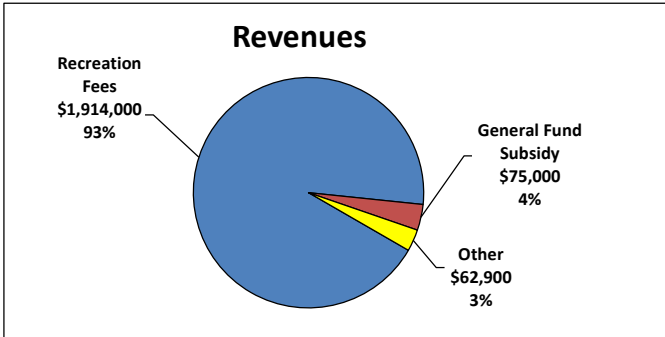
For more information, please visit:

- <https://www.charlescountymd.gov/government/planning-and-growth-management>
- [FY2024 Adopted Fees and Charges](#)

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY24 ADOPTED BUDGET = \$2,051,900



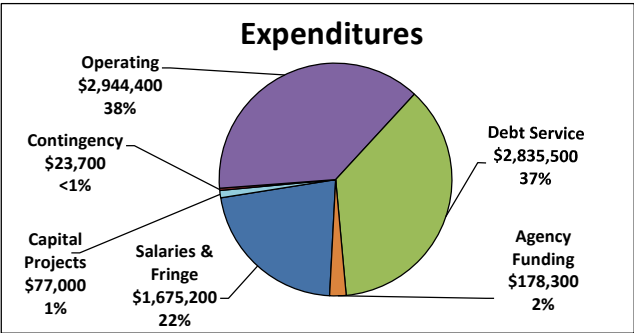
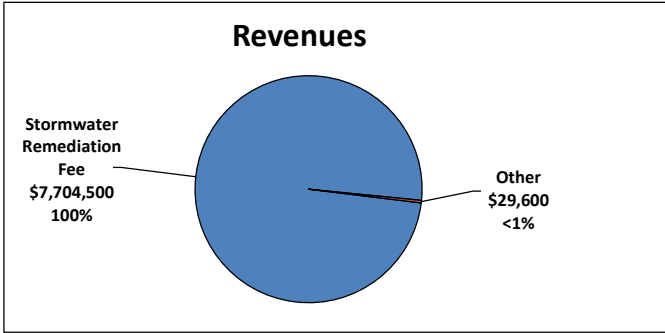
FY23 Approved Budget \$1,976,600 FY24 Adopted Budget \$2,051,900 Change \$75,300 ; 3.8%

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, and trips and tours. Additionally, the Recreation fund accounts for the operation of the Elite Gymnastics & program related costs at the Waldorf Senior & Recreational Center. The amusement park discount ticket sales revenue has been eliminated in FY2024 as this program is no longer being offered by the Maryland Recreation and Parks Association.

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

WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY24 ADOPTED BUDGET = \$7,734,100



FY23 Approved Budget \$6,693,900 FY24 Adopted Budget \$7,734,100 Change \$1,040,200 ; 15.5%

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 2024 adopted budget includes an annual fee increase from \$127 to \$146 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/stormwater-management/watershed-protection-and-restoration-fund>

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.