
Charles County, MD

BUDGET-IN-BRIEF

Adopted FY2019 Budget

July 1, 2018- June 30, 2019



TABLE OF CONTENTS

| | <u>Page #</u> |
|--|----------------------|
| Charles County Commissioners..... | 1 |
| Description of Each Fund..... | 2 |
| The Budget Process..... | 3 |
| FY2019 Approved Budget - All Funds..... | 5 |
| Your Local Taxes..... | 6 |
| <u>General Fund</u> | |
| Revenues/Financing Sources Graph..... | 7 |
| Appropriations Graph..... | 8 |
| General Fund Summary..... | 9 |
| Revenues Detail..... | 10 |
| Expenditures by Division..... | 12 |
| Expenditures by Account Classification..... | 15 |
| <u>Capital Improvement Program</u> | |
| Approved FY19-FY23 Summary..... | 16 |
| Governmental Projects..... | 17 |
| Enterprise Fund Projects..... | 19 |
| <u>Enterprise Funds</u> | |
| Water & Sewer..... | 21 |
| Landfill..... | 21 |
| Environmental Services..... | 22 |
| Inspection & Review..... | 22 |
| Recreation..... | 23 |
| Watershed Protection & Restoration..... | 23 |
| Charles County's Mission Statement and Vision..... | Back Cover |

CHARLES COUNTY COMMISSIONERS



Peter F. Murphy
President



Bobby Rucci
Vice President
(Dist. 4)



Ken Robinson
(Dist. 1)



Debra M. Davis, Esq.
(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 channel 95 and Verizon channel 10 and rebroadcast during the week. A live streaming Internet video connection is also available on the Charles County Government website, <http://www.charlescountymd.gov/getconnected>, 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 <http://www.charlescountymd.gov/commissioners/boards>.

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 and recordation taxes, as well as, various user fees. These revenues account for much of the total revenue. Expenditures for public schools, public safety, debt service, public works, recreation, parks and tourism, community services, 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 nursing home, a local hospital, a children's learning center at the College of Southern Maryland, developer construction bonds and for school construction bonds. Long-term note receivables provide the County with a funding source for the nursing home, hospital, college bond issues, 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.

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, transportation, 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 and for property tax revenue from agricultural assessments that are set aside to purchase and preserve farm land. Also included are revenues generated from franchise agreements with local cable TV providers to support government access channels for Charles County.

PROPRIETARY FUNDS:

Enterprise Funds

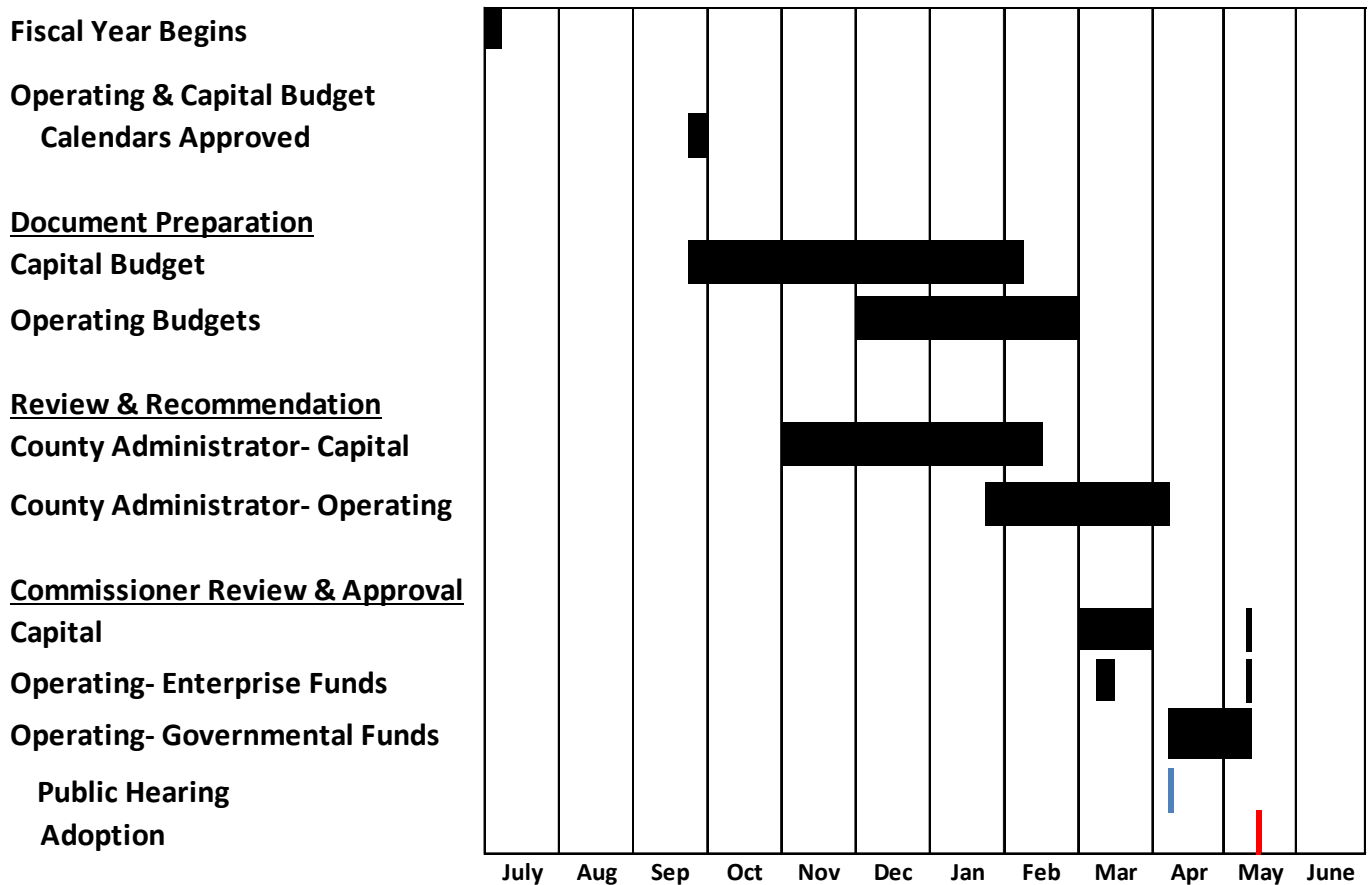
Enterprise Funds are established to segregate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of the program. The Water and Sewer fund and the Solid Waste Fund are considered major funds. The County provides water and sewer service to over 33,000 customers and is anticipated to accept approximately 98,000 tons per year at the Landfill. Other Enterprise Funds include: Environmental Services, Watershed Protection and Restoration, Inspection and Review, Recreation, and Vending Machines.

NOTE: Charles County does not maintain any internal service funds.

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 time lines 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 at the end of 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 in April and the budget was approved by the Commissioners on May 15, 2018.

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 and 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, starting in FY2019, includes accounting for capital lease proceeds and purchases that were previously under the general fund. 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, 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 the 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 2019 ADOPTED BUDGET

Summary by Fund

| DESCRIPTION | FY2019 | | | | FY2018 | |
|---|----------------------|---------------------|--------------------------|----------------------|----------------------------------|---------------|
| | OPERATING REVENUE | OTHER SOURCES | FUND BALANCE | APPROPRIATION TOTAL | APPROPRIATION TOTAL ³ | % Chg. |
| <u>GOVERNMENTAL FUNDS:</u> | | | | | | |
| General Fund | \$393,738,600 | \$5,437,500 | \$5,483,100 ¹ | \$404,659,200 | \$391,452,100 | 3.4% |
| Capital Project Fund | | | | | | |
| Governmental | \$60,371,000 | \$3,120,000 | \$1,450,000 | \$64,941,000 | \$77,553,000 | -16.3% |
| Water & Sewer | 15,519,000 | | | 15,519,000 | 57,383,000 | -73.0% |
| Watershed Protection and Restoration | 11,346,000 | | | 11,346,000 | 11,070,000 | 2.5% |
| Solid Waste- Landfill | 2,608,000 | | | 2,608,000 | 1,450,000 | 79.9% |
| Total Capital Projects | \$89,844,000 | \$3,120,000 | \$1,450,000 | \$94,414,000 | \$147,456,000 | -36.0% |
| Governmental Reserves | 0 | | 2,671,800 ¹ | 2,671,800 | 1,357,000 | |
| Total Capital Project Fund | \$89,844,000 | \$3,120,000 | \$4,121,800 | \$97,085,800 | \$148,813,000 | -34.8% |
| Debt Service Fund | \$15,520,700 | \$2,918,800 | \$44,700 ¹ | \$18,484,200 | \$14,938,700 | 23.7% |
| Special Revenue Funds | | | | | | |
| Fire & Rescue | \$12,980,092 | | | \$12,980,092 | \$12,563,392 | 3.3% |
| Housing Assistance | 9,172,707 | 236,853 | | 9,409,560 | 9,925,461 | -5.2% |
| Transportation | 4,107,134 | 3,821,049 | | 7,928,183 | 9,201,624 | -13.8% |
| Cable TV Access/I-Net Fund | 3,650,700 | | 2,240,000 ¹ | 5,890,700 | 5,431,300 | 8.5% |
| Charles County Advocacy Council for Children, Youth, and Families | 2,253,944 | | 4,603 | 2,258,547 | 3,531,375 | -36.0% |
| Public Safety Grants | 882,367 | 796,389 | | 1,678,756 | 2,209,444 | -24.0% |
| Aging Grants | 1,121,692 | | 10,162 ¹ | 1,131,854 | 1,485,865 | -23.8% |
| Judicial Grants | 774,725 | 133,939 | | 908,664 | 1,392,892 | -34.8% |
| Economic Development Loan Programs | 0 | | 675,000 ¹ | 675,000 | 675,000 | 0.0% |
| Housing - Special Loans | 404,500 | 500 | | 405,000 | 432,899 | -6.4% |
| Sheriffs Special Programs | 207,500 | | 11,200 ¹ | 218,700 | 294,900 | -25.8% |
| Emergency Management | 143,136 | 103,136 | | 246,272 | 5,116,027 | -95.2% |
| Southern MD Criminal Justice Academy | 96,000 | 83,000 | 13,300 ¹ | 192,300 | 201,300 | -4.5% |
| Drug Forfeitures | 171,300 | | 7,300 ¹ | 178,600 | 227,700 | -21.6% |
| Nuisance Abatement Fund | 150,000 | | | 150,000 | 200,000 | -25.0% |
| Tourism Grant | 77,500 | | | 77,500 | 103,438 | -25.1% |
| Animal Shelter / Control Services | 93,300 | | | 93,300 | 79,161 | 17.9% |
| Law Library | 64,000 | 3,000 | | 67,000 | 80,900 | -17.2% |
| Agricultural Preservation | 18,800 | | | 18,800 | 12,000 | 56.7% |
| Planning Grants | 9,000 | | | 9,000 | 32,000 | -71.9% |
| Community Development Administration | 0 | | | 0 | 452,490 | -100.0% |
| Community Development Block Grants | 0 | | | 0 | 300,000 | -100.0% |
| Total Special Revenue | \$36,378,397 | \$5,177,866 | \$2,961,565 | \$44,517,828 | \$53,949,168 | -17.5% |
| <u>PROPRIETARY FUNDS:</u> | | | | | | |
| Enterprise Funds | | | | | | |
| Water & Sewer | \$36,174,800 | | \$304,000 ¹ | \$36,478,800 | \$33,638,500 | 8.4% |
| Solid Waste- Landfill | 7,492,400 | | 520,000 ² | 8,012,400 | 8,036,100 | -0.3% |
| Environmental Services | 5,448,100 | | | 5,448,100 | 5,818,100 | -6.4% |
| Inspections & Review | 4,073,200 | 9,700 | 188,800 ¹ | 4,271,700 | 4,365,800 | -2.2% |
| Watershed Protection and Restoration | 3,152,600 | 550,000 | 117,000 ¹ | 3,819,600 | 3,559,400 | 7.3% |
| Recreation | 2,163,700 | | | 2,163,700 | 2,040,700 | 6.0% |
| Vending Machine | 138,800 | | | 138,800 | 140,600 | -1.3% |
| Tourism Stadium Concert | 0 | | | 0 | 73,200 | -100.0% |
| Total Enterprise Fund | \$58,643,600 | \$559,700 | \$1,129,800 | \$60,333,100 | \$57,672,400 | 4.6% |
| Total All Funds | \$594,125,297 | \$17,213,866 | \$13,740,965 | \$625,080,128 | \$666,825,368 | -6.3% |


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 FY2018 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.

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 \$.016 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 | \$289,500 ^a |
| Divided by \$100 increments | \$100 ^b |
| Multiplied by the combined tax rate | \$1.317 ^c |
| Total property taxes due | \$3,813 |

a) All property is physically inspected once every three years and any increase in full cash value arising from such inspections 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 \$.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 FY2019.**

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%.**

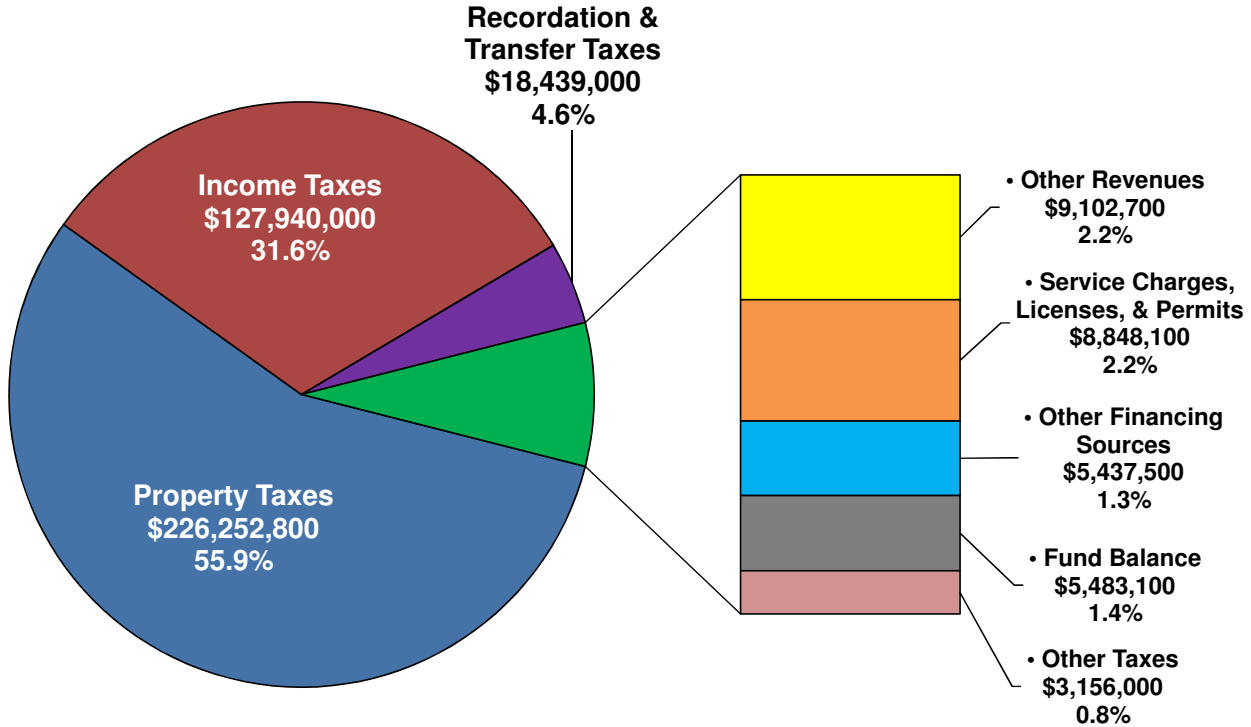
ADMISSIONS & AMUSEMENTS TAX is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. **The local tax rate is 10%, subject to 5% if state sales tax is also applicable.**

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 2019, the fair share school construction excise tax will be levied in a maximum amount of **\$17,385 for a single-family detached home, \$17,392 for a town house (triplex, duplex, etc.) and \$14,554 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

FY2019 General Fund Revenues/Financing Sources TOTAL APPROVED = \$404,659,200

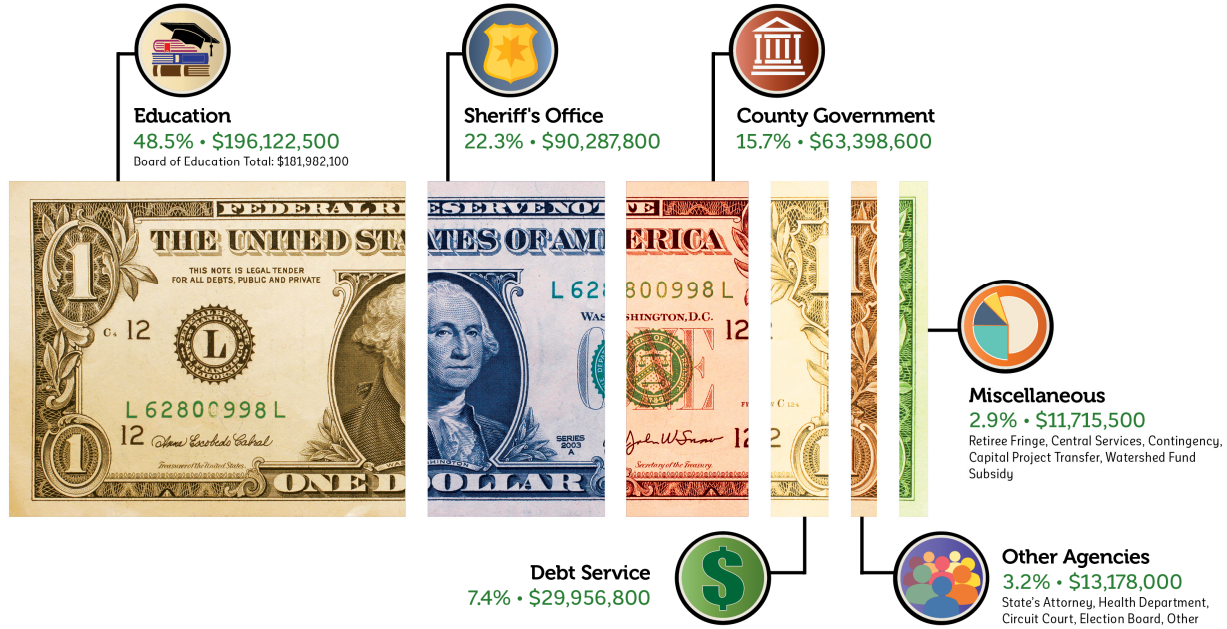


REVENUE BREAKDOWN

| | | | | | |
|---|--------------|----------------------|---|--------------|----------------------|
| PROPERTY TAXES | 55.9% | \$226,252,800 | INCOME TAX | 31.6% | \$127,940,000 |
| Real & Personal | | \$228,528,700 | | | |
| Penalties, Interest & fees | | 744,000 | | | |
| Tax Credits | | (3,019,900) | SERVICE CHARGES, LICENSES, & PERMITS | 2.2% | \$8,848,100 |
| RECORDATION & TRANSFER TAXES | 4.6% | \$18,439,000 | EMS Billing fee | | \$1,400,000 |
| | | | Reclaimed Water Sales | | 1,183,700 |
| OTHER TAXES | 0.8% | \$3,156,000 | 911 fees | | 1,142,000 |
| Hotel/Motel Tax | | \$1,324,000 | Licenses & Permits | | 1,077,600 |
| Highway User | | 972,000 | Indirect Cost Allocation | | 1,142,500 |
| Admission Tax | | 860,000 | Park Fees | | 750,600 |
| | | | Remaining | | 2,151,700 |
| OTHER FINANCING SOURCES | 1.3% | \$5,437,500 | ALL OTHER REVENUES | 2.2% | \$9,102,700 |
| Transfer: Capital Project Fund | | \$2,671,800 | Fines & Forfeitures | | \$3,579,500 |
| Special Revenue: Cable Fund | | 2,765,700 | Rent | | 1,283,700 |
| | | | State Grants | | 1,635,700 |
| FUND BALANCE APPROPRIATION | 1.4% | \$5,483,100 | Other Intergovernmental | | 522,300 |
| | | | Interest | | 1,400,000 |
| | | | Sale of Fixed Assets | | 250,000 |
| | | | Miscellaneous | | 431,500 |

GENERAL FUND

FY2019 Adopted Budget: \$404,659,200



EXPENDITURE BREAKDOWN

| | | | | | |
|----------------------------------|---------------|----------------------|----------------------------------|--------------|---------------------|
| EDUCATION | 48.5% | \$196,122,500 | SHERIFF'S OFFICE | 22.3% | \$90,287,800 |
| Board of Education | \$181,982,100 | | DEBT SERVICE | 7.4% | \$29,956,800 |
| College of Southern Maryland | 9,886,200 | | OTHER AGENCIES | 3.2% | \$13,178,000 |
| Library | 4,240,600 | | State's Attorney | \$4,254,400 | |
| Other Education | 13,600 | | Health Department | 2,842,200 | |
| | | | Circuit Court | 1,710,900 | |
| COUNTY GOVERNMENT | 15.7% | \$63,398,600 | Election Board | 1,478,000 | |
| Public Works - Facilities | \$15,407,700 | | Other Agencies | 2,892,500 | |
| Emergency Services | 16,416,400 | | | | |
| Recreation, Parks, and Tourism | 8,604,600 | | MISCELLANEOUS | 2.9% | \$11,715,500 |
| Fiscal & Administrative Services | 6,952,400 | | Retiree Fringe/OPEB Contribution | \$4,890,500 | |
| Planning & Growth Management | 7,246,200 | | Central Services | 2,796,300 | |
| Community Services | 2,582,400 | | Contingency | 358,700 | |
| Economic Development Dept. | 1,835,000 | | Capital Project Transfer | 3,120,000 | |
| Administrative Services | 1,531,300 | | Watershed Fund Subsidy | 550,000 | |
| County Attorney | 1,117,000 | | | | |
| Human Resources | 1,189,900 | | | | |
| County Commissioners | 515,700 | | | | |

GENERAL FUND OPERATING BUDGET

| | <u>FY2018</u> <u>Adopted</u> | <u>FY2019</u> <u>Adopted</u> | <u>\$ Change</u> <u>from FY2018</u> | <u>%</u> <u>Chg.</u> |
|---|---------------------------------|---------------------------------|--|-------------------------|
| <u>REVENUES</u> | | | | |
| <u>Operating Revenues</u> | | | | |
| Property Taxes | \$218,810,400 | \$226,252,800 | \$7,442,400 | 3.4% |
| Income Tax | 124,210,000 | 127,940,000 | 3,730,000 | 3.0% |
| Recordation Tax | 11,490,000 | 12,761,000 | 1,271,000 | 11.1% |
| Transfer Tax | 5,060,000 | 5,678,000 | 618,000 | 12.2% |
| Other Taxes | 2,902,000 | 3,156,000 | 254,000 | 8.8% |
| Services Charges | 7,589,200 | 7,770,500 | 181,300 | 2.4% |
| Intergovernmental | 2,185,600 | 2,158,000 | (27,600) | -1.3% |
| Licenses & Permits | 1,078,600 | 1,077,600 | (1,000) | -0.1% |
| Fines & Forfeitures | 3,541,300 | 3,579,500 | 38,200 | 1.1% |
| Other Income | 2,411,200 | 3,365,200 | 954,000 | 39.6% |
| Total Operating Revenues | \$379,278,300 | \$393,738,600 | \$14,460,300 | 3.8% |
| <u>Other Financing Sources</u> | | | | |
| Transfer from Capital Project Fund | 1,357,000 | 2,671,800 | 1,314,800 | 96.9% |
| Transfer from Special Revenue Fund | 2,600,000 | 2,765,700 | 165,700 | 6.4% |
| Capital Lease Proceeds | 3,934,200 | 0 | (3,934,200) | -100.0% |
| Reserved Fund Balance | 4,282,600 | 5,483,100 | 1,200,500 | 28.0% |
| Total Other Financing Sources | \$12,173,800 | \$10,920,600 | (\$1,253,200) | -10.3% |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$391,452,100 | \$404,659,200 | \$13,207,100 | 3.4% |
| <u>EXPENDITURES</u> | | | | |
| Board of Education | \$175,484,000 | \$181,982,100 | \$6,498,100 | 3.7% |
| Sheriff's Office | 87,323,600 | 90,287,800 | 2,964,200 | 3.4% |
| Debt Service | 28,584,000 | 29,956,800 | 1,372,800 | 4.8% |
| County Administered | | | | |
| Public Works - Facilities | 14,987,400 | 15,407,700 | 420,300 | 2.8% |
| Emergency Services | 15,512,200 | 16,416,400 | 904,200 | 5.8% |
| Recreation, Parks, and Tourism | 8,013,100 | 8,604,600 | 591,500 | 7.4% |
| Fiscal & Administrative Services | 6,664,200 | 6,952,400 | 288,200 | 4.3% |
| Planning & Growth Management | 6,763,800 | 7,246,200 | 482,400 | 7.1% |
| Community Services | 2,267,300 | 2,582,400 | 315,100 | 13.9% |
| Economic Development | 1,827,700 | 1,835,000 | 7,300 | 0.4% |
| General Government | 4,519,700 | 4,353,900 | (165,800) | -3.7% |
| Total County Administered | \$60,555,400 | \$63,398,600 | \$2,843,200 | 4.7% |
| College of Southern MD | 9,886,200 | 9,886,200 | 0 | 0.0% |
| Library | 4,196,100 | 4,240,600 | 44,500 | 1.1% |
| Health Department | 2,833,500 | 2,842,200 | 8,700 | 0.3% |
| Other General Government | 14,124,700 | 15,453,500 | 1,328,800 | 9.4% |
| Other Agencies/Misc. | 2,690,900 | 2,582,700 | (108,200) | -4.0% |
| Contingency | 971,500 | 358,700 | (612,800) | -63.1% |
| Total Expenditures | \$386,649,900 | \$400,989,200 | \$14,339,300 | 3.7% |
| <u>Other Financing Uses</u> | | | | |
| Capital Project Pay-as-you-go | 318,000 | 3,120,000 | 2,802,000 | 881.1% |
| Watershed Fund Subsidy | 550,000 | 550,000 | 0 | 0.0% |
| Capital Asset Purchases | 3,934,200 | 0 | (3,934,200) | -100.0% |
| Total Other Financing Uses | \$4,802,200 | \$3,670,000 | (\$1,132,200) | -23.6% |
| TOTAL EXPENDITURES & OTHER FINANCING USES: | \$391,452,100 | \$404,659,200 | \$13,207,100 | 3.4% |
| SURPLUS/(DEFICIT) | \$0 | \$0 | \$0 | |

GENERAL FUND OPERATING BUDGET

| | FY2018 <u>Adopted</u> | FY2019 <u>Adopted</u> | <u>\$ Change from FY2018</u> | <u>% Chg.</u> |
|---|--------------------------|--------------------------|----------------------------------|-------------------|
| REVENUE DETAIL BY ACCOUNT CLASSIFICATION | | | | |
| <u>PROPERTY TAXES:</u> | | | | |
| Real Property - Full Year | \$191,777,000 | \$199,207,000 | \$7,430,000 | 3.9% |
| Real Property - Half Year | 320,800 | 349,100 | 28,300 | 8.8% |
| Real Property-Quarter Year | 160,400 | 174,600 | 14,200 | 8.9% |
| Real Property-Three-Quarter Year | 481,000 | 524,000 | 43,000 | 8.9% |
| Business Personal Property | 300,000 | 272,000 | (28,000) | -9.3% |
| Railroads & Public Utilities | 9,446,000 | 9,741,000 | 295,000 | 3.1% |
| Ordinary Business Corp. | 7,100,200 | 6,855,900 | (244,300) | -3.4% |
| Payment in Lieu of Tax: Morgantown | 7,938,800 | 7,938,800 | 0 | 0.0% |
| Payment in Lieu of Tax: CPV | 3,586,400 | 3,466,300 | (120,100) | -3.3% |
| Penalties & Interest | 600,000 | 600,000 | 0 | 0.0% |
| Half Year Tax Billing | 60,800 | 144,000 | 83,200 | 136.8% |
| Subtotal | \$221,771,400 | \$229,272,700 | \$7,501,300 | 3.4% |
| Homestead Tax Credit | (137,700) | (133,700) | 4,000 | -2.9% |
| Low Income Tax Credit | (729,000) | (694,000) | 35,000 | -4.8% |
| Senior Tax Credit | (310,000) | (300,000) | 10,000 | -3.2% |
| Ag. Preservation Tax Credit | (140,000) | (120,000) | 20,000 | -14.3% |
| Tax Differ.- La Plata | (1,540,000) | (1,670,000) | (130,000) | 8.4% |
| Tax Differ.- Indian Head | (95,400) | (95,000) | 400 | -0.4% |
| Surviving Spouse Tax Credit | (8,700) | (7,000) | 1,700 | -19.5% |
| Conservation Easement Tax Credit | (200) | (200) | 0 | 0.0% |
| Subtotal | (\$2,961,000) | (\$3,019,900) | (\$58,900) | 2.0% |
| Total Property Taxes | \$218,810,400 | \$226,252,800 | \$7,442,400 | 3.4% |
| <u>INCOME TAX</u> | \$124,210,000 | \$127,940,000 | \$3,730,000 | 3.0% |
| <u>RECORDATION TAX</u> | \$11,490,000 | \$12,761,000 | \$1,271,000 | 11.1% |
| <u>TRANSFER TAX</u> | \$5,060,000 | \$5,678,000 | \$618,000 | 12.2% |
| <u>OTHER TAXES:</u> | | | | |
| Hotel/Motel Room | \$1,214,000 | \$1,324,000 | \$110,000 | 9.1% |
| Highway User | 951,000 | 972,000 | 21,000 | 2.2% |
| Admission and Amusement | 737,000 | 860,000 | 123,000 | 16.7% |
| Total Other Local Taxes | \$2,902,000 | \$3,156,000 | \$254,000 | 8.8% |
| <u>LICENSES & PERMITS</u> | | | | |
| Trader License | \$227,000 | \$226,000 | (\$1,000) | -0.4% |
| Alcoholic License | 215,700 | 215,700 | 0 | 0.0% |
| Building Permits | 150,000 | 150,000 | 0 | 0.0% |
| Park Permits | 102,400 | 100,600 | (1,800) | -1.8% |
| Electrical Exams | 83,100 | 82,600 | (500) | -0.6% |
| Electrical Permits | 67,400 | 70,000 | 2,600 | 3.9% |
| Pumblng Permits | 59,600 | 59,600 | 0 | 0.0% |
| Trailer Permits | 44,300 | 44,300 | 0 | 0.0% |
| Civil Marriage Licenses | 40,000 | 40,000 | 0 | 0.0% |
| Other | 89,100 | 88,800 | (300) | -0.3% |
| Total Licenses & Permits | \$1,078,600 | \$1,077,600 | (\$1,000) | -0.1% |

GENERAL FUND OPERATING BUDGET

| | FY2018 <u>Adopted</u> | FY2019 <u>Adopted</u> | <u>\$ Change from FY2018</u> | <u>% Chg.</u> |
|---|--------------------------|--------------------------|----------------------------------|-------------------|
| REVENUE DETAIL BY ACCOUNT CLASSIFICATION | | | | |
| <u>INTERGOVERNMENTAL:</u> | | | | |
| State | | | | |
| Aid for Police Protection | \$1,262,000 | \$1,262,000 | \$0 | 0.0% |
| State Aid For Inmate Operating | 170,000 | 170,000 | 0 | 0.0% |
| Jury Fee Reimbursement | 115,000 | 119,500 | 4,500 | 3.9% |
| Other | 82,100 | 84,200 | 2,100 | 2.6% |
| Subtotal | \$1,629,100 | \$1,635,700 | \$6,600 | 0.4% |
| Local Governments | | | | |
| Animal Shelter- St. Mary's | \$386,900 | \$463,600 | \$76,700 | 19.8% |
| Animal Shelter- Calvert | 169,600 | 58,700 | (110,900) | -65.4% |
| Subtotal | \$556,500 | \$522,300 | (\$34,200) | -6.1% |
| Total Intergovernmental | \$2,185,600 | \$2,158,000 | (\$27,600) | -1.3% |
| <u>SERVICES CHARGES:</u> | | | | |
| Em. Medical Srvcs. Billing Fee | \$1,365,000 | \$1,400,000 | \$35,000 | 2.6% |
| Indirect Cost Allocation | 1,060,700 | 1,142,500 | 81,800 | 7.7% |
| Local 911 Aid | 1,100,000 | 1,142,000 | 42,000 | 3.8% |
| Park Fees | 744,200 | 750,600 | 6,400 | 0.9% |
| Reclaimed Water Sales | 1,183,700 | 1,183,700 | 0 | 0.0% |
| Sheriff Fees | 462,000 | 479,800 | 17,800 | 3.9% |
| Custodial Fee | 340,500 | 344,300 | 3,800 | 1.1% |
| False Alarm Registrations | 285,500 | 287,000 | 1,500 | 0.5% |
| Sheriff Pay Phone Commissions | 140,000 | 140,000 | 0 | 0.0% |
| Room & Board Detention Center | 115,000 | 115,000 | 0 | 0.0% |
| Other | 792,600 | 785,600 | (7,000) | -0.9% |
| Total Service Charges | \$7,589,200 | \$7,770,500 | \$181,300 | 2.4% |
| <u>FINES & FORFEITURES</u> | | | | |
| Red Light Camera Fines | \$1,800,000 | \$1,820,000 | \$20,000 | 1.1% |
| Speed Camera Fines | 1,400,000 | 1,400,000 | 0 | 0.0% |
| False Alarm Fines | 253,000 | 266,000 | 13,000 | 5.1% |
| Other | 88,300 | 93,500 | 5,200 | 5.9% |
| Total Fines & Forfeitures | \$3,541,300 | \$3,579,500 | \$38,200 | 1.1% |
| <u>OTHER INCOME</u> | | | | |
| Rent | \$1,304,700 | \$1,283,700 | (\$21,000) | -1.6% |
| Interest | 425,000 | 1,400,000 | 975,000 | 229.4% |
| Sale of Fixed Assets | 250,000 | 250,000 | 0 | 0.0% |
| Miscellaneous | 431,500 | 431,500 | 0 | 0.0% |
| Total Miscellaneous | \$2,411,200 | \$3,365,200 | \$954,000 | 39.6% |
| TOTAL OPERATING REVENUES | \$379,278,300 | \$393,738,600 | \$14,460,300 | 3.8% |
| <u>Financing Sources</u> | | | | |
| Transfer from Capital Project Fund | \$1,357,000 | \$2,671,800 | \$1,314,800 | 96.9% |
| Transfer from Special Revenue Fund | 2,600,000 | 2,765,700 | 165,700 | 6.4% |
| Capital Lease Proceeds | 3,934,200 | 0 | (3,934,200) | N/A |
| Subtotal: Financing Sources | \$7,891,200 | \$5,437,500 | (\$2,453,700) | -31.1% |
| <u>Fund Balance</u> | | | | |
| Housing Authority | \$10,600 | \$0 | (\$10,600) | N/A |
| OPEB | 100,000 | 0 | (100,000) | N/A |
| Bond Premium | 967,700 | 0 | (967,700) | N/A |
| Reserve for Priorities | 3,204,300 | 5,483,100 | 2,278,800 | 71.1% |
| Subtotal: Fund Balance | \$4,282,600 | \$5,483,100 | \$1,200,500 | 28.0% |
| TOTAL OTHER FINANCING SOURCES | \$12,173,800 | \$10,920,600 | (\$1,253,200) | -10.3% |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$391,452,100 | \$404,659,200 | \$13,207,100 | 3.4% |

GENERAL FUND OPERATING BUDGET

| | <u>FY2018</u> <u>Adopted</u> | <u>FY2019</u> <u>Adopted</u> | <u>\$ Change</u> <u>from FY2018</u> | <u>%</u> <u>Chg.</u> |
|--------------------------------------|---------------------------------|---------------------------------|--|-------------------------|
| EXPENDITURES BY DIVISION | | | | |
| <u>EDUCATION</u> | | | | |
| Board of Education | \$175,484,000 | \$181,982,100 | \$6,498,100 | 3.7% |
| College of Southern Maryland | 9,886,200 | 9,886,200 | 0 | 0.0% |
| Library | 4,196,100 | 4,240,600 | 44,500 | 1.1% |
| Other | 13,600 | 13,600 | 0 | 0.0% |
| Total Education | \$189,579,900 | \$196,122,500 | \$6,542,600 | 3.5% |
| <u>PUBLIC SAFETY</u> | | | | |
| Sheriff | \$66,001,400 | 68,542,200 | \$2,540,800 | 3.8% |
| Corrections | 18,910,900 | 19,362,200 | 451,300 | 2.4% |
| Automated Enforcement Unit (AEU) | 2,107,000 | 2,030,200 | (76,800) | -3.6% |
| Fingerprinting Service | 304,300 | 353,200 | 48,900 | 16.1% |
| Sheriff's Office | \$87,323,600 | \$90,287,800 | \$2,964,200 | 3.4% |
| Emergency Services Administration | 331,500 | 467,800 | 136,300 | 41.1% |
| False Alarm Reduction Unit | 180,900 | 187,900 | 7,000 | 3.9% |
| Animal Control | 711,300 | 734,400 | 23,100 | 3.2% |
| Animal Shelter | 995,000 | 1,037,200 | 42,200 | 4.2% |
| Fire/EMS Communications | 3,804,400 | 4,022,500 | 218,100 | 5.7% |
| Career Emergency Medical Services | 9,143,200 | 9,626,600 | 483,400 | 5.3% |
| Special Operations | 207,400 | 177,000 | (30,400) | -14.7% |
| Emergency Management | 138,500 | 163,000 | 24,500 | 17.7% |
| Subtotal: Emergency Services | \$15,512,200 | \$16,416,400 | \$904,200 | 5.8% |
| Total Public Safety | \$102,835,800 | \$106,704,200 | \$3,868,400 | 3.8% |
| <u>DEBT SERVICE</u> | | | | |
| Principal | \$20,576,900 | \$21,473,900 | \$897,000 | 4.4% |
| Interest | 7,308,300 | 7,773,900 | 465,600 | 6.4% |
| Miscellaneous | 698,800 | 709,000 | 10,200 | 1.5% |
| Total Debt Service | \$28,584,000 | \$29,956,800 | \$1,372,800 | 4.8% |
| <u>GENERAL GOVERNMENT</u> | | | | |
| Central Services | \$2,819,600 | \$2,796,300 | (\$23,300) | -0.8% |
| OPEB Contribution | 1,500,000 | 1,750,000 | 250,000 | 16.7% |
| Election Board | 1,284,600 | 1,478,000 | 193,400 | 15.1% |
| Liquor Board | 247,500 | 249,600 | 2,100 | 0.8% |
| Orphan's Court | 56,700 | 57,300 | 600 | 1.1% |
| Circuit Court | 1,482,000 | 1,710,900 | 228,900 | 15.4% |
| State's Attorney | 3,960,700 | 4,254,400 | 293,700 | 7.4% |
| Fringe Benefits | 2,758,300 | 3,140,500 | 382,200 | 13.9% |
| Volunteer Fire & Rescue Subsidy | 15,300 | 16,500 | 1,200 | 7.8% |
| Subtotal: Other General Govt. | \$14,124,700 | \$15,453,500 | \$1,328,800 | 9.4% |
| County Commissioners | \$505,400 | \$515,700 | \$10,300 | 2.0% |
| Administrative Services | 1,896,100 | 1,531,300 | (364,800) | -19.2% |
| County Attorney | 1,071,000 | 1,117,000 | 46,000 | 4.3% |
| Human Resources | 1,047,200 | 1,189,900 | 142,700 | 13.6% |
| Subtotal: County Administered | \$4,519,700 | \$4,353,900 | (\$165,800) | -3.7% |
| General Government | | | | |
| Total General Government | \$18,644,400 | \$19,807,400 | \$1,163,000 | 6.2% |

GENERAL FUND OPERATING BUDGET

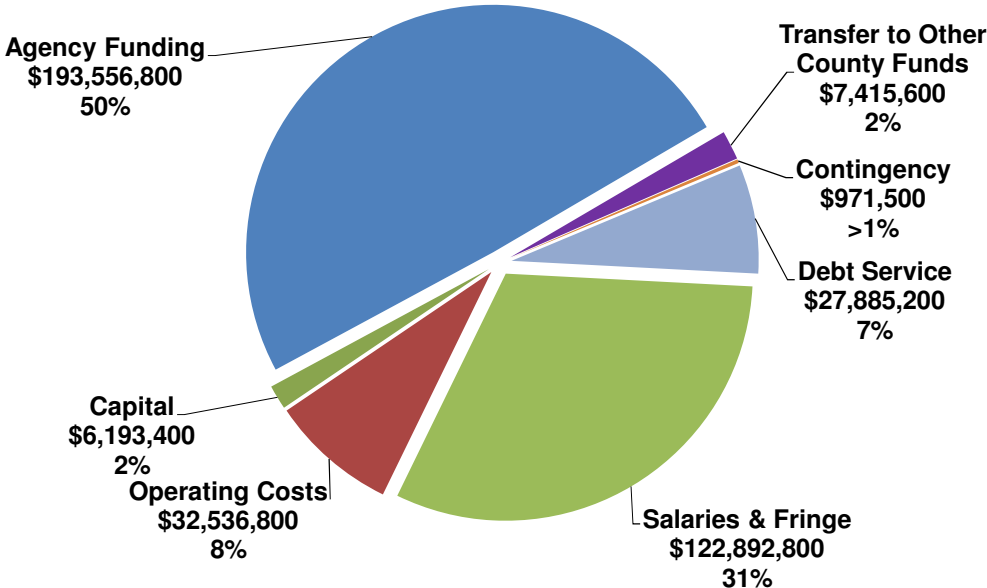
| | FY2018 <u>Adopted</u> | FY2019 <u>Adopted</u> | \$ Change <u>from FY2018</u> | % <u>Chg.</u> |
|--|--------------------------|--------------------------|---------------------------------|------------------|
| EXPENDITURES BY DIVISION | | | | |
| <u>FISCAL & ADMINISTRATIVE SERVICES</u> | | | | |
| Administration | \$267,700 | \$257,000 | (\$10,700) | -4.0% |
| Budget | 439,200 | 480,000 | 40,800 | 9.3% |
| Information Technology | 3,193,200 | 3,453,600 | 260,400 | 8.2% |
| Purchasing | 351,600 | 355,500 | 3,900 | 1.1% |
| Treasury | 1,180,500 | 1,302,100 | 121,600 | 10.3% |
| Accounting | 1,232,000 | 1,104,200 | (127,800) | -10.4% |
| Total Fiscal & Admin. Services | \$6,664,200 | \$6,952,400 | \$288,200 | 4.3% |
| <u>PUBLIC WORKS - FACILITIES</u> | | | | |
| Administration | \$634,500 | \$631,900 | (\$2,600) | -0.4% |
| Building & Trades | 7,438,000 | 7,795,300 | 357,300 | 4.8% |
| Vehicle Maintenance | 1,022,700 | 945,700 | (77,000) | -7.5% |
| Roads | 5,892,200 | 6,034,800 | 142,600 | 2.4% |
| Total Public Works | \$14,987,400 | \$15,407,700 | \$420,300 | 2.8% |
| <u>COMMUNITY SERVICES</u> | | | | |
| Administration | \$258,300 | \$281,500 | \$23,200 | 9.0% |
| Aging & Human Services | 1,434,000 | 1,675,400 | 241,400 | 16.8% |
| Housing Authority | 575,000 | 625,500 | 50,500 | 8.8% |
| Total Community Services | \$2,267,300 | \$2,582,400 | \$315,100 | 13.9% |
| <u>RECREATION, PARKS, AND TOURISM</u> | | | | |
| Administration | \$585,900 | \$780,500 | \$194,600 | 33.2% |
| Recreation | 1,688,900 | 2,096,200 | 407,300 | 24.1% |
| Parks & Grounds | 4,828,700 | 4,899,300 | 70,600 | 1.5% |
| Tourism | 909,600 | 828,600 | (81,000) | -8.9% |
| Total Recreation, Parks, & Tourism | \$8,013,100 | \$8,604,600 | \$591,500 | 7.4% |
| <u>PLANNING & GROWTH MANAGEMENT</u> | | | | |
| Administration | \$381,700 | \$474,000 | \$92,300 | 24.2% |
| Transit | 3,653,900 | 4,020,600 | 366,700 | 10.0% |
| Planning | 1,587,700 | 1,609,200 | 21,500 | 1.4% |
| Inspections & Enforcement | 427,000 | 426,600 | (400) | -0.1% |
| Codes & Permits | 431,800 | 424,300 | (7,500) | -1.7% |
| Resource & Infrastructure Mgmt. | 281,700 | 291,500 | 9,800 | 3.5% |
| Total Planning & Growth Mgmt. | \$6,763,800 | \$7,246,200 | \$482,400 | 7.1% |
| <u>ECONOMIC DEVELOPMENT</u> | | | | |
| Economic Development Department | \$1,827,700 | \$1,835,000 | \$7,300 | 0.4% |
| Other Economic Development Svcs | 167,000 | 97,000 | (70,000) | -41.9% |
| Total Economic Development | \$1,994,700 | \$1,932,000 | (\$62,700) | -3.1% |
| <u>HEALTH SERVICES</u> | | | | |
| Health Department | \$2,833,500 | \$2,842,200 | \$8,700 | 0.3% |
| Water & Sewer Services | 189,700 | 195,400 | 5,700 | 3.0% |
| Mosquito Control | 119,000 | 119,000 | 0 | 0.0% |
| Dept. of Health & Mental Hygiene | 120,400 | 120,400 | 0 | 0.0% |
| Total Health | \$3,262,600 | \$3,277,000 | \$14,400 | 0.4% |
| <u>SOCIAL SERVICES</u> | | | | |
| Department of Social Services | \$341,000 | \$311,000 | (\$30,000) | -8.8% |
| Charles County Charitable Trust, Inc. | 1,009,300 | 1,009,300 | 0 | 0.0% |
| Other Agency Funding | 48,700 | 48,700 | 0 | 0.0% |
| Total Social Services | \$1,399,000 | \$1,369,000 | (\$30,000) | -2.1% |

GENERAL FUND OPERATING BUDGET

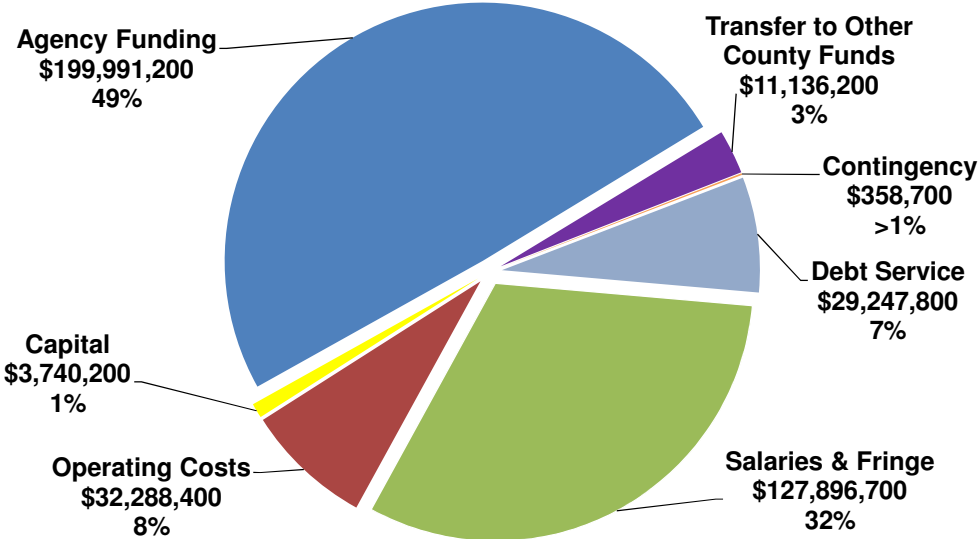
| | <u>FY2018</u> <u>Adopted</u> | <u>FY2019</u> <u>Adopted</u> | <u>\$ Change</u> <u>from FY2018</u> | <u>%</u> <u>Chg.</u> |
|---|---------------------------------|---------------------------------|--|-------------------------|
| EXPENDITURES BY DIVISION | | | | |
| <u>CONSERVATION OF NATURAL RESOURCES</u> | | | | |
| University of MD Extension | \$252,300 | \$221,100 | (\$31,200) | -12.4% |
| Soil Conservation | 396,100 | 413,000 | 16,900 | 4.3% |
| Weed Control | 15,300 | 15,400 | 100 | 0.7% |
| So. MD Resource Conservation | 9,500 | 9,800 | 300 | 3.2% |
| Gypsy Moth | 9,000 | 9,000 | 0 | 0.0% |
| Total Conservation of Nat. Resource: | \$682,200 | \$668,300 | (\$13,900) | -2.0% |
| <u>CONTINGENCY</u> | | | | |
| Contingency | \$971,500 | \$358,700 | (\$612,800) | -63.1% |
| Total Contingency | \$971,500 | \$358,700 | (\$612,800) | -63.1% |
| TOTAL EXPENDITURES | \$386,649,900 | \$400,989,200 | \$14,339,300 | 3.7% |
| <u>FINANCING USES:</u> | | | | |
| Capital Project Pay-as-you-go | \$318,000 | \$3,120,000 | \$2,802,000 | 881.1% |
| Watershed Fund Subsidy | 550,000 | 550,000 | 0 | 0.0% |
| Capital Asset Purchases | 3,934,200 | 0 | (3,934,200) | -100.0% |
| TOTAL FINANCING USES | \$4,802,200 | \$3,670,000 | (\$1,132,200) | -23.6% |
| TOTAL EXPENDITURES & OTHER FINANCING USES: | \$391,452,100 | \$404,659,200 | \$13,207,100 | 3.4% |
| SURPLUS/(DEFICIT) | \$0 | \$0 | \$0 | |

GENERAL FUND OPERATING BUDGET

FY18 ADOPTED BUDGET \$391,452,100



FY19 ADOPTED BUDGET \$404,659,200



- Agency Funding represents the County's direct payment to agencies (for example the Board of Education, College of Southern Maryland, 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, the assets value of the capital lease, and capital maintenance projects.

CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2019 APPROVED CAPITAL PROJECT BUDGET FY2019-FY2023 CAPITAL IMPROVEMENT PROGRAM

| <i>(\$ in thousands)</i> | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | 5-Year Total '19-'23 |
|---|-----------------|------------------|------------------|-----------------|-----------------|----------------------------|
| Governmental Projects | | | | | | |
| CAPITAL COSTS | | | | | | |
| Board of Education | \$21,280 | \$50,384 | \$47,308 | \$5,111 | \$600 | \$124,683 |
| College of Southern Maryland..... | 14,267 | 16,956 | 0 | 0 | 0 | 31,223 |
| General Government..... | 18,652 | 24,001 | 14,347 | 10,429 | 7,296 | 74,725 |
| Parks..... | 330 | 392 | 649 | 2,640 | 1,456 | 5,467 |
| Transportation..... | 10,412 | 6,115 | 7,881 | 4,595 | 4,603 | 33,606 |
| Total Governmental | \$64,941 | \$97,848 | \$70,185 | \$22,775 | \$13,955 | \$269,704 |
| FINANCE SOURCES | | | | | | |
| General Obligation Bonds..... | \$32,340 | \$44,817 | \$35,324 | \$16,981 | \$8,015 | \$137,477 |
| Fair Share Excise Tax Bonds..... | 7,423 | 11,051 | 8,387 | 0 | 0 | 26,861 |
| Capital Project Fund - Fund Balance..... | 1,450 | 1,917 | 0 | 0 | 0 | 3,367 |
| General Fund Operating Transfer..... | 3,120 | 576 | 281 | 281 | 281 | 4,539 |
| Capital Project Operating Revenues..... | 0 | 1,212 | 0 | 0 | 0 | 1,212 |
| Total County Funding | \$44,333 | \$59,573 | \$43,992 | \$17,262 | \$8,296 | \$173,456 |
| Federal..... | 2,800 | 277 | 286 | 0 | 3,358 | 6,721 |
| State..... | 20,182 | 37,999 | 25,907 | 5,513 | 2,301 | 91,902 |
| Other: Forward funding State Share..... | (3,996) | 0 | 0 | 0 | 0 | (3,996) |
| Other..... | 1,622 | 0 | 0 | 0 | 0 | 1,622 |
| Total Governmental | \$64,941 | \$97,848 | \$70,185 | \$22,775 | \$13,955 | \$269,704 |
| Enterprise Fund Projects | | | | | | |
| CAPITAL COSTS | | | | | | |
| Water..... | \$2,466 | \$9,258 | \$11,798 | \$1,729 | \$8,802 | \$34,053 |
| Sewer..... | 13,053 | 29,327 | 24,235 | 11,233 | 8,297 | 86,145 |
| Solid Waste (Landfill)..... | 2,608 | 4,299 | 0 | 0 | 0 | 6,907 |
| Watershed Protection & Restoration..... | 11,346 | 11,722 | 12,137 | 12,516 | 13,017 | 60,738 |
| Environmental Service..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Enterprise Funds | \$29,473 | \$54,606 | \$48,170 | \$25,478 | \$30,116 | \$187,843 |
| FINANCE SOURCES | | | | | | |
| Water Bonds..... | \$2,368 | \$9,160 | \$11,700 | \$1,631 | \$8,704 | \$33,563 |
| Sewer Bonds..... | 12,493 | 28,273 | 22,969 | 10,804 | 7,784 | 82,323 |
| Solid Waste Fund Bonds..... | 1,165 | 0 | 0 | 0 | 0 | 1,165 |
| Watershed Protection & Restoration Bonds | 11,279 | 11,652 | 12,063 | 12,516 | 13,017 | 60,527 |
| Enterprise Fund Operating Transfers..... | 256 | 201 | 386 | 201 | 201 | 1,245 |
| Watershed Protection & Restoration Fund Balance..... | 67 | 70 | 74 | 0 | 0 | 211 |
| Solid Waste Capital Reserve..... | 1,443 | 4,299 | 0 | 0 | 0 | 5,742 |
| Total County Funding | \$29,071 | \$53,655 | \$47,192 | \$25,152 | \$29,706 | \$184,776 |
| State..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal..... | 0 | 0 | 0 | 0 | 0 | 0 |
| Other: WSSC..... | 402 | 951 | 978 | 326 | 410 | 3,067 |
| Total Enterprise Funds | \$29,473 | \$54,606 | \$48,170 | \$25,478 | \$30,116 | \$187,843 |
| TOTAL PROJECTS | \$94,414 | \$152,454 | \$118,355 | \$48,253 | \$44,071 | \$457,547 |

CAPITAL IMPROVEMENT PROGRAM

FY2019-FY2023 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$269,704,000

| | FY19-FY23 Total | Project* Total |
|---|----------------------|----------------------|
| <u>BOARD OF EDUCATION</u> | | |
| Stoddert M.S. - Modernization/Addition | \$44,288,000 | \$47,590,000 |
| Billingsley Elementary School | 5,981,000 | 44,770,200 |
| Eva Turner E.S. - Renovation & Study | 21,142,000 | 23,494,000 |
| McDonough High School Renovation Study / Security Enhancements & | 10,688,000 | 11,790,000 |
| Security Enhancements - Various Schools | 5,852,000 | 5,852,000 |
| Smallwood M.S. Roof/Chiller/H&V/ UV Replacement | 4,428,000 | 4,428,000 |
| Middle School - Site Acquisition | 4,001,000 | 4,001,000 |
| Full Day Kindergarten Addition J.P. Ryon | 3,995,000 | 3,995,000 |
| Full Day Kindergarten Addition Malcolm | 3,699,000 | 3,699,000 |
| Westlake H.S. Roof Replacement | 3,343,000 | 3,343,000 |
| John Hanson MS - Roof Replacement | 2,961,000 | 3,207,000 |
| Site Improvements/ Asphalt Replacement Program | 1,081,000 | 2,499,000 |
| BOE: Various Maintenance Projects | 2,000,000 | 2,800,000 |
| Local Portable Classrooms | 1,000,000 | 1,400,000 |
| Indian Head E.S. Boiler Replacement | 1,326,000 | 1,326,000 |
| Elementary Schools - Playground Replacement | 532,000 | 798,000 |
| Matthew Henson M.S. Water Line | 625,000 | 625,000 |
| Contingency- Inflation | 7,741,000 | 7,886,000 |
| Total | \$124,683,000 | \$173,503,200 |
| <i>% County Funded</i> | <i>55%</i> | <i>60%</i> |

| | FY19-FY23 Total | Project* Total |
|---|---------------------|---------------------|
| <u>TRANSPORTATION</u> | | |
| Road Overlay Program | \$15,890,000 | \$19,068,000 |
| Western Parkway Rd Improvements Ph 3 | 2,666,000 | 14,754,860 |
| Middletown Road Ph 3 - Feasibility Study | 269,000 | 8,649,000 |
| Old Washington Rd Reconstruction | 3,047,000 | 8,257,000 |
| Western Parkway Rd Improvements Ph 2 | 914,000 | 6,401,090 |
| Billingsley Road Safety Improvements | 890,000 | 4,555,000 |
| Poplar Hill Bridge Replacement | 3,590,000 | 3,828,610 |
| County Drainage Systems Improvements | 500,000 | 2,900,440 |
| Traffic Signal Program | 1,425,000 | 2,323,940 |
| Safety Improvement Program | 1,000,000 | 1,659,950 |
| Washington Ave.- Various Intersection Improvements | 610,000 | 1,318,000 |
| Sidewalk Improvement Program | 765,000 | 918,000 |
| Contingency- Inflation | 2,040,000 | 5,007,000 |
| Total | \$33,606,000 | \$79,640,890 |
| <i>% County Funded</i> | <i>89%</i> | <i>95%</i> |

| | FY19-FY23 Total | Project* Total |
|--|---------------------|---------------------|
| <u>COLLEGE OF SOUTHERN MARYLAND</u> | | |
| Healthcare Training Facility | \$29,795,000 | \$31,995,000 |
| Contingency- Inflation | 1,428,000 | 1,428,000 |
| Total | \$31,223,000 | \$33,423,000 |
| <i>% County Funded</i> | <i>28%</i> | <i>27%</i> |

| | FY19-FY23 Total | Project* Total |
|---|---------------------|---------------------|
| <u>GENERAL GOVERNMENT</u> | | |
| Radio Communications System Upgrade | \$34,752,000 | \$35,594,000 |
| Rural Legacy Program | 7,045,000 | 8,454,000 |
| VanGo Maintenance Facility | 4,183,000 | 7,716,000 |
| Charles County Animal Shelter | 7,103,000 | 7,349,500 |
| Purchase of Developments Rights | 3,190,000 | 5,364,000 |
| La Plata Library Relocation | 2,691,000 | 5,318,000 |
| Replacement of County Financial Software Program | 819,000 | 3,214,000 |
| Agricultural Preservation | 2,515,000 | 3,018,000 |
| Courthouse HVAC Improvements | 2,601,000 | 2,840,000 |
| Detention Center Roof Replacement | 1,424,000 | 2,770,000 |
| Various Maintenance Projects | 2,090,000 | 2,508,000 |
| Blue Crabs Stadium Seating Area Cover / Roofing System Renovations | 1,712,000 | 2,350,000 |
| Detention Center Pump Station Rehabilitations | 608,000 | 1,054,000 |
| Detention Center Annex Roof & Walls Improvements | 527,000 | 997,000 |
| Courthouse Renovation | 158,000 | 1,001,000 |
| Generator Replacement Program | 565,000 | 831,000 |
| Lighting Retrofit | 159,000 | 530,000 |
| Detention Center and Detention Center Annex Improvements | 85,000 | 466,000 |
| Countywide Building Re-Keying/ Access Controls | 314,000 | 314,000 |
| Charles County Welcome Signage | 261,000 | 261,000 |
| Uninterrupted Power Supply (UPS) Replacement Program | 116,000 | 174,000 |
| Vehicle Maintenance Shop HVAC System | 156,000 | 156,000 |
| Courthouse Copula Rehabilitation | 134,000 | 134,000 |
| Contingency- Inflation | 1,517,000 | 3,091,000 |
| Total | \$74,725,000 | \$95,504,500 |
| <i>% County Funded</i> | <i>85%</i> | <i>82%</i> |

| | FY19-FY23 Total | Project* Total |
|--|--------------------|--------------------|
| <u>PARKS</u> | | |
| Park Repair & Maintenance Projects | \$1,250,000 | \$1,500,000 |
| Popes Creek Waterfront Phase II | 1,968,000 | 1,968,000 |
| La Plata Farm Park Development, Phase I | 1,372,000 | 1,372,000 |
| Various Pedestrian & Bicycle Facilities | 400,000 | 874,960 |
| Contingency- Inflation | 477,000 | 561,000 |
| Total | \$5,467,000 | \$6,275,960 |
| <i>% County Funded</i> | <i>52%</i> | <i>56%</i> |

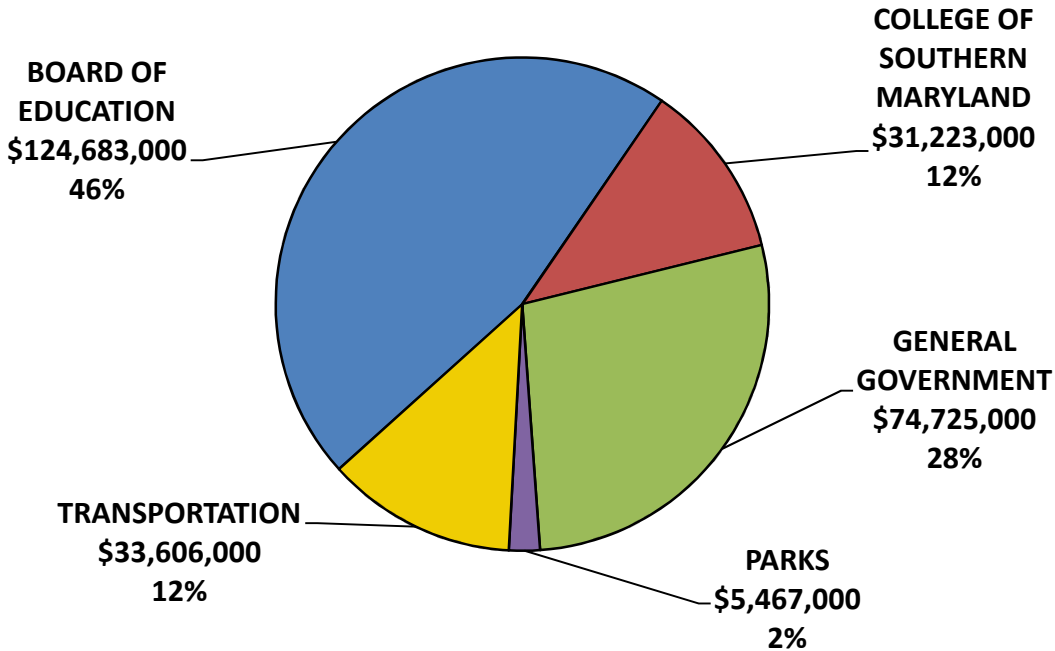
**Project funding could include appropriations funded prior to FY2019 and/or additional funding beyond FY2023 to complete the project.*

CAPITAL IMPROVEMENT PROGRAM

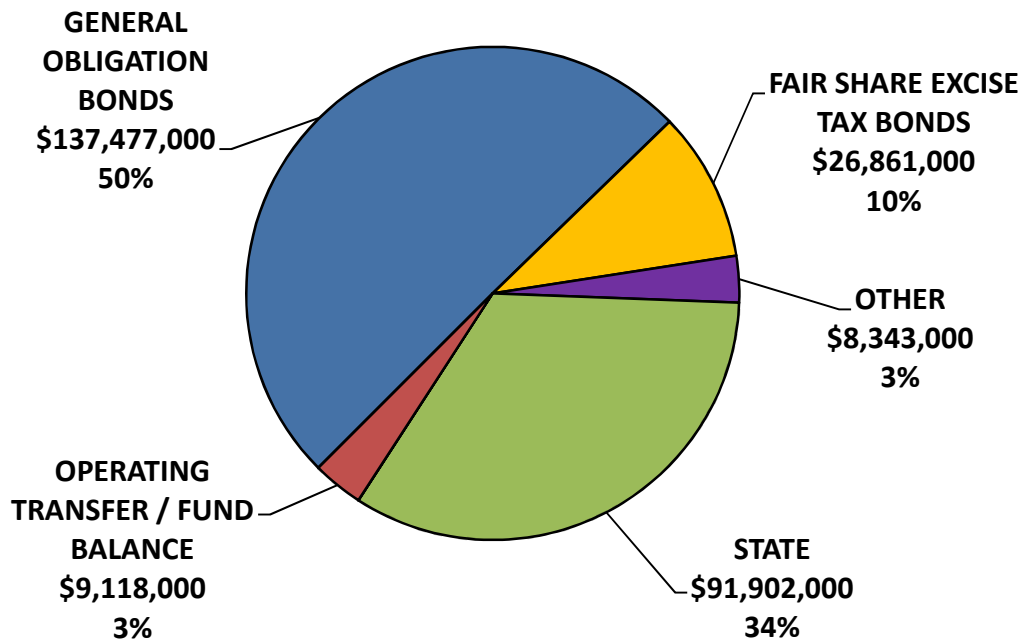
FY2019-FY2023 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$269,704,000

BY PROJECT TYPE:



BY REVENUE SOURCE:



CAPITAL IMPROVEMENT PROGRAM

FY2019-FY2023 CAPITAL IMPROVEMENT PROGRAM TOTAL ENTERPRISE FUND PROJECTS = \$187,843,000

| | FY19-FY23 <u>Total</u> | Project* <u>Total</u> |
|--|---------------------------|--------------------------|
| <u>WATER</u> | | |
| South County Water Transmission Main | \$5,900,000 | \$11,335,100 |
| Automation & Technology Master Plan (50%) | 2,144,000 | 9,801,000 |
| Gleneagles 2MG Water Tower | 3,699,000 | 6,262,000 |
| Bryans Road 2MG Water Tower | 5,494,000 | 5,844,000 |
| Underground Infrastructure Repairs | 2,872,000 | 5,686,700 |
| Satellite Water Facility Upgrades | 3,333,000 | 5,381,100 |
| Waldorf Water Tower #6 | 917,000 | 5,262,000 |
| Waldorf Fire House Water Tower Replace | 577,000 | 5,097,000 |
| Hughesville Water Line | 2,061,000 | 4,795,000 |
| Chapel Point/Bel Alton Water System & Tank | 1,989,000 | 4,083,000 |
| Pinefield Water Tower Rehabilitation | 997,000 | 1,655,000 |
| Water Model Update | 490,000 | 1,247,000 |
| Settle Woods Water Tower Rehabilitation | 309,000 | 685,000 |
| Contingency-inflation | 3,271,000 | 4,324,800 |
| TOTAL | \$34,053,000 | \$71,458,700 |
| % County Funded | 100% | 100% |

| <u>WATERSHED PROTECTION & RESTORATION FUND(WPRF)</u> | | |
|---|---------------------|----------------------|
| NPDES Retrofit Projects | \$54,750,000 | \$94,394,900 |
| Floodplain Analysis Studies | 201,000 | 380,000 |
| Contingency-inflation | 5,787,000 | 8,394,100 |
| TOTAL | \$60,738,000 | \$103,169,000 |
| % County Funded | 100% | 100% |

| <u>SOLID WASTE FUND</u> | | |
|-------------------------------------|--------------------|---------------------|
| Landfill Leachate Management System | \$959,000 | \$5,446,000 |
| Waste Transfer Station | 2,866,000 | 3,089,000 |
| Landfill Cell No. 4A Expansion | 2,576,000 | 2,842,000 |
| Landfill Scale House Expansion | 173,000 | 173,000 |
| Contingency-inflation | 333,000 | 333,000 |
| TOTAL | \$6,907,000 | \$11,883,000 |
| % County Funded | 100% | 100% |

| | FY19-FY23 <u>Total</u> | Project* <u>Total</u> |
|---|---------------------------|--------------------------|
| <u>SEWER</u> | | |
| Mattawoman Infiltration and Inflow | \$19,269,100 | \$34,886,700 |
| MWWTP Flow Equalization | 2,300,000 | 23,351,100 |
| Influent/Effluent Pump Station | 2,600,000 | 19,867,100 |
| Pump Station Rehabs and Replacements | 8,495,000 | 11,485,200 |
| MWWTP Clarifier and Thickener Repairs | 4,854,000 | 10,006,000 |
| Piney Branch Interceptor Sewer Capacity Upgrades - Phase II | 6,781,000 | 9,912,160 |
| Automation & Technology Master Plan (50%) | 2,144,000 | 9,870,000 |
| MWWTP Electrical System Replacement | 3,974,000 | 9,613,100 |
| Cliffton WWTP Improvements | 4,150,000 | 7,396,000 |
| Satellite Wastewater Facility Upgrades | 4,248,000 | 6,495,100 |
| Mattawoman WWTP Automation | 1,200,000 | 6,045,100 |
| Hughesville Sewer System | 4,278,000 | 5,120,000 |
| Zekiah Interceptor Sewer Upgrades | 799,000 | 3,613,000 |
| MWWTP Utility Water System Evaluation & Improvements | 1,500,000 | 3,420,000 |
| Post Office Rd Sewer Capacity Improvements | 2,500,000 | 3,118,000 |
| Zekiah Pump Station Forcemain | 1,741,000 | 3,007,000 |
| Zekiah Pump Station Upgrade | 1,794,000 | 2,613,000 |
| MWWTP Primary Clarifiers #1-4 Demolition | 2,248,000 | 2,248,000 |
| Cobb Island Septic Tank Effluent Pump (STEP) Station Rehabs | 2,160,000 | 2,160,000 |
| Swan Pt. WWTP Electrical & Control System Improvements | 436,000 | 1,402,000 |
| Sewer Model Update | 570,000 | 1,350,800 |
| MWWTP Septage Receiving Facility Improvements | 776,000 | 903,000 |
| Sewer Easement Study & Acquisition | 140,000 | 474,000 |
| Sewer Pump Station Capacity Study | 169,000 | 169,000 |
| Contingency-inflation | 7,018,900 | 9,593,500 |
| TOTAL | \$86,145,000 | \$188,118,860 |
| % County Funded | 96% | 93% |

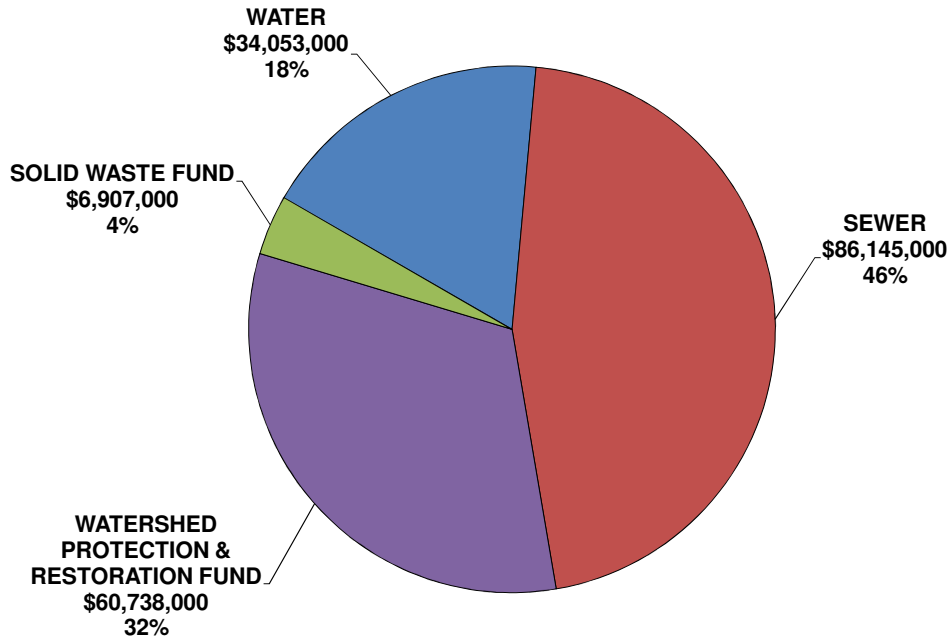
*Project funding could include appropriations funded prior to FY2019 and/or additional funding beyond FY2023 to complete the project.

CAPITAL IMPROVEMENT PROGRAM

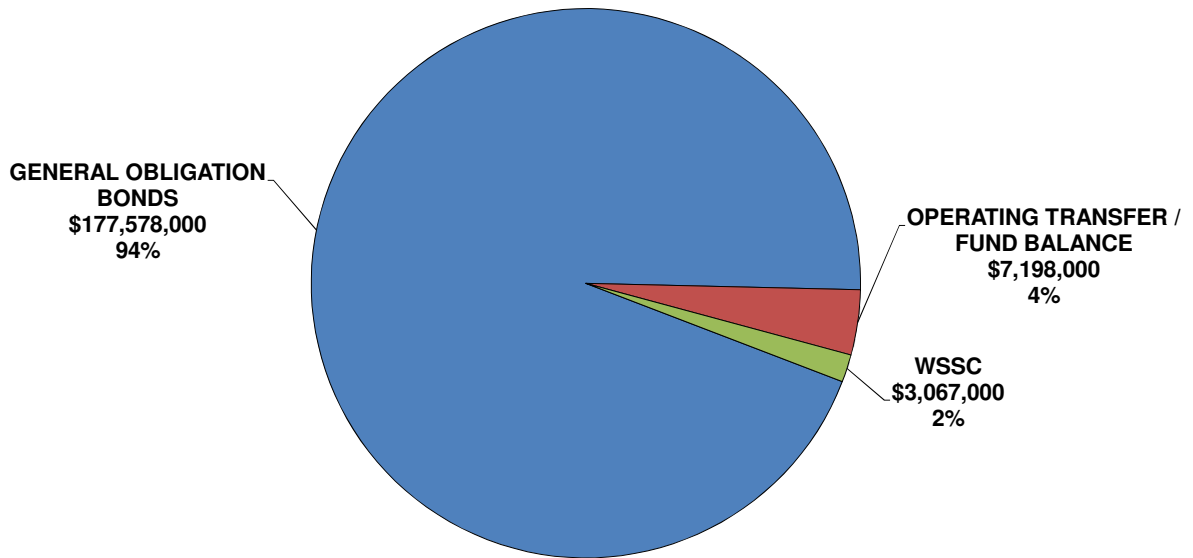
FY2019-FY2023 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$187,843,000

BY PROJECT TYPE:



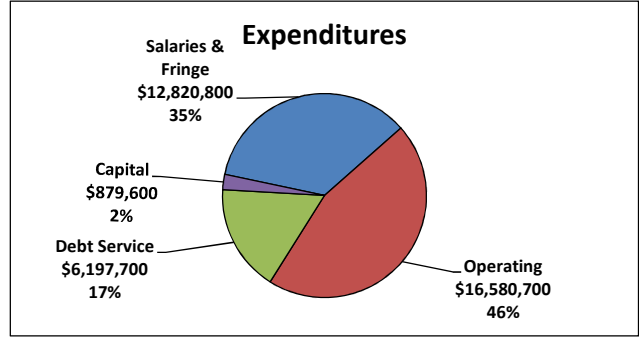
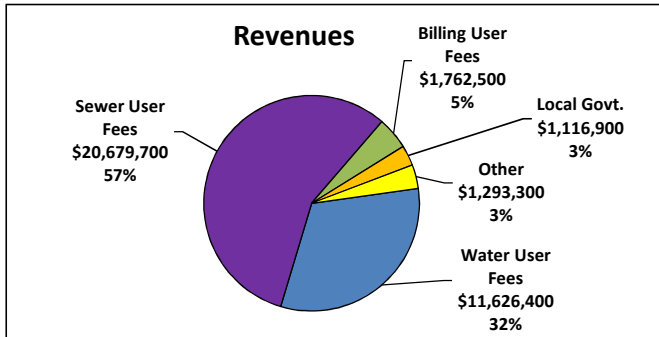
BY REVENUE SOURCE:



ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY19 APPROVED BUDGET = \$36,478,800



FY18 Approved Budget \$33,638,500 FY19 Approved Budget \$36,478,800 Change \$2,840,300 ; 8.4%

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. The FY19 user fees rate increased by 6.3% on the average residential water and sewer bill. The user fee rates for FY19 are:

Water User Fee Rate per 1,000 gallons

| | |
|---|---------|
| Single Family Residential: 0 – 18,000 gallons | \$4.01 |
| Single Family Residential : 18,001 – 24,000 gallons | \$8.02 |
| Single Family Residential : over 24,001 gallons | \$12.03 |
| Multi-Family / Commercial: Metered Usage | \$4.88 |

Sewer User Fee Rate per 1,000 gallons

| | |
|--|--------|
| Single Family Residential: Usage capped @ 24,000 gallons | \$7.78 |
| Multi-Family / Commercial: Metered Usage | \$7.78 |

Customer account fee per quarterly bill \$10.15

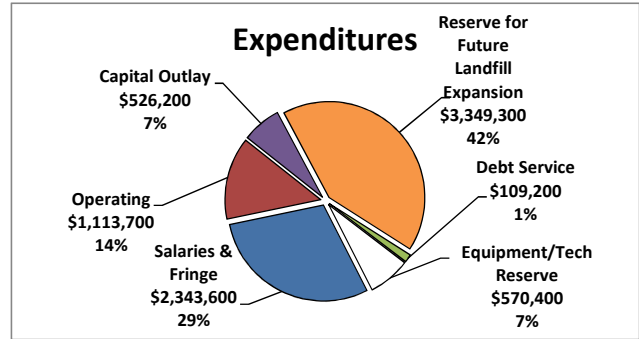
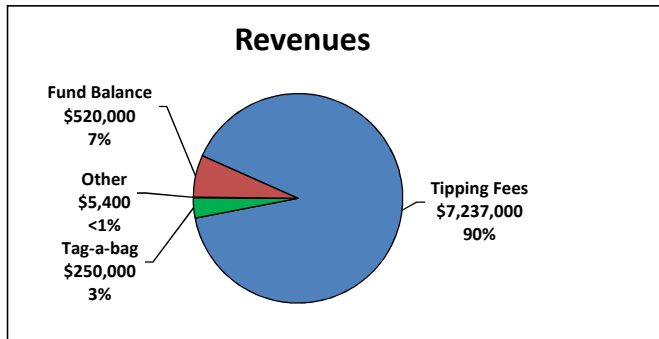
NOTE: The average quarterly Water and Sewer bill assuming 146 gallons per day would increase from \$155 to \$165.

For more information, please visit:

www.charlescountymd.gov/pw/utilities/mattawoman-office-utilities

LANDFILL FUND

TOTAL FY19 APPROVED BUDGET = \$8,012,400



FY18 Approved Budget \$8,036,100 FY19 Approved Budget \$8,012,400 Change (\$23,700) ; -0.3%

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 remains at \$75 per ton for FY19. 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.

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 be 60% filled as of June 30, 2018.

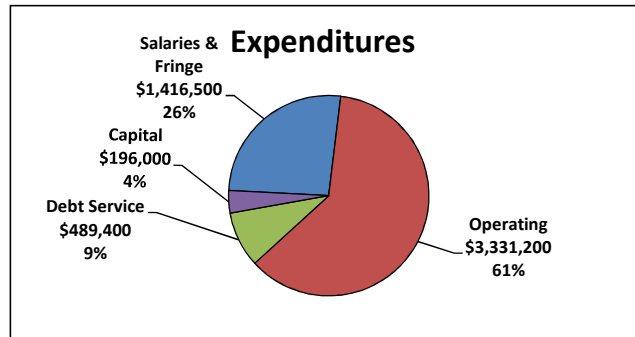
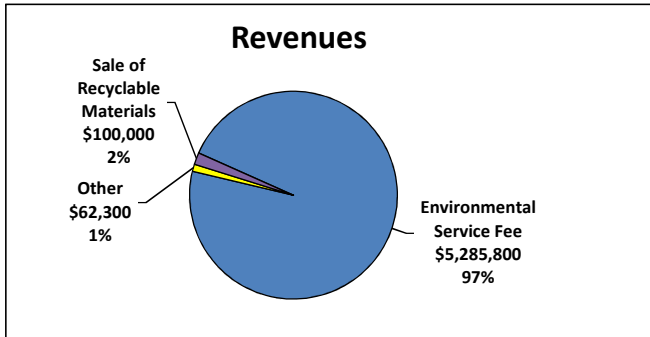
For more information, please visit:

www.charlescountymd.gov/pw/landfill/landfill-operations

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY19 APPROVED BUDGET = \$5,448,100



FY18 Approved Budget \$5,818,100 FY19 Approved Budget \$5,448,100 Change (\$370,000) ; -6.4%

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 \$101 Environmental Service Fee per improved property for property owners outside of Indian Head and La Plata and the \$20 fee for properties located within these municipalities are proposed remains the same for FY2019.**

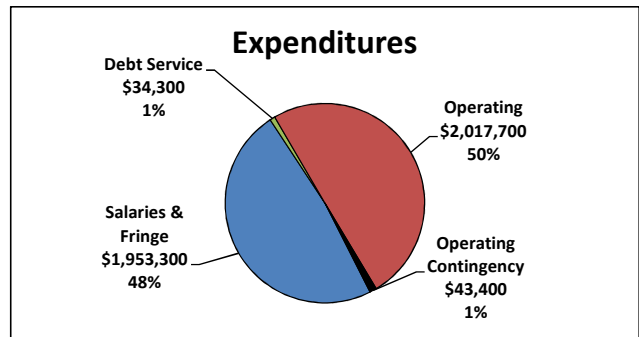
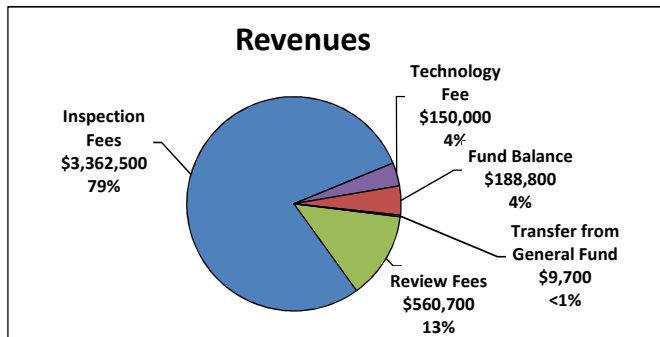
Charles County has achieved a 55% waste diversion rate. By the end of FY2019, approximately 47,000 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four Recycling Centers, one 24-Hour Recycling Drop-off Site, and eight 24-Hour 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. The 24-Hour Recycling Drop-off Site is located in Benedict at the Benedict Volunteer Fire Department.

For more information, please visit:

www.charlescountymd.gov/pw/environmental/environmental-resources
www.charlescountymd.gov/pw/litter/litter-control

INSPECTION & REVIEW FUND

TOTAL FY19 APPROVED BUDGET = \$4,271,700



FY18 Approved Budget \$4,365,800 FY19 Approved Budget \$4,271,700 Change (\$94,100) ; -2.2%

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, and storm drain & storm water inspections. Fees were adjusted to cover the cost of providing these services.

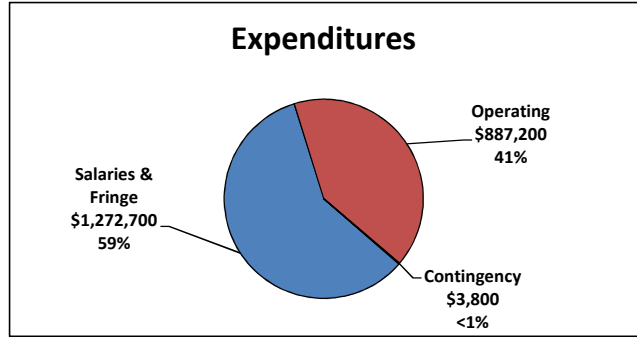
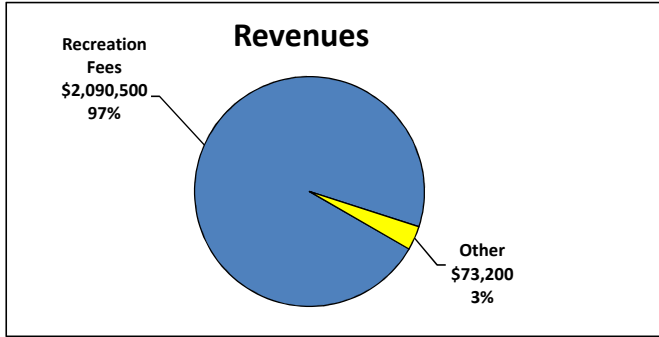
For more information, please visit:

www.charlescountymd.gov/pgm/cpis/codes-permits-inspection-services

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY19 APPROVED BUDGET = \$2,163,700



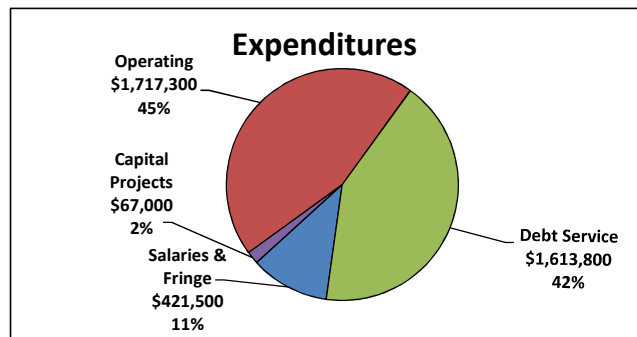
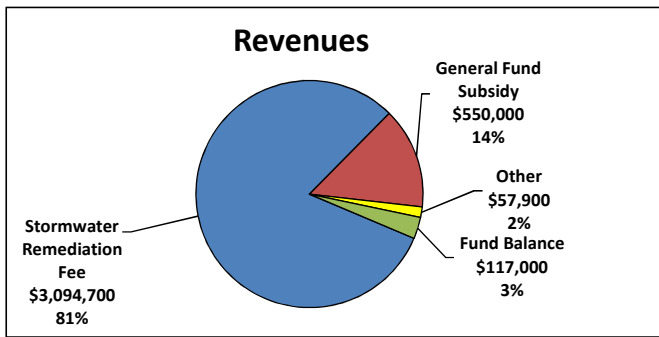
FY18 Approved Budget \$2,040,700 FY19 Approved Budget \$2,163,700 Change \$123,000 ; 6.0%

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, summer aquatics and 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 & Recreation Center.

For more information, please visit:
<http://www.charlescountyparks.com/recreation/recreation>

WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY19 APPROVED BUDGET = \$3,819,600



FY18 Approved Budget \$3,559,400 FY19 Approved Budget \$3,819,600 Change \$260,200 ; 7.3%

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 **\$61 Stormwater Remediation Fee**, which is charged annually to each improved property within the County. Properties within the Town of La Plata and Town of Indian Head are not charged the County fee, since the Towns have their own stormwater permit.

For more information, please visit:
<http://www.charlescountymd.gov/pgm/planning/watershed/watershed-restoration-protection>

Charles County Commissioners



Equal Opportunity County

Fiscal and Administrative Services Budget Division

P.O. Box 2150 • 200 Baltimore Street • La Plata, Maryland 20646
301-645-0570
MD Relay: 711 • Relay TDD: 1-800-735-2258

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.