
Charles County, MD

BUDGET-IN-BRIEF

Adopted FY2021 Budget

July 1, 2020 - June 30, 2021



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CHARLES COUNTY COMMISSIONERS



Reuban B. Collins, II, Esq.
President



Bobby Rucci
Vice President
(Dist. 4)



Gilbert O. Bowling, III
(Dist. 1)



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



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

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

Board Responsibilities

The Charles County Commissioners are responsible for:

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

Regular Board Meetings

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

Meetings are aired live on Charles County's local government cable television stations Comcast 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, <https://www.charlescountymd.gov/our-county/ccgtv-live-stream>, as well as, previously aired meetings.

Commissioner Appointed Boards, Committees, and Commissions

The Charles County Commissioners appoint more than 40 commissions, boards, committees, and workgroups, which advise them on topics ranging from land use and development to housing. Vacancy announcements are advertised through the local news media and on <https://www.charlescountymd.gov/home/showdocument?id=2962>.

DESCRIPTION OF EACH FUND

GOVERNMENTAL FUNDS:

General Fund

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

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

Capital Project Fund

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

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

Debt Service Fund

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

This fund is utilized to account for bonds issued on behalf of a local nursing home, a local hospital, a children's learning center at the College of Southern Maryland, developer construction bonds, private sector partnership of a local baseball stadium, 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. 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 farm land, and for revenue generated from a franchise fee agreement with cable TV providers to support government access channels for Charles County.

PROPRIETARY FUNDS:

Enterprise Funds

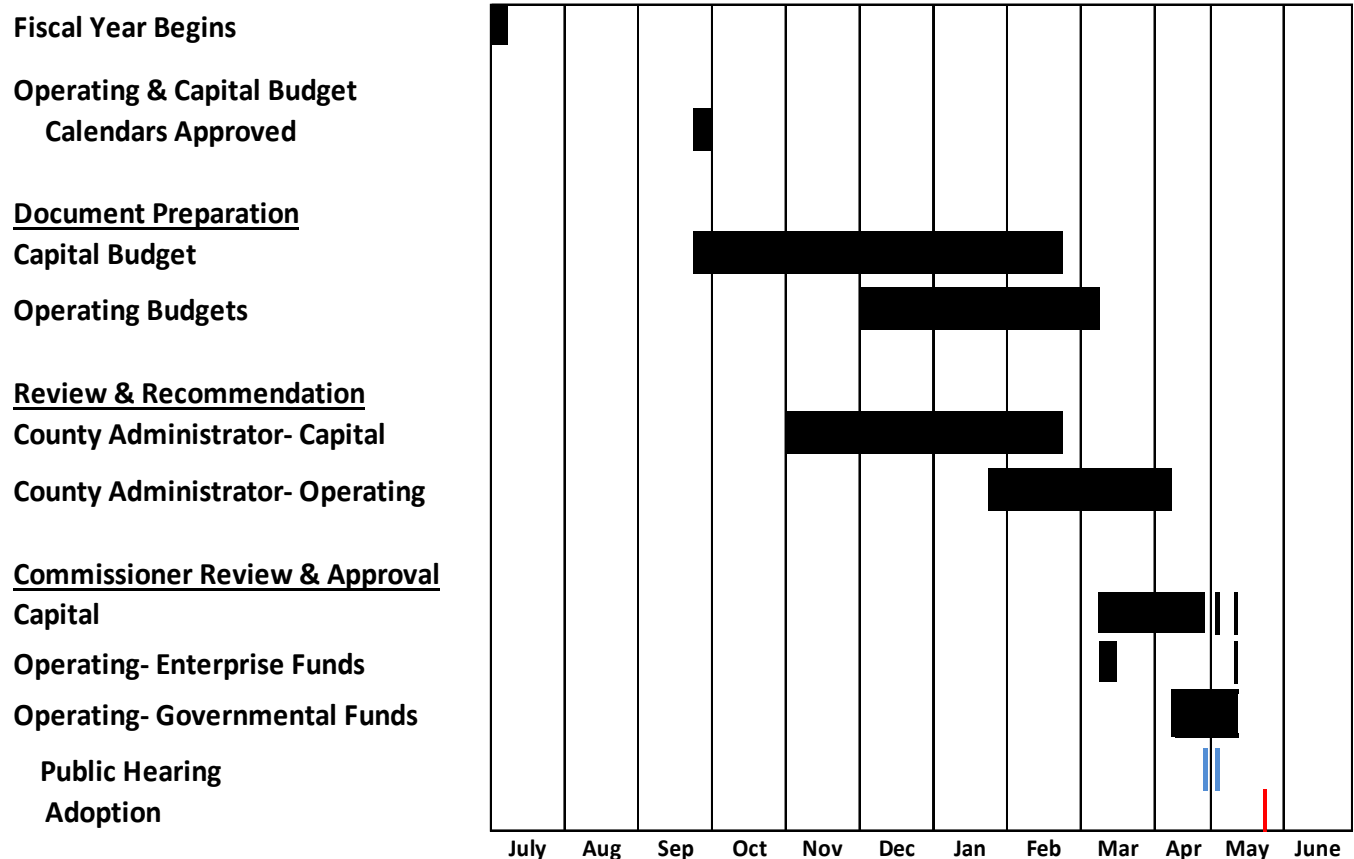
Enterprise Funds are established to segregate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of the program. The Water and Sewer fund, the Solid Waste Fund, and Watershed Protection and Restoration Fund are considered major funds. The County provides water and sewer service to over 34,500 customers and is anticipated to accept over 118,000 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 BUDGET PROCESS

The Budget Process

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



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

Development, Review, and Adoption

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

The requests are reviewed by senior management and department heads are given an opportunity at this time to prioritize their projects and fit projects with the highest needs within the County's affordable debt limits. The CIP was presented to the Board of County Commissioners in March with a review of which projects were within the targeted budget and those projects exceeding budget based on this prioritization. A public hearing was held on May 5, 2020 and a public hearing on the constant yield tax rate was held on April 29, 2020. The budget was approved by the Commissioners on May 19, 2020.

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 May. 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 May includes review of the Enterprise Funds.

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

Operating & Capital Budget Interaction

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

FISCAL YEAR 2021 ADOPTED BUDGET

Summary by Fund

DESCRIPTION	FY2021			FY2020		% Chg.
	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE	APPROPRIATION TOTAL	APPROPRIATION TOTAL ³	
GOVERNMENTAL FUNDS:						
General Fund	\$424,716,400	\$3,571,800	\$5,153,000 ¹	\$433,441,200	\$425,097,500	2.0%
Capital Project Fund						
Governmental	\$68,069,000	\$2,778,000	\$3,105,000 ¹	\$73,952,000	\$104,889,000	-29.5%
Water & Sewer	42,014,000			42,014,000	35,644,000	17.9%
Watershed Protection and Restoration	7,958,000			7,958,000	11,017,000	-27.8%
Solid Waste- Landfill	7,863,000			7,863,000	4,722,000	66.5%
Environmental Services	61,000			61,000	36,000	69.4%
Total Capital Projects	\$125,965,000	\$2,778,000	\$3,105,000	\$131,848,000	\$156,308,000	-15.6%
Governmental Reserves	0			0	2,671,800	
Total Capital Project Fund	\$125,965,000	\$2,778,000	\$3,105,000	\$131,848,000	\$158,979,800	-17.1%
Debt Service Fund	\$16,141,000	\$0	\$35,800 ¹	\$16,176,800	\$23,008,930	-29.7%
Special Revenue Funds						
Fire & Rescue	\$13,835,371	\$0	\$0	\$13,835,371	\$13,527,192	2.3%
Housing Assistance	9,596,938	225,462	0	9,822,400	10,076,634	-2.5%
Transportation	4,211,384	3,915,594	0	8,126,978	8,271,416	-1.7%
Cable TV Access/I-Net Fund	3,423,100		200,000 ¹	3,623,100	6,509,800	-44.3%
Public Safety Grants	845,811	1,162,429		2,008,240	2,482,666	-19.1%
Aging Grants	1,422,949	17,980	10,162 ¹	1,451,091	2,074,223	-30.0%
Judicial Grants	1,216,106	146,564		1,362,670	1,716,926	-20.6%
Charles County Advocacy Council for Children, Youth, and Families	921,001		21,747 ¹	942,748	2,601,878	-63.8%
Housing - Special Loans	404,500	500		405,000	595,129	-31.9%
Economic Development Loan Programs	0		275,000 ¹	275,000	840,000	-67.3%
Southern MD Criminal Justice Academy	169,400	80,700	17,300 ¹	267,400	443,492	-39.7%
Drug Forfeitures	150,500		56,000 ¹	206,500	178,600	15.6%
Emergency Management	102,691	102,691		205,382	986,526	-79.2%
Nuisance Abatement Fund	100,000			100,000	100,000	0.0%
Animal Shelter / Control Services	97,800			97,800	112,860	-13.3%
Law Library	37,500	28,000		65,500	62,400	5.0%
Sheriffs Special Programs	55,700			55,700	218,700	-74.5%
Tourism Grant	28,534			28,534	28,534	0.0%
Agricultural Preservation	18,600			18,600	18,600	0.0%
Planning Grants	5,000			5,000	25,000	-80.0%
Community Development Block Grants	0			0	418,684	-100.0%
Total Special Revenue	\$36,642,885	\$5,679,920	\$580,209	\$42,903,014	\$51,289,260	-16.4%
PROPRIETARY FUNDS:						
Enterprise Funds						
Water & Sewer	\$41,601,000		\$199,000 ¹	\$41,800,000	\$39,660,400	5.4%
Solid Waste- Landfill	9,098,100		1,134,000 ^{1,2}	10,232,100	9,617,500	6.4%
Environmental Services	6,797,500		670,000 ^{1,2}	7,467,500	7,019,900	6.4%
Inspections & Review	4,915,500	6,000		4,921,500	4,115,800	19.6%
Watershed Protection and Restoration	4,770,100	300,000	509,000 ¹	5,579,100	4,764,700	17.1%
Recreation	2,264,600	175,000		2,439,600	2,432,200	0.3%
Vending Machine	138,800			138,800	138,800	0.0%
Total Enterprise Fund	\$69,585,600	\$481,000	\$2,512,000	\$72,578,600	\$67,749,300	7.1%
Total All Funds	\$673,050,885	\$12,510,720	\$11,386,009	\$696,947,614	\$726,124,790	-4.0%


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 FY2020 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 \$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	\$294,000 ^a
Divided by \$100 increments	\$100 ^b
Multiplied by the combined tax rate	\$1.317 ^c
Total property taxes due	\$3,872

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 \$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 FY2021.**

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%.**

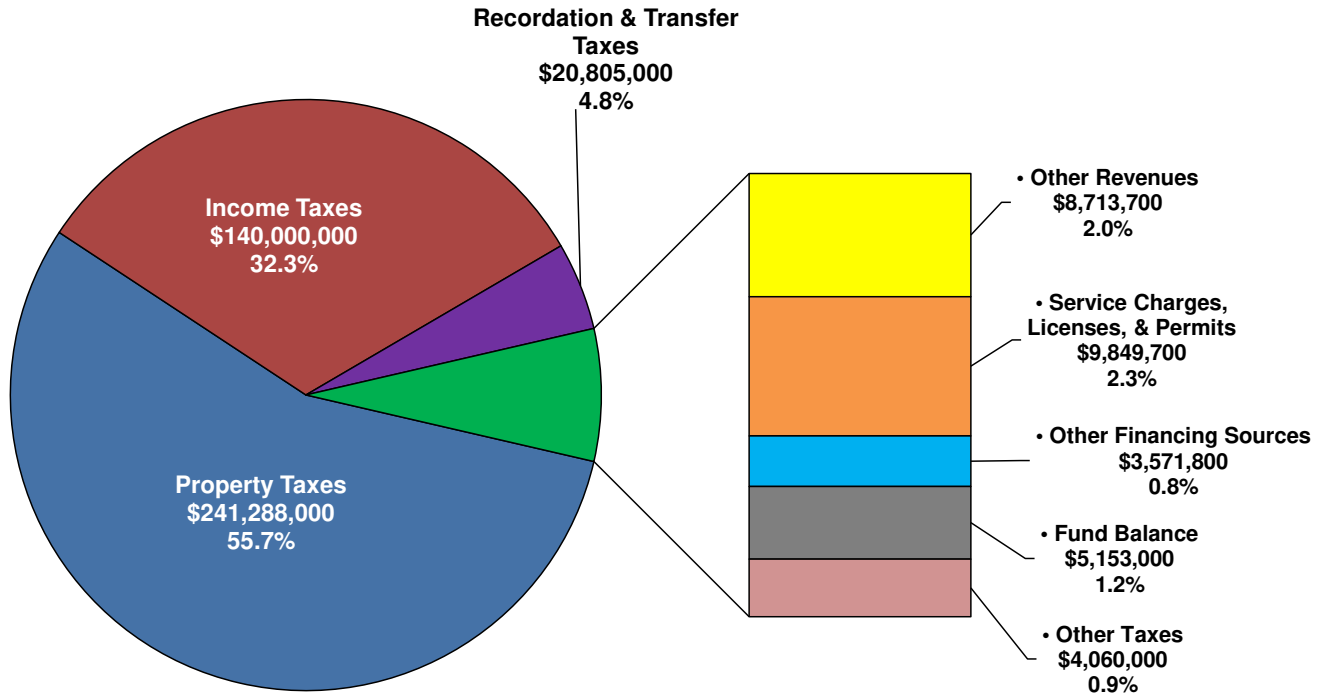
ADMISSIONS & AMUSEMENTS TAX is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. **The local tax rate is 10%, subject to 5% if state sales tax is also applicable.**

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 2021, the fair share school construction excise tax will be levied in a maximum amount of **\$17,837 for a single-family detached home, \$17,997 for a town house (triplex, duplex, etc.) and \$15,155 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

FY2021 General Fund Revenues/Financing Sources TOTAL APPROVED = \$433,441,200

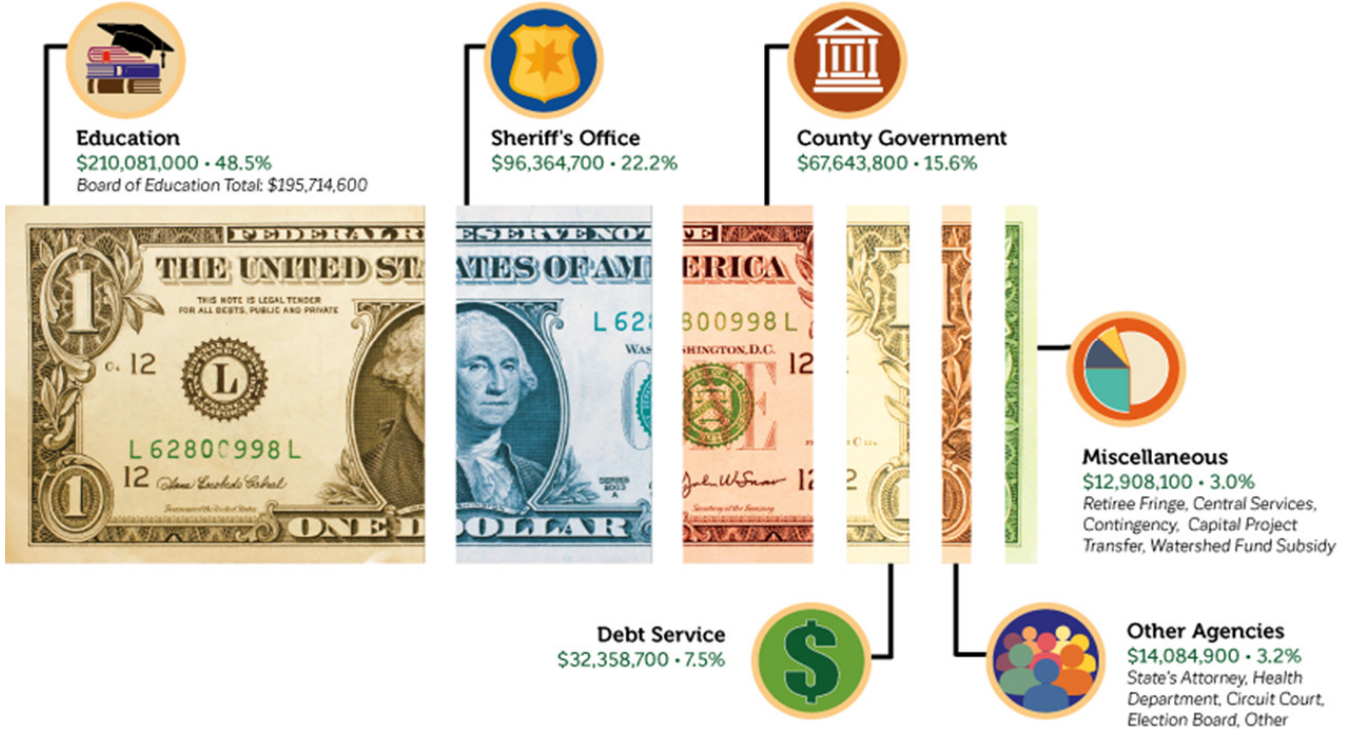


REVENUE BREAKDOWN

Category	Percentage	Amount	Category	Percentage	Amount
PROPERTY TAXES	55.7%	\$241,288,000	INCOME TAX	32.3%	\$140,000,000
Real & Personal	243,561,500				
Penalties, Interest & fees	1,036,100				
Tax Credits	(3,309,600)				
RECORDATION & TRANSFER TAXES	4.8%	\$20,805,000	SERVICE CHARGES, LICENSES, & PERMITS	2.3%	\$9,849,700
OTHER TAXES	0.9%	\$4,060,000	EMS Billing fee	\$1,600,000	
Hotel/Motel Tax	\$1,000,000		Reclaimed Water Sales	1,183,700	
Highway User	2,210,000		911 fees	1,700,000	
Admission Tax	800,000		Licenses & Permits	1,097,900	
Heavy Equipment	50,000		Indirect Cost Allocation	1,493,700	
OTHER FINANCING SOURCES	0.8%	\$3,571,800	Park Fees	717,800	
Transfer: Capital Project Fund	\$2,671,800		Remaining	2,056,600	
Special Revenue: Cable Fund	900,000		ALL OTHER REVENUES	2.0%	\$8,713,700
FUND BALANCE APPROPRIATION	1.2%	\$5,153,000	Fines & Forfeitures	\$3,477,500	
			Rent	1,262,700	
			State Grants	1,645,000	
			Other Intergovernmental	522,500	
			Interest	1,000,000	
			Sale of Fixed Assets	250,000	
			Miscellaneous	556,000	

GENERAL FUND

Approved Fiscal 2021 Charles County Budget: \$433,441,200



EXPENDITURE BREAKDOWN

EDUCATION	48.5%	\$210,081,000	SHERIFF'S OFFICE	22.2%	\$96,364,700
Board of Education	\$195,714,600				
College of Southern Maryland	9,921,200		DEBT SERVICE	7.5%	\$32,358,700
Library	4,431,600				
Other Education	13,600		OTHER AGENCIES	3.2%	\$14,084,900
			State's Attorney	\$4,580,200	
COUNTY GOVERNMENT	15.6%	\$67,643,800	Health Department	2,863,000	
Public Works - Facilities	\$15,329,300		Circuit Court	1,716,300	
Emergency Services	19,049,600		Election Board	1,822,400	
Recreation, Parks, and Tourism	9,484,200		Other Agencies	3,103,000	
Fiscal & Administrative Services	7,238,600				
Planning & Growth Management	7,083,200		MISCELLANEOUS	3.0%	\$12,908,100
Community Services	2,690,800		Retiree Fringe/OPEB Contribution	\$6,607,800	
Economic Development Dept.	1,801,100		Central Services	3,222,300	
Administrative Services	1,806,500		Capital Project Transfer	2,778,000	
County Attorney	1,259,700		Watershed Fund Subsidy	300,000	
Human Resources	1,134,800				
County Commissioners	766,000				

GENERAL FUND OPERATING BUDGET

	<u>FY2020</u> <u>Adopted</u>	<u>FY2021</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2020</u>	<u>%</u> <u>Chg.</u>
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$235,383,900	\$241,288,000	\$5,904,100	2.5%
Income Tax	134,337,000	140,000,000	5,663,000	4.2%
Recordation Tax	13,305,000	14,400,000	1,095,000	8.2%
Transfer Tax	5,920,000	6,405,000	485,000	8.2%
Other Taxes	4,217,000	4,060,000	(157,000)	-3.7%
Service Charges	8,095,900	8,751,800	655,900	8.1%
Intergovernmental	2,156,600	2,167,500	10,900	0.5%
Licenses & Permits	1,083,500	1,097,900	14,400	1.3%
Fines & Forfeitures	3,540,500	3,477,500	(63,000)	-1.8%
Other Income	6,956,400	3,068,700	(3,887,700)	-55.9%
Total Operating Revenues	\$414,995,800	\$424,716,400	\$9,720,600	2.3%
<u>Other Financing Sources</u>				
Transfer from Capital Project Fund	2,671,800	2,671,800	0	0.0%
Transfer from Special Revenue Fund	1,000,000	900,000	(100,000)	-10.0%
Reserved Fund Balance	6,429,900	5,153,000	(1,276,900)	-19.9%
Total Other Financing Sources	\$10,101,700	\$8,724,800	(\$1,376,900)	-13.6%
TOTAL REVENUES & OPERATING SOURCES	\$425,097,500	\$433,441,200	\$8,343,700	2.0%
<u>EXPENDITURES</u>				
Board of Education	\$192,074,000	\$195,714,600	\$3,640,600	1.9%
Sheriff's Office	94,754,000	96,364,700	1,610,700	1.7%
Debt Service	31,219,900	32,358,700	1,138,800	3.6%
County Administered				
Emergency Services	17,669,000	19,049,600	1,380,600	7.8%
Public Works - Facilities	15,765,300	15,329,300	(436,000)	-2.8%
Recreation, Parks, and Tourism	9,305,000	9,484,200	179,200	1.9%
Fiscal & Administrative Services	6,885,800	7,238,600	352,800	5.1%
Planning & Growth Management	6,821,500	7,083,200	261,700	3.8%
Community Services	2,783,800	2,690,800	(93,000)	-3.3%
Economic Development	1,829,600	1,801,100	(28,500)	-1.6%
General Government	4,674,100	4,967,000	292,900	6.3%
Total County Administered	\$65,734,100	\$67,643,800	\$1,909,700	2.9%
College of Southern MD	10,380,100	9,921,200	(458,900)	-4.4%
Library	4,382,400	4,431,600	49,200	1.1%
Health Department	2,815,500	2,863,000	47,500	1.7%
Other General Government	17,631,100	18,306,800	675,700	3.8%
Other Agencies/Misc.	2,736,400	2,758,800	22,400	0.8%
Contingency	100,000	0	(100,000)	-100.0%
Total Expenditures	\$421,827,500	\$430,363,200	\$8,535,700	2.0%
<u>Other Financing Uses</u>				
Capital Project Pay-as-you-go	2,720,000	2,778,000	58,000	2.1%
Watershed Fund Subsidy	550,000	300,000	(250,000)	-45.5%
Total Other Financing Uses	\$3,270,000	\$3,078,000	(\$192,000)	-5.9%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$425,097,500	\$433,441,200	\$8,343,700	2.0%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

	FY2020 <u>Adopted</u>	FY2021 <u>Adopted</u>	<u>\$ Change from FY2020</u>	<u>% Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>PROPERTY TAXES:</u>				
Real Property - Full Year	\$208,391,000	\$215,338,000	\$6,947,000	3.3%
Real Property - Half Year	285,300	302,400	17,100	6.0%
Real Property-Quarter Year	142,600	151,200	8,600	6.0%
Real Property-Three-Quarter Year	428,000	454,000	26,000	6.1%
Business Personal Property	278,000	250,000	(28,000)	-10.1%
Railroads & Public Utilities	9,741,000	9,561,000	(180,000)	-1.8%
Ordinary Business Corp.	6,924,900	6,340,000	(584,900)	-8.4%
Payment in Lieu of Tax: Morgantown	7,938,800	7,938,800	0	0.0%
Payment in Lieu of Tax: CPV	3,346,200	3,226,100	(120,100)	-3.6%
Penalties & Interest	600,000	600,000	0	0.0%
Half Year Tax Billing	400,000	436,100	36,100	9.0%
Subtotal	\$238,475,800	\$244,597,600	\$6,121,800	2.6%
Homestead Tax Credit	(174,700)	(225,800)	(51,100)	29.3%
Low Income Tax Credit	(694,000)	(760,000)	(66,000)	9.5%
Senior Tax Credit	(310,000)	(280,000)	30,000	-9.7%
Ag. Preservation Tax Credit	(131,000)	(125,000)	6,000	-4.6%
Tax Differ.- La Plata	(1,675,000)	(1,806,600)	(131,600)	7.9%
Tax Differ.- Indian Head	(100,000)	(105,000)	(5,000)	5.0%
Surviving Spouse Tax Credit	(7,000)	(7,000)	0	0.0%
Conservation Easement Tax Credit	(200)	(200)	0	0.0%
Subtotal	(\$3,091,900)	(\$3,309,600)	(\$217,700)	7.0%
Total Property Taxes	\$235,383,900	\$241,288,000	\$5,904,100	2.5%
<u>INCOME TAX</u>	\$134,337,000	\$140,000,000	\$5,663,000	4.2%
<u>RECORDATION TAX</u>	\$13,305,000	\$14,400,000	\$1,095,000	8.2%
<u>TRANSFER TAX</u>	\$5,920,000	\$6,405,000	\$485,000	8.2%
<u>OTHER TAXES:</u>				
Hotel/Motel Room	\$1,174,000	\$1,000,000	(\$174,000)	-14.8%
Highway User	2,133,000	2,210,000	77,000	3.6%
Admission and Amusement	910,000	800,000	(110,000)	-12.1%
Heavy Equipment	0	50,000	50,000	N/A
Total Other Local Taxes	\$4,217,000	\$4,060,000	(\$157,000)	-3.7%

GENERAL FUND OPERATING BUDGET

	<u>FY2020</u> <u>Adopted</u>	<u>FY2021</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2020</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>LICENSES & PERMITS</u>				
Trader License	\$224,600	\$211,200	(\$13,400)	-6.0%
Alcoholic License	215,700	215,700	0	0.0%
Building Permits	153,000	150,000	(3,000)	-2.0%
Park Permits	104,200	101,900	(2,300)	-2.2%
Electrical Exams	84,800	83,000	(1,800)	-2.1%
Electrical Permits	70,000	73,000	3,000	4.3%
Pumbling Permits	59,600	100,000	40,400	67.8%
Trailer Permits	44,300	44,300	0	0.0%
Civil Marriage Licenses	40,000	36,000	(4,000)	-10.0%
Other	87,300	82,800	(4,500)	-5.2%
Total Licenses & Permits	\$1,083,500	\$1,097,900	\$14,400	1.3%
<u>INTERGOVERNMENTAL:</u>				
State				
Aid for Police Protection	\$1,300,000	\$1,311,000	\$11,000	0.8%
State Aid For Inmate Operating	157,000	125,000	(32,000)	-20.4%
Jury Fee Reimbursement	119,500	119,500	0	0.0%
Other	71,600	89,500	17,900	25.0%
Subtotal	\$1,648,100	\$1,645,000	(\$3,100)	-0.2%
Local Governments				
Animal Shelter- St. Mary's	\$508,500	\$522,500	\$14,000	2.8%
Subtotal	\$508,500	\$522,500	\$14,000	2.8%
Total Intergovernmental	\$2,156,600	\$2,167,500	\$10,900	0.5%
<u>SERVICE CHARGES:</u>				
Em. Medical Srvc. Billing Fee	\$1,420,000	\$1,600,000	\$180,000	12.7%
Indirect Cost Allocation	1,279,500	1,493,700	214,200	16.7%
Local 911 Aid	1,300,000	1,700,000	400,000	30.8%
Park Fees	717,800	717,800	0	0.0%
Reclaimed Water Sales	1,183,700	1,183,700	0	0.0%
Sheriff Fees	500,000	460,000	(40,000)	-8.0%
Custodial Fee	350,100	358,600	8,500	2.4%
False Alarm Registrations	306,500	306,500	0	0.0%
Sheriff Pay Phone Commissions	140,000	140,000	0	0.0%
Room & Board Detention Center	115,000	115,000	0	0.0%
Other	783,300	676,500	(106,800)	-13.6%
Total Service Charges	\$8,095,900	\$8,751,800	\$655,900	8.1%

GENERAL FUND OPERATING BUDGET

	<u>FY2020</u> <u>Adopted</u>	<u>FY2021</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2020</u>	<u>%</u> <u>Chg.</u>
REVENUE DETAIL BY ACCOUNT CLASSIFICATION				
<u>FINES & FORFEITURES</u>				
Red Light Camera Fines	\$1,820,000	\$1,820,000	\$0	0.0%
Speed Camera Fines	1,400,000	1,300,000	(100,000)	-7.1%
False Alarm Fines	223,000	246,000	23,000	10.3%
Other	97,500	111,500	14,000	14.4%
Total Fines & Forfeitures	\$3,540,500	\$3,477,500	(\$63,000)	-1.8%
<u>OTHER INCOME</u>				
Rent	\$1,267,400	\$1,262,700	(\$4,700)	-0.4%
Interest	5,000,000	1,000,000	(4,000,000)	-80.0%
Sale of Fixed Assets	250,000	250,000	0	0.0%
Miscellaneous	439,000	556,000	117,000	26.7%
Total Miscellaneous	\$6,956,400	\$3,068,700	(\$3,887,700)	-55.9%
TOTAL OPERATING REVENUES	\$414,995,800	\$424,716,400	\$9,720,600	2.3%
<u>Financing Sources</u>				
Transfer from Capital Project Fund	\$2,671,800	\$2,671,800	\$0	0.0%
Transfer from Special Revenue Fund	1,000,000	900,000	(100,000)	-10.0%
Subtotal: Financing Sources	\$3,671,800	\$3,571,800	(\$100,000)	-2.7%
<u>Fund Balance</u>				
Reserve for Priorities	6,429,900	5,153,000	(1,276,900)	-19.9%
Subtotal: Fund Balance	\$6,429,900	\$5,153,000	(\$1,276,900)	-19.9%
TOTAL OTHER FINANCING SOURCES	\$10,101,700	\$8,724,800	(\$1,376,900)	-13.6%
TOTAL	\$425,097,500	\$433,441,200	\$8,343,700	2.0%

GENERAL FUND OPERATING BUDGET

	<u>FY2020</u> <u>Adopted</u>	<u>FY2021</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2020</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>EDUCATION</u>				
Board of Education	\$192,074,000	\$195,714,600	\$3,640,600	1.9%
College of Southern Maryland	10,380,100	9,921,200	(458,900)	-4.4%
Library	4,382,400	4,431,600	49,200	1.1%
Other	13,600	13,600	0	0.0%
Total Education	\$206,850,100	\$210,081,000	\$3,230,900	1.6%
<u>PUBLIC SAFETY</u>				
Sheriff	\$72,397,800	74,050,600	\$1,652,800	2.3%
Corrections	19,938,800	20,025,400	86,600	0.4%
Automated Enforcement Unit (AEU)	2,049,000	1,969,500	(79,500)	-3.9%
Fingerprinting Service	368,400	319,200	(49,200)	-13.4%
Sheriff's Office	\$94,754,000	\$96,364,700	\$1,610,700	1.7%
Emergency Services Administration	437,700	404,500	(33,200)	-7.6%
False Alarm Reduction Unit	189,700	193,600	3,900	2.1%
Animal Control	746,300	738,900	(7,400)	-1.0%
Animal Shelter	1,060,100	1,056,800	(3,300)	-0.3%
Fire/EMS Communications	4,173,000	4,201,400	28,400	0.7%
Career Emergency Medical Services	10,640,500	12,021,800	1,381,300	13.0%
Special Operations	256,500	259,600	3,100	1.2%
Emergency Management	165,200	173,000	7,800	4.7%
Subtotal: Emergency Services	\$17,669,000	\$19,049,600	\$1,380,600	7.8%
Total Public Safety	\$112,423,000	\$115,414,300	\$2,991,300	2.7%
<u>DEBT SERVICE</u>				
Principal	\$22,207,900	\$22,994,800	\$786,900	3.5%
Interest	8,285,600	8,535,000	249,400	3.0%
Miscellaneous	726,400	828,900	102,500	14.1%
Total Debt Service	\$31,219,900	\$32,358,700	\$1,138,800	3.6%

GENERAL FUND OPERATING BUDGET

	<u>FY2020</u> <u>Adopted</u>	<u>FY2021</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2020</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>GENERAL GOVERNMENT</u>				
Central Services	\$4,135,600	\$3,222,300	(\$913,300)	-22.1%
OPEB Contribution	2,000,000	3,000,000	1,000,000	50.0%
Election Board	1,570,300	1,822,400	252,100	16.1%
Liquor Board	264,300	268,300	4,000	1.5%
Orphan's Court	63,500	64,500	1,000	1.6%
Circuit Court	1,813,300	1,716,300	(97,000)	-5.3%
State's Attorney	4,535,600	4,580,200	44,600	1.0%
Fringe Benefits	3,228,500	3,607,800	379,300	11.7%
Volunteer Fire & Rescue Subsidy	20,000	25,000	5,000	25.0%
Subtotal: Other General Govt.	\$17,631,100	\$18,306,800	\$675,700	3.8%
County Commissioners	\$707,600	\$766,000	\$58,400	8.3%
Administrative Services	1,627,100	1,806,500	179,400	11.0%
County Attorney	1,243,100	1,259,700	16,600	1.3%
Human Resources	1,096,300	1,134,800	38,500	3.5%
Subtotal: County Administered	\$4,674,100	\$4,967,000	\$292,900	6.3%
General Government				
Total General Government	\$22,305,200	\$23,273,800	\$968,600	4.3%
<u>FISCAL & ADMINISTRATIVE SERVICES</u>				
Administration	\$249,700	\$253,900	\$4,200	1.7%
Budget	453,700	451,300	(2,400)	-0.5%
Information Technology	3,333,300	3,651,200	317,900	9.5%
Purchasing	391,100	399,000	7,900	2.0%
Treasury	1,330,500	1,332,000	1,500	0.1%
Accounting	1,127,500	1,151,200	23,700	2.1%
Total Fiscal & Admin. Services	\$6,885,800	\$7,238,600	\$352,800	5.1%
<u>PUBLIC WORKS - FACILITIES</u>				
Administration	\$642,200	\$624,000	(\$18,200)	-2.8%
Building & Trades	8,016,400	7,774,200	(242,200)	-3.0%
Vehicle Maintenance	971,400	1,020,600	49,200	5.1%
Roads	6,135,300	5,910,500	(224,800)	-3.7%
Total Public Works	\$15,765,300	\$15,329,300	(\$436,000)	-2.8%
<u>COMMUNITY SERVICES</u>				
Administration	\$377,600	\$372,900	(\$4,700)	-1.2%
Aging & Human Services	1,798,900	1,719,800	(79,100)	-4.4%
Housing Authority	607,300	598,100	(9,200)	-1.5%
Total Community Services	\$2,783,800	\$2,690,800	(\$93,000)	-3.3%

GENERAL FUND OPERATING BUDGET

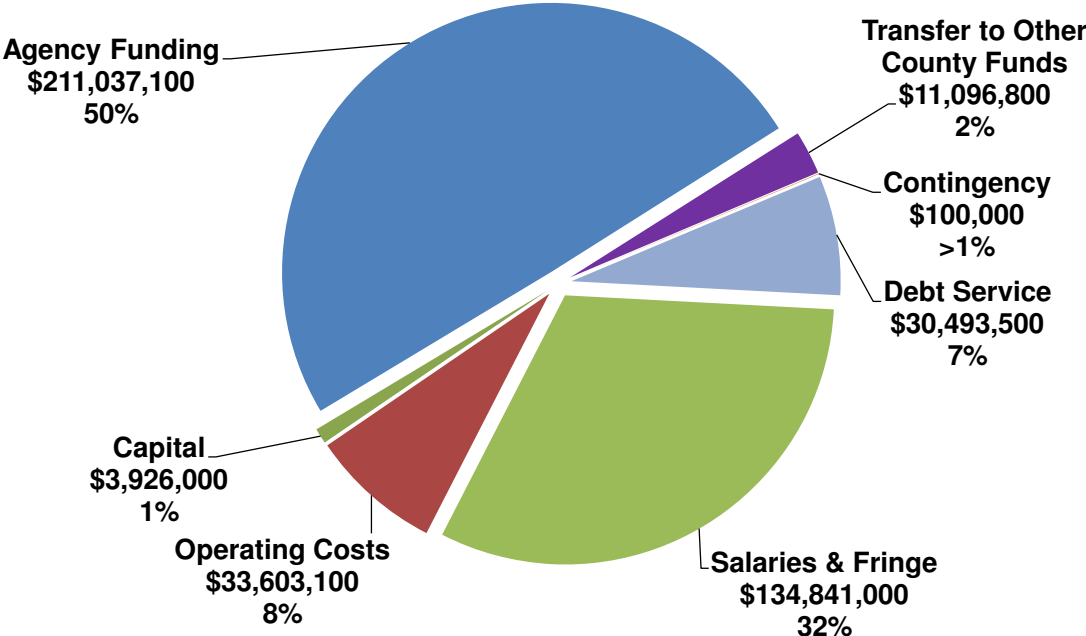
	<u>FY2020</u> <u>Adopted</u>	<u>FY2021</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2020</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>RECREATION, PARKS, AND TOURISM</u>				
Administration	\$744,000	\$736,000	(\$8,000)	-1.1%
Recreation	2,540,500	2,701,600	161,100	6.3%
Parks & Grounds	5,168,900	5,226,400	57,500	1.1%
Tourism	851,600	820,200	(31,400)	-3.7%
Total Recreation, Parks, & Tourism	\$9,305,000	\$9,484,200	\$179,200	1.9%
<u>PLANNING & GROWTH MANAGEMENT</u>				
Administration	\$555,800	\$547,400	(\$8,400)	-1.5%
Transit	3,694,300	3,915,600	221,300	6.0%
Planning	1,686,400	1,694,300	7,900	0.5%
Inspections & Enforcement	495,500	535,400	39,900	8.1%
Codes & Permits	389,500	390,500	1,000	0.3%
Total Planning & Growth Mgmt.	\$6,821,500	\$7,083,200	\$261,700	3.8%
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Department	\$1,829,600	\$1,801,100	(\$28,500)	-1.6%
Other Economic Development Svcs	188,000	188,000	0	0.0%
Total Economic Development	\$2,017,600	\$1,989,100	(\$28,500)	-1.4%
<u>HEALTH SERVICES</u>				
Health Department	\$2,815,500	\$2,863,000	\$47,500	1.7%
Water & Sewer Services	203,200	211,300	8,100	4.0%
Mosquito Control	124,000	124,000	0	0.0%
Dept. of Health & Mental Hygiene	120,400	120,400	0	0.0%
Total Health	\$3,263,100	\$3,318,700	\$55,600	1.7%
<u>SOCIAL SERVICES</u>				
Department of Social Services	\$324,000	\$324,600	\$600	0.2%
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	\$1,382,000	\$1,382,600	\$600	0.0%

GENERAL FUND OPERATING BUDGET

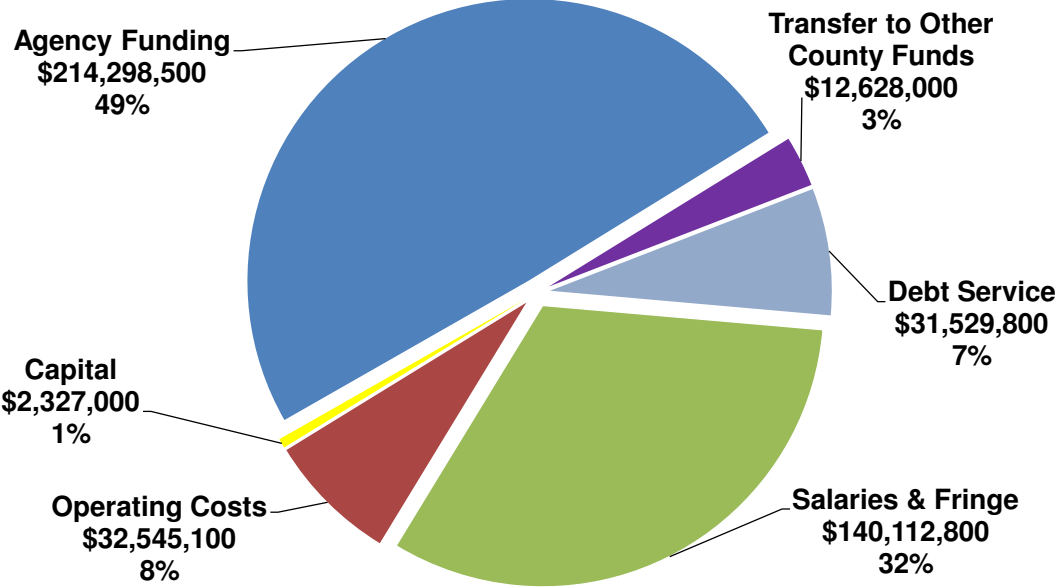
	<u>FY2020</u> <u>Adopted</u>	<u>FY2021</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2020</u>	<u>%</u> <u>Chg.</u>
EXPENDITURES BY DIVISION				
<u>CONSERVATION OF NATURAL RESOURCES</u>				
University of MD Extension	\$226,800	\$230,700	\$3,900	1.7%
Soil Conservation	398,400	452,400	54,000	13.6%
Weed Control	15,800	15,300	(500)	-3.2%
So. MD Resource Conservation	10,200	10,500	300	2.9%
Gypsy Moth	9,000	5,000	(4,000)	-44.4%
Waterman's Assoc. of Charles Cty.	40,000	0	(40,000)	-100.0%
Forest Conservancy District Board	5,000	5,000	0	0.0%
Total Conservation of Natural Resources	\$705,200	\$718,900	\$13,700	1.9%
<u>CONTINGENCY</u>				
Contingency	\$100,000	\$0	(\$100,000)	-100.0%
Total Contingency	\$100,000	\$0	(\$100,000)	-100.0%
TOTAL EXPENDITURES	\$421,827,500	\$430,363,200	\$8,535,700	2.0%
<u>FINANCING USES:</u>				
Capital Project Pay-as-you-go	\$2,720,000	\$2,778,000	\$58,000	2.1%
Watershed Fund Subsidy	550,000	300,000	(250,000)	-45.5%
TOTAL FINANCING USES	\$3,270,000	\$3,078,000	(\$192,000)	-5.9%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$425,097,500	\$433,441,200	\$8,343,700	2.0%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

GENERAL FUND OPERATING BUDGET

FY20 ADOPTED BUDGET \$425,097,500



FY21 ADOPTED BUDGET \$433,441,200



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

CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2021 APPROVED CAPITAL PROJECT BUDGET FY2021-FY2025 CAPITAL IMPROVEMENT PROGRAM

(\$ in thousands)	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	5-Year Total '21-'25	Prior Approp. thru FY20	Beyond FY 2025	Project Total
Governmental Projects									
CAPITAL COSTS									
Board of Education	\$40,736	\$69,585	\$67,035	\$27,122	\$4,567	\$209,045	\$49,679	\$74,514	\$333,238
College of Southern Maryland.....	1,494	4,136	3,762	0	0	9,392	32,853	0	42,245
General Government.....	16,199	18,776	20,682	12,770	3,221	71,648	30,528	4,455	106,631
Parks.....	797	3,520	4,107	1,485	337	10,246	219	425	10,890
Transportation.....	14,726	9,017	5,216	5,225	5,548	39,732	37,642	13,045	90,419
Total Governmental	\$73,952	\$105,034	\$100,802	\$46,602	\$13,673	\$340,063	\$150,921	\$92,439	\$583,423
FINANCE SOURCES									
General Obligation Bonds.....	\$41,540	\$50,121	\$34,897	\$12,187	\$8,640	\$147,385	\$89,838	\$18,900	\$256,123
Fair Share Excise Tax Bonds.....	9,197	10,834	18,885	13,086	1,252	53,254	14,391	31,179	98,824
Capital Project Fund - Fund Balance.....	3,105	0	0	0	0	3,105	182	0	3,287
General Fund Operating Transfer.....	2,778	1,755	1,924	1,837	1,586	9,880	1,034	888	11,802
Total County Funding	\$56,620	\$62,710	\$55,706	\$27,110	\$11,478	\$213,624	\$105,445	\$50,967	\$370,036
Federal.....	400	0	5,113	5,344	0	10,857	440	0	11,297
State.....	21,011	35,175	39,883	14,048	2,095	112,212	36,407	41,211	189,830
Other: Forward funding State Share.....	(6,299)	0	0	0	0	(6,299)	6,299	0	0
Other.....	2,220	7,149	100	100	100	9,669	2,330	261	12,260
Total Governmental	\$73,952	\$105,034	\$100,802	\$46,602	\$13,673	\$340,063	\$150,921	\$92,439	\$583,423
Enterprise Fund Projects									
CAPITAL COSTS									
Water.....	\$6,969	\$21,357	\$21,781	\$19,798	\$15,119	\$85,024	\$32,708	\$69,116	\$186,848
Sewer.....	35,045	65,551	41,504	9,658	16,196	167,954	81,616	11,310	260,880
Solid Waste (Landfill).....	7,863	2,724	2,051	0	0	12,638	8,624	0	21,262
Watershed Protection & Restoration.....	7,958	10,467	10,764	10,160	10,658	50,007	42,510	9,762	102,279
Environmental Service.....	61	712	0	0	0	773	35	0	808
Total Enterprise Funds	\$57,896	\$100,811	\$76,100	\$39,616	\$41,973	\$316,396	\$165,493	\$90,188	\$572,077
FINANCE SOURCES									
Water Bonds.....	\$6,871	\$21,259	\$21,621	\$19,638	\$15,021	\$84,410	\$31,860	\$69,018	\$185,288
Sewer Bonds.....	31,512	59,573	37,848	9,076	14,647	152,656	73,548	11,207	237,411
Solid Waste Fund Bonds.....	54	1,512	0	0	0	1,566	5,446	0	7,012
Watershed Protection & Restoration Bonds	7,742	10,318	10,687	10,083	10,581	49,411	42,186	9,685	101,282
Environmental Service Bonds.....	61	712	0	0	0	773	35	0	808
Enterprise Fund Operating Transfers.....	519	350	402	403	278	1,951	1,914	278	4,143
Watershed Protection & Restoration Fund Balance.....	67	0	0	0	0	67	313	0	380
Solid Waste Capital Reserve.....	7,809	1,212	2,051	0	0	11,072	3,178	0	14,250
Total County Funding	\$54,635	\$94,936	\$72,609	\$39,200	\$40,527	\$301,906	\$158,480	\$90,188	\$550,574
State.....	453	0	0	0	0	453	300	0	753
Other: WSSC.....	2,808	5,875	3,491	416	1,446	14,037	6,713	0	20,750
Total Enterprise Funds	\$57,896	\$100,811	\$76,100	\$39,616	\$41,973	\$316,396	\$165,493	\$90,188	\$572,077
TOTAL PROJECTS	\$131,848	\$205,845	\$176,902	\$86,218	\$55,646	\$656,459	\$316,414	\$182,627	\$1,155,500

CAPITAL IMPROVEMENT PROGRAM

FY2021-FY2025 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$340,063,000

	FY21-FY25 Total	Project* Total		FY21-FY25 Total	Project* Total
<u>BOARD OF EDUCATION</u>			<u>GENERAL GOVERNMENT</u>		
Stoddert M.S. - Modernization/Addition	\$23,557,000	\$56,116,000	Radio Communications System Upgrade	\$20,703,000	\$34,675,000
Middle School #9	251,000	52,600,000	Charles County VanGo Maintenance Facility	12,068,000	12,593,000
Elementary School #23	45,191,000	45,191,000	Charles County Animal Shelter	4,522,000	11,871,500
T.C. Martin Elementary School Study/Renovation/Addition	31,884,000	31,884,000	La Plata Library Relocation	5,349,000	10,667,000
Eva Turner Elementary School - Modernization/Addition	12,556,000	27,381,000	Rural Legacy Program	7,045,000	8,454,000
McDonough H.S. Renovation Study	18,342,000	19,945,000	Purchase of Developments Rights (PDR) Program	3,265,000	3,918,000
Security Enhancements/Performing Arts	18,342,000	19,945,000	Agricultural Preservation	2,515,000	3,018,000
La Plata High School: Renovation/Security Enhancements & Circulation Upgrades	16,809,000	16,809,000	Charles County Courthouse HVAC Improvements	1,299,000	2,840,000
Full Day Kindergarten Addition: Walter J. Mitchell E.S.	6,410,000	6,510,000	Pinefield EMS Station	2,600,000	2,600,000
Open Space Enclosure: Dr. Gustavus Brown E.S.	6,000,000	6,000,000	Newburg EMS Station	2,600,000	2,600,000
Full Day Kindergarten Addition: Wade E.S.	4,700,000	4,700,000	Various Maintenance Projects	2,145,000	2,574,000
Smallwood M.S. Roof/Chiller/H&V/UV Replacement	4,428,000	4,428,000	Charles County Detention Center Annex Office Space Renovations	1,840,000	1,840,000
Mattawoman MS - Roof Replacement	450,000	4,330,000	Blue Crabs Stadium Maintenance	800,000	1,200,000
Full Day Kindergarten Addition: J.C. Parks E.S.	4,318,000	4,318,000	Detention Center Pump Station Rehabilitations	192,000	1,059,000
Full Day Kindergarten Addition: Dr. Higdon E.S.	4,175,000	4,175,000	Generator Replacement Program	339,000	831,000
Westlake H.S. Roof Replacement	3,179,000	3,642,000	Capital Clubhouse Improvements	333,000	645,500
BOE: Various Maintenance Projects	3,000,000	3,416,000	Detention Center Chiller Replacement	337,000	337,000
Mary H. Matula Elementary - Roof Replacement	1,821,000	1,821,000	Old Courthouse Jury Waiting Area Renovations	320,000	320,000
Indian Head E.S. Boiler Replacement	1,197,000	1,326,000	Elite Gymnastics and Recreation Center Improvements	152,000	303,000
Local Portable Classrooms - Various Schools	1,000,000	1,200,000	Government Building Roof Replacement	265,000	265,000
Piccowaxen M.S. Boiler Replacement	795,000	795,000	Government Building Heating Loop Evaluation and Improvements	240,000	240,000
Contingency- Inflation	18,982,000	36,651,000	Contingency- Inflation	2,719,000	3,780,000
Total	\$209,045,000	\$333,238,000	Total	\$71,648,000	\$106,631,000
% County Funded	53%	53%	% County Funded	78%	81%
<u>TRANSPORTATION</u>			<u>PARKS</u>		
Road Overlay Program	\$20,390,000	\$23,968,000	Waldorf Park Development PH I	\$2,172,000	\$2,172,000
Western Parkway Road Improvements Phase 3	2,383,000	15,820,900	Waldorf Park Development PH II	2,000,000	2,000,000
Old Washington Road Reconstruction	3,884,000	13,257,000	Popes Creek Waterfront Phase II	1,909,000	1,968,000
Billingsley Road Safety Improvements	6,565,000	10,586,000	Park Repair & Maintenance Projects	1,421,000	1,671,000
Turkey Hill Road Reconstruction	253,000	6,027,000	Various Pedestrian & Bicycle Facilities	490,000	730,000
Mill Hill Road Upgrade	103,000	4,069,000	Smallwood Drive Shared Use Paths Phase I	450,000	450,000
County Drainage Systems Improvement Program	875,000	3,487,300	Smallwood Drive Shared Use Paths Phase II	450,000	450,000
Traffic Signal Program	1,425,000	2,808,900	La Plata Farm Park Master Plan	200,000	200,000
Stavors Road Upgrades	254,000	2,201,000	Mason Springs Kayak Launch	120,000	120,000
Safety Improvement Program- Existing Roadways	1,435,000	2,117,600	La Plata Farm Park Development Phase I	118,000	118,000
St. Charles Parkway at Duncannon Rd./ St. Andrews Dr. Traffic Signal	279,000	1,082,300	Washington Avenue Shared Use Path / Sidewalk Feasibility Study	63,000	63,000
Sidewalk Improvement Program	765,000	918,000	Contingency- Inflation	853,000	948,000
Safety Upgrades to Middletown Road at Billingsley Road Traffic Signal	122,000	122,000	Total	\$10,246,000	\$10,890,000
Contingency- Inflation	999,000	3,954,000	% County Funded	53%	55%
Total	\$39,732,000	\$90,419,000	<u>COLLEGE OF SOUTHERN MARYLAND</u>		
% County Funded	98%	99%	Healthcare Training Facility	\$1,418,000	\$34,271,000
			Wastewater Treatment Plant Replacement	3,903,000	3,903,000
			Health Technology Renovation	3,506,000	3,506,000
			Contingency- Inflation	565,000	565,000
			Total	\$9,392,000	\$42,245,000
			% County Funded	25%	27%

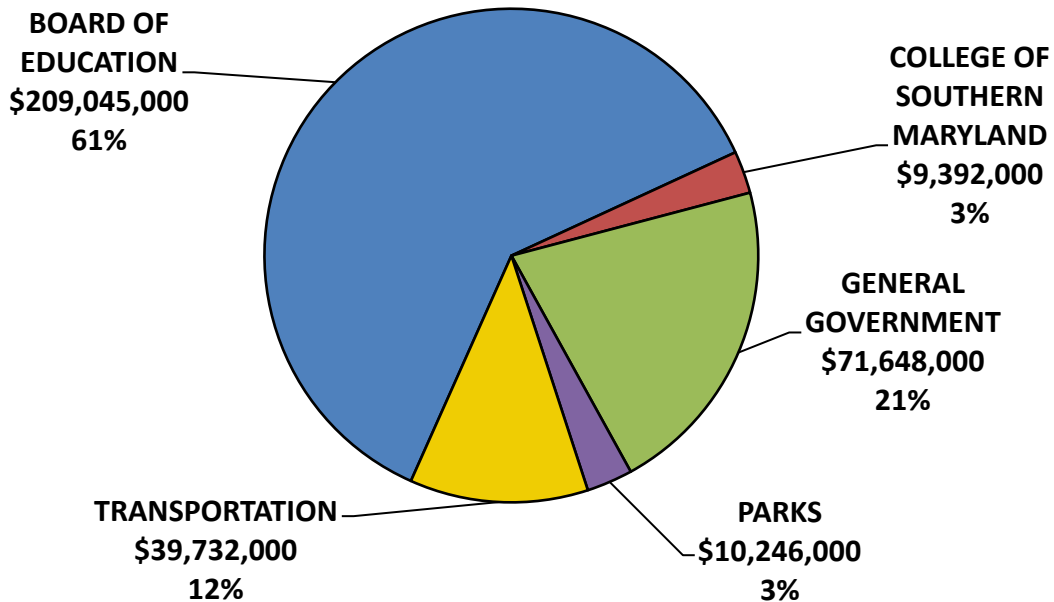
*Project funding could include appropriations funded prior to FY2021 and/or additional funding beyond FY2025 to complete the project.

CAPITAL IMPROVEMENT PROGRAM

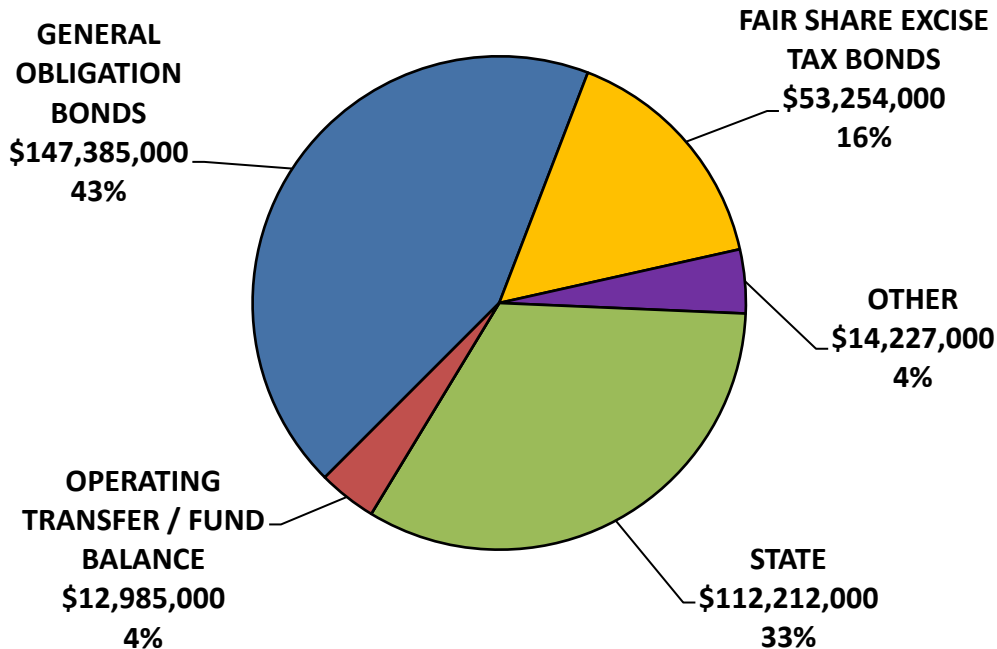
FY2021-FY2025 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$340,063,000

BY PROJECT TYPE:



BY REVENUE SOURCE:



CAPITAL IMPROVEMENT PROGRAM

FY2021-FY2025 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$316,396,000

	FY21-FY25 Total	Project* Total		FY21-FY25 Total	Project* Total
<u>WATER</u>			<u>SEWER</u>		
WSSC Waldorf Interconnection	\$21,480,000	\$67,660,000	MWWTP Flow Equalization	\$29,240,200	\$44,116,000
South County Water Transmission Main	8,725,000	11,335,000	Mattawoman Infiltration and Inflow	16,802,200	28,379,000
Satellite Water Facility Upgrades	5,864,000	7,879,200	MWWTP Effluent Filters #7-#16	18,844,200	18,844,400
Middletown Rd-Bensville Rd Waterline Interconnection	3,735,000	7,603,200	MWWTP Belt Filter Press Replacement Phase II	8,581,200	17,886,400
Underground Infrastructure Repairs	3,950,000	6,979,800	MWWTP Clarifier and Thickener Repairs	9,916,000	16,678,000
Gleneagles 2MG Water Tower	1,849,000	6,262,000	MWWTP Reclaimed Water Filtration Facility	14,446,200	15,589,000
Waldorf Fire House Water Tower Replacement	6,165,000	6,165,000	Pump Station Rehabs and Replacements	9,049,000	15,324,000
Bryans Road 2MG Water Tower	3,494,000	5,844,000	MWWTP Electrical System Replacement	4,729,000	10,368,000
Hughesville Water Line	2,061,000	4,795,000	Mattawoman WWTP Automation	4,060,000	9,568,000
Clifton Water System Improvements	483,000	4,614,800	Cliffon WWTP Improvements	2,201,000	7,522,000
Automation & Technology Master Plan (50%)	1,139,200	4,222,000	Satellite Wastewater Facility Upgrades	2,870,000	7,348,800
Waldorf Well No. 17	1,594,000	3,412,000	Post Office Road Sewer Capacity Improvements	4,587,000	6,455,200
Utilities Waldorf Regional Facility (50%)	206,700	3,075,700	Hughesville Collection Sewer System	4,278,000	5,120,500
Waldorf Tower No. 5 Rehabilitation	2,856,000	2,856,000	Automation & Technology Master Plan (50%)	1,139,200	4,222,000
Pinefield Water Tower Rehabilitation	733,000	2,388,000	MWWTP Utility Water System Evaluation and Improvement	877,000	3,547,000
Bryans Village Waterline Interconnection	2,141,000	2,141,000	Utilities Waldorf Regional Facility (50%)	206,700	3,075,700
Old Washington Road Watermain Extension	388,000	1,740,000	Zekiah Pump Station Forcemain	1,143,000	3,007,000
Waldorf Urban Redevelopment Center Water Distribution	1,608,000	1,608,000	Zekiah Pump Station Upgrade	1,196,000	2,613,000
Strawberry Hills Waterline	1,582,000	1,582,000	Cobb Island Septic Tank Effluent Pump (STEP) Station Rehabs	120,000	2,160,000
Water Model Update	490,000	1,435,100	MWWTP Primary Clarifiers #1-4 Demolition	2,090,000	2,090,000
Marshall Hall Road Waterline Extension	764,000	764,000	MWWTP Reclaimed Water Pump Station Improvements	1,968,000	1,968,000
Utilities Professional Development and Training Center (50%)	81,600	749,700	MWWTP Final Filter Disinfection System	1,697,000	1,697,000
Mill Hill Waterline Extension	377,000	377,000	Sewer Model Update	515,000	1,556,800
South Region Operations and Maintenance Facility (50%)	76,500	76,500	Piney Branch Interceptor Sewer Capacity Upgrades PHII	1,545,000	1,545,000
Contingency-inflation	13,181,000	31,283,000	MWWTP Effluent PS Forcemain Surge Management System	1,526,000	1,526,000
TOTAL	\$85,024,000	\$186,848,000	Southerland Septic Connection	873,000	1,459,000
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>	MWWTP Septage Receiving Facility Improvements	1,052,000	1,179,000
<u>WATERSHED PROTECTION & RESTORATION FUND (WPRF)</u>			Utilities Professional Development and Training Center (50%)	81,600	749,700
NPDES Retrofit Projects	\$36,015,000	\$85,415,400	MWWTP Administration Building Renovations	293,000	293,000
Full Delivery of Water Quality Improvements	4,740,000	\$4,740,000	Sewer Pump Station Capacity Study	169,000	169,000
Gilbert Run Watershed Dam Repairs	1,979,000	\$1,979,000	South Region Operations and Maintenance Facility (50%)	76,500	76,500
Floodplain Analysis Studies	67,000	380,000	Contingency-inflation	21,782,000	24,746,500
Benedict Water Quality Study	144,000	144,000	TOTAL	\$167,954,000	\$260,879,500
Contingency-inflation	7,062,000	9,621,000	<i>% County Funded</i>	<i>91%</i>	<i>92%</i>
TOTAL	\$50,007,000	\$102,279,400	<u>SOLID WASTE FUND</u>		
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>	Landfill Cell #4A Expansion	\$5,913,000	\$8,755,000
<u>ENVIRONMENTAL SERVICE FUND</u>			Landfill Leachate Management System	1,396,000	6,842,000
County Mulching Facility Relocation	\$689,000	\$724,000	Waste Transfer Station	\$2,823,000	\$3,159,000
Contingency-inflation	84,000	84,000	Landfill Convenience Center Relocation	1,324,000	1,324,000
TOTAL	\$773,000	\$808,000	Contingency-inflation	1,182,000	1,182,000
<i>% County Funded</i>	<i>100%</i>	<i>100%</i>	TOTAL	\$12,638,000	\$21,262,000
			<i>% County Funded</i>	<i>100%</i>	<i>100%</i>

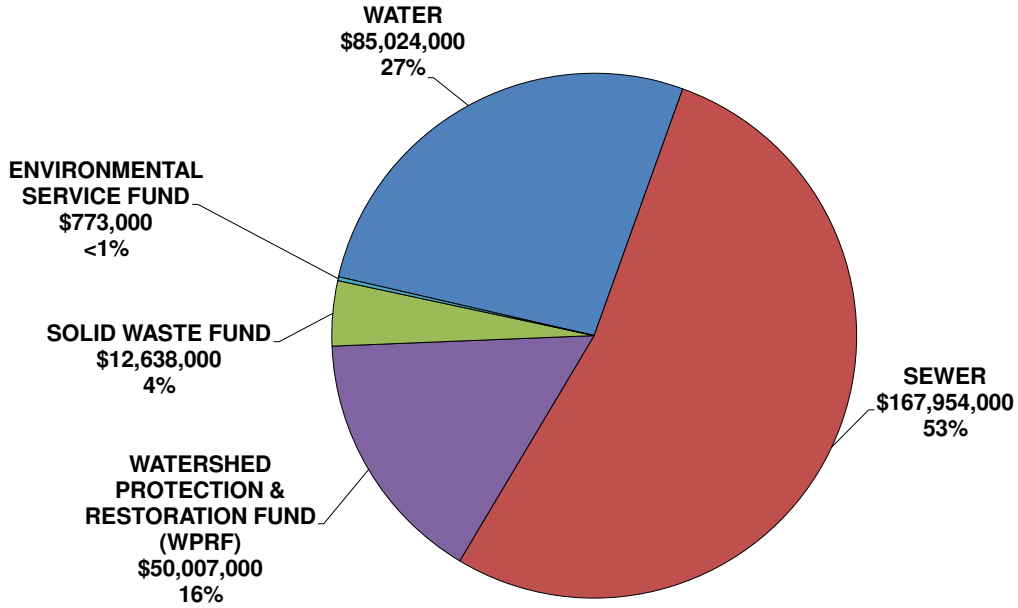
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CAPITAL IMPROVEMENT PROGRAM

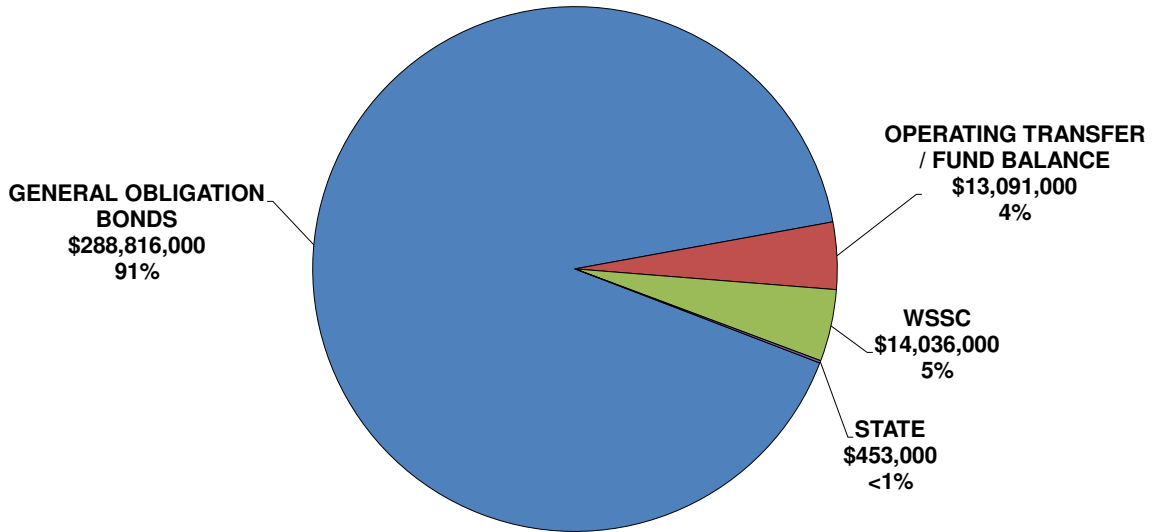
FY2021-FY2025 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$316,396,000

BY PROJECT TYPE:



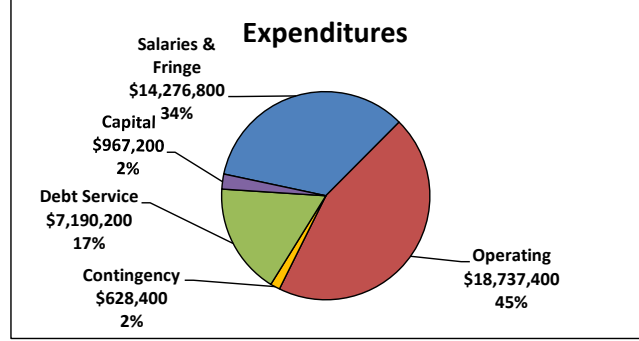
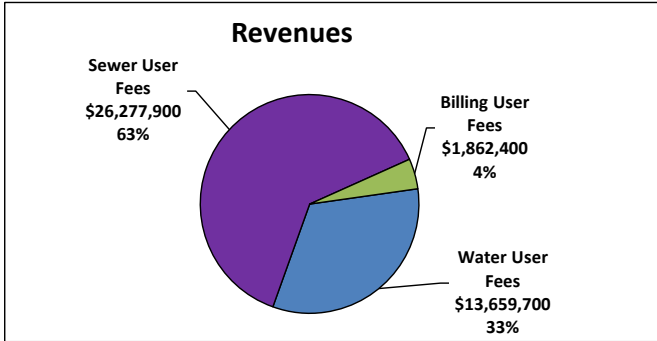
BY REVENUE SOURCE:



ENTERPRISE FUNDS

WATER & SEWER FUND

TOTAL FY21 APPROVED BUDGET = \$41,800,000



FY20 Approved Budget \$39,660,400 FY21 Approved Budget \$41,800,000 Change \$2,139,600 ; 5.4%

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 FY21 approved user fees rate will increase the average quarterly bill by 6.4%. The approved user fee rates for FY21 are:**

Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	\$4.65
Single Family Residential: 18,001 – 24,000 gallons	\$9.30
Single Family Residential: over 24,001 gallons	\$13.95
Multi-Family / Commercial: Metered Usage	\$5.58

Sewer User Fee Rate per 1,000 gallons

Single Family Residential: Usage capped @ 24,000 gallons	\$9.57
Multi-Family / Commercial: Metered Usage	\$9.57

Customer account fee per quarterly bill \$10.15

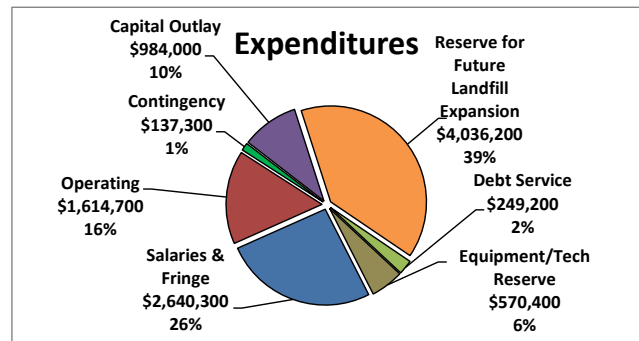
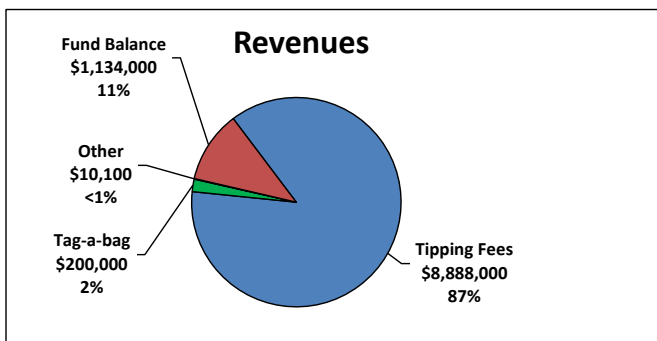
NOTE: The average quarterly Water and Sewer bill assuming 143 gallons per day would increase from \$178 to \$189 based on this proposal.

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 FY21 APPROVED BUDGET = \$10,232,100



FY20 Approved Budget \$9,617,500 FY21 Approved Budget \$10,232,100 Change \$614,600 ; 6.4%

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 was approved to increase from \$75 per ton to \$78 per ton for FY21.** 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 last beyond 2038 due to the utilization of a transfer facility which will allow for disposal options outside of the County's jurisdiction.

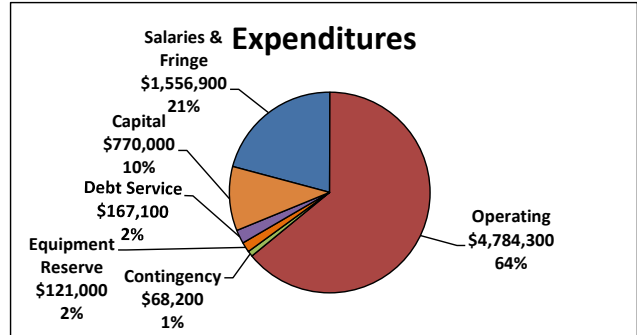
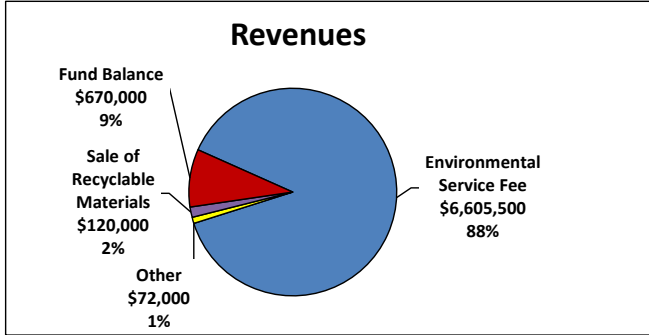
For more information, please visit:

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

ENTERPRISE FUNDS

ENVIRONMENTAL SERVICE FUND

TOTAL FY21 APPROVED BUDGET = \$7,467,500



FY20 Approved Budget \$7,019,900 FY21 Approved Budget \$7,467,500 Change \$447,600 ; 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 approved budget includes an ESF fee increase from \$119 to \$124 per improved property for property owners outside of Indian Head and La Plata. The approved fee for properties located within these municipalities will remain at \$19 per improved property.**

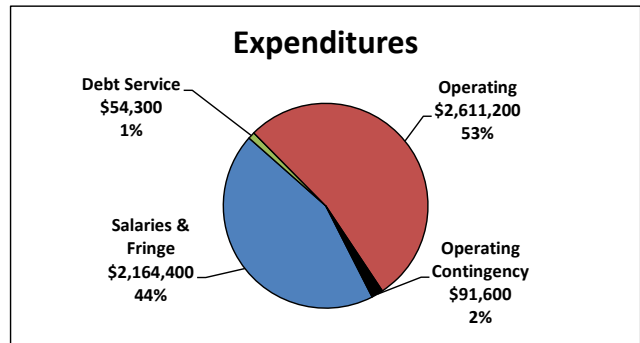
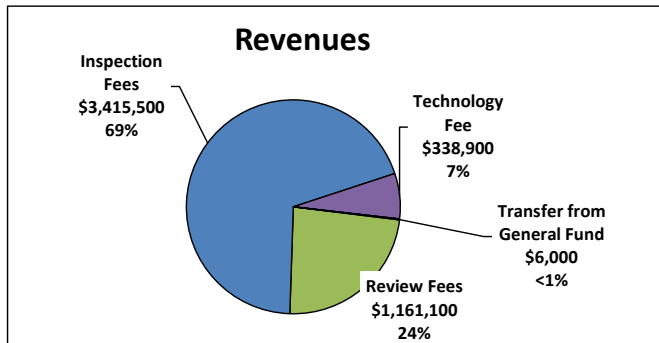
Charles County has achieved a 50% waste diversion rate. By the end of FY2021, approximately 48,700 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four Recycling Centers, one 24-Hour Recycling Drop-off Site, and five 24-Hour 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>

INSPECTION & REVIEW FUND

TOTAL FY21 APPROVED BUDGET = \$4,921,500



FY20 Approved Budget \$4,115,800 FY21 Approved Budget \$4,921,500 Change \$805,700 ; 19.6%

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 FY2021 approved budget assumes the building permit plan review fees are adjusted to cover the County's contractual obligated agreement on building permit plan reviews.**

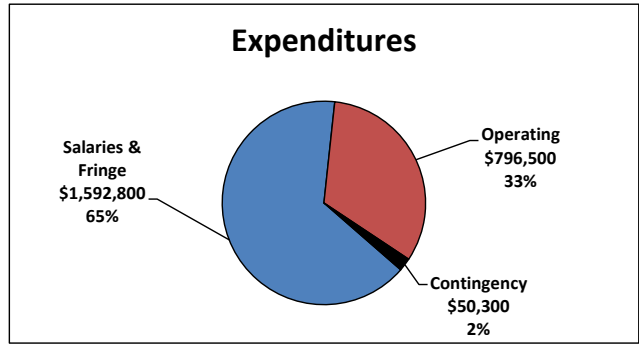
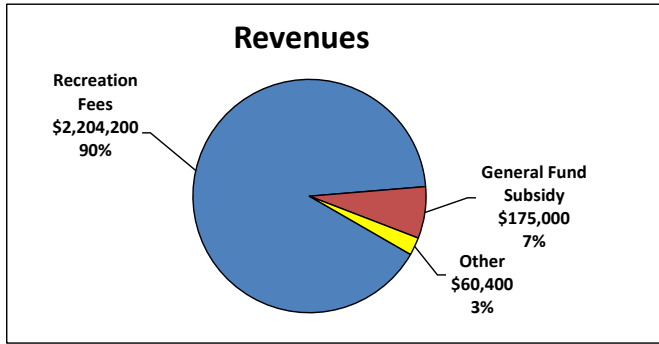
For more information, please visit:

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

ENTERPRISE FUNDS

RECREATION FUND

TOTAL FY21 APPROVED BUDGET = \$2,439,600



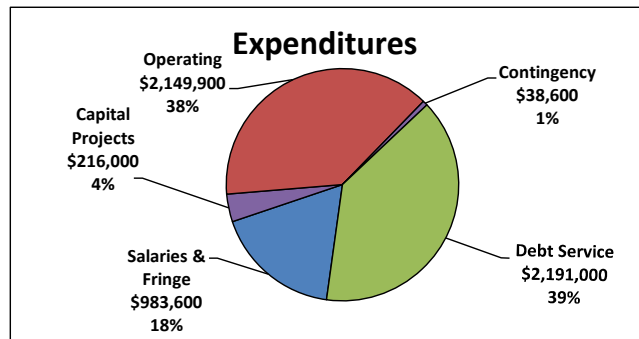
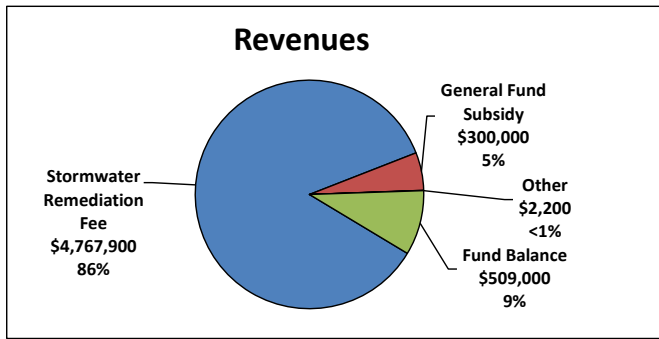
FY20 Approved Budget \$2,432,200 FY21 Approved Budget \$2,439,600 Change \$7,400 ; 0.3%

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 & Waldorf Senior & Recreational Center.

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

WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY21 APPROVED BUDGET = \$5,579,100



FY20 Approved Budget \$4,764,700 FY21 Approved Budget \$5,579,100 Change \$814,400 ; 17.1%

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 2021 approved budget includes a fee increase from \$78 to \$92 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.

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

Charles County Commissioners



Department of Fiscal and Administrative Services

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

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

Equal Opportunity Employer

www.CharlesCountyMD.gov

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

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