

Special Revenue Funds

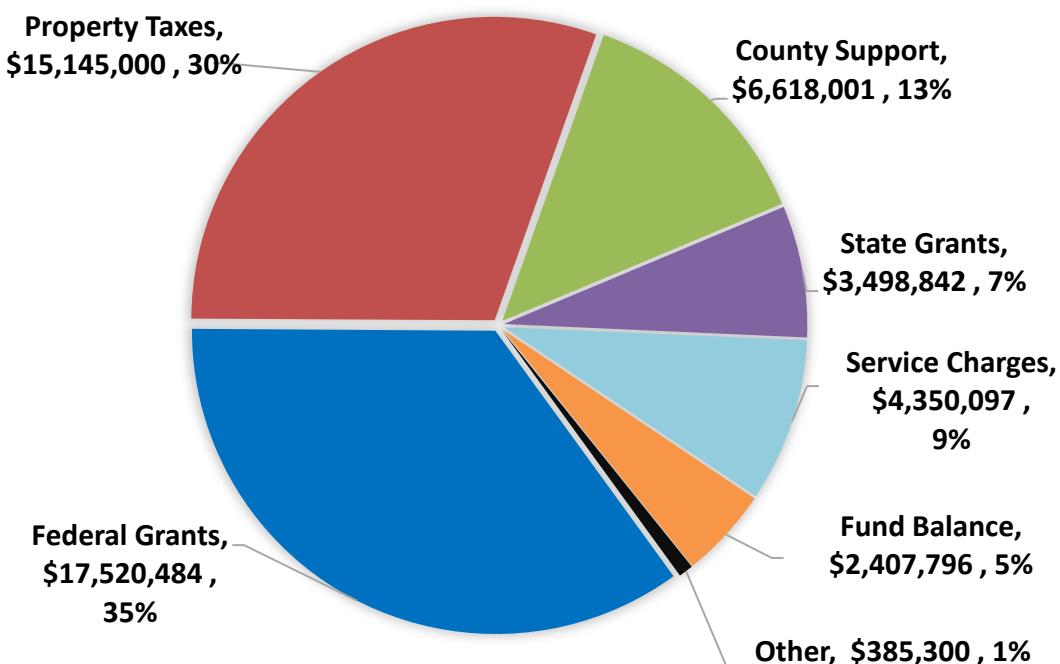
FY2024 Proposed Revenues by Source

Total: \$ 49,925,520

Special Revenue Funds are used to account for certain revenue sources that are legally restricted or committed to expenditures for specific purposes. Often, this type of fund will account for the financial transactions of federal, state, and local grants that have program specific expenditures. 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, emergency management and public safety grants.

This fund type is also used to account for the County's fire, rescue, and emergency medical services tax, and the Cable TV/I Net Fund. The fire, rescue, and emergency medical services tax is distributed to all the volunteer fire departments, rescue squads, including mobile intensive care units, and dive rescue units, in Charles County as stipulated in Chapter 54 of the County Code. The Code limits the use of these funds to purchasing, repairing, replacing, operating and maintaining their fire-fighting, rescue, and emergency medical services equipment and apparatus and the housing of the same and for fire prevention and training.

The Cable TV / I-Net Fund tracks revenues received from franchise agreements with local cable TV providers which generate revenue from a franchise fee assessed on monthly cable TV bills. Government access channels for Charles County are made possible due to this revenue source. This fund was previously reviewed by the Commissioners on March 21, 2023.



FISCAL YEAR 2024 Adopted Budget Summary by Fund

DESCRIPTION	FY2024			FY2023	
	OPERATING REVENUE	COUNTY SUPPORT ²	FUND BALANCE ¹	TOTAL	AMENDED BUDGET TOTAL
GOVERNMENTAL FUNDS:					
Special Revenue Funds					
Fire & Rescue	\$15,522,500	\$0	\$0	\$15,522,500	\$14,626,406
Transportation	5,009,466	5,067,974	1,590,216	11,667,656 ^{3,5}	9,073,378
Housing Assistance	10,460,300	197,740	0	10,658,040	10,086,240
Cable TV Access/I-Net Fund	3,221,900		534,700	3,756,600 ⁴	4,634,030
Public Safety Grants	1,081,343	1,007,777	0	2,089,120 ⁵	2,515,536
Aging Grants	1,677,106	0	5,080	1,682,186 ⁵	2,232,986
Child Support / Judicial Grants	1,299,247	124,732	0	1,423,979 ⁵	2,730,975
Charles County Advocacy Council for Children, Youth, and Families	952,961	14,178	0	967,139 ⁵	1,096,254
Tourism Grant	506,000			506,000	506,464
Housing - Special Loans	404,500	0		404,500 ⁶	722,963
Economic Development Loan Programs	0	0	275,000	275,000	275,000
Southern MD Criminal Justice Academy	102,000	92,000	0	194,000	200,000
Emergency Management	82,600	82,600	0	165,200 ⁵	2,997,194
Nuisance Abatement Fund	150,000			150,000	150,000
Animal Shelter / Control Services	109,100		0	109,100	106,000
Local Assistance & Tribal Consistency Fund	84,900			84,900	100,000
Drug Forfeitures	84,500		0	84,500 ⁷	464,500
Law Library	42,200	31,000	2,800	76,000	75,000
Opioid Restitution Fund	65,000			65,000	0
Agricultural Preservation	31,200	0		31,200 ⁷	331,200
Sheriffs Special Programs	12,900		0	12,900	49,900
Community Development Administration	0			0 ⁵	2,433,159
Community Development Block Grants	0			0 ⁵	645,015
Planning Grants	0		0	0 ⁵	57,180
Total Special Revenue	\$40,899,723	\$6,618,001	\$2,407,796	\$49,925,520	\$56,109,380
Debt Service Fund	\$17,333,400		\$0	\$17,333,400⁸	\$17,223,900
PROPRIETARY FUNDS:					
Minor Enterprise Funds					
Vending Machine	138,800			138,800	138,800
Total Minor Enterprise	\$138,800		\$0	\$138,800	\$138,800
Total All Funds	\$58,371,923	\$6,618,001	\$2,407,796	\$67,397,720	\$73,472,080

Special Revenues are subject to change for funds with grant awards .

Footnotes:

1. The fund balance appropriation represents plans to utilize surplus funds.
2. Represents General Fund subsidy to help support these program or required County match on grant programs.
3. See Replacement Vehicle / Equipment pages.
4. Details are included in the Cable Fund Presentation.
5. Due to the uncertain nature of grant funding, all other grants are budgeted upon award or carried over as appropriate.
6. Several new Housing Special Loans and grants were awarded in FY2023.
7. Variance to FY2023 is due to one-time use of Fund Balance.
8. Reduction in debt service is primarily due to a reduction in the U.S. Home Corporation developer debt.

FY 2024 VEHICLE AND EQUIPMENT LISTING

Item Description	Asset Value of Request	Direct Purchase	1/2 Year Lease	Annual Lease
<u>Transportation Grants Fund</u>				
<u>Planning and Growth Management</u>				
<u>Transportation (Capital)</u>	06078071			
Specialized Paratransit Bus	137,280	137,280		
<i>Replacing T-81, a 2013 with \$320,000 - T-81 is a specialized paratransit bus that went into service May 2013 and is projected to have in excess of 320,000 at anticipated date of replacement on or about April 2024. Useful life benchmarks for this type of bus is 200,000 miles and/or six years. It will be five years and 120,000 miles beyond it's useful life and is in need of replacement. It is not anticipated we will receive any federal or state capital assistance so we are assuming 100% local funds will be required.</i>				
Specialized Paratransit Bus	137,280	137,280		
<i>Replacing T-83, a 2013 with \$375,000 - T-83 is a specialized paratransit bus that went into service May 2013 and is projected to have in excess of 375,000 at anticipated date of replacement on or about April 2024. Useful life benchmarks for this type of bus is 200,000 miles and/or six years. It will be five years and 175,000 miles beyond it's useful life and is in need of replacement. It is not anticipated we will receive any federal or state capital assistance so we are assuming 100% local funds will be required.</i>				
Specialized Paratransit Bus	137,280	137,280		
<i>Replacing T-87, a 2013 with \$365,000 - T-87 is a specialized paratransit bus that went into service May 2013 and is projected to have in excess of 365,000 at anticipated date of replacement on or about April 2024. Useful life benchmarks for this type of bus is 200,000 miles and/or six years. It will be five years and 165,000 miles beyond it's useful life and is in need of replacement. It is not anticipated we will receive any federal or state capital assistance so we are assuming 100% local funds will be required.</i>				
Light Duty Fixed Route Bus	137,280	137,280		
<i>Replacing T-1712, a 2017 with 415,000 miles - T-1712 is a light duty fixed route bus that went into service November 2017 and is projected to have in excess of 414,000 at anticipated date of replacement on or about April 2024. Useful life benchmarks for this type of bus is 200,000 miles and/or six years. It will be slightly beyond it's service years and 214,000 miles beyond it's useful life and is in need of replacement. It is not anticipated we will receive any federal or state capital assistance so we are assuming 100% local funds will be required.</i>				
Light Duty Fixed Route Bus	137,280	137,280		
<i>Replacing T-1714, a 2017 with 415,000 miles - T-1714 is a light duty fixed route bus that went into service November 2017 and is projected to have in excess of 415,000 at anticipated date of replacement on or about April 2024. Useful life benchmarks for this type of bus is 200,000 miles and/or six years. It will be slightly beyond it's service years and 215,000 miles beyond it's useful life and is in need of replacement. It is not anticipated we will receive any federal or state capital assistance so we are assuming 100% local funds will be required.</i>				

FY 2024 VEHICLE AND EQUIPMENT LISTING

Item Description	Asset Value of Request	Direct Purchase	1/2 Year Lease	Annual Lease
Light Duty Fixed Route Bus <i>Replacing T-1716</i> , a 2017 with 430,000 miles -T-1716 is a light duty fixed route bus that went into service November 2017 and is projected to have in excess of 430,000 at anticipated date of replacement on or about April 2024. Useful life benchmarks for this type of bus is 200,000 miles and/or six years. It will be slightly beyond it's service years and 230,000 miles beyond it's useful life and is in need of replacement. It is not anticipated we will receive any federal or state capital assistance so we are assuming 100% local funds will be required.	137,280	137,280		
Light Duty Fixed Route Bus <i>Replacing T-1717</i> , a 2017 with 394,000 miles -T-1717 is a light duty fixed route bus that went into service November 2017 and is projected to have in excess of 394,000 at anticipated date of replacement on or about April 2024. Useful life benchmarks for this type of bus is 200,000 miles and/or six years. It will be slightly beyond it's service years and 194,000 miles beyond it's useful life and is in need of replacement. It is not anticipated we will receive any federal or state capital assistance so we are assuming 100% local funds will be required.	137,280	137,280		
Medium Duty Fixed Route Bus - Repower <i>Replacing T-1909</i> with 250,000 miles - T1909 is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 250,000 miles During FY-24. To extend it's useful life it will require a replacement engine and transmission. It is assumed we will not be awarded FTA capital and it will require 100% local funding.	22,660	22,660		
Medium Duty Fixed Route Bus - Repower <i>Replacing T-1910</i> with 250,000 miles - T1910 is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 250,000 miles During FY-24. To extend it's useful life it will require a replacement engine and transmission. It is assumed we will not be awarded FTA capital and it will require 100% local funding.	22,660	22,660		
Medium Duty Fixed Route Bus - Repower <i>Replacing T-1911</i> with 250,000 miles - T1911 is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 250,000 miles During FY-24. To extend it's useful life it will require a replacement engine and transmission. It is assumed we will not be awarded FTA capital and it will require 100% local funding.	22,660	22,660		
Medium Duty Fixed Route Bus - Repower <i>Replacing T-1912</i> with 250,000 miles - T1912 is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 250,000 miles During FY-24. To extend it's useful life it will require a replacement engine and transmission. It is assumed we will not be awarded FTA capital and it will require 100% local funding.	22,660	22,660		
Medium Duty Fixed Route Bus - Repower <i>Replacing T-1913</i> with 250,000 miles - T1913 is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 250,000 miles During FY-24. To extend it's useful life it will require a replacement engine and transmission. It is assumed we will not be awarded FTA capital and it will require 100% local funding.	22,660	22,660		
Total Transportation Fund - 06 Fund Balance Items	\$1,074,260	\$1,074,260	\$0	\$0

EXCISE TAX

	FY23	FY24	% Chg.
Single Family Detached	\$19,434	\$20,330	4.61%
Townhouses	\$19,608	\$20,375	3.91%
Multi-Family	\$16,512	\$17,966	8.81%

Article 20, Section 804 of the Maryland Annotated Code authorizes the County Commissioners of Charles County to levy and collect a fair share school construction excise tax against the owner of real property that is improved by new residential development. The county commissioners may alter the base tax rates for each dwelling type for fiscal year 2016 and for every fourth fiscal year thereafter to reflect the number of students generated by each dwelling type and the cost of school construction in the county.

For each fiscal year after fiscal year 2016 in which the base tax rates are not adjusted under this Code, the tax rates may not exceed the rates imposed in the preceding fiscal year altered by the same percentage as the change in the average statewide per-square-foot school building cost as calculated by the Interagency Committee on School Construction in the calendar year preceding the year for which the amount is being calculated. Before setting the rate of the tax for each fiscal year, the County Commissioners of Charles County shall conduct a study.

- For the FY2024 fee calculation, the tax rates for each dwelling type was adjusted to to reflect the number of students generated by each dwelling type and the cost of school construction in the county as provided by the Board of Education.

SPECIAL REVENUE FUNDS

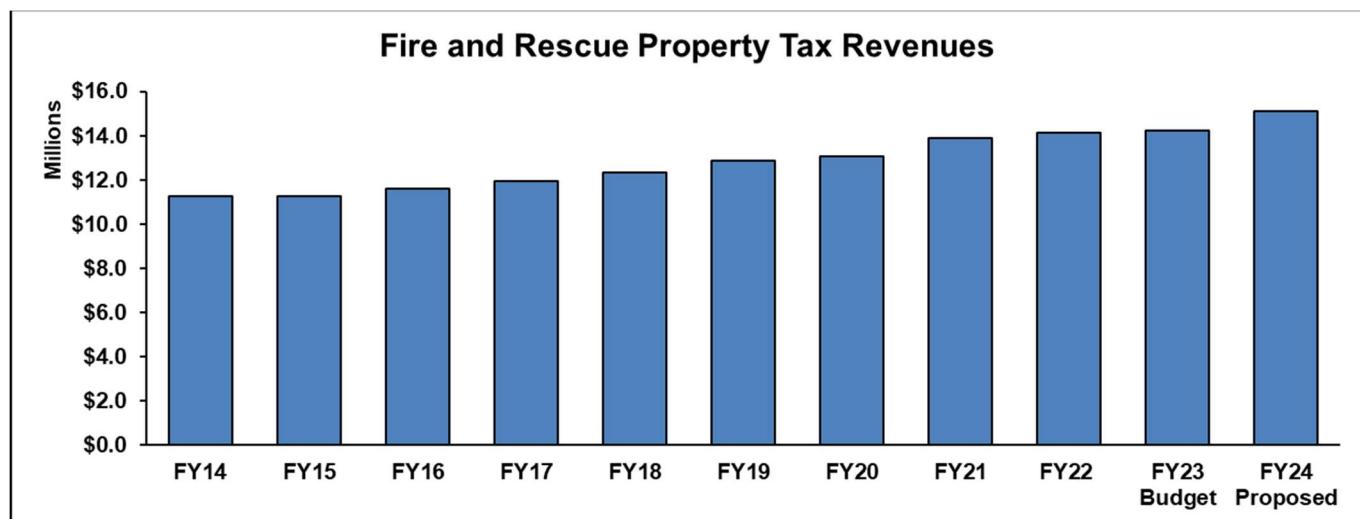
Special Revenue Funds are used to account for revenues that are legally restricted or formally designated for a particular purpose. The best examples of special revenue funds are State and Federal grant awards that have specific requirements associated with eligible program costs.

Trends and Assumptions for Estimates

PROPERTY TAX RELATED FUNDS

Fire & Emergency Medical Services

The largest special revenue fund is financed by a County wide **Fire and Rescue** property tax and a State of Maryland Amoss grant. The tax is levied and collected by the County and distributed to the various volunteer fire stations and rescue squads. Per County Code 54-1.1A, the fire, rescue, and emergency medical services tax is set at the rate of \$6.40 per \$100 of assessed value of all taxable real property other than operating real property of a public utility and \$0.16 per \$100 of assessed value of all personal property and operating real property of a public utility in Charles County. The tax is broken down as follows: 62.50% for fire, 31.25% for EMS and 6.25% for the Length of Service Awards Program (LOSAP). Operating revenue generated from taxes is estimated using the same assumptions as the general fund property taxes (see General Fund property tax section), with the primary information provided by the Maryland Department of Assessments and Taxation. Grant funds are subject to annual renewal by the State of Maryland and are used for training and equipment.



Agricultural Preservation

An **agricultural transfer tax** is assessed on land that has a change of use from agricultural to residential or commercial. This money is tracked separately and used for future land preservation purposes. An operating revenue estimate is based on minimum changes in land use and amended during the year should a large land acquisition be acquired for preservation. Operating costs primarily represent the purchase of land; budgets are amended once a purchase is approved.

FEDERAL OR STATE GRANT RELATED FUNDS

The following programs have budgets that are derived from specific Federal and/or State grant awards and are often matched with local funding; therefore, budget totals reflect the anticipated grant award. Amended operating budgets reflect actual grant awards and renewals. Revenues supporting these programs are fairly predictable because they follow the scope defined within the Federal & State grants.

- **Housing Assistance Programs**
- **Transit Programs**
- **Child Support / Judicial Programs**
- **Public Safety Programs**
- **Aging and Senior Programs**
- **Emergency Management Programs**
- **Economic Development Loan Programs**
- **Tourism Programs**
- **Community Development Block Grant Projects**
- **Community Development Administration Projects**
- **Planning Programs and Studies**
- **Human Services Programs for Children, Youth, and Families**
- **Opioid Restitution Program**

SPECIAL REVENUE FUNDS

Community Services Housing Authority administers the largest single grant awarded to the County, the Housing Choice Voucher Program. This Federal grant, provided by the U.S. Department of Housing and Urban Development (HUD), is for rental unit subsidy for low-income residents. In May of 2021, the Housing Authority was awarded an Emergency Rental Assistance Program (ERAP) grant in the amount of \$5,897,393 to provide assistance to those facing housing insecurity due to the COVID-19 pandemic. A second round of \$4,057,745 in funding was awarded in March of 2022. The FY2024 budget will be amended to reflect any carryover balance of these American Rescue Plan Act of 2021 funds.

The Charles County Advocacy Council for Children, Youth, and Families (CCACCYF), Charles County's Local Management Board, receives funding for Human Services Programs at both the Federal and State level. The CCACCYF does not provide human services directly but contracts with various public and private agencies to provide publicly funded human services. The size of the contracts that are entered into annually is determined by the amount of funding made available to the CCACCYF by the Governor's Office for Children and the Maryland State Department of Education.

Federal and State grants are received for specific new or rehabilitation projects from the **Community Development Block Grant Program (CDBG)** for such things as community centers and public improvement systems, Home Buyers Programs, and Disaster Recovery. These grants are typically awarded on a project-by-project basis and generally considered capital grant projects. In FY2021, the County received two CDBG grants aimed at preventing evictions for tenants who had lost income or employment due to the pandemic. Grants totaling \$950,000 were awarded to three subgrantees: The United Way of Charles County, The Southern Maryland Tri-County Community Action Committee, Inc. (SMTCCAC) and the Maryland Association of Social Services Boards (MASSB). One of these programs continued through FY2023 and an additional award of \$500,000 was received to support operating expenses for Angel's Watch Homeless Shelter. The County also receives funding from the **U.S. Department of Agriculture Rural Housing Preservation Grant** program to assist very low- and low-income rural residents / individual homeowners with the repair or rehabilitation of their dwellings. Both programs may roll into FY2023 upon fiscal year end.

The Transit Division of the County's Department of Planning and Growth Management manages a series of **public transportation systems** designed for the general public, senior citizens, and people with physical or mental disabilities who cannot access general public transportation. Operating revenues are primarily supported with Federal and State grants and matching funds from the County. In FY2024, the County will continue to provide fare free service to VanGo riders to eliminate barriers for residents to travel to essential destinations including work, shopping, and educational facilities.

Child Support programs are operated through a combined effort from the Charles County Department of Social Services and the Circuit Court. Child support cases are held to establish paternity, set child support payments, and enforce said support payments. Grant funds are provided to the County from Federal sources passed through the State of MD Department of Health and Human Resources. The Child Support Enforcement grant which is administered by the Sheriff's Office is considered part of the County's Public Safety program for the purpose of processing and serving summonses, warrants and writs of attachment received from the courts.

The Family Support Services Program (FSSP) and Drug Courts to include Adult Drug Court and Family Recovery Court (FRC) are the **Judicial Programs** within the Circuit Court for Charles County that are funded through Federal and State Grants. The goal of the FSSP is to provide an effective approach for the early resolution of family conflict. Recognizing that the adversarial process can be destructive for families, the program works to expedite family law cases in a manner designed to enable safety and support for all family members, and to minimize the trauma of litigation. The FRC is a Drug Court program where parents with substance abuse issues who are under the jurisdiction of the court through a Child In Need of Assistance (CINA) case, Termination of Parental Rights (TPR) case, or domestic relations custody case receive timely, intensive treatment and support to solve their addiction issues and provide safe and appropriate care for their children. New in FY23, multi-year federal funding support of the Adult Drug Court will allow participants access to appropriate treatment, linkages to ancillary services, and reduce the likeliness of recidivism.

Past efforts by the Federal and State Governments to enhance public safety in local communities have added various programs to the County's **Public Safety programs**. Revenue associated with several of these grants has helped to increase the number of Sworn Officers or provided overtime and equipment for much needed programs. For FY2021, the County was awarded a multi-year **Community Oriented Policing (COPS)** grant to hire two School Resource Officers. These officers address problems in and around primary and secondary schools such as gangs, drug activities, expand crime prevention efforts for students, educate youth in crime prevention and safety, develop or expand community justice initiatives for students, train students in conflict resolution, restorative justice and crime awareness, and assist in developing school policy that addresses crime.

SPECIAL REVENUE FUNDS

Nationwide settlements were reached to resolve opioids litigation brought by states and local political subdivisions against the pharmaceutical distributors. Consistent with the National Settlement Agreement and Section 7-331 of the Maryland State Finance and Procurement Article, the Settlement Fund Administrator shall allocate and distribute Settlement Payments to the State and its Subdivisions under the National Settlement Agreement. Counties were required to create "local abatement funds" to which settlement proceeds would be deposited. The County established an **Opioid Restitution Fund**. A State-Subdivision agreement between the State of MD and local governments defines use of these funds for abatement of the widespread harm of the opioid epidemic.

Various **Aging grants** and state fees for services agreements support senior housing assistance, health programs, guardianship, referral services, Community Options Waiver, and meal programs for the elderly. These programs promote independence and improve the quality of life for older persons. The major revenues supporting these programs are established with Federal and State grant awards, matched with County funding, and are supported with program revenue. The FY2024 general fund budget will continue to support full time Community Options Waiver personnel. The FY2024 special revenue budget will support the part time personnel and a portion of a full time Case Manager which allows for more billable hours on this fee for service program.

Emergency management grant funds are provided to enhance the capacity of local first responders to respond to terrorism incidents involving chemical, biological, nuclear, radiological, incendiary, and explosive devices, for homeland defense, maritime security, and acts of terrorism. These grants are specific to the acquisition of safety equipment, the implementation of a Statewide Domestic Preparedness Strategy by planning and conducting exercises, and training of County personnel in response to acts of terrorism and maritime security. The County also applies to the Maryland 9-1-1 Board for funding to support coordination, installation, and enhancement of County 9-1-1 emergency telephone number services systems as well as training for the emergency response and communication personnel.

Planning grants consist of environmental and cultural programs for such things as the Chesapeake Bay Critical Area, Historical Preservation, Scenic Byways, Land Use Studies, and Easement Acquisition. In FY2023, the County finalized a Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation grant. Funds supported an in-depth climate and infrastructure resilience study for the Naval Support Facility Indian Head.

Tobacco Land Preservation Funds pass through the Southern MD Agriculture Development Commission to the Tri-County Council for Southern Maryland (TCCSM) for all three counties. The TCCSM, then passes those funds down to each respective county in Southern Maryland. Charles County will utilize these funds to purchase conservation easements on rural lands to support the continued transition to new agricultural enterprises in the wake of the tobacco buy-out. These funds fall within the Agricultural Preservation Program.

The **Economic Development Loan Programs** were established to help businesses to relocate into the County and/or expand their capabilities through the Business Development Loan Fund for Women, Minorities, and Veterans, or the Targeted Industries Incentive Loan Fund. These programs are not intended to replace commercial bank financing for borrowers who are able to secure bank loans and ultimately, the program will be self-sustaining off repayments and accrued interest. In FY2020 the Commissioners approved use of these loans to businesses impacted by the COVID-19 pandemic as well as establishing an additional \$200,000 in loans supported by the general fund. Funds not spent in FY2020 were available for future years. For FY2021 through FY2023, the County's Economic Development Department (EDD) also administered a Maryland Relief Program to targeted businesses.

State grant funding provides support of local government efforts in the **Tourism** industry. The grant amount is determined based upon the County's prior year allowable expenditures; growth of prior year allowable expenditures over the same expenditures from the previous year to that year; growth of prior year's Comptroller-determined lodgings sales tax revenues over same tax revenues generated in their jurisdiction in the previous year to that year; and, on estimated impact of international visitation.

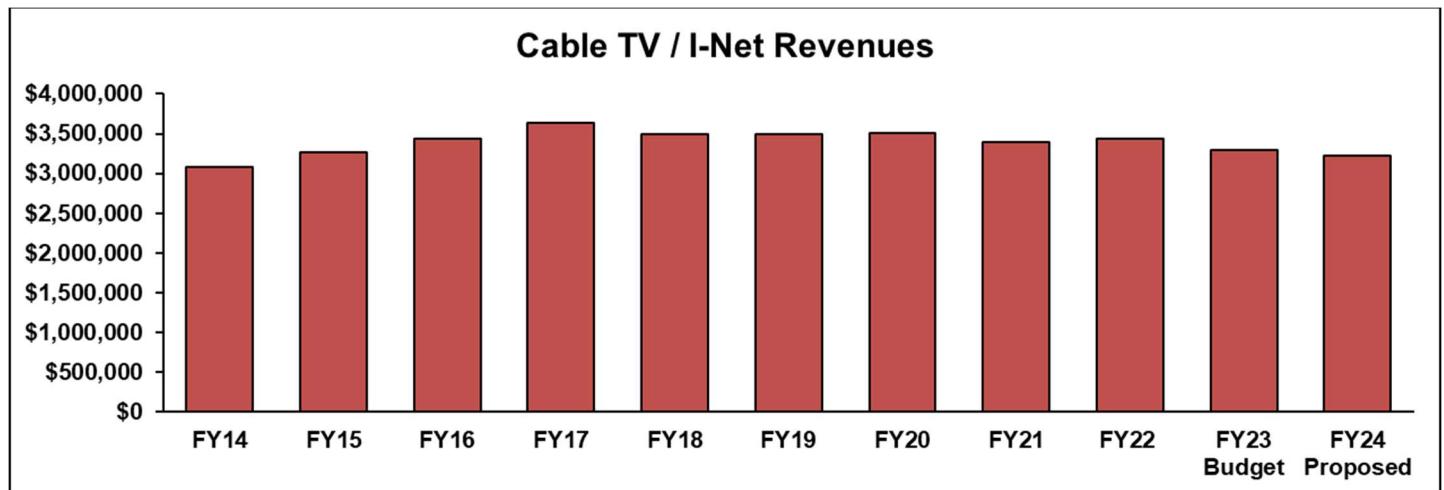
SERVICE CHARGE RELATED FUNDS

Certain programs have specific user fees, fines or penalties associated with their operation. These revenues are typically restricted to eligible costs of the associated program. The following is a list of those programs.

- **Cable TV / I Net**
- **Sheriff's Special Programs**
- **Drug Forfeitures**
- **Housing Special Loans Program**
- **Southern MD Criminal Justice Academy**
- **Animal Shelter / Control Programs**
- **Law Library**
- **Nuisance Abatement**

SPECIAL REVENUE FUNDS

The **Cable TV / I-Net Fund** is a cooperative effort between County Government, the public-school system, the local college, and the library system. Government access channels for Charles County are made possible through franchise agreements with local cable TV providers which generate revenue from a franchise fee assessed on monthly cable TV bills. A revenue estimate is based on the number of local subscribers in the area. The additional funding provided Cable TV/I-net Fund in FY2021 was one time funding of Fund Balance reserves to support broadband expansion in the rural areas of the County. These funds were carried over to FY2022 to coincide with the program spending.



Sheriff Special Programs includes the Towing Service Permit Program. The Towing Service Permit Program allows the Sheriff's office to enforce the rules and regulations for the licensing, maintenance, and operations of towing companies in Charles County.

The County maintains a **Drug Forfeiture Fund** for revenues collected as a result of law enforcement efforts from drug related offenses. The revenues are difficult to predict because they are related to many variables, including the number of cases, the success rate of the court actions, the assets involved in each case, etc. The revenue budget is based on historical trends.

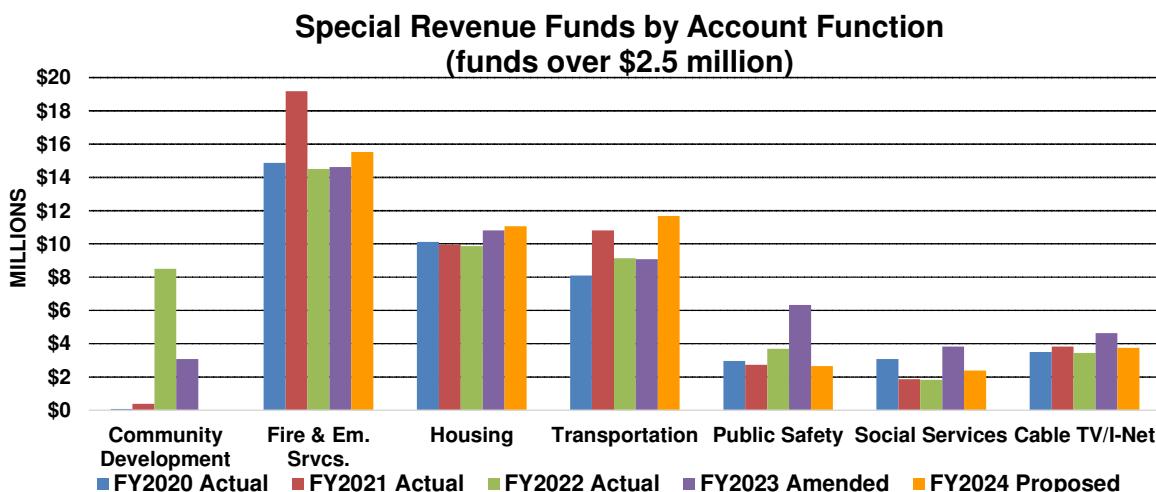
With the use of special funding sources in support of housing loans, the County administers a **Housing Special Loans Program** for qualified applicants. Funding is tied to the quantity of loans processed.

The **Southern Maryland Criminal Justice Academy** is funded by Charles, Calvert, and St. Mary's Counties. Funds from the Sheriff's General Fund budget are transferred to cover the Charles County share. Calvert and St. Mary's are billed for their respective portion of the cost.

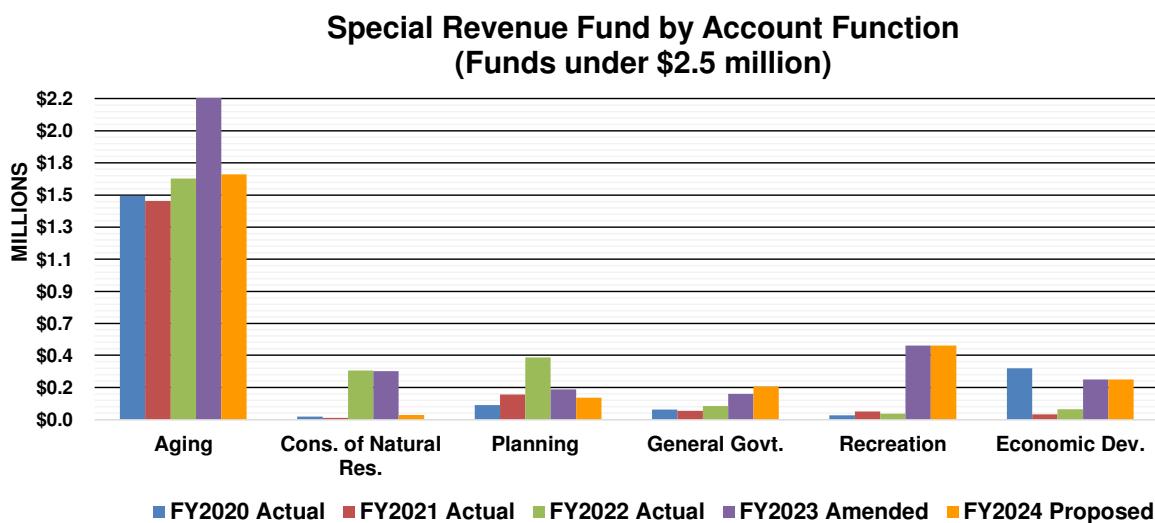
Animal Shelter/Control Programs generate revenues primarily from donations and fees as a result of animal adoptions. Revenue estimates are based on trends and the volume of fees.

The **Law Library** generates revenues through appearance fees and other court fines. The basis for predicting these dedicated revenues is primarily from historical trends, however, trends in crime and population will affect the performance of these revenues and is often difficult to predict. General Fund support for this program increased in FY2020 and moving forward due to the Justice Reinvestment Act which dictates that a defendant either be incarcerated without bond or released on personal recognizance thereby reducing bond forfeiture revenues that support Law Library operations.

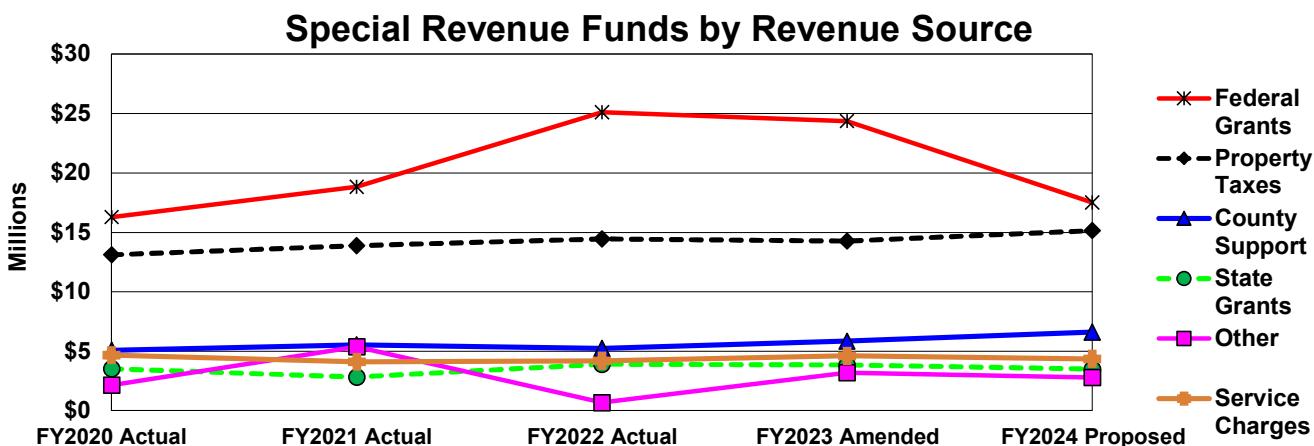
The **Nuisance Abatement Fund** was established to correct violations of Building Code, Nuisance Code or Zoning Ordinance. In those cases where the property owner has not met the requirements of a Court Order or Nuisance Abatement Hearing Board Order, County Code has provisions for the County to clean-up the property and abate the Code violations at the cost to the property owner.



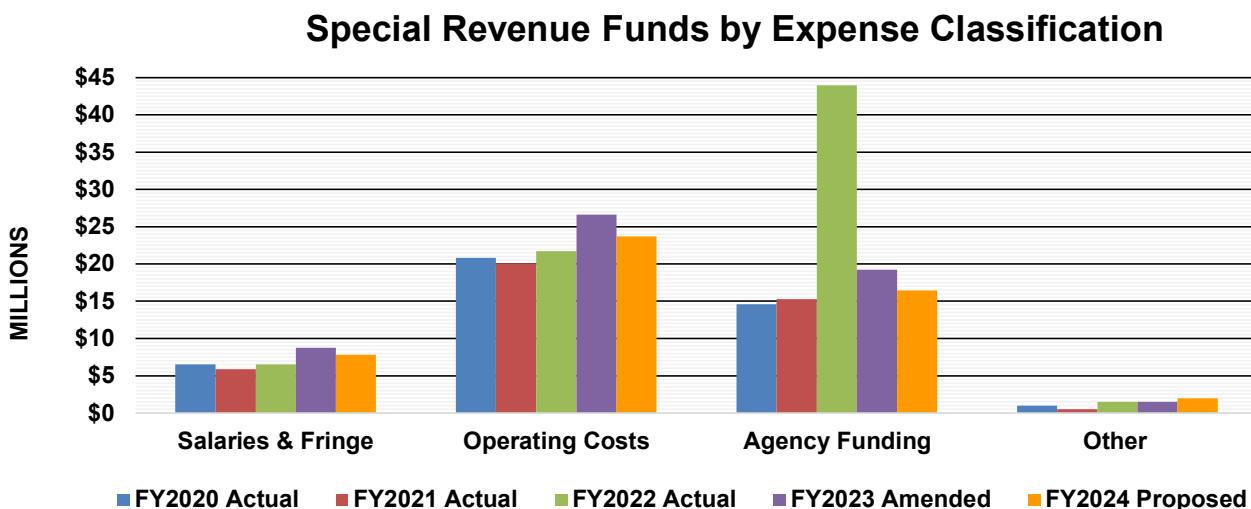
- Variations in **Community Development** are caused by grants which are typically one-time in nature and are multi-year federal awards for which unspent balances will be carried over to FY2024. FY2022 and FY2023 included CARES Act Community Development Block Grant Funding for rental assistance.
- Volunteer Fire and Emergency Medical Services** continues to be the largest Special Revenue function. This program is funded primarily by Fire and Rescue Property Tax Revenue and will change based on property assessments. FY2022 Actual reflects the start of tracking LOSAP Funds through the Special Revenue fund. The County does not adopt a LOSAP budget.
- Housing** program budgets fluctuate based on federal funding and rent requirements.
- The increase in FY2021 for **Transportation** is due to roll over of multi-year capital grant items as well as CARES Act operating funding. FY2024 includes increase in Transit Contractual Agreement and American Disabilities Act (ADA) Program ridership.
- Reduction in **Public Safety** grants are due to grants budgeted in FY2023 which were one-time in nature.
- Social Services** includes Charles County Advocacy Council for Children, Youth, and Families (CCACCYF) and Child Support/Judicial grants. Fluctuations are the result of multi-year federal grants which are budgeted upon award and then unspent balances are carried over after fiscal year end.
- The additional funding provided in **Cable TV/I-net Fund** in FY2023 was for carryover of one-time funding from Fund Balance reserves to support broadband expansion in the rural areas of the County.



- Variances in **Aging** grants are a result of Federal grants with a fiscal year end date of 09/30/23 for which unspent balances will be carried over to FY2024. The County received American Rescue Plan Act (ARPA) Aging Funding in FY2023 that is multi-year in nature.
- Variances in **Planning Grants** are caused by grants which are typically one-time in nature and are multi-year federal awards for which unspent balances will be carried over to FY2022. FY2022 spike is the result of a Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation grant.
- The fluctuation in **Economic Development** is due to loans awarded under the Targeted Industries Incentive Loan Fund and Business Development Loan Fund for Women, Minorities, and Veterans and loans for businesses to use in response to the COVID-19 pandemic.



- The increase in **Federal Grants** in FY2022 is due to grants being budgeted in full for the year of award, but may be multi-year funded in nature. Carryover balances are established after the fiscal year ends. Programs with significant increases were Community Development Block Grants and Emergency Rental Assistance Program Grants. The County received additional CARES Act funding related to Transit, Housing, and Aging Programs. The FY2024 funds may increase due to mid-year grant awards and carryover balances.
- Property Tax** revenue is reflective of property assessments to support Fire and Rescue Volunteer Companies.
- Service Charges** consists mainly of revenues from the Cable TV/I-Net fund, Housing Assistance Portable Vouchers paid through Reciprocal Agreements with other Housing Authorities, and Community Options Waiver Fee for Services.
- County Support** increased for FY2024 due primarily to Transportation Programs. The Law Library, Judicial Grants, Transportation, and Administrative funding for the Housing Choice Voucher Programs and Local Management Board require county funding to sustain the programs.
- State Grant** funding is reduced for FY2024 due to one-time grant funds. State grants are applied for throughout the fiscal year and budgeted upon award.
- Sources of **Other** are various local governments, interest income, fines and forfeitures, transfers from other programs, fund balance, and additional miscellaneous revenue streams. FY2024 reflects the use of Fund Balance in the Cable Fund to support one-time purchases for Information Technology core switch replacement and replacement of College of Southern Maryland broadcast system.



- Operating Cost** and **Agency Funding** consistently make up the bulk of the Special Revenue expense. The majority of the spike in FY2023 is due to various federal grants which are budgeted upon the year of award, after which unspent balances are carried over upon fiscal year end.
- The four largest grant programs (Housing Assistance, Transportation, Child Support/Judicial Programs and Aging Programs) pay out the majority of the funds as operating costs.
- Agency Funding** primarily distributes the collected taxes to the various volunteer fire stations and rescue squads. The Charles County Advocacy Council for Children, Youth, and Families also distributes funds to vendors as Agency Funding. In FY2022, the County also received two large Federal grants to provide assistance for those facing housing insecurity due to the COVID-19 pandemic. The County passed the majority of these funds through four organizations providing the
- Increases in FY2024 in **Other** are due to one-time capital purchases.

SPECIAL REVENUE FUNDS

	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2023 <u>Amended</u>	FY2024 <u>Proposed</u>	\$ Change from FY23 <u>Amended</u>	% Change
<u>PROPERTY TAX RELATED FUNDS:</u>						
Fire & Rescue / Length of Service Award Program						
Revenues						
Property Taxes	\$14,117,270	\$14,227,600	\$14,227,600	\$15,113,800	\$886,200	6.2%
State Grants	387,806	387,806	387,806	397,700	9,894	2.6%
Interest Income	4,948	11,000	11,000	11,000	0	0.0%
Total Revenues	\$14,510,024	\$14,626,406	\$14,626,406	\$15,522,500	\$896,094	6.1%
Expenses						
Personal Services	\$30,015	\$69,300	\$69,300	\$72,200	\$2,900	4.2%
Operating Costs	1,195,776	0	0	0	0	N/A
Agency Funding	34,207,849	14,557,106	14,557,106	15,450,300	893,194	6.1%
Total	\$35,433,640	\$14,626,406	\$14,626,406	\$15,522,500	\$896,094	6.1%
Variance	(\$20,923,616)	\$0	\$0	\$0		
Beginning Fund Balance	21,014,759					
Ending Fund Balance	<u>\$91,143</u>					

Agricultural Preservation

	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2023 <u>Amended</u>	FY2024 <u>Proposed</u>	\$ Change from FY23 <u>Amended</u>	% Change
Revenues						
Property Taxes	\$335,091	\$31,200	\$31,200	\$31,200	\$0	0.0%
Total Operating Revenues	\$335,091	\$31,200	\$31,200	\$31,200	\$0	0.0%
Fund Balance Appropriation	0	0	300,000	0	(300,000)	-100.0%
Total Revenues	\$335,091	\$31,200	\$331,200	\$31,200	(\$300,000)	-90.6%
Expenses						
Personal Services	\$10,594	\$29,200	\$29,200	\$29,200	\$0	0.0%
Operating Costs	558,292	2,000	302,000	2,000	(300,000)	-99.3%
Total	\$568,886	\$31,200	\$331,200	\$31,200	(\$300,000)	-90.6%
Variance	(\$233,795)	\$0	\$0	\$0		
Beginning Fund Balance	1,241,456					
Ending Fund Balance	<u>\$1,007,660</u>					

GRANT RELATED FUNDS:

Housing Assistance

	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2023 <u>Amended</u>	FY2024 <u>Proposed</u>	\$ Change from FY23 <u>Amended</u>	% Change
Revenues						
Federal Grants	\$9,622,225	\$9,707,100	\$9,707,100	\$10,368,700	\$661,600	6.8%
Service Charges	52,972	45,300	45,300	68,000	22,700	50.1%
Interest Income	1,353	0	0	0	0	N/A
Miscellaneous	24,852	30,200	30,200	23,600	(6,600)	-21.9%
Total Operating Revenues	\$9,701,401	\$9,782,600	\$9,782,600	\$10,460,300	\$677,700	6.9%
County Match	162,396	303,640	303,640	197,740	(105,900)	-34.9%
Total Revenues	\$9,863,797	\$10,086,240	\$10,086,240	\$10,658,040	\$571,800	5.7%
Expenses						
Personal Services	\$775,687	\$858,700	\$858,700	\$907,900	\$49,200	5.7%
Fringe Benefits	237,749	232,700	232,700	267,100	34,400	14.8%
Operating Costs	8,999,149	8,994,840	8,994,840	9,483,040	488,200	5.4%
Total	\$10,012,585	\$10,086,240	\$10,086,240	\$10,658,040	\$571,800	5.7%
Variance	(\$148,787)	\$0	\$0	\$0		
Beginning Fund Balance	379,951					
Ending Fund Balance	<u>\$231,164</u>					

SPECIAL REVENUE FUNDS

		FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2023 <u>Amended</u>	FY2024 <u>Proposed</u>	\$ Change from FY23 <u>Amended</u>	% <u>Change</u>
<u>GRANT RELATED FUNDS:</u>							
Opioid Restitution Fund							
Revenue:	State Grant	\$0	\$0	\$0	\$65,000	\$65,000	N/A
Expenses	Agency Funding	\$0	\$0	\$0	\$65,000	\$65,000	N/A
Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$65,000</u>	<u>\$65,000</u>	N/A
Variance		\$0	\$0	\$0	\$0		
Beginning Fund Balance		0					
Ending Fund Balance		<u>\$0</u>					
Local Assistance & Tribal Consistency Fund							
Revenue:	Federal Grant	\$0	\$0	\$100,000	\$84,900	(\$15,100)	-15.1%
Expenses							
Personal Services		\$0	\$0	\$70,900	\$62,400	(\$8,500)	-12.0%
Fringe Benefits		0	0	29,100	22,500	(6,600)	-22.7%
Total		<u>\$0</u>	<u>\$0</u>	<u>\$100,000</u>	<u>\$84,900</u>	<u>(\$15,100)</u>	-15.1%
Variance		\$0	\$0	\$0	\$0		
Beginning Fund Balance		0					
Ending Fund Balance		<u>\$0</u>					
Transit Programs							
Revenues							
Federal Grants		\$4,269,961	\$4,202,884	\$4,414,929	\$4,737,057	\$322,128	7.3%
State Grants		586,770	137,609	157,609	172,409	14,800	9.4%
Service Charges		116,388	0	0	0	0	N/A
Fines & Forfeitures		14,158	0	0	0	0	N/A
Miscellaneous		110,072	100,000	100,000	100,000	0	0.0%
Total Operating Revenues		<u>\$5,097,349</u>	<u>\$4,440,493</u>	<u>\$4,672,538</u>	<u>\$5,009,466</u>	<u>\$336,928</u>	7.2%
Transfer In		0	0	0	0	0	N/A
County Match		4,040,850	4,065,184	4,039,584	5,067,974	1,028,390	25.5%
Fund Balance Appropriation		0	341,122	361,256	1,590,216	1,228,960	340.2%
Total Revenues		<u>\$9,138,199</u>	<u>\$8,846,799</u>	<u>\$9,073,378</u>	<u>\$11,667,656</u>	<u>\$2,594,278</u>	28.6%
Expenses							
Personal Services		\$379,389	\$394,800	\$394,800	\$468,400	\$73,600	18.6%
Fringe Benefits		109,231	105,000	105,000	131,800	26,800	25.5%
Operating Costs		7,192,517	8,126,099	8,332,544	9,993,196	1,660,652	19.9%
Operating Contingency		0	100	100	0	(100)	-100.0%
Capital Outlay		407,063	220,800	240,934	1,074,260	833,326	345.9%
Total		<u>\$8,088,200</u>	<u>\$8,846,799</u>	<u>\$9,073,378</u>	<u>\$11,667,656</u>	<u>\$2,594,278</u>	28.6%
Variance		\$1,049,999	\$0	\$0	\$0		
Beginning Fund Balance		3,754,591					
Ending Fund Balance		<u>\$4,804,590</u>					
Charles County Advocacy Council for Children, Youth, and Families							
Revenues							
Federal Grants		\$21,643	\$25,000	\$146,082	\$0	(\$146,082)	-100.0%
State Grants		729,854	845,293	877,126	876,261	(865)	-0.1%
Service Charge		76,682	57,984	58,746	76,700	17,954	30.6%
Total Operating Revenues		<u>\$828,179</u>	<u>\$928,277</u>	<u>\$1,081,954</u>	<u>\$952,961</u>	<u>(\$128,993)</u>	-11.9%
County Match		0	14,300	14,300	14,178	(122)	-0.9%
Total Revenues		<u>\$828,179</u>	<u>\$942,577</u>	<u>\$1,096,254</u>	<u>\$967,139</u>	<u>(\$129,115)</u>	-11.8%
Expenses							
Personal Services		\$178,163	\$193,671	\$220,655	\$207,069	(\$13,586)	-6.2%
Fringe Benefits		42,363	41,146	43,148	46,643	3,495	8.1%
Operating Costs		151,652	59,086	181,777	19,117	(162,660)	-89.5%
Agency Funding		444,235	648,674	650,674	680,507	29,833	4.6%
Total		<u>\$816,413</u>	<u>\$942,577</u>	<u>\$1,096,254</u>	<u>\$967,139</u>	<u>(\$129,115)</u>	-11.8%
Variance		\$11,766	\$0	\$0	\$0		
Beginning Fund Balance		195,141					
Ending Fund Balance		<u>\$206,907</u>					

SPECIAL REVENUE FUNDS

	<u>FY2022 Actual</u>	<u>FY2023 Adopted</u>	<u>FY2023 Amended</u>	<u>FY2024 Proposed</u>	<u>\$ Change from FY23 Amended</u>	<u>% Change</u>
<u>GRANT RELATED FUNDS:</u>						
Child Support/Judicial Grants						
Revenues						
Federal Grants	\$336,033	\$450,766	\$1,664,210	\$469,215	(\$1,194,995)	-71.8%
State Grants	565,669	988,266	889,546	830,032	(59,514)	-6.7%
Miscellaneous	104	0	445	0	(445)	-100.0%
Total Operating Revenues	\$901,806	\$1,439,032	\$2,554,201	\$1,299,247	(\$1,254,954)	-49.1%
County Match	88,242	109,714	176,774	124,732	(52,042)	-29.4%
Total Revenues	\$990,048	\$1,548,746	\$2,730,975	\$1,423,979	(\$1,306,996)	-47.9%
Expenses						
Personal Services	\$444,413	\$559,372	\$852,338	\$693,695	(\$158,643)	-18.6%
Fringe Benefits	152,204	275,981	469,901	346,754	(123,147)	-26.2%
Operating Costs	353,114	713,393	1,396,129	383,530	(1,012,599)	-72.5%
Operating Contingency	0	0	4,407	0	(4,407)	-100.0%
Capital Outlay	40,318	0	8,200	0	(8,200)	-100.0%
Total	\$990,048	\$1,548,746	\$2,730,975	\$1,423,979	(\$1,306,996)	-47.9%
Variance	\$0	\$0	\$0	\$0		
Beginning Fund Balance	0					
Ending Fund Balance	<u>\$0</u>					
Public Safety Grants						
Revenues						
Federal Grants	\$904,608	\$851,701	\$1,192,561	\$960,105	(\$232,456)	-19.5%
State Grants	267,728	119,338	395,137	121,238	(273,899)	-69.3%
Miscellaneous	2,475	0	14,000	0	(14,000)	-100.0%
Total Operating Revenues	\$1,174,811	\$971,039	\$1,601,698	\$1,081,343	(\$520,355)	-32.5%
County Match	703,413	882,998	913,838	1,007,777	93,939	10.3%
Total Revenues	\$1,878,223	\$1,854,037	\$2,515,536	\$2,089,120	(\$426,416)	-17.0%
Expenses						
Personal Services	\$1,139,840	\$1,124,170	\$1,445,809	\$1,240,766	(\$205,043)	-14.2%
Fringe Benefits	499,383	595,875	603,843	631,580	27,737	4.6%
Operating Costs	164,533	133,992	414,109	156,074	(258,035)	-62.3%
Capital Outlay	74,468	0	51,775	60,700	8,925	17.2%
Total	\$1,878,223	\$1,854,037	\$2,515,536	\$2,089,120	(\$426,416)	-17.0%
Variance	\$0	\$0	\$0	\$0		
Beginning Fund Balance	0					
Ending Fund Balance	<u>\$0</u>					
Tourism Grant						
Revenue:	State Grants	\$38,932	\$38,932	\$506,464	\$506,000	(\$464)
Expense:	Operating Costs	\$38,932	\$38,932	\$506,464	\$506,000	(\$464)
Variance		\$0	\$0	\$0	\$0	-0.1%
Beginning Fund Balance		0				
Ending Fund Balance		<u>\$0</u>				

SPECIAL REVENUE FUNDS

	<u>FY2022 Actual</u>	<u>FY2023 Adopted</u>	<u>FY2023 Amended</u>	<u>FY2024 Proposed</u>	<u>\$ Change from FY23 Amended</u>	<u>% Change</u>
<u>GRANT RELATED FUNDS:</u>						
Aging Grants						
Revenues						
Federal Grants	943,550	\$473,629	\$1,282,921	800,507	(\$482,414)	-37.6%
State Grants	400,752	367,108	551,728	530,202	(21,526)	-3.9%
Service Charge	259,729	291,630	288,987	305,397	16,410	5.7%
Miscellaneous	48,789	0	99,188	41,000	(58,188)	-58.7%
Total Operating Revenues	1,652,821	\$1,132,367	\$2,222,824	\$1,677,106	(\$545,718)	-24.6%
Fund Balance Appropriation	0	10,162	10,162	5,080	(5,082)	-50.0%
Total Revenues	1,652,821	\$1,142,529	\$2,232,986	\$1,682,186	(\$550,800)	-24.7%
Expenses						
Personal Services	\$881,901	\$860,240	\$1,038,770	\$947,749	(\$91,021)	-8.8%
Fringe Benefits	11,564	21,950	40,950	32,760	(8,190)	-20.0%
Operating Costs	759,356	250,177	1,122,012	696,619	(425,393)	-37.9%
Debt Service	10,161	10,162	10,162	5,058	(5,104)	-50.2%
Total	\$1,662,981	\$1,142,529	\$2,232,986	\$1,682,186	(\$550,800)	-24.7%
Variance	(10,161)	\$0	\$0	\$0		
Beginning Fund Balance	105,729					
Ending Fund Balance	<u>\$95,568</u>					
Emergency Management Grants						
Revenues						
Federal Grants	\$207,476	\$103,577	\$2,715,339	\$82,600	(\$2,632,739)	-97.0%
State Grants	913,072	0	0	0	0	N/A
Total Operating Revenues	\$1,120,549	\$103,577	\$2,715,339	\$82,600	(\$2,632,739)	-97.0%
Transfers In	67,489	18,622	36,124	17,500	(18,624)	-51.6%
County Match	69,771	84,956	245,731	65,100	(180,631)	-73.5%
Total Revenues	\$1,257,809	\$207,155	\$2,997,194	\$165,200	(\$2,831,994)	-94.5%
Expenses						
Personal Services	\$128,260	\$169,911	\$504,473	\$130,200	(\$374,273)	-74.2%
Fringe Benefits	2,147	0	16,525	0	(16,525)	-100.0%
Operating Costs	870,001	37,244	2,440,368	35,000	(2,405,368)	-98.6%
Capital Outlay	247,928	0	35,828	0	(35,828)	-100.0%
Total	\$1,248,336	\$207,155	\$2,997,194	\$165,200	(\$2,831,994)	-94.5%
Variance	\$9,473	\$0	\$0	\$0		
Beginning Fund Balance	0					
Ending Fund Balance	<u>\$9,473</u>					
Community Development Administration						
Revenues						
Federal Grants	\$7,521,979	\$0	\$2,433,159	\$0	(\$2,433,159)	-100.0%
Total Revenues	\$7,521,979	\$0	\$2,433,159	\$0	(\$2,433,159)	-100.0%
Expenses						
Personal Services	\$53,854	\$0	\$103,866	\$0	(\$103,866)	-100.0%
Fringe Benefits	9,335	0	17,533	0	(17,533)	-100.0%
Operating Contingency	0	0	143,069	0	(143,069)	-100.0%
Agency Funding	7,458,355	0	2,168,691	0	(2,168,691)	-100.0%
Total	\$7,521,979	\$0	\$2,433,159	\$0	(\$2,433,159)	-100.0%
Variance	\$0	\$0	\$0	\$0		
Beginning Fund Balance	0					
Ending Fund Balance	<u>\$0</u>					

SPECIAL REVENUE FUNDS

	<u>FY2022 Actual</u>	<u>FY2023 Adopted</u>	<u>FY2023 Amended</u>	<u>FY2024 Proposed</u>	<u>\$ Change from FY23 Amended</u>	<u>% Change</u>
<u>GRANT RELATED FUNDS:</u>						
Community Development Block Grants						
Revenues						
Federal Grants	\$983,091	\$0	\$637,253	\$0	(\$637,253)	-100.0%
Miscellaneous	0	0	7,762	0	(7,762)	-100.0%
Total Revenues	\$983,091	\$0	\$645,015	\$0	(\$645,015)	-100.0%
Expenses						
Personal Services	\$19,838	\$0	\$0	\$0	\$0	N/A
Operating Costs	271,824	0	126,517	0	(126,517)	-100.0%
Agency Funding	691,430	0	518,498	0	(518,498)	-100.0%
Total	\$983,091	\$0	\$645,015	\$0	(\$645,015)	-100.0%
Variance	\$0	\$0	\$0	\$0		
Beginning Fund Balance	0					
Ending Fund Balance	<u>\$0</u>					

Planning Grants

	<u>FY2022 Actual</u>	<u>FY2023 Adopted</u>	<u>FY2023 Amended</u>	<u>FY2024 Proposed</u>	<u>\$ Change from FY23 Amended</u>	<u>% Change</u>
Revenues						
Federal Grants	\$299,543	\$0	\$47,180	\$0	(\$47,180)	-100.0%
State Grants	15,136	0	10,000	0	(10,000)	-100.0%
Total Operating Revenues	\$314,679	\$0	\$57,180	\$0	(\$57,180)	-100.0%
County Match	(2,015)	0	0	0	0	N/A
Total Revenues	\$312,664	\$0	\$57,180	\$0	(\$57,180)	-100.0%
Expenses						
Operating Costs	\$34,008	\$0	\$28,671	\$0	(\$28,671)	-100.0%
Miscellaneous	278,656	0	28,509	0	(28,509)	-100.0%
Total	\$312,664	\$0	\$57,180	\$0	(\$57,180)	-100.0%
Variance	\$0	\$0	\$0	\$0		
Beginning Fund Balance	0					
Ending Fund Balance	<u>\$0</u>					

Economic Development Loan Programs

	<u>FY2022 Actual</u>	<u>FY2023 Adopted</u>	<u>FY2023 Amended</u>	<u>FY2024 Proposed</u>	<u>\$ Change from FY23 Amended</u>	<u>% Change</u>
Revenues						
Interest	\$7,277	\$0	\$0	\$0	\$0	N/A
Miscellaneous	62,981	0	0	0	0	N/A
Total Operating Revenues	\$70,257	\$0	\$0	\$0	\$0	N/A
Fund Balance Appropriation	0	275,000	275,000	275,000	\$0	0.0%
Total Revenues	\$70,257	\$275,000	\$275,000	\$275,000	\$0	0.0%
Expenses						
Operating Costs	\$145,844	\$275,000	\$275,000	\$275,000	\$0	0.0%
Agency Funding	20,000	0	0	0	0	N/A
Total	\$165,844	\$275,000	\$275,000	\$275,000	\$0	0.0%
Variance	(\$95,586)	\$0	\$0	\$0		
Beginning Fund Balance	904,255					
Ending Fund Balance	<u>\$808,669</u>					

SPECIAL REVENUE FUNDS

	<u>FY2022 Actual</u>	<u>FY2023 Adopted</u>	<u>FY2023 Amended</u>	<u>FY2024 Proposed</u>	<u>\$ Change from FY23 Amended</u>	<u>% Change</u>
<u>SERVICE CHARGE RELATED FUNDS:</u>						
Cable TV/I-Net Fund						
Revenues						
Service Charges	\$3,433,787	\$3,287,700	\$3,287,700	\$3,221,900	(\$65,800)	-2.0%
Total Operating Revenues	\$3,433,787	\$3,287,700	\$3,287,700	\$3,221,900	(\$65,800)	-2.0%
Fund Balance Appropriation	0	130,700	1,346,330	534,700	(811,630)	-60.3%
Total Revenues	\$3,433,787	\$3,418,400	\$4,634,030	\$3,756,600	(\$877,430)	-18.9%
Expenses						
Personal Services	\$1,048,685	\$1,280,700	\$1,280,700	\$1,262,000	(\$18,700)	-1.5%
Fringe Benefits	256,894	270,600	270,600	297,300	26,700	9.9%
Operating Costs	517,964	883,000	834,300	969,200	134,900	16.2%
Agency Funding	1,126,718	113,200	1,328,830	233,200	(1,095,630)	-82.5%
Operating Contingency	0	198,700	198,700	160,900	(37,800)	-19.0%
Transfer Out	353,188	518,700	518,700	318,700	(200,000)	-38.6%
Capital Outlay/Maintenance	59,869	100,000	148,700	461,800	313,100	210.6%
Equipment Reserve	0	53,500	53,500	53,500	0	0.0%
Total	\$3,363,317	\$3,418,400	\$4,634,030	\$3,756,600	(\$877,430)	-18.9%
Variance	\$70,470	\$0	\$0	\$0		
Beginning Fund Balance	10,785,075					
Annual Equipment Reserve Contribution	53,500					
Ending Fund Balance	<u>\$10,909,045</u>					
Nuisance Abatement Fund						
Revenue:	Service Charges	\$111,778	\$150,000	\$150,000	\$150,000	\$0 0.0%
Expense:	Operating Costs	\$99,960	\$150,000	\$150,000	\$150,000	\$0 0.0%
Variance		\$11,818	\$0	\$0	\$0	
Beginning Fund Balance		18,479				
Ending Fund Balance		<u>\$30,297</u>				
Housing Special Loans						
State Grant	\$0	\$0	\$69,580	\$0	(\$69,580)	-100.0%
Service Charges	0	404,500	653,383	404,500	(248,883)	-38.1%
Total Operating Revenues	\$0	\$404,500	\$722,963	\$404,500	(\$318,463)	-44.0%
Total Revenues	\$0	\$404,500	\$722,963	\$404,500	(\$318,463)	-44.0%
Expense:	Operating Costs	\$1,497	\$404,500	\$722,963	\$404,500	(\$318,463) -44.0%
Variance		(\$1,497)	\$0	\$0	\$0	
Beginning Fund Balance		57,398				
Ending Fund Balance		<u>\$55,901</u>				

SPECIAL REVENUE FUNDS

	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2023 <u>Amended</u>	FY2024 <u>Proposed</u>	\$ Change from FY23 <u>Amended</u>	% Change
<u>SERVICE CHARGE RELATED FUNDS:</u>						
Sheriff's Special Programs						
Revenues						
Licenses	\$6,850	\$33,000	\$33,000	\$12,900	(\$20,100)	-60.9%
Fines & Forfeitures	0	16,900	16,900	0	(16,900)	-100.0%
Total Operating Revenues	\$6,850	\$49,900	\$49,900	\$12,900	(\$37,000)	-74.1%
Fund Balance Appropriation	20,636	0	0	0	0	N/A
Total Revenues	\$27,486	\$49,900	\$49,900	\$12,900	(\$37,000)	-74.1%
Expenses						
Personal Services	\$0	\$38,000	\$38,000	\$0	(\$38,000)	-100.0%
Operating Costs	1,128	11,900	11,900	12,900	1,000	8.4%
Total	\$1,128	\$49,900	\$49,900	\$12,900	(\$37,000)	-74.1%
Variance	\$26,358	\$0	\$0	\$0		
Beginning Fund Balance	79,216					
Ending Fund Balance	<u>\$105,574</u>					
Drug Forfeitures						
Revenues						
Federal Grants	\$0	\$17,400	17,400	\$17,400	\$0	0.0%
Fines & Forfeitures	241,174	62,000	62,000	67,000	5,000	8.1%
Interest	45	100	100	100	0	0.0%
Total Operating Revenues	\$241,218	\$79,500	\$79,500	\$84,500	\$5,000	6.3%
Fund Balance Appropriation	0	5,000	385,000	0	(385,000)	-100.0%
Total Revenues	\$241,218	\$84,500	\$464,500	\$84,500	(\$380,000)	-81.8%
Expenses						
Personal Services	\$48,907	\$0	\$0	\$0	\$0	N/A
Operating Costs	78,986	84,500	84,500	84,500	0	0.0%
Capital Outlay	0	0	380,000	0	(380,000)	-100.0%
Total	\$127,893	\$84,500	\$464,500	\$84,500	(\$380,000)	-81.8%
Variance	\$113,326	\$0	\$0	\$0		
Beginning Fund Balance	778,453					
Ending Fund Balance	<u>\$891,779</u>					
Southern Maryland Criminal Justice Academy						
Revenues						
Local Government	\$88,000	\$100,000	\$100,000	\$100,000	\$0	0.0%
Service Charges	1,950	8,000	8,000	2,000	(6,000)	-75.0%
Total Operating Revenues	\$89,950	\$108,000	\$108,000	\$102,000	(\$6,000)	-5.6%
Transfers In	82,221	92,000	92,000	92,000	0	0.0%
Total Revenues	\$172,171	\$200,000	\$200,000	\$194,000	(\$6,000)	-3.0%
Expenses						
Operating Costs	202,500	194,000	200,000	194,000	(6,000)	-3.0%
Capital Outlay	6,670	6,000	0	0	0	N/A
Total	\$209,170	\$200,000	\$200,000	\$194,000	(\$6,000)	-3.0%
Variance	(\$36,999)	\$0	\$0	\$0		
Beginning Fund Balance	183,947					
Ending Fund Balance	<u>\$146,948</u>					

SPECIAL REVENUE FUNDS

	FY2022 <u>Actual</u>	FY2023 <u>Adopted</u>	FY2023 <u>Amended</u>	FY2024 <u>Proposed</u>	\$ Change from FY23 <u>Amended</u>	% Change
<u>SERVICE CHARGE RELATED FUNDS:</u>						
Animal Shelter \ Control						
Revenues						
Service Charges	\$90,491	\$89,500	\$89,500	\$92,600	\$3,100	3.5%
Miscellaneous	29,348	16,500	16,500	16,500	0	0.0%
Total Revenues	\$119,840	\$106,000	\$106,000	\$109,100	\$3,100	2.9%
Expenses						
Personal Services	\$29,104	\$23,400	\$23,400	\$25,300	\$1,900	8.1%
Fringe Benefits	2,058	2,000	2,000	2,200	200	10.0%
Operating Costs	110,655	80,600	80,600	81,600	1,000	1.2%
Total	\$141,817	\$106,000	\$106,000	\$109,100	\$3,100	2.9%
Variance	(\$21,977)	\$0	\$0	\$0		
Beginning Fund Balance	278,540					
Ending Fund Balance	<u>\$256,563</u>					
Law Library						
Revenues						
Service Charges	\$50,102	\$27,300	\$27,300	\$29,000	\$1,700	6.2%
Fines & Forfeitures	12,528	13,000	13,000	13,000	0	0.0%
Miscellaneous	990	200	200	200	0	0.0%
Total Operating Revenues	\$63,620	\$40,500	\$40,500	\$42,200	\$1,700	4.2%
Transfers In	28,000	29,000	29,000	31,000	2,000	6.9%
Fund Balance Appropriation	0	5,500	5,500	2,800	(2,700)	-49.1%
Total Revenues	\$91,620	\$75,000	\$75,000	\$76,000	\$1,000	1.3%
Expenses						
Operating Costs	\$0	\$75,000	\$75,000	\$76,000	\$1,000	1.3%
Total	\$0	\$75,000	\$75,000	\$76,000	\$1,000	1.3%
Variance	\$91,620	\$0	\$0	\$0		
Beginning Fund Balance	35,441					
Ending Fund Balance	<u>\$127,062</u>					

TOTAL SPECIAL REVENUE FUNDS

Total Revenues	\$53,579,015	\$44,087,921	\$56,109,380	\$49,925,520	(\$6,233,760)	-11.0%
Total Expenses	\$73,666,603	\$44,087,921	\$56,109,380	\$49,925,520	(\$6,233,760)	-11.0%
Variance	(\$20,087,588)	\$0	\$0	\$0		
Beginning Fund Balance	39,812,431					
Annual Cable Fund Equipment Reserve Contribution	53,500					
Total Ending Fund Balance	<u>\$19,778,343</u>					

NOTE: The American Rescue Plan Act (ARPA) of 2021 is a separate special revenue fund not included in the chart above as this fund is established outside of the normal budget process and considered one-time in nature.

General Government

Department: Fiscal and Administrative Services **Account:** 52040400
Division\Program: Local Assistance &Tribal Consistency Fund **Fund:** Special Rev.
Program Administrator: Jenifer Ellin, Director of Fiscal and Administrative Services **Source:** Grant

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$0	\$0	\$70,900	\$62,400	(\$8,500)	NEW
Fringe Benefits	0	0	29,100	22,500	(6,600)	NEW
Total Expenditures	\$0	\$0	\$100,000	\$84,900	(\$15,100)	-15.1%

Changes and Useful Information:

- The FY2023 budget was established for entire award under project FS04000F22. The FY2024 budget is the anticipated cost of the new Budget Analyst I hired in FY2023 for FY2024.

Established by Section 605 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021 (American Rescue Plan). The purpose of the Local Assistance & Tribal Consistency Fund (LATCF) program is to serve as a general revenue enhancement program. Many eligible revenue sharing counties and eligible Tribal governments have historically experienced fluctuations in their revenues, and this program is designed, in part, to supplement existing federal programs that augment and stabilize revenues for these communities. In providing support to these communities, allocations under this program consider the economic conditions of recipients. Recipients may use these funds on any governmental purpose other than a lobbying activity. Recipients may also invest in restoring and bolstering government capacity, such as increasing the size of their government workforce. In FY2023, the County slated these funds for the hire of an additional Budget Analyst.

Department: Fiscal and Administrative Services **Account:** 11 Fund
Division\Program: Opioid Restitution Fund **Fund:** Special Rev.
Program Administrator: Jenifer Ellin, Director of Fiscal and Administrative Services **Source:** Settlement

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Agency Funding	\$0	\$0	\$0	\$65,000	\$65,000	N/A
Total Expenditures	\$0	\$0	\$0	\$65,000	\$65,000	NEW

Changes and Useful Information:

- Increase in **Agency Funding** is for an agreement with the Charles County Health Department to support the cost of a Peer Support Specialist which falls within an approved service under the Maryland State Subdivision Agreement.

In 2021, nationwide settlements were reached to resolve opioids litigation brought by states and local political subdivisions against the pharmaceutical distributors. Consistent with the National Settlement Agreement and Section 7-331 of the Maryland State Finance and Procurement Article, the Settlement Fund Administrator shall allocate and distribute Settlement Payments to the State and its Subdivisions under the National Settlement Agreement. Counties were required to create "local abatement funds" to which settlement proceeds would be deposited. A State-Subdivision agreement between the State of MD and local governments defines use of the settlement funds for abatement of the widespread harm of the opioid epidemic.

General Government

Department: Circuit Court
Division\Program: Law Library
Program Administrator: Honorable H. Jay West, County Administrative Judge
<http://www.mdcourts.gov/clerks/charles/lawlibrary.html>

Account: 33 Fund
Fund: Special Rev.
Source: Srvc. Charge

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Operating Costs	\$64,611	\$75,000	\$75,000	\$76,000	\$1,000	1.3%
Total Expenditures	\$64,611	\$75,000	\$75,000	\$76,000	\$1,000	1.3%

Changes and Useful Information:

- Increase in **Operating Costs** is due to anticipated reference material and contractual services to effectively provide information to users of the Law Library via the online legal resource services.

In addition, Sections 7-507(b) and 507(c)(4) of the Courts and Judicial Proceedings Article of the Code of Maryland provide that a portion of the fines imposed by, and recognizances forfeited to, a circuit court shall be used to augment the court law library. Five percent (5%) is retained by the State; 45% is allocated to County Government; and 50% is allocated to the Law Library. These percentages are determined by Statute.

Department: Animal Control Services
Division/Program: Animal Shelter/Animal Control Donations & Adoption Medical Services

Account: 21 Fund
Fund: Special Rev.

Program Administrator: Edward Tucker, Chief of Animal Control Services
<https://www.charlescountymd.gov/services/animal-care-control>

Source: Srvc. Charge

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$29,104	\$23,400	\$23,400	\$25,300	\$1,900	8.1%
Fringe Benefits	2,058	2,000	2,000	2,200	200	10.0%
Operating Costs	110,655	80,600	80,600	81,600	1,000	1.2%
Total Expenditures	\$141,817	\$106,000	\$106,000	\$109,100	\$3,100	2.9%

Changes and Useful Information:

- The **Personal Services** and **Fringe Benefits** increase is due to adjustments to the part time scale.
- The **Operating Costs** increase is due to increase in vehicle fuel.

Description:

The Tri-County Animal Shelter received approximately of 6,000 animals in FY2023 from Charles and St. Mary's Counties. Every dog and cat that is adopted from the shelter is spayed or neutered by one of the many veterinarians participating in the shelter's program. This program is designed to ensure that 100% percent of the dogs and cats adopted are spayed or neutered to reduce the pet overpopulation.

All citizens adopting an animal pay a flat fee of \$85 per cat and \$150 per dog. Reduced rates are offered through special pet promotions. This adoption fee includes the cost of the spay/neuter surgery, a rabies shot, a first distemper vaccine, deworming (roundworm), microchip, and physical exam by a veterinarian. The fees also include heartworm screening for dogs over 6 months old, and feline leukemia/FIV screening for cats.

The adoption fees collected also supports the cost of a transport van and part time driver that takes the animals to the veterinarian along with other costs associated with the adoption program.

Positions:	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE
Title					
Part Time	0.6	0.6	0.6	0.6	0.6

Objectives & Measurements:	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Projected	FY24 Estimated

Objective: *Tracking of activities allows management to access the effectiveness of the spay/neuter adoption program and determine if changes in fee structures is necessary. Tracking of donation account funds and their use allows management to effectively make requests to charitable organizations for grant monies through support of matching funds.*

# of animals adopted	929	1,039	1,319	1,325	1,359
-% of total received (ARRA's)	18.0%	20.0%	23.7%	21.0%	21.2%
Adoptable, Rescuable, Reclaimable Animals					

- Achieves Commissioners 2019-2021 Goals and Objectives: Goal 5, Quality of Life

Public Safety

Department:	Sheriff's Office				Account: 12 Fund
Division\Program:	Public Safety Grants				Fund: Special Rev.
Program Administrator:	Troy D. Berry, Sheriff				Source: Grant
www.ccso.us					
Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended
Personal Services	\$1,139,840	\$1,124,170	\$1,445,809	\$1,240,766	(\$205,043)
Fringe Benefits	499,383	595,875	603,843	631,580	27,737
Operating Costs	164,533	133,992	414,109	156,074	(258,035)
Capital Outlay	74,468	0	51,775	60,700	8,925
Total Expenditures	\$1,878,223	\$1,854,037	\$2,515,536	\$2,089,120	(\$426,416)
					-17.0%

Changes and Useful Information:

- Due to the uncertain nature of grant funding, funds are budgeted upon award or carried over as appropriate. Therefore, the FY2024 budget is for the following grant programs: Child Support, Maryland Vehicle Theft, Byrne Justice Assistance, Heroin Coordinator, and Community Oriented Policing (COPS).
- Other grants approved throughout the year are amended accordingly which typically supports officer overtime, officer travel expenses and training, one-time programs, and capital expenses.

Description:

In a cooperative effort, the Charles County Sheriff's Office (CCSO) and the County Commissioners are constantly vigilant in their search for State and Federally funded programs. These programs, when funded, enhance the law enforcement effort at a much reduced cost to the citizens of Charles County.

Child Support

This grant funding for the CCSO provides services pertaining to the relocation of absent parents/obligators in child support cases which includes the processing and serving of summonses, warrants and writs of attachment received from the courts. Procedures are implemented whereby the program personnel of the Sheriff's Office interacted with officials of the Charles County Department of Social Services, and Child Support Enforcement Administration, the Courts, and the Department of Human Resources.

Auto Theft

Maryland Vehicle Theft Prevention – Receive partial funding for two officers to curtail the rising crimes of auto theft and car jacking.

Heroin Coordinator Grant Program

Partial state grant funds allow the County to hire a full-time heroin coordinator to promote a coordinated law enforcement and investigative strategy to battle the heroin epidemic through cooperation and data sharing.

Public Safety Partnership and Community Policing Grants

Federal funds are provided to advance public safety through community policing by addressing the full-time sworn office needs of state, local and tribal law enforcement agencies to hire new and/or rehire career law enforcement officers, and to increase their community policing capacity and crime prevention.

The County was awarded a multi-year Community Oriented Policing (COPS) grant to hire two School Resource Officers. These officers are deployed to address problems in and around primary and secondary schools such as gangs, drug activities, expand crime prevention efforts for students, educate youth in crime prevention and safety, develop or expand community justice initiatives for students, train students in conflict resolution, restorative justice and crime awareness and assist in developing school policy that addresses crime.

Positions:

	FY20	FY21	FY22	FY23	FY24
Title	FTE	FTE	FTE	FTE	FTE
Sworn Officers	9.0	11.0	8.0	8.0	8.0
Child Support Coordinator	1.0	1.0	1.0	1.0	1.0
Child Support Civil Processor	1.0	1.0	1.0	1.0	1.0
Heroin Coordinator	1.0	1.0	1.0	1.0	1.0
Drug Court Coordinator	0.3	0.3	0.3	0.3	0.3
Part Time Positions	1.8	1.8	1.8	1.8	1.8
Total Full Time Equivalent	14.1	16.1	13.1	13.1	13.1

Public Safety

Department:	Sheriff's Office	Account:	12 Fund
Division\Program:	Public Safety Grants	Fund:	Special Rev.
Program Administrator:	Troy D. Berry, Sheriff	Source:	Grant

Objectives & Measurements:	FY21 Actual	FY22 Actual	FY23 Actual	FY23 Projected	FY24 Estimated
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Child Support Grant

Serve summonses/show cause/subpoenas and execute writs/warrants/body attachments relative to enforcement of child support program.

# of summonses/show cause/subpoenas to be served	498	449	572	422	485
# of writs/warrant/body attachment to be executed	237	91	185	171	171

Decrease in the number of warrants and summonses received from the courts attributed mainly to the reorganization of MD Department of Human Services, Child Support Administration to include hiring new staff and the movement of personnel from the SAO to the AG, as well as social distancing restrictions due to the COVID-19 pandemic.

Department:	Emergency Services	Account:	49 Fund
Division\Program:	Emergency Management	Fund:	Special Rev.
Program Administrator:	Michelle Lilly, Director of Emergency Services	Source:	Grant

<https://www.charlescountymd.gov/services/emergency-services>

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$128,260	\$169,911	\$504,473	\$130,200	(\$374,273)	-74.2%
Fringe Benefits	2,147	0	16,525	0	(16,525)	-100.0%
Operating Costs	870,001	37,244	2,440,368	35,000	(2,405,368)	-98.6%
Capital Outlay	247,928	0	35,828	0	(35,828)	-100.0%
Total Expenditures	\$1,248,336	\$207,155	\$2,997,194	\$165,200	(\$2,831,994)	-94.5%

Changes and Useful Information:

- The FY2024 budget is for the Emergency Management Performance Grant (EMPG).
- The **Capital Outlay** decrease is due to one-time capital items which are budgeted upon grant award(s).
- The FY2022 Actual and FY2023 Amended includes funding provided by the State of Maryland's Emergency Number System Board (ENSB) which utilizes State funds to enhance the 9-1-1 system to Next Generation 911 as well as State Homeland Security Grant funds.
- Other emergency management grants approved throughout the year are amended accordingly which typically supports overtime, travel expenses and training, one-time programs, and capital expenses.

Description:

Emergency Management Performance Grant (EMPG) Program

The EMPG funds are provided to structure emergency management programs based on identified needs and priorities to strengthen their ability to support emergency management mission areas while simultaneously addressing issues of national concern as identified in the National Priorities and Target Capabilities List of the National Preparedness Goal. The EMPG program is designed to assist States and urban areas to enhance and strengthen emergency management capabilities. The building of working partnerships between government, business, volunteer, and community organizations is key to program success and highly encouraged. These funds support the County's Mass Notification System and the personnel within Emergency Services Administration.

Positions:	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE
Title					
Allocation from General Fund	0.8	0.7	1.3	1.3	1.3
Total Full Time Equivalent	0.8	0.7	1.3	1.3	1.3

Public Safety

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$30,015	\$69,300	\$69,300	\$72,200	\$2,900	4.2%
Operating Costs	1,195,776	0	0	0	0	N/A
Agency Funding	14,732,158	14,557,106	14,557,106	15,450,300	893,194	6.1%
Total Expenditures	\$15,957,949	\$14,626,406	\$14,626,406	\$15,522,500	\$896,094	6.1%

Changes and Useful Information:

- Increase in **Personal Services** is for support of the Mobile Data Terminal (MDT) Program.
- Increase in **Agency Funding** is the net result of increased property tax revenue allocation for FY2024.

Description:

The Charles County Fire & Emergency Medical Services (EMS) Associations represent 12 volunteer joint Fire/EMS organizations, 2 independent fire companies, and 3 independent volunteer EMS companies. There is also one volunteer independent dive/rescue company to provide service for water related emergencies. These organizations are located in La Plata, Hughesville, Waldorf, Nanjemoy, Benedict, Cobb Island, Potomac Heights, the 10th district, Indian Head, Bel Alton, Bryan's Road, Westlake (Waldorf), Newburg, Ironsides, White Plains, and Dentsville.

The funding source for the expenditure budgets listed are from a County wide fire and rescue property tax and a State of Maryland Amoss grant. Per County Code 54-1.1A, the fire, rescue, and emergency medical services tax is set at the rate of \$6.40 per \$100 of assessed value of all taxable real property other than operating real property of a public utility and \$0.16 per \$100 of assessed value of all personal property and operating real property of a public utility in Charles County. The tax is broken down as follows: 62.50% for fire, 31.25% for EMS and 6.25% for the Length of Service Awards Program (LOSAP). Donations, fundraising and other sources of revenue are reported separately within each organizations financial statements.

The Volunteer Fire and Rescue organizations are independent companies, each operated under an elected body of operational and administrative officers. The business affairs of each organization are managed by the Board of Directors and membership vote. The goals of these Associations include outstanding performance in the following areas: fire protection, fire prevention, volunteer retention and emergency medical services (basic and advanced life support).

Positions:

There are nearly 1,100 active volunteers within the fire and emergency medical services system. Most of these have accumulated Length of Service Award Program Points.

Public Safety

Department: State's Attorney Office\Sheriff\Commissioners **Account:** 22 Fund
Division\Program: Drug Forfeitures **Fund:** Special Rev.
Program Administrator: State's Attorney Office\Sheriff\Commissioners **Source:** Srvc. Charge

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$48,907	\$0	\$0	\$0	\$0	N/A
Operating Costs	78,986	84,500	84,500	84,500	0	0.0%
Capital Outlay	0	0	380,000	0	(380,000)	-100.0%
Total Expenditures	\$127,893	\$84,500	\$464,500	\$84,500	(\$380,000)	-81.8%

Changes and Useful Information:

- Decrease in **Capital Outlay** is due to one-time use of Sheriff's Office drug forfeitures funds in FY2023.

Description:

Drug Forfeitures budgets are established based on current initiatives and program needs. This budget is used to manage the funds resulting from drug forfeitures. These funds are difficult to budget due to their unpredictability. The State's Attorney Office is designated as the forfeiting agent for drug forfeitures involving personal property, including vehicles, money, and real property.

Federal Asset Forfeiture / Equitable Share Program

The primary purpose of the federal asset forfeiture program is law enforcement: To deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime.

Shared funding is given to supporting law enforcement operations to result in further seizures and forfeitures, which includes additional training and equipment and part-time salaries, limited to one year, to carry out the operations.

Local and State Asset Forfeiture Program

Per County Commissioners of Charles County, Maryland Resolution No. 98-18, appropriation of funds is split at 30% State Attorney's Office, 20% County Commissioners Office, and 50% Sheriff's Office. Monies can only be spent as outlined in the Code of Charles County, Chapter 164 - Drug Enforcement and Education Special Reserve Fund to finance costs associated with the administration of drug enforcement and education by the Sheriff of Charles County, the State Attorney of Charles County and related agencies. Funds appropriated to the Sheriff of Charles County is for the purpose of drug and crime prevention, education and enforcement programs, investigations and narcotics-related equipment.

Positions:	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE
Title					
Assistant State's Attorney	0.0	1.0	0.0	0.0	0.0
Total Full Time Equivalent	0.0	1.0	0.0	0.0	0.0

Department: Sheriff's Office **Account:** 18 Fund
Division\Program: Sheriff's Special Programs **Fund:** Special Rev.
Program Administrator: Troy D. Berry, Sheriff **Source:** Srvc. Charge

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$0	\$38,000	\$38,000	\$0	(\$38,000)	-100.0%
Operating Costs	1,128	11,900	11,900	12,900	1,000	8.4%
Total Expenditures	\$1,128	\$49,900	\$49,900	\$12,900	(\$37,000)	-74.1%

Changes and Useful Information:

- Personnel** decrease is a result of low towing program revenue which won't support a transfer.
- Operating Cost** increase is for office supplies for the Towing Program.

Description:

Criminal Justice Program/Urinalysis

Urinalysis is a test done at the Charles County Correctional facility. Participants on work release, juveniles, court orders, social services, parole and probation, and random in-house workers can be tested for the use of drugs and alcohol. The goal of the testing is to ensure that staff safety, facility security and contraband control are not compromised by the use of drugs or alcohol.

Towing Service Permit Program

Per Chapter 287-19 through 287-32, the County added towing regulations to safeguard the public interests against predatory towing by authorizing the County's Sheriff's Office (CCSO) to maintain the Towing Service Permit Program. The CCSO enforces the rules and regulations for the licensing, maintenance and operations of towing companies in Charles County.

Public Safety

Department:	Sheriff's Office	Account:	18 Fund
Division\Program:	Sheriff's Special Programs	Fund:	Special Rev.
Program Administrator:	Troy D. Berry, Sheriff	Source:	Srvc. Charge

Positions:	FY20	FY21	FY22	FY23	FY24
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
VICCS Supervisor	1.0	1.0	0.0	0.0	0.0
VICCS Specialist	2.0	1.0	0.0	0.0	0.0
Correctional Officer	0.4	0.4	0.0	0.0	0.0
Towing Program - Officer	0.0	0.0	0.0	0.4	0.0
Part-time positions	0.6	0.6	0.0	0.0	0.0
Total Full Time Equivalent	4.0	3.0	0.0	0.4	0.0

Department:	Sheriff's Office	Account:	44 Fund
Division\Program:	Southern Maryland Criminal Justice Academy	Fund:	Special Rev.
Program Administrator:	Troy D. Berry, Sheriff	Source:	Reimburse

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Operating Costs	202,500	194,000	200,000	194,000	(6,000)	-3.0%
Capital Outlay	6,670	6,000	0	0	0	N/A
Total Expenditures	\$209,170	\$200,000	\$200,000	\$194,000	(\$6,000)	-3.0%

Changes and Useful Information:

- Decrease in **Operating Costs** is the result of aligning FY24 expenses back to FY2023 adopted.
- Decrease in **Capital Outlay** is due to one-time capital purchases.

Description:

The Southern Maryland Criminal Justice Academy is a cooperative effort between the Sheriff's Offices in Charles, Calvert, & St. Mary's Counties, and its mission is to provide highly-trained and qualified sworn & corrections officers to Southern Maryland. Through skill scenarios, academic testing, physical training, and firearm training, the Academy successfully carries out its mission. The personnel at the Academy are comprised of sworn and civilian personnel from all three counties.

In 2022 The Southern Maryland Criminal Justice Academy provided training for many different agencies. The Academy started two (2) police entry-level classes (PELTP Sessions 50 and 51). PELTP Session 50 graduated 21 recruits on September 2, 2022 (Recruit breakdown; Calvert: 4, Charles: 10, and St. Mary's: 7). PELTP 51 is scheduled to graduate 14 recruits on January 27, 2023 (Recruit breakdown; Calvert: 1, Charles: 7, and St. Mary's: 6). The Academy held two (2) Corrections Entrance Level Training Classes in 2022 (CELTP 67 and 68). CELTP 67 graduated 15 recruits on May 6. 2022 (Recruit breakdown; Calvert: 4, Charles: 3 and St. Mary's: 8). CELTP 68 graduated 12 recruits on December 2, 2022 (Recruit breakdown; Calvert: 2, Charles: 5 and St. Mary's: 5).

During 2022, the Academy provided In-Service training for 301 sworn officers. The breakdown is as follows; Calvert County - 137, Charles County - 0, St. Mary's County - 131, Riverdale Park Police - 23, and Capital Heights Police Department - 10.

Positions:	FY20	FY21	FY22	FY23	FY24
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Director	1.0	1.0	0.0	0.0	0.0
Total Full Time Equivalent	1.0	1.0	0.0	0.0	0.0

Community Services

Department: Community Services Account: 40 Fund
Division\Program: Aging & Human Services: Federal Grants Fund: Spec. Rev.
Program Administrator: Lisa Furlow, Chief of Aging & Human Services Source: Grant
<https://www.charlescountymd.gov/services/aging-and-senior-services>

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$520,331	\$480,511	\$608,718	\$492,762	(\$115,956)	-19.0%
Operating Costs	499,738	3,698	774,986	371,432	(403,554)	-52.1%
Capital Outlay	0	0	21,092	0	(21,092)	N/A
Debt Service	5,080	5,081	5,081	2,540	(2,541)	-50.0%
Total Expenditures	\$1,025,149	\$489,290	\$1,409,877	\$866,734	(\$543,143)	-38.5%

Changes and Useful Information:

- **Personnel Services** and **Operating Costs** decreases are a result of longer grant award periods for the federal Aging pass-through grants under the Older American's Act. Funds are awarded for a 2-year period. Balance of federal grants with an end date of 09/30/24 or later will be carried over to FY2023. Budget amendments are executed for the rollover funds.
- **Debt Service** represents the bank financing of a vehicle that was previously purchased for the Maryland Access Point Program.

Description:

Federal funds are provided as part of the Older Americans' Act (OAA), under the US Department of Health and Human Services, Administration for Community Living. All OAA programs stipulate that persons who are eligible for services must be at least age 60+ and participants may not be means tested, and services cannot be denied based upon eligible participant's capability or willingness to contribute to the cost of these programs.

Affordable Care Act – Aging and Disability Resource Center: Maryland Access Point (MAP)

MAP is a method of service delivery that enables adults with chronic medical conditions and permanent disabilities to access information and assistance regarding long-term care and to receive options counseling and benefits coordination through a single point of entry. This program is utilized to achieve specific goals in the MDa 5-Year Strategic Plan for MAP. Funding supports a designated merit position titled "Aging & Disability Resource Center Manager" to serve as the Charles County MAP Coordinator, an Aging and Disability Resource Center (ADRC) Coordinator and up to five (5) part-time Program Assistants. MAP is a fee for service program under the Federal Financial Participation (FFP) Model from the federal government for costs associated with the "efficient and effective" administration of the Medicaid program. The County has entered into an agreement with the State as the administrator of the program. In order to remain eligible for FFP funds, a non-federal source of funds must be available to support this program on an ongoing basis.

Under the MAP program, staff also help clients transition from an institution, for example a nursing facility, to community living in an apartment, private home, or small group setting. These services which were originally within the Money Follows the Person (MFP) program, were incorporated into MAP in FY2019. MFP initiatives increase outreach to individuals in institutions and decrease barriers to transition. Efforts include enhanced transition assistance, improved information technology, flexible transition funds, and the addition of waiver services.

Title III, Part B - Grants for Supportive Services and Senior Centers

Under Title III, Part B, a state-determined minimum percentage of funds are provided for three designated priority areas: in-home care, legal assistance and access services.

In-home and supportive services are available to frail and disabled persons aged 60 or older, who reside within Charles County. Services include such things as personal care, respite case management, homemaker, chore, and limited benefits that fill identified gaps in community-based care while clients wait for long-term benefits. All services are coordinated across agencies to ensure that there is no duplication of effort, and to make the best use of limited funds.

Senior Legal Assistance provides legal advice, counseling, and representation to senior citizens under an annual contract with the Legal Aid Bureau (LAB). LAB personnel devote an average of 12 hours/month to the provision of specific legal services described in the contractual agreement. These hours include at least four community education events during the contract year.

Community Services

Department:	Community Services	Account: 40 fund
Division\Program:	Aging Services: Federal Grants	Fund: Spec. Rev.
Program Administrator:	Lisa Furlow, Chief of Aging & Human Services	Source: Grant

Legal services under Title III are limited to settling the following types of claims: Public Benefit Access, Housing, Consumer Protection, Advocacy for institutionalized persons, and Health Care Advanced Directives. The Area Agency on Aging (AAA) may also assist seniors with obtaining low-cost or free legal services not covered under its contract with LAB by coordinating services through the State's Senior Legal Hotline and local attorneys. Access Services include the full scope of services in areas such as Maryland Access Point / Senior Information & Assistance, Community Outreach & Education, Transportation, Assisted Transportation, and support for Senior Centers.

Title III, Part C - Nutrition Services

Charles County Senior Nutrition Programs are responsible for delivery of nutrition services to the elderly through programs supported at the federal, state, and local levels. Staff within the Aging and Senior Programs Division administer the Congregate and Home Delivered Meals programs through the coordination of many partners including: Charles County Public Schools, a large number of community volunteers, and support from the Maryland Department of Aging. Nutritionally balanced menus are written by a Registered Dietician and are required to meet the dietary needs for older adults as described by USDA and State Nutrition Policy guidelines.

With funding provided under Title III, Part C1, the Congregate Meal Program is effective in reducing social isolation and nutritional risk through the provision of nutritionally balanced meals in community settings such as Senior Centers. In compliance with federal grant requirements, the program requests voluntary donations from eligible participants, but may not deny services based upon an individual's willingness or capability to contribute toward the cost of the meal. Meal sites also offer opportunities for seniors to obtain information, access to benefits, nutrition education, physical fitness and health screening.

Funds designated under Title III, Part C2, provide Home Delivered Meals to eligible seniors and their spouses who are homebound and unable to shop for food or prepare nutritious meals for themselves due to increasing frailty. As with Congregate meals, participant contributions toward the cost of the home delivered meals are requested, but not required. Participants receive periodic screening for eligibility redetermination purposes, as well as, to secure additional benefits which facilitate ongoing community-based care.

Title III, Part D - Health Promotion and Disease Prevention

Effective October 1, 2014 the Maryland Department of Aging issued a new program directive (APD 14-14) that restricts the use of Title IID funds to "highest tier evidence-based programs" which are defined by the US DHHS/Administration for Community Living in its guidance document. This policy change was made in an effort to comply with a new Congressional appropriation requirement for programs funded by Title IID of the Older Americans Act. Title IID evidence-based health promotion programs provide adults with techniques and strategies to delay and/or manage chronic health conditions and include activities that promote: improved nutrition, emotional and social well-being, physical fitness, and fall prevention.

Title III, Part E - National Family Caregiver Support Programs (NFCSP)

Funded under Title III, Part E, the NFCSP provides respite and supportive services to family caregivers of persons aged 60+, and to grandparents who are the primary caregivers for young children. The NFCSP provides assistance to caregivers in five designated service categories: Information and Access to caregivers about available services; Care Coordination and Case Management for caregivers; Caregiver Training and Support Groups; Respite Care; and, Supplemental Services to compliment the care provided by caregivers. Unique compared to other Title III grants, this program requires a minimum 25% cash match from non-federal sources.

Title VII, Chapter 3 - Prevention of Elder Abuse, Neglect, and Exploitation

Title VII of the Older Americans Act requires the development of programs aimed at identifying and preventing abuse, neglect, and exploitation of older adults, particularly those who reside in institutional settings. The Long Term Care Ombudsman serves as an advocate for residents in licensed long term care facilities (nursing homes and assisted living), to maintain their legal rights, ensure quality of care, and uphold the highest levels of personal dignity.

The Ombudsman mediates concerns when possible, and forwards regulatory deficiencies to the appropriate State agencies and law enforcement units, as needed. Ombudsmen also encourage the formation of active, resident councils and family councils within long-term care facilities. Elder Abuse Prevention programs are jointly funded by the State Ombudsman Initiative grant.

Community Services

Department:	Community Services	Account:	40 fund
Division\Program:	Aging Services: Federal Grants	Fund:	Spec. Rev.
Program Administrator:	Lisa Furlow, Chief of Aging & Human Services	Source:	Grant

Centers for Medicare and Medicaid Services Programs (CMS)

State Health Insurance Program (SHIP) - SHIP is a federal grant supported program which utilizes staff and trained volunteers to provide information and assistance for the elderly in areas such as: preparing and filing health insurance claims; understanding medical bills; and understanding Medigap and long-term care insurance policies. Individual and community education regarding access to health insurance, Medicare and Medicaid policies, options counseling, and enrollment services are ongoing services provided by both paid staff and volunteers.

Volunteers are also trained to identify other needs and to make appropriate referrals. The volume of SHIP services continues to increase steadily with the continuation of Health Care Reform & Medicare Reform at the Federal level and the changes to Medicare Drug Benefit Programs. Recent changes in SHIP policy at the State level have greatly expanded the target population to include persons of any age who are entitled to Medicare as a result of disability or chronic illness. CMS is housed within the Administration for Community Living (ACL).

Medicare Improvements for Patients and Providers Act (MIPPA) - MIPPA grants have been instrumental in helping disadvantaged seniors regain their economic footing and lead healthy, independent lives through funding to help Medicare beneficiaries and apply for Medicare Part D Extra Help/Low Income Subsidy and Medicare Savings Program. MIPPA grantees work to identify low-income older adults throughout Maryland who may be missing out on these programs, and assist them with applying for them and educate vulnerable seniors about how to use and retain these programs.

The Aging and Human Services Programs Division utilize these funds for existing MAP and SHIP staff to expand awareness about all Medicare and Medicaid programs to older adults residing in rural and geographically isolated areas and to under-served populations within Charles County. This grant is budgeted upon award.

Senior Medicare Patrol (SMP) - Maryland SMP is a health care fraud prevention project administered by the Maryland Department of Aging through the U.S. Department of Health and Human Services and the Administration on Community Living (ACL). The mission of Maryland SMP is to prevent the escalation of health care costs at the national level by developing programs that teach Medicare and Medicaid beneficiaries how to recognize and report health care fraud, waste, abuse, or error, and to assist beneficiaries with resolving fraudulent healthcare bills and claims.

Positions:	FY20	FY21	FY22	FY23	FY24
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Chief of Aging & Human Services	0.1	0.1	0.1	0.1	0.1
Aging and Disability Resource Center (ADRC) Mgr.	1.0	1.0	1.0	1.0	1.0
Centers Administrator	0.1	0.1	0.1	0.1	0.1
ADRC Coordinator	0.3	0.3	0.3	0.3	0.3
Long Term Care Coordinator	0.4	0.4	0.4	0.4	0.4
Nutritionist	0.3	0.3	0.3	0.3	0.3
ADRC Program Specialist	0.3	0.3	0.3	0.3	0.3
Full Time Allocation	0.9	0.9	0.9	0.9	0.9
Part-time positions	3.3	3.3	3.3	3.3	3.3
Total Full Time Equivalent	6.7	6.7	6.7	6.7	6.7

Objectives & Measurements:

See General Fund - Community Services for listing of all Objectives & Measurements regardless of funding source.

Community Services

Department: Community Services Account: 43 fund
Division\Program: Aging & Human Services: State Grants Fund: Spec. Rev.
Program Administrator: Lisa Furlow, Chief of Aging & Human Services Source: Grant
<https://www.charlescountymd.gov/services/aging-and-senior-services>

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$361,570	\$379,729	\$430,052	\$454,987	\$24,935	5.8%
Fringe Benefits	11,564	21,950	40,950	32,760	(8,190)	-20.0%
Operating Costs	259,619	246,479	347,026	325,187	(21,839)	-6.3%
Debt Service	5,080	5,081	5,081	2,518	(2,563)	-50.4%
Total Expenditures	\$637,832	\$653,239	\$823,109	\$815,452	(\$7,657)	-0.9%

Changes and Useful Information:

- **Personal Services** and **Fringe Benefits** is based on current personnel and includes full-year impact of FY2023 salary increases, addition of an Aging & Disability Resource Center Program Specialist that was approved mid-year FY2023, and proposed increases for FY2024.
- **Operating Costs** were adjusted to meet current trends.
- **Debt Service** represents the bank financing for a vehicle that was previously purchased for the Community Options Waiver Program.

Description:

The following programs receive state funds through the Maryland Department of Aging:

Senior Information and Assistance (I&A)

The Senior I&A program serves as a "one-stop shop" for senior citizens and their families, and provides community outreach and access to many programs and services which benefit the elderly. The Senior I&A Unit is responsible for the administration of a number of programs and services, including the provision of basic information, coordination of public benefits, referral, and assistance for the elderly and their family members. In addition, Senior I&A maintains and distributes a wide variety of resource materials, provides technical assistance to senior citizen clubs, and conducts community outreach efforts through public and private partner organizations.

Mandated under the Older Americans Act, I&A is considered a "core service" in the community and has experienced a steady increase in call and appointment volume, corresponding with the rapid increase in the County's senior citizen population. Services are provided primarily through senior centers and by phone, with special appointments and home visits available as required. Extensive coordination with churches, the private sector, and community service organizations allow this program to assist low-income senior citizens with a variety of emergency services (e.g. food, fuel, prescriptions) as well as eyeglasses, hearing aids, dental services, and medical equipment in the most efficient manner possible.

Senior Care

Senior care is a statewide long-term care service delivery system which coordinates home and community-based care (HCBC) for individuals age 65+ according to their needs. Senior Care is provided through a Joint Care Planning team comprised of staff from Charles County Department of Community Services and the Charles County Department of Health. The purpose of Senior Care is to prevent premature institutionalization of frail elderly who are at risk of nursing home placement, but do not yet qualify for Medicaid benefits.

All Senior Care clients receive a comprehensive, in-home assessment completed by a member of the Charles County Department of Health's Adult Evaluation and Review Services (AERS) team. Following the AERS assessment, the Joint Care Planning team develops a plan of care for the client which is designed to link individuals with all suitable and available resources and services. Senior Care funds are utilized as a "last resort" and are distributed to eligible clients based on a priority of need. Persons determined eligible who are not able to be served due to limited grant funds are placed on a priority-ranked wait list. Wait listed persons shall be re-assessed at least annually for both functional and financial eligibility as well as re-ranking. This grant is budgeted upon award.

Senior Nutrition

In accordance with statewide nutrition programs for the elderly, the County administers a variety of quality nutrition services to senior residents of the County. Programs include: Congregate Meals, Home Delivered Meals, Nutrition Education, Nutritional Risk Assessment, Individualized Nutrition Consultation, and the provision of shelf-stable meals for use in emergency/inclement weather situations. All persons age 60 and older are eligible to participate in Senior Nutrition programs. Spouses and disabled children of eligible seniors may also participate at the Department's discretion. State Nutrition funds are authorized for meals (not operational).

Community Services

Department:	Community Services	Account:	43 fund
Division\Program:	Aging Services: State Grants	Fund:	Spec. Rev.
Program Administrator:	Lisa Furlow, Chief of Aging & Human Services	Source:	Grant

Senior Assisted Living Group Home Subsidy (SALGHS)

The SALGHS provides a fixed-rate monthly home fee for eligible persons who reside in small, group-home style licensed assisted living facilities. Subsidies available to residents in Charles County are extremely limited, based upon annual grant award total. A maximum of 9% of the total grant award is available for salary administration of the program.

Guardianship

In lieu of a suitable private guardian of person, the Chief of Aging & Human Services, may serve as the court-appointed Public Guardian for persons ages 65 and older who have been declared by Courts to be legally incompetent to make their own decisions. Designated long-term care staff members serve as case managers and authorized legal representatives to the Public Guardian and may be required to determine appropriate living arrangements, oversee the provision of services or consent to medical treatment for wards under their care.

In accordance with the Maryland Estates & Trusts laws, Public Guardianship shall be a last resort. Therefore, the Area Agency on Aging (AAA) shall utilize a portion of its grant funds to engage in activities aimed at avoiding Public Guardianship, as possible.

State Ombudsman

As part of the Maryland Ombudsman Initiative, this program is partially State funded as determined by a formula that is heavily weighted by the number of nursing homes operating within the jurisdiction. The Ombudsman provides professional resident advocacy and complaint resolution services in all licensed long-term care facilities within Charles County. Long-term care facilities include nursing homes, transitional care centers, and licensed Assisted Living programs.

This program may utilize trained volunteers and representatives from family and resident councils within each facility to increase the presence of the resident advocate. Cases involving allegations of resident abuse, neglect, or exploitation are investigated jointly with local law enforcement agencies and reported to appropriate State licensing authorities, as outlined in COMAR. Ombudsman services are Federally mandated under the Older Americans' Act (OAA).

Senior Center Operating Funds (SCOF)

These funds are awarded competitively to Area Agencies on Aging (AAA) for the purpose of enhancing services in Senior Centers throughout the State. In prior years, the Division has been awarded funds to support the health and wellbeing of seniors in a variety of ways through innovative center programs. Some examples include: purchase of new fitness machines and fitness equipment for Senior Center fitness activities; funds to provide patient support & service navigation at the health clinic in Nanjemoy; and to develop a new "farm to table senior nutrition" program providing nutrition education with free vouchers for seniors to receive fresh produce from local farmers at pop-up Senior Center farm markets. In FY2020, SCOF funds were used to improve technology and A/V capabilities at the Senior Centers.

Community Options Waiver

The Community Options Waiver is open to qualified disabled persons of all ages with long-term care needs, including children. The purpose of the CO Waiver is to provide long-term care via home & community-based services to disabled persons who would otherwise warrant placement in a skilled nursing facility. The Waiver allows services that are typically covered by Medicaid only in a nursing facility to be provided to eligible persons in their own homes or in assisted living facilities.

Eligible persons must meet both financial and medical criteria to participate and are periodically reevaluated to determine ongoing eligibility. Administration of the Medicaid Waiver requires comprehensive case management and individualized coordination of community-based care services. The Community Options Waiver operates as a fee-for-service program, where associated personnel must track allowable case management activities and submit a monthly invoice for billable hours.

Approved billable hours are subsequently reimbursed by the State at a fixed rate established by Medicaid and administered by DHMH.

Community First Choice (CFC) is also a program under Community Options Waiver. It's fee for service Medicaid, similar to Waiver. The agency is taking an added role in the Community Personal Assistance Services (CPAS). Together these three programs provide a three tiered approach to serving persons with long-term care needs, while re-balancing Maryland's Medicaid Program to greater emphasize home and community-based options.

Positions:	FY20	FY21	FY22	FY23	FY24
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Long Term Care Coordinator	0.7	0.7	0.7	0.7	0.7
Home & Community Based Svcs Supervisor	1.0	1.0	0.0	0.0	0.0
Home & Community Based Svcs Case Mgr	0.0	0.0	0.7	0.7	0.7
Long Term Care Program Specialist	0.2	0.2	0.2	0.2	0.2
Aging & Disability Resource Center Program Specialist	0.0	0.0	0.0	1.0	1.0
Part-time positions	3.2	3.2	4.2	4.2	4.2
Total Full Time Equivalent	5.0	5.0	5.8	6.8	6.8

Community Services

Department: Community Services
Division\Program: Housing Authority: Community Development Block Grant (CDBG)
Program Administrator: Rita Wood, Chief of Housing Authority
<https://www.charlescountymd.gov/services/health-and-human-services/housing-services/housing-authority>

Account: 13 Fund
Fund: Spec. Rev.
Source: Grant

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$19,838	\$0	\$0	\$0	\$0	N/A
Operating Costs	271,824	0	126,517	0	(126,517)	-100.0%
Agency Funding	691,430	0	518,498	0	(518,498)	-100.0%
Total Expenditures	\$983,091	\$0	\$645,015	\$0	(\$645,015)	-100.0%

Changes and Useful Information:

- At the end of each fiscal year, the balance of Community Development Block Grant and Community Legacy Grant projects are carried over to the next fiscal year as appropriate. Budget amendments are executed for the rollover funds. The **FY2023 Amended Budget** is for the Hughesville Tobacco Warehouse Façade Improvements & Plaza Project, two (2) U.S. Department of Agriculture Rural Housing Preservation Grants, and a Community Development Block Grant (CDBG) for rental assistance in response to the COVID-19 pandemic and operating expenses for Angel's Watch.

Description:

Community Development Block Grant (CDBG)

The Community Development Block Grant program, designed to assist units of local government with activities directed toward neighborhood and housing revitalization, economic development, and improved community facilities, is authorized under Title I of the Housing and Community Development Act of 1974 and administered by the Maryland Department of Housing & Community Development.

Charles County Government has competed for Community Development Block Grants (CDBG) since 1975. Because Charles County is not an entitlement county (one having a population of 200,000 or more), Charles County competes for funding with other non-entitlement jurisdictions in Maryland. The County can apply for a maximum of \$800,000 per grant announcement which can be divided into several projects during an application cycle.

Community Services' responsibilities include assistance to interested groups or organizations wishing to fund projects; submission to the State of the grant application; program administration; administration of funds and reporting responsibilities.

Community Legacy Grant Program

Community Legacy, a program of the Department of Housing & Community Development (DHCD), is designed to assist urban neighborhoods, suburban communities and small towns that are experiencing decline and disinvestment, but have the potential, with modest public and private investment, to be vibrant places to live and work. The Community Legacy Areas are often referred to as "at-risk" or "transitional communities".

Community Legacy provides flexible capital and operating resources through annual competitive funding rounds to assist local governments and their nonprofit partners in planning and realizing comprehensive community revitalization initiatives. It is intended to fill key gaps in State support for such efforts.

Community Legacy Grant Program - Hughesville Tobacco Warehouse Façade Improvements & Plaza

This project consists of façade improvements to a historic tobacco warehouse and packing house, and an outdoor plaza with public art and landscaping between the two buildings. Part of the larger Hughesville Tobacco Warehouse Restoration Project, the tobacco buildings are ultimately envisioned to include a performing venue, event/community meeting space, cultural arts center/museum, and farmers market. The improved façade and plaza will contribute to a more attractive village image and thus help advance the implementation of the Hughesville Village Revitalization Plan. The façade improvements will also enable the larger warehouse project to move forward which, once completed, will have many positive impacts on the village by providing a major community amenity and regional destination in Hughesville. Planning and Growth Management will take the lead on this project.

Rural Housing Preservation Grant

The Rural Housing Preservation Grant program, awarded through the U.S. Department of Agriculture, is designed to assist very low and low-income residents/homeowners in rural areas of Charles County, with funds to repair or rehabilitate their dwellings. This grant program supports rehabilitation projects that facilitate preservation of private homes for persons who may not otherwise be able to afford essential repairs.

Community Services

Department: Community Services
Division\Program: Housing Authority: Housing Choice Voucher Program
Program Administrator: Rita Wood, Chief of Housing Authority
<https://www.charlescountymd.gov/services/health-and-human-services/housing-services/housing-authority>

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$775,687	\$858,700	\$858,700	\$907,900	\$49,200	5.7%
Fringe Benefits	237,749	232,700	232,700	267,100	34,400	14.8%
Operating Costs	8,999,149	8,994,840	8,994,840	9,483,040	488,200	5.4%
Total Expenditures	\$10,012,585	\$10,086,240	\$10,086,240	\$10,658,040	\$571,800	5.7%

Changes and Useful Information:

- **Personal Services** and **Fringe Benefits** is based on current personnel and includes full-year impact of salary increases from FY2023 and proposed increases for FY2024.
- The County administers 725 Housing Choice Vouchers which accounts for the majority of operating costs in the form of rental payments. **Operating Costs** increase is the result of current trends related to rents paid based on anticipated funding.

Description:

Housing Choice Vouchers

Charles County Government serves as the local Housing Authority for the tenant-based Housing Choice Voucher (HCV) Program. This U.S. Department of Housing and Urban Development (HUD) HCV program allows extremely-low and very-low income persons to choose and lease safe, decent, and affordable rental housing using a rental voucher issued by the Housing Authority. Some participants may qualify for home purchase through the program as well.

A rental voucher represents the difference between 30% of the family's adjusted income and the applicable payment standard. During initial lease-up, a family may pay no more than 40% of adjusted income toward housing costs. Any approved rents must be determined reasonable by the Housing Authority. Seventy-five percent of all new admissions to the program must be extremely-low income (having a household income less than 30% of median).

Reciprocal Agreement

The Reciprocal Agreement allows families to move from jurisdiction to jurisdiction and maintain their housing assistance.

Positions:

	FY20	FY21	FY22	FY23	FY24
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Director of Community Services	0.3	0.3	0.3	0.3	0.3
Chief of Housing Authority	0.9	0.9	0.9	0.9	0.9
Housing Program Supervisor	1.0	1.0	1.0	1.0	1.0
Housing Inspector Supervisor	1.0	1.0	1.0	1.0	1.0
Financial Support Administrator	0.0	0.0	0.0	0.5	0.5
Housing Inspector	1.0	1.0	1.0	1.0	1.0
Housing Program Specialist	5.0	5.0	5.0	5.0	5.0
Portability Specialist	1.0	1.0	1.0	1.0	1.0
Total Full Time Equivalent	10.2	10.2	10.2	10.7	10.7

Objectives & Measurements:

See General Fund - Community Services for listing of all Objectives & Measurements regardless of funding source.

Community Services

Department: Community Services Account: 15 Fund
Division\Program: Housing Authority: State Special Loans Fund: Spec. Rev.
Program Administrator: Rita Wood, Chief of Housing Authority Source: Srvc. Charge
<https://www.charlescountymd.gov/services/health-and-human-services/housing-services/special-loan-programs>

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Operating Costs	\$1,497	\$404,500	\$722,963	\$404,500	(\$318,463)	-44.0%
Total Expenditures	\$1,497	\$404,500	\$722,963	\$404,500	(\$318,463)	-44.0%

Changes and Useful Information:

- **Operating Costs** decrease is due to one-time loans and grant awarded in FY2023 under the Maryland Housing Rehabilitation Program (MHRP) and Accessible Homes for Seniors Program (AHSP).

Description:

State Special Loans improve owner-occupied homes and small rental properties for low and moderate-income families and individuals and promote community redevelopment. They provide comprehensive rehabilitation to improve the basic livability of properties, increase energy conservation, and meet special housing needs such as lead paint abatement and installation of indoor plumbing. In extreme cases, complete home replacements may be financed through the State Special Loans Program.

Objectives & Measurements:

See General Fund - Community Services for listing of all Objectives & Measurements regardless of funding source.

Department: Community Services Account: 19 Fund
Division\Program: Housing Authority: Community Development Administration Fund: Spec. Rev.
Program Administrator: Rita Wood, Chief of Housing Authority Source: Grant
<https://www.charlescountymd.gov/services/health-and-human-services/housing-services/housing-authority>

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$53,854	\$0	\$103,866	\$0	(\$103,866)	-100.0%
Fringe Benefits	9,335	0	17,533	0	(17,533)	-100.0%
Operating Costs	435	0	0	0	0	N/A
Operating Contingency	0	0	143,069	0	(143,069)	-100.0%
Agency Funding	7,458,355	0	2,168,691	0	(2,168,691)	-100.0%
Total Expenditures	\$7,521,979	\$0	\$2,433,159	\$0	(\$2,433,159)	-100.0%

Changes and Useful Information:

- At the end of each fiscal year, the balance of unspent multi-year federally funded grant projects are carried over to the next fiscal year as appropriate. Budget amendments are executed for the rollover funds.

Description:

In May of 2021, the Housing Authority was awarded an Emergency Rental Assistance Program (ERAP) grant in the amount of \$5,897,393 to provide assistance for those facing housing insecurity due to the COVID-19 pandemic. A second round of \$4,057,745 in funding was awarded in March of 2022. Funds are utilized for eviction prevention, utility assistance, legal assistance, and housing stability services. The County is passing these funds through to four organizations providing the services. The remainder of funds is for the County for administration of the program. This program is funded under the American Rescue Plan. Any unspent funds as of the close of FY2023 will be carried over to FY2024.

Social Services

Department: Circuit Court
Division\Program: Child Support/Judicial Grants
Program Administrator: Honorable H. Jay West, County Administrative Judge
<https://www.charlescountymd.gov/government/other-agencies/circuit-court>

Account: 5 Fund
Fund: Special Rev.
Source: Grant

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$444,413	\$559,372	\$852,338	\$693,695	(\$158,643)	-18.6%
Fringe Benefits	152,204	275,981	469,901	346,754	(123,147)	-26.2%
Operating Costs	353,114	713,393	1,396,129	383,530	(1,012,599)	-72.5%
Operating Contingency	0	0	4,407	0	(4,407)	-100.0%
Capital Outlay	40,318	0	8,200	0	(8,200)	-100.0%
Total Expenditures	\$990,048	\$1,548,746	\$2,730,975	\$1,423,979	(\$1,306,996)	-47.9%

Changes and Useful Information:

- **Personal Services** and **Fringe Benefits** is based on current personnel and includes full-year impact of salary increases from FY2023 and proposed FY2024 increases.
- **Operating Costs** decrease is due to one-time grants awarded in FY2023 that are not budgeted in FY2024. At the end of each fiscal year, the balance of unspent multi-year federally funded grant projects are carried over to the next fiscal year as appropriate. Budget Amendments are executed for the rollover funds.
- **Operating Contingency** in FY2023 was to cover any revenue shortfalls and/or expenditure overages.
- Decrease in **Capital Outlay** is due to one-time FY2023 capital items.

Description:

Child Support

Family Magistrates are appointed by the Administrative Judge of the Circuit Court for Charles County pursuant to Maryland Rule 16-807. Operating pursuant to a cooperative agreement with the MD Department of Human Services Child Support Administration, the Family Magistrates conduct court hearings in Title IV-D cases pertaining to establishing paternity and child support orders, in addition to the modification and enforcement of child and medical support obligations filed by the Charles County Department of Social Services (DSS).

Family Support Services Program (FSSP)

The goal of the state-funded Family Support Services Program (FSSP) within the Circuit Court for Charles County is to provide an effective approach for the early resolution of family conflict. Recognizing that the adversarial process can be destructive for families, the FSSP works to expedite family law cases in a manner designed to enable safety and support for all family members, and to minimize the trauma of litigation. Families are given opportunities, through court orders, to participate in co-parenting educational programs and alternative dispute resolution programs to make parenting decisions for themselves and their families. FSSP also offers a Fee Waiver program for litigants who cannot afford court-ordered family services. Funding is also provided for other critical family programs including Child Dependency Mediation Program, the guardianship monitoring program and an attorney staffed legal helpline. These programs provide invaluable services to the children and families in Charles County.

Family Recovery Court

As one of only five family drug courts in the State of Maryland, the Charles County Family Recovery Court (FRC) addresses the connection between substance abuse, mental health, and child abuse and/or neglect. Established in 2010, the Charles County FRC provides an array of services to parents who cannot provide appropriate care for their children due to substance abuse. Most parents participating in the FRC have lost access to their child(ren) because of substance abuse, either through a Child In Need Of Assistance (CINA) case or a domestic relations case in the Charles County Circuit Court.

The FRC is funded through the Office of Problem-Solving Court through the Maryland Judiciary and through a federal grant via Substance Abuse and Mental Health Services Administration. The FRC requires and provides many necessary services to all program participants. All FRC participants receive access to substance abuse treatment services. These services include: appropriate placement in substance abuse treatment; assistance with inpatient treatment, if recommended; assistance with Medication Assisted Treatment (MAT), if recommended; and scheduled and/or unscheduled urinalysis screenings. All clients must also participate in parenting skills classes, life skills and other training opportunities, family-friendly activities, and various sober support groups. Other services available to FRC participants depend on individual needs and include: individual counseling; domestic abuse counseling; family counseling; anger management; transportation services; education and vocational training; GED preparation; employment assistance; medical and dental referrals; family planning and birth control; AIDS and STD counseling; evaluation for, and access to, smoking cessation programs; housing and homelessness assistance; legal assistance; financial planning and budget assistance; and child care assistance.

Social Services

Department:	Circuit Court	Account:	5 Fund
Division\Program:	Child Support/Judicial Grants	Fund:	Special Rev.
Program Administrator:	Honorable H. Jay West, County Administrative Judge	Source:	Grant

Adult Drug Court

New in FY23, the Circuit Court was awarded a multi-year Adult Drug Court Discretionary Grant from the Department of Justice to assist in establishing an Adult Drug Court program that adheres to the best practice standards established by the National Association of Drug Court Professionals (NADCP). The identified goals and objectives within the funding agreement will enable Adult Drug Court participants access to appropriate treatment, linkages to ancillary services, and reduce the likeliness of recidivism.

Positions:	FY20	FY21	FY22	FY23	FY24
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Court Researcher	0.0	1.0	1.0	1.0	1.0
Drug Court Coordinator	0.8	0.8	0.8	0.8	0.8
Adult Drug Court Case Manager	0.0	0.0	0.0	0.8	1.0
Director of Family Programs	1.0	1.0	1.0	1.0	1.0
Guardianship Monitor	1.0	1.0	1.0	1.0	1.0
Drug Court Case Manager	1.0	1.0	1.0	1.0	1.0
Assistant Case Manager	1.0	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0	1.0
Domestic Relations Case Manager	1.0	1.0	1.0	1.0	1.0
Courtroom Clerk	1.0	1.0	1.0	1.0	1.0
Family Law Administrative Specialist	1.0	1.0	1.0	1.0	1.0
Total Full time Equivalent	8.8	9.8	9.8	10.5	10.8

Objectives & Measurements:	FY20	FY21	FY22	FY23	FY24
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Estimated</u>

Child Support

Objective: Establishment and enforcement of paternity and support orders.

Family Magistrates Office

% to be dispositioned for cases scheduled 83% 78% 92% 95% 95%

During portions of FY20 and FY21, the Court and the Department of Human Resources were closed to the public or observing reduced operations. Cases already scheduled on the docket had to be cancelled and rescheduled. This resulted in reduced disposition rate performance.

Social Services

Department: Community Services **Account:** 46 Fund
Division\Program: Charles County Advocacy Council for Children, Youth, & Families **Fund:** Special Rev.
Program Administrator: Dina Barclay, Director of Community Services **Source:** Grant
<https://www.charlescountymd.gov/services/health-and-human-services/charles-county-advocacy-council-for-children-youth-and-families>

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$178,163	\$193,671	\$220,655	\$207,069	(\$13,586)	-6.2%
Fringe Benefits	42,363	41,146	43,148	46,643	3,495	8.1%
Operating Costs	151,652	59,086	181,777	19,117	(162,660)	-89.5%
Agency Funding	444,235	648,674	650,674	680,507	29,833	4.6%
Operating Contingency	0	0	0	13,803	13,803	NEW
Total Expenditures	\$816,413	\$942,577	\$1,096,254	\$967,139	(\$129,115)	-11.8%

Changes and Useful Information:

- **Personal Services** and **Fringe Benefits** is based on current personnel and includes full-year impact of salary increases from FY2023 and proposed FY2024 increases.
- The decrease in **Operating Costs** is due to multiple one-time grants budgeted in FY2023. Any unspent balance on the Connective Devices Equipment Grant will be carried over to FY2024.
- **Agency Funding** increase is due to realignment of Community Partnership funding in FY2024.
- The increase in **Operating Contingency** is for additional support for Local Management Board Administration.

Description:

The Charles County Advocacy Council for Children, Youth, and Families (CCACCYF), the County's Local Management Board (LMB), plans, manages, and evaluates services to families and children. The CCACCYF is responsible for developing a comprehensive array of human services for all of Charles County's children, youth, and families as well as monitoring and evaluating contracts for services, outcomes and results provided by the County and private human services.

Except for advocacy and information and referral services, the CCACCYF does not provide human services directly, but contracts with public and private agencies to provide a variety of services for which the CCACCYF has received funding. It also provides technical assistance to interested human service agencies to help them incorporate best practices in their ongoing work and to evaluate the results achieved.

Positions:

	FY20	FY21	FY22	FY23	FY24
Title	FTE	FTE	FTE	FTE	FTE
Director of Community Services	0.1	0.1	0.1	0.1	0.1
CCACCYF Coordinator	1.0	1.0	1.0	1.0	1.0
Financial Support Administrator	0.2	0.2	0.2	0.2	0.2
Community Services Specialist	0.3	0.3	0.0	0.0	0.0
LMB Program Specialist	1.0	1.0	1.0	1.0	1.0
Local Care Team Coordinator	1.0	1.0	0.0	0.0	0.0
Part-time positions	0.0	0.0	0.6	0.6	0.6
Total Full Time Equivalent	3.6	3.6	2.9	2.9	2.9

Objectives & Measurements:

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Projected	FY24 Estimated
<i>Objective: In accordance with the CCACCYF Strategic Plan, continually monitor progress in implementing developed programs.</i>					
Grant/funding applications submitted	4	4	4	4	4
Grant/funding applications approved	4	4	4	4	4
Vendor / Subrecipient contracts executed	9	9	9	10	10
Program improvement plans reviewed	2	2	0	0	0

Planning and Growth Management

Department: Planning and Growth Management

Account: 6 Fund

Division\Program: Transit

Fund: Spec. Rev.

Program Administrator: Jeffry Barnett, Chief of Transit

Source: Grant

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

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$379,389	\$394,800	\$394,800	\$468,400	\$73,600	18.6%
Fringe Benefits	109,231	105,000	105,000	131,800	26,800	25.5%
Operating Costs	7,192,517	8,126,099	8,332,544	9,993,196	1,660,652	19.9%
Operating Contingency	0	100	100	0	(100)	-100.0%
Capital Outlay	407,063	220,800	240,934	1,074,260	833,326	345.9%
Total Expenditures	\$8,088,200	\$8,846,799	\$9,073,378	\$11,667,656	\$2,594,278	28.6%

Changes and Useful Information:

- **Personal Services** and **Fringe Benefits** is based on current personnel and includes full-year impact of salary increases from FY2023, proposed FY2024 increases, and an additional Transit Specialist due to growth and increased ridership. This position would work with the schools and communities to promote VanGO services through various marketing strategies and would oversee promotional items, the VanGO website and all marketing materials produced. This position will develop ways to obtain consistent feedback from VanGO riders to gage how the services are being received. Additional duties will include working with Transit staff to provide oversight of any contracted services.
- **Operating Costs** increase is per contractual agreement and increased ridership for the ADA program as well as preventative maintenance.
- **Operating Contingency** is to cover any revenue shortfalls and/or expenditure overages.
- **Capital Outlay** includes replacement of three (3) specialized paratransit buses, four (4) light duty fixed route buses, and repower of five (5) medium duty fixed Route buses which will be funded with Transit Program Fund Balance. Capital purchases vary from year to year and budgets are adjusted upon award.

Description:

All services defined below are coordinated and combine to form VanGO Transportation.

Public Transportation: VanGO or Rural Public Transportation Program (RPTP)

The Urban program provides the fixed-route services in La Plata and Waldorf. The Rural program provides deviated fixed-route services in Nanjemoy and Newburg, which connect with the other fixed-route services in the county.

Statewide Special Transportation Assistance Program (SSTAP)

Specialized transportation is offered through SSTAP funding to senior citizens and disabled individuals who cannot access the general public transportation. SSTAP services are demand-response and supplement other VanGO services.

Job Access and Department of Social Services (DSS) Transportation

The Job Access program expands VanGO services into the evening hours. Extended evening service is available on the 16 primary routes which serve the Waldorf, La Plata, Indian Head, St. Charles, and Pinefield areas as well as the Charlotte Hall route that connects with St. Mary's Transit. In support of the Department of Social Services' (DSS) welfare reform initiatives, the Department of Planning and Growth Management (PGM) has entered into a cooperative agreement to provide transportation services to DSS clients receiving job training and education classes as well as transportation to other services related to gaining or maintaining employment.

American Disabilities Act (ADA) Program

Complementary paratransit service is provided through the ADA program for individuals with disabilities who live in fixed-route areas but are unable to access these routes.

Dialysis/Senior Center Plus (SC+) Subscriptions

In combination with SSTAP, the dialysis/SC+ subscription service provides service area routes to the five (5) dialysis centers in Charles County and to the SC+ location.

Transportation - VanGO Capital Grant

Capital grants provide funds for the undertaking of public transportation capital improvement/acquisition projects and therefore are multi-year in nature. Unspent grant fund are carried over at the end of each fiscal year. Budget Amendments are executed for the rollover funds.

Positions:

	FY20	FY21	FY22	FY23	FY24
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Chief of Transit	1.0	1.0	1.0	1.0	1.0
Transit Development Administrator	1.0	1.0	1.0	1.0	1.0
Transit Specialist	2.0	2.0	2.0	2.0	3.0
Total Full Time Equivalent	4.0	4.0	4.0	4.0	5.0

Planning and Growth Management

Department: Planning and Growth Management **Account:** 23 Fund
Division\Program: Planning/Agricultural Preservation **Fund:** Special Rev.
Program Administrator: Charles Rice, Planning Director **Source:** Prop. Tax

<https://www.charlescountymd.gov/government/planning-and-growth-management/preservation-and-long-range-planning/agricultural-and-land-preservation>

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Personal Services	\$10,594	\$29,200	\$29,200	\$29,200	\$0	0.0%
Operating Costs	558,292	2,000	302,000	2,000	(300,000)	-99.3%
Total Expenditures	\$568,886	\$31,200	\$331,200	\$31,200	(\$300,000)	-90.6%

Changes and Useful Information:

- Operating Costs is for the annual audit required by the Annotated Code of Maryland, Tax-Property Article, Sections 13. The decrease in **Operating Costs** is due to one-time use of Tobacco Land Preservation Funds in FY2023 which were budgeted upon approval of easements for purchase.

Description:

The State of Maryland imposes an agricultural land transfer tax on an instrument of writing that transfers title to agricultural land. As a county with a certified agricultural land preservation program, Charles County, Maryland (the County) is allowed to retain 75% of the agricultural land transfer tax collected for farmland. The County remits 25% of the agricultural land transfer tax collected for farmland and 100% of the agricultural land transfer tax for woodland to the State of Maryland. Section 13-303 of the Annotated Code of Maryland was updated in 2009 to include a surcharge equal to 25% of the tax imposed on a transfer.

The funds retained by the County from the agricultural land transfer tax must be used as prescribed by the Annotated Code of Maryland, Tax-Property Article, Section 13-306. Funds that are not committed or expended within six years from the date of deposit must be remitted to the State of Maryland for deposit in the Maryland Agricultural Land Preservation Fund. Administrative expenses cannot exceed 10% of the net agricultural land transfer revenue or \$30,000, whichever is greater.

Tobacco Land Preservation Funds

Starting in FY2015, additional funding from the MALPF passes through the Southern MD Agriculture Development Commission to the Tri-County Council for Southern Maryland (TCCSM) for all three counties. The TCCSM, then passes those funds down to each respective county in Southern Maryland. Charles County will utilize these funds to purchase conservation easements on rural lands to support the continued transition to new agricultural enterprises in the wake of the tobacco buy-out. Funds are reserved for future use and budgeted once property has been identified for purchase.

Positions:

	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE
Title					
Agricultural Planner IV	0.3	0.3	0.3	0.3	0.3
Total Full Time Equivalent	0.3	0.3	0.3	0.3	0.3

Planning and Growth Management

Department:	Planning and Growth Management	Accounts: 4 Fund
Division\Program:	Planning Grants	Fund: Special Rev.
Program Administrator:	Charles Rice, Planning Director	Source: Grant
Expenditure Category	FY2022 Actual	FY2023 Adopted
Operating Costs	\$34,008	\$0
Agency Funding	0	0
Miscellaneous	278,656	0
Total Expenditures	\$312,664	\$0
		FY2023 Amended
		FY2024 Proposed
		\$ Change FY2023 Amended
		% Chg.

Changes and Useful Information:

- The decrease in **Operating Costs** is due to one-time grants which if appropriate are carried over to the next fiscal year. Budget Amendments are executed for the rollover funds.

Description:

Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation

The overall purpose of this grant is to assist communities to develop strategies to protect resources necessary to enhance resilience of military installations, defined as the capability of a military installation to avoid, prepare for, minimize the effect of, adapt to, and recover from extreme weather events, or from anticipated or unanticipated changes in environmental conditions, that do, or have the potential to adversely affect military installation or essential transportation, logistical, or other necessary resources outside of the military installation that are necessary in order to maintain, improve, or rapidly re-establish installation mission assurance and mission-essential functions. Funds support an in-depth climate and infrastructure resilience study for the Naval Support Facility Indian Head.

Maryland Bikeways Program

The Bikeways Program provides grant support for a wide range of bicycle network development activities. The Program supports projects that maximize bicycle access and fill missing links in the state's bicycle system, focusing on connecting bicycle-friendly trails and roads and enhancing last-mile connections to work, school, shopping and transit. The County received the grant funds to finance a feasibility study of a 10 foot wide hiker-biker trail connection between the Indian Head Rail Trail and the Three Notch Trail in St. Mary's County. The feasibility study was completed in FY2022.

Historic Preservation Fund Grants-In-Aid, Certified Local Governments

This project funding continues efforts to survey the archaeological resources in the Port Tobacco Historic District using non-invasive ground penetrating radar and magnetometry on County-owned properties. The work implements the Port Tobacco Village Plan and will inform future enhancement planning and community outreach. This project phase will include lands to the west and south of the Courthouse including the Wade and Jamieson properties.

Positions:

	FY20	FY21	FY22	FY23	FY24
Title	FTE	FTE	FTE	FTE	FTE
Planners Hours	0.1	0.0	0.0	0.0	0.0
Total Full Time Equivalent	0.1	0.0	0.0	0.0	0.0

Department: Planning and Growth Management

Accounts: 3 Fund

Division\Program: Codes, Permits & Inspection Services\Inspections & Enforcement - Nuisance Abatement Program

Fund: Special Rev.

Source: Srvc. Charge

Program Administrator: Ray Shumaker, Chief of Codes, Permits, and Inspection Services

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

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Operating Costs	\$99,960	\$150,000	\$150,000	\$150,000	\$0	0.0%
Total Expenditures	\$99,960	\$150,000	\$150,000	\$150,000	\$0	0.0%

Changes and Useful Information:

- No change in **Operating Costs** is anticipated for FY2024.

Description:

Nuisance Abatement Fund

The Nuisance Abatement Fund is required to implement Charles County efforts to correct violations of Building Code, Nuisance Code or Zoning Ordinance. In those cases where the property owner has not met the requirements of a Court Order or Nuisance Abatement Hearing Board Order, County Code has provisions for the County to clean up the property and abate the Code violations at the cost to the property owner. Clean & Lien provisions have been included in appropriate County regulations in order for the required costs to abate the found violations to be affixed on the violators property tax bill as a lien. The account enables the County to hire qualified contractors to abate the eyesore properties in those cases where violators have not met their legally required responsibility prior to payments being finalized by the violators.

Recreation, Parks, and Tourism

Department: Department of Recreation, Parks, and Tourism **Account:** 39 Fund
Division\Program: Tourism **Fund:** Special Rev.
Program Administrator: Ashley Chenault, Chief of Tourism
<https://www.explorecharlescounty.com/home-tourism> **Source:** Grant

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Operating Costs	\$38,932	\$38,932	\$506,464	\$506,000	(\$464)	-0.1%
Total Expenditures	\$38,932	\$38,932	\$506,464	\$506,000	(\$464)	-0.1%

Changes and Useful Information:

- **Operating Costs** is for the destination Marketing Organization Grant Program. Budgets are adjusted upon award.

Description:

MD Department of Commerce - MD Tourism Development Board (MTBD) - Destination Marketing Organization Grant Agreement

The purpose of this grant is to undertake activities consistent with Section 4-215, 4-213 and 4-214 of the Economic Development Article of the Maryland Code, which establishes as MTBD's mission: "To guide, stimulate, and promote the coordinated, efficient, and beneficial development of travel and tourism in the State so that the State can derive the economic, social, and cultural benefits of travel and tourism to the fullest extent possible." Grants are awarded annually in response to the opportunities provided by Senate Bill 458. Grants are allocated based on the Grantee's prior year allowable expenditures; growth of prior year allowable expenditures over the same expenditures from the previous year to that year; growth of prior year's Comptroller-determined lodgings sales tax revenues over same tax revenues generated in their jurisdiction in the previous year to that year; and, on estimated impact of international visitation. Grant funds may only be used in the manner set forth in the County's Destination Marketing Organization Grant Marketing Plan. Grant funds are awarded on a fiscal year basis.

Economic Development

Department: Economic Development **Account:** 09 Fund
Division\Program: Economic Development Loan Programs **Fund:** Special Rev.
Program Administrator: Kelly Robertson-Slagle, Director of Economic Development
www.meetcharlescounty.com **Source:** Grant

Expenditure Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Proposed	\$ Change FY2023 Amended	% Chg.
Operating Costs	\$145,844	\$275,000	\$275,000	\$275,000	\$0	0.0%
Agency Funding	20,000	0	0	0	0	N/A
Total Expenditures	\$165,844	\$275,000	\$275,000	\$275,000	\$0	0.0%

Changes and Useful Information:

- **Operating Costs** for FY2024 is based on FY2023 year end estimated deferred revenue for the Targeted Industries Incentive Loan Fund (TIIL). Business Development Loan Fund for Women, Minorities, and Veterans is budgeted upon loan approval by the Commissioners appointed committee.

Description:

Targeted Industries Incentive Loan Fund

The purpose of this grant through the MD Department of Business and Economic Development is to serve as gap financing for businesses looking to expand or relocate into the County resulting in additional job creation. Eligible firms must be an established company, have at least 50% of project financing in hand at the time of financial request, and qualify as an identified targeted industry. All loans will be supported by an economic impact analysis. Ultimately, the program will be a self-sustaining Revolving Loan Fund.

Business Development Loan Fund for Women, Minorities, and Veterans

The intent of this fund is to help businesses grow or enhance their productivity or profitability. The applicant's primary business location must be in Charles County, must also qualify as a disadvantaged business either as a Minority, Women, or Veteran owned business enterprise, and meet the criteria of a Small Local Business Enterprise Program. Loan proceeds can be utilized as working capital, for inventory, staffing, and/or purchase of new or used equipment/machinery with the maximum loan value at \$35,000. The program is not intended to replace commercial bank financing for borrowers who are able to secure bank loans. Loan applications are reviewed for approval by a Commissioners' appointed committee.

Debt Service Fund

Fund Description:

The Debt Service Fund is used to account for the annual payment of long-term debt (bond issues) which have a specific or legally binding revenue source. This revenue source is dedicated to the retirement of the principal outstanding on long-term debt and the annual interest expense. Charles County utilizes this fund to account for bonds issued on behalf of developer infrastructure bonds, and new school construction bonds.

Long-term note receivables provide the County with a funding source for the hospital and developer. The County's Excise Tax is used to finance the debt service for bond issues sold for Charles County Public School projects that add capacity to support student growth. The County also accounts for capital lease proceeds and purchases within the Debt Service Fund that is used to bank finance new and replacement vehicles and equipment for County Government Operations. The County began tracking an Energy Lease Improvement Program in FY2021. It is budgeted after adoption based on prior year spending and balance of funds.

	FY22 Actual	FY23 Budget	FY24 Budget	\$ Change from FY23	% Change
School Construction Excise Tax					
Revenues:					
Interest Income	\$1,059,430	\$1,181,500	\$1,145,800	(\$35,700)	-3.0%
Miscellaneous	10,353,745	10,906,000	11,862,900	956,900	8.8%
Licenses & Permits	0	0	0	0	N/A
Total Operating Revenue	\$11,413,175	\$12,087,500	\$13,008,700	\$921,200	7.6%
Fund Balance Appropriation	0	995,500	0	(995,500)	N/A
General Fund Transfer (Bond Premium)	0	0	0	0	N/A
Capital Project Fund Transfer (DRRA)	0	0	0	0	N/A
Total Revenues	\$11,413,175	\$13,083,000	\$13,008,700	(\$74,300)	-0.6%
Expenses:					
Debt Service	\$11,726,204	\$12,903,600	\$11,960,600	(\$943,000)	-7.3%
Other Service	43,092	179,400	179,400	0	0.0%
Operating Contingency	0	0	868,700	868,700	N/A
Total Expenses	\$11,769,297	\$13,083,000	\$13,008,700	(\$74,300)	-0.6%
Variance	(\$356,122)	\$0	\$0	\$0	

U.S. Homes Corporation

Revenues:					
Interest Income	\$242,818	\$155,600	\$113,400	(\$42,200)	-27.1%
Miscellaneous	1,569,047	1,406,100	1,164,500	(241,600)	-17.2%
Total Revenues	\$1,811,865	\$1,561,700	\$1,277,900	(\$283,800)	-18.2%
Expenses:					
Debt Service	\$1,864,031	\$1,561,700	\$1,277,900	(\$283,800)	-18.2%
Variance	(\$52,166)	\$0	\$0	\$0	

Capital Lease Purchases

Revenues:					
Proceeds from Leases	\$2,255,888	\$2,579,200	\$3,046,800	\$467,600	18.1%
Total Revenues	\$2,255,888	\$2,579,200	\$3,046,800	\$467,600	18.1%
Expenses:					
Capital Outlay	\$1,576,619	\$2,579,200	\$3,046,800	\$467,600	18.1%
Variance	\$679,270	\$0	\$0	\$0	

Debt Service Fund

	FY22 Actual	FY23 Budget	FY24 Budget	\$ Change from FY23	% Change
Energy Lease					
Revenues: State Grants	\$0	\$0	\$0	\$0	N/A
Interest Income	685	0	0	0	N/A
Proceeds from Leases	0	0	0	0	N/A
Miscellaneous	37,179	0	0	0	N/A
Total Revenues	\$37,864	\$0	\$0	\$0	N/A
Expenses: Capital Outlay	\$432,620	\$0	\$0	\$0	N/A
Variance	(\$394,756)	\$0	\$0	\$0	
Miscellaneous					
Revenues: Interest Income	\$79	\$0	\$0	\$0	N/A
Miscellaneous	369	0	0	0	N/A
Total Revenues	\$448	\$0	\$0	\$0	N/A
Expenses: Debt Service	\$0	\$0	\$0	\$0	N/A
Variance	\$448	\$0	\$0	\$0	
TOTAL DEBT SERVICE FUND					
Total Revenues	\$15,519,240	\$17,223,900	\$17,333,400	\$109,500	0.6%
Total Expenses	\$15,642,566	\$17,223,900	\$17,333,400	\$109,500	0.6%
Variance	(\$123,326)	\$0	\$0	\$0	
Less Non-Spendable Fund Balance reduction		(\$1,569,047)			
Net change in Fund Balance	(\$1,692,373)				