

Special Revenue Funds

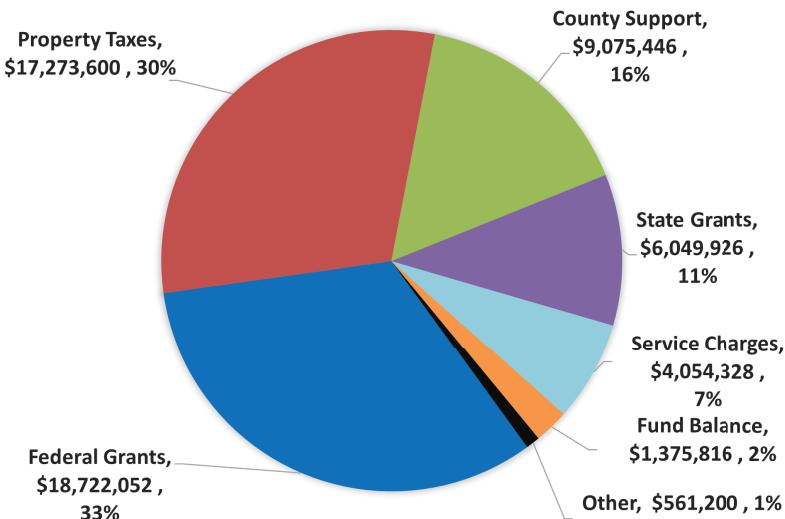
FISCAL YEAR 2026 BUDGET

Description

Special Revenue Funds are used to manage specific revenue sources that are legally restricted or designated for particular purposes. These funds typically track financial activity related to federal, state, and local grants that are tied to specific programs. In Charles County, this type of fund is primarily used for grants supporting areas such as low-income housing, senior services, child support, human services, emergency management, and public safety.

In addition to grants, Special Revenue Funds also manage revenues from designated local taxes, such as the County's fire, rescue, and emergency medical services tax, as well as the Cable TV/I-Net Fund. The fire and rescue tax is allocated to volunteer fire departments, rescue squads, mobile intensive care units, and dive rescue teams throughout Charles County. As outlined in Chapter 54 of the County Code, these funds can only be used for expenses like purchasing, maintaining, and housing emergency equipment and vehicles, along with fire prevention and training activities.

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 18, 2025.



Revenue Summary by Fund

	OPERATING REVENUE FY2026	COUNTY SUPPORT FY2026	FUND BALANCE FY2026	TOTAL FY2026	AMENDED FY2025
Revenues					
26 - Fire And Rescue	\$17,806,400		\$0	\$17,806,400	\$16,798,300
06 - Transit Grants	\$4,998,887	\$7,214,400	\$677,516	\$12,890,803	\$12,649,301
14 - Housing Assistance	\$11,420,247	\$207,000	\$0	\$11,627,247	\$11,240,884
48 - Cable Franchise Fund	\$2,751,400	\$0	\$89,500	\$2,840,900	\$3,441,200
12 - Public Safety Grants	\$1,602,941	\$1,226,820	\$0	\$2,829,761	\$3,558,050
05 - Judicial Grants	\$1,824,013	\$128,400	\$0	\$1,952,413	\$3,116,598
40 - Federal Aging Grants	\$1,028,187		\$0	\$1,028,187	\$1,448,138
46 - Local Management Board	\$968,601	\$29,000	\$0	\$997,601	\$1,159,690
43 - State Aging Grants	\$913,155	\$0	\$0	\$913,155	\$1,014,047
17 - Cannabis Reform Act Fund	\$480,000		\$331,000	\$811,000	\$0
15 - Housing Loans	\$404,500	\$0		\$404,500	\$404,500
09 - Econ Development Loan Programs	\$0	\$0	\$275,000	\$275,000	\$275,000
11 - Opioid Restitution Fund	\$1,619,009			\$1,619,009	\$1,375,500
49 - Emergency Management	\$123,526	\$119,826	\$0	\$243,352	\$1,127,714
21 - Animal Shelter/Control	\$201,200		\$0	\$201,200	\$161,200
44 - SM Criminal Justice Academy	\$102,000	\$93,300	\$0	\$195,300	\$247,450
03 - Nuisance Abatement	\$150,000			\$150,000	\$150,000
39 - Tourism Grants	\$113,740			\$113,740	\$109,470
22 - Drug Forfeitures	\$84,500		\$0	\$84,500	\$204,000
33 - Law Library	\$42,200	\$39,200	\$2,800	\$84,200	\$81,200
23 - Ag Preservation	\$31,200		\$0	\$31,200	\$31,200
18 - Sheriff's Special Programs	\$12,900		\$0	\$12,900	\$12,900
13 - Comm. Dev. Block Grant	\$0	\$0	\$0	\$0	\$844,850
SUBTOTAL	\$46,678,606	\$9,057,946	\$1,375,816	\$57,112,368	\$59,451,192
Debt Service Fund	\$21,084,700		\$0	\$21,084,700	\$21,062,200
Proprietary Funds					
38 - Vending Machine	\$138,800		\$0	\$138,800	\$138,800
REVENUES TOTAL	\$67,902,106	\$9,057,946	\$1,375,816	\$78,335,868	\$80,652,192

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. Increase in debt service is primarily due to a an increase in school construction.

FY 2026 VEHICLE AND EQUIPMENT LISTING

Item Description	Justification / Replacement Information	Asset Value of Request	Direct Purchase	1/2 Year Payment
<u>Transportation Grants Fund</u>				
<u>Planning and Growth Management</u>				
<u>Transportation (Capital)</u>	06078071			
Light Duty Demand Response Bus - Replace		129,400	129,400	
<i>T81- is a light duty demand response bus that has been in service since May 2013 and is projected to exceed 400,000 miles during FY-26. It has been repowered once and will be significantly beyond its useful life in FY-26 requiring replacement. It is assumed we will not be awarded FTA capital and will require 100% local funding.</i>				
Light Duty Demand Response Bus - Replace		129,400	129,400	
<i>T83 is a light duty demand response bus that has been in service since May 2013 and is projected to exceed 400,000 miles during FY-26. It has been repowered once and will be significantly beyond its useful life in FY-26 requiring replacement. It is assumed we will be awarded Federal capital funding and our share will be 20%. We are assuming MDOT/MTA will not provide their traditional 10% match.</i>				
Light Duty Demand Response Bus - Replace		129,400	129,400	
<i>T87 is a light duty demand response bus that has been in service since May 2013 and is projected to exceed 400,000 miles during FY-26. It has been repowered once and will be significantly beyond its useful life in FY-26 requiring replacement. It is assumed we will be awarded Federal capital funding and our share will be 20%. We are assuming MDOT/MTA will not provide their traditional 10% match.</i>				

FY 2026 VEHICLE AND EQUIPMENT LISTING

Item Description	Justification / Replacement Information	Asset Value of Request	Direct Purchase	1/2 Year Payment
<u>Transportation (Capital)- Fixed Route Vehicles</u>				
Medium Duty Fixed Route Bus - Repower		23,700		23,700
<i>T1901- is a medium duty fixed route bus that has been in service since July 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700		23,700
<i>T1902- is a medium duty fixed route bus that has been in service since July 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700		23,700
<i>T1903- is a medium duty fixed route bus that has been in service since July 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700		23,700
<i>T1904- is a medium duty fixed route bus that has been in service since August 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700		23,700
<i>T1905- is a medium duty fixed route bus that has been in service since August 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700		23,700
<i>T1906- is a medium duty fixed route bus that has been in service since August 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700		23,700
<i>T1907- is a medium duty fixed route bus that has been in service since August 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700		23,700
<i>T1908- is a medium duty fixed route bus that has been in service since August 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				

FY 2026 VEHICLE AND EQUIPMENT LISTING

Item Description	Justification / Replacement Information	Asset Value of Request	Direct Purchase	1/2 Year Payment
Medium Duty Fixed Route Bus - Repower		23,700	23,700	
<i>T1909- is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700	23,700	
<i>T1910- is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700	23,700	
<i>T1911- is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700	23,700	
<i>T1912- is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Medium Duty Fixed Route Bus - Repower		23,700	23,700	
<i>T1913- is a medium duty fixed route bus that has been in service since December 2019 and is projected to exceed 300,000 miles During FY-26. 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.</i>				
Total Transportation Fund		\$696,300	\$696,300	\$0

School Construction Excise Tax

	FY2025	FY2026	% Change
SINGLE FAMILY DETACHED	\$21,351	\$21,972	2.91%
TOWNHOUSES	\$21,398	\$22,021	2.91%
MULTI-FAMILY	\$18,868	\$19,417	2.91%

SCHOOL CONSTRUCTION COSTS (dollars per square foot)

	July 2024	July 2025	% Change
NEW CONSTRUCTION WITH SITE DEVELOPMENT	\$481.00	\$495.00	2.91%

Source: Interagency Committee on School Construction

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.

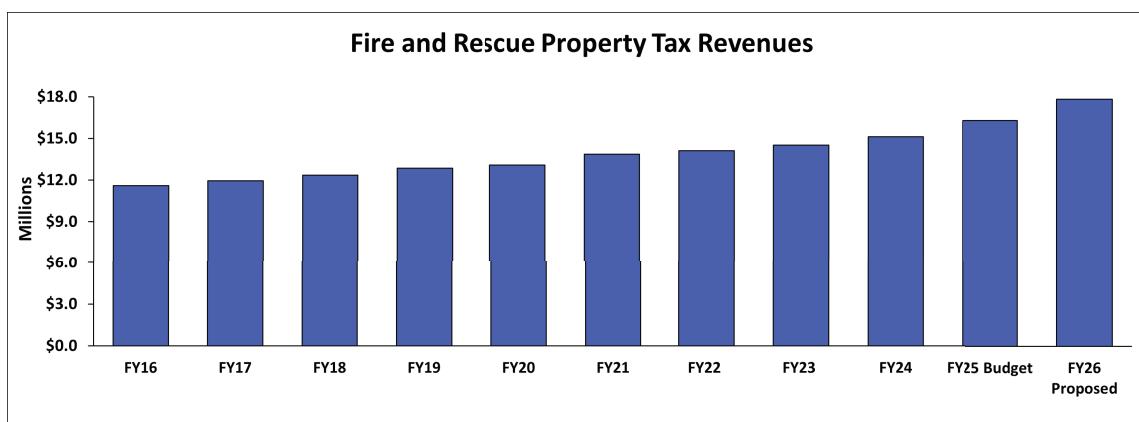
The FY2026 fee calculation is increasing the rate by the same percentage as the change in the average statewide per-square-foot school building cost as calculated by the Interagency Committee on School Construction for calendar year 2025.

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 are 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 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
- Community Reinvestment and Repair Fund

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 subsidies for low-income residents. In May of 2021, the Housing Authority was awarded an Emergency Rental Assistance Program (ERAP) grant of \$5,897,393 to assist 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 ERAP program runs through September 30, 2025.

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 levels. 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 are generally considered capital grant projects. The County 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.

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 by Federal and State grants and matching funds from the County. In FY2025, 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 Maryland 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, including the 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. In FY2023, multi-year federal funding support of the Adult Drug Court will allow participants access to appropriate treatment, linkages to ancillary services, and reduce the likelihood 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, and 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.

Nationwide settlements were reached to resolve opioid 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 the use of these funds for the abatement of the widespread harm of the opioid epidemic.

The **Community Reinvestment and Repair Fund (CRRF)** provides funding to local jurisdictions to support community-based initiatives that benefit low-income communities and communities that have been disproportionately impacted by the enforcement of cannabis prohibition. The CRRF is funded with money from taxes on adult-use cannabis. Maryland now imposes a 9 percent sales tax on legal adult-use of cannabis, and a portion of these revenues are allocated to the counties for them to manage.

Various **Aging grants** and state fees for service agreements to 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 people. 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 FY2025 general fund budget will continue to support full-time Community Options Waiver personnel. The FY2025 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 the 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. Planning has also acquired grant funds for the Façade Improvement Program, specifically for the Waldorf Urban Redevelopment Corridor (WURC), which allows the County to pass through funding to businesses with targeted improvements to their buildings and/or sites.

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 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 can secure bank loans and ultimately, the program will be self-sustaining through repayments and accrued interest.

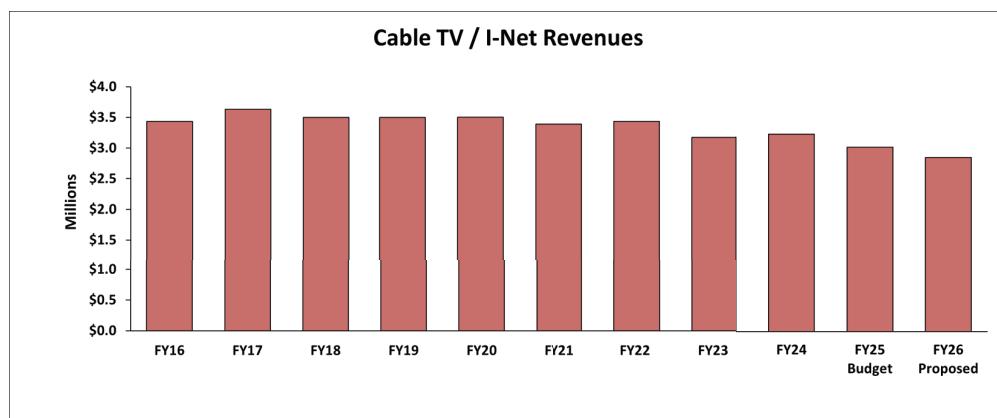
State grant funding provides support for local government efforts in the **Tourism** industry. The grant amount is determined based upon the County's prior year allowable expenditures; growth of prior year allowable expenditures over the same expenditures from the previous year to that year; growth of prior year's Comptroller-determined lodgings sales tax revenues over the same tax revenues generated in their jurisdiction in the previous year to that year; and, on the 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
- Community Options Waiver Fee
- Southern MD Criminal Justice Academy
- Animal Shelter / Control Programs
- Law Library
- Nuisance Abatement

The **Cable TV / I-Net Fund** is a cooperative effort between the 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.



Sheriff Special Programs include 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 because 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.

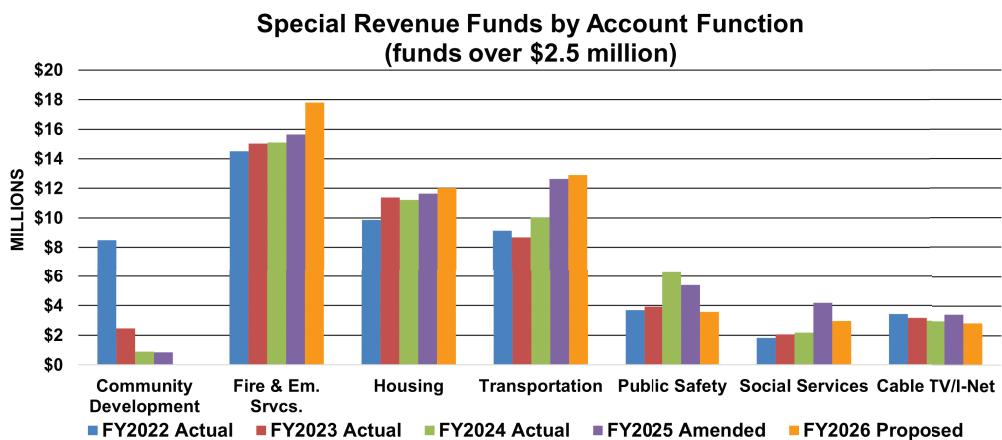
The **Southern Maryland Criminal Justice Academy** is funded by Charles, Calvert, and St. Mary's Counties. Funds from the Sheriff's General Fund budget are transferred to cover the Charles County share. Calvert and St. Mary's are billed for their respective portion of the cost.

Animal Shelter/Control Programs generate revenues primarily from donations and fees because 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 are often difficult to predict.

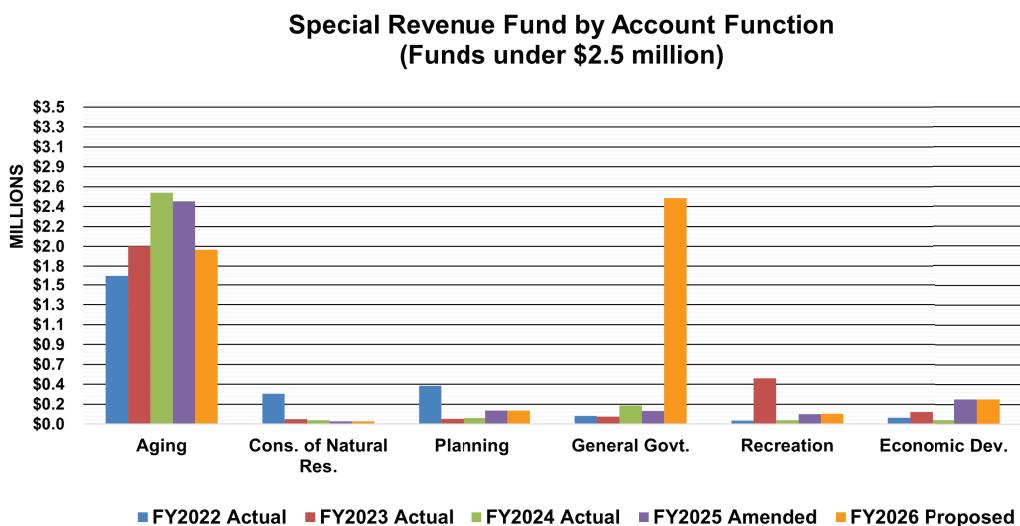
The **Nuisance Abatement Fund** was established to correct violations of the Building Code, Nuisance Code, or Zoning Ordinance. In those cases where the property owner has not met the requirements of a Court Order or Nuisance Abatement Hearing Board Order, the County Code has provisions for the County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

Special Revenue Funds by Account Function (funds over \$2.5 million)



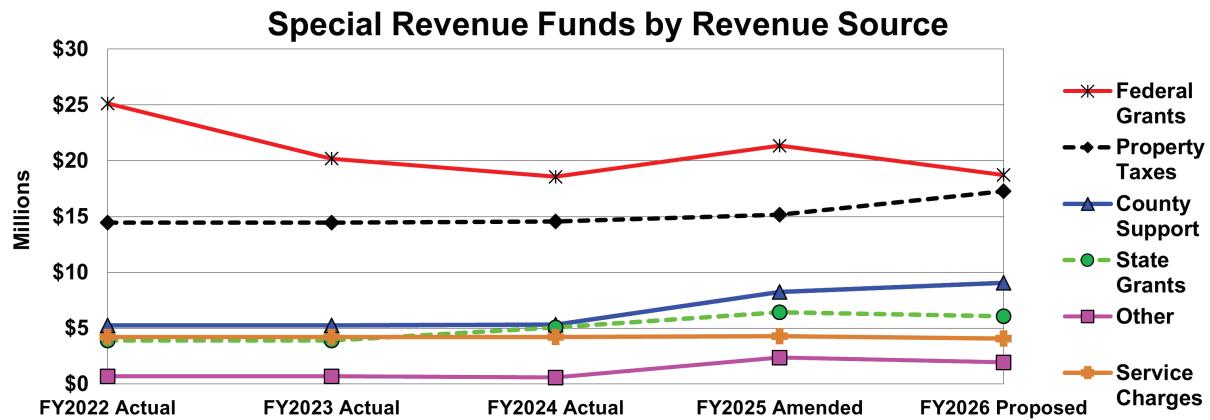
- Variations in Community Development are caused by typically one-time grants and are multi-year federal awards for which unspent balances will be carried over to the next fiscal year. FY2022 and FY2023 included CARES Act Community Development Block Grant Funding for rental assistance.
- Volunteer Fire 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.
- FY2025 includes an increase in the Transit Contractual Agreement and the rollover of funds to purchase buses.
- Reduction in Public Safety grants are due to grants budgeted in FY2025, which were one-time.
- Social Services includes Charles County Advocacy Council for Children, Youth, and Families (CCACCF) 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 the fiscal year end.
- The additional funding provided in the Cable TV/I-net Fund in FY2024 was for carryover of one-time funding from Fund Balance reserves to support broadband expansion in the rural areas of the County.

Special Revenue Fund by Account Function (funds under \$2.5 million)



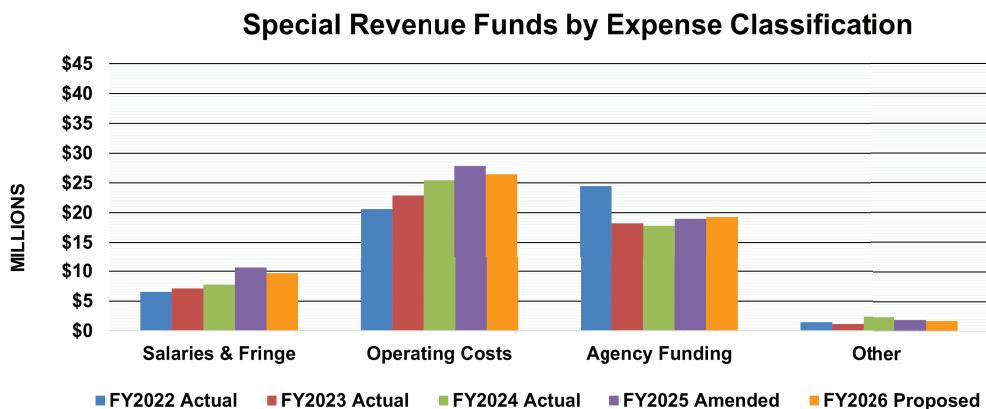
- Variances in **Aging** grants are a result of Federal grants with a fiscal year-end date in the next fiscal year, for which unspent balances will be carried over to the next fiscal year. The County received American Rescue Plan Act (ARPA) Aging Funding in FY2023 that is multi-year in nature.
- Variances in **Planning Grants** are caused by typically one-time grants and are multi-year federal awards for which unspent balances will be carried over to the next fiscal year. The 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 large increase in **General Government** for FY2026 is a result of funding from the Maryland Community Reinvestment and Repair program.

Special Revenue Funds by Revenue Source



- 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 FY2025 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** consist 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.
- **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.

Special Revenue Funds by Expense Classification



- **Operating Costs** and **Agency Funding** consistently make up the bulk of the Special Revenue expense. The majority of the spike in Operating Costs for FY2025 is due to various federal grants, which are budgeted upon the year of the 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. The County passed the majority of these funds through four organizations providing the services.
- Increases in FY2025 in **Other** are due to one-time capital purchases.

General Government

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Fiscal & Administrative Services

Division/Program: Opioid Restitution Fund

Program Administrator: Jacob Dyer, Acting Director of Fiscal & Administrative Services

Account: 17 Fund

Fund: Special Revenue

Source: TBD

Fund Description

The Community Reinvestment and Repair Fund (CRRF) provides financial support to local jurisdictions for community-based initiatives aimed at benefiting low-income communities and those disproportionately impacted by the enforcement of cannabis prohibition. This fund is part of Maryland's broader effort to address historical inequities tied to drug policy enforcement.

The CRRF is funded through a 12 percent sales tax on legal adult-use cannabis, with a portion of the generated revenue allocated to counties. These funds are then managed at the local level to support programs and services that promote equity, community development, and social justice in the areas most affected.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
					FY2024	FY2025	FY2025
Expenses							
Agency Funding	–	\$0	\$0	\$411,000	\$411,000		\$411,000
Operating Contingency	–	\$0	\$0	\$400,000	\$400,000		\$400,000
EXPENSES TOTAL	–	\$0	\$0	\$811,000	\$811,000		\$811,000

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
					FY2024	FY2025	FY2025
Revenues							
State Shared Taxes	\$1,491,676		\$0	\$0	\$480,000	\$480,000	\$480,000
Inter_Governmental	\$126,660		\$0	\$0	\$0	\$0	\$0
Other	\$12,927		\$0	\$0	\$0	\$0	\$0
Transfers	–		\$0	\$0	\$331,000	\$331,000	\$331,000
REVENUES TOTAL	\$1,631,263		\$0	\$0	\$811,000	\$811,000	\$811,000

Changes and Useful Information

- **Agency Funding** has been allocated to the Charles County Charitable Trust to administer a grant program that awards funding to local non-profit organizations. These grants are specifically intended to support low-impact and disproportionately impacted communities within the Waldorf region of Charles County.
- The **Operating Contingency** budget includes funding for the Department of Community Services, Aging Division, to enhance programs that serve older adults in the same region.
- Both funding efforts aim to address community needs and promote equity and well-being in underserved areas of Waldorf.

General Government

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Fiscal & Administrative Services

Account: 52 Fund

Division/Program: Local Assistance & Tribal Consistency Fund

Fund: Special Revenue

Program Administrator: Jacob Dyer, Acting Director of Fiscal & Administrative Services

Source: Grant

Fund Description

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.

Expenditure Summary

ACTUALS		PRIOR ADOPTED		PRIOR AMENDED		REQUESTED		PROPOSED			
		FY2024		FY2025		FY2025		FY2026		\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses											
Personal Services		\$47,130		\$0		\$23,291		\$0		-\$23,291	
Fringe Benefits		\$12,629		\$0		\$2,751		\$0		-\$2,751	
EXPENSES TOTAL		\$59,758		\$0		\$26,042		\$0		-\$26,042	

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED		PRIOR AMENDED		REQUESTED		PROPOSED			
		FY2024		FY2025		FY2025		FY2026		\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues											
Inter_Governmental		\$59,758		\$0		\$26,042		–	–	-\$26,042	
REVENUES TOTAL		\$59,758		\$0		\$26,042		–	–	-\$26,042	

Changes and Useful Information

- Changes and useful information go here.

General Government

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Fiscal & Administrative Services

Division/Program: Opioid Restitution Fund

Program Administrator: Jacob Dyer, Acting Director of Fiscal & Administrative Services

Account: 11 Fund

Fund: Special Revenue

Source: Settlement

Fund Description

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.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
Personal Services	\$0	\$606,000	\$606,000	\$801,956	\$801,956	\$195,956	32%
Fringe Benefits	\$0	\$239,100	\$239,100	\$281,853	\$281,853	\$42,753	18%
Supplies	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0%
Other Services & Chrgs	\$0	\$64,400	\$64,400	\$71,900	\$71,900	\$7,500	12%
Agency Funding	\$65,000	\$465,000	\$465,000	\$465,000	\$462,300	-\$2,700	-1%
EXPENSES TOTAL	\$65,000	\$1,375,500	\$1,375,500	\$1,621,709	\$1,619,009	\$243,509	18%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED	\$ Change from FY2025 Amended	% Change from FY2025 Amended
	FY2024	FY2025	FY2025	FY2026	FY2026		
Revenues							
Other	\$883,108	\$1,375,500	\$1,375,500	\$1,621,709	\$1,619,009	\$243,509	-82%
REVENUES TOTAL	\$883,108	\$1,375,500	\$1,375,500	\$1,621,709	\$1,619,009	\$243,509	-82%

Changes and Useful Information

- The **Personal Services** and **Fringe Benefits** increase is to support the Department of Emergency Services Mobile Integrated Health (MIH)-Behavioral Health Crisis Response Program. The MIH program provides 4 paramedics and 4 Emergency Medical Technicians (EMTs). This program falls within the approved service under the Maryland State Subdivision Agreement.
- The **Operating Costs** increase is for personnel training and medical supplies to support the MIH Behavioral Health Crisis Response Program.
- **Agency Funding** is for an agreement with the Charles County Health Department to support their Peer Support and Community Health Outreach Workers programs, which fall within an approved service under the Maryland State Subdivision Agreement.

General Government

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Circuit Court

Division/Program: Law Library

Program Administrator: Honorable H. Jay West, County Administrative Judge

Website: <http://www.mdcourts.gov/clerks/charles/lawlibrary.html>

Account: 33 Fund

Fund: Special Revenue

Source: Service Charge

Fund Description

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 the County Government; and 50% is allocated to the Law Library. These percentages are determined by Statute.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
Supplies	\$27,865	\$34,200	\$34,200	\$34,200	\$34,200	\$0	0%
OtherServices&Chrgs	\$41,276	\$47,000	\$47,000	\$50,000	\$50,000	\$3,000	6%
EXPENSES TOTAL	\$69,141	\$81,200	\$81,200	\$84,200	\$84,200	\$3,000	4%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues							
Service Charges	\$37,774	\$29,000	\$29,000	\$29,000	\$29,000	\$0	0%
Other	\$10,032	\$13,200	\$13,200	\$13,200	\$13,200	\$0	0%
Transfers	\$31,000	\$39,000	\$39,000	\$44,800	\$42,000	\$3,000	8%
REVENUES TOTAL	\$78,806	\$81,200	\$81,200	\$87,000	\$84,200	\$3,000	4%

Changes and Useful Information

- The increase in **Operating Costs** is due to an anticipated rise in expenses related to reference materials and contractual services. This increase supports the continued provision of high-quality legal information to users of the Law Library, primarily through enhanced access to online legal research platforms and other digital resource services.

Public Safety

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Animal Control Services

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

Program Administrator: Jeffrey Thomas, Chief of Animal Control Services

Website: <https://www.charlescountymd.gov/services/animal-care-control>

Account: 21 Fund

Fund: Special Revenue

Source: Service Charge

Fund Description

In FY2024, the Charles County Animal Care Center received approximately 4,700 animals from the county. As part of the shelter's adoption program, every dog and cat adopted is spayed or neutered by one of the many participating veterinarians. This initiative is aimed at reducing pet overpopulation by ensuring that 100% of the adopted dogs and cats undergo these procedures.

Citizens adopting animals pay a flat fee of \$85 for cats and \$200 for dogs, with reduced rates available during special pet promotion events. The adoption fee covers the cost of the spay/neuter surgery, a rabies vaccination, a first distemper vaccine, deworming (for roundworms), a microchip, and a physical exam by a veterinarian. Additionally, for dogs over six months old, the fee includes heartworm screening, and for cats, it includes feline leukemia and FIV screening.

The adoption fees also help support the costs of a transport van and part-time driver who take the animals to their veterinary appointments, as well as other expenses associated with the adoption program

Fund Objectives

- 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.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
Personal Services	\$11,587	\$28,500	\$28,500	\$28,500	\$28,500	\$0	0%
Fringe Benefits	\$884	\$2,600	\$2,600	\$2,600	\$2,600	\$0	0%
Supplies	\$22,812	\$13,800	\$13,800	\$13,800	\$13,800	\$0	0%
Other Services & Chrgs	\$155,774	\$116,300	\$116,300	\$156,300	\$156,300	\$40,000	34%
EXPENSES TOTAL	\$191,056	\$161,200	\$161,200	\$201,200	\$201,200	\$40,000	25%

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED			
		FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues								
Service Charges	\$163,400	\$150,000	\$150,000	\$150,000	\$184,200		\$34,200	23%
Other	\$17,178	\$11,200	\$11,200	\$11,200	\$17,000		\$5,800	52%
REVENUES TOTAL	\$180,578	\$161,200	\$161,200	\$161,200	\$201,200		\$40,000	25%

Changes and Useful Information

- The **Personal Services and Fringe Benefits** increase is due to adjustments to the part-time scale.
- The increase in **Operating Costs** is attributed to prior year expenditure trends, specifically related to veterinary costs. This adjustment reflects a more accurate projection based on historical spending patterns and ensures sufficient funding to meet ongoing and anticipated needs.

Positions

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Animal Control	0.6	0.6	0.6	0.6	0.6
	0.6	0.6	0.6	0.6	0.6

Public Safety

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Sheriff's Office
Division/Program: Public Safety Grants
Program Administrator: Troy D. Berry, Sheriff
Website: www.ccsos.us

Account: 12 Fund
Fund: Special Revenue
Source: Grant

Fund 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.

Vehicle Theft Prevention Council

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

Maryland Criminal Intelligence Network (MCIN) Overdose and Drug Awareness Coordinator

Partial state grant funds allow the County to hire a full time Overdose and Drug Awareness Coordinator. The two primary purposes of this grant program are to develop a robust information-sharing infrastructure to enable cross-jurisdictional sharing of actionable intelligence for the purpose of dismantling criminal networks, and to decrease the number of fatal/non-fatal overdose cases stemming from substance use.

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 Police Services (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.

Fund Objectives

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

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
						FY2024	FY2025
Expenses							
Personal Services	\$1,509,558	\$1,560,276	\$1,787,687	\$1,452,196	\$1,578,858	-\$208,829	-12%
Fringe Benefits	\$514,274	\$758,800	\$895,910	\$806,438	\$806,438	-\$89,472	-10%
Supplies	\$59,973	\$12,000	\$152,440	-\$38,400	\$14,800	-\$137,640	-90%
Other Services & Chrgs	\$258,492	\$460,564	\$421,501	\$145,000	\$371,265	-\$50,236	-12%
Capital Outlay	\$58,533	\$27,960	\$300,512	\$27,960	\$63,000	-\$237,512	-79%
EXPENSES TOTAL	\$2,400,830	\$2,819,600	\$3,558,050	\$2,393,194	\$2,834,361	-\$723,689	-20%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
						FY2024	FY2025
Revenues							
Inter_Governmental	\$1,606,266	\$1,708,322	\$2,244,996	\$1,708,322	\$1,602,941	-\$642,055	-29%
Other	\$1,493	\$0	\$0	\$0	\$0	\$0	—
Transfers	\$793,072	\$1,111,278	\$1,313,054	\$1,226,800	\$1,226,820	-\$86,234	-7%
REVENUES TOTAL	\$2,400,830	\$2,819,600	\$3,558,050	\$2,935,122	\$2,829,761	-\$728,289	-20%

Changes and Useful Information

- Due to the uncertain nature of grant funding, funds are budgeted upon award or carried over as appropriate. Therefore, the FY2025 budget is for the following grant programs: Child Support, Maryland Vehicle Theft, Heroin Coordinator, Community Oriented Police Services (COPS), and Governor's Office of Crime Prevention and Policy (GOCCP) grants.
- 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.

Positions

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Criminal Investigation	1	1	1	1	1
Special Services- Judicial Services	3.8	3.8	3.8	3.8	3.8
Sworn Officer	11	11	10	10	10
Circuit Court	0.8	0.8	1	1	1
	16.6	16.6	15.8	15.8	15.8

Public Safety

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Emergency Services

Account: 49 Fund

Division/Program: Emergency Management

Fund: Special Revenue

Program Administrator: Michelle Lilly, Director of Emergency Services

Source: Grant

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

Fund 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.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED	\$ Change from FY2025 Amended	% Change from FY2025 Amended
	FY2024	FY2025	FY2025	FY2026	FY2026		
Expenses							
Personal Services	\$133,387	\$177,050	\$209,876	\$177,050	\$177,050	-\$32,826	-16%
Fringe Benefits	\$785	\$0	\$2,048	\$0	\$0	-\$2,048	-100%
Supplies	\$106,706	\$0	\$77,160	\$0	\$0	-\$77,160	-100%
OtherServices&Chrgs	\$1,505,328	\$35,002	\$672,626	\$35,002	\$35,002	-\$637,624	-95%
Capital Outlay	\$1,430,462	\$0	\$166,004	\$0	\$0	-\$166,004	-100%
EXPENSES TOTAL	\$3,176,669	\$212,052	\$1,127,714	\$212,052	\$212,052	-\$915,662	-81%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED	\$ Change from FY2025 Amended	% Change from FY2025 Amended
	FY2024	FY2025	FY2025	FY2026	FY2026		
Revenues							
Inter_Governmental	\$3,094,906	\$106,026	\$980,990	\$106,026	\$106,026	-\$874,964	-89%
Transfers	\$81,763	\$106,026	\$146,724	\$92,600	\$137,326	-\$9,398	-6%
REVENUES TOTAL	\$3,176,669	\$212,052	\$1,127,714	\$198,626	\$243,352	-\$884,362	-78%

Changes and Useful Information

- The FY2026 budget is for the Emergency Management Performance Grant (EMPG).
- Changes in **Personal Services** and **Fringe Benefits** are due to the award of Homeland Security Grants with allowable overtime and backfill for active shooter training and hazmat training, as well as carryover funds from the EMPG.
- **Operating Costs** decrease is due to one-time 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.
- The **Capital Outlay** decrease is due to one-time capital items, which are budgeted upon grant award(s).
- 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.

Positions

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Emergency Services	0.8	0.7	0.3	0.3	0.3
Emergency Manager	0	0	1	1	1
	0.8	0.7	1.3	1.3	1.3

Public Safety

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Volunteer Fire Protection & Emergency Services
Division/Program: Charles Co. Volunteer Fireman's Association (CCVFA) & Charles Co. Assoc. of Emergency Medical Svcs. (CCAEMS)
Program Administrator: Ricky Bowie, CCVFA President / Roberta Spalding, CCAEMS President
Website: <https://www.charlescountymd.gov/services/emergency-services/volunteer-fire-and-ems>

Account: 26 Fund
Fund: Special Revenue
Source: Property Tax

Fund Description

The Charles County Fire & Emergency Medical Services (EMS) Associations represent a network of volunteer organizations that provide critical public safety services throughout the county. This network includes 12 joint volunteer Fire/EMS organizations, 2 independent fire companies, 3 independent volunteer EMS companies, and one independent volunteer dive/rescue company dedicated to responding to water-related emergencies. These organizations serve communities across Charles County, including 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.

Funding for these volunteer organizations comes primarily from a county-wide fire and rescue property tax, as well as the State of Maryland Amoss Grant. According to Charles County Code § 54-1.1A, the fire, rescue, and emergency medical services tax is set at a rate of \$6.40 per \$100 of assessed value for all taxable real property—excluding operating real property of public utilities—and \$0.16 per \$100 of assessed value for personal property and operating real property of public utilities. The revenue from this tax is distributed with 62.5% allocated for fire services, 31.25% for EMS services, and 6.25% for the Length of Service Awards Program (LOSAP). Additional revenues, including donations and funds raised through community efforts, are reported separately within each organization's financial statements.

Each volunteer fire and rescue organization operates as an independent entity, managed by an elected body of operational and administrative officers. Their business affairs are overseen by a Board of Directors and governed by membership votes. The overarching goals of the Charles County Fire & EMS Associations include excellence in fire protection, fire prevention, emergency medical services (both basic and advanced life support), and volunteer recruitment and retention. These organizations play a vital role in protecting the residents of Charles County and are an integral part of the county's emergency response system.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
Personal Services	\$16,600	\$81,200	\$81,200	\$81,200	\$82,000	\$800	1%
Agency Funding	\$15,834,080	\$16,717,100	\$16,717,100	\$16,717,100	\$17,724,400	\$1,007,300	6%
EXPENSES TOTAL	\$15,850,680	\$16,798,300	\$16,798,300	\$16,798,300	\$17,806,400	\$1,008,100	6%

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
FY2024		FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues							
Property Taxes	\$15,257,717	\$16,555,300	\$16,555,300	\$16,555,300	\$17,584,900	\$1,029,600	6%
Tax Credits	-\$105,601	-\$279,700	-\$279,700	-\$279,700	-\$342,500	-\$62,800	22%
Inter_Governmental	\$396,735	\$397,700	\$397,700	\$397,700	\$439,000	\$41,300	10%
Other	\$188,177	\$125,000	\$125,000	\$125,000	\$125,000	\$0	0%
REVENUES TOTAL	\$15,737,029	\$16,798,300	\$16,798,300	\$16,798,300	\$17,806,400	\$1,008,100	6%

Changes and Useful Information

- The increase in **Personal Services** is attributed to additional support for the Mobile Data Terminal (MDT) Program, which enhances communication and data access for emergency responders.
- The increase in **Agency Funding** reflects the net result of higher property tax revenue allocations for the fiscal year, providing expanded resources for fire and EMS operations across the county.

Positions

Nearly 1,100 active volunteers are serving within Charles County's fire and emergency medical services system. These dedicated individuals provide critical emergency response services throughout the county. Most of these volunteers have accumulated points through the Length of Service Award Program (LOSAP), which recognizes and rewards long-term service and commitment within the volunteer fire and EMS community.

Public Safety

FISCAL YEAR 2026 BUDGET



Fund Information

Department: State's Attorney Office/Sheriff/Board of County Commissioners

Account: 22 Fund

Division/Program: Drug Forfeitures

Fund: Special Revenue

Program Administrator: State's Attorney Office/Sheriff/Board of County Commissioners

Source: Service Charge

Fund Description

The Drug Forfeitures budget is established based on current initiatives and program needs. It is used to manage funds obtained through drug-related forfeitures. Because the timing and amount of these forfeitures are inherently unpredictable, budgeting for them can be challenging.

The State's Attorney's Office serves as the designated forfeiting agent for cases involving personal property, including vehicles, currency, and real estate seized in connection with drug offenses.

Federal Asset Forfeiture / Equitable Share Program

The primary purpose of the federal asset forfeiture program is to support law enforcement by deterring criminal activity. This is accomplished by depriving offenders of the profits and proceeds of their illegal conduct and by weakening criminal enterprises through the removal of assets used to facilitate their crimes.

Shared funding is allocated to support law enforcement operations that lead to additional seizures and forfeitures. These funds are used for enhanced training, equipment purchases, and part-time salaries, limited to one year, to effectively carry out these operations.

Local and State Asset Forfeiture Program

Following Charles County Resolution No. 98-18, the appropriation of drug forfeiture funds is distributed as follows: 30% to the State's Attorney's Office, 20% to the County Commissioners' Office, and 50% to the Sheriff's Office.

These funds must be used per the Code of Charles County, Chapter 164 – Drug Enforcement and Education Special Reserve Fund, which restricts expenditures to activities directly related to the administration of drug enforcement and education by the Sheriff of Charles County, the State's Attorney of Charles County, and related agencies. The portion allocated to the Sheriff's Office is specifically designated to support drug and crime prevention, public education efforts, enforcement programs, criminal investigations, and the acquisition of narcotics-related equipment.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
Supplies	\$0	\$0	\$73,500	\$0	\$0	-\$73,500	-100%
Other Services & Chrgs	\$123,788	\$84,500	\$130,500	\$84,500	\$84,500	-\$46,000	-35%
EXPENSES TOTAL	\$123,788	\$84,500	\$204,000	\$84,500	\$84,500	-\$119,500	59%
05/06/2025							

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED			
		FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues								
Inter_Governmental	\$18,461	\$17,400	\$17,400	\$17,400	\$17,400		\$0	0%
Other	\$80,135	\$67,100	\$67,100	\$67,100	\$67,100		\$0	0%
Transfers	\$0	\$0	\$119,500	\$0	\$0		-\$119,500	-100%
REVENUES TOTAL	\$98,596	\$84,500	\$204,000	\$84,500	\$84,500		-\$119,500	-59%

Changes and Useful Information

- The decrease in Operating Costs is attributed to the one-time use of the Sheriff's Office drug forfeiture funds to support officer training and to purchase equipment for the Patrol Squad and Emergency Response Team in FY2025.

Public Safety

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Sheriff's Office

Division/Program: Sheriff's Special Programs

Program Administrator: Troy D. Berry, Sheriff

Website: www.ccs.o.us

Account: 18 Fund

Fund: Special Revenue

Source: Service Charge

Fund Description

The **Criminal Justice Program** includes a Urinalysis component conducted at the Charles County Correctional Facility. This testing is administered to individuals on work release, juveniles, those under court orders, individuals referred by social services, and those on parole or probation, as well as through random testing of in-house workers. The primary goal of the urinalysis program is to detect the use of drugs and alcohol to maintain staff safety, uphold facility security, and support effective contraband control within the facility.

The **Towing Service Permit Program**, established under Chapter 287-19 through 287-32, was created to protect the public from predatory towing practices. This program authorizes the Charles County Sheriff's Office (CCSO) to oversee and enforce regulations related to the licensing, maintenance, and operations of towing companies within the county. Through this oversight, the CCSO ensures that towing services operate fairly and under county standards, thereby safeguarding public interests.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
Personal Services	\$207,418	\$0	\$0	\$0	\$0	\$0	–
Supplies	\$1,572	\$10,600	\$10,600	\$10,600	\$10,600	\$0	0%
Other Services&Chrgs	\$0	\$2,300	\$2,300	\$2,300	\$2,300	\$0	0%
EXPENSES TOTAL	\$208,990	\$12,900	\$12,900	\$12,900	\$12,900	\$0	0%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues							
Licenses & Permits	\$9,500	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0%
Other	\$207,418	\$4,900	\$4,900	\$4,900	\$4,900	\$0	0%
REVENUES TOTAL	\$216,918	\$12,900	\$12,900	\$12,900	\$12,900	\$0	0%

Changes and Useful Information

- The actual expenditures for **Personal Services** in FY2024 are attributed to a grant collaboration between the Charles County Sheriff's Office and Charles County Public Schools (CCPS), funded through the Maryland Center for School Safety. This grant specifically supported officer overtime to ensure adequate School Resource Officer (SRO) coverage at public schools, enhancing student safety and security during school hours. However, in FY2025, CCPS reallocated the grant funding for other purposes, resulting in the discontinuation of this specific support for officer overtime.

Public Safety

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Sheriff's Office

Division/Program: Sheriff's Special Programs

Program Administrator: Troy D. Berry, Sheriff

Website: www.ccsd.us

Account: 44 Fund

Fund: Special Revenue

Source: Reimbursement

Fund Description

The Southern Maryland Criminal Justice Academy is a collaborative initiative between the Sheriff's Offices of Charles, Calvert, and St. Mary's Counties. Its primary mission is to provide Southern Maryland with highly trained and qualified sworn and corrections officers. The Academy accomplishes this mission through a combination of skill scenarios, academic testing, physical training, and firearm training. The personnel involved in the Academy include both sworn officers and civilian staff members 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.

Expenditure Summary

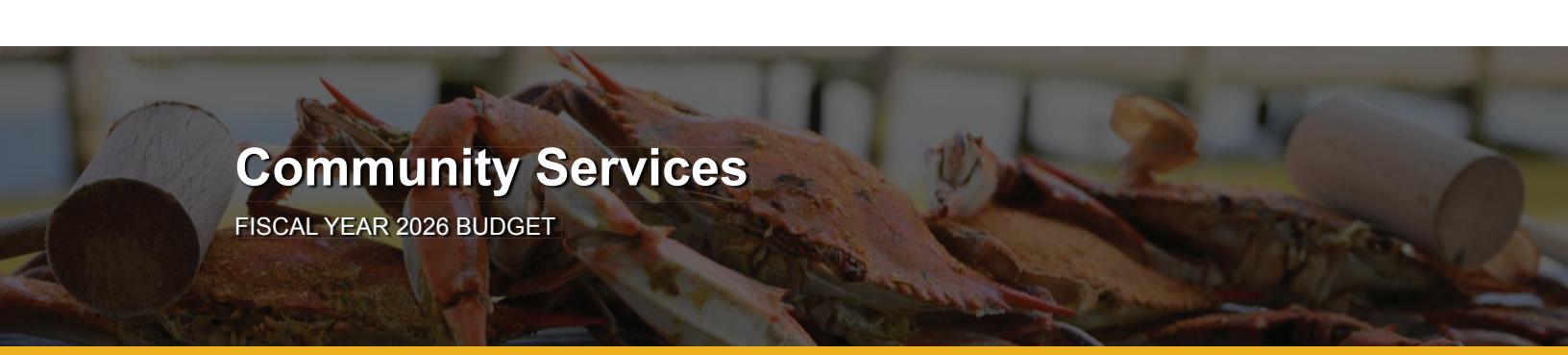
	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
Supplies	\$51,001	\$35,800	\$35,800	\$36,400	\$36,400	\$600	2%
Other Services & Chrgs	\$135,036	\$159,500	\$169,100	\$171,000	\$171,000	\$1,900	1%
Capital Outlay	\$0	\$0	\$42,550	\$0	\$0	-\$42,550	-100%
EXPENSES TOTAL	\$186,037	\$195,300	\$247,450	\$207,400	\$207,400	-\$40,050	-16%

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED			
		FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues								
Inter_Governmental	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		\$0	0%
Service Charges	\$100	\$2,000	\$2,000	\$2,000	\$2,000		\$0	0%
Transfers	\$97,040	\$93,300	\$145,450	\$93,300	\$93,300		-\$52,150	-36%
REVENUES TOTAL	\$197,140	\$195,300	\$247,450	\$195,300	\$195,300		-\$52,150	-21%

Changes and Useful Information

- The decrease in **Operating Costs** is attributed to one-time purchases made in **FY2025**, which are not expected to recur in **FY2026**.



Community Services

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Community Services

Account: 40 Fund

Division/Program: Aging & Human Services: Federal Grants

Fund: Special Revenue

Program Administrator: Lisa Furlow, Chief of Aging & Human Services

Source: Grant

Website: <https://www.charlescountymd.gov/services/aging-and-senior-services>

Fund Description

Federal funds are provided under the **Older Americans Act (OAA)** through the U.S. Department of Health and Human Services, Administration for Community Living. OAA programs are designed to serve individuals aged 60 and older, and by law, participants may not be means-tested nor denied services based on their ability or willingness to contribute to the cost of the program.

The **Maryland Access Point (MAP)** program, authorized through the Affordable Care Act's Aging and Disability Resource Center (ADRC) initiative, provides a streamlined service delivery model for adults with chronic conditions or permanent disabilities. It offers information, options counseling, and benefits coordination through a single point of entry. MAP plays a key role in advancing the Maryland Department of Aging's 5-Year Strategic Plan goals. The program is supported by federal funding under the Federal Financial Participation (FFP) model, which reimburses costs associated with the efficient and effective administration of the Medicaid program. To qualify for these federal funds, a consistent non-federal funding source is required. Charles County participates in this program through a formal agreement with the State and employs a dedicated full-time Aging & Disability Resource Center Manager as the Charles County MAP Coordinator, along with an ADRC Coordinator and up to five part-time Program Assistants.

In FY2019, MAP also incorporated services from the Money Follows the Person (MFP) program. These services assist individuals transitioning from institutional settings, such as nursing homes, into community living arrangements like private homes or small group residences. MFP initiatives emphasize outreach, reduce institutional barriers, and provide flexible transition support, enhanced technology systems, and expanded waiver services.

Under **Title III, Part B – Grants for Supportive Services and Senior Centers**, states are required to allocate a minimum percentage of funding toward three priority areas: in-home services, legal assistance, and access services. In Charles County, these services are provided to frail or disabled residents aged 60 and older. Offerings include personal care, homemaker and chore services, respite care, case management, and other limited benefits that address gaps in care while individuals await long-term service enrollment. Service delivery is coordinated across agencies to prevent duplication and maximize the impact of available resources.

Senior Legal Assistance is provided under an annual contract with the Legal Aid Bureau (LAB), which delivers legal advice, counseling, and representation. LAB staff dedicate an average of 12 hours per month to client services, including at least four community education events annually, as outlined in the contract.

Fund Description (Continued)

Legal services funded under Title III of the Older Americans Act (OAA) are limited to specific categories of assistance for older adults. These include resolving issues related to Public Benefit Access, Housing, Consumer Protection, Advocacy for Institutionalized Persons, and Health Care Advance Directives. The Area Agency on Aging (AAA) may also coordinate access to low-cost or pro bono legal services not covered under its contract with the Legal Aid Bureau (LAB) by connecting eligible seniors with the State's Senior Legal Hotline or local attorneys.

Access services under Title III encompass a broad range of programs designed to connect seniors to necessary resources. These include Maryland Access Point (MAP) and Senior Information & Assistance, as well as Community Outreach and Education, Transportation, Assisted Transportation, and support for Senior Centers. These services aim to improve access to benefits, promote independence, and facilitate community engagement among older adults.

Title III, Part C – Nutrition Services

Charles County's Senior Nutrition Programs are responsible for delivering essential nutrition services to older adults, with support from federal, state, and local funding. These services are administered by the Aging and Senior Programs Division in collaboration with Charles County Public Schools, numerous community volunteers, and the Maryland Department of Aging.

Under **Title III, Part C1**, the Congregate Meal Program provides nutritionally balanced meals in group settings such as Senior Centers, helping to reduce both nutritional risk and social isolation. Menus are developed by a Registered Dietitian and adhere to USDA and State Nutrition Policy guidelines. While voluntary contributions are requested from participants, no eligible individual is denied a meal due to an inability or unwillingness to contribute. Meal sites also offer access to information and benefits, nutrition education, physical fitness activities, and health screenings.

Title III, Part C2 supports the Home Delivered Meals Program, which serves eligible homebound seniors and their spouses who are unable to shop for or prepare their meals due to physical limitations. Like the congregate program, contributions are encouraged but not mandatory. Participants are periodically re-evaluated to confirm continued eligibility and to identify opportunities for additional community-based support services.

Title III, Part D – Health Promotion and Disease Prevention

As of October 1, 2014, a directive (APD 14-14) issued by the Maryland Department of Aging requires that all Title III, Part D funds be used exclusively for "highest-tier evidence-based programs." This change aligns with federal guidance from the U.S. Department of Health and Human Services, Administration for Community Living. These evidence-based programs are designed to help older adults delay or manage chronic conditions and focus on promoting nutrition, emotional well-being, physical fitness, and social connectedness.

Title III, Part E – National Family Caregiver Support Program (NFCSP)

The National Family Caregiver Support Program, funded under Title III, Part E, provides a comprehensive range of services to support family caregivers of individuals aged 60 and older, as well as grandparents who serve as primary caregivers for minor children. The program offers five core services: (1) Information and Access to resources; (2) Care Coordination and Case Management; (3) Caregiver Training and Support Groups; (4) Respite Care; and (5) Supplemental Services that enhance caregiving efforts. A distinguishing feature of this program is its requirement for a minimum 25% cash match from non-federal sources.

Fund Description (Continued)

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

Title VII of the Older Americans Act mandates the development of programs that prevent the abuse, neglect, and exploitation of older adults, especially those living in institutional settings.

The Long-Term Care Ombudsman Program plays a key role in this effort. Ombudsmen advocate for residents of licensed nursing homes and assisted living facilities, working to uphold their legal rights, ensure quality care, and maintain personal dignity. They mediate complaints, identify regulatory deficiencies, and refer serious concerns to appropriate State agencies or law enforcement when necessary. Ombudsmen also support the formation and function of resident and family councils within these facilities. These Elder Abuse Prevention initiatives are jointly supported by funding from the State Ombudsman Initiative grant.

Centers for Medicare and Medicaid Services (CMS) Programs

The Centers for Medicare and Medicaid Services (CMS), under the Administration for Community Living (ACL), support several key programs in Charles County aimed at assisting Medicare and Medicaid beneficiaries—particularly older adults and individuals with disabilities. These programs include the State Health Insurance Program (SHIP), the Medicare Improvements for Patients and Providers Act (MIPPA) initiative, and the Senior Medicare Patrol (SMP).

State Health Insurance Program (SHIP)

SHIP is a federally funded grant program that utilizes both professional staff and trained volunteers to provide individual and community education on health insurance matters. The program assists older adults in understanding and navigating complex areas such as preparing and filing health insurance claims, interpreting medical bills, and exploring Medigap and long-term care insurance policies. Ongoing services also include options counseling, education about Medicare and Medicaid policies, and enrollment assistance.

Volunteers receive specialized training not only in Medicare-related topics, but also in identifying additional needs of clients and making appropriate referrals to community services. The demand for SHIP services continues to grow due to ongoing changes related to health care reform, Medicare policy, and updates to the Medicare Drug Benefit Programs. Additionally, recent policy changes at the State level have expanded SHIP's target population to include individuals of any age who are entitled to Medicare due to disability or chronic illness.

Medicare Improvements for Patients and Providers Act (MIPPA)

MIPPA grant funding has proven essential in helping disadvantaged seniors maintain economic stability and live independently. The program supports efforts to identify and assist low-income Medicare beneficiaries who may be eligible for the Medicare Part D Extra Help/Low Income Subsidy and the Medicare Savings Program. Grantees work to increase enrollment in these benefits by conducting outreach, educating vulnerable populations, and offering personalized assistance with the application process.

The Aging and Human Services Programs Division leverages MIPPA funds to expand the reach of both MAP and SHIP services, with a particular focus on underserved, rural, and geographically isolated communities in Charles County. Because MIPPA is a grant-funded program, its budget is adjusted annually upon award.

Fund Description (Continued)

Senior Medicare Patrol (SMP)

The Maryland Senior Medicare Patrol (SMP) is a fraud prevention initiative administered by the Maryland Department of Aging with federal support from CMS and ACL. The program aims to reduce health care costs at the national level by educating Medicare and Medicaid beneficiaries about how to identify, avoid, and report health care fraud, waste, abuse, and billing errors. In addition to raising awareness, SMP staff and trained volunteers assist individuals in resolving issues related to fraudulent medical claims and services.

Together, these CMS-supported programs enhance the ability of older adults and people with disabilities in Charles County to make informed health care decisions, access critical benefits, and protect themselves from fraud and abuse.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED	\$ Change from FY2025 Amended	% Change from FY2025 Amended
	FY2024	FY2025	FY2025	FY2026	FY2026		
Expenses							
Personal Services	\$637,142	\$530,589	\$735,926	\$646,663	\$646,663	-\$89,263	-12%
Fringe Benefits	\$3,818	\$0	\$0	\$0	\$0	\$0	-
Supplies	\$495,372	\$291,728	\$527,451	\$291,728	\$291,728	-\$235,723	-45%
Other Services&Chrgs	\$272,531	\$89,638	\$184,603	\$89,638	\$89,638	-\$94,965	-51%
Operating Contingency	\$0	\$158	\$158	\$158	\$158	\$0	0%
EXPENSES TOTAL	\$1,408,864	\$912,113	\$1,448,138	\$1,028,187	\$1,028,187	-\$419,951	-29%

Revenues and Funding Sources

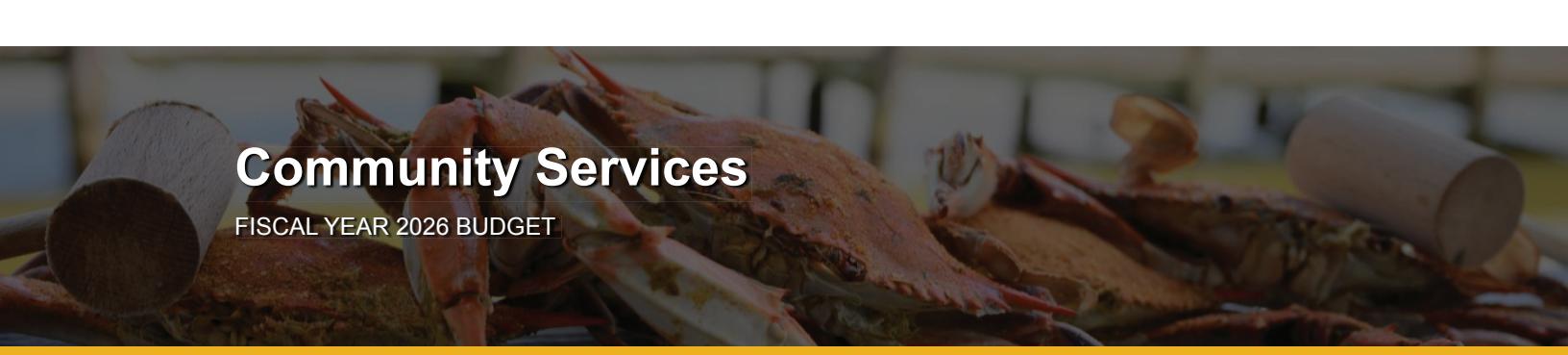
	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED	\$ Change from FY2025 Amended	% Change from FY2025 Amended
	FY2024	FY2025	FY2025	FY2026	FY2026		
Revenues							
Inter_Governmental	\$1,260,133	\$863,987	\$1,355,940	\$863,987	\$980,061	-\$375,879	-28%
Service Charges	\$7,126	\$7,126	\$5,776	\$7,126	\$7,126	\$1,350	23%
Other	\$142,074	\$41,000	\$86,422	\$41,000	\$41,000	-\$45,422	-53%
REVENUES TOTAL	\$1,409,334	\$912,113	\$1,448,138	\$912,113	\$1,028,187	-\$419,951	-29%

Changes and Useful Information

- The decrease in **Personnel Services** and **Operating Costs** is attributed to the extended grant award periods for federal Aging pass-through grants under the Older Americans Act. These grants are typically awarded for two years, with funds allocated for use during this time. As a result, balances from federal grants with an end date of 09/30/25 or later will be carried over into FY2026. Any rollover funds will be incorporated into the budget through budget amendments to ensure proper allocation and use.

Positions

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Aging & Disability Resource Center Supervisor	1	1	1	1	1
Senior Center Coordinator	0.1	0.1	0.1	0.15	0.15
Centers Administrator	0.1	0.1	0.1	0.16	0.16
Aging & Disability Resource Center Coordinator	0.3	0.3	0.3	0.45	0.45
Health Promotion & Physical Fitness Coordinator	0	0	0	0.11	0.11
Long Term Care Supervisor	0.3	0.3	0.3	0.3	0.3
Nutritionist	0.3	0.3	0.3	0.62	0.62
Part Time	3.3	3.3	3.3	3.3	3.3
	5.4	5.4	5.4	6.09	6.09



Community Services

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Community Services

Division/Program: Aging & Human Services: State Grants

Program Administrator: Lisa Furlow, Chief of Aging & Human Services

Website: <https://www.charlescountymd.gov/services/aging-and-senior-services>

Account: 43 Fund

Fund: Special Revenue

Source: Grant

Fund Description

Senior Information and Assistance (I&A)

The Senior Information and Assistance (I&A) program functions as a "one-stop shop" for senior citizens and their families, providing community outreach and connecting them to various services and programs that benefit the elderly. This unit is responsible for offering basic information, coordinating public benefits, and providing referrals and assistance to seniors and their families. Additionally, Senior I&A maintains and distributes a broad range of resource materials, offers technical assistance to senior citizen clubs, and conducts outreach efforts through both public and private sector partnerships.

As mandated by the Older Americans Act, the I&A service is considered a "core service" within the community. The program has seen a steady increase in call volume and appointments, reflecting the growing senior population in Charles County. Services are primarily provided through senior centers and by phone, with additional appointments and home visits available as needed. The program works extensively with churches, private organizations, and community service groups to assist low-income seniors with emergency services such as food, fuel, and prescriptions, as well as providing eyeglasses, hearing aids, dental services, and medical equipment.

Senior Care

Senior Care is a statewide long-term care service system designed to coordinate home and community-based care (HCBC) for individuals aged 65 and older. The service aims to prevent the premature institutionalization of frail elderly individuals who are at risk of needing nursing home care but do not yet qualify for Medicaid benefits. Senior Care services are delivered through a Joint Care Planning team consisting of staff from the Charles County Department of Community Services and the Charles County Department of Health.

Each Senior Care client undergoes a comprehensive in-home assessment by the Adult Evaluation and Review Services (AERS) team of the Charles County Department of Health. Following the assessment, the Joint Care Planning team creates a personalized care plan to link the individual with available resources and services. Senior Care funding serves as a "last resort" and is distributed to eligible clients based on priority needs. Those who are determined eligible but cannot be served due to limited funds are placed on a waitlist, which is prioritized based on need. Individuals on the waitlist are reassessed annually for both functional and financial eligibility and re-ranked accordingly. This grant is budgeted upon award.

Fund Description (Continued)

Senior Nutrition

In alignment with statewide nutrition programs for seniors, Charles County administers various quality nutrition services for its senior residents. The programs include Congregate Meals, Home Delivered Meals, Nutrition Education, Nutritional Risk Assessment, Individualized Nutrition Consultation, and the provision of shelf-stable meals for emergency or inclement weather situations. All individuals aged 60 and older are eligible to participate in the Senior Nutrition programs, and spouses and disabled children of eligible seniors may also participate at the discretion of the Department. It is important to note that state nutrition funds are allocated specifically for the meals, not for operational expenses.

Senior Assisted Living Group Home Subsidy (SALGHS)

The Senior Assisted Living Group Home Subsidy (SALGHS) provides a fixed-rate monthly subsidy for eligible individuals residing in small, licensed assisted living group homes. These subsidies are limited based on the annual grant award total for Charles County. Notably, only a maximum of 9% of the total grant award is designated for the salary administration of the program. This assistance helps to ensure that seniors have access to quality care in a home-like setting if they meet eligibility requirements.

Guardianship

In cases where a suitable private guardian is unavailable, the Chief of Aging & Human Services may serve as the court-appointed Public Guardian for individuals aged 65 or older who have been declared legally incompetent to make their own decisions. In this role, designated long-term care staff members act as case managers and authorized legal representatives, tasked with determining appropriate living arrangements, overseeing the provision of services, and consenting to medical treatments for those under guardianship. Public Guardianship is considered a last resort under Maryland Estates & Trusts law, and the Area Agency on Aging (AAA) strives to avoid its use whenever possible by engaging in activities aimed at preventing the need for public guardianship.

State Ombudsman

Under the Maryland Ombudsman Initiative, this program is partially funded by the state, with funding allocation determined by the number of nursing homes operating within the jurisdiction. The Ombudsman provides professional advocacy and complaint resolution services to residents in all licensed long-term care facilities within Charles County, including nursing homes, transitional care centers, and licensed assisted living programs. The program may engage trained volunteers and representatives from family and resident councils within facilities to bolster advocacy efforts. In cases of abuse, neglect, or exploitation, the Ombudsman works closely with local law enforcement and state licensing authorities to ensure thorough investigation and appropriate action. This program is federally mandated under the Older Americans Act (OAA).

Senior Center Operating Funds (SCOF)

The Senior Center Operating Funds (SCOF) are competitively awarded to Area Agencies on Aging (AAA) to enhance services at Senior Centers across the state. In previous years, the funds have supported a variety of programs aimed at promoting senior health and well-being. Some examples of initiatives funded by SCOF include the purchase of fitness equipment for Senior Center activities, patient support and service navigation at the health clinic in Nanjemoy, and the development of a “farm to table senior nutrition” program. This program provides nutrition education and free vouchers for seniors to receive fresh produce from local farmers at pop-up farm markets hosted at Senior Centers. These innovative programs help foster healthier lifestyles and improve access to nutritious food for seniors in the community.

Fund Description (Continued)

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 Community Options 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.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
					FY2024	FY2025	FY2025
Expenses							
Personal Services	\$481,419	\$503,754	\$520,591	\$504,586	\$504,586		-\$16,005
Fringe Benefits	\$20,598	\$36,310	\$31,970	\$35,802	\$35,802		\$3,832
Supplies	\$90,590	\$90,609	\$92,550	\$91,309	\$91,309		-\$1,241
OtherServices&Chrgs	\$562,373	\$277,622	\$368,936	\$279,622	\$279,622		-\$89,314
EXPENSES TOTAL	\$1,154,980	\$908,295	\$1,014,047	\$911,319	\$911,319		-\$102,728
							-10%

Revenues and Funding Sources

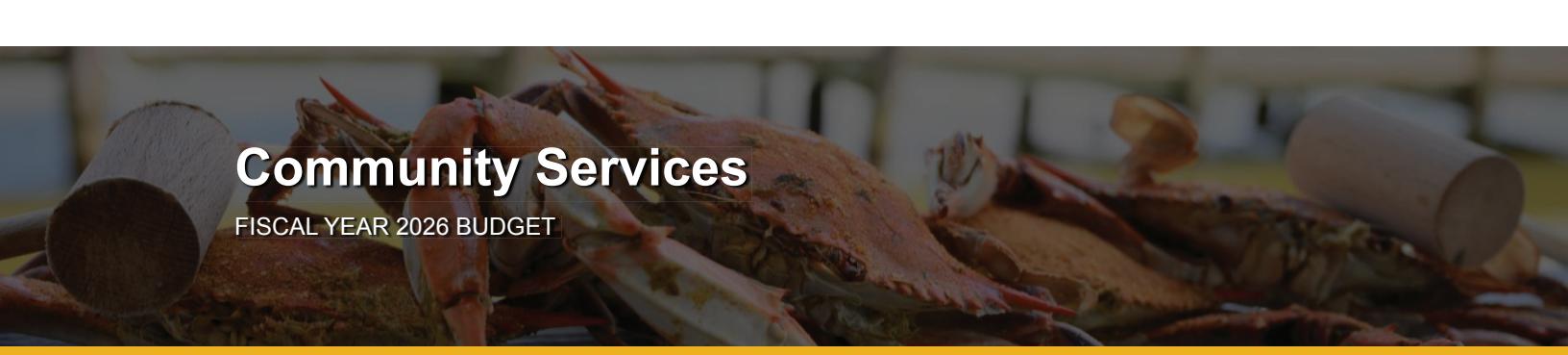
	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
					FY2024	FY2025	FY2025
Revenues							
Inter_Governmental	\$881,239	\$582,585	\$688,337	\$582,585	\$584,745		-\$103,592
Service Charges	\$281,913	\$325,710	\$325,710	\$325,710	\$328,410		\$2,700
REVENUES TOTAL	\$1,163,152	\$908,295	\$1,014,047	\$908,295	\$913,155		-\$100,892
							-10%

Changes and Useful Information

- **Personnel Services and Fringe Benefits** include the full year approved salary increases for FY2025, which are being offset by turnover. This helps to manage the overall staffing costs while maintaining necessary services.
- **Operating Costs** were adjusted to align with current trends and needs for FY2026. The State Aging grants received in FY2025 were significantly higher than originally anticipated, which is why the adopted budget for FY2025 is lower than the amended budget. It is not expected that the FY2026 State Aging grants will match the level of funding received in FY2025.

Positions

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Aging & Disability Resource Center Specialist	0	1	1	1	1
Long Term Care Supervisor	0.3	0.3	0.3	0.3	0.3
Home & Community Based Case Manager	0.7	0.7	0.7	0.59	0.59
Long Term Care Coordinator	0.28	0.28	0.28	0.28	0.28
Part Time	1.25	1.25	1.25	0.5	0.5
	2.53	3.53	3.53	2.67	2.67



Community Services

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Community Services

Division/Program: Housing Authority: Community Development Block Grant (CDBG)

Program Administrator: Rita Wood, Chief of Housing Authority

Website: <https://www.charlescountymd.gov/services/health-and-human-services/housing-services/housing-authority>

Account: 13 Fund

Fund: Special Revenue

Source: Grant

Fund Description

The **Community Development Block Grant (CDBG)** program is a federally authorized initiative under Title I of the Housing and Community Development Act of 1974. It is designed to assist local government units in undertaking activities that promote neighborhood and housing revitalization, economic development, and improvements to community facilities. In Maryland, the program is administered by the Department of Housing & Community Development (DHCD).

Charles County Government has participated in the CDBG program since 1975. As a non-entitlement county—meaning its population is under 200,000—Charles County must compete with other non-entitlement jurisdictions in Maryland for CDBG funding. The County may apply for a maximum of \$800,000 per grant cycle, with the flexibility to divide the funds among multiple projects within a single application period.

The Department of Community Services in Charles County plays a key role in managing the grant process. Its responsibilities include assisting community groups and organizations interested in seeking funding, preparing and submitting applications to the State, overseeing program implementation, administering the awarded funds, and ensuring timely and accurate reporting.

In fiscal year 2021, Charles County implemented several new CDBG-funded initiatives in response to the COVID-19 pandemic. These included three grant programs specifically aimed at preventing evictions for tenants who had lost income or employment due to the pandemic. The County awarded funds to three subgrantee organizations: the United Way of Charles County, the Charles County Chapter of the Maryland Association of Social Services Boards (MASSB), and the Southern Maryland Tri-County Community Action Committee. These programs remained in operation through the end of the County's 2023 fiscal year.

Additionally, the County benefits from the **Rural Housing Preservation Grant** program, administered by the U.S. Department of Agriculture. This program is intended to assist very low- and low-income homeowners in rural areas of Charles County with essential home repairs or rehabilitation. The goal is to preserve existing private homes by providing financial support to residents who may otherwise be unable to afford necessary maintenance or upgrades.

Expenditure Summary

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
FY2024		FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
Personal Services	\$0	\$0	\$5,000	\$0	\$0	-\$5,000	-100%
OtherServices&Chrgs	\$92,159	\$0	\$44,850	\$0	\$0	-\$44,850	-100%
Agency Funding	\$724,462	\$0	\$795,000	\$0	\$0	-\$795,000	-100%
EXPENSES TOTAL	\$816,621	\$0	\$844,850	\$0	\$0	-\$844,850	-100%

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
FY2024		FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues							
Inter_Governmental	\$816,621	\$0	\$844,850	\$0	\$0	-\$844,850	-100%
REVENUES TOTAL	\$816,621	\$0	\$844,850	\$0	\$0	-\$844,850	-100%

Changes and Useful Information

- At the end of each fiscal year, the remaining balances of the Community Development Block Grant (CDBG) and Community Legacy Grant projects are carried over into the next fiscal year, as appropriate. To account for these carryovers, budget amendments are executed to reflect the rollover of funds. For fiscal year 2025, the amended budget includes continued funding for the acquisition of property in La Plata for the development of an affordable family housing community that will feature a multipurpose clubhouse for residents, supporting broader goals of housing accessibility and community enrichment. The Community Legacy Grant portion of the amended budget also supports the WURC Facade Program, demonstrating a coordinated effort to revitalize the area through multiple funding sources.

Community Services

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Community Services

Division/Program: Housing Authority: Housing Choice Voucher Program

Program Administrator: Rita Wood, Chief of Housing Authority

Website: <https://www.charlescountymd.gov/services/health-and-human-services/housing-services/housing-authority>

Account: 14 Fund

Fund: Special Revenue

Source: Grant

Fund Description

Charles County Government also serves as the local Housing Authority and administers the **Housing Choice Voucher (HCV) Program**, a tenant-based rental assistance initiative funded by the U.S. Department of Housing and Urban Development (HUD). This program is designed to help extremely low- and very low-income individuals and families access safe, decent, and affordable housing in the private rental market. Eligible participants receive rental vouchers issued by the Housing Authority, which they can use to lease housing of their choice that meets program requirements. In some cases, participants may also qualify for assistance in purchasing a home, expanding the program's impact beyond rental support to long-term housing stability.

Participants receive rental vouchers, which cover the difference between 30% of the family's adjusted income and the applicable payment standard set by the Housing Authority. During the initial lease-up, families are required to contribute no more than 40% of their adjusted income toward housing costs. All proposed rents must undergo a rent reasonableness determination by the Housing Authority to ensure they align with market conditions. Additionally, following federal requirements, at least 75% of all new admissions to the program must be households with extremely low income, defined as earning less than 30% of the area median income.

The program also operates under a **Reciprocal Agreement**, allowing families to move between jurisdictions while maintaining their housing assistance, thereby supporting household mobility and access to broader housing opportunities.

Fund Objectives



- Assist low and moderate-income families in attaining decent, safe, and sanitary housing by meeting Section 8 measurements.

Expenditure Summary

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED			
FY2024		FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended	
Expenses								
Personal Services	\$918,937	\$961,100	\$961,100	\$928,032	\$928,032	-\$33,068		-3%
Fringe Benefits	\$259,163	\$289,600	\$289,600	\$288,775	\$288,775	-\$825		0%
Supplies	\$3,735	\$6,840	\$6,840	\$6,840	\$6,840	\$0		0%
Other Services & Chrgs	\$10,118,549	\$9,983,344	\$9,983,344	\$10,024,344	\$10,403,600	\$420,256		4%
EXPENSES TOTAL	\$11,300,385	\$11,240,884	\$11,240,884	\$11,247,991	\$11,627,247	\$386,363		3%

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of the FY2025 approved salary increases. Additionally, it reflects a decision not to fill a vacant Housing Inspector position, with the savings from this vacancy being redirected to contract services to cover the cost of hiring an outside housing inspector.
- The County currently administers over 730 Housing Choice Vouchers, which account for the majority of operating costs, primarily through rental payments to landlords.
- **Operating costs** have increased due to current market trends, particularly rising rents and anticipated fluctuations in available funding.

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED			
FY2024		FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended	
Revenues								
Inter_Governmental	\$10,991,244	\$10,869,844	\$10,869,844	\$10,869,844	\$11,256,247	\$386,403		4%
Service Charges	\$133,770	\$129,000	\$129,000	\$129,000	\$129,000	\$0		0%
Other	\$43,357	\$35,000	\$35,000	\$35,000	\$35,000	\$0		0%
Transfers	\$17,568	\$207,040	\$207,040	\$207,000	\$207,000	-\$40		0%
REVENUES TOTAL	\$11,185,939	\$11,240,884	\$11,240,884	\$11,240,844	\$11,627,247	\$386,363		3%

Positions

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Community Services	0.3	0.3	0.3	0.26	0.26
Chief of Housing Authority	0.9	0.9	0.9	0.9	0.9
Housing Program Supervisor	1	1	1	1	1
Housing Inspector Supervisor	1	1	1	1	1
Financial Support Administrator	0.4	0.5	0.5	0.5	0.5
Housing Inspector	1	1	1	1	1
Housing Program Specialist	5	5	5	5	5
Portability Specialist	1	1	1	1	1
	10.6	10.7	10.7	10.66	10.66

Community Services

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Community Services

Division/Program: Housing Authority: State Special Loans

Program Administrator: Rita Wood, Chief of Housing Authority

Website: <https://www.charlescountymd.gov/services/health-and-human-services/housing-services/special-loan-programs>

Account: 15 Fund

Fund: Special Revenue

Source: Service Charge

Fund Description

The State Special Loans Program is designed to assist low and moderate-income families and individuals in improving the condition and livability of their homes, including both owner-occupied residences and small rental properties. The program supports comprehensive rehabilitation efforts that enhance the basic functionality and safety of housing, promote energy conservation, and address special housing needs such as lead paint abatement and the installation of indoor plumbing. In cases where a home is beyond repair, the program may also finance complete home replacements. By focusing on property improvements and essential infrastructure upgrades, the program contributes to broader community redevelopment and helps preserve affordable housing.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
OtherServices&Chrgs	\$93,803	\$404,500	\$404,500	\$404,500	\$404,500	\$0	0%
EXPENSES TOTAL	\$93,803	\$404,500	\$404,500	\$404,500	\$404,500	\$0	0%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues							
Inter_Governmental	\$59,172	\$0	\$0	\$0	\$0	\$0	—
Service Charges	-\$19,987	\$404,500	\$404,500	\$404,500	\$404,500	\$0	0%
REVENUES TOTAL	\$39,185	\$404,500	\$404,500	\$404,500	\$404,500	\$0	0%

Community Services

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Community Services

Division/Program: Housing Authority: Community Development Administration

Program Administrator: Rita Wood, Chief of Housing Authority

Website: <https://www.charlescountymd.gov/services/health-and-human-services/housing-services/housing-authority>

Account: 19 Fund

Fund: Special Revenue

Source: Grant

Fund Description

In 2021, the Housing Authority received an Emergency Rental Assistance Program (ERAP) grant totaling \$5,897,393 to support individuals and families facing housing insecurity as a result of the COVID-19 pandemic. A second round of funding, for \$4,057,745, was awarded in 2022. These funds are used for eviction prevention, utility assistance, legal aid, and housing stability services. The County is distributing the funds to four partner organizations that provide these essential services. Additionally, during the winter of 2024, ERAP funds were used to provide emergency hotel accommodations for unhoused individuals and families. A portion of the funding is retained by the County to administer the program. Funded under the American Rescue Plan Act, any unspent funds at the end of the fiscal year will carry over into the next fiscal year, remaining available until the end of the grant period.

Expenditure Summary

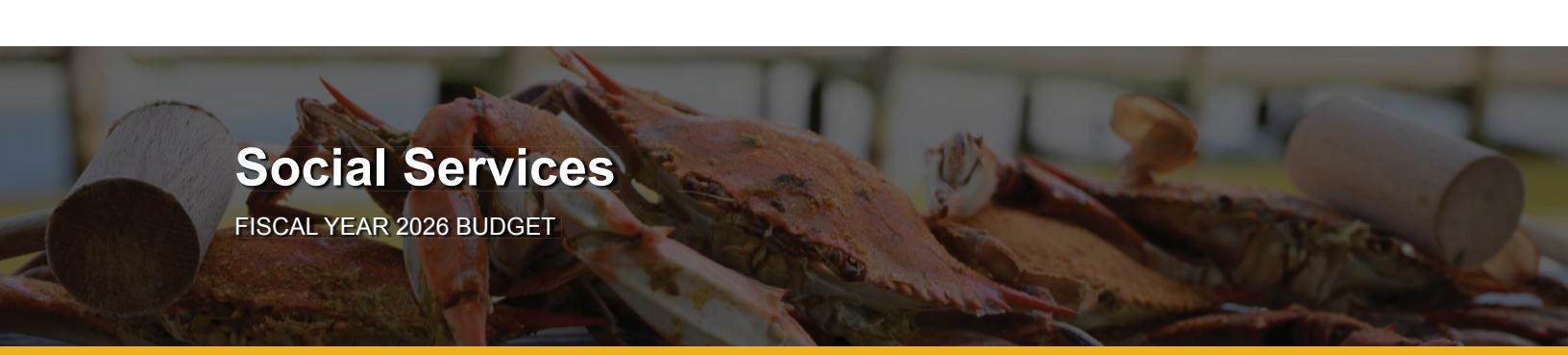
	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
					FY2024	FY2025	FY2025
Expenses							
Supplies	\$3,402		\$0	\$0	\$0	\$0	\$0
OtherServices&Chrgs	\$41,610		\$0	\$50,000	\$0	\$0	-\$50,000
Agency Funding	\$29,079		\$0	\$0	\$0	\$0	\$0
OperatingContingency	\$0		\$0	-\$50,000	\$0	\$0	\$50,000
EXPENSES TOTAL	\$74,091		\$0	\$0	\$0	\$0	\$0

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
					FY2024	FY2025	FY2025
Revenues							
Inter_Governmental	\$74,091		\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL	\$74,091		\$0	\$0	\$0	\$0	\$0

Changes and Useful Information

- At the end of each fiscal year, the balance of unspent funds from multi-year federally funded grant projects is carried over to the next fiscal year, as appropriate. To account for these rollover funds, budget amendments are executed to ensure accurate tracking and continued use of the grant funds in compliance with federal guidelines.



Social Services

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Circuit Court

Division/Program: Child Support/Judicial Grants

Program Administrator: Honorable H. Jay West, County Administrative Judge

Website: <https://www.charlescountymd.gov/government/other-agencies/circuit-court>

Account: 05 Fund

Fund: Special Revenue

Source: Grant

Fund 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 a family law self-help attorney. These programs provide invaluable services to the children and families in Charles County.

Adult Drug Court

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.

Court Researcher

Charles County Circuit Court is one of seven Maryland jurisdictions invited to apply for the Maryland Judiciary's Research and Analysis Trial Court Researcher Grant. The award funds the personnel costs for a Court Researcher and some associated operating costs. To further public access to justice, and promote data-driven decisions, the Court Researcher collects state and regional data, performs analyses, draws conclusions, and compiles findings to evaluate various court programs' performance and to gauge public satisfaction with the court.

Fund Description (Continued)

Family Recovery Court

As one of only five family drug courts in the State of Maryland, the Charles County Family Recovery Court Program (FRC) and the Substance Abuse and Mental Health Services Administration Program (SAMHSA) both address 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 Maryland Judiciary's Office of Problem-Solving Courts and a federal grant from the Department of Health & Human Services Substance Abuse and Mental Health Services Administration (SAMHSA). 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.

Fund Objectives

Child Support

- Establishment and enforcement of paternity and support orders.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED	\$ Change from FY2025 Amended	% Change from FY2025 Amended
	FY2024	FY2025	FY2025	FY2026	FY2026		
Expenses							
Personal Services	\$612,513	\$750,398	\$982,306	\$791,872	\$791,872	-\$190,434	-19%
Fringe Benefits	\$152,445	\$380,749	\$599,970	\$231,845	\$231,845	-\$368,125	-61%
Supplies	\$9,870	\$57,378	\$118,989	\$57,378	\$49,780	-\$69,209	-58%
OtherServices&Chrgs	\$433,233	\$624,971	\$1,397,964	\$624,971	\$787,834	-\$610,130	-44%
OperatingContingency	\$0	\$16,110	\$16,110	\$16,110	\$119,739	\$103,629	643%
Capital Outlay	\$17,481	\$0	\$1,259	\$0	\$0	-\$1,259	-100%
EXPENSES TOTAL	\$1,225,543	\$1,829,606	\$3,116,598	\$1,722,176	\$1,981,070	-\$1,135,528	-36%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED						
					FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues											
Inter_Governmental	\$1,123,515	\$1,705,606	\$2,910,886	\$1,692,626	\$1,824,013				-\$1,086,873		-37%
Other	\$55	\$0	\$0	\$0	\$0				\$0		-
Transfers	\$101,973	\$124,000	\$205,712	\$139,601	\$128,400				-\$77,312		-38%
REVENUES TOTAL	\$1,225,543	\$1,829,606	\$3,116,598	\$1,832,227	\$1,952,413				-\$1,164,185		-37%

Changes and Useful Information

- Due to the uncertain nature of grant funding, funds are budgeted upon award or carried over as appropriate. Therefore, the FY2026 budget is for the following grant programs: Child Support, Office of Problem Solving Courts (OPSC), Substance Abuse and Mental Health Services Administration (SAMHSA), Family Law, and Court Research and Analysis.
- Other multi-year grant funding is carried forward to the next fiscal year.

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 the County Government; and 50% is allocated to the Law Library. These percentages are determined by Statute.

Positions

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Child Support Case Manager	2	2	1	1	1
Director of Family Programs	1	1	1	1	1
Guardianship Monitor	1	1	1	1	1
Court Statistics Analyst	1	1	1	1	1
Drug Court Case Manager	0.8	0.8	1	1	1
Drug Court Program Manager	1	1	1	1	1
Juvenile & Family Law Case Manager	1	1	1	1	1
Family Law Admin Specialist	1	1	1	1	1
Child Support Courtroom Clerk	0	0	1	1	1
Adult Drug Court Case Manager	0	0.8	1	1	1
Family Recovery Court Assistant Case Manager	1	1	1	1	1
	9.8	10.6	11	11	11

Social Services

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Community Services

Account: 5 Fund

Division/Program: Charles County Advocacy Council for Children, Youth, and Families

Fund: Special Revenue

Program Administrator: Dina Barclay, Director of Community Services

Source: Grant

Website: <https://www.charlescountymd.gov/services/health-and-human-services/charles-county-advocacy-council-for-children-youth-and-families>

Fund Description

The **Charles County Advocacy Council for Children, Youth, and Families (CCACCYF)**, which serves as the County's **Local Management Board (LMB)**, is responsible for planning, managing, and evaluating services for families and children. The CCACCYF works to develop a comprehensive array of human services aimed at supporting all of Charles County's children, youth, and families. In addition, the Council plays a key role in monitoring and evaluating contracts for services, ensuring that outcomes and results from both the County and private human service providers are effectively delivered and assessed.

Except for its advocacy and information and referral services, the CCACCYF does not provide human services directly. Instead, it contracts with both public and private agencies to offer a variety of services for which the Council has received funding. Additionally, the CCACCYF provides technical assistance to interested human service agencies, helping them incorporate best practices into their ongoing work and evaluate the outcomes and results of their efforts.

Fund Objectives

- In accordance with the CCACCYF Strategic Plan, continually monitor progress in implementing developed programs.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
					FY2024	FY2025	FY2025
Expenses							
Personal Services	\$182,023	\$269,173	\$266,173	\$212,104	\$212,358		-\$53,815
Fringe Benefits	\$47,228	\$82,089	\$82,089	\$82,786	\$82,786		\$697
Supplies	\$141,833	\$11,450	\$27,548	\$11,450	\$18,285		-\$9,263
Other Services & Chrgs	\$100,204	\$145,793	\$262,829	\$145,793	\$155,139		-\$107,690
Agency Funding	\$441,336	\$517,756	\$517,756	\$517,756	\$523,192		\$5,436
Operating Contingency	\$0	\$12,429	\$3,295	\$12,429	\$5,836		\$2,541
EXPENSES TOTAL	\$912,625	\$1,038,690	\$1,159,690	\$982,318	\$997,596		-\$162,094
							-14%

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED			
		FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues								
Inter_Governmental	\$852,331	\$934,640	\$1,055,640	\$934,640	\$899,909		-\$155,731	-15%
Service Charges	\$92,547	\$83,700	\$83,700	\$83,700	\$68,692		-\$15,008	-18%
Transfers	\$2,567	\$20,350	\$20,350	\$20,350	\$29,000		\$8,650	43%
REVENUES TOTAL	\$947,445	\$1,038,690	\$1,159,690	\$1,038,690	\$997,601		-\$162,089	-14%

Changes and Useful Information

- Due to the uncertain nature of grant funding, funds are budgeted upon award. Therefore, the FY2026 budget is for the Governor's Office for Children - Children's Cabinet Interagency Fund (CCIF) and the Maryland Department of Education's Healthy Families/Home Visiting programs.
- Other grants approved throughout the year are amended accordingly.

Positions

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Community Services	0.1	0.1	0.1	0	0
Deputy Director of Community Services	0	0	0	0.05	0.05
Local Management Board Coordinator	1	1	1	1	1
Financial Support Administrator	0.6	0.6	0.2	0.25	0.25
Local Management Board Specialist	1	1	1	1	1
Local Care Team Coordinator	0.2	0	0	0.75	0.75
	2.9	2.7	2.3	3.05	3.05

Planning and Growth Management

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Planning and Growth Management

Division/Program: Transit

Program Administrator: Jeffry Barnett, Chief of Transit

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

Account: 06 Fund

Fund: Special Revenue

Source: Grant

Fund 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 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.

Americans with 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 funds are carried over at the end of each fiscal year. Budget Amendments are executed for the rollover funds.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED			
	FY2024		FY2025	FY2025	FY2026		\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses								
Personal Services	\$471,891	\$503,900	\$503,900	\$519,132	\$519,132		\$15,232	3%
Fringe Benefits	\$129,822	\$151,700	\$151,700	\$179,603	\$179,603		\$27,903	18%
Supplies	\$7,624	\$11,900	\$11,900	\$11,900	\$11,900		\$0	0%
OtherServices&Chrgs	\$9,927,010	\$10,674,574	\$10,878,401	\$11,275,440	\$11,275,440		\$397,039	4%
Capital Outlay	\$103,044	\$1,103,400	\$1,103,400	\$903,065	\$903,065		-\$200,335	-18%
EXPENSES TOTAL	\$10,639,392	\$12,445,474	\$12,649,301	\$12,889,140	\$12,889,140		\$239,839	2%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED			
	FY2024		FY2025	FY2025	FY2026		\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses								
Personal Services	\$471,891	\$503,900	\$503,900	\$519,132	\$519,132		\$15,232	3%
Fringe Benefits	\$129,822	\$151,700	\$151,700	\$179,603	\$179,603		\$27,903	18%
Supplies	\$7,624	\$11,900	\$11,900	\$11,900	\$11,900		\$0	0%
OtherServices&Chrgs	\$9,927,010	\$10,674,574	\$10,878,401	\$11,275,440	\$11,275,440		\$397,039	4%
Capital Outlay	\$103,044	\$1,103,400	\$1,103,400	\$903,065	\$903,065		-\$200,335	-18%
EXPENSES TOTAL	\$10,639,392	\$12,445,474	\$12,649,301	\$12,889,140	\$12,889,140		\$239,839	2%

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full year of FY2025 approved salary increases.
- **Operating Costs** represent the County's share of transportation operating grants as well as a 20% match on capitalized preventative maintenance.
- **Capital Outlay** includes the replacement of three (3) light-duty demand response buses and the repower of thirteen (13) 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. This also includes the changeover of on-board camera systems from retired buses to new ones and the installation of driver security barrier shields.

Positions

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Transit	1	1	1	1	1
Transit System Administrator	1	1	1	1	1
Transit Specialist	2	2	3	3	3
	4	4	5	5	5

Planning and Growth Management

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Planning and Growth Management

Account: 23 Fund

Division/Program: Planning/Agricultural Preservation

Fund: Special Revenue

Program Administrator: Charles Rice, Planning Director

Source: Property Tax

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

Fund Description

Agricultural Land Transfer Tax and Tobacco Land Preservation Funds

The State of Maryland imposes an agricultural land transfer tax on any instrument of writing that transfers title to agricultural land. As a jurisdiction with a certified agricultural land preservation program, Charles County is permitted to retain 75% of the agricultural land transfer tax collected on farmland transactions. The remaining 25% is remitted to the State of Maryland, along with 100% of the tax collected on woodland transfers.

Per Section 13-303 of the Annotated Code of Maryland (as amended in 2009), a surcharge equal to 25% of the tax imposed is also required on each applicable transfer.

The portion of the tax revenue retained by the County must be used per Tax-Property Article, Section 13-306 of the Annotated Code of Maryland. Any funds that are not committed or expended within six years from the date of deposit must be remitted to the State for inclusion in the Maryland Agricultural Land Preservation Fund (MALPF). Administrative expenses may not 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.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
Personal Services	\$8,702	\$29,200	\$29,200	\$29,200	\$29,200	\$0	0%
Other Services & Chrgs	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%
EXPENSES TOTAL	\$8,702	\$31,200	\$31,200	\$31,200	\$31,200	\$0	0%

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED			
		FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues								
Property Taxes	\$42,375	\$31,200	\$31,200	\$31,200	\$31,200		\$0	0%
REVENUES TOTAL	\$42,375	\$31,200	\$31,200	\$31,200	\$31,200		\$0	0%

Changes and Useful Information

- **Personal Services** are to allocate planning personnel to the program as appropriate.
- **Operating Costs** are for the annual audit required by the Annotated Code of Maryland, Tax-Property Article, Sections 13.

Positions

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Agricultural Planner IV	0.2	0.2	0.3	0.3	0.3
	0.2	0.2	0.3	0.3	0.3

Planning and Growth Management

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Planning and Growth Management
Division/Program: Planning/Agricultural Preservation
Program Administrator: Charles Rice, Planning Director

Account: 04 Fund
Fund: Special Revenue
Source: Grant

Fund 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 affect military installation or essential transportation adversely, logistical, or other necessary resources outside of the military installation that are necessary 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. This study was completed in November 2022.

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 land to the west and south of the Courthouse, including the Wade and Jamieson properties.

Community Legacy Grant Program

This is a program of the Department of Housing & Community Development (DHCD) 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".

Expenditure Summary

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
FY2024		FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
OtherServices&Chrgs	\$1,500	\$0	\$0	\$0	\$0	\$0	—
EXPENSES TOTAL	\$1,500	\$0	\$0	\$0	\$0	\$0	—

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
FY2024		FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues							
Inter_Governmental	\$1,500	\$0	\$0	\$0	\$0	\$0	—
REVENUES TOTAL	\$1,500	\$0	\$0	\$0	\$0	\$0	—

Planning and Growth Management

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Planning and Growth Management

Division/Program: Planning Division - Nuisance Abatement Program

Program Administrator: Charles Rice, Planning Director

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

Account: 03 Fund

Fund: Special Revenue

Source: Service Charge

Fund Description

Nuisance Abatement Fund

The Nuisance Abatement Fund is required to implement Charles County efforts to correct violations, Nuisance Code, or Zoning Ordinance. In cases where the property owner has not met the requirements of a 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 County regulations for the costs to abate violations to be affixed on the violator's property tax bill as a lien. The account enables the County to hire qualified contractors to abate the properties in those cases where violators have not met their legally required responsibility.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
OtherServices&Chrgs	\$42,975	\$150,000	\$150,000	\$150,000	\$150,000	\$0	0%
EXPENSES TOTAL	\$42,975	\$150,000	\$150,000	\$150,000	\$150,000	\$0	0%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues							
Service Charges	\$65,372	\$150,000	\$150,000	\$150,000	\$150,000	\$0	0%
REVENUES TOTAL	\$65,372	\$150,000	\$150,000	\$150,000	\$150,000	\$0	0%

Changes and Useful Information

- Changes and useful information go here.

Recreation, Parks and Tourism

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Recreation, Parks and Tourism

Division/Program: Tourism

Program Administrator: Ashley Chenault, Chief of Tourism

Website: <https://www.explorecharlescounty.com/home-tourism>

Account: 39 Fund

Fund: Special Revenue

Source: Grant

Fund Description

The Maryland Department of Commerce, through the Maryland Tourism Development Board (MTDB), administers the Destination Marketing Organization (DMO) Grant Agreement to support tourism-related initiatives.

The purpose of this grant aligns with Sections 4-213, 4-214, and 4-215 of the Economic Development Article of the Maryland Code, which define MTDB's mission as guiding, stimulating, and promoting the coordinated, efficient, and beneficial development of travel and tourism across the state. This mission aims to maximize the economic, social, and cultural benefits of tourism in Maryland. Grants are awarded annually following the opportunities provided by Senate Bill 458 and are distributed based on several factors: the grantee's prior year allowable expenditures, the year-over-year growth of those expenditures, the growth in lodging sales tax revenues as determined by the State Comptroller, and the estimated impact of visitation. All grant funds must be used per the County's Destination Marketing Organization Grant Marketing Plan and are awarded on a fiscal year basis.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
OtherServices&Chrgs	\$41,923	\$41,923	\$109,470	\$41,923	\$113,740	\$4,270	4%
EXPENSES TOTAL	\$41,923	\$41,923	\$109,470	\$41,923	\$113,740	\$4,270	4%

Revenues and Funding Sources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues							
Inter_Governmental	\$41,923	\$41,923	\$109,470	\$41,923	\$113,740	\$4,270	4%
REVENUES TOTAL	\$41,923	\$41,923	\$109,470	\$41,923	\$113,740	\$4,270	4%

Changes and Useful Information

- Operating Costs are associated with the Destination Marketing Organization (DMO) Grant Program. Budget figures for this program are adjusted annually based on the actual grant award received.

Economic Development Loan Programs

FISCAL YEAR 2026 BUDGET



Fund Information

Department: Economic Development

Account: 09 Fund

Division/Program: Economic Development Loan Programs

Fund: Special Revenue

Program Administrator: Kelly Robertson-Slagle, Director of Economic Development

Source: Grant

Website: <http://www.meetcharlescounty.com/incentives/financing/>

Fund 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.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
	FY2024	FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Expenses							
OtherServices&Chrgs	\$12,496	\$275,000	\$275,000	\$275,000	\$275,000	\$0	0%
Transfers Out	\$152,015	\$0	\$0	\$0	\$0	\$0	—
EXPENSES TOTAL	\$164,510	\$275,000	\$275,000	\$275,000	\$275,000	\$0	0%

Revenues and Funding Sources

ACTUALS		PRIOR ADOPTED	PRIOR AMENDED	REQUESTED	PROPOSED		
FY2024		FY2025	FY2025	FY2026	FY2026	\$ Change from FY2025 Amended	% Change from FY2025 Amended
Revenues							
Other	\$47,906	\$0	\$0	\$0	\$0	\$0	—
Transfers	\$0	\$275,000	\$275,000	\$275,000	\$275,000	\$0	0%
REVENUES TOTAL	\$47,906	\$275,000	\$275,000	\$275,000	\$275,000	\$0	0%

Changes and Useful Information

- There are no anticipating changes in **operating costs** from FY2025 to FY2026.

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 a 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.

	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Change from FY2025	% Change from FY2025
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School Construction Excise Tax

Revenues:	Interest Income	\$1,357,248	\$1,540,200	\$1,925,700	\$385,500	25.0%
	Miscellaneous	12,042,808	12,750,700	13,648,300	897,600	7.0%
	Licenses & Permits	0	0	0	0	N/A
Total Operating Revenue		\$13,400,056	\$14,290,900	\$15,574,000	\$1,283,100	9.0%
Fund Balance Appropriation		0	0	0	0	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		\$13,400,056	\$14,290,900	\$15,574,000	\$1,283,100	9.0%
Expenses:	Debt Service	\$11,529,562	\$13,081,600	\$13,913,100	\$831,500	6.4%
	Other Service	73,796	224,300	200,000	(24,300)	-10.8%
	Operating Contingency	0	985,000	1,460,900	475,900	48.3%
Total Expenses		\$11,603,358	\$14,290,900	\$15,574,000	\$1,283,100	9.0%
Variance		\$1,796,697	\$0	\$0	\$0	

U.S. Homes Corporation

Revenues:	Interest Income	\$92,961	\$83,600	\$62,800	(\$20,800)	-24.9%
	Miscellaneous	1,111,654	1,008,500	1,028,900	20,400	2.0%
Total Revenues		\$1,204,616	\$1,092,100	\$1,091,700	(\$400)	0.0%
Expenses:	Debt Service	\$1,277,866	\$1,092,100	\$1,091,700	(\$400)	0.0%
Total Expenses		\$1,277,866	\$1,092,100	\$1,091,700	(\$400)	0.0%
Variance		(\$73,251)	\$0	\$0	\$0	

Capital Asset Financing

Revenues:	Proceeds from Leases	\$2,361,800	\$4,275,200	\$4,419,800	\$144,600	3.4%
Total Revenues		\$2,361,800	\$4,275,200	\$4,419,800	\$144,600	3.4%
Expenses:	Capital Outlay	\$0	\$4,275,200	\$4,419,800	\$144,600	3.4%
Total Expenses		\$0	\$4,275,200	\$4,419,800	\$144,600	3.4%
Variance		\$2,361,800	\$0	\$0	\$0	

	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Change from FY2025	% Change from FY2025
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TOTAL DEBT SERVICE FUND

Total Revenues	\$16,966,472	\$19,658,200	\$21,085,500	\$1,427,300	7.3%
Total Expenses	\$16,966,472	\$19,658,200	\$21,085,500	\$1,427,300	7.3%
Variance	\$1,124,483	\$0	\$0	\$0	
Less Non-Spendable	(\$1,383,960)				
Net change in Fund Balance	(\$259,477)				