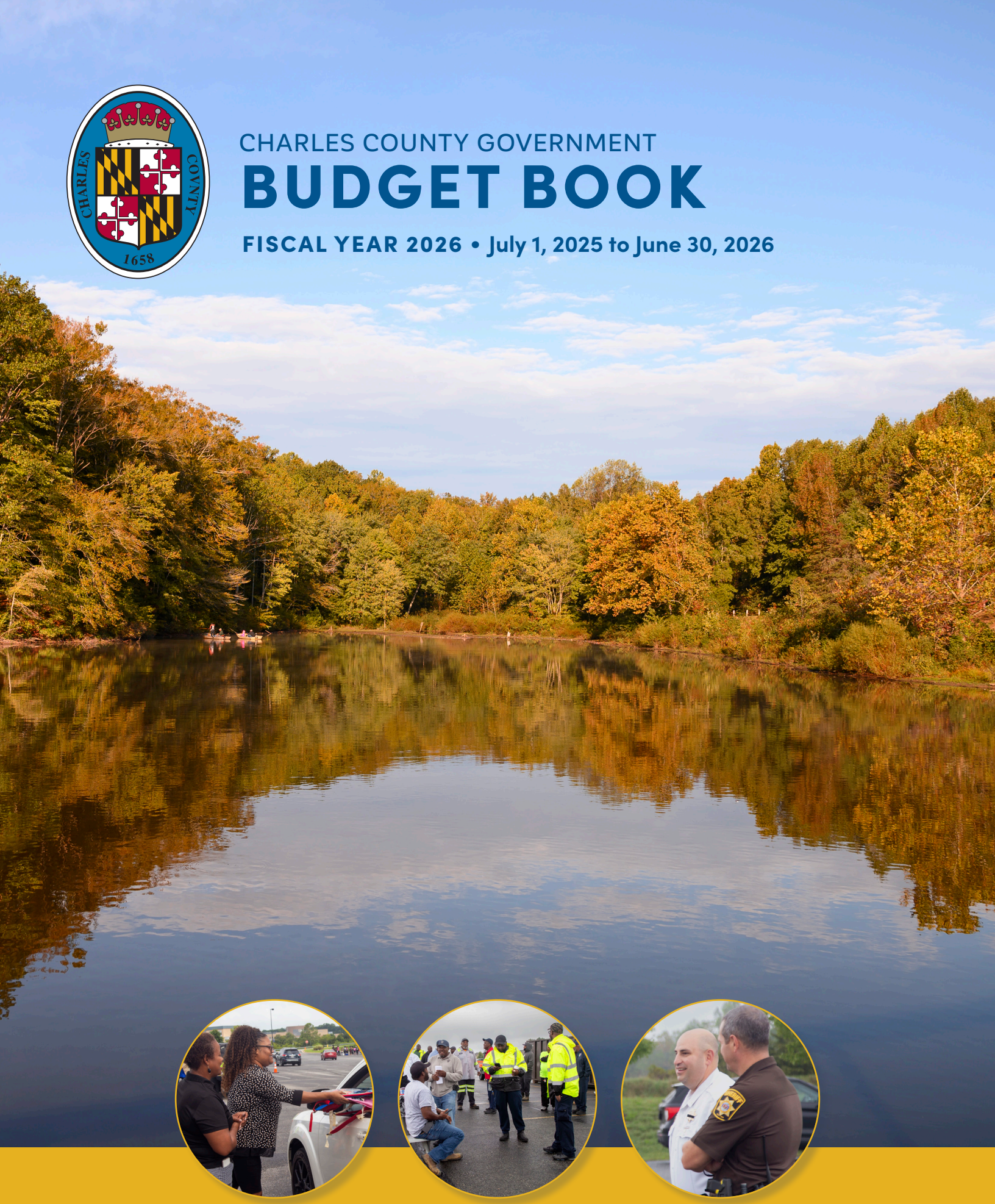
CHARLES COUNTY GOVERNMENT

BUDGET BOOK

FISCAL YEAR 2026 • July 1, 2025 to June 30, 2026



CHARLES COUNTY, MARYLAND

Charles County Commissioners

Reuben B. Collins, II, Esq.
Commissioner President

Ralph E. Patterson, II, M.A.
Commissioner Vice President
District 4

Gilbert "BJ" O. Bowling, III
District 1

Thomasina O. Coates, M.S.
District 2

Amanda M. Stewart, Ed.D.
District 3

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

BOARD RESPONSIBILITIES

The Charles County Commissioners are responsible for:

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

REGULAR BOARD MEETINGS

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

Meetings are aired live on Charles County's local government cable television stations Comcast/95 and Verizon FIOS/10 as well as streaming via AppleTV, Roku and the internet. A live streaming Internet video connection is also available on the Charles County Government website https://www.charlescountymd.gov/services/media-services/charles-county-government-television/ccgtv-live-stream, along with previously aired meetings. In addition, the Commissioners hold Public Comment Sessions twice a month and those can be found at CCGTV: https://www.charlescountymd.gov/services/media-services/charles-county-government-television/ccgtv-live-stream.

COMMISSIONER APPOINTED BOARDS, COMMITTES AND COMMISSIONS

The Charles County Commissioners appoint more than 50 commissions, boards, committees, and workgroups, which advise them on topics ranging from land use and development to housing. Vacancy announcements are advertised through the local news media and on https://www.charlescountymd.gov/government/vacancies-2.

Format of the Budget Document

The front of the budget book is designed to provide an overview of the entire county including:

1. Board of Commissioners
2. Budget Message to the Citizens
3. Commissioners' Goals and Objectives
4. Financial and Operational Policies
5. Fund Structure and Description
6. Budget Process
7. Summary of all adopted budgets and highlights
8. Estimated changes in fund balance

The front area also contains a section titled General, Economic and Statistical information. This section provides the reader with general information including county's history, form of government, organizational chart, location, public schools, parks and recreation, attractions, cultural arts, property values and tax rates, employment, major employers, income, demographics, information on construction activity, etc.

The Budget Document is then divided into three sections:

Operating Budget

The operating budget is separated into the following units at a summary level:

- General Fund (accounts for resources traditionally associated with government services),
- Enterprise Funds (primarily funded by service fees directly associated with the operation),
- Other Governmental Funds (Special Revenue funds which are legally restricted or formally designated for a particular purpose and the Debt Service fund which is used to account for the annual payment of long-term debt which have a specific or legally binding revenue source).

Each of these units includes a description of the fund, the operating revenues and trends/assumptions used to develop the budget. A summary of revenues and expenditures is provided. Detailed budget information is then reported at the Department and Division level including; budgeted amounts, personnel summary, description, and objectives and measurements. A comprehensive Personnel listing and Vehicle and Equipment listing of all funds is also provided.

Capital Budget

This section contains a summary of planned capital projects and cost estimates for the FY2026-FY2030 Capital Improvement Program (CIP). A description of the fund, revenues, and trends and assumptions used to develop the budget are covered. The operating impact of the CIP on the operating budgets is discussed and is quantified in a cumulative summary. Detailed information for each project is provided in a separate CIP book and includes project title, department managing the project, revenues and expenses by classification for each of the five years including any prior appropriations, and the operating budget impact or budget saving of the project. Also included is the project description and justification, and location. This section concludes with the operating budget of the in-house costs that are allocated to the various projects.

Financial Planning

This section begins by reinforcing the connection between the capital and operating budgets and how this information is used to develop the County's Five-Year Plans. Plans are developed for the General Fund, Water and Sewer Operations, Solid Waste, Environmental Services, and Watershed Protection and Restoration Operations. Trends and assumptions used to develop these models are discussed and include the County's Debt Affordability calculation. This section also provides Financial Indicators which provide a historical perspective on the County's financial position. A unit on the County's Debt Service information is included as it is used in assisting the County to plan for the future. A schedule is provided on the County's current and future debt obligations. These figures are incorporated into the County's operating budget and the future cost of these debt obligations is incorporated into the County's five-year plans. A Glossary and Index are included at the back of this budget document.

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CHARLES COUNTY GOVERNMENT
Office of the County Administrator
Deborah E. Hall, CPA
Acting County Administrator

Phone | 301-645-0553
Fax | 301-645-0544
Email | HallD@CharlesCountyMD.gov

August 5, 2025

Dear Charles County Residents:

I am pleased to present the Charles County Government fiscal 2026 adopted budget (July 1, 2025- June 30, 2026). This budget document presents detailed information about the adopted operating and capital budgets, in direct alignment with our mission statement, to provide residents with the highest quality services in an open and accessible format that demonstrates the county's fiscal responsibility.

Each year, the budget process begins with the development of revenue projections. Projections provide an estimate of the amount of money that is available to pay for the services that the county provides. If revenue projections are favorable, new requests related to achieving the County Commissioners' 2023 – 2026 Goals and Objectives are the highest priority for inclusion in the upcoming budget. The five overarching focus areas are: Economic Development, Quality of Life, Emergency Preparedness, Response and Safety, Resiliency and Sustainability, and Institutional Governance. They guide the County in providing the highest quality of services to the citizens of Charles County. These focus areas are the pillars in establishing the fiscal 2026 budget.

For all major funds, five-year plans are developed at the beginning of the budget process. These plans are updated throughout the budget process and are included in the discussions with the Commissioners so they can see how the decisions made could impact future budgets as well as tax rates or fees our citizens may have to pay.

This year's budget process faced additional obstacles due to changes being implemented at the federal level and a major deficit at the state level. The impact of these items caused uncertainty when developing the County's budget and caused the County to delay its budget process to incorporate potential impacts from the state's budget. These impacts included the teachers' retirement cost shift and an increase in our support of the State Department of Assessment and Taxation (SDAT). In total, $3.6 million in costs were shifted from the state to county. These mandated costs shifts were approved by the Maryland General Assembly and signed into law by Governor Moore to balance the State's budget.

In April, the proposed budget was presented to the Board of County Commissioners. It was developed to support Commissioners' goals and objectives, departmental needs, and incorporated community input from surveys and town halls. The County was very conservative on adding new items to the budget. Highlights to the proposed budget included exceeding the maintenance of effort for Charles County Public Schools to support the operating costs associated with Thornton Elementary School and funding to increase compensation for employees. The budget also included a new full-time Digital Evidence Custodian position and the conversion of several part-time positions to full-time for the Sheriff's Office, ten (10) new emergency medical technicians to support ambulance services in the Waldorf area, and funding to begin implementing a new rental registry program.

In addition, the Environmental Service enterprise fund includes additional funding to move from bi-weekly to weekly recycling. The weekly recycling collection schedule will provide residents with easier and more convenient recycling options, helping to keep Charles County beautiful. Collections for residents in the curbside service area will have recycled materials picked up on the same day each week.

During a series of meetings and work sessions held during April and May, the Board of County Commissioners discussed and made changes to the proposed budget. New funding was added to the budget to address specific one-time Commissioners' goals and objectives with the use of fund balance reserves. The fiscal 2026 General Fund Operating budget, adopted at $595.1 million, increased by $33.7 million from the fiscal 2025 adopted budget. Nearly seventy-five (75) percent of that amount is designated for spending on education, Sheriff's Office, and emergency services which continue to be the County's top priorities. The combined budget for all funds is $927.4 million. The overall fiscal 2026 budget enhances citizen's quality of life by investing resources in vital service improvements in accordance with the Commissioners' goals and objectives.

Budget Highlights

General Fund Operations:

Our largest operating budget is the General Fund. The fiscal 2026 General Fund budget was adopted at $595,081,500, an increase of six (6) percent compared to the fiscal 2025 adopted budget. For the twelfth year in a row, the property and income taxes remained the same. The County property tax rate was held constant at $1.141 per $100 of assessed value and $0.064 per $100 of assessed value for the Fire and Rescue Tax, for a total local property tax rate of $1.205. The local portion of the state income tax rate was also held constant at 3.03 percent of the state liability.

Property Taxes are estimated to generate $17.5 million in additional tax revenue over the prior fiscal year due to growth in property assessments. Total estimated property tax revenue is $305.2 million, which represents fifty-one (51) percent of the General Fund revenues. The second largest source of revenue, **Income Tax**, is expected to increase from the fiscal 2025 adopted budget by $15.5 million. Total estimated income tax revenue is $184.5 million, which represents thirty-one (31) percent of the General Fund revenues. Various revenue sources comprise the remaining eighteen (18) percent of the General Fund revenues and include the use of fund balance for one-time costs.

The budget includes a **Recordation Tax** increase from $5 per $500 to $7 per $500, a $2 increase, to support the Charles County Public Schools and affordable housing initiatives. The recordation tax increase was approved by the Board of County Commissioners on June 10, 2025, and went into effect on July 25, 2025. This proposal was based on a survey of the residents of Charles County which indicated an overwhelming preference to increase taxes on specialized groups over general tax increases or the reallocating of existing funds. The recordation tax is collected when someone sells a property or records a title. These revenues are used to support essential general fund services and accounts for less than four (4) percent of the overall General Fund revenue budget.

Our largest budget priority is public education. The Board of County Commissioners allocated $242.6 million to the **Board of Education**, an increase of $11.2 million from fiscal 2025. The state maintenance of effort law requires each county to provide the same amount of funding, on a per pupil basis, as they did the prior year. Due to changes in enrollment, the maintenance of effort calculation was adjusted and required a minimum of $234.3 million for fiscal 2026. The County exceeded the maintenance of effort level required by state law by nearly $8.3 million. In addition, funding was approved to support the State cost shift of $2.7 million for the teacher's retirement cost shift which will be paid directly by the County.

The Board of County Commissioners allocated $139.0 million to the **Sheriff's Office** and related public safety functions, an increase of 6.4 percent from fiscal 2025. Additional funds will support the conversion of seven part-time positions and one full-time reduced hours position to full-time as well as one new position. Our steady and consistent investment in public safety has reduced crime and ensured a safer community for everyone who works, lives, and visits here.

Other highlights include funding to support ten (10) new emergency medical technicians to support ambulance services in the County (Waldorf Area) and funding to begin implementing a new rental registry program, Fund balance is being utilized to support one-time Commissioner initiatives which include: the continuation of the Commissioners Cares Scholarship program for the College of Southern Maryland, increased funding for the Charitable Trust to distribute grants to local non-profits, another cohort for the University of Maryland C.D. Mote Jr. Program, military alliance support, additional funding for the Mediation Center at the College of Southern Maryland, funding for the Beginner Farmer/Rancher Equipment Rental Program, and funding for a compensation study for the Charles County Public Library. The budget meets our debt obligations for the capital improvement program and other expenditures to facilitate Commissioners' goals and objectives.

Capital Project Budget:

The Capital Budget is based on a five-year program that provides for multi-year project development while ensuring that projects can be afforded within the County's debt capacity. This framework is important for meeting the County's goal to maintain and enhance its infrastructure. Although these project budgets are adopted on an annual basis, there is significant long-range planning that takes place before approval. The County continues to exercise sound fiscal judgment by adhering to its policy of spending within the debt affordability limit and prioritizing the many requests for capital projects. The County was rewarded for its fiscal discipline as the County maintained its current AAA rating from Standard & Poor's, Fitch, and Moody's in fiscal 2025. Bond ratings directly affect the interest rate received on borrowed funds in support of the capital improvement program.

The fiscal 2026-2030 Capital Improvement Program (CIP) provides for over $1 billion in funding from a combination of sources so that the infrastructure for schools, roads, parks, water and sewer, and public buildings can be constructed. CIP funding is distributed to the following priorities:

- $256.0 million for public school projects
- $469.0 million for water and sewer projects
- $30.3 million for solid waste, environmental and stormwater management projects
- $46.5 million for College of Southern Maryland projects
- $85.9 million for transportation and road projects
- $136.4 million for other infrastructure and capital projects

The capital investment in education is evident with $302.5 million of state and county funds appropriated for public schools and college facilities. The County continues to support the Board of Education's priority requests for major renovation of older schools, full-day kindergarten additions, maintenance of existing schools, and future renovation projects, as well as funding for a new elementary and middle school. The College of Southern Maryland received future funding to renovate their Bookstore and Campus Center and the Fine Arts Center at their La Plata campus. Other highlights include preservation and protection of county land through various programs offered by the Department of Planning and Growth Management, a new Sports and Wellness Center, a new Pinefield EMS facility, a new park in Waldorf, a new La Plata Library, repairs to the courthouse copula, water and sewer infrastructure improvements, stormwater infrastructure, as well as other improvements to county roads and parks.

Enterprise Fund Operations:

County Government provides many services and facilities that are funded by a customer user fee such as water and/or sewer, landfill, recycling, stormwater management, building inspection, and recreational programs. Because these operations generate revenue to pay for associated costs, like a business, the revenues are designated separately into enterprise funds. A comprehensive budget review is completed annually to ensure the various fees and charges can support these operations. Various program fee increases have been enacted to offset the cost of inflation for services that are delivered.

The largest enterprise fund is water and sewer operations. This fund has an operating budget of $60.8 million. The user fee rates for the average household increased by approximately 4.1 percent and ranks in the middle of surrounding jurisdictions. The fee increase will help keep the fund fiscally sound and continue to support the programs and operating costs associated with providing safe and reliable water and sewer services. The County does not assess a credit card transaction fee for online water and sewer billing payments to allow this payment option to be more affordable to our residents.

The second largest enterprise fund is for landfill operations, which is in Waldorf off Billingsley Road. The landfill has an operating budget of $14.1 million. The tipping fee rate was increased from $101 per ton to $108 per ton for fiscal 2026 to support the daily operations of the landfill, as well as to provide funding to support future landfill expansion. Residents may also purchase tag-a-bag tickets for $2.25 and deposit the bags at the landfill or transfer stations in lieu of contracting with a trash service provider. The Environmental Service Fee Fund was approved for $11.7 million. The fee of $193 per improved property tax account will support recycling efforts throughout the county and serve approximately 52,000 households for curbside recycling. The fee increase also allows for weekly pick-up of recycling opposed to bi-weekly. The fee was increased by $27 per improved property. The County is proud to have achieved a forty-nine (49) percent waste diversion due to the residents' recycling participation. The stormwater remediation fee was increased from $156 to $162 per improved property tax account to address the County's stormwater management permit associated with the federal Clean Water Act.

Other Goals

Economic Development

For fiscal 2026, the Economic Development Department (EDD) remains focused on executing the Board of Commissioners' goals and objectives. This year, EDD will also begin the process of developing a new strategic plan to guide the department's long-term direction and priorities.

The Charles County Asset Inventory, developed by EDD, will continue to serve as a key foundation for this effort by providing valuable perspective and a comprehensive knowledge base. Asset mapping is a critical first step in leveraging the county's resources to support integrated workforce and economic development initiatives by identifying strengths and gaps.

EDD staff is actively engaged in development projects that support employment and enhance the commercial tax base. These include redevelopment projects in the Western Charles County Technology Corridor—encompassing the Town of Indian Head, Bryans Road, and the area around the Maryland Airport—to attract, retain, and grow commercial activity related to Naval Support Facility Indian Head. Additionally, the rezoning of land around the Maryland Airport aims to create greater employment opportunities by supporting ancillary uses around the facility.

The department continues to offer training initiatives that equip new and early-stage companies with practical tools and a growth mindset, creating new pathways to profitability. These programs include training in areas such as small business finance, business management, human resources, and technology. BGAP 360, an extension of the Business Growth Advantage Program (BGAP), was launched to provide continued support and mentorship to BGAP graduates. The program will be concluding in FY2026, BGAP 360 has helped small business owners across Charles County strengthen their operations, address challenges, and position themselves for long-term success.

The department is also focused on supporting business retention efforts and services within the county. This includes enhancing small and minority business development programs and implementing recommendations from the Disparity Study, which includes new SLBE (Small Local Business Enterprise) and MWBE (Minority and Women-Owned Business Enterprise) local legislation. In FY2026, EDD will also launch a full redesign of its website, MeetCharlesCounty.com, to improve user experience and make it easier for businesses and partners to access data, services, and resources. This update aligns with our broader efforts to enhance transparency, strengthen communication, and better support our local business community.

Planning and Growth Management

Priorities of the Department of Planning and Growth Management (PGM) align with the Board of County Commissioners' goals and objectives, specifically those related to Economic Development, Institutional Governance, Resilience and Sustainability, and Quality of Life. The fiscal 2026 budget includes the continuation of the VanGo fare free program and a continued focus on progress of the Southern Maryland Rapid Transit (SMRT) project. PGM staff led the effort in fiscal 2024 to obtain an additional $5 million in federal congressionally directed spending (CDS) funds for this transformational high-capacity transit project. An additional $5 million request was submitted to the federal delegation for fiscal 2026 to complete the needed funding for this phase of the project and is pending appropriation by Congress. The County has executed an MOU with the Maryland Department of Transportation and Prince George's County to utilize the previously allocated federal and state funds to complete the work on the National Environmental Policy Act (NEPA) process and obtain a Record of Decision on the transit mode and final alignment by 2027. In addition, PGM will coordinate with the Maryland State Highway Administration (SHA) to complete the planning and design phases of the US 301 interchanges at Mattawoman-Beantown Road and Berry Road and complete the intersection inventory. For fiscal 2026, PGM's focus is, among other things, to complete the Zoning Ordinance rewrite and to begin public engagement for the update of the County's Comprehensive Plan.

PGM continues to support a variety of conservation, natural resource and environmental programs and initiatives. This past fiscal year, staff worked with partner agencies to preserve 1,246 acres of farm and forest lands and made significant progress toward drafting the County's first Climate Action Plan. In fiscal 2026, PGM will complete the incorporation of recent state requirements to the County's Forest Conservation Ordinance, continue to purchase conservation easements, increase the use of transfer of development rights, target municipal separate storm sewer system projects that help address impacts from climate change, implement CIP projects that mitigate stormwater runoff, and continue to evaluate PGM processes for improved efficiencies.

Promoting more equitable housing options that provide for diverse, quality, and affordable housing choices in proximity to services and opportunities continues to be a county goal. The past year's highlights include the development of a draft affordable housing strategy by the Affordable Housing Workgroup and holding regular meetings with the Planning Commission, with the goal of having a final plan strategy by the end of 2025. This upcoming fiscal year, PGM's focus will be presenting a strategy to the County Commissioners to address affordable housing needs in the County.

Conclusion

Every budget process presents new challenges when allocating a finite number of resources across many diverse entities. By offering community surveys, attending Commissioner Town Halls, and utilizing equity tools for budget requests, staff was able to present a balanced general fund budget to the Commissioners without raising property or income taxes for the twelfth consecutive year. The adopted budget provides increased funding for the Board of Education to support their Blueprint mandate and funding to support the operating costs associated with the new elementary school. It provides robust support for public safety and covers the mandated costs shifts from the State government to balance their budget.

As the Acting County Administrator, I am keenly aware of the goals and objectives adopted by our Board of Commissioners. We continue to focus on Commercial Economic Development, creating an enhanced Quality of Life, our Public Safety and Emergency Response, our Resiliency and Sustainability practices and efficient and effective government. I am proud of our workforce and the dedication and commitment to achieving positive outcomes for all our residents. Most of all, I thank you, our residents for your interest, support and understanding. With our community and government working together we can ensure the priorities and goals that matter to you most are achieved.

Very Truly,

Deborah E. Hall, CPA
Acting County Administrator

American Rescue Plan Act (ARPA)

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

The AMERICAN RESCUE PLAN ACT of 2021 established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to provide $350 billion in direct financial assistance to state, local, territorial, and tribal governments. This funding was designed to support a robust response to the COVID-19 public health emergency and address its far-reaching economic impacts. The SLFRF program offers substantial flexibility, allowing recipients to tailor their investments to local needs. Eligible uses include assistance to households, support for small businesses and impacted industries, premium pay for essential workers, and investment in the communities most affected by the pandemic. Additionally, the funds may be used for infrastructure improvements, including projects related to water, sewer, and broadband access.

Charles County was allocated a total of $31,710,758 in SLFRF funding. This allocation was disbursed in two equal installments:

- The first 50% was received on May 19, 2021
- The remaining 50% was received in May 2022

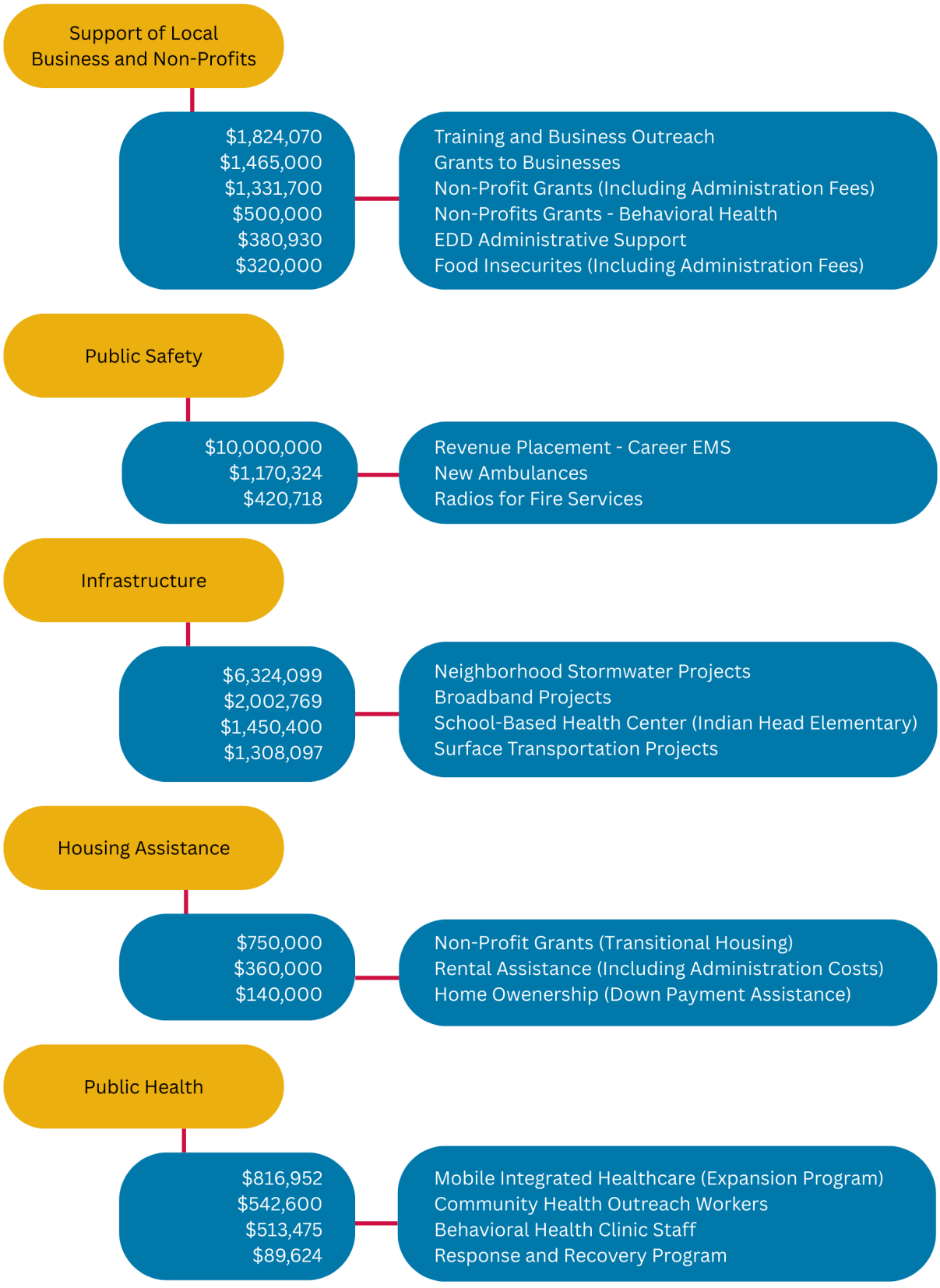
In accordance with guidance from the U.S. Department of the Treasury, all funds must be obligated by December 31, 2024, and fully expended by December 31, 2026.

On June 8, 2021, the County Administrator presented a strategic plan to the Board of County Commissioners outlining the proposed uses for the SLFRF allocation. This plan was formally approved and serves as the framework for the County's ongoing implementation of the program. The plan remains a living document and is reviewed periodically with the Board to ensure alignment with evolving community needs and federal guidelines. Adjustment to allocations or priorities may be made as necessary throughout the grant period.

County staff are committed to ensuring transparency and accountability in the management of SLFRF funds. Quarterly updates are provided to the Board of County Commissioners throughout the spending period. These updates inform of any necessary adjustments and ensure that expenditures remain consistent with both community priorities and Treasury regulations.

The current allocation of SLFRF funds is outlined in the next section, based on the approved strategic plan and in accordance with eligible uses defined by the U.S. Department of the Treasury:

Current Approved Allocation Plan



NOTE: These funds were not included in the FY2026 budget adoption, and the budget will be amended during the fiscal year as needed.

Commissioners Goals and Objectives

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

How were they determined?

The County's Executive Leadership Team (ELT) held a retreat which was moderated by a consultant. At this retreat, the goals and objectives were discussed and created. The ELT was broken down into smaller focus groups with a lead person established for each area. During these focus group meetings, and later through TEAMS meetings, the goals and objectives were further developed with the consultant's assistance. In November 2023, the ELT presented their results to the County Commissioners and then on December 5, 2023, the Board of Commissioners approved the 2023-2026 Goals and Objectives. The goals established were: (1) Economic Development, (2) Quality of Life, (3) Emergency Preparedness, Response and Safety, (4) Resiliency and Sustainability, and (5) Institutional Governance. The County will use these goals to guide their vision of "providing its citizens the highest quality of service" and were included in the FY2026 budget decision making process. The goals and objectives' financial impact on the budget is listed in the financial planning section.

Objective 1: Economic Development

Accelerating business development, attraction, retention, and expansion in key/targeted industry sectors.

GOAL 1: Research and catalog an economic development asset inventory to promote county assets and resources that support effective business attraction efforts.

- ASSEMBLE project team, develop scope and overall goals of project, and compile asset inventory.
  - A team has been formed: Michelle Frye, Mark Thompson, Jack Street
- ASSESS strengths and weakness of current assets and identify gaps.
  - Currently assessing strengths/weakness, identifying gaps, as well as possible opportunities between assets
- ANALYZE linkages and possible opportunities between assets.
  - Currently assessing possible opportunities between assets
- CREATE and disseminate Economic Development Asset Inventory
  - Initially completed in 2023
  - October 2024 the second iteration of the report was released, with Version 3 planned to be released in Fall 2025

GOAL 2: Leverage opportunities created by increased federal Department of Defense funding of energetics research, development, and manufacturing.

- SUPPORT the creation of a new Aviation Business Park zoning category.
  - Beginning in 2024, the Chief of Commercial Development presented a plan to expand the usable land around the airport by 50 acres
  - EDD continues to support the creation of a new Aviation Business Park zone to directly support expected growth from NSWC IHD National Energetics and Smart Arsenal initiatives
- STRENGTHEN coordination with the Town of Indian Head to support and identify resources for economic and commercial development.
  - The 2024 Fall Meeting was held in the Velocity Center and focused on the Defense and Energetics Sector
  - Additional, one of our keynote speakers was Captain Duba, who is a part of the command staff of Naval Support Facility Indian Head
  - EDD coordinated with the Resilience Authority of Charles County and the Town of Indian Head to apply for Clean Water Commerce Act funding to complete shoreline restoration of the Henderson property
- DEVELOP AND DEPLOY a marketing strategy to maximize exposure of the Western Charles County Technology Corridor.
  - The defense industry and the Western Technology Corridor have also been a key focus of our marketing campaigns over the past two years
  - EDD coordinated with the Charles County Military Alliance Council, the Patuxent Partnership, NSWC IHD, College of Southern Maryland, and Charles County Public Schools to apply for a $575k Federal Workforce Development grant to expand the Southern Maryland 2030 Workforce Development program
  - EDD has developed a Western Charles County Technology Corridor marketing campaign that includes logo and marketing materials, development of road signage and welcome letters to be sent to 130 businesses.
  - EDD continues to highlight Energetics and Defense Industries with targeted advertising, blogs and articles

GOAL 3: Complete a comprehensive economic development strategic plan to spur investment and development while supporting retention and attraction of businesses, entrepreneurs, and talent.

- DEFINE - Begin project start up activities.
  - In preparation for the next economic development strategic planning process, EDD has completed the asset inventory project and is reviewing and updating other associated industry reports
  - EDD staff continues to conduct business outreach visits and activities to get a pulse on local business trends, issues, and areas of opportunity
- DISCOVER - Work with consultant on data collection.
  - The economic development strategic planning process is expected to launch in early 2025
- DEVELOP - Create, review, and approve.
- DEPLOY - Adopt written strategic plan.

GOAL 4: Collaborate across departments to improve the speed, consistency, and predictability of the development review process.

- DEVELOP a business model for regulatory services designed around meeting established service levels.
  - PGM is in the very early stages of analyzing the various planning and permitting processes related to commercial development
- FOSTER a culture of open communication and engagement among the development industry, economic development, County review staff, and decision-makers.
  - EDD and Planning Growth and Management (PGM) Senior Leadership have established monthly meetings to discuss top project priorities, process improvements and new industry trends
- WORK with growing industries to ensure that the County ordinances and processes keep pace.
  - The Zoning Code rewrite is underway to streamline regulatory processes

Objective 2: Quality of Life

Creating space for community, leisure, and wellness activities, along with social supports, to enhance the experiences of residents and visitors.

GOAL 1: Create a policy to promote safe, quality, and affordable housing across a range of income brackets to meet the needs of our residents.

- PROVIDE financial support for affordable housing projects through tools such as tax incentives or development cost offsets.
  - $50,000 in USDA Rural Housing Preservation Grant funds to eligible homeowners for essential home repair
  - Awarded $2.4 million in Community Development Block Grants (CDBG) towards affordable family housing development, a recovery house for women, and a women's domestic violence home
  - Delivering $900,000 per month in voucher payments, a 10% increase over the same time period last year.
- DEVELOP a communications strategy for the Housing Choice Voucher program enrollment and leasing deadlines.
  - Housing Authority staff processed 217 applications from the waiting list between October 2023 and June 2024
  - In fall 2023, the Housing Authority initiated an enhanced communication and customer service protocol for new voucher participants. As a result of the new protocol, the 60-day voucher utilization rate improved by nearly 60%. The number of search time extensions requested by new voucher holders decreased by 70%.
- REVISE the zoning code to incorporate regulatory measures that manage, encourage, and incentivize affordable housing.
  - Developed short, medium, and long-range strategies including zoning changes, addressing incentives and mandatory requirements, considers rental and fee simple housing options with a range of housing types
  - Developed a communication strategy with Media to provide public education

GOAL 2: Provide community services, programs, and supports for seniors, families, and children.

- EXPAND programming at senior and recreational facilities to provide more inclusive, diverse, and accessible activities for residents.
  - Mobile Recreation (Rec Xpress), WOW Wednesdays, STEM in the Park, and Teens in the Park
  - Expanded therapeutic recreation programming
  - Grand opening of Calm Cove Sensory Space
  - National Hispanic Heritage Month themed events
  - First Friday Teen Hangouts and Teen Town Halls
  - Monthly Fun Happens Here activity programming at Waldorf Senior and Recreational Center.
- PLAN and host inter-generational events at senior centers to improve engagement and mentoring between older adults and youth.
  - 16 inter-generational programs in FY2024 included: Independence Day Celebration, Healthy Relationships, Painting and Pizza, Christmas Tree Lighting, Diabetes 101 for Families, Snackin' & Craftin', International Women's Day, Lettuce Celebration, and Juneteenth Youth Performance

GOAL 3: Ensure broad access to public transportation.

- USE public feedback and demand to develop a strategy to market VanGO and bus locator and determine system-wide improvements.
  - Transportation Development Plan Kick Off Meeting, this plan will conduct rider surveys to assist with determining needs.
  - Tripshot Software implemented, 3,597 users through July 31, 2024
- ADVOCATE for and support all efforts for the Southern Maryland Rapid Transit (SMRT) project.
  - Completed MOU with the State and Prince George's County to kick off the project
  - Secured second $5 million to help fund the project
  - Pending FY2025 Federal Earmark for an additional $5 million in funding
  - Steering Committee began meetings for project planning

GOAL 4: Provide diverse recreation, outdoor, and tourism opportunities for residents and visitors.

- MAINTAIN and update parks, trails, historic sites, and recreational facilities for active and passive uses.
  - Synthetic multi-purpose field at Bensville Park
  - Indoor bathroom renovations at Laurel Springs and White Plains Parks
  - Electronic entrance gates at Chapel Point Park
  - Athletic field LED light upgrades at Oak Ridge Park
  - Building renovations and vault table replacement at Elite Gymnastics and Recreational Center
  - New gymnasium scoreboard at Waldorf Senior and Recreational Center
- INCREASE leisure opportunities within the County to offer diverse and unique experiences.
  - Broadening program access in Nanjemoy, Newburg, and Indian Head
  - Charles County Public Library collaborates and is a presence at community events
  - Emphasis on outdoor recreation offering with monthly line dance program in parks and play dates at community centers
  - Launched 1st Annual Black Business Month with 26 participating businesses
  - The Mixtape (concert series)
  - Major League Fishing: Bass Fishing League

- ACTIVELY ENGAGE the community to collect feedback on short- and long-range plans for recreational facilities, pools, parks, and programs.
    - Mallows Bay Visitor Center Feasibility Study began in July 2024, and public engagement was completed with 484 responses
    - Contracting with Whitman, Requardt and Associates to complete a feasibility study

Objective 3: Emergency Preparedness, Response and Safety

Answering the call to connect our community to critical life-impacting services alongside our volunteer fire/EMS, law enforcement, and other response partners.

GOAL 1: Coordinate and collaborate with fire, emergency medical systems, law enforcement, and other response partners.

- MAINTAIN AND ENHANCE relationships with response partners through bi-weekly leadership meetings.
    - Public Safety Leadership meetings
    - Station Chief's Meeting
    - Monthly Unified 9-1-1 meetings
    - Bi-weekly Public Safety Leadership meetings
- DEVELOP performance standards and accountability that measure the ability to provide cohesive system-wide emergency services.
    - Nearing completion of the Rescue Task Force plan for active assailant response
- PROVIDE yearly training and triennial emergency services.
    - Hosted Cyber Security Training and Exercise

GOAL 2: Recruit, train, support, and retain emergency services personnel.

- EXPAND the internal academy to include an EMT training program.
    - Partnering with public schools and volunteers to enhance the High School Career and Technical Education program
- CREATE professional development pathways including a paid EMT to Paramedic certification (Paid Paramedic Education Program).
    - Enhancement to Communications staff and Animal Control Officer pension
    - New Assistant Chief of Professional Development and Training
    - Modified training spaces and added new trainings
- PROVIDE support specific to the needs of the emergency services workforce for employee's physical and mental health and wellness.
    - Quiet room for staff (100% grant funded)
    - Developing peer support program and stress resilience program

GOAL 3: Provide high-quality service during emergent and non-emergent times of need.

- MEET OR EXCEED national standards for timely and appropriate resource allocations to emergency calls.
  - Construction of the Pinefield EMS Station
  - Feasibility study for La Plata Armory
  - Engineering and renovation of Sear's Auto Center
- OVERSEE the construction of the Pinefield EMS Station to meet the needs to the community.
  - Project has started.
- ALIGN resources to correlate the demand for service, infrastructure capability, resource availability, and response force effectiveness.
  - Beginning comprehensive plan review and creating synergy between EMS Training and Emergency Management

Objective 4: Resiliency and Sustainability

Protecting and securing our natural resources, environment, infrastructure, and assets for future generations.

GOAL 1: Assure and enhance water supply and infrastructure to support continued advancement.

- IMPLEMENT the alternative water source resource plan in a phased approach in order to diversify the water sources for the public supply.
  - WSSC Waldorf Interconnection Project - new pipeline and treatment for up to five million gallons per day of WSSC water, provides for short-term water supply needs for the Waldorf area, estimated completion date June 2028
- PLAN, DEVELOP, AND IMPLEMENT resilient water infrastructure.
  - Potomac River Water Supply Treatment project - long-term water supply with surface water intake pipeline, 5-10 million gallons per day, independence for Waldorf and Bryans Road water systems, accommodates future growth, estimated completion date June 2040
- IMPLEMENT strategies to reduce sanitary sewer overflows in order to have zero NPDES violations for wastewater treatment plants.
  - Completed lining/repairs of defective main line sewer and manholes in Pinefield
  - Lined 227 sanitary house connections in Pinefield
  - Performed rehabilitation of defective sewer in Ryon Woods and Hampshire

GOAL 2: Develop plans, policies, and strategies to bolster adaptation, resilience, and mitigation to the impacts of climate change.

- EVALUATE aging storm water and wastewater infrastructure while accounting for increased volumes and intensities of storms, accidents, and weather events.
  - Mattawoman Infiltration and Inflow project aimed to reducing amounts of groundwater infiltration and rainwater inflow into the Mattawoman sewer system. This is an on-going maintenance project.

- DESIGN AND CONSTRUCT the community storm water mitigation priority projects established by the Resilience Authority.
    - 109 total projects have been identified, 22 are in the design phase, 11 projects with permit approval pending easement obtainment
- INCREASE the use of renewable energy for County buildings and vehicles.
    - Pursuant to Climate Solutions Now Act of 2022 seven county buildings will need to comply and one building is potentially exempt from requirements
    - Buildings and facilities will continually be assessed for potential energy efficiency retrofits
    - Currently eight (8) EV charging stations are installed for the county's fleet

GOAL 3: Establish a sustainable, vibrant, urban and suburban environment while preserving rural landscapes and character.

- INCREASE outreach and education on land preservation programs.
    - April 2024 released a "Your Charles County" segment to educate the public about land preservation programs
    - Partnered with Southern Maryland RC&D and Chesapeake Bay Trust to create "Southern Maryland Conservation Toolbox" brochure which highlights 25 federal, state and local programs that offer resources for landowners
    - Charles County has 294,404 total acres with 105,885 (36%) protected lands. Goal is 50%, or 147,202 acres.
- IMPLEMENT AND PROMOTE sense of place, public amenities, and culture within the Waldorf Urban Redevelopment Corridor (WURC).
    - Current projects: Stormwater Pocket Park at Elite Gymnastic Building - project completed and funded by donation, Sunshine Park Community Art Installation - pending funding, Old Washington Road Reconstruction
- ADVANCE the development of a multi-modal transportation network that supports a variety of mobility options, enhances pedestrian safety, and increases access to jobs and amenities.
    - Revisions to Neighborhood Traffic Calming Program are underway
    - US301 pedestrian crossing at Smallwood Drive study
    - $250,000 Indian Head Rail Trail Study grant
    - VanGO bus stop improvements
    - Sidewalk program

GOAL 4: Beautify Charles County through efforts to reduce pollution, expand recycling, and implement community engagement initiatives.

- EXPAND the "Keep Charles County Beautiful" initiative through partnerships with the Maryland State Highway Administration and the Charles County Public Schools.
    - Removed 641 unauthorized signs from County roadways in one weekend
    - School presentations
    - Adopt-A-Spot is an opportunity for youth to participate in cleanup activities
- IMPROVE countywide waste diversion rates through programs such as "iRecycle Smart", "Bikes for the World", mattress recycling, and food scrap drop off.
    - Department of Public Works - Facilities (DPW - PF) provided 1,200 recycling bins to aid in capturing school recyclables
    - 3,003 mattresses recycled through November 1

- DPW-PF partners with a nonprofit, Bikes for the World, who repairs and salvages parts from bikes collected and then after refurbishing, the bikes are redistributed to people in need
- Launched a digital Reuse Directory to make it easier for residents to find organizations/businesses that accept donations of unwanted items

Objective 5: Institutional Governance

Collaborating with County employees, agencies, and the community to manage operations more effectively, efficiently, and responsibly.

GOAL 1: Invest in and develop a diverse, highly skilled, and motivated workforce.

- CREATE recruitment and retention opportunities that keep us competitive with comparable jurisdictions.
  - Expanded outreach efforts by identifying and participating in industry specific events that align with the needs of the hiring department such as: DPW Truck Rodeo, college job fairs, Spring Tri-County Job and Career Fair, and the Charles County Public Library Job Fair
  - Worked with Media Services to create marketing videos and promotional items such as: Employee Referral Program, Discussion Tidbits - International Update Your Resume and hiring events promotional items
  - Wellness Program which includes Burnalong, Noom, pickleball workshops and other programs
- PROVIDE training opportunities in areas such as leadership, DEI, and job-specific skills.
  - Training participation in the Leadership Academy and other instructor led courses increased by 13.48% in FY2024
  - 634 employees enrolled in the Leadership Academy with 46 graduates in FY2024
  - Summer Internship Program offered 46 opportunities between FY2023 and FY2024
  - Career and Technical Education program
  - Office of Diversity, Equity, and Inclusion Training Initiatives
  - Apprenticeship Maryland; hired three apprentices in August 2024
- ADDRESS the organization's short-term and long-term space needs to accommodate our growing workforce.
  - Taskforce was established in October 2022
  - Encourage teleworking and employees sharing space
  - Working to find real estate that will accommodate needs.

GOAL 2: Maintain the highest level of fiscal responsibility.

- MAINTAIN the AAA bond rating with all three major bond credit rating agencies.
  - Virtual presentations in November 2024
  - Retained AAA Bond rating for eight consecutive years.
- COLLABORATE with departments and partner agencies (ex: Board of Education, Sheriff's Office) to provide funding at an equitable level to meet their obligation to the community. Provided record funding to the Board of Education and Sheriff's Office.
  - Increased funding for county departments and partner agencies

- PROCURE, IMPLEMENT, AND SUPPORT the software and hardware technology resources that meet the County's needs while maintaining the highest level of security.
    - Implemented OpenGov
    - Implemented a HR/Payroll Software
    - Pursuing new tax software
    - Implemented Small Local Business Enterprise (SLBE) and Minority and Women-owned Business Enterprise (MWBE) compliance management software
    - New I.T. Security position in the FY2025 budget

GOAL 3: Review and update policies and procedures on a regular basis for adequacy, relevance, and applicability.

- DEVELOP a template or checklist to ensure policy making processes and procedures reflect DEI consideration.
    - Intentionally prioritize a pervasive approach to embedding equity in the development of all policies, programs and initiatives
    - Educate and empower staff to effectively promote consistent implementation
    - Establish DEI Ambassadors Group
- IDENTIFY, SELECT, AND ANALYZE opportunities for process improvements in order to streamline and simplify.
    - OpenGov will allow tracking of Key Performance Indicators (KPI)
    - A KPI committee is being convened to manage this initiative County-wide
- REVIEW AND UPDATE regulatory documents, codes, ordinances, and best practices on an established schedule.
    - Disparity Study currently in program deployment; estimated completion date Spring 2025
    - Artificial Intelligence (AI) SOP being drafted; completed Spring 2025
    - Zoning Code draft being updated; estimated completion date Spring 2026
    - Comprehensive Plan being kicked off, estimated completion date early 2027

GOAL 4: Promote accessible and transparent government operations.

- ENGAGE with residents to inform and solicit input vias social media, surveys, videos and podcasts, and the Citizens Academy program.
    - IAP2 Model for Public Participation - Our process our promise
    - Stay Engaged, Charles County - A one-stop shop for information and feedback
    - Stay Connected, Charles County - A variety of tools for a variety of residents
    - Citizens Academy - Capitalizing on Ambassadors of all ages as one of our county's most valuable assets
    - CCGTV and Inside Your County Government - Intentional, proactive and relevant programming
- INCREASE the availability of online resources and information regarding services available to the community.
    - Collaborative Community Improvement Project Pilot: Bryans Road
- WORK with the cross-departmental workgroup to promote and disseminate information in a strategic and timely manner across a variety of platforms.
    - See.Click.Report
    - Media is working with DPW and RPT to create a hybrid meeting space at Centennial Street building for hybrid public meetings

Financial Policies

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Financial Policies Overview

CHARLES COUNTY'S FINANCIAL POLICIES compiled below set forth the basic framework for the overall fiscal management of the County and are used in the development of the annual budget. These policies are built upon the County's Mission Statement to provide our citizens the highest quality service possible in a timely, efficient, and courteous manner. To achieve this goal, our government must be operated in an open and accessible atmosphere, be based on comprehensive long- and short-term planning, and have an appropriate managerial organization tempered by fiscal responsibility.

Financial Planning Policies

1. The County will adopt a balanced budget on a per fund basis. A balanced budget in the public sector is achieved when the government has enough fiscal discipline to be able to equate the revenues with the expenditures over a fiscal year. In other words, a budget is balanced if its income is equal to its expenditure. A balanced budget is required for all funds with the exception of the Fiduciary Fund (Pension and OPEB Trust Funds), which accounts for assets and liabilities for employee pension and other post-employment benefits. Operating budgets are balanced by adjusting revenues and expenditures, and in some cases to a limited degree, the use of prior year surpluses. Fiduciary Funds are not subject to a budgetary process; however, they can be found in the County's Audited Financial Statements.
2. Review and approve long-range financial plans for operating and capital budgets for all major funds. By establishing long-range plans, the County measures the fiscal impact of today's decisions on tomorrow's outcomes. Long-range financial plans include cash reserves for future capital investments.
3. An annual report on the financial condition of the County using established benchmarks and criteria will be researched, prepared, and published in the annual Budget Book.
4. Annually, a five-year Capital Improvement Program will be developed, analyzing all anticipated capital project budgets by year and identifying associated funding sources.

Investment Policy

The Joint Statement of Investment Policies and Accounting Procedures and Internal Controls for Investments was adopted in January 1995 and last amended in June 2021.

1. The County maintains an investment pool that is available to all funds except the Pension Trust Funds and Retirement Fund Assets, which holds investments separate from other County funds.

- With the exception of the Pension Trust Fund, the County may invest only in the following types of investments: U.S. Treasury Bills, U.S. Treasury Notes or Bonds, Certificates of Deposit (CDs), Repurchase Agreements fully secured by the United States Government Securities, Local Government Investment Pool, Daily Sweep Account, Commercial Paper, Money Market and obligations that a federal agency or instrumentality has issued in accordance with an act of the United States Congress.
- Contractually, the County's Pension Trust investment managers are restricted to investments that are recommended to and approved by the Board of County Commissioners within the established asset allocation policy.

Debt Policies

The annotated Code of Maryland, Section 17-207 of the Local Government Article requires that each local government unit shall adopt by resolution, motion, or ordinance a local debt policy. The County Commissioners adopted the Debt Policy on September 22, 2009, and was last amended on January 23, 2018.

AUTHORITY TO ISSUE DEBT:

1. The County may only issue general obligation and revenue bonds under authority conferred by the Maryland General Assembly. As a Code Home Rule County, the County may also authorize the issuance of general obligation and revenue bonds by a public local law enacted by the County Commissioners. There are no statutory limits on the amount of general obligation or revenue bonds that may be authorized by the County Commissioners. The County may refund any of its outstanding general obligation or revenue bonds under the authority of Chapter 825 of the Laws of Maryland of 1977, now codified as Section 19-207 of the Local Government Article. No referendum is required.
2. The County may issue economic development revenue bonds under State law which provides that such bonds shall not constitute indebtedness or charge against the general credit or taxing power of the County. In addition, the County may participate in State loans for school and highway construction, which is secured solely by the County's portion of certain State-shared revenues.
3. Pursuant to Section 20-804 of the Local Government Article of the Annotated Code of Maryland, the County may issue bonds necessary to finance the cost incurred to construct new capacity for public school facilities within Charles County. The debt service on these bonds is paid for by a special tax assessment (excise tax) on new home starts after June 30, 2003, payable over a ten-year period.
4. The County is authorized to issue general obligation bonds to finance water systems, sewerage systems, solid waste disposal systems, and solid waste acceptance systems in the Waldorf Special Taxing District Number One, the Mattawoman Special Taxing District Number Two and Special Taxing District Number Three. The three special taxing districts are authorized to levy charges, assessments and taxes to pay the debt service on bonds previously issued by the respective districts and bonds issued by the County after their creation in 1976. The County expects to pay debt service on its water and sewerage debt from special assessments, connection fees, charges for the upkeep of water and/or sewer, and sewer service charges pertaining to the respective systems for which the indebtedness was incurred. If required at any time to pay debt service on water and sewerage debt incurred to finance water and sewer facilities in a particular special taxing district, the County is authorized to levy a tax on the assessable property in the special taxing district. If for any reason any such levy should prove inadequate, the County is authorized to levy a tax on the assessable property throughout the County in order to raise the required funds to pay such debt service. The principal amount of outstanding bonds relating to such improvements in any special taxing district cannot exceed 10% of the total value of the property assessed by County taxation purposes.

DEBT ISSUE GUIDELINES:

The County will use the following guidelines when issuing debt:

1. Long-term borrowing will not be used to finance current operations or normal maintenance.
2. All debt issued, including lease purchases, will be repaid within a period not to exceed the useful life of the asset or the improvement financed by the debt.
3. The County will maintain its General Fund debt service payments excluding lease payments at a level not to exceed 8% of the General Fund operating revenues.
4. In an effort to provide critical capital projects, while simultaneously keeping debt issuances to a minimum, the County will monitor the fund balance of the General Fund for the purpose of utilizing any excess for pay-as-you-go funding for the Capital Improvement Program (CIP).
5. The County will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.
6. General Obligation debt issuance will be managed on an annual basis to match funds to the CIP cashflow requirements.
7. The County will analyze market conditions prior to debt issuance to determine the most advantageous average life.
8. The County will attempt to repay debt using a level principal repayment structure.
9. The County maintains an investment pool that is available to all funds except the Pension Trust Funds which holds investments separate from other County funds. With the exception of the Pension Trust Funds, the County Treasurer may invest only in the following types of investments: U.S. Treasury Bills, U.S. Treasury Notes or Bonds, Certificates of Deposit (CDs), Repurchase Agreements – fully secured by the United States Governments Securities, Local Government Investment Pool, Daily Sweep Account, and obligations that a federal agency or instrumentality has issued in accordance with an act of the United States Congress.
10. Contractually, the County's Pension Trust investment managers are restricted to investments that are recommended to and approved by the Board of County Commissioners within the established asset allocation policy.

DEBT CAPACITY:

The County's debt capacity shall be maintained within the following primary goals:

1. The five-year financial plan will help determine the amount of bonded debt that can be issued while maintaining a level that does not exceed an 8% debt service ratio to the General Fund operating revenue budget.
2. The annual review of the Capital Improvement Program (CIP) will identify projects that are eligible for long term debt financing.
3. The adopted CIP will closely match the debt that is affordable as calculated by the annual update of the five-year financial plan.
4. The General Fund debt service excluding capital leases will not exceed 8% of the operating budget.

The annual debt issuance guidelines encompass all traditional County infrastructure projects (e.g. public safety facilities, schools, libraries, equipment, transportation, etc.). Not included in the annual debt issuance calculations are issuances for projects supported by a specific revenue source. Also not included in the guidelines are bonds issued in accordance with the tax increment financing (TIF) policy. When appropriate, these debt offerings will be factored into the overall debt ratios and financial condition of the County.

Expenditure Policies

1. The Operating Budgets shall be balanced in total with any excess being held in contingency in the individual fund.
2. A contingency reserve is approved in the General Fund operating budget during the budget process to reduce the pressure on Fund Balance appropriations for emergencies or revenue shortfalls.
3. The Operating Budget is adopted at the fund level. Each department and division prepare its own budget based on Budget Staff recommendations for review with the Budget Staff and County Administrator and final approval by the Board of County Commissioners. Current budget processing guidelines require that departments request any enhancements separately from the baseline budget. Enhancements would be identified as funding requested for a new program offering or new staff.
4. The budget process is intended to weigh all competing request for County resources, within expected fiscal constraints. Requests for new, ongoing programs made outside of the budget process will be discouraged.
5. The budget is approved in the form of a resolution after the Commissioners have held an advertised public hearing. During the year, it is the responsibility of the Chief of Budget to administer the budget.
6. Budgetary Control is maintained by employing the use of encumbrances to control the expenditure of appropriations.
7. Unless otherwise provided by public general law, all unexpended and unencumbered appropriations in the current operating expense budget remaining at the end of the fiscal year shall lapse into the fund balance account.
8. The Personnel Policy and Procedure Manual was last revised on December 1, 2018. This manually addresses employee compensations as follows:
   - Grade and Salary Structure: It will be the duty of the Director of Human Resources to maintain a system of salary administration, which is fair and equitable, and that the director will, from time to time, provide for periodic salary surveys and recommend changes to the County's system through the County Administrator. An external and internal equity study will be performed, at a minimum, once every seven (7) years as funds permit.
   - Entrance Rates: The entrance pay rates will normally be the base rate of the salary range prescribed for the grade. Whenever possible, new employees with Charles County Government will begin employment at the base salary within the position grade. Occasionally, in order to recruit the best and most qualified talent, it may be necessary to approve a starting salary above the base salary. Starting salaries above the base salary will be based on qualifications, salary history, and availability of candidates.
   - Employees may advance within their salary range annually until they reach the maximum of their grade if job performance as rated on the performance appraisal is 3.0 or higher. Merit increases will be equivalent to 3% of the midpoint of the employee's assigned grade. Portions of a merit increase that exceed the maximum amount in a salary grade will be paid as a longevity award. An employee whose job performance is rated 2.99 or lower will not be eligible to receive a within grade salary increase during that fiscal year.
   - Employees whose salaries have reached, or exceed, the maximum of the grade (redlined salaries) are eligible to receive longevity awards and cost of living adjustments only. Consideration for a longevity award will occur at the first anniversary the employee is not eligible for a merit increase and thereafter on their anniversary date and will be awarded to those employees whose performance rating is not less than 3.0. Longevity awards of 3% of the midpoint of the employee's assigned grade will be paid in a lump sum amount. It is not added to the employee’s salary.
9. Policies and Procedures for the operation of the Purchasing Office were adopted on June 10, 1999, revised October 1, 2014, and last reviewed September 9, 2024. These policies cover purchasing and procurement, competitive bidding, disposition of surplus property, and law enforcement supplies and equipment.

Revenue Policies

1. Estimation of revenue receipts shall be realistic and attainable both in the determination of fund balance generation in the current fiscal year and in the estimated receipts for the following year. Where judgment is required, conservatism shall be the rule.
2. The Commissioners review all user fees and charges annually. The review will include changes to existing fees and charges and approval of new fees and charges.
3. The County's goal for Enterprise Funds is to establish rates that provide for self-sufficiency. During the budget process, a review of all programs that operate on an enterprise fund basis is prepared to ensure that revenues for such programs continue in a self-supporting nature. By doing so, the Commissioners relieve the pressure of funding such programs on the general taxpayer. Major programs include Water and Sewer, Landfill, Environmental Services, Recreation, Watershed Restoration and Protection Program, and Developer Inspection and Review.
4. Grant funding will be considered to leverage County funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will mainly be budgeted in Special Revenue funds. The programs will be adjusted to reflect the level of funding available.

Fund Balance Policy

The County Commissioners adopted the following policy on March 9, 2010, in order to manage the County's financial resources by establishing a fund balance policy for its General Fund and Water and Sewer Fund operations. The policy was reviewed by the Commissioners on September 25, 2019. This policy will ensure the County maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unexpected one-time expenditures. The policy will be reviewed on an annual basis during the budget process.

1. General Fund: The unrestricted fund balance range for the General Fund excluding committed and assigned items shall not be less than 8% and not more than 15% of the total budgeted operating revenues of the General Fund budget at the end of each fiscal year.
2. Water and Sewer Enterprise Fund: The fund balance range for the Water and Sewer Operating Budget shall not be less than 30 days and not more than 120 days of the total operating expenses of the Utilities Operating Fund at the end of each fiscal year.

SURPLUS:

When there is a surplus (in excess of 15% of the General Fund Budget), those funds are to be designated or appropriated during the next fiscal year for the following purposes in order of priority:

1. Eliminate shortfalls in related funds.
   - Any General Fund surplus shall be transferred to cover shortfalls within the Special Revenue Funds.
   - Any Water and Sewer Operating Budget surplus may be reserved for one-time capital needs.
2. Reduction or avoidance of debt. If there is short-term debt within the fund the surplus may be applied to reduce or eliminate the debt if financial analysis proves this to be advantageous for the County. If a borrowing is scheduled, the surplus may be used to reduce the principal amount the County needs to obtain if financial analysis proves this to be advantageous for the County.
3. Applied to one-time expenditures such as capital outlay purchases, capital projects, or operating needs. These costs should not be recurring.
4. Tax, fee, or rate stabilization. Surplus funds may be designated for stabilization in order to avoid raising taxes, fees, or rates related to the fund in subsequent years.

SHORTFALL:

If it is determined there is a shortfall (an amount below the lower limit of the fund balance range), the fund balance is to be rebuilt through the following mechanisms in order of priority:

1. Distribution of surplus from other related funds as delineated under "Surplus" category.
2. An appropriation during the next three annual budget cycles of at least 20% of the shortfall for the purpose of restoring fund balance to the 8% floor. If this is financially unfeasible, a written plan shall be forwarded by the County Administrator to the Board of County Commissioners for approval in order to restore the fund balance to an amount within the range within the specified time frame. This plan may require reduction of services, increases in taxes, fees, or rates, or some combination thereof.

Capital Management Policies

1. The Capital Improvement Program provides for the development and improvement to the County's infrastructure for the ensuing fiscal year and four years thereafter. The first year of the plan establishes a budget for the new fiscal year. The remaining four years serve as a guide for use in determining probable future debt issuance needs and operating cost impacts.
2. Proposed projects will be submitted on an annual basis for review with the County Commissioners. Project submissions will include a section containing future operating impacts that, if approved, will be factored into the County's Five-Year Plans.
3. The Capital Budget is adopted at the project level. Governmental capital improvement expenditures are accounted for in the Capital Projects Fund and are funded by a variety of sources. Enterprise fund capital improvement expenditures are accounted for in their respective funds.
4. No appropriation for a capital project in the capital budget shall lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned or a transfer of appropriation has been authorized by the County Commissioners; provided, however, that any capital project shall stand abandoned if three fiscal years elapse without any expenditure from or encumbrance of the appropriation are made. The balances remaining to the credit of the completed or abandoned capital projects shall be available for appropriation in subsequent capital budgets upon approval by the County Commissioners. Capital Project Closure Procedures were adopted on March 7, 2016, to establish a protocol for closing out projects.
5. Authority to transfer budget amounts within the Capital Project fund are established under the "Budget Policies and Delegated Authorities".

Budget Policies

The County Commissioners adopted the Budget Policies and Delegated Authorities on April 3, 1995, and these policies were last revised on July 1, 2022. These policies address:

- Delegated Authority for Budget Transfers
- Supplementary and Emergency Appropriations
- Lapsed Appropriations
- Capital Project Budget Procedures and Delegated Authority for Change Orders of Capital Project Contracts
- Formal Bid Award Procedures

These policies apply to budgets managed by the Board of County Commissioners (BOCC), County Administrator, Deputy County Administrator, Department Directors, and County Agencies.

BUDGET AMENDMENT:

The formal guidelines for Budget Amendments are as follows:

- Approval authority for Budget Amendments up to $25,000 is delegated to the President of the Board of County Commissioners, and in excess of $25,000 requires the majority approval of the Board of County Commissioners.
- Approval authority for Grant Budget Amendments up to $200,000 where no County funding is required is delegated to the Director of Fiscal and Administrative Services; Over $200,000, and no County funding is involved is delegated to the County Administrator.
- Approval authority for Capital Budget Amendments up to $25,000 is delegated to the County Administrator; $25,001 - $50,000 is delegated to the County Commissioner President; and in excess of $50,000 requires the majority approval by the Board of County Commissioners.

Regular updates to income statement reports are prepared for all major operations comparing year-to-date activity and year-end estimates with budget and prior year actual results. This review alerts the Board of County Commissioners to any financial problems that may require action, or operating surpluses that could be reinvested for program improvements.

Accounting Policies

POSITION CONTROL PROCEDURES:

The County Commissioners adopted the Accounting Policy and Procedures Manual for Position Control Procedures in January 1995, and these policies were last revised on September 23, 1997. The overall objective is to achieve proper control and approvals over adding or deleting of full-time and full-time reduced hours positions within departments controlled by the County Commissioners and to report status of positions to the County Commissioners on a quarterly basis. This policy was put in place to:

1. Ensure that only authorized positions are advertised and hired.
2. Ensure that the Budget Office is notified of all authorizations for new position and the source of funds for those positions.
3. Ensure that only budgeted positions are added to the payroll.
4. Properly train the departments of county government in the proper procedures for obtaining new permanent position and in filling vacancies in permanent positions.
5. Establish an effective management information system which provides information in a concise format useful to management.
6. Maximize the use of electronic data processing and electronic data processing controls.
7. Establish control procedures to test the system for failure and to report any discrepancies to the County Commissioners on a timely basis.

ASSET ACCOUNTING AND CONTROL PROCEDURES:

The County Commissioners adopted this policy on March 29, 2011, and reviewed the policy on May 30, 2014, with no changes. Assets are differentiated between Capital Assets (greater than $5,000) and Controlled Assets (less than $5,000). Capital Assets included all assets with an expected useful life of one year or more and with an original cost of greater than $5,000 per unit. These items shall be recorded in the accounting records and in the Capital Asset Records when they are acquired and/or put into service. Controlled Assets include assets with an expected life of one year or more and with an original cost of less than $5,000 per unit.

These assets should include, at a minimum, those assets with an original cost of between $1,000 and $4,999 per unit but may also include assets that fall below the $1,000 if the department head deems it advantageous to track these lower per unit cost assets for internal control purposes. The objectives of these asset accounting and control procedures include the following:

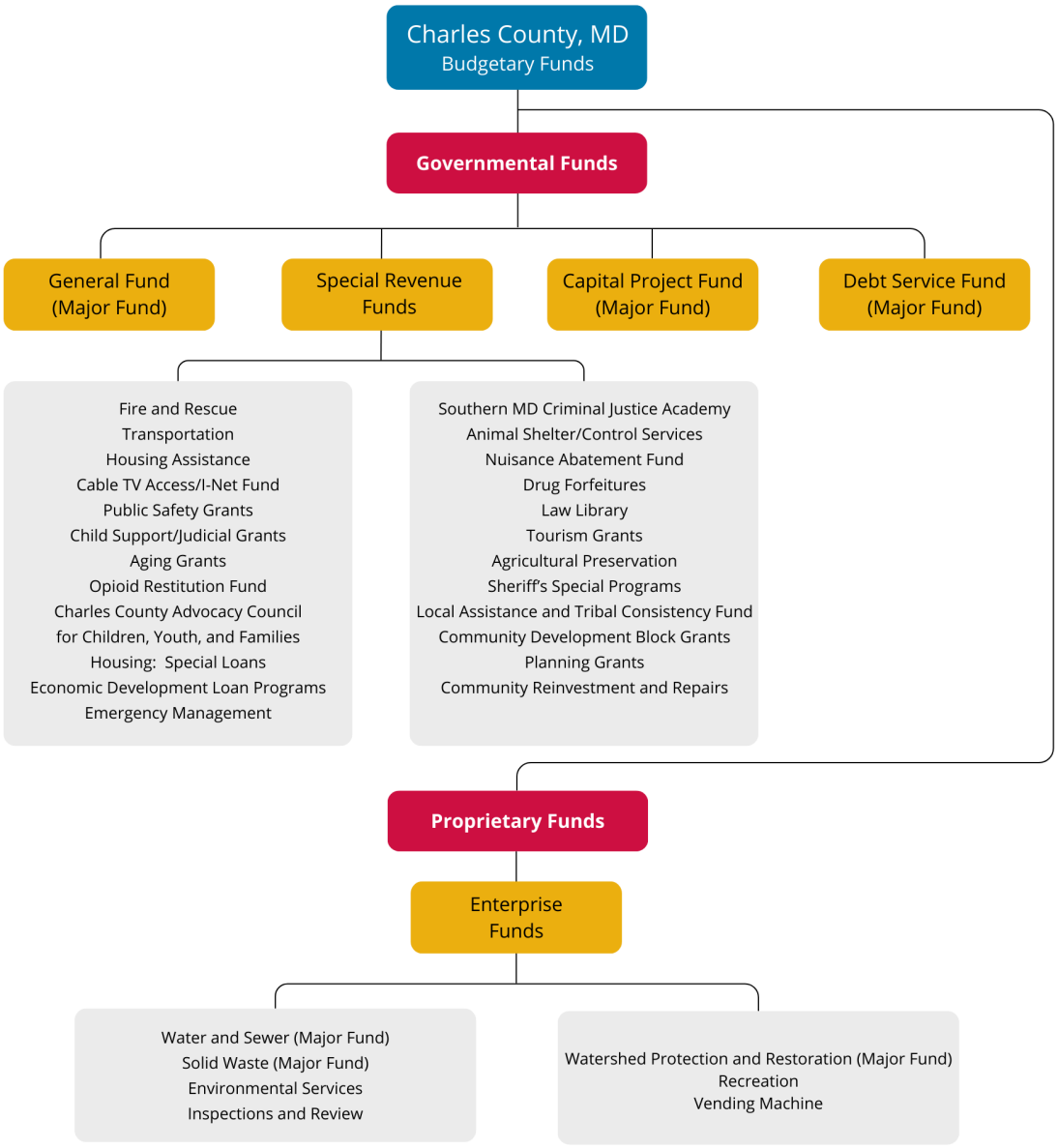
1. To define and maintain proper accounting controls over capital assets and controlled assets acquired by the County.
2. To assign responsibility for the safekeeping of capital assets and controlled assets to the appropriate managers.
3. To establish standard procedures for the recognition in the accounting, capital asset program, and controlled asset program of acquisitions, disposals, and transfers of capital asset.
4. To ensure that all information needed for insurance or warranty purposes is obtained and maintained on a current basis.
5. To ensure that proper approvals are obtained and established procedures are followed for transfers or disposals of capital assets.
6. To ensure compliance with accounting and reporting requirements as established by generally accepted governmental accounting standards.

Financial Reporting Policies

1. The County's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
2. An independent accounting firm will perform an annual audit and issue an audit opinion that will be included with the County's published Annual Comprehensive Financial Report (ACFR).
3. The County's ACFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inferences.
4. The County's Budget will be submitted to GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programming policy document, as a comprehensive financial plan, as an operation's guide for all organizational units, and as a communication device for all significant budgetary issues, trends, and resource choices.
5. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

Fund Structure

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026



Fund Structure

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The county, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the county can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for financial resources used in the day-to-day operations of the government. Proprietary funds are those used to account for the government's business type activities where fees are charged for services rendered. Fiduciary funds are those used to account for funds held by the government in trust for others that cannot be used to support the government's programs. Fiduciary funds are not subject to a budgetary process and are not included in this budget document. Fiduciary funds can be found in the county's audited financial statements.

Under GASB No. 34, the focus of the fund financial statements is on major funds. These funds generally represent the most important funds defined based on a numerical formula. Once identified, each major governmental and enterprise fund is presented in its own column in the governmental and proprietary fund statements. Charles County's major funds include the General Fund, Capital Project Fund, Debt Service Fund, Water and Sewer Operation Fund, Watershed Protection and Restoration Fund, and the Solid Waste Fund.

Description of Each Fund

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Description of Each Fund

GOVERNMENTAL FUNDS

General Fund
The General Fund accounts for resources traditionally associated with government services which are not required legally or by special financial management to be accounted for in another fund. The General Fund is considered a major fund. Major revenue sources consist of property, income, recordation, and various user fees. These revenues account for much of the total revenue. Expenditures for public schools, public safety, debt service, public works, community services, recreation, parks and tourism, planning and growth management, community college, and general administrative account for most of the budgets that are appropriated annually. The General Fund is the largest of the Governmental Funds.

Capital Project Fund
The Capital Project Fund accounts for financial resources to be used for the acquisition, construction, or renovation of major capital infrastructures. Financial resources include long-term debt borrowing, operating revenue from other budgets, federal or state grants, other local government contributions, and donations from the private sector. A capital project is defined as a project of a non-recurring nature, which may require the purchase of land, engineering & design fees, construction, and equipment. This fund is utilized to track a project that is greater than $15,000 and has a useful life of 10 years or more. Projects related to roads, schools, college, parks, and general government costs are included. The Capital Project Fund is considered a major fund.

Debt Service Fund

The Debt Service Fund accounts for the annual payment of long-term debt which has a specific or legally binding revenue source. This revenue source is dedicated to the current year retirement of the principal outstanding on long-term debt and the current year interest expense. The Debt Service Fund is a major fund. This fund is utilized to account for developer construction bonds and for school construction bonds. Long-term note receivables provide the County with a funding source for the taxable bonds issued on behalf of local developers for road construction. Revenues from the County's Excise Tax finance the debt service for bond issues sold for school construction. The capital asset financing and purchases are also accounted for in the Debt Service Fund.

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures, or for particular purposes. Often, this type of fund will account for the financial transactions of federal, state, and local grants that have specific expenditures associated with the program. The Special Revenue funds of the county are non-major funds. For the most part, the county utilizes this type of fund to account for the various federal and state grants received, such as low-income housing assistance, aging programs, child support, human services, and public safety grants. This fund type is also used to account for the county's fire and rescue tax revenue which is then distributed to the various volunteer fire and rescue squads, for property tax revenue from agricultural assessments that are set aside to purchase and preserve farmland, and for revenue generated from a franchise fee agreement with cable TV providers to support government access channels for Charles County.

PROPRIETARY FUNDS

Enterprise Funds

Enterprise Funds are established to differentiate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of the program. The Water and Sewer Fund, the Solid Waste Fund, and Watershed Protection and Restoration Fund are considered major funds. The County provides water and sewer service to over 37,000 customers and is anticipated to accept over 112,000 tons per year at the Landfill. The Watershed Protection and Restoration Fund is for implementation of local stormwater management plans and practices, and stream and wetland activities. Other Enterprise Funds include: Environmental Services, Inspection and Review, Recreation, and Vending Machines.

NOTE: Charles County does not maintain any internal service funds. The FY2026 adopted budget does not include the one-time American Rescue Plan Act (ARPA) funding that was received in May 2021. This funding is tracked outside of the normal budget process. Additional information on the ARPA Plan can be found on our web page (ARPA Plan).

Department/Agency Funding

	GOVERNMENTAL			PROPRIETARY			
DEPARTMENT/AGENCY	**GENERAL FUND**	**CAPITAL PROJECTS**	**OTHER GOVERNMENT**	**WATER AND SEWER**	**SOLID WASTE**	**WATERSHED PROTECTION**	**OTHER ENTERPRISE**
COUNTY DEPARTMENTS							
Capital Services		✔		✔			
Central Services	✔						
Community Services	✔		✔				✔
County Administrator	✔		✔				
County Attorney	✔						
County Commissioners	✔						✔
Economic Development	✔		✔				
Emergency Services	✔	✔	✔				
Fiscal and Administrative Services	✔		✔	✔			
Human Resources	✔						
Planning and Growth Management	✔	✔	✔	✔		✔	✔
Public Works	✔	✔	✔	✔	✔	✔	✔
Recreation, Parks and Tourism	✔	✔	✔			✔	✔
OUTSIDE AGENCIES							
Board of Education	✔	✔	✔				
Board of Fire and Rescue	✔		✔				
Circuit Court	✔		✔				
College of Southern Maryland	✔	✔	✔				
Conservation of Natural Resources	✔						
Criminal Justice Coordinating Council	✔						
Election Board	✔						
Health	✔		✔				
Library	✔						
Liquor Board	✔						
Orphan's Court	✔						
Sheriff's Office	✔		✔				✔
Social Services	✔		✔				
State's Attorney	✔		✔				

Basis of Budgeting

FISCAL YEAR 2026 BUDGET BOOK
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Basis of Accounting versus Basis of Budgeting

The basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. The measurement focus identifies which transactions should be recorded. Charles County conforms to generally accepted accounting principles (GAAP) as applicable to government units and has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association.

Charles County utilizes a formal budgetary process as a management control device for the General, Special Revenue, Debt Service, Capital Projects, and Enterprise Funds. The County adopts a balanced budget on a per fund basis. Revenue and expenditure budgets are adopted using a modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. “Measurable” means knowing or able to reasonably estimate the amount. “Available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

Due to the self-supporting nature of enterprise funds, the basis of accounting sometimes differs from the basis of budgeting. When developing budgets, capital outlays are treated as expenditures so that fees can be adjusted to meet cash demands. Principal payments on long-term bonds are also treated as expenditures for the same reason. Governmental fund types are consistent with standard accounting reports. No formal budget is adopted for the Fiduciary funds.

The basis on which the budget is formulated varies depending upon the nature of the operation.

Summary of Differences

Fund	Fund Type	Revenues	Expenses	Asset Depreciation	Debt Service	Capital Outlay
General	Governmental	Modified Accrual	Modified Accrual	No	Principal and Interest	Expenditure
Special Revenue	Governmental	Modified Accrual	Modified Accrual	No	Principal and Interest	Expenditure
Debt Service	Governmental	Modified Accrual	Modified Accrual	N/A	Principal and Interest	N/A
Capital Project	Governmental	Modified Accrual	Modified Accrual	No	N/A	Expenditure
Enterprise	Proprietary	Modified Accrual	Modified Accrual	No	Principal and Interest	Expenditure
Trust and Agency	Fiduciary	No Budget	No Budget	N/A	N/A	N/A

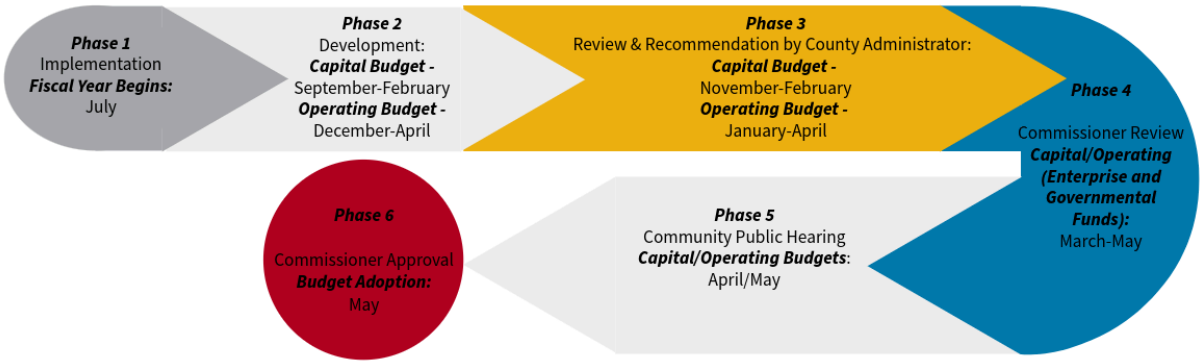
The Budget Process

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

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

After the budget is adopted, Budget Transfers and Budget Amendments are subject to the adopted Budget Policies and Delegated Authorities that were last revised on July 1, 2022.

Budget Process Timeline



DEVELOPMENT, REVIEW AND ADOPTION

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

The requests are reviewed by senior management and department heads are given an opportunity at this time to prioritize their projects and fit projects with the highest needs within the County's affordable debt limits. The CIP was presented to the Board of County Commissioners starting in March with a review of which projects were within the targeted budget and those projects exceeding budget based on this prioritization. A public hearing was held on May 7, 2025. The budget was approved by the Commissioners on May 20, 2025.

The Department of Fiscal and Administrative Services - Budget Division provides general guidelines to the departments and agencies involving commissioner priorities, from both a fiscal and political policy, as well as the revenue outlook for the coming year. A comprehensive program review and request for the General Fund is developed during the fall and early winter. The Budget Division makes expenditure recommendations for most of the departments in the fall. Departments and agencies review these recommendations and make additional requests providing justification.

The Department budget requests are reviewed with the departments, agencies, and the County Administrator to include performance measures, priority setting and to ensure that equity is embedded. The County Administrator submits proposed budgets to the County Commissioners for review during the spring and this is the basis for the public hearing in May. Shortly before the public hearing, and continuing thereafter, commissioner review of all budgets is conducted and final adoption is typically completed in May. The County performed a survey near the start of the budget cycle for citizens to provide feedback on how Charles County Government departments should prioritize their FY2026 budget requests. The results of this survey were used to assist departments in determining what areas should be their highest priority. An additional survey was performed later in the budget cycle for citizens to share feedback on the budget for the upcoming year. In this survey, citizens were asked for highest priority as well as how they would like to see these items funded (raising taxes, taxing specialized areas, or reduce another area to cover the cost). In addition to the public hearing on the budget, throughout the year, citizens are invited to join their Commissioners at public forums and town hall meetings to discuss topics that concern them the most. The Commissioners also hold public comment sessions twice a month.

The budget preparation and review process for the Enterprise Fund operating budgets is similar to that of the General Fund. However, since Enterprise Funds are self-supporting the needs of the Departments are reviewed along with the impact on the user fee rates. The Enterprise Fund capital improvement program and operating budgets are reviewed simultaneously with the Commissioners so they are aware of the impact the capital improvement program has on future operating budgets. The public hearing held in May includes review of the Enterprise Funds.

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

The county has produced a podcast series called "Let's Get Fiscal" to provide more information on all things related to fiscal practices and budgeting. In addition, included on our webpage are the videos of Commissioners' budget work sessions that allow citizens to access and view all the meetings related to the budget process and ultimate adoption.

OPERATING AND CAPITAL BUDGET INTERACTION

In conjunction with the review and adoption of the current year budget and five-year Capital Improvement Program, five-year plans are prepared and reviewed with the Commissioners for the General Fund, Water and Sewer Fund, Landfill Fund, Environmental Services Fund, and the Watershed Protection and Restoration Fund. An intensive review of the capital budget requests and the five-year plans are necessary for two main reasons: (1) to determine the affordability of future debt issuance as it impacts each fund's ability to retire the debt and to pay the interest cost and (2) to review the operating impacts associated with the completion of the project.

Fiscal Year 2026 Operating Budget Calendar

November 4, 2024

Action

Elected officials and agencies receive Operating Budget Request Forms. County departments are provided either budget forms or online access to the budget software for operating requests. Performance Measures file sent to departments.

December 9, 2024

Action

County department and elected official/agency budget requests and Performance Measures files are returned to Fiscal and Administrative Services - Budget division.

February 28, 2025

Action

Board of Education and CSM operating budget requests are due.

March 18, 2025

Budget Work Session – Enterprise Funds (Operating and Capital)

Review of budgets and impact on associated fees:

- Water and Sewer
- Recreation
- Cable (special revenue)
- Cannabis (special revenue)

March 25, 2025

Budget Work Session – Fees and Charges, Tax Differential, and Enterprise Funds

Review of all county fees and charges - highlighting new fees and changes to existing fees and review of budgets and impact on associated fees:

- Landfill
- Stormwater
- Environmental Services
- Inspection

April 8, 2025

FY2026 Budget Update

Provide status update on the FY2026 budget outlook and potential impacts that may affect the budget.

April 29, 2025

Budget Work Session – General Fund

Review of operating revenue estimates, including:

- Property taxes
- Income tax
- Recordation/transfer taxes
- Service Charges
- Licenses and permits
- Grants
- Fines and forfeitures
- Other income

First review of proposed County Administrator budget

- Overview of total proposed budget
- Highlights of county agency funding
  - Board of Education
  - Sheriff's Office
  - Other agencies

April 30, 2025

Budget Work Session – General Fund

Final review of proposed County Administrator budget

- Highlights of county government operations:
  - Public Works – Facilities
  - Emergency Services
  - Recreation, Parks and Tourism
  - Fiscal and Administrative Services
  - Economic Development
  - Planning and Growth Management
  - Community Services
  - County Administrator Office
  - County Commissioners' Office
  - County Attorney's Office
  - Human Resources
  - Remaining budgets

May 6, 2025

Budget Work Session – General Fund, Special Revenue Funds and Enterprise Funds

Special Revenue budget review to include:

- Federal and state grants
- Fire and Rescue
- Special programs with dedicated revenues

Recap General Fund and enterprise funds.

May 7, 2025

Public Hearing – Operating and capital budgets, constant yield tax rate*

Citizens' opportunity to be heard on the proposed FY2026 budgets

May 13, 2025	**Budget Work Session – General Fund and all budgets** Commissioners' proposed changes to the budget
May 20, 2025	**Budget Work Session – General Fund and recap of all budgets** Review impact of Commissioner changes to the budget
May 20, 2025	**General Fund tax rates and budget adoption** **Budget adoption of all other funds** Pending finalization of governor's signing or vetoing state bills
May – July 2025	**Approved Budget Book prepared**

* A public hearing for the constant yield tax rate is needed only if a change to the current property tax rate is being proposed. The constant yield tax rate is simply a property tax rate that, when applied to new assessments, will result in the taxing authority receiving the same revenue in the coming taxable year that was produced in the prior taxable year.

Fiscal Year 2026 Capital Improvement Program Budget Calendar

The Capital Improvement Program (CIP) is a long-term planning and budget process which is reviewed annually to assist county officials with the task of planning, constructing, and financing public infrastructure. These projects are planned in five-year increments. Budget funds are appropriated by the County Commissioners for the most current fiscal year of the CIP (fiscal year 2026). The CIP is broken down into Governmental and Enterprise fund projects.

Governmental projects are supported by General Fund revenues:

- Board of Education
- Parks
- College of Southern Maryland
- Transportation
- General Government (buildings, land preservation)

Enterprise fund projects are funded by self-supporting user fees:

- Water
- Sewer
- Stormwater
- Landfill
- Environmental Services

September 20, 2024	**Action** Fiscal year 2026-2030 CIP forms sent to county departments and agencies.
October 11, 2024	**Action** Governmental CIP requests are returned to Fiscal and Administrative Services - Budget division.
October 18, 2024	**Action** Enterprise fund CIP requests are returned to Fiscal and Administrative Services - Budget division. Board of Education (BOE) CIP requests are returned to Fiscal and Administrative Services - Budget division. • BOE CIP requests due to the State for Interagency Committee for School Construction (IAC) consideration by 10/04/2024; submitted by BOE
November 19, 2024	**Budget Work Session** Preliminary BOE capital budget request review with the County Commissioners and BOE to meet state deadline submission

	• Forward County Commissioner letter of support to IAC for Board of Education CIP. Letter due to IAC on November 29, 2024.
November 2024 – March 2025	**CIP review with County Administrator and departments**
March 18, 2025	**Budget Work Session – Enterprise Funds (Operating and Capital)** • Water and Sewer
March 25, 2025	**Budget Work Session – Remaining Enterprise Funds (Operating and Capital)** • Landfill • Stormwater • Environmental Services
April 29, 2025	**Budget Work Session – Governmental CIP Overview**
May 6, 2025	**Budget Work Session – Governmental CIP Overview and Recap**
May 7, 2025	**Public Hearing on CIP** Citizens' opportunity to be heard on the proposed FY2026-FY2030 CIP
May 13, 2025	**Budget Work Session – Commissioners' Proposed Changes to the CIP Budget**
May 20, 2025	**Budget Work Session – Recap and final review of the FY2026-FY2030 CIP**
May 20, 2025	**Formal Adoption** Pending finalization of governor's signing or vetoing state bills

Fiscal Year 2026 Adopted Budget - Summary by Fund

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Governmental Funds

	AMENDED	OPERATING REVENUE	COUNTY SUPPORT	FUND BALANCE	TOTAL
	FY2025	FY2026	FY2026	FY2026	FY2026
General Fund	**$561,338,600**	**$573,224,700**	**$0**	**$21,856,800** [1]	**$595,081,500**
Capital Project Fund					
Governmental	$98,360,000	$90,600,200	$9,468,900	$6,612,000 [1]	$106,681,100
Water and Sewer	$56,983,000	$31,126,000	-	-	$31,126,000
Watershed Protection and Restoration	$8,568,000	$3,862,000	-	-	$3,862,000
Solid Waste - Landfill	$18,007,000	$406,000	-	-	$406,000
Environmental Services	$2,026,000	$826,000	-	-	$826,000
CAPITAL PROJECTS TOTAL	**$183,944,000**	**$126,820,200**	**$9,468,900**	**$6,612,000**	**$142,901,100**
Governmental Reserves	**$600,000**	**-**	**-**	**-**	**$0**
CAPITAL PROJECT FUND TOTAL	**$184,544,000**	**$126,820,200**	**$9,468,900**	**$6,612,000**	**$142,901,100**
Debt Service Fund	**$19,658,200**	**$21,084,700**	**-**	**-**	**$21,084,700**
Special Revenue Funds					
Fire And Rescue	$16,798,300	$17,806,400	$0	$0	$17,806,400
Transit Grants	$12,649,301	$5,009,987	$7,203,300	$677,516 [1]	$12,890,803
Housing Assistance	$11,240,884	$11,420,247	$207,000	$0	$11,627,247
Cable Franchise Fund	$3,441,200	$2,751,400	$0	$89,500 [1]	$2,840,900
Public Safety Grants	$3,558,050	$1,602,941	$1,226,820	$0	$2,829,761
Judicial Grants	$3,116,598	$1,824,013	$128,400	$0	$1,952,413
Opioid Restitution Fund	$1,375,500	$1,619,009	$0	$0	$1,619,009
Federal Aging Grants	$1,448,138	$1,028,187	$0	$0	$1,028,187
Local Management Board	$1,159,690	$958,601	$29,000	$0	$987,601
State Aging Grants	$1,014,047	$913,155	$0	$0	$913,155
Cannabis Reform Act Fund	$0	$480,000	$0	$331,000 [1]	$811,000
Housing Loans	$404,500	$404,500	$0		$404,500
Economic Development Loan Programs	$275,000	$0	$0	$275,000 [1]	$275,000
Emergency Management	$1,127,714	$123,526	$119,826	$0	$243,352
Animal Shelter/Control	$161,200	$201,200	$0	$0	$201,200
Southern Maryland Criminal Justice Academy	$247,450	$102,000	$93,300	$0	$195,300
Nuisance Abatement	$150,000	$150,000	$0	$0	$150,000
Tourism Grants	$109,470	$113,740	$0	$0	$113,740
Drug Forfeitures	$204,000	$84,500	$0	$0	$84,500

	AMENDED	OPERATING REVENUE	COUNTY SUPPORT	FUND BALANCE	TOTAL
	FY2025	FY2026	FY2026	FY2026	FY2026
Law Library	$81,200	$42,200	$39,200	$2,800	$84,200
Agricultural Preservation	$31,200	$31,200	$0	$0	$31,200
Sheriff's Special Programs	$12,900	$12,900	$0	$0	$12,900
Community Development Block Grant	$844,850	$0	$0	$0	$0
SPECIAL REVENUE FUNDS TOTAL	**$59,451,192**	**$46,679,706**	**$9,046,846**	**$1,375,816**	**$57,102,368**

Proprietary Funds

	AMENDED	OPERATING REVENUE	COUNTY SUPPORT	FUND BALANCE	TOTAL
	FY2025	FY2026	FY2026	FY2026	FY2026
Enterprise Funds					
Water and Sewer	$56,931,000	$57,475,100	-	$3,341,000 [1]	$60,816,100
Solid Waste - Landfill	$14,425,800	$11,794,400	-	$2,333,800 [1,2]	$14,128,200
Inspections and Review	$10,438,300	$12,659,000	-	$170,000 [1]	$12,829,000
Environmental Services	$10,021,100	$11,509,100	-	$218,700 [2]	$11,727,800
Watershed Protection and Restoration	$8,246,900	$8,662,700	-	$150,000 [1]	$8,812,700
Recreation	$2,173,000	$2,216,300	$75,000	-	$2,291,300
Vending Machine	$138,800	$138,800	-	$0	$138,800
ENTERPRISE FUNDS TOTAL	**$102,374,900**	**$104,455,400**	**$75,000**	**$6,213,500**	**$110,743,900**
ALL FUNDS TOTAL	**$742,822,892**	**$872,264,706**	**$18,590,746**	**$36,058,116**	**$926,913,568**

Footnotes

1. The fund balance appropriation represents plans to utilize surplus and reserved funds.
2. The fund balance appropriation represents use of equipment reserve funds.
3. The FY2025 appropriation represents the adopted budget except for the Special Revenue funds. The amended budget is used due to the frequent late changes in grant awards and budgets. Also not included is the American Rescue Plan Act Funds which was not part of the budgetary process and one-time in nature.
4. Not reflected in the FY2026 Appropriations is the American Rescue Plan Act Funds which was not part of the budgetary process and one-time in nature.

FY2026 Changes from Proposed Budget to Adopted Budget

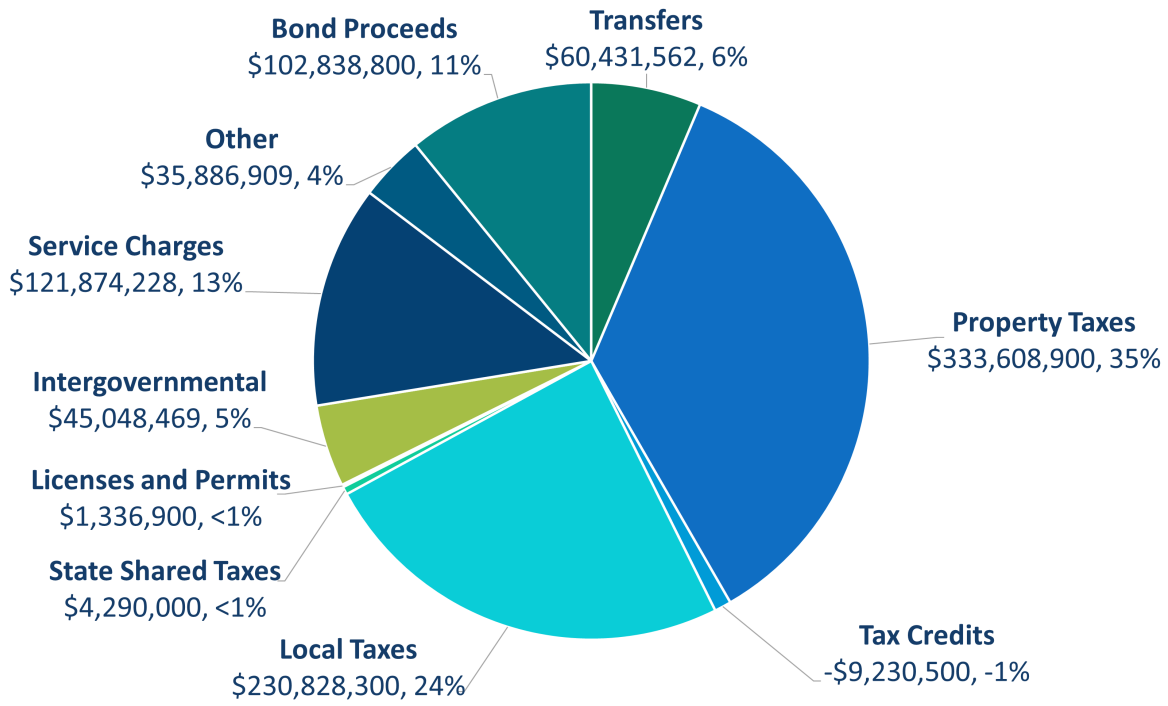
FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Commissioner Actions - All Funds

Funding Change	Commissioner Action
$900,000	To provide additional funding to support land preservation within the county, the Commissioners' approved an increase of $900,000 ($300,000 in FY2026, FY2027 and FY2028) in the FY2026-FY2030 Capital Improvement Program which is within debt affordability.
$767,800	Funding to switch curbside collection from bi-weekly to weekly curbside pick up was provided. In order to accomplish this, the County Commissioners approved an additional $12 increase to the Environmental Services Fund fee.
$300,000	To provide one-time funding to the Charitable Trust to distribute to local non-profits. The Commissioners' utilized fund balance reserves from the General Fund to fund this request.
$200,000	Extend the College of Southern Maryland's Commissioners' Cares Scholarship for another year to help with covering the cost of tuition for students. In order to fund this request the Commissioners' utilized one-time funding from the General Fund fund balance reserves.
$98,800	Increase in support of the Mediation Center at the College of Southern Maryland. The Commissioners utilized one-time funding from the General Fund fund balance reserves.
$59,400	To provide one-time funding to support an additional cohort in the University of Maryland C.D. Mote, Jr. Incentive Awards Program. The Commissioners' funded this increase by utilizing fund balance reserves from the General Fund. This is a four-year commitment totaling $237,600.
$50,000	One-time funding to support the Soil Conservation's Beginner Farmer Equipment Rental Program. Funding for this was provided by utilizing General Fund reserves.
$50,000	To provide one-time funding in support of the Military Alliance Council. The Commissioners' funded this increase by utilizing fund balance reserves in the General Fund.
$30,000	Funding for a compensation study for the Library was provided using fund balance reserves from the General Fund.

Approved Revenues by Account Classification

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

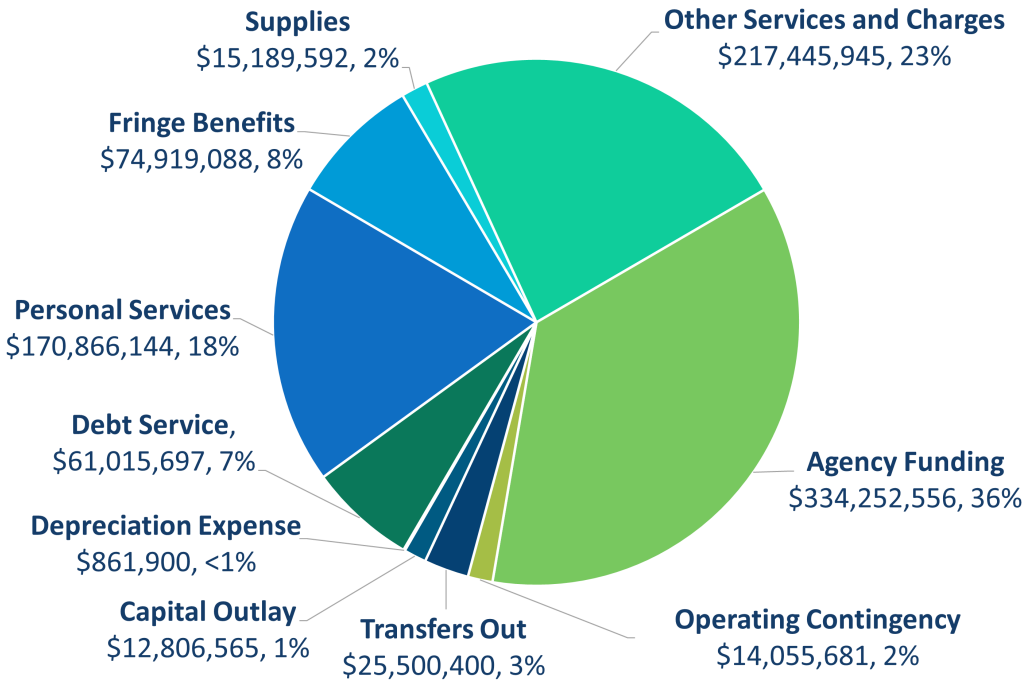


By Account Classification

	ADOPTED		ADOPTED		ADOPTED	
	FY2024	% TOTAL	FY2025	% TOTAL	FY2026	% TOTAL
Revenues						
Property Taxes	$282,880,200	31.3%	$305,572,800	33.1%	$324,378,400	35.0%
Local Taxes	$207,102,900	22.9%	$210,180,700	22.8%	$230,828,300	24.9%
State Shared Taxes	$2,830,000	0.3%	$3,410,000	0.4%	$4,290,000	0.5%
Licenses and Permits	$1,135,600	0.1%	$1,184,400	0.1%	$1,336,900	0.1%
Intergovernmental	$73,211,237	8.1%	$46,917,374	5.1%	$45,048,469	4.9%
Service Charges	$104,413,697	11.6%	$114,153,736	12.4%	$121,874,228	13.1%
Other	$28,237,700	3.1%	$51,237,800	5.6%	$35,886,909	3.9%
Bond Proceeds	$140,877,000	15.6%	$135,957,000	14.7%	$102,838,800	11.1%
Transfers	$61,807,538	6.8%	$53,758,727	5.8%	$60,431,562	6.5%
REVENUES TOTAL	**$902,495,872**		**$922,372,537**		**$926,913,568**	

Approved Expenditures by Account Classification

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026



By Account Classification

	ADOPTED		ADOPTED		ADOPTED	
	FY2024	% TOTAL	FY2025	% TOTAL	FY2026	% TOTAL
Expenses						
Personal Services	$147,557,044	16.3%	$166,447,660	18.0%	$170,866,144	18.4%
Fringe Benefits	$63,176,972	7.0%	$74,141,128	8.0%	$74,919,088	8.1%
Supplies	$16,251,619	1.8%	$15,326,305	1.7%	$15,189,592	1.6%
Other Services and Charges	$217,901,339	24.1%	$233,972,331	25.4%	$217,445,945	23.5%
Agency Funding	$343,105,462	38.0%	$321,761,056	34.9%	$334,252,556	36.1%
Operating Contingency	$15,194,196	1.7%	$10,509,797	1.1%	$14,055,681	1.5%
Transfers Out	$28,896,600	3.2%	$27,476,900	3.0%	$25,500,400	2.8%
Capital Outlay	$12,029,260	1.3%	$12,573,360	1.4%	$12,806,565	1.4%
Depreciation Expense	$820,900	0.1%	$834,900	0.1%	$861,900	0.1%
Debt Service	$57,562,480	6.4%	$59,329,100	6.4%	$61,015,697	6.6%
EXPENSES TOTAL	**$902,495,872**		**$922,372,537**		**$926,913,568**	

Fund Balance

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Description

Governmental Funds report the net effect of assets less liabilities at any given point in time as fund balance. The balance in this account is the cumulative results of revenues and expenditures over time. For Proprietary Funds, fund equity is classified as net assets. On the following pages the Schedule of Revenues, Expenditures, and Changes in Fund Balance/Net Assets provides the audited figures for Fiscal Year 2024 and estimates for Fiscal Year 2025 and Fiscal Year 2026. Fiscal Year 2025 estimates are based on unaudited figures as of May 31, 2025. Fiscal Year 2026 represents the approved budget for the General Fund, Debt Service and Other Governmental Funds. For the Enterprise Funds, Fiscal Year 2026 estimates were developed using the basis of accounting in order to accurately reflect the net change in fund balance. As discussed earlier, the basis for budgeting differs from the basis of accounting for the Enterprise Funds due to the treatment of debt payments, capital outlay, depreciation, and reserve accounts. The Capital Project Fund estimates for Fiscal Year 2026 take into account projects that are carried over from prior fiscal years. Budget Amendments are done in the beginning of the Fiscal Year to re-appropriate these funds.

For Governmental funds, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions to enhance the usefulness of fund balance information. The statement established these fund balance classifications that are used in the County's financial statement:

1. NON-SPENDABLE FUND BALANCE – this classification reports governmental funds that are not spendable in the current form, such as inventory and prepaid items, or due to a legal or contractual requirement that they maintain intact.

2. RESTRICTED FUND BALANCE – this classification reports amounts that are restricted when there are limitations imposed on their use either though enabling legislation adopted by the County or through external parties such as creditors, grantors, contributors, or laws and regulations of other governments.

3. COMMITTED FUND BALANCE – this category reports amounts that are self-imposed limitations that are set in place prior to the end of the reporting period. The limitation is imposed by formal action of the County's highest level of decision-making authority. The highest level of decision-making action is resolution which is enacted by the Charles County Board of County Commissioners. Only the County may modify or rescind the commitment.

4. ASSIGNED FUND BALANCE – this classification reports amounts that are limited by the County's intent to be used for specific purposes but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of County Commissioner's to their designees, the County Administrator and the Director of Fiscal and Administrative Services.

5. UNASSIGNED FUND BALANCE – this classification reports the residual net resources.

Changes in Fund Balance/Net Assets

GENERAL FUND: Fiscal Year 2024 ended with a $3.4 million gain mainly due to the County earning higher returns on investments than budgeted. The Fiscal Year 2025 fund balance is estimated to increase by $3.8 million due to income tax, recordation and interest income exceeding expectations, as well as operating savings. The planned use of $21.9 million in fund balance is approved for FY2026 which is causing the decrease. These funds were formally reserved to fund priority one-time items in the FY2026 operating budget including funding to support the capital improvement program, funding for equipment purchases for the Sheriff's Office, funding to support a new Rental Registry program, and other one-time items that supports Commissioner goals and objectives. Fund balance reserves that were already established and are being utilized in FY2026 to help offset revenue losses from the Morgantown power plant deactivation, to offset any shortages in the Income Tax revenues, and the Other Post-Employment Benefits contribution per the County's strategic plan.

Schedule of Changes in Fund Balance - General Fund by Classification

	ACTUAL	ESTIMATED	APPROVED
	FY2024	FY2025	FY2026
Beginning Fund Balance	$195,528,036	$198,943,676	$202,777,360
Revenues	$523,200,316	$569,224,305	$573,224,700
Expenditures	-$499,012,420	-$538,270,423	-$576,422,500
Other Financing Sources/(Uses)	-$20,772,255	-$27,120,199	-$18,659,000
Projected Ending Fund Balance	**$198,943,676**	**$202,777,360**	**$180,920,560**
Non-spendable-Fund Balance	-$5,672,379	-$3,713,357	-$3,713,357
Restricted Fund Balance	-$180,904	-$201,966	-$201,966
Committed Fund Balance	-$178,020,972	-$183,030,791	-$161,173,991
Assigned Fund Balance	-$4,180,084	-$11,704,206	-$11,704,206
Unassigned Fund Balance	**$10,889,337**	**$4,127,040**	**$4,127,040**

CAPITAL PROJECT FUND : This fund fluctuates from year to year based on the timing and activity of capital project construction. Capital projects tend to be multi-year endeavors; therefore, timing the projects' financing will cause the fund balance to increase and decrease. By the end of FY2026, a fund balance of $88.3 million is estimated.

DEBT SERVICE FUND: Operating gains and losses will be incurred due to the timing of debt payments and related note repayment schedules which affect the fund balance. The fund also includes the capital lease proceeds and associated purchases which will also drive changes in fund balance.

OTHER GOVERNMENTAL FUNDS: Fiscal Year 2024 ended the year with an $1.1 million increase in fund balance. Fund balance is estimated to increase in Fiscal Year 2025 by $1.5 million. The County received funding from Federal agencies to support the County's effort in mitigating and responding to the COVID-19 impact and this cost will be realized in future fiscal years. Fiscal Year 2026 it is estimated that fund balance will remain at the same level as FY2025. Fund Balance will be allocated in future years according to program requirements or formal designations. The fund equity is estimated to remain in excess of $22.8 million at the end of Fiscal Year 2026.

WATER AND SEWER FUND: Net assets for the Water and Sewer Fund increased by $24.0 million in Fiscal Year 2024 and reflects developer contributions as well as operating savings that occurred during the fiscal year. Fiscal Year 2025 is estimated to increase by $16.2 million and Fiscal Year 2026 is estimated to increase by $446 thousand. These amounts are relatively insignificant to a fund equity that remains in excess of $254.2 million.

SOLID WASTE FUND: Net assets for the Solid Waste Fund increased by $5.1 million in Fiscal Year 2024. Net assets are estimated to increase by $2.5 million in Fiscal Year 2025 and by $3.4 million in Fiscal Year 2026. Driving these increases are the projected increase in revenues from tipping fees and interest income due to higher rates. The fund equity is estimated to remain in excess of $64.3 million at the end of Fiscal Year 2026.

WATERSHED PROTECTION FUND: Net assets for the Watershed Protection Fund have increased by $1.1 million in Fiscal Year 2024; an increase of 7.5%. Fiscal Year 2025 is estimated to increase by $851 thousand; an increase of 5.3%. These increases in fund balance are mainly due to expenditures coming in less than anticipated and lower debt cost due to a lower bond issue being needed. The fund equity is estimated to remain in excess of $17.1 million at the end of Fiscal Year 2026.

OTHER ENTERPRISE FUNDS: A $3.1 million gain in Fiscal Year 2024 increased fund equity by 24.4% and Fiscal Year 2025 is estimated to increase by $1.3 million mainly based on an increase in building activity. While revenues related to building activity are collected in one fiscal year the actual expense may not occur until a later fiscal year. The timing of these revenues and expenses cause fluctuations in fund balance. Fund balance is expected to be approximately $17.0 million by the end of Fiscal Year 2026.

Schedule of Revenues, Expenditures and Changes in Net Assets

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Enterprise Fund - Water and Sewer Fund

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Revenues			
Licenses and Permits	$80,136	$81,800	$80,600
Federal Grants	$0	$31,210	$0
State Grants	$279,261	$0	$0
Local Governments	$4,084,782	$1,850,500	$1,851,200
Service Charges	$63,811,745	$60,024,384	$63,211,300
Fines and Forfeitures	$1,021,834	$1,366,200	$990,000
Interest Income	$151,826	$23,264	$0
Rent Revenues	$373,214	$406,544	$330,000
Miscellaneous	$5,815,522	$5,893,295	$2,942,000
TOTAL REVENUES	**$75,618,320**	**$69,677,197**	**$69,405,100**
Expenditures			
General Government	$946,430	$954,100	$1,271,400
Fiscal and Administrative Services	$1,258,730	$1,488,030	$1,488,655
Public Works - Utilities	$43,507,344	$43,420,350	$56,163,078
Planning and Growth Management	$1,713,066	$2,835,270	$4,094,067
Debt Service	$4,195,010	$4,824,474	$5,942,119
TOTAL EXPENDITURES	**$51,620,580**	**$53,522,224**	**$68,959,319**
Operating Gain/(Loss)	**$23,997,740**	**$16,154,973**	**$445,781**
Change in Net Assets	**$23,997,740**	**$16,154,973**	**$445,781**
Net Assets - Beginning of Year	$213,648,675	$237,646,415	$253,801,388
Net Assets - End of Year	$237,646,415	$253,801,388	$254,247,169

Enterprise Fund - Solid Waste Fund

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Revenues			
Licenses and Permits	$31,160	$4,271	$25,000
Service Charges	$11,116,083	$9,872,129	$11,769,400
Interest Income	$1,788,028	$1,572,522	$2,000,000
Miscellaneous	$69,340	$0	$0
TOTAL REVENUES	**$13,004,612**	**$11,448,922**	**$13,794,400**
Expenditures			
General Government	$160,455	$174,200	$220,500
Fiscal and Administrative Services			
Public Works - Facilities	$7,740,078	$8,731,688	$10,129,346
Debt Service	-$4,444	$39,492	$40,000
TOTAL EXPENDITURES	**$7,896,090**	**$8,945,380**	**$10,389,846**
Operating Gain/(Loss)	**$5,108,522**	**$2,503,542**	**$3,404,554**
Change in Net Assets	**$5,108,522**	**$2,503,542**	**$3,404,554**
Net Assets - Beginning of Year	$53,263,128	$58,371,650	$60,875,192
Net Assets - End of Year	$58,371,650	$60,875,192	$64,279,747

Enterprise Fund - Watershed Protection and Restoration Fund

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Revenues			
State Grants	$67,985	$0	$0
Service Charges	$7,601,372	$8,172,500	$8,659,700
Interest Income	$14,538	$19,800	$3,000
TOTAL REVENUES	**$7,683,895**	**$8,192,300**	**$8,662,700**
Expenditures			
General Government	$40,000	$53,000	$62,000
Public Works - Facilities	$3,011,115	$3,184,777	$3,744,970
Recreation, Parks and Tourism	$30,000	$19,700	$35,000
Planning and Growth Management	$2,225,230	$2,647,012	$3,035,459
Conservation of Natural Resources	$88,288	$88,288	$94,800
Debt Service	$1,163,155	$1,238,376	$1,382,100
TOTAL EXPENDITURES	**$6,557,789**	**$7,231,153**	**$8,354,329**
Operating Gain/(Loss)	**$1,126,106**	**$961,147**	**$308,371**

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Other Financing Sources/(Uses)			
Transfers Out	$0	-$110,300	-$167,800
Change in Net Assets	**$1,126,106**	**$850,847**	**$140,571**
Net Assets - Beginning of Year	$14,998,262	$16,124,368	$16,975,215
Net Assets - End of Year	$16,124,368	$16,975,215	$17,115,786

Other Enterprise Funds

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Revenues			
State Grants	$31,707	$20,949	$20,900
Service Charges	$23,307,265	$24,778,722	$26,482,300
Interest Income	$16,802	$23,303	$12,000
Rent Revenues	$2,780	$77,974	$83,000
Miscellaneous	$216,280	$99,908	$0
TOTAL REVENUES	**$23,574,834**	**$25,000,856**	**$26,598,200**
Expenditures			
General Government	$190,849	$145,072	$284,600
Public Works - Facilities	$8,211,455	$9,210,883	$11,316,268
Community Services	$97,691	$409,720	$164,500
Recreation, Parks and Tourism	$2,147,086	$2,131,518	$2,249,061
Planning and Growth Management	$9,753,866	$11,605,988	$13,035,746
Public Safety	$168,345	$104,307	$108,200
Debt Service	$8,677	$11,500	$34,190
TOTAL EXPENDITURES	**$20,577,968**	**$23,618,987**	**$27,192,565**
Operating Gain/(Loss)	**$2,996,867**	**$1,381,869**	**-$594,365**
Other Financing Sources/(Uses)			
Transfers In	$75,000	$75,000	$75,000
Transfers Out	$0	-$110,300	-$167,800
Change in Net Assets	**$3,071,867**	**$1,346,569**	**-$687,165**
Net Assets - Beginning of Year	$12,592,939	$15,664,806	$17,011,374
Net Assets - End of Year	$15,664,806	$17,011,374	$16,324,209

Total - Enterprise Funds

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Revenues			
Licenses and Permits	$111,296	$86,071	$105,600
Federal Grants	$0	$31,210	$0
State Grants	$378,953	$20,949	$20,900
Local Governments	$4,084,782	$1,850,500	$1,851,200
Service Charges	$105,836,464	$102,847,735	$110,122,700
Fines and Forfeitures	$1,021,834	$1,366,200	$990,000
Interest	$1,971,194	$1,638,889	$2,015,000
Rent Revenues	$375,994	$484,518	$413,000
Miscellaneous	$6,101,142	$5,993,203	$2,942,000
TOTAL REVENUES	**$119,881,661**	**$114,319,274**	**$118,460,400**
Expenditures			
General Government	$1,337,734	$1,326,372	$1,838,500
Fiscal and Administrative Services	$1,258,730	$1,488,030	$1,488,655
Public Works - Facilities	$18,962,649	$21,127,348	$25,190,584
Public Works - Utilities	$43,507,344	$43,420,350	$56,163,078
Community Services	$97,691	$409,720	$164,500
Recreation, Parks and Tourism	$2,177,086	$2,151,218	$2,284,061
Planning and Growth Management	$13,692,162	$17,088,270	$20,165,272
Public Safety	$168,345	$104,307	$108,200
Conservation of Natural Resources	$88,288	$88,288	$94,800
Debt Service	$5,362,397	$6,113,842	$7,398,409
TOTAL EXPENDITURES	**$86,652,426**	**$93,317,744**	**$114,896,059**
Operating Gain/(Loss)	**$33,229,235**	**$21,001,531**	**$3,564,341**
Other Financing Sources/(Uses)			
Transfers In	$75,000	$75,000	$75,000
Transfers Out	$0	-$220,600	-$335,600
Net Change	**$33,304,235**	**$20,855,931**	**$3,303,741**
Fund Balance - Beginning of Year	$294,503,004	$327,807,239	$348,663,170
Fund Balance - End of Year	$327,807,239	$348,663,170	$351,966,911

Schedule of Revenues, Expenditures and Changes in Fund Balance

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Governmental Fund - General Fund

	ACTUALS	ESTIMATED	APPROVED
	FY2024	FY2025	FY2026
Revenues			
Property Taxes	$267,881,789	$287,442,924	$305,179,100
Income Taxes	$173,607,605	$197,892,423	$184,500,000
Other Local Taxes	$34,130,203	$33,642,547	$36,490,000
Licenses and Permits	$1,224,876	$1,270,588	$1,223,300
Federal Grants	$138,861	$1,604,742	$0
State Grants	$2,605,117	$2,672,517	$2,693,100
Service Charges	$12,686,826	$16,023,996	$16,731,200
Fines and Forfeitures	$5,258,914	$5,122,747	$5,293,300
Interest	$23,485,403	$21,664,294	$19,000,000
Rent Revenues	$1,344,326	$1,330,823	$1,430,700
Miscellaneous	$836,397	$556,704	$684,000
TOTAL REVENUES	**$523,200,317**	**$569,224,305**	**$573,224,700**
Expenditures			
General Government	$32,995,026	$38,835,813	$42,864,427
Fiscal and Administrative Services	$9,806,679	$10,723,226	$13,188,881
Public Works - Facilities	$15,849,839	$19,264,395	$19,191,140
Community Services	$2,651,928	$3,016,700	$3,521,963
Recreation, Parks and Tourism	$11,106,398	$12,496,003	$14,826,862
Planning and Growth Management	$4,238,211	$4,779,345	$5,559,052
Public Safety	$145,485,141	$158,673,001	$169,757,521
Health and Social Services	$5,856,174	$6,403,872	$6,407,700
Conservation of Natural Resources	$885,371	$837,879	$967,867
Economic Development	$2,329,701	$2,100,695	$2,600,887
Education Appropriations	$235,455,374	$248,947,258	$263,972,500
Other	$20,224	$0	$500,000
Debt Service	$32,332,354	$32,192,236	$33,063,700
TOTAL EXPENDITURES	**$499,012,420**	**$538,270,423**	**$576,422,500**
Operating Gain/(Loss)	**$24,187,897**	**$30,953,882**	**-$3,197,800**

	ACTUALS	ESTIMATED	APPROVED
	FY2024	FY2025	FY2026
Other Financing Sources/(Uses)			
Transfers In	$4,397,280	$700,000	$0
Transfers Out	-$25,169,535	-$27,820,199	-$18,659,000
Net Change in Fund Balance	**$3,415,642**	**$3,833,683**	**-$21,856,800**
Fund Balance - Beginning of Year	$195,528,036	$198,943,678	$202,777,361
Fund Balance - End of Year	$198,943,678	$202,777,361	$180,920,561

Governmental Fund - Capital Project Fund

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Revenues			
Federal Grants	$6,370	$63,622	$10,529,463
State Grants	$2,800,407	$1,665,711	$11,604,863
Service Charges	$306,979	$4,821,960	$2,017,787
Miscellaneous	$2,319,189	$1,175,263	$5,022,146
Total Revenues	**$5,432,945**	**$7,726,555**	**$29,174,260**
Expenditures			
General Government	$9,743,734	$9,967,196	$18,762,944
Fiscal and Administrative Services	$201,621	$1,035,411	$136,240
Recreation, Parks and Tourism	$2,731,668	$12,094,820	$26,961,604
Planning and Growth Management	$20,718	$97,214	$0
Public Safety	$2,907,731	$22,101,038	$9,024,716
Conservation of Natural Resources	$1,779,860	$296,820	$3,037,458
Education Appropriations	$37,327,551	$37,638,857	$18,616,605
Total Expenditures	**$54,712,883**	**$83,231,355**	**$76,539,568**
Operating Gain/(Loss)	**-$49,279,938**	**-$75,504,800**	**-$47,365,308**
Other Financing Sources/(Uses)			
Bond/Lease Proceeds/Premium	$30,700,000	$50,915,000	$37,900,000
Transfers In	$20,979,903	$26,935,417	$9,648,900
Transfers Out	-$1,200,000	-$600,000	$0
Net Change in Fund Balance	**$1,199,964**	**-$1,745,617**	**$183,592**
Fund Balance - Beginning of Year	$85,216,121	$86,416,085	$88,161,702
Fund Balance - End of Year	$86,416,085	$88,161,702	$88,345,294

Governmental Fund - Debt Service Fund

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Revenues			
Other Local Taxes	$12,042,808	$12,709,783	$13,648,300
Interest Income	$1,449,900	$54,534	$62,800
Miscellaneous	$341	$1,677,908	$1,925,700
TOTAL REVENUES	**$13,493,049**	**$14,442,225**	**$15,636,800**
Expenditures			
General Government	$3,034,560	$3,001,056	$4,419,000
Debt Service	$12,807,429	$14,734,561	$16,665,700
TOTAL EXPENDITURES	**$15,841,989**	**$17,735,616**	**$21,084,700**
Operating Gain/(Loss)	**-$2,348,940**	**-$3,293,392**	**-$5,447,900**
Other Financing Sources/(Uses)			
Bond/Lease Proceeds/Premium	$2,361,800	$5,302,229	$5,447,900
Net Change in Fund Balance	**$12,860**	**$2,008,838**	**$0**
Fund Balance - Beginning of Year	$20,779,140	$20,792,000	$22,800,838
Fund Balance - End of Year	$20,792,000	$22,800,838	$22,800,838

Other Governmental Funds

	ACTUALS	ESTIMATED	APPROVED
	FY2024	FY2025	FY2026
Revenues			
Property Taxes	$15,194,491	$16,649,661	$17,273,600
Licenses and Permits	$9,500	$8,025	$8,000
Federal Grants	$18,518,687	$28,457,985	$18,722,052
State Grants	$8,800,973	$7,293,455	$6,039,926
Local Governments	$100,000	$100,000	$100,000
Service Charges	$3,736,911	$3,046,869	$4,054,328
Fines and Forfeitures	$85,374	$212,860	$84,900
Interest Income	$240,375	$1,104,122	$125,100
Rent Revenues	$0	$237,290	$0
Miscellaneous	$388,520	$1,395,620	$243,200
TOTAL REVENUES	**$47,074,831**	**$58,505,887**	**$46,651,106**

	ACTUALS	ESTIMATED	APPROVED
	FY2024	FY2025	FY2026
Expenditures			
General Government	$3,083,343	$2,250,319	$5,270,109
Fiscal and Administrative Services	$0	$160,616	$0
Community Services	$15,761,369	$15,991,457	$13,973,089
Recreation, Parks and Tourism	$41,923	$108,304	$113,740
Planning and Growth Management	$10,683,867	$15,797,072	$13,040,803
Public Safety	$21,952,037	$25,320,824	$21,373,413
Health and Social Services	$1,225,543	$3,436,045	$2,940,014
Conservation of Natural Resources	$8,702	$266,536	$31,200
Economic Development	$12,496	$679,487	$275,000
Education Appropriations	$24,811	$468,622	$85,000
TOTAL EXPENDITURES	**$52,794,091**	**$64,479,282**	**$57,102,368**
Operating Gain/(Loss)	**-$5,719,260**	**-$5,973,395**	**-$10,451,262**
Other Financing Sources/(Uses)			
Transfers In	$7,301,348	$7,563,501	$10,451,262
Transfers Out	-$469,503	-$117,489	$0
Net Change in Fund Balance	**$1,112,585**	**$1,472,617**	**$0**
Fund Balance - Beginning of Year	$20,211,650	$21,324,235	$22,796,852
Fund Balance - End of Year	$21,324,235	$22,796,852	$22,796,852

Total - Governmental Funds

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Revenues			
Property Taxes	$283,076,280	$304,092,585	$322,452,701
Income Taxes	$173,607,605	$197,892,423	$184,500,000
Other Local Taxes	$46,173,011	$46,352,330	$50,138,300
Licenses and Permits	$1,234,376	$1,278,613	$1,231,300
Federal Grants	$18,663,918	$30,126,349	$29,251,515
State Grants	$14,206,497	$11,631,683	$20,337,889
Local Governments	$100,000	$100,000	$100,000
Service Charges	$16,730,716	$23,892,825	$22,803,315
Fines and Forfeitures	$5,344,288	$5,335,607	$5,378,200
Interest	$25,175,678	$22,822,950	$19,187,900
Rent Revenues	$1,344,326	$1,568,113	$1,430,700
Miscellaneous	$3,544,446	$4,805,495	$7,875,046
TOTAL REVENUES	**$589,201,141**	**$649,898,972**	**$664,686,866**

	ACTUALS	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Expenditures			
General Government	$48,856,662	$54,054,383	$71,316,480
Fiscal and Administrative Services	$10,008,300	$11,919,253	$13,325,121
Public Works - Facilities	$15,849,839	$19,264,395	$19,191,140
Community Services	$18,413,297	$19,008,157	$17,495,052
Recreation, Parks and Tourism	$13,879,989	$24,699,127	$41,902,206
Planning and Growth Management	$14,942,797	$20,673,631	$18,599,855
Public Safety	$170,344,909	$206,094,863	$200,155,650
Health and Social Services	$7,081,717	$9,839,917	$9,347,714
Conservation of Natural Resources	$2,673,934	$1,401,235	$4,036,525
Economic Development	$2,342,197	$2,780,182	$2,875,887
Education Appropriations	$272,807,736	$287,054,737	$282,674,105
Other	$20,224	$0	$500,000
Debt Service	$45,139,783	$46,926,797	$49,729,400
TOTAL EXPENDITURES	**$622,361,383**	**$703,716,677**	**$731,149,136**
Operating Gain/(Loss)	**-$33,160,242**	**-$53,817,705**	**-$66,462,270**
Other Financing Sources/(Uses)			
Bond/Lease Proceeds/Premium	$33,061,800	$56,217,229	$43,347,900
Transfers In	$32,678,531	$35,198,918	$20,100,162
Transfers Out	-$26,839,038	-$28,537,688	-$18,659,000
Net Change in Fund Balance	**$5,741,051**	**-$9,060,754**	**-$21,673,208**
Fund Balance - Beginning of Year	$321,734,947	$327,475,998	$336,536,752
Fund Balance - End of Year	$327,475,998	$336,536,752	$314,863,544

Schedule of Revenues, Expenditures and Changes in Fund Balance and Net Assets

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Total - All Funds

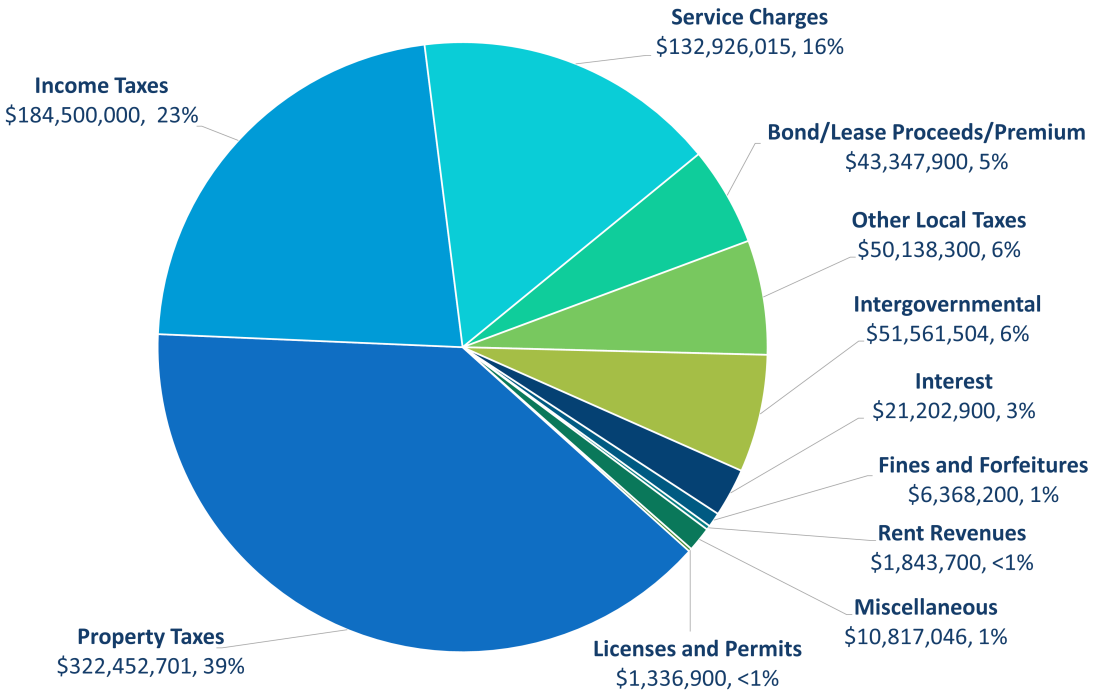
	ACTUAL	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Revenues			
Property Taxes	$283,076,280	$304,092,585	$322,452,701
Income Taxes	$173,607,605	$197,892,423	$184,500,000
Other Local Taxes	$46,173,011	$46,352,330	$50,138,300
Licenses and Permits	$1,345,672	$1,364,684	$1,336,900
Federal Grants	$18,663,918	$30,157,559	$29,251,515
State Grants	$14,585,450	$11,631,683	$20,358,789
Local Governments	$4,184,782	$1,950,500	$1,951,200
Service Charges	$122,567,180	$126,740,559	$132,926,015
Fines and Forfeitures	$6,366,122	$6,701,807	$6,368,200
Interest	$27,146,872	$24,461,839	$21,202,900
Rent Revenues	$1,720,320	$2,052,631	$1,843,700
Miscellaneous	$9,645,589	$10,798,698	$10,817,046
TOTAL REVENUES	**$709,082,802**	**$764,218,246**	**$783,147,266**
Expenditures			
General Government	$50,194,397	$55,380,755	$73,154,980
Fiscal and Administrative Services	$11,267,030	$13,407,283	$14,813,776
Public Works - Facilities	$34,812,488	$40,391,743	$44,381,724
Public Works - Utilities	$43,507,344	$43,420,350	$56,163,078
Community Services	$18,510,988	$19,417,877	$17,659,552
Recreation, Parks and Tourism	$16,057,076	$26,850,344	$44,186,267
Planning and Growth Management	$28,634,958	$37,761,901	$38,765,127
Public Safety	$170,513,253	$206,199,170	$200,263,850
Health and Social Services	$7,081,717	$9,839,917	$9,347,714
Conservation of Natural Resources	$2,762,222	$1,489,523	$4,131,325
Economic Development	$2,342,197	$2,780,182	$2,875,887
Education Appropriations	$272,807,736	$287,054,737	$282,674,105
Other	$20,224	$0	$500,000
Debt Service	$50,502,180	$53,040,639	$57,127,809
TOTAL EXPENDITURES	**$709,013,809**	**$797,034,421**	**$846,045,194**
Operating Gain/(Loss)	**$68,994**	**-$32,816,174**	**-$62,897,929**

	ACTUAL	ESTIMATED	ESTIMATED
	FY2024	FY2025	FY2026
Other Financing Sources/(Uses)			
Bond/Lease Proceeds/Premium	$33,061,800	$56,217,229	$43,347,900
Transfers In	$32,753,531	$35,273,918	$20,175,162
Transfers Out	-$26,839,038	-$28,758,288	-$18,994,600
Net Change	**$39,045,286**	**$6,563,570**	**-$18,369,467**

FY2026 Total Estimated Revenues by Account Classification

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

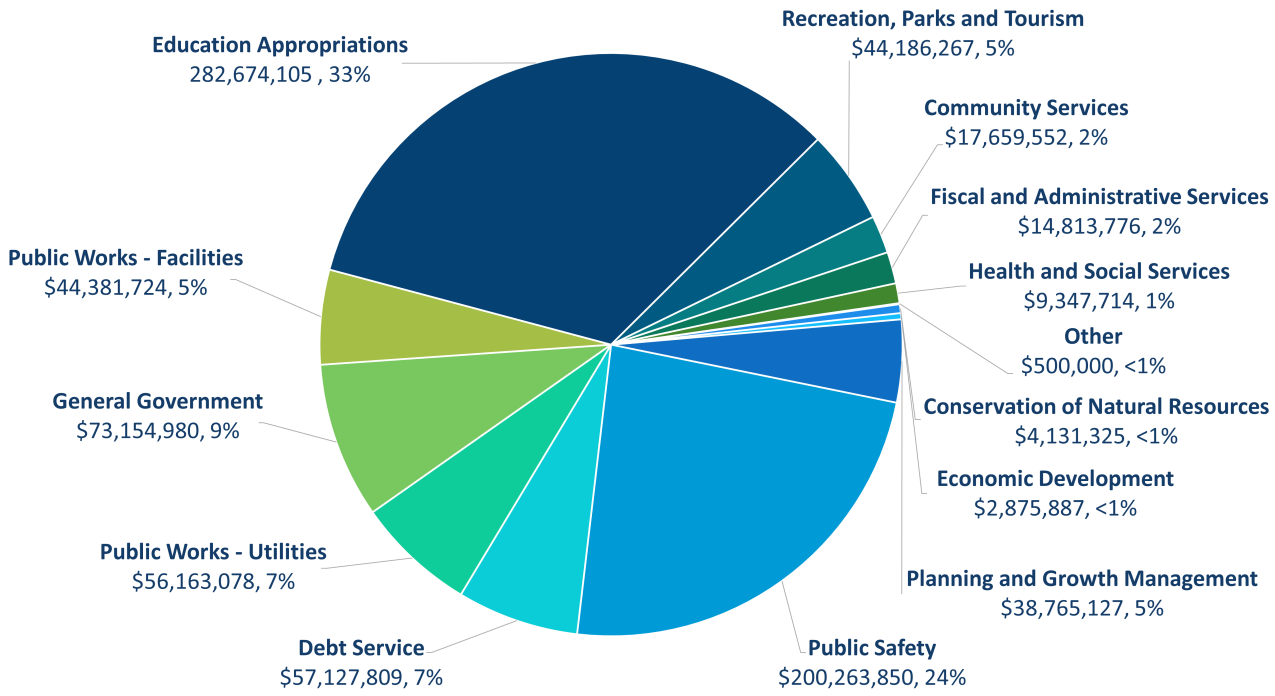
Total Estimated Revenues by Account Classification: $826,495,166



FY2026 Total Estimated Expenditures by Function

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Total Estimated Expenditures by Function: $846,045,194



General, Economic, and Statistical Information

Charles County, Maryland

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Origin

Charles County was created in 1658 by an Order in Council. It is not to be confused with an earlier Charles County (1650-1653) known as Old Charles County. The County was named for Charles Calvert (1637-1715), 3rd Lord Baltimore. Calvert lived in Maryland from 1661 until he returned to England in 1684. He was Proprietor of the Maryland colony from 1675 to 1689, when he lost his right to govern. From 1692 until Calvert's death in 1715, Maryland was governed as a royal colony.

Form of Government

The Code Home Rule issue passed during the general election held on November 5, 2002. The County Commissioners began implementing the new form of government in 2003. Code Home Rule is one of two forms of home rule for counties permissible under Maryland law. Charles County presently is not a charter home rule county and maintains the pure Commissioner form. The County is governed by the Board of County Commissioners of Charles County ("the Board") consisting of five Commissioners who are elected for a four-year term. One County Commissioner shall reside in Commissioner District One for at least eighteen (18) consecutive months immediately preceding the general election and be elected by a plurality of votes cast by voters of District One. One County Commissioner shall reside in Commissioner District Two for at least eighteen (18) consecutive months immediately preceding the general election and be elected by a plurality of votes cast by voters of District Two. One County Commissioner shall reside in Commissioner District Three for at least eighteen (18) consecutive months immediately preceding the general election and be elected by a plurality of votes cast by voters of District Three. One County Commissioner shall reside in Commissioner District Four for at least eighteen (18) consecutive months immediately preceding the general election and be elected by a plurality of votes cast by voters of District Four. One County Commissioner shall hold the position of President of the County Commissioners and shall reside in any commissioner district of the county for at least eighteen (18) consecutive months immediately preceding the general election and shall be elected at large. The President serves on a full-time basis, and the other Commissioners serve in a part-time capacity. The Board meets Tuesdays and Wednesdays at the Charles County Government Building in La Plata.

Other elected officials include Maryland State Senator, Representatives of the Maryland House of Delegates (3), Resident Judges of the Circuit Court (4), Clerk of the Circuit Court, States Attorney, Sheriff, Register of Wills, Judges of the Orphans' Court (3), and members of the County Board of Education (7).

Location

Charles County, Maryland, located on the Southern Maryland Peninsula between the Patuxent and the Potomac Rivers, adjoins Prince George's County on the north and west and St. Mary's County on the east. It comprises approximately 500 square miles, of which 460 are land and 40 are water with 305 miles of shoreline. There are three incorporated municipalities in the county: La Plata, Indian Head and Port Tobacco. La Plata, the County seat, is 71 miles from Baltimore and 25 miles from Washington, D.C.

Population

(2010 Census): 146,551; **(2020 Census):** 166,617; **(2024 Estimate):** 174,478

Executive Offices

The County's executive offices are located in the Government Building at 200 Baltimore Street in La Plata, Maryland.

Mailing Address:
County Commissioners of Charles County
200 Baltimore Street
La Plata, MD 20646

Hours of Operation: Monday - Friday 8:00 A.M. - 4:30 P.M.

Central Telephone Numbers:

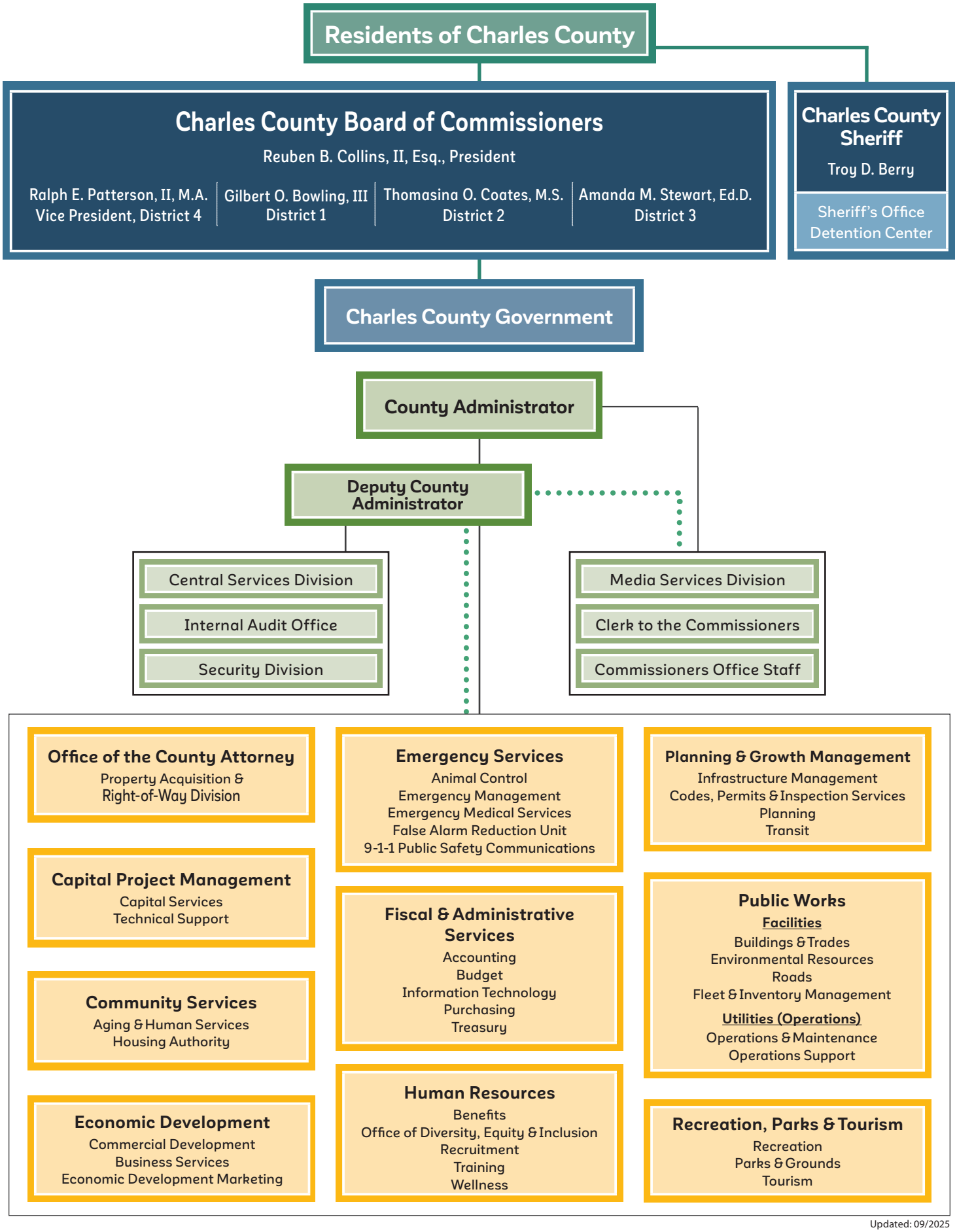
Local:	301-645-0550
Fax Number:	301-645-0560
Metropolitan:	301-870-3000
Maryland Relay:	711 or 1-800-735-2258

Websites and Social Media

County Website: https://www.charlescountymd.gov/
County Facebook: https://www.facebook.com/CharlesCounty/
County X: https://x.com/charlescomd
County YouTube: https://www.youtube.com/@CCGTVCommissioners
Community Engagement: https://charles-county-md.civilspace.io/en
County Dashboard: https://stories.opengov.com/charlescountymd/

E-Services

To meet the demands of today's busy schedules, Charles County Government is proud to provide our residents with numerous online electronic services. Residents can pay real estate taxes, permits, red light and speed enforcement citations, parking violations, false alarm fees/fines, recreation programs, Tag-a-Bag fees, and water and sewer bills online. Online e-services also include viewing the status of a permit, making a property tax inquiry, viewing your water and sewer utility billing account information, registering for parks and recreation programs, completing a public event application, and applying for a job.

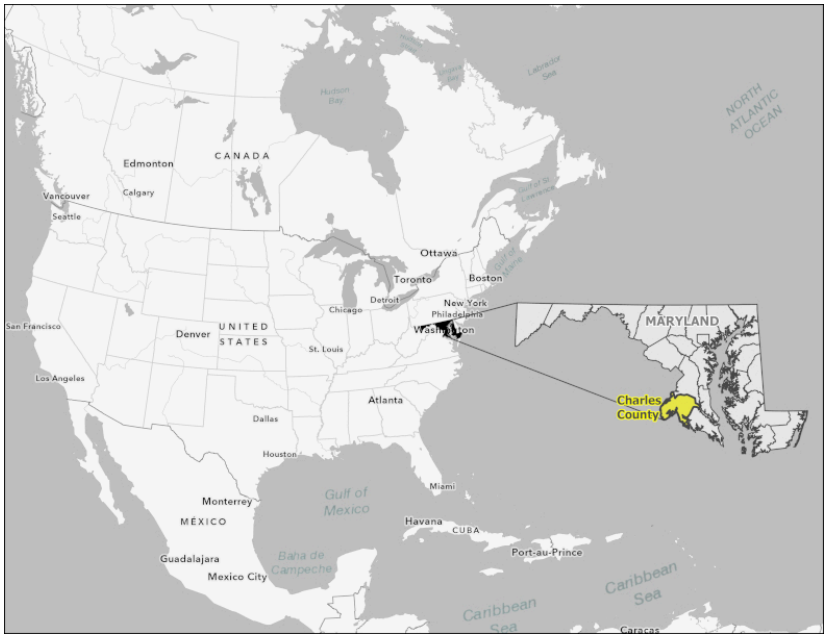


Updated: 09/2025

Location: Charles County, Maryland

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

CHARLES COUNTY, MARYLAND is an ideal location to experience all that the Mid-Atlantic Region has to offer. Charles County is just a short drive from Baltimore, Washington, D.C., and Richmond, Virginia. Charles County enjoys all of the cultural, entertainment, and economic advantage of a large urban region. At the same time, it is one of the State's most scenic areas, with hundreds of miles of shoreline, parks, history, and an agricultural and maritime heritage. From suburban convenience to nature's bounty, Charles County, Maryland is truly the best of both worlds.



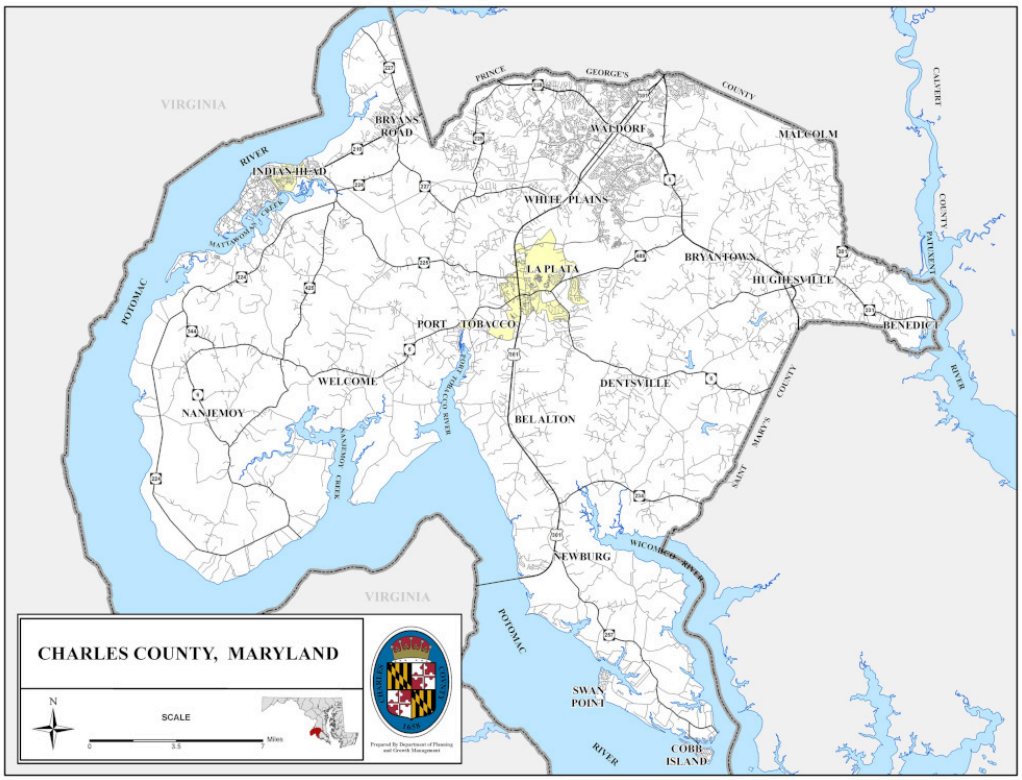
Location, Climate and Geography

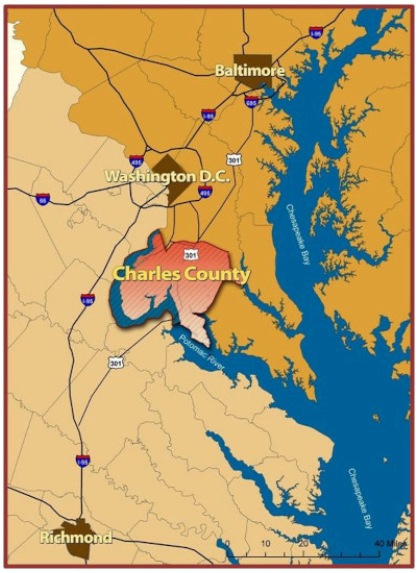
Location	Miles from Waldorf
Atlanta, GA	609
Baltimore, MD	56
Boston, MA	452
Chicago, IL	710
New York, NY	241
Philadelphia, PA	152
Pittsburgh, PA	247
Richmond, VA	91
Washington, DC	25

Climate and Geography	
Yearly Precipitation (inches)	43.6
Yearly Snowfall (inches)	16.1
Summer Temperature (F°)	38.7
Winter Temperature (F°)	71.3
Days Below Freezing	451.6
Land Area (square miles)	35.2
Water Area (square miles)	35.2
Shoreline (miles)	305
Elevation (feet)	sea level to 235

Charles County, Maryland Location Map

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

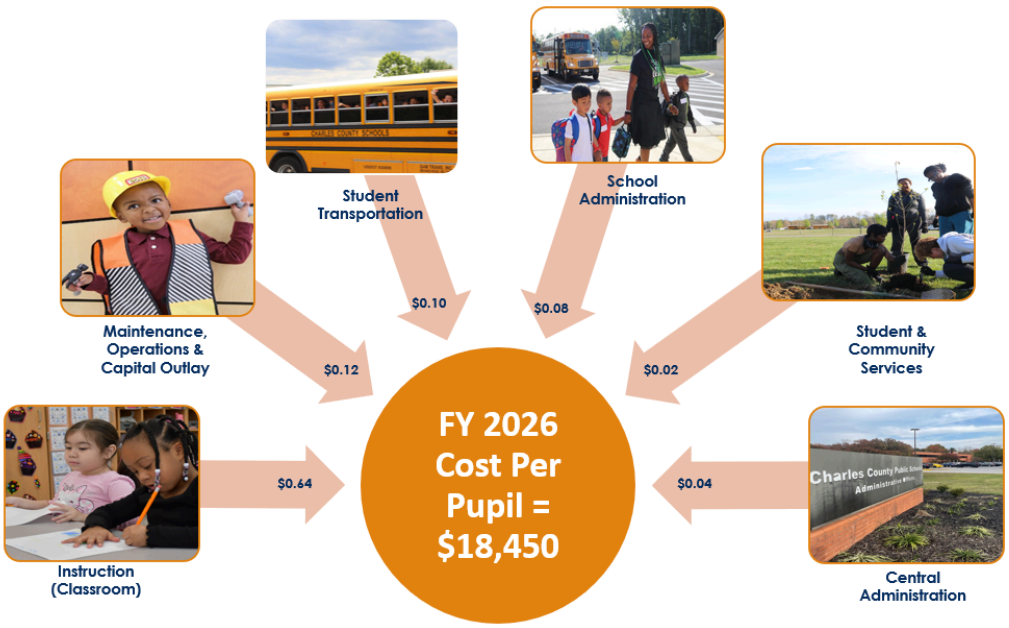




Public Schools

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Per Pupil Cost and How Every Dollar is Spent



Based on projected enrollment of 28,700 (inclusive of Pre-K)

Student Enrollment Full-Time Equivalent

	Full-Time Equivalent	Change	Percent
FY2017	25,520	50	0.2%
FY2018	26,085	565	2.2%
FY2019	26,315	230	0.9%
FY2020	26,579	265	1.0%
FY2021	26,029	(550)	-2.1%
FY2022	25,986	(44)	-0.2%
FY2023	26,635	649	2.5%
FY2024	26,723	88	0.3%
FY2025	27,005	283	1.1%
FY2026 Estimate	27,370	365	1.4%

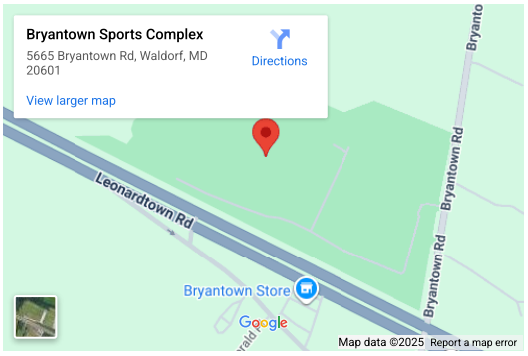
FY2017-FY2026 (exclusive of Pre-K)

County and State Parks

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Bensville Park

WALDORF - Developed facilities currently include athletic playing fields, a multi-purpose synthetic turf field striped for football, soccer and lacrosse, playground, a zipline, and a hiking trail. Sports fields include: one regulation-size baseball, three little league baseball, four soccer, one football field (all fields require a permit) and one basketball court. Located on Bensville Road (Rt. 229) between Pomfret and Waldorf.



Bryantown Sports Complex

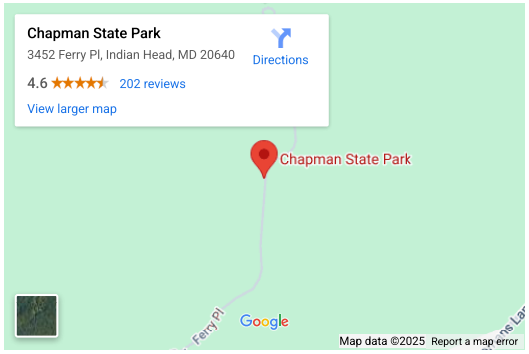
BRYANTOWN - The complex is comprised of fifteen soccer fields. The field sizes accommodate all age divisions and are for official league use-by permit only.

Cedarville State Park

WALDORF - Marked trails for hiking, mountain biking and equestrian rides. Camping, hunting, and fishing activities are also available. Picnic areas and shelters are on the premises.

Chapel Point State Park

PORT TOBACCO - This scenic 600-acre park offers a small sandy launch area for canoes and kayaks. Charles County has entered into a 30-year partnership agreement with the Maryland Department of Natural Resources to manage daily operation of the park and launch a park rehabilitation project. Phase II of this project's construction was completed in fall 2024 and includes a redesign of the park entrance, ramp improvements, roadway improvements, drainage improvements along the roadway, a soft kayak launch, additional parking, and additional fencing.



Chapman State Park

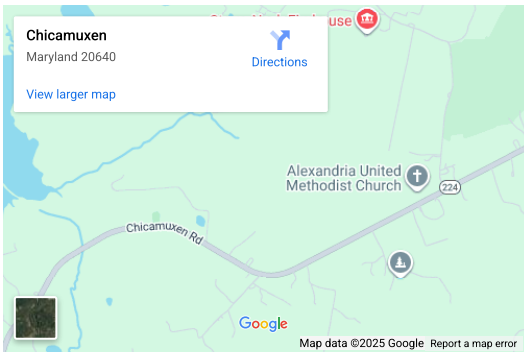
INDIAN HEAD - Stretching from the Potomac River to the Mattawoman Creek, in western Charles County, enjoy a journey through time to Southern Maryland's pastoral heritage, finding mature forests, rare plants and bald eagles frequenting the skies above. Also located at this park is the Mt. Aventine Mansion. This park is owned, operated, and maintained by the Maryland State Department of Natural Resources (DNR).

Charles County SkatePark

WHITE PLAINS - A 15,000 square foot concrete-based skate park featuring various sized bowls, transitions, and a challenging street course. Open to the public 8:00 A.M. until dusk and admission is free.

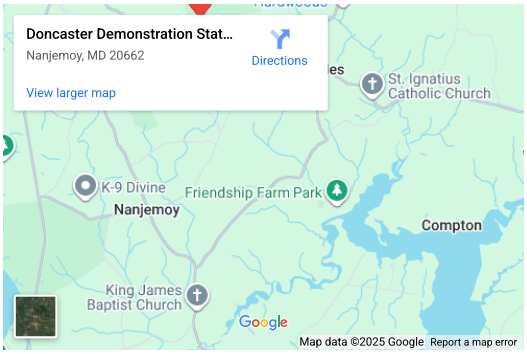
Charlie Wright Park

INDIAN HEAD - This park features two practice soccer fields, two little league baseball fields, and a practice football area. Adjacent to an elementary school which allows evening use of playground and basketball facilities.



Chicamuxen Wildlife Management Area

INDIAN HEAD - Ideal for bird watchers and hikers, this protected 381-acre area offers a wide variety of waterfowl species and almost daily sightings of bald eagles.



Doncaster Forest

DONCASTER - Perfect for a picnic getaway, this 1,445-acre site is great for hiking or horseback riding.

Friendship Farm Park and Trail

NANJEMOY - This scenic park overlooks the Nanjemoy Creek and offers a variety of recreational activities including fishing, baseball and seven miles of trails for hikers and equestrians. A county-owned boat ramp offers easy access to the Potomac River and is open year-round, from dawn to dusk, to the public. Fishing from the pier and shoreline is permitted.

Gilbert Run Park

DENTSVILLE - Within this scenic wooded parkland is our 2.5 mile nature/hiking trail with a 600' elevated boardwalk, picnic areas (grills and tables), boat and picnic pavilion rentals, playground areas featuring our “kiddie zip line”, and fishing piers. The main attraction is a 60- acre freshwater lake which affords fishing, pedal boating, row boating, kayaking, and canoeing. Fishermen are able to catch bass, bluegill, trout and catfish. A boat ramp is also provided for convenience (electric motors only). Fishing supplies, and concessions are available. Gilbert Run Park is open year-round for visitors. Boat rentals, pavilion rentals, and concessions are open April – November.

Indian Head Rail Trail

INDIAN HEAD TO WHITE PLAINS - Thirteen-mile hiker/biker trail developed on an abandoned Navy railroad corridor. This recreational trail connects the Town of Indian Head with the White Plains area of the County. Runners, cyclists, and nature enthusiasts enjoy the benefits of this significant park facility. The trail is not just an amenity for our local residents – it is one of the County's most powerful tourism revenue venues.

Laurel Springs Regional Park

LA PLATA - Laurel Springs Park is located on Radio Station Road in La Plata. This facility offers a multitude of areas for residents to pursue their leisure interest. Developed facilities include an ADA accessible special needs playground (largest in the region), four small picnic pavilions, and several informal areas with picnic tables. Athletic playing areas include: one multi-purpose synthetic turf field striped for football, soccer, and lacrosse, two full size baseball, five softball, three little league, and five soccer fields. A number of these fields are lighted for evening play. A rubber-surfaced special needs baseball diamond (“Field of Dreams”) offers players of all abilities access to our national pastime. Athletic fields are available for official league use by permit only. Fitness enthusiasts will enjoy a 1.6-mile running/walking trail which loops through the wooded perimeter of the park and is open year-round.

Mallows Bay- Potomac River National Marine Sanctuary

RIVERSIDE ON THE POTOMAC RIVER - Home to the "Ghost Fleet" of Mallows Bay. One of the largest sunken ship graveyards in the Western Hemisphere. Mallows Bay is part of the Charles County Water Trail and is accessible by road with small boating access and kayak launch. The National Marine Sanctuary designation became effective on September 3, 2019, the first national marine sanctuary since 2000. Located in Nanjemoy, local boaters can enjoy immediate access to this world-class fishery. Includes 50' launch ramp and boarding pier for power boaters, a kayak launch dock, interpretive signs, hiking trail, and parking. In addition to shoreline fishing areas, the park offers trails and wildlife viewing opportunities. Amenities include a nature/hiking trail, shoreline fishing, and an observation deck.

Marshall Hall Boat Launching Facility

BRYANS ROAD - Located in the northwest section of the County at the end of Route 227, this boat launching facility gives direct access to the Potomac River. Available, free to the public, are two boat ramps, a boarding pier and parking for approximately 25 boat trailers. This is a popular area for shoreline fishing. Marshall Hall Boat Launching Facility is open from dawn to dusk year-round.

Maxwell Hall Park

HUGHESVILLE - Located in the extreme eastern portion of our county, this 680-acre park currently has over 14 miles of hiking and equestrian trails. Trail users enjoy a mix of wooded and open field experience with occasional scenic views of the Patuxent River. Access to sandy beach is a favorite trail feature. A fully restored 17th century house with ties to the War of 1812 is located on the property and limited open houses are held April – October.

Myrtle Grove Wildlife Management Area

LA PLATA - These 4,460-acres contain hardwood forests, wildlife plantings, natural and man-made wetlands and early succession habitats. This tract is in the forested bottomlands of the Mattawoman Creek and was once home to the Piscataway Indians. Acres of forests/fields considered a prime location for bird watching and nature photography. This park is owned, operated, and maintained by the Maryland State Department of Natural Resources (DNR).

Oak Ridge Park

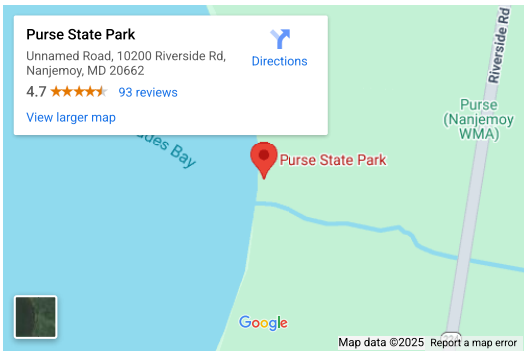
HUGHESVILLE - This eastern area park offers a combination of active and passive recreational activities. Athletic fields for official league use, by permit only, include little league and full-size baseball fields. A playground and picnic pavilion area are located at this facility. Wooded equestrian trails and two show rings are available on a first come, first served, basis unless there are scheduled events. This facility is available for rent by equestrian organizations and ideal for youth and open events. This area of Oak Ridge Park is open to the public seven (7) days a week from dawn to dusk.

Pisgah Park

PISGAH - This park serves the western portion of Charles County. Sports fields in this 200+ acre park include: two youth baseball, one regulation baseball, four soccer, one football field, and a separate field designated for general community use. Five of these fields are lighted for evening play. Additional amenities include a restroom building, playground, and paved fitness trail.

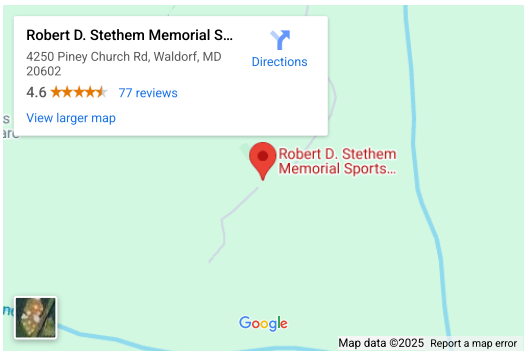
Port Tobacco River Park

PORT TOBACCO - This 149-acre nature park offers four miles of nature and hiking trails, interpretive displays, wildlife observation decks, trailside rest areas and a secluded picnic grove. The park boasts Maryland's only live eagle cam which operates year-round. The park is open daily from 8:00 a.m. to dusk.



Purse State Park

NANJEMOY - A 90-acre reserve with moss-covered rock walls and stunted trees located on Wades Bay off the Potomac River, great for fossil hunters.



Robert D. Stethem Memorial Sports Complex

WALDORF - Comprised of ten little league and big-league baseball fields. The field sizes accommodate all ages, from T-ball to adults, for official league play. Fields are available by permit only. The park also includes playground facilities. This park is open for limited hours during athletic events only.

Ruth B. Swann Memorial Park

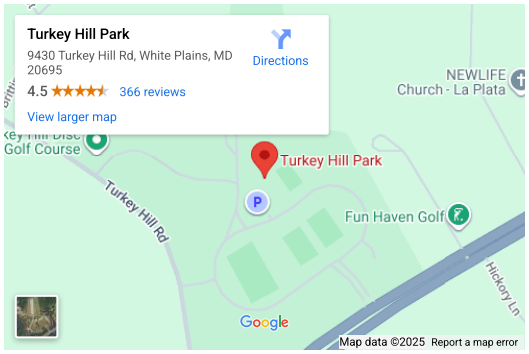
BRYANS ROAD - This western area park borders Pomonkey Creek and the Potomac River. Combinations of both active and passive recreational activities are available from large open areas for soccer and baseball to picnicking and bird watching. A picnic pavilion and a playground are available on a first come, first served, basis. Hikers can take advantage of the 2.4-mile foot trail which passes through mature woodland on its way to the shoreline of the Potomac River.

Smallwood State Park

MARBURY - A 628-acre park offering fishing, camping, kayaking, canoeing, hiking, picnicking, and a tour of the restored home of Revolutionary War hero General William Smallwood. This park also houses Sweden Point Marina which offers six boat launching ramps, fifty slips, and boat rentals.

Southern Park

ISSUE - Offering a wide variety of recreational activities for all ages, this park is located in southern Charles County off of Route 257 in Issue. Visitors can enjoy a scenic view of the Potomac River. A playground, picnic areas, ball fields, basketball court with pickleball overlay, tennis courts with pickleball court overlay, and a fishing pier are available. Southern Park is open to the public from dawn to dusk.



Turkey Hill Park

LA PLATA - Facilities include: four soccer fields, a football field, a multi-purpose area for informal recreation activities, an 18- hole disc golf course, two outdoor soccer ball courts, and a dog park. This park is situated on property which is leased from the State Highway Administration.

White Plains Regional Park

WHITE PLAINS - White Plains Park is located at the intersection of DeMarr Road and St. Charles Parkway. Park facilities include lighted tennis courts with pickleball court overlay, tot lot and playground, and a dog park. Athletic fields (for official league use by permit only) include the following lighted fields: one multi-purpose synthetic athletic field striped for football, soccer, lacrosse, and field hockey, one soccer field, one baseball field, and one Little League field. Open to the public from 8:00 A.M. until dusk. During some athletic events, the park remains open later into the evening.

White Plains and Turkey Hill Dog Parks

WHITE PLAINS and LA PLATA - Public off-leash areas operated and maintained by County staff. County dog owners and their pets are invited to enjoy these unique facilities. Our Dog Parks provide safe, legal areas in which dogs can run, play, and socialize.

Recreation

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Swan Point Country Club

SWAN POINT - Tucked along the banks of the Potomac River, this waterfront club offers an 18-hole championship golf course that has been rated one of the best by Golf Digest.

White Plains Golf Course

White Plains - White Plains regionally acclaimed 18-hole public golf course. Well-groomed undulating greens and Bermuda grass fairways offer a challenging experience for all levels of play. The Golf Course also offers a Driving Range, an 18-hole footgolf course and a Clubhouse Cafe.

Capital Clubhouse

WALDORF - Southern Maryland's ultimate recreational and indoor sports complex. Located in Waldorf, the Capital Clubhouse is a 90,000 square foot year 'round sports center for all ages. The facility is leased and operated by Black Bear Sports, bringing a variety of competitive sports and recreational programming under one roof. This facility contains an NHL-size ice rink, multi-sport courts, a rock-climbing wall, and multiple party rooms. Exurb Fitness is a full-service fitness center that operates on the second floor of the facility.

Community Centers

COUNTYWIDE - There are **ten (10) school-based community centers** located in selected County elementary and middle schools which are available for public enjoyment. These facilities offer a variety of programs, sports, services, activities, summer camps, and recreational opportunities to persons of all ages. Community centers are focal points within their geographic area that generate a sense of community through interaction and programs. Along with traditional recreation activities, community centers provide less structured programs geared toward developing community relations and providing needed supportive services. In addition to school-based community centers, the **Nanjemoy Community Center** operates Monday through Friday, year-round, and offers a wide range of programs and services including the Senior Center operating four days a week, recreational programs, fitness center, computer lab and special events. Portions of the Community Center may be rented hourly for private functions and community organizations. In partnership with Health Partners, the Nanjemoy Community Center also hosts the Health Partners, Western County Community Health Center which provides primary care and health services to uninsured and underinsured County residents. The **Port Tobacco Recreation Center** located at the Port Tobacco Satellite Facility has a full-size gymnasium available for basketball, volleyball, pickleball, and community use through other recreational programming and instructional sports clinics and camps.

County Recreation Programs

COUNTYWIDE - Countywide recreational and leisure time experiences for the citizens of Charles County, including recreational classes and special events, indoor and outdoor sports leagues for youth and adult, drop-in sports programs, therapeutic recreation programs, partnership with Charles County Special Olympics, summer camps, trips and tours, and amusement park discount ticket sales.

Elite Gymnastics and Recreation Center

WALDORF - This facility provides an unequalled facility for instruction in gymnastics, dance, and recreation. The center is a 29,000 square foot, year-round recreational facility fully equipped with competitive and recreational gymnastics equipment including a spring floor, balance beams, uneven bars, vaulting, trampolines, tumble track, two foam pits, parkour equipment and various other practice and instructional equipment. The facility also features a toddler gymnastics area, dance and group fitness room, classrooms, party rooms, and an observation area. We have recently added the Calm Cove Sensory Room which showcases our commitment to inclusivity and therapeutic recreation. The space is designed to be versatile, catering to both stimulating and calming sensory experiences to accommodate varying needs. Equipped with an array of multi-sensory resources, Calm Cove aims to engage participants in both fun and therapeutic activities, making it a unique addition to the County's recreational offerings.

Mobile Recreation “Rec Xpress”

COUNTYWIDE - Our mobile vehicle that provides recreational based activities to communities and parks throughout Charles County. Activities vary such as sports, arts and crafts, yard games and creative expressions. The activities calendar can be viewed on the county government website and social media pages.

Pools

COUNTYWIDE - the County currently operates six public swimming pools. Year-round aquatics programs are offered at three indoor pools at Lackey and North Point High Schools and the Donald M. Wade Aquatic Center located at St. Charles High School. Seasonal outdoor facilities are located at La Plata, McDonough, and Thomas Stone High Schools. Aquatics programs such as water safety, water aerobics, and swim lessons are offered year-round

Regency Furniture Stadium

WALDORF - Home of the Southern Maryland Blue Crabs professional baseball club with over 70 home games. The ballpark offers a full range of family friendly features and attractions, including a large catered picnic area overlooking the field and a fantastic amusement area for kids of all ages. The ballpark serves as a multipurpose facility accommodating football, soccer, lacrosse and other sporting events, as well as concerts, expos, and other entertainment events. The Stadium features approximately 4,200 reserved seats and lawn seating to watch the action from the grass berms around the outfield. All seats are very close to the action.

Senior Centers

COUNTYWIDE - The County operates four senior centers, which serve as community focal points where older persons come together in an atmosphere of wellness to promote independence and improve their quality of life. Senior centers address the needs of an ever-increasing older population, providing a wide array of services and activities including nutrition programs, benefits coordination, fitness and health promotion activities, recreational and special events.

Waldorf Senior and Recreational Center

WALDORF - A multi-generational recreation facility that is home to the Waldorf Senior Center. The Recreation Division oversees the operation of this facility offering a variety of programs and activities for all ages, seven days a week, year-round. The facility has a full-size gymnasium, group exercise room, two racquetball courts, fitness equipment room, youth program room, and multiple classroom/meeting rooms.

Tourist Attractions

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Family Attractions

Nationally known as a world class year-round bass fishery, the POTOMAC RIVER stretches along the western and southwestern side of the county for more than 55 miles.

There's fun for all ages at REGENCY FURNITURE STADIUM in Waldorf, the home of the Southern Maryland Blue Crabs. While the best time to come is during a game, the stadium also hosts events throughout the year, such as Movies in the Outfield, Concerts and Cornstalkers Trail of Terror. Children of all ages will love the "Crabby Cove" a motorized bumper boat pool play area.

CAPITAL CLUBHOUSE in Waldorf, is an indoor sports facility open year-round. Show off your ice-skating moves on the NHL-size rink or play a drop-in game of volleyball, basketball, lacrosse, or futsal.

The TOWN OF LA PLATA is a charming small town with a big city flair. The walkable town has quaint shops, seasonal / annual events, and community programs. It was also recently named Maryland's First Bird City for the successful enhancement of the town's environment for birds and for the public education measures established to compare the relationships between birds and people.

The TOWN OF INDIAN HEAD is a small town that is just 30 miles away from Washington, DC. Festivals are offered on the Village Green and the Indian Head Rail Trail offers biking and/or hiking opportunities to both residents and visitors. Access to the Mattawoman and Potomac Rivers provides opportunities for fishing, kayaking, and canoeing.

Charles County's Food Roots

The waters of the Potomac and Patuxent Rivers have been a food source to Charles County residents for hundreds of years. Watermen harvest succulent crabs and oysters and reel in rockfish and catfish. Head to a dockside restaurant where you can kick back with a cocktail and feel yourself unwind as you look out over the water and anticipate the boat-to-table bounty you're about to receive.

Heritage and History

Visit the **home of Dr. Samuel A. Mudd**, who set the broken leg of President Abraham Lincoln's assassin. The two-story farmhouse is open to the public April-November and tours are provided by costumed docents. The annual Victorian Christmas event is held the first weekend of December. This location is also featured on the John Wilkes Booth: Escape of an Assassin and Star-Spangled Banner National Historic Trail.

The U.S. Navy established an observation post at **St. Ignatius Catholic Church** during the War of 1812. Situated on a ninety-foot hill at Chapel Point, near Port Tobacco, this strategic location was ideal for observing British ship movement on the Potomac. This location is featured on the Religious Freedom National Scenic Byway.

Beginning as the home to the Potapoco and Piscataway Native Americans, the **Port Tobacco Historic Village** was home to one of the most historic port towns in Maryland. Guided tours are available and offer a one-of-a-kind look into some of the most well preserved early colonial homes and buildings in the area. The grounds include interpretive signage that narrate the rich history and assist visitors with visualizing the footprint of the colonial village. The three properties within the village that are available for tours include Stagg Hall, Port Tobacco Courthouse and Washington Burch House.

Dr. Samuel A. Mudd House

St. Ignatius Catholic Church

Port Tobacco Town Square

The **Thomas Stone National Historic Site** was originally home to the man who wrote himself into American history after signing the Declaration of Independence. Take part in a ranger-led tour or attend one of several annual events.

Mallows Bay-Potomac River National Marine Sanctuary is home to the "Ghost Fleet" of Mallows Bay. One of the largest sunken ship graveyards in the Western Hemisphere. Mallows Bay is part of the Charles County Water Trail and is accessible by road with small boating access and kayak launch. The National Marine Sanctuary designation became effective on September 3, 2019, making it the first national marine sanctuary designation since 2000.

The restored 1760's historic home to General William Smallwood, the **Smallwood Retreat House** opened to the public in 1958 under the direction of the Smallwood Foundation, Inc. Tours are conducted by costumed docents, and a living history program is available.

Indian Head Rail Trail is a converted abandoned railroad corridor with 13 miles of paved trail for hikers and bikers. It provides a unique opportunity to enjoy some of Southern Maryland's most undeveloped natural areas. Originally built in 1918 as a supply route for the Navy's Indian Head Powder Factory, this elevated rail bed passes through the Mattawoman Creek stream valley. Additionally, Charles County offers some of the most scenic bike routes in the state. Many have light traffic or wide shoulders and include historic sites along the way.

Experience the historic sites and markers throughout Charles County that contribute to the history and heritage of the nation on **The Star Spangled Banner** and **Civil War Trails**. The sites include most notably the story of John Wilkes Booth and Dr. Samuel Mudd – a story of a nation divided, war, southern sympathizers, conspiracy, and the escape of President Abraham Lincoln's assassin.

The Religious Freedom National Scenic Byway illustrates the story of religious toleration and the attempt to separate church from state for the first time in the Western World. Visit the sites in Charles County that played a part in the shaping of a narrative that ultimately led to the foundation for the First Amendment to the Constitution guaranteeing Americans the right to believe as they wish. St. Ignatius Catholic Church, situated on a ninety-foot hill at Chapel Point, is on the Religious Freedom Scenic Byway. This location has one of the most picturesque Potomac River views in Charles County.

Maryland's Veterans Museum has exhibits that recognize all United States Military Veterans of all national wars. Exhibits recognize Maryland's male and female service members, including Native Americans and Black Americans. Take in military artifacts, models of battles, service uniforms, and more. The museum holds events and is open to the public for tours.

Thomas Stone National Historic Site

Smallwood Retreat House

Mallows Bay

African American History

In 2012, a storm took out a large oak tree and uncovered evidence of a **Burial Ground at Serenity Farm**. Archeological research revealed 23 graves of enslaved men, women, and children dating from 1790-1810. Visitors must make an appointment with the farm to explore the area or request a tour. Hear the story behind the burial ground's discovery, learn about the people that contributed to the fabric of the county and nation.

The Historic **McConchie One-Room School** exclusively served African Americans in Charles County and is now a living history museum offering a unique look into student life during racial segregation and the Jim Crow era. The Charles County Fair Board bought the school in 1992 and moved it from its original location on Route 6 to the fairgrounds in La Plata. The school is open to the public for special programs. Private tours are available by request.

Cultural Arts

Charles County Arts Alliance (CCAA) was founded with the goal of stimulating, promoting, encouraging, and providing recognition of the arts and the creative spirit in Charles County, MD. A variety of events, workshops, and services are available to help Charles County artists and arts organizations succeed and thrive. The CCAA maintains five galleries for visual artists in public spaces around Charles County. The Galleries are located at the Government Building, Charlotte Hall Veterans Home, University of Maryland – Charles Regional Medical Center, and the Waldorf West Library. The CCAA also sponsors the annual Artsfest which is the largest outdoor arts festival in Charles County. This annual countywide outdoor event celebrates ALL the arts in Charles County: music, visual art, drama, dance, and literature.

The Indian Head Center for the Arts' mission is to provide a broad spectrum of arts services to the community and to act as a community center, encouraging community interaction, economic development, and the creation of opportunities for children, youth, and residents. The Center is managed by the Chesapeake Bay Floating Theatre, Inc., a registered nonprofit. With its 90-seat intimate setting and 450 square foot stage, the Black Box Theatre provides a professional venue for performance artists of all types.

Mattawoman Creek Art Center is a not-for-profit organization seeking to encourage the practice and appreciation of the visual arts in the Southern Maryland community. The Center is located at Smallwood State Park in Marbury and holds 8 to 10 art exhibits per year, plus special events, workshops, and classes. The gallery is open Fridays, Saturdays, and Sundays from 11am to 4pm during scheduled exhibitions and shows.

Port Tobacco Players strives to entertain, educate, uplift, challenge, enlighten, and enrich their audiences, volunteers, and community by providing consistent quality productions at affordable prices. Six shows per season are performed on the recently renovated main stage in downtown La Plata and they also perform countless road productions with their Encore and Encore Kids touring companies.

Crain Memorial Welcome Center

The Welcome Center is open daily from 8:30 a.m. – 4:30 p.m. and is located on Route 301 North in Newburg. The Center is a great place to bring family and out-of-town guests to explore the county, region, and state of Maryland's many diverse attractions and get up to date information about events, festivals and local specialty stops. The center features informational media to orient everyone to the history, culture, and diverse recreational activities in our area. Experienced travel counselors are ready to help everyone with their travel planning and community explorations.

Did you know?

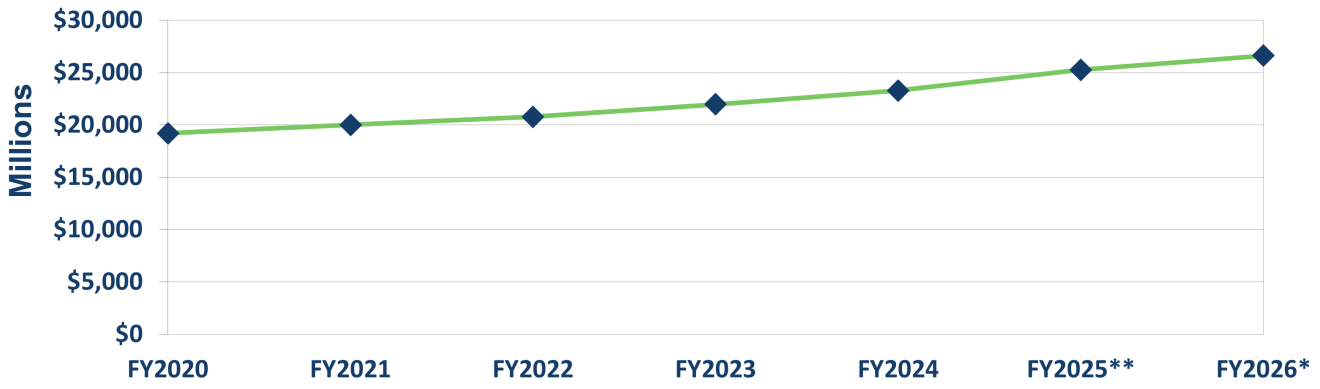
- Established in 1658, Charles County is one of the oldest counties in Maryland.
- The largest Blue Heron Rookery on the East Coast is right here in Nanjemoy, with over 700 nests! We also have the second-largest Bald Eagle population in the state.
- Waldorf used to be known as Maryland's "Little Vegas." When gambling became legal in the 1950s, slots brought more money to the area than tobacco! Waldorf quickly became a hot spot for East Coasters and brought in big names such as Johnny Cash and Dolly Parton.

Charles County, Maryland Assessed and Estimated Market Value of All Property Classes

	Real Property Full Year	Real Property Partial Year	Business Personal Property	Railroads and Public Utilities	Ordinary Business Corporations	Total Assessed Value	Total Market Value**
FY2019	$17,425,110	$163,027	$9,665	$333,493	$247,061	$18,178,356	$18,511,849
FY2020	$18,107,119	$175,819	$9,092	$331,460	$232,316	$18,855,806	$19,187,266
FY2021	$18,758,124	$203,135	$8,331	$390,738	$237,161	$19,597,489	$19,988,227
FY2022	$19,422,829	$271,832	$18,759	$409,954	$245,947	$20,369,321	$20,779,276
FY2023	$20,608,328	$231,205	$15,775	$427,949	$250,401	$21,533,658	$21,961,607
FY2024	$22,031,517	$257,097	$5,373	$387,284	$200,000	$22,881,271	$23,268,555
FY2025	$24,020,685	$287,919	$6,204	$363,457	$218,796	$24,897,060	$25,260,517
FY2026*	$25,402,904	$255,000	$6,204	$363,457	$218,976	$26,246,541	$26,609,818

Source: Maryland State Department of Assessments and Taxation
* Estimated by the Department of Fiscal and Administrative Services, Charles County, MD.
** Total market value excludes Payment in Lieu of Tax (PILOT) agreements.

Estimated Market Value*



* Estimated Market Value excludes Payment in Lieu of Tax (PILOT) agreements.
** Estimated by the Department of Fiscal Services and Administrative Services, Charles County, MD.

Ten Leading Taxpayers for Fiscal Year 2025

Taxpayer	Property Tax Billed [1]
Southern Maryland Electric Coop Inc.	$5,019,462
CPV Maryland, LLC	$2,288,109
Dominion Cove Point LNG, LP	$2,114,246
SCG Atlas Westchester, LLC	$1,474,498
Washington Gas Light Company	$1,242,653
Verizon Maryland Inc	$862,261
Potomac Electric Power Company	$788,932
GenOn Mid-Atlantic, LLC	$693,750
LH Waldorf, LLC	$676,159
Madison Waldorf, LLC	$671,831

Source: Maryland State Department of Assessments and Taxation / Charles County Department of Fiscal and Administrative Services

[1] State and Volunteer Fire and Emergency Medical Services taxes are excluded from property tax billed.

* Reflects Payment in Lieu of Tax (PILOT) agreements.

Taxes

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

County-Wide Property Tax Rates Per $100 Assessed Value

	Real Property				Business Property			
	General County (Including Education)	Fire and Rescue Tax	State	Total	General County (Including Education)	Fire and Rescue Tax	State*	Total
FY2021	$1.141	$0.064	$0.112	$1.317	$2.8525	$0.16	$0.28	$3.2925
FY2022	$1.141	$0.064	$0.112	$1.317	$2.8525	$0.16	$0.28	$3.2925
FY2023	$1.141	$0.064	$0.112	$1.317	$2.8525	$0.16	$0.28	$3.2925
FY2024	$1.141	$0.064	$0.112	$1.317	$2.8525	$0.16	$0.28	$3.2925
FY2025	$1.141	$0.064	$0.112	$1.317	$2.8525	$0.16	$0.28	$3.2925
FY2026	$1.141	$0.064	$0.112	$1.317	$2.8525	$0.16	$0.28	$3.2925

* Non-utility generators are exempt from State Business Property Tax.

How are your property taxes calculated?

Assessed property value	$445,000 [1]
Divided by $100 increments	$100 [2]
Multiplied by the combined tax rate	$1.317 [3]
Total property taxes due	$5,861

1. All property is physically inspected once every three years and any increase in full cash value arising from such inspection is phased in over the ensuing three taxable years in equal annual installments. A tax cap is set by the County Commissioners annually and can range from 0% to 10% of the prior year liability. The current year tax cap is 7%. Conversely, any decrease in full cash value is recognized in full in the first year and the tax bill remains flat until the next reassessment.

2. Property taxes are calculated per $100 of assessed value.

3. Combined tax rate is broken down into $1.205 county (includes $0.064 Volunteer Fire & EMS) and $0.112 state.

County Tax Levies (Net of Additions and Abatements)

	County (Including Education)	Fire and Rescue Tax	State
FY2020	$224,009,920	$12,564,974	$21,312,763
FY2021	$233,302,983	$13,086,232	$22,213,529
FY2022	$242,337,352	$13,592,980	$23,046,539
FY2023	$256,205,207	$14,370,844	$24,403,685
FY2024	$269,877,875	$15,137,760	$25,916,035
FY2025*	$292,590,417	$16,411,732	$28,090,534
FY2026 Estimate	$308,079,071	$17,280,509	$29,610,892

Source: Audited financial statements of the County for the Fiscal Years 2020-2024.
*Unaudited as provided by the Department of Fiscal and Administrative Services, Charles County, MD

Tax Rates/Budget: 50 Year History

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Charles County Tax Rates/Budget: 50-Year History

	Business Property Tax Rates					
FISCAL YEAR	Fire	County	State	Total	Income Tax Rate*	Budget
1977	$0.10	$2.27	$0.23	$2.60	50%	$23,208,952
1978	$0.10	$2.14	$0.20	$2.44	50%	$25,587,735
1979	$0.10	$2.14	$0.20	$2.44	45%	$26,990,058
1980	$0.10	$2.07	$0.20	$2.37	40%	$32,206,942
1981	$0.10	$2.07	$0.20	$2.37	45%	$31,719,728
1982	$0.10	$2.07	$0.21	$2.38	50%	$35,059,911
1983	$0.10	$2.07	$0.21	$2.38	50%	$38,650,500
1984	$0.10	$2.17	$0.21	$2.48	50%	$43,316,062
1985	$0.15	$2.15	$0.21	$2.51	50%	$49,649,070
1986	$0.15	$2.13	$0.21	$2.49	50%	$54,866,100
1987	$0.15	$2.13	$0.21	$2.49	45%	$64,574,398
1988	$0.15	$2.11	$0.21	$2.47	45%	$69,756,088
1989	$0.15	$2.16	$0.21	$2.52	50%	$82,880,250
1990	$0.15	$2.21	$0.21	$2.57	50%	$95,942,900
1991	$0.16	$2.23	$0.21	$2.60	50%	$92,789,500
1992	$0.16	$2.28	$0.21	$2.65	50%	$96,175,850
1993	$0.16	$2.28	$0.21	$2.65	50%	$94,202,500
1994	$0.16	$2.28	$0.21	$2.65	50%	$101,000,000
1995	$0.16	$2.28	$0.21	$2.65	50%	$111,468,000
1996	$0.16	$2.28	$0.21	$2.65	50%	$115,787,000
1997	$0.16	$2.28	$0.21	$2.65	50%	$121,319,200
1998	$0.16	$2.28	$0.21	$2.65	50%	$129,179,500
1999	$0.16	$2.28	$0.21	$2.65	2.52% **	$137,248,500
2000	$0.16	$2.33	$0.21	$2.70	2.81%	$152,185,700
2001	$0.16	$2.33	$0.21	$2.70	2.85%	$161,893,300

In order to make real property tax bills simpler and easier to understand, the General Assembly, under Chapter 80 of the Acts 2000, requires that property tax rates on real property be based on a full cash value assessment. As a result, real property tax rates were reduced by 40% effective July, 1, 2001 (FY2002.)

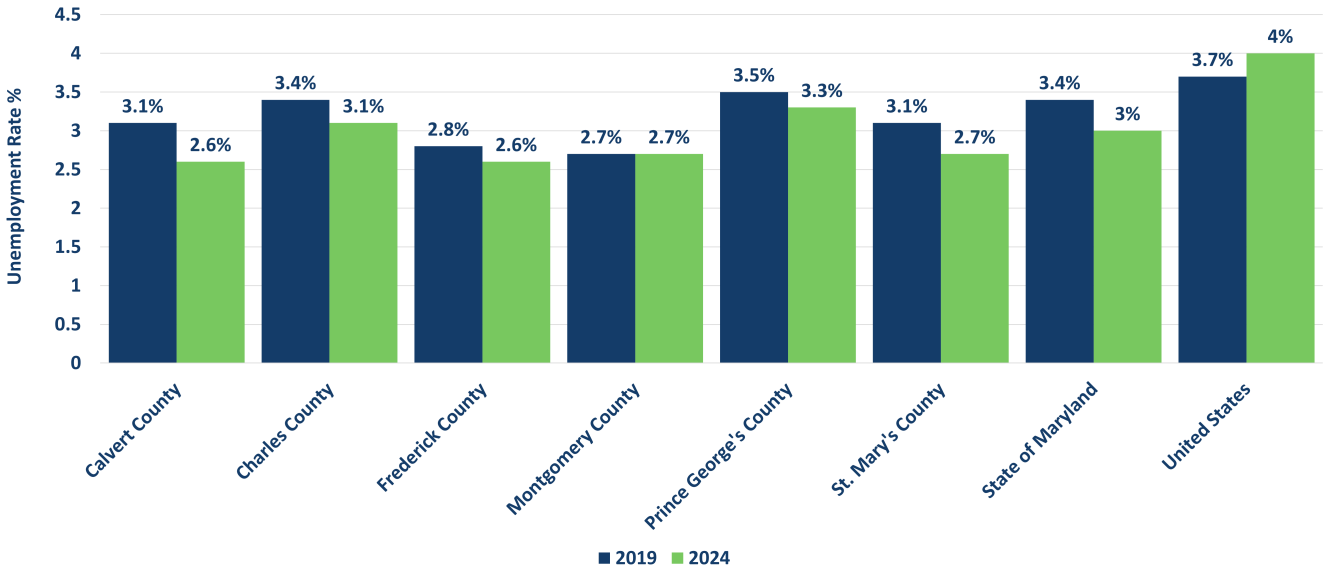
	Business Property Tax Rates				Real Property Tax Rates					
FISCAL YEAR	Fire	County	State	Total	Fire	County	State	Total	Income Tax Rate*	Budget
2002	$0.16	$2.38	$0.21	$2.75	$0.064	$0.952	$0.084	$1.10	2.90%	$171,108,600
2003	$0.16	$2.38	$0.21	$2.75	$0.064	$0.952	$0.084	$1.10	2.90%	$190,253,600
2004	$0.16	$2.38	$0.33	$2.87	$0.064	$0.952	$0.132	$1.15	2.90%	$197,452,600
2005	$0.16	$2.41	$0.33	$2.90	$0.064	$0.962	$0.132	$1.16	2.90%	$213,559,200
2006	$0.16	$2.41	$0.33	$2.90	$0.064	$0.962	$0.132	$1.16	2.90%	$243,388,300
2007	$0.16	$2.41	$0.28	$2.85	$0.064	$0.962	$0.112	$1.14	2.90%	$273,508,600
2008	$0.16	$2.41	$0.28	$2.85	$0.064	$0.962	$0.112	$1.14	2.90%	$302,328,000
2009	$0.16	$2.41	$0.28	$2.85	$0.064	$0.962	$0.112	$1.14	2.90%	$312,519,000
2010	$0.16	$2.41	$0.28	$2.85	$0.064	$0.962	$0.112	$1.14	2.90%	$311,168,600
2011	$0.16	$2.41	$0.28	$2.85	$0.064	$0.962	$0.112	$1.14	2.90%	$305,018,610
2012	$0.16	$2.51	$0.28	$2.95	$0.064	$1.003	$0.112	$1.18	2.90%	$307,623,600
2013	$0.16	$2.64	$0.28	$3.08	$0.064	$1.057	$0.112	$1.23	2.90%	$325,073,900
2014	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$339,071,600
2015	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$354,515,200
2016	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$365,682,800
2017	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$375,542,600
2018	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$391,452,100
2019	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$404,659,200
2020	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$425,097,500
2021	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$433,441,200
2022	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$450,350,300
2023	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$494,446,200
2024	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$527,362,100
2025	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$561,338,600
2026	$0.16	$2.85	$0.28	$3.29	$0.064	$1.141	$0.112	$1.32	3.03%	$595,081,500

*Income tax rates are shown as calendar years.

**In order to hold counties harmless from any tax policies implemented by the state, the method used to calculate the local tax was changed in calendar year 1999. The rate was changed to be calculated as a percent of the individual's Maryland taxable income. In prior years, the local tax was calculated as a percent of the calculated Maryland tax. The local rate of 2.81% for calendar year 2000 equated to approximately 56% of the State liability.

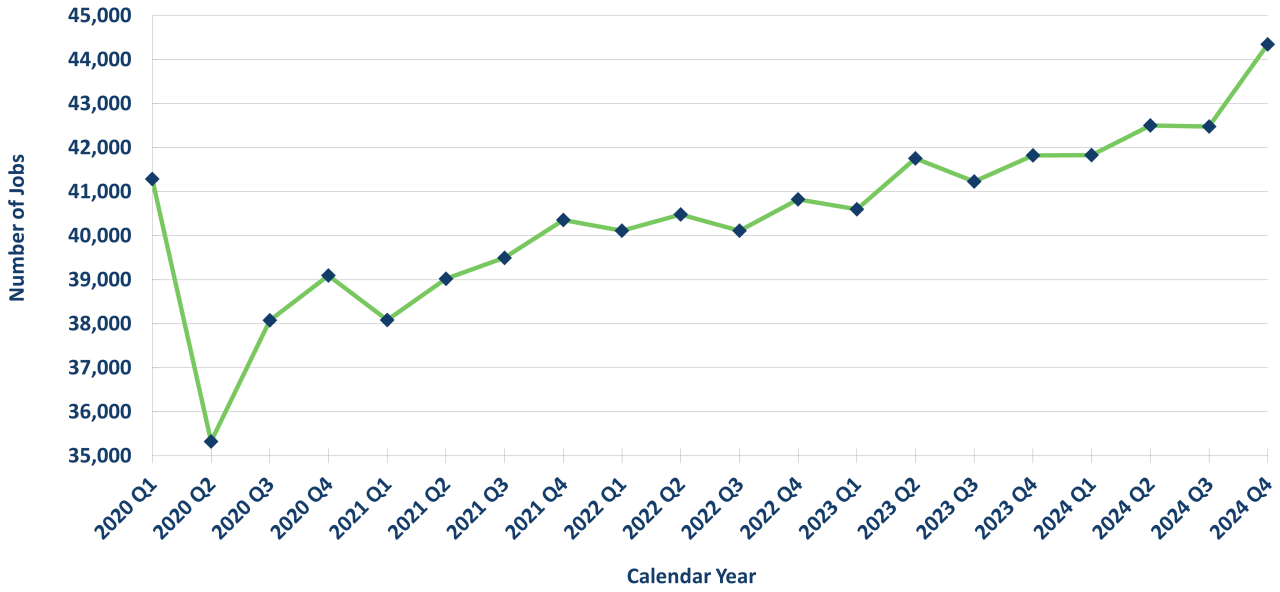
Average Annual Unemployment Rate

County	Calendar Year 2019	Calendar Year 2024
Calvert County	3.1%	2.6%
Charles County	**3.4%**	**3.1%**
Frederick County	2.8%	2.6%
Montgomery County	2.7%	2.7%
Prince George's County	3.5%	3.3%
St. Mary's County	3.1%	2.7%
State of Maryland	3.4%	3.0%
United States	3.7%	4.0%



The average annual unemployment rate for Charles County is slightly higher than the state average but is lower than the national average.

Average Quarterly Employment: Jobs within the County



The large drop in county jobs during the second quarter of calendar year 2020 was mainly due to the closure of many businesses during the COVID-19 pandemic. Since restrictions have been lifted, employment has been increasing.

Source: Maryland Department of Labor, Licensing, and Regulation. Published June 2025.

Economic and Statistical Information - Employers and Wages

FISCAL YEAR 2026 BUDGET BOOK
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Major Employers

Employer	Number of Employees
Charles County Board of Education	4,263
Naval Support Facility at Indian Head*	3,544
Charles County Government	2,085
UM Charles Regional Medical Center	911
College of Southern Maryland	691
Wal-Mart/Sam's Club	638
Waldorf Chevy/Cadillac, Honda, Ford, Toyota/Scion, Dodge	560
Southern MD Electrical Coop	534
Safeway	425
Lowe's	320
Chick-fil-A	301
Target	300
MedStar Shah	238
Complete Care at La Plata (formerly Genesis Health Care)	230
Darden Restaurants	209
Green Acres Nursing and Rehab	203

Source: Charles County Economic Development Department, 2025
*Number represents Federal, Military and Contractor employees.

Hourly Wage Rates

Selected Occupations	Local Median	State Median
Accountants & Auditors	$45.44	$40.81
Aerospace Engineers	$68.49	$76.07
Bookkeeping/Accounting Clerks	$25.26	$26.00
Computer Systems Analyst	$48.34	$49.62
Customer Service Representatives	$18.55	$19.38
Electrical Engineers	$60.62	$59.83
Electrical & Electronic Eng Techs	$47.96	$47.44
Industrial Truck & Tractor Operators	$24.00	$22.44

	Local Median	State Median
Helpers	$18.30	$20.64
Network Administrators	$51.01	$53.89
Packers and packagers, hand	$15.05	$16.88
Retail Salesperson	$16.46	$16.50
Registered Nurse	$43.64	$46.55
Secretaries	$22.86	$22.50
Shipping/Receiving Clerks	$21.73	$21.99
Team Assemblers	$20.68	$20.85

Source: Maryland Department of Labor, Licensing and Regulation; latest update available is as of May 2025. Local Wage Rates represent Southern Maryland which includes Calvert, Charles, and St. Mary's counties. Wages may vary by industry, employer, and locality and are rounded to the nearest $0.01.

Number of 2023 Income Tax Returns by Maryland Adjusted Gross Income Class

	Number of Returns	Percent of Total	Charles County as a Percent of Maryland
Maryland Adjusted Gross Income			
$0 - $9,999	844	1.2%	0.9%
$10,000 to under $20,000	4,072	5.9%	2.3%
$20,000 to under $30,000	6,174	8.9%	2.5%
$30,000 to under $40,000	6,447	9.3%	2.4%
$40,000 to under $50,000	5,761	8.3%	2.5%
$50,000 to under $100,000	21,179	30.6%	2.9%
$100,000 and Over	24,688	35.7%	3.0%
Taxable Returns	**69,165**	**100.0%**	**2.7%**
Non-Taxable Returns	**13,262**	-	**2.1%**
ALL RETURNS TOTAL	**82,427**	-	**2.6%**

Source: Comptroller of Maryland

Economic and Statistical Information - Income, Education and Sales Tax Use

FISCAL YEAR 2026 BUDGET BOOK
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Income

Median household income and per-capita income for Charles County, the state, and other surrounding counties are shown below. Charles County ranks fourth for median household income and twelfth in per-capita income when compared to the other 22 counties.

Jurisdiction	Median Household Income	State Ranking	Per Capita Income	State Ranking
Anne Arundel	$120,324	6	$58,462	3
Calvert	$132,059	2	$56,411	4
Charles	$120,592	4	$50,540	12
Frederick	$120,458	5	$53,316	7
Howard	$146,982	1	$65,860	2
Montgomery	$128,733	3	$66,124	1
Prince George's	$100,708	11	$45,287	15
St. Mary's	$114,580	8	$51,358	10
State of Maryland	$101,652		$51,689	

Source: 2019-2023 American Community Survey Five-Year Estimates

Educational Attainment

The percentage of adults in Charles County 25 years or older with a high school education or higher is greater than both the state and the United States average; the percentage with a bachelor's degree or higher is lower.

	Charles County		Maryland	United States
Educational Attainment	# of Residents	% of Total	% of Total	% of Total
Less than 9th grade	2,649	2.3%	4.0%	4.7%
9th to 12th grade, no diploma	3,832	3.4%	5.0%	5.9%
High School graduate (includes equivalency)	34,355	30.1%	23.7%	26.2%
Some College, no degree	26,960	23.6%	17.7%	19.4%
Associate's Degree	10,268	9.0%	6.9%	8.8%
Bachelor's Degree	20,308	17.8%	22.5%	21.3%
Graduate or Professional Degree	15,821	13.9%	20.3%	13.7%
Population 25 years and over	114,192			
Percent High School graduate or higher		94.3%	91.1%	89.4%
Percent Bachelor's degree or higher		31.6%	42.8%	35.0%

Source: 2019-2023 American Community Survey Five-Year Estimates

Charles County Sales and Use Tax Collections

Charles County had a 4.0% decrease in tax collections for FY2023. Charles County represents 1.8% of the total state wide collection. The Sales and Use Tax Rate in Maryland is 6%.

Class of Business	Fiscal Year 2023	Fiscal Year 2022	% Change	FY2023 % of Total	FY2022 % of Total
Food and Beverage	$34,871,597	$35,763,581	-2.5%	29.4%	28.8%
General Merchandise	$28,012,114	$28,583,436	-2.0%	23.6%	23.0%
Building and Contractors	$20,673,903	$24,328,968	-15.0%	17.4%	19.6%
Automotive	$9,170,340	$9,578,570	-4.3%	7.7%	7.7%
Miscellaneous	$7,813,473	$8,314,017	-6.0%	6.6%	6.7%
Apparel	$4,364,429	$5,151,607	-15.3%	3.7%	4.2%
Utilities and Transportation	$6,820,250	$4,892,704	39.4%	5.7%	3.9%
Furniture, Fixtures and Appliances	$3,735,136	$4,769,759	-21.7%	3.1%	3.8%
Hardware, Machinery and Equipment	$3,195,699	$2,750,452	16.2%	2.7%	2.2%
Total	$118,656,941	$124,133,094	-4.4%	100.0%	100.0%
Assessment Collections	$604,187	$94,311	540.6%		
Grand Total	$119,261,128	$124,227,405	-4.0%		

Source: Comptroller of Maryland: Revenue Administration Division

Economic and Statistical Information - Population

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Age Distribution

Age	1980	1990	2000	2010	2020	2024 (1)
Under 5	5,975	8,769	8,628	9,780	10,730	9,893
5-9	6,721	8,631	9,891	10,241	11,634	11,371
10-14	8,273	7,853	10,376	11,587	13,266	12,767
15-19	7,908	7,731	8,971	11,661	13,167	12,287
20-24	5,588	7,761	6,118	8,851	9,872	10,603
25-34	12,506	19,351	17,401	17,309	19,527	21,462
35-44	10,853	16,820	22,749	24,498	26,396	22,607
45-54	6,308	11,346	17,062	24,000	28,192	25,986
55-64	4,614	6,389	10,525	14,974	18,084	24,647
65-74	2,674	4,145	5,460	8,245	9,730	14,100
75 years or older	1,331	2,358	4,022	5,405	6,019	8,755
TOTAL ALL AGES	**72,751**	**101,154**	**120,546**	**146,551**	**166,617**	**174,478**

Percent of Population

Age	1980	1990	2000	2010	2020	2024 (1)
Under 20 years	39.7%	32.6%	31.4%	29.5%	29.3%	26.5%
Over 64 years	5.5%	6.4%	7.9%	9.3%	9.5%	13.1%

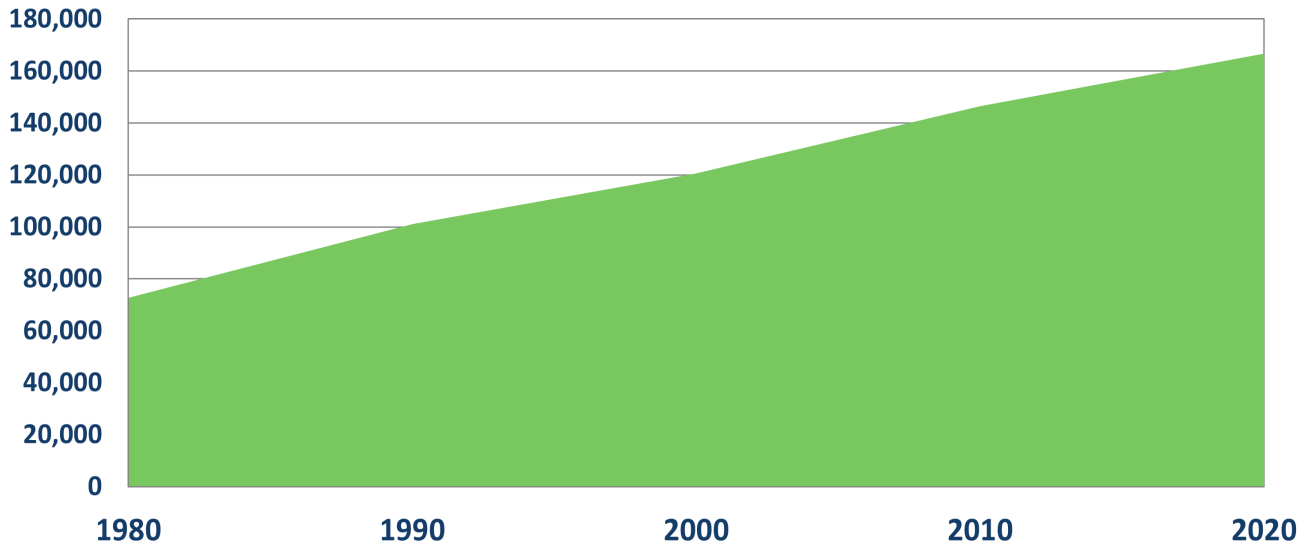
Median Age

	1980	1990	2000	2010	2020	2024 (1)
Age	26.7	30.2	35.1	37.4	37.4	38.8

Source: U.S. Department of Commerce, U.S. Census Bureau
(1) Based on U.S. Census 2024 population estimate

	1990	2000	2010	2020
Average Annual Increase per 10 year increment (Population)	3.4%	1.8%	2.0%	1.3%

Charles County Population: Forty-Year History



Race

Race	% of Population
White	35.4%
Black or African American alone	49.2%
Hispanic or Latino (of any race)	7.5%
Asian	3.2%
Other	4.7%

Gender

Gender	% of Population
Female	51.9%
Male	48.1%

Source: U.S. Census Bureau, 2019-2023 American Community Survey five-year estimates.

Type of Housing Units

Type of Unit	Percent of Total	Number of Units	Percent of Total
1 unit - detached	70.6%	5 to 9 units	1.6%
1 unit - attached	19.4%	10 to 19 units	2.7%
2 units	0.3%	20 or more units	3.4%
3 or 4 units	1.1%	Mobile home or other	0.9%

Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year estimates.

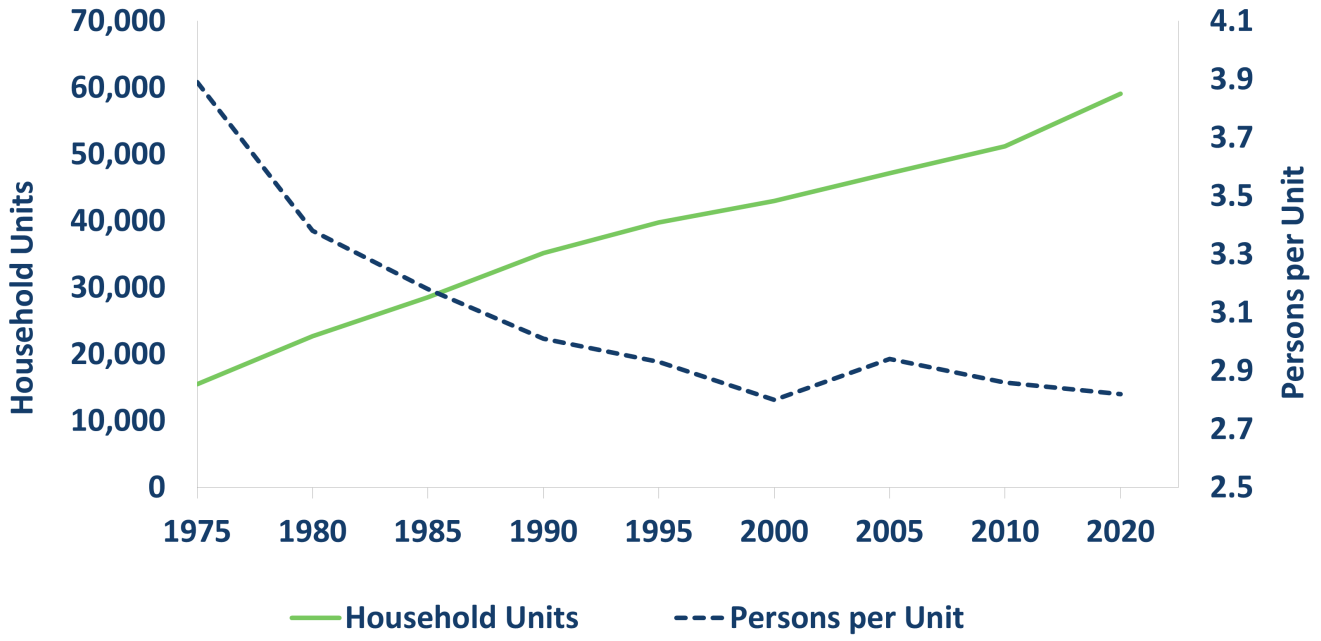
Persons per Residential Household

The total housing units for Charles County is estimated at 62,868. Per the 2020 Census the occupancy rate for Charles County is 95.1%. The number of persons per unit has been on a decline since 2005 and is currently 2.78 persons per unit.

Calendar Year Ending	Occupied Housing Units	Persons Per Unit
1970	12,098	3.94
1975	15,519	3.89
1980	22,721	3.38
1985	28,498	3.18
1990	35,168	3.01
1995	39,736	2.93
2000	43,002	2.8
2005	47,161	2.94
2010 (1)	51,214	2.86
2020 (2)	59,107	2.82
2024 (3)	62,868	2.78

Source: U.S. Census Bureau/Charles County Department of Planning & Growth Management
(1) U.S. Census Bureau, Census 2010; (2) U.S. Census Bureau, Census 2020
(3) Based on U.S. Census 2020 data for occupied housing units, with new Charles County Use and Occupancy permit data added to 2020 number.

Number of Household Units versus Persons Per Unit

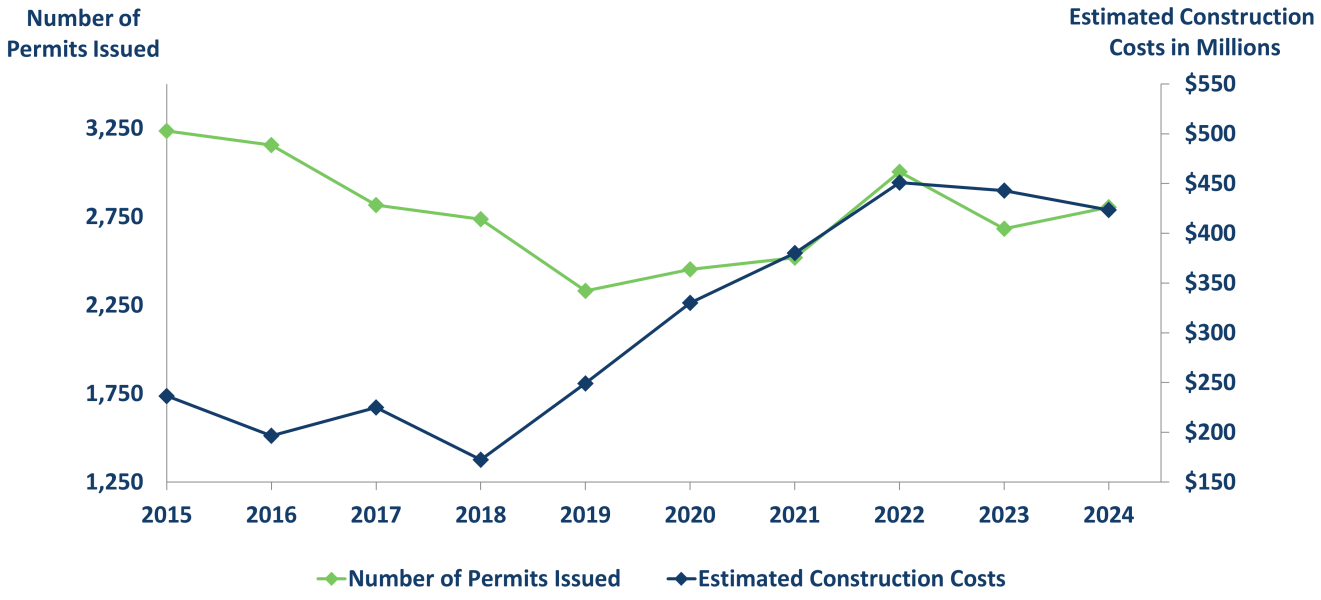


Ten-Year Building Permit Summary

As set forth in the ten-year building permit summary, the county has experienced steady growth in recent years in both residential and commercial permits. The county issued 1,178 new residential units in 2024.

Calendar Year	Number of New Residential Units	Number of New Commercial Permits	Number of New Residential Miscellaneous Permits	Number of Commercial Alteration/Addition Permits	Total Permits	Total Estimated Construction Costs
2015	833	40	1,996	365	3,234	$236,559,685
2016	761	5	2,124	264	3,154	$196,625,254
2017	666	11	1,866	273	2,816	$224,979,125
2018	619	7	1,851	258	2,735	$172,608,693
2019	611	9	1,425	286	2,331	$249,253,537
2020	623	9	1,583	237	2,452	$330,152,462
2021	758	11	1,519	231	2,519	$380,000,298
2022	827	12	1,841	324	3,004	$450,927,328
2023	868	15	1,525	273	2,681	$442,765,673
2024	1,178	28	1,320	278	2,804	$423,282,069

Permits Issued versus Estimated Construction Costs



Single Family Dwellings (SFD)

As shown below, the average cost of new single family dwelling units for FY2024 has increased. The recent residential construction cost increase reflects market conditions and the higher demand for single family dwelling units.

Calendar Year	Estimated Residential Construction Costs	Number of New SFD Units	Average Cost of New SFD Unit	Percent Change
2015	$125,326,150	527	$237,811	-13.5%
2016	$118,704,200	497	$238,841	0.4%
2017	$119,826,871	479	$250,160	4.7%
2018	$100,484,823	386	$260,323	4.1%
2019	$124,089,543	418	$296,865	14.0%
2020	$171,428,990	486	$352,735	18.8%
2021	$213,092,544	502	$424,487	20.3%
2022	$202,000,462	422	$478,674	12.8%
2023	$147,135,770	299	$492,093	2.8%
2024	$164,051,562	323	$507,900	3.2%

Source: Charles County Department of Planning and Growth Management - Codes, Permits and Inspection Services division

Economic and Statistical Information

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Transportation

HIGHWAYS - U.S. 301, MD 5, and MD 210 are the major highways through the county. Routes 5 and 210 connect to the National Capital Beltway (I-495) providing easy access to Washington, D.C. and Northern Virginia. Route 301 connects the region with Baltimore and Richmond, and serves as an alternate to I-95 traffic through the Washington Capital area.

RAIL - CSX Transportation

TRUCKING - Nearly 60 local and long-distance trucking establishments are located in Southern Maryland.

AIR - Charles County's business district lies 45 minutes from Washington's Reagan National Airport and is approximately a hour from both Dulles International and BWI Marshall Airports. Maryland Airport near La Plata, was upgraded to a 4,200-foot runway and is the closest airport to DC for corporate jet traffic that does not require additional security agents.

WATER - Service by the Port of Baltimore and the Potomac River

Utilities

ELECTRICITY - Southern Maryland Electric Cooperative; customers may choose their electric supplier.

GAS - Washington Gas; customers may choose their gas supplier.

SEWER - Waldorf, White Plains, Bryans Road, Cobb Island, Cliffton, and Bel Alton are served by the county; the towns of La Plata and Indian Head have municipal sewer systems.

WATER - The county provides water for Waldorf, White Plains and Bryans Road; Indian Head and La Plata have municipal water systems.

TELECOMMUNICATION - Broadband services include Verizon FiOS, Comcast Business Class, and ThinkBig Networks.

Business/Industrial Property

WALDORF STATION - New mixed-use development on 145-acre site at the intersection of US 301 and MD 5, the gateway to Charles County. Planned to include approximately 260,000 sf of retail, a Class A office building, hotel, apartments and townhomes.

ST. CHARLES - One of the best master-planned communities in the country and only 11 miles from the Capital Beltway. Thousands of acres of industrial and commercial property available in parcels from one to 100+ acres in three employment parks.

BERRY POINT - Development has started on over 551,000 sf of flex/research and development space. An additional 37,850 sf of retail space is also expected. At full build out and occupancy, it is expected to support over 2,100 jobs. The initial phase of the project will include two flex buildings, a gas station, and other retail uses.

Market Profile Data

	Low	High	Average
Rental Rates per Square Foot			
Warehouse/Industrial	$8.00	$37.50	$15.11
Flex/Research and Development/Technology	$10.95	$17.25	$16.25
Class A Office	$20.00	$43.00	$28.65

Operating Budgets

Understanding the Department Budget Page

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

PLEASE REFER TO THE EXAMPLE DEPARTMENT BUDGET PAGE ON THE FOLLOWING PAGE.

1
The **Department/Division/Outside Agency Information** section refers to the division or program within a Department whose budget is being summarized. For further explanation of what a Division and/or Program are, please refer to the Glossary. The **Program Administrator** identifies the County Division Administrator responsible for the program being summarized. In the case of an outside agency, such as the Health Department, the name of the person in charge is used. **Website** (with link) are provided if available. Additional **Address, Phone Numbers,** and **Hours** appear where applicable on the overall Department page.

2
The **Division Description** section provides general information for the Department/Division or Outside Agency.

3
The **Actuals** column contains the actual funds spent in each budget category during **FY2024**. For further explanation on what is included in the individual Character of Expenditures, please refer to the Glossary. The **Prior Adopted** column contains the **FY2025** adopted budget. The **Prior Amended** column contains the **FY2025** amended budget. The **Adopted** column contains the **FY2026** adopted budget. **$ Change from Adopted** column compares the FY2025 Adopted Budget and FY2026 Adopted Budget. Special Revenue funds show change to the FY2025 Amended Budget due to frequent late changes to grant awards and budgets. **% Change from Adopted** represents the change from FY2025 Adopted Budget to FY2026 Adopted Budget expressed as a percentage. Special Revenue funds show percentage change to FY2025 Amended Budget.

4
The **Changes and Useful Information** section is used to narrate new positions, new programs, highlight any significant changes, and offer additional explanations on the budget.

5
The **Full-Time Equivalents** section provides information concerning the number of employees and job titles for a particular Department or Agency for FY2022 - FY2026.
NOTE: The personnel within departments are displayed according to the chargeable account.

6
The **Objectives** section lists the department or division's objectives as well as which Commissioners Goal and Objective it is achieving. The objectives attempt to answer the questions, "Are we doing the right thing?" and "How well are we doing it?"

7
The **Performance Measures** section represents the ways in which the departments and divisions measure their effectiveness and/or efficiency at achieving their **Objectives**. Actual results for FY2022 to FY2024 are included, as well as a projection for FY2025, and an estimate for FY2026.

Example Department Budget Page

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information 1

Department:
Division/Program:
Program Administrator:
Website:

Division Description 2

Expenditure Summary 3

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
Expenditures	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted

Changes and Useful Information 4

Full-Time Equivalents 5

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026

Objectives 6

Performance Measures 7

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	FY2022	FY2023	FY2024	FY2025	FY2026

General Fund

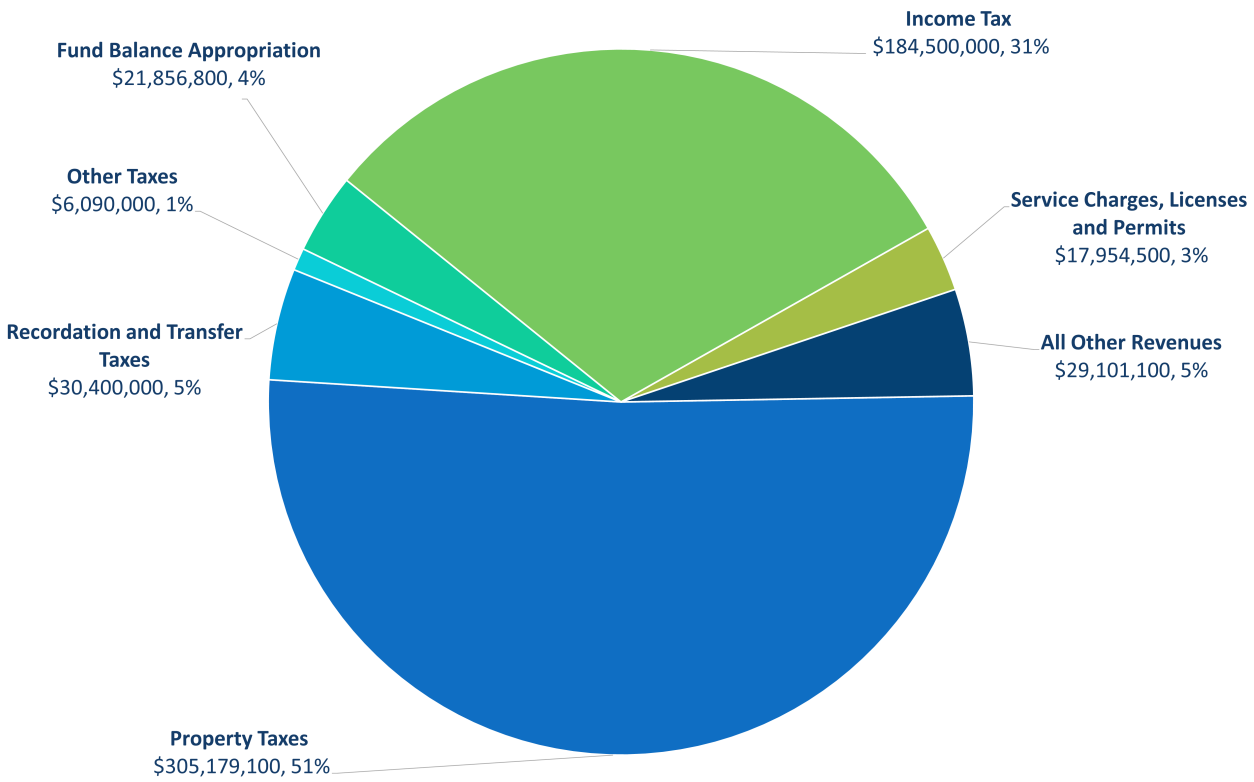
General Fund Revenue Breakdown

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

General Fund Description

A GENERAL FUND is used to account for financial transactions associated with government services which are not legally required to be accounted for in a special fund or are not part of self-supporting operations. The revenues that comprise the General Fund and the percent of the total fund are shown below.

FY2026 Adopted Budget: $595,081,500



PROPERTY TAXES	
Real and Personal	$312,547,100
Penalties, Interest and Fees	$1,520,000
Tax Credits	-$8,888,000
PROPERTY TAXES TOTAL	**$305,179,100**

RECORDATION AND TRANSFER TAXES	
Recordation Tax	$22,300,000
Transfer Tax	$8,100,000
RECORDATION AND TRANSFER TAXES TOTAL	**$30,400,000**

OTHER TAXES	
Hotel/Motel Tax	$1,330,000
Highway User	$3,810,000
Admission Tax	$750,000
Heavy Equipment	$200,000
OTHER TAXES TOTAL	**$6,090,000**

FUND BALANCE APPROPRIATION	
Fund Balance	$21,856,800
FUND BALANCE APPROPRIATION TOTAL	**$21,856,800**

INCOME TAX	
Income Tax	$184,500,000
INCOME TAX TOTAL	**$184,500,000**

SERVICE CHARGES, LICENSES AND PERMITS	
Service Charges	$16,731,200
Licenses	$471,400
Permits	$751,900
SERVICE CHARGES, LICENSES AND PERMITS TOTAL	**$17,954,500**

OTHER REVENUES	
Fines and Forfeitures	$5,293,300
Rent	$1,430,700
State Grants	$2,693,100
Interest	$19,000,000
Sale of Fixed Assets	$250,000
Miscellaneous	$434,000
OTHER REVENUES TOTAL	**$29,101,100**

General Fund Revenue Descriptions

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

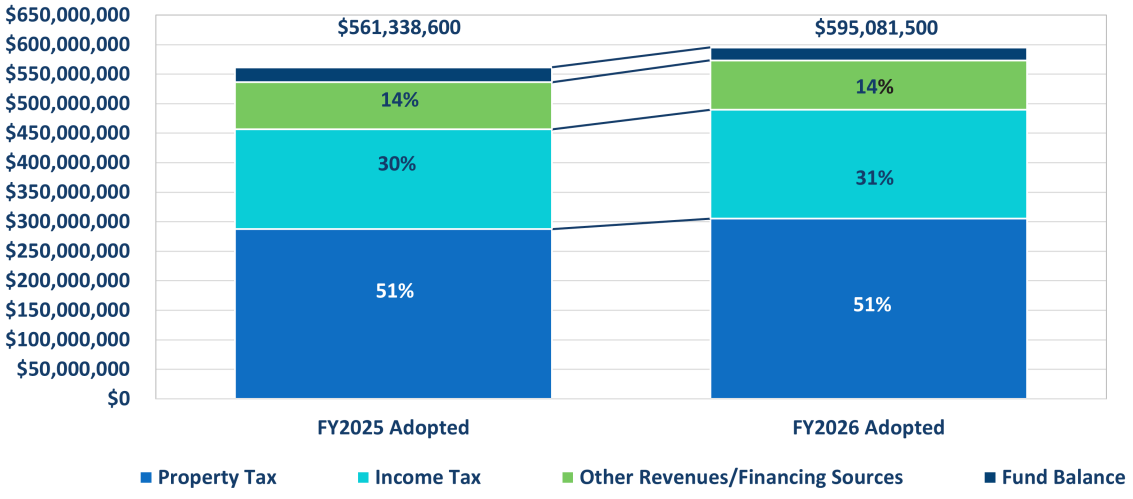
General Fund Revenue Descriptions

The Charles County Department of Fiscal and Administrative Services is responsible for researching, collecting, and providing revenue estimates for all funds. Information regarding the various sources of revenue is obtained from County departments and agencies and is combined with other databases and references to formulate the estimates. Recent actual revenue performance is applied to existing or known situations depending on the source. Revenues will vary significantly depending on the source and each must be considered carefully when formulating a budget recommendation. Once established, the revenue estimates are then subject to change based upon policy decisions by the Board of County Commissioners regarding tax rate levels, service fee rates, and funding needs.

Fund balance appropriations are usually for non-recurring types of expenditures. The County has a policy of maintaining a fund balance that shall not be less than 8% and not more than 15% of the total budgeted operating revenues.

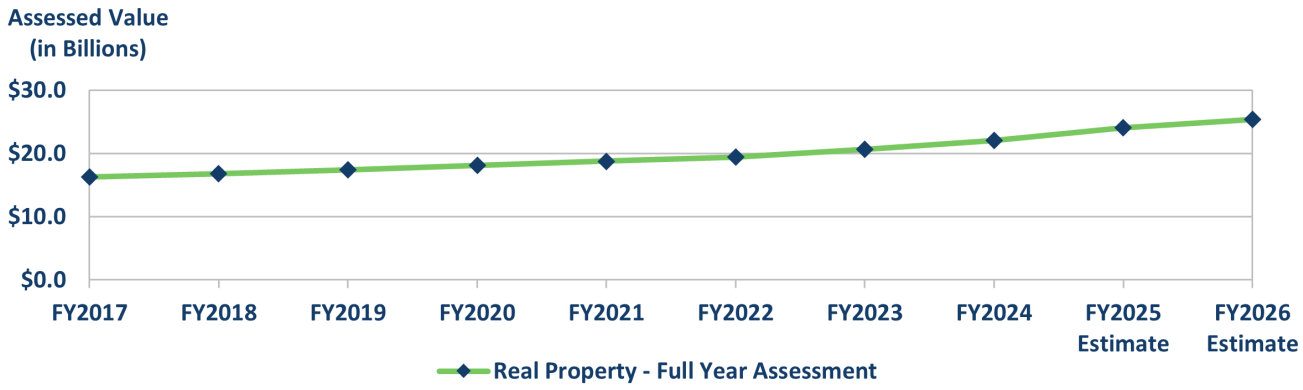
The FY2026 Budget was adopted at $595.1 million compared to the FY2025 Budget of $561.4 million, a $33.7 million increase. Real and business personal property tax receipts are estimated to increase by $17.5 million and income taxes are estimated to increase by $15.5 million compared to the FY2025 adopted budget. The Recordation tax rate increased by $2 which is expected to provide approximately $4.3 million more. Transfer taxes are expected to remain level with FY2025. Other income decreased by $1.0 million mainly due to the county earning less on its investments. Financing sources are decreasing by $3.9 million mostly due to changes in the use of reserved fund balance. Revenue variances to FY2025 for all other sources, other than the ones previously mentioned, net to a total increase of $1.3 million.

Comparison to Prior Fiscal Year



Full-Year Property Taxes

Full year property taxes represent the annual July 1 tax billings for all real property and improvements of County taxable property. Real property consists of land and buildings. Tax revenues are derived from multiplying the County tax rate per $100 of the property values assessed by the Maryland Department of Assessment and Taxation. Property tax revenue represents our largest revenue source and is estimated to generate approximately $291.8 million in FY2026.



The FY2026 estimated revenue originates from property assessment information furnished by the Maryland Department of Assessment and Taxation. Additional estimates are done by the Charles County Department of Fiscal and Administrative Services for new property additions that will occur between April and June. Tax revenue for FY2026 is estimated to increase by 7.5% in comparison to FY2025 due to assessment growth. **The tax rate remains constant at $1.141 per $100 of assessed value.**

Quarter, Half and Three-Quarter-Year Property Taxes

The County intermittently receives tax revenue generated from new property additions assessed between July 1 and March 31 of each fiscal year. Tax billings are calculated at one-fourth, one-half, and three-quarters of the normal full year tax rate, depending upon which quarter the property is added.

The FY2026 revenue budget estimates the new property addition added between July and March based on historical and economic conditions as estimated by the Charles County Department of Fiscal and Administrative Services. Over the past five years the assessed value of the new construction that is added each quarter has ranged from $54.3 million to $109.9 million. **The estimated quarterly additions for Fiscal Year 2026 are $85.0 million per quarter.**

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	ESTIMATE
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
3/4 Year	$54,300,000	$81,300,000	$69,400,000	$107,500,000	$109,900,000	$85,000,000
1/2 Year	$82,400,000	$83,900,000	$73,200,000	$86,400,000	$98,400,000	$85,000,000
1/4 Year	$66,400,000	$106,700,000	$88,600,000	$63,300,000	$79,700,000	$85,000,000

Railroads and Public Utilities

An assessed value is placed on an operating asset other than land and buildings that are owned and operated by railroads and publicly owned utilities. Revenues from this source are based upon assessed values of equipment net of accumulated depreciation.

FY2026 revenues are estimated by the Charles County Department of Fiscal and Administrative Services and are based on FY2025 assessments. **The tax rate remains constant at $2.8525 per $100 of assessed value.**

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	ESTIMATE
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Assessment	$390,738,250	$409,954,420	$427,948,850	$387,283,544	$363,456,940	$363,456,940

Business Personal Property

This revenue source reports the value of **unincorporated** business assets as certified by the Maryland Department of Assessments and Taxation.

FY2026 revenues are estimated by the Charles County Department of Fiscal and Administrative Services using historical trends and current assumptions. **The tax rate remains constant at $2.8525 per $100 of assessed value.**

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	ESTIMATE
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Assessment	$83,330,760	$18,758,880	$15,774,970	$5,373,270	$6,203,610	$6,203,610

Ordinary Business Corporation

This revenue source represents the value of incorporated business assets as certified by the State Department of Assessments and Taxation. Property assessments are directly related to the inventory value and number of businesses operating within the County.

FY2026 revenues ae estimated by the Charles County Department of Fiscal and Administrative Services using historical trends and current assumptions. **The tax rate remains constant at $2.8525 per $100 of assessed value.**

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	ESTIMATE
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Assessment	$237,161,180	$245,947,150	$250,401,030	$199,999,920	$218,795,740	$218,795,740

Payment in Lieu of Tax (PILOT)

This revenue source represents an agreed upon tax payment from two of the County's largest taxpayers: GenOn Mid-Atlantic's Morgantown Power Plant and Competitive Power Ventures' (CPV) St. Charles Energy Center, and, starting in FY2025, includes a tax agreement with Wakefield Terrace. The PILOT agreement for GenOn Mid-Atlantic began in in FY2017 and was renegotiated in FY2021. The FY2026 budget is based on current agreements with CPV, GenOn Mid-Atlantic and Wakefield Terrace. The information listed below represents the General Fund portion only. Total revenues may differ from the PILOT agreements.

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	ESTIMATE
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Competitive Power Ventures	$3,226,109	$2,588,345	$2,488,266	$2,388,187	$2,288,109	$2,193,000
GenON Mid-Atlantic	$7,953,263	$6,887,411	$632,000	$667,307	$585,994	$468,500
Wakefield Terrace	$0	$0	$0	$0	$0	$162,500

Property Tax Credits

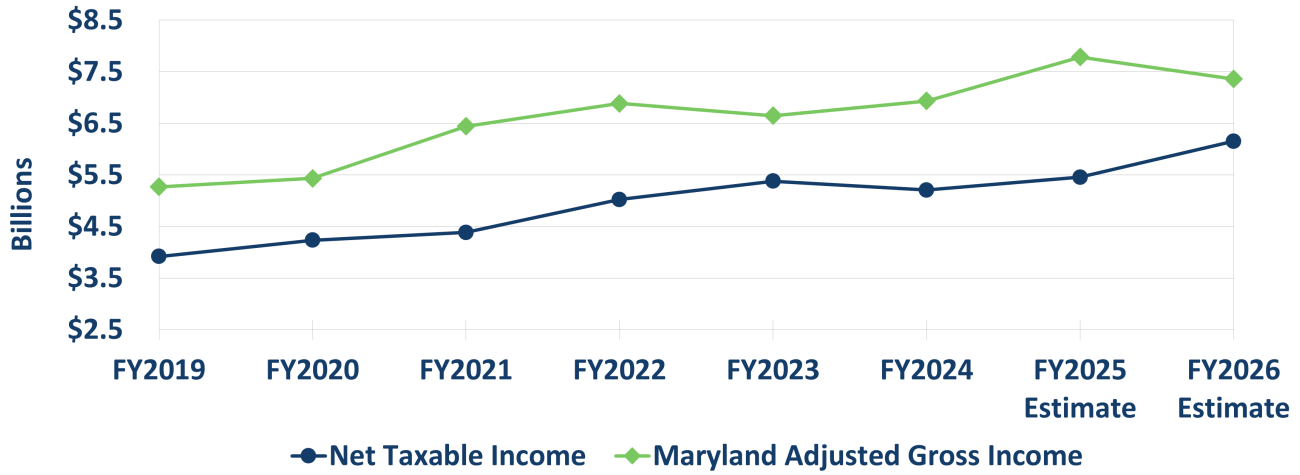
Tax credits are provided to taxpayers based on certain criteria. The largest tax credit relates to a tax differential paid to the Town of La Plata and the Town of Indian Head. This tax credit is a form of compensation for government services that are provided by the municipal government and totals nearly $2.4 million for FY2026.

The County also provides additional tax relief for low-income households by supplementing a State subsidized program. Homeowners qualify for this program based on their income and home value, with a sliding scale providing various levels of tax credit. A similar tax credit began in FY2012 for a Senior Tax Credit program.

Income Tax

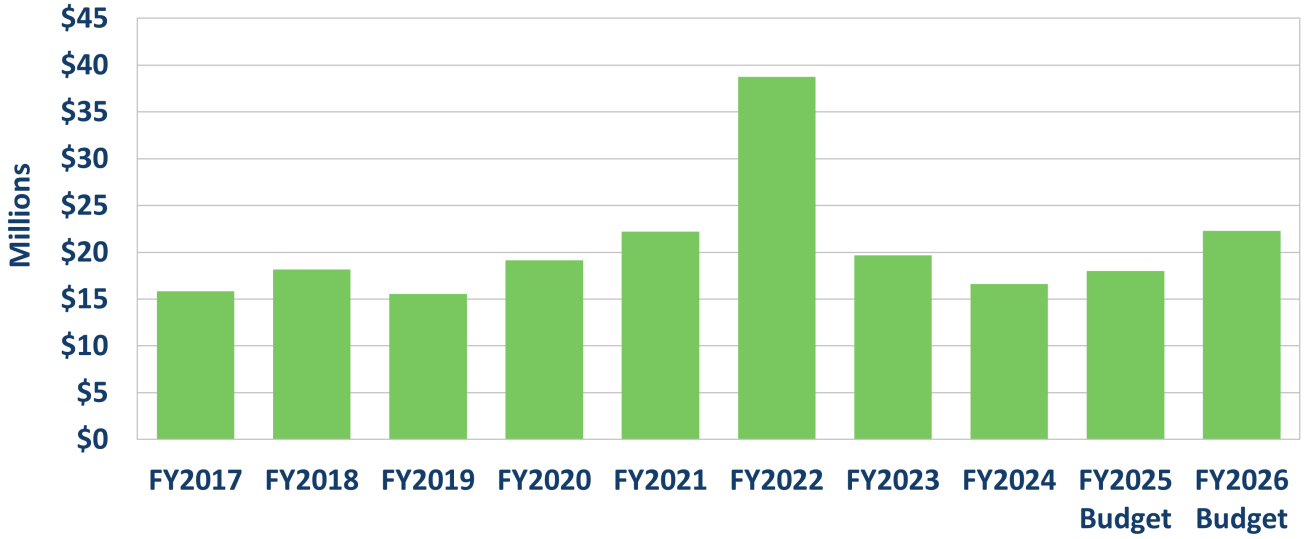
Income tax revenue is generated from the local tax liability of residential income tax returns. The Department of Fiscal and Administrative Services uses the information received from economists at conferences and information provided by the State Bureau of Revenue Estimates to estimate Income Tax revenues. The local rate of 3.03% of an individual's Maryland taxable income is established by the Board of County Commissioners and is legally limited to 3.20% of the state tax liability. Income tax revenue is the second largest revenue generator, representing 31% of the General Fund revenues.

Net Taxable Income vs. Maryland Adjusted Gross Income



Other Taxes: Recordation Tax

Recordation tax is established by the local governing body with prior approval from the state legislature. Tax revenue is generated when a property is sold, and title recorded. A rate of $7.00 per $500 value was approved for FY2026. This represents a $2.00 increase from FY2025. The additional revenues were used to support the Board of Education's budget request and to support affordable housing initiatives within the county. The estimate involves various economic factors, such as housing starts, mortgage interest rates, real estate supply and demand, population growth, and speculation related to the housing market. The Recordation tax revenue budget is conservatively estimated for FY2026 and is estimated to increase by $4.3 million.



Other Taxes: Real Property Transfer Tax

Real Property Transfer Tax was established by the local governing body with prior approval from the state legislature. Tax revenue is recorded when an instrument of writing is recorded with the Clerk of the Circuit Court for Charles County or filed with the State Department of Assessments and Taxation. **A rate of 0.5% remains the same for FY2026**. Real Property Transfer tax revenue is conservatively estimated to generate $8,100,000 in FY2026. The estimate involves various economic factors, such as housing starts, mortgage interest rates, real estate supply and demand, population growth, and speculation related to the housing market.

Other Taxes: Highway User Tax

Highway User Tax is a State-shared tax from the sale of gasoline and other fuel types within Maryland state boundaries. Vendors remit sales taxes to the State of Maryland monthly. The State distributes the tax revenue to the County based on a multifaceted formula developed by the State and adopted by the State legislature. In past years, this revenue source had generated over $9 million in revenues. However, the State enacted funding reductions in 2009 which significantly cut the funding distribution to all local governments. The major factor affecting this revenue source at this time is the State budget process decision on the amount to share with local governments. Other factors include gas pump prices, the economy, and the amount of consumption. The FY2026 budget is estimated based on the information provided by the State of Maryland – Department of Transportation.

Other Taxes: Admissions and Amusements Tax

Admissions and Amusement tax is assessed on sales from the entertainment businesses and activities located within the County such as movies, video arcades, golf fees, etc. The tax rate is locally controlled by the Board of County Commissioners and can range from 0% - 10%. **The local rate is 10% unless subject to a state sales tax.** Revenues are estimated based on current trends and are adjusted for new operations. Due to current trends, the budget for FY2026 was estimated at $750,000; $60,000 less than the FY2025 adopted budget.

Other Taxes: Hotel/Motel Tax

The hotel/motel occupancy tax was enacted September 1, 1988 and is calculated at 5% of the room rate for occupants boarding less than 120 days. Due to current trends, the budget for FY2026 increased by $10,000.

Intergovernmental: State Aid for Police Protection

The State of Maryland allocates grant funds for use in providing police protection to the public. The State provides an annual estimated grant award in late February or early March calculated by a formula factoring expenditure level, staffing, population, vehicles, etc. Per the funding provided in the State budget for this grant, the budget decreased by $130,500.

Service Charges: Emergency Medical Services (EMS) Billing

In July 2001, the County hired Career Emergency Medical Services personnel to provide Advanced Life Support (ALS) and to augment the volunteer stations in providing Basic Life Support (BLS). The County has been charging for ALS services and began to charge for BLS services in Fiscal Year 2010. FY2026 revenues are expected to generate $4.4 million. EMS billing is covered by Medicare, Medicaid, and commercial insurance policies.

Service Charges: Local 911 Fees

The County has the authority to establish and charge a fee for the specific purpose of funding 911 emergency telephone operations. The State in 2019 enacted legislation changing how these fees are applied to cell phone bills. Revenues are estimated based on historical growth patterns for the number of phone lines times a rate of $1.50. This rate was increased by 75 cents starting in FY2025. The FY2026 budget of $4,000,000 is a $200,000 increase from the FY2025 adopted budget.

Service Charges: Indirect Cost Allocation

The County assesses an indirect cost to other funds for support services provided by the General Fund. In some cases, grant funds are eligible to pay for this charge. Revenues are estimated by the eligible amount allowed by grants and actual costs incurred for other funds. The FY2026 budget is estimated to equal $3,559,800.

Service Charges: Reclaimed Water Sales

As part of the Payment in Lieu of Tax agreement with Competitive Power Ventures (CPV), the County receives revenue for reclaimed water sales. CPV purchases reclaimed water from the County's Mattawoman Wastewater Treatment Plant to use for its primary cooling source. The County began receiving revenue from CPV during FY2017. The FY2026 budget is estimated to equal $1,343,800.

Fines and Forfeitures

The county collects fines for the Red Light Camera, Speed Camera, Bus Camera, and False Alarm programs. For Fiscal Year 2026, Fines & Forfeitures revenues are estimated to decrease by $625,500.

Interest Income

Interest income is based on the current financial market interest rates and available cash to invest. Interest income fluctuates from year to year due to factors such as the state of the economy and its impact on financial institutions interest rates, the County's cash flow situation, and the revenue base from which to invest. FY2026 is estimated to be $19,000,000 which is a $1,000,000 decrease over the FY2025 budget based on anticipated return on investments.

Miscellaneous

Miscellaneous revenues include income sources such as office space rent from county owned buildings, sale of surplus property and equipment, non-recurring sources, and workers' compensation reimbursements. Frequently, the County is the recipient of revenues from sources not anticipated within the normal budget process. Lawsuit settlements and insurance premium refunds are examples of unexpected miscellaneous revenues causing this source of revenue to fluctuate over the years.

Fund Balance

The use of $21.9 million in Fund Balance is approved for FY2026. These funds were formally reserved to fund priority one-time items in the FY2026 operating budget including funding to support the capital improvement program, a new Rental Registry Program, transportation ordinances updates, and other one-time items that supports Commissioner goals and objectives. Fund balance reserves were already established and are utilized in FY2026. Use of these reserves range from utilizing a fund balance reserve to help offset revenue losses from the Morgantown power plant deactivation, use of the Income Tax Volatility reserve, and the County’s reserve to support the Other Post-Employment Benefits contribution per the County’s strategic plan.

General Fund Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Revenues

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change Adopted	% Change Adopted
Revenues						
Property Taxes	$273,140,620	$295,682,800	$295,682,800	$314,067,100	$18,384,300	6%
Tax Credits	-$5,258,831	-$7,957,000	-$7,957,000	-$8,888,000	-$931,000	12%
Local Taxes						
IncomeTax	$173,607,605	$169,000,000	$169,875,000	$184,500,000	$15,500,000	9%
Admissions/AmusementTax	$719,003	$810,000	$810,000	$750,000	-$60,000	-7%
RecordationTax	$20,880,545	$18,000,000	$18,000,000	$22,300,000	$4,300,000	24%
TransferTax	$8,094,407	$8,100,000	$8,100,000	$8,100,000	$0	0%
Hotel/MotelRoomTax	$1,321,866	$1,320,000	$1,320,000	$1,330,000	$10,000	1%
HeavyEquipmentTax	$203,400	$200,000	$200,000	$200,000	$0	0%
LOCAL TAXES TOTAL	**$204,826,826**	**$197,430,000**	**$198,305,000**	**$217,180,000**	**$19,750,000**	**10%**
State Shared Taxes	$2,910,982	$3,410,000	$3,410,000	$3,810,000	$400,000	12%
Licenses & Permits	$1,224,876	$1,094,800	$1,094,800	$1,223,300	$128,500	12%
Inter_Governmental	$2,743,978	$2,843,900	$2,843,900	$2,693,100	-$150,800	-5%
Service Charges	$12,686,826	$15,079,500	$15,346,870	$16,731,200	$1,651,700	11%
Other	$32,241,135	$28,048,600	$28,095,600	$26,408,000	-$1,640,600	-6%
Bond Proceeds	$1,429,169	–	–	$0	$0	–
Transfers	$1,652,015	$25,706,000	$43,867,700	$21,856,800	-$3,849,200	-15%
REVENUES TOTAL	**$527,597,595**	**$561,338,600**	**$580,689,670**	**$595,081,500**	**$33,742,900**	**6%**

Expenditures

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Expenditures						
34 - Education	$230,049,200	$243,048,500	$243,248,500	$257,931,700	$14,883,200	6%
47 - Library	$5,406,174	$5,720,200	$5,720,200	$6,040,800	$320,600	6%
24 - Sheriff	$120,040,594	$130,585,500	$132,471,220	$138,974,247	$8,388,747	6%
10 - Fire & Rescue	$30,910	$31,000	$31,000	$32,000	$1,000	3%
26 - Em Srvces & Comm	$26,420,439	$30,244,700	$32,013,580	$32,216,474	$1,971,774	7%
18 - Debt Service	$32,332,354	$32,644,400	$32,644,400	$33,063,700	$419,300	1%
23 - Central Services	$13,726,911	$16,164,100	$17,506,780	$19,842,980	$3,678,880	23%
02 - Commissioners	$757,613	$909,300	$907,760	$788,246	-$121,054	-13%
03 - County Administrator	$2,290,208	$2,587,100	$2,840,120	$2,566,771	-$20,329	-1%
16 - County Attorney's Office	$2,025,686	$1,598,300	$1,808,470	$1,795,118	$196,818	12%
15 - Liquor Board	$332,109	$355,500	$360,090	$393,054	$37,554	11%
17 - Human Resources	$1,705,191	$2,032,000	$2,286,130	$2,255,167	$223,167	11%
03 - County Administrator	$210,488	$239,700	$245,200	$246,951	$7,251	3%
04 - Fiscal & Admin Services	$9,806,679	$12,128,900	$12,168,170	$13,188,881	$1,059,981	9%
12 - Election Board	$2,300,773	$3,319,200	$3,319,200	$3,389,000	$69,800	2%
08 - State's Attorney's Office	$7,083,935	$7,899,900	$7,922,930	$8,315,118	$415,218	5%
09 - Circuit Court	$2,233,923	$2,677,500	$2,768,230	$2,840,604	$163,104	6%
11 - Criminal Justice INIT	$203,509	$439,300	$474,340	$499,300	$60,000	14%
71 - Orphan s Court	$65,518	$70,500	$70,500	$67,718	-$2,782	-4%
05 - Public Works - Facilities	$15,849,839	$18,811,900	$21,385,400	$19,191,140	$379,240	2%
23 - Central Services	$66,574	–	$124,400	$0	$0	–
48 - Capital Projects	$17,765,600	$11,142,000	$20,055,000	$9,468,900	-$1,673,100	-15%
06 - Community Services	$2,672,063	$3,563,700	$3,591,980	$3,757,963	$194,263	5%
23 - Central Services	$0	$50,000	$50,000	$0	-$50,000	-100%
30 - Recreation Parks Tourism	$11,226,473	$14,196,600	$14,387,160	$14,976,862	$780,262	6%
07 - Planning & Growth Mgmt	$10,393,071	$11,475,800	$12,031,530	$12,762,352	$1,286,552	11%
23 - Central Services	$114,873	–	$701,010	$0	$0	–
38 - Economic Development	$2,246,867	$2,285,800	$2,245,670	$2,512,887	$227,087	10%
39 - Econ Dvlpmnt-Outside Agen	$82,835	$38,000	$88,000	$88,000	$50,000	132%
35 - Health	$4,297,235	$4,481,800	$4,744,330	$4,601,600	$119,800	3%
20 - Social Services	$1,558,939	$1,704,000	$1,704,000	$1,806,100	$102,100	6%
22 - Weed Control Program	$21,679	$20,100	$20,100	$20,100	$0	0%
36 - Conservation Of Nat Res	$13,975	$18,100	$19,670	$19,948	$1,848	10%
49 - Univ Maryland Extension	$269,104	$310,300	$310,300	$327,900	$17,600	6%
57 - Soil Conservation	$580,614	$480,100	$484,300	$599,919	$119,819	25%
54 - Contingency	$0	$64,800	$0	$500,000	$435,200	672%
EXPENDITURES TOTAL	**$524,181,955**	**$561,338,600**	**$580,749,670**	**$595,081,500**	**$33,742,900**	**6%**

General Fund Revenue Detail

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

By Account Classification

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Property Taxes					
RealFullYearProperty	$250,010,258	$271,358,000	$291,827,000	$20,469,000	8%
Real1/2YearProperty	$507,798	$447,300	$482,100	$34,800	8%
BusPersonalProperty	$147,628	$268,000	$166,000	-$102,000	-38%
Railroad/PublicUtilities	$10,960,194	$11,492,000	$10,114,000	-$1,378,000	-12%
OrdinaryBusinessCorp	$5,753,255	$7,357,000	$6,170,000	-$1,187,000	-16%
Real1/4YearProperty	$189,796	$223,600	$241,000	$17,400	8%
Real3/4YearProperty	$891,727	$671,000	$723,000	$52,000	8%
PaymentinLieuofTax	$3,055,494	$2,445,900	$2,824,000	$378,100	15%
Penalties&Interest	$644,385	$620,000	$620,000	$0	0%
Half-yearTaxBillingFee	$980,085	$800,000	$900,000	$100,000	13%
PROPERTY TAXES TOTAL	**$273,140,620**	**$295,682,800**	**$314,067,100**	**$18,384,300**	**6%**
REVENUES TOTAL	**$273,140,620**	**$295,682,800**	**$314,067,100**	**$18,384,300**	**6%**

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Tax Credits					
CommercialRehabTaxCredit	$0	$0	-$15,000	-$15,000	–
VolunteerTaxCreditt	$0	-$350,000	-$185,000	$165,000	-47%
Homestead(Hb)TaxCredit	-$1,876,041	-$3,930,000	-$5,030,000	-$1,100,000	28%
LowIncomeTaxCredit	-$611,463	-$800,000	-$800,000	$0	0%
SeniorTaxCredit	-$249,781	-$250,000	-$270,000	-$20,000	8%
LaPlataTaxDifferential	-$2,219,869	-$2,320,000	-$2,320,000	$0	0%
IndianHeadTaxDifferent	-$148,828	-$160,000	-$110,000	$50,000	-31%
AgPreservationCredit	-$146,226	-$140,000	-$150,000	-$10,000	7%
LODSurvivingSpouseCredit	-$6,621	-$7,000	-$8,000	-$1,000	14%
TAX CREDITS TOTAL	**-$5,258,831**	**-$7,957,000**	**-$8,888,000**	**-$931,000**	**12%**
REVENUES TOTAL	**-$5,258,831**	**-$7,957,000**	**-$8,888,000**	**-$931,000**	**12%**

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Local Taxes					
IncomeTax	$173,607,605	$169,000,000	$184,500,000	$15,500,000	9%
Admissions/AmusementTax	$719,003	$810,000	$750,000	-$60,000	-7%
RecordationTax	$20,880,545	$18,000,000	$22,300,000	$4,300,000	24%
TransferTax	$8,094,407	$8,100,000	$8,100,000	$0	0%
Hotel/MotelRoomTax	$1,321,866	$1,320,000	$1,330,000	$10,000	1%
HeavyEquipmentTax	$203,400	$200,000	$200,000	$0	0%
LOCAL TAXES TOTAL	**$204,826,826**	**$197,430,000**	**$217,180,000**	**$19,750,000**	**10%**
REVENUES TOTAL	**$204,826,826**	**$197,430,000**	**$217,180,000**	**$19,750,000**	**10%**

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
State Shared Taxes					
HighwayUserTax	$2,910,982	$3,410,000	$3,810,000	$400,000	12%
STATE SHARED TAXES TOTAL	**$2,910,982**	**$3,410,000**	**$3,810,000**	**$400,000**	**12%**
REVENUES TOTAL	**$2,910,982**	**$3,410,000**	**$3,810,000**	**$400,000**	**12%**

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Licenses & Permits					
AlcoholLicenses	$198,750	$203,600	$215,000	$11,400	6%
AnimalLicenses	$21,406	$16,200	$20,200	$4,000	25%
TradersLicenses	$197,633	$209,100	$200,000	-$9,100	-4%
CivilMarriageLicenses	$33,580	$36,100	$33,200	-$2,900	-8%
AutoTagRenewal	$2,736	$4,000	$3,000	-$1,000	-25%
GamblingPermit	$2,800	$3,000	$3,000	$0	0%
TrailerOccupancyPermit	$41,040	$44,700	$44,000	-$700	-2%
BuildingPermit	$464,972	$400,000	$470,000	$70,000	18%
ProtectiveInspLicenses	$22,078	$0	$0	$0	–
ZoningCertificatePermit	$86,319	$80,000	$85,000	$5,000	6%
ParkPermits	$53,468	$36,000	$54,000	$18,000	50%
FieldUsePermits	$90,062	$50,400	$85,900	$35,500	70%
BOEFieldUse	$5,000	$5,000	$5,000	$0	0%
HorsePermits	$5,032	$6,700	$5,000	-$1,700	-25%
LICENSES & PERMITS TOTAL	**$1,224,876**	**$1,094,800**	**$1,223,300**	**$128,500**	**12%**
REVENUES TOTAL	**$1,224,876**	**$1,094,800**	**$1,223,300**	**$128,500**	**12%**

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Inter_Governmental					
EMS Supplemental Payment Prog	$138,815	$0	$0	$0	–
HIDTAGrant	$46	$0	$0	$0	–
MiscellaneousGrants	$5,684	$0	$0	$0	–
AidForPoliceProtection	$2,092,110	$2,345,300	$2,214,800	-$130,500	-6%
StateAidforInmateOp	$152,415	$150,000	$113,000	-$37,000	-25%
AidForTransportation	$6,038	$0	$3,000	$3,000	–
StateSharedParkRevenue	$34,484	$20,000	$20,000	$0	0%
MiscStateGrants	$5,450	$0	$0	$0	–
SoilConservation	$77,066	$69,400	$77,100	$7,700	11%
JuryFeeReimb	$231,870	$259,200	$265,200	$6,000	2%
INTER_GOVERNMENTAL TOTAL	**$2,743,978**	**$2,843,900**	**$2,693,100**	**-$150,800**	**-5%**
REVENUES TOTAL	**$2,743,978**	**$2,843,900**	**$2,693,100**	**-$150,800**	**-5%**

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Service Charges					
Emergency Medical Services Billing Fee	$3,515,660	$3,250,000	$4,350,000	$1,100,000	34%
Indirect Cost Revenue	2,957,067	3,290,200	3,559,800	269,600	8%
Local 911 Aid	1,976,900	3,800,000	4,000,000	200,000	5%
Park and Recreation Fees	1,038,524	1,046,600	1,077,400	30,800	3%
Reclaimed Water Sales	1,199,948	1,343,800	1,343,800	0	0%
Sheriff Fees	422,159	520,000	520,000	0	0%
Custodial Fee	427,433	437,700	452,100	14,400	3%
False Alarm Registrations	225,811	280,000	267,800	(12,200)	-4%
Sheriff Pay Phone Commissions	0	45,000	0	(45,000)	-100%
Other	923,322	1,066,200	1,160,300	94,100	9%
SERVICE CHARGES TOTAL	**$12,686,826**	**$15,079,500**	**$16,731,200**	**$1,651,700**	**11%**
REVENUES TOTAL	**$12,686,826**	**$15,079,500**	**$16,731,200**	**$1,651,700**	**11%**

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Other					
Cash Rent Payments	-$1,112,268	$0	–	$0	–
Other Financing Source GASB96	$1,316,096	$0	–	$0	–
VicsFines	$18,350	$10,000	$10,300	$300	3%
CountyParkingFines	$7,370	$5,000	$6,000	$1,000	20%
RedLightCamFines	$2,394,315	$2,250,000	$2,400,000	$150,000	7%
SpeedCameraFines	$1,485,053	$1,450,000	$1,500,000	$50,000	3%
Flex Spending Forfeiture	$25,540	$0	$0	$0	–
DogFines	$8,205	$9,000	$8,000	-$1,000	-11%
AlcoholicBeverageFines	$3,175	$10,000	$5,000	-$5,000	-50%
StateSharedFines	$7,774	$0	$0	$0	–
BuildingPermitFine	$83,012	$39,000	$54,000	$15,000	38%
CriticalAreaFine	$0	$300	$0	-$300	-100%
ZoningEnforcementFines	$10,400	$0	$0	$0	–
Fines	$1,215,719	$2,145,500	$1,310,000	-$835,500	-39%
InterestOnTreasuries	$6,162,718	$4,700,000	$4,800,000	$100,000	2%
InterestOnMLGIP	$6,474,756	$5,400,000	$5,300,000	-$100,000	-2%
MiscellaneousInterest	$3,739,608	$4,600,000	$3,300,000	-$1,300,000	-28%
IntonUSGovtAgencies	$6,861,696	$5,300,000	$5,600,000	$300,000	6%
Interest Revenue GASB87	$246,624	$0	$0	$0	–
Rent	$554,156	$557,100	$482,000	-$75,100	-13%
FarmLandRent	$3,628	$3,700	$3,700	$0	0%
PostOfficeRent	$12,000	$15,000	$15,000	$0	0%
CourthouseRent	$879,434	$930,000	$930,000	$0	0%
Lease Revenue GASB87	$1,007,376	$0	$0	$0	–
Other	$315,472	$250,000	$250,000	$0	0%
Non-RecurringRevenue	$4,339	$0	$0	$0	–
Over/UnderFeeCollection	$108	$0	$0	$0	–
Donations	$14,907	$4,000	$4,000	$0	0%
Miscellaneous	$4,500	$0	$0	$0	–
PurchasingCards	$41,384	$30,000	$50,000	$20,000	67%
Stadium/OtherRevenue	$7,326	$0	$0	$0	–
MobileIntegratedHealth	$125,853	$90,000	$130,000	$40,000	44%
Gain/LossOnFixedAssets	$322,507	$250,000	$250,000	$0	0%
OTHER TOTAL	**$32,241,135**	**$28,048,600**	**$26,408,000**	**-$1,640,600**	**-6%**
REVENUES TOTAL	**$32,241,135**	**$28,048,600**	**$26,408,000**	**-$1,640,600**	**-6%**

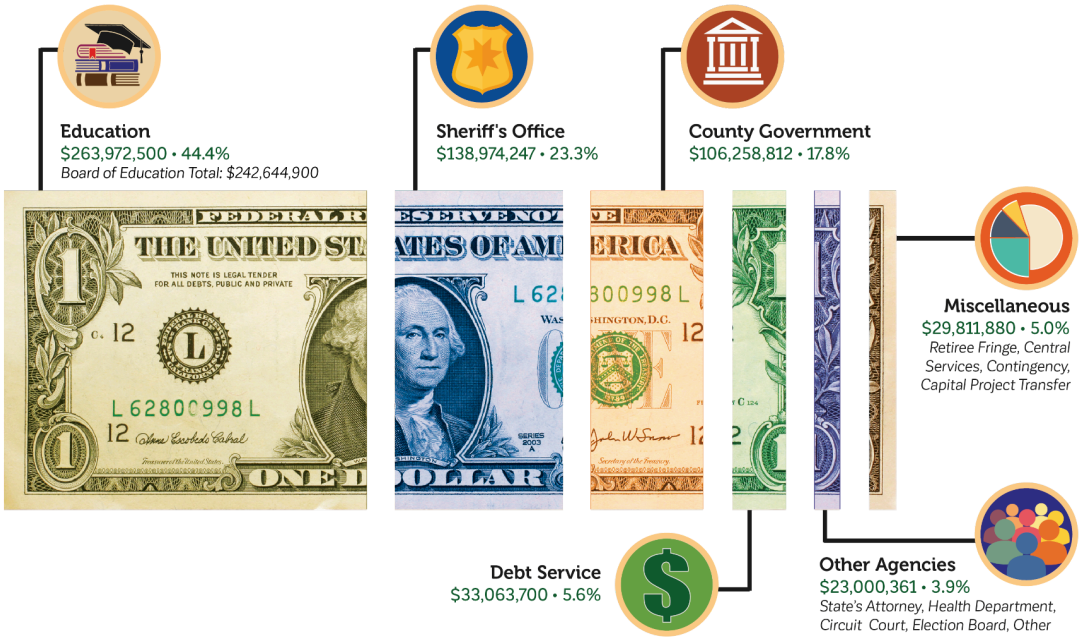
	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Bond Proceeds	$1,429,169	$0	$0	$0	–
REVENUES TOTAL	**$1,429,169**	**$0**	**$0**	**$0**	**–**

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Transfers					
FundBalanceApprop	$0	$25,006,000	$21,856,800	-$3,149,200	-13%
SRF-Miscellaneous	$452,015	$100,000	$0	-$100,000	-100%
CapitalProjectFund	$1,200,000	$600,000	$0	-$600,000	-100%
TRANSFERS TOTAL	**$1,652,015**	**$25,706,000**	**$21,856,800**	**-$3,849,200**	**-15%**
REVENUES TOTAL	**$1,652,015**	**$25,706,000**	**$21,856,800**	**-$3,849,200**	**-15%**

General Fund Expenditure Breakdown

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 205 to JUNE 30, 2026

FY2026 Adopted Budget: $595,081,500



EDUCATION	
Board of Education	$242,644,900
College of Southern Maryland	$12,170,300
Library	$6,040,800
Pension Cost Shift	$2,786,500
Other Education	$330,000
EDUCATION TOTAL	**$263,972,500**

SHERIFF'S OFFICE	
Sheriff's Office	$138,974,247
SHERIFF'S OFFICE TOTAL	**$138,974,247**

DEBT SERVICE	
Debt Service	$33,063,700
DEBT SERVICE TOTAL	**$33,063,700**

COUNTY GOVERNMENT	
Emergency Services	$32,216,474
Public Works - Facilities	$19,191,140
Recreation, Parks, and Tourism	$14,976,862
Fiscal and Administrative Services	$13,188,881
Planning and Growth Management	$12,762,352
Community Services	$3,757,963
Economic Development Department	$2,512,887
Administrative Services	$2,813,722
County Attorney	$1,795,118
Human Resources	$2,255,167
County Commissioners	$788,246
COUNTY GOVERNMENT TOTAL	**$106,258,812**

OTHER AGENCIES	
State's Attorney	$8,315,118
Health Department	$4,018,300
Circuit Court	$2,840,604
Election Board	$3,389,000
Other Agencies	$4,437,339
OTHER AGENCIES TOTAL	**$23,000,361**

MISCELLANEOUS	
Retiree Fringe/OPEB Contribution	$14,832,400
Central Services	$5,010,580
Capital Project Transfer	$9,468,900
Contingency	$500,000
MISCELLANEOUS TOTAL	**$29,811,880**

General Fund Expenditures by Division

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Education

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Board of Education	$230,049,200	$231,403,500	$242,644,900	$11,241,400	5%
College of Southern Maryland	$0	$11,319,800	$12,170,300	$850,500	8%
Library	$5,409,984	$5,720,200	$6,040,800	$320,600	6%
Pension Cost Shift	-	-	$2,786,500	$2,786,500	-
Other	$0	$325,200	$330,000	$4,800	1%
EXPENDITURES TOTAL	**$235,459,184**	**$248,768,700**	**$263,972,500**	**$15,203,800**	**6%**

Public Safety

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Sheriff	$95,938,383	$102,905,700	$109,713,653	$6,807,953	7%
Corrections	$21,110,359	$23,246,900	$25,726,302	$2,479,402	11%
Automated Enforcement Unit (AEU)	$2,600,642	$4,017,100	$3,107,343	-$909,757	-23%
Fingerprinting Service	$391,210	$415,800	$426,949	$11,149	3%
SHERIFF'S OFFICE SUBTOTAL	**$120,040,594**	**$130,585,500**	**$138,974,247**	**$8,388,747**	**6%**
Emergency Services Administration	$1,506,746	$1,418,500	$1,231,063	-$187,437	-13%
False Alarm Reduction Unit	$228,975	$252,700	$286,831	$34,131	14%
Animal Control	$2,067,512	$2,571,800	$2,635,315	$63,515	2%
Fire/EMS Communications	$4,605,537	$5,448,000	$5,977,213	$529,213	10%
Career Emergency Medical Services	$17,965,157	$20,502,600	$21,993,935	$1,491,335	7%
Emergency Management	$46,512	$51,100	$92,117	$41,017	80%
EMERGENCY SERVICES SUBTOTAL	**$26,420,439**	**$30,244,700**	**$32,216,474**	**$1,971,774**	**7%**
EXPENDITURES TOTAL	**$146,461,033**	**$160,830,200**	**$171,190,721**	**$10,360,521**	**6%**

Debt Service

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Principal	$24,211,399	$23,785,900	$23,330,200	-$455,700	-2%
Interest	$7,975,024	$8,550,500	$9,475,500	$925,000	11%
Miscellaneous	$145,931	$308,000	$258,000	-$50,000	-16%
EXPENDITURES TOTAL	**$32,332,354**	**$32,644,400**	**$33,063,700**	**$419,300**	**1%**

General Government

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Central Services	$3,297,775	$4,114,100	$5,010,580	$896,480	22%
OPEB Contribution	$5,950,000	$6,700,000	$9,000,000	$2,300,000	34%
Election Board	$2,300,773	$3,319,200	$3,389,000	$69,800	2%
Liquor Board	$332,109	$355,500	$393,054	$37,554	11%
Orphans' Court	$65,518	$70,500	$67,718	-$2,782	-4%
Other Criminal Justice	$203,509	$439,300	$499,300	$60,000	14%
Circuit Court	$2,233,923	$2,677,500	$2,840,604	$163,104	6%
State's Attorney	$7,083,935	$7,899,900	$8,315,118	$415,218	5%
Fringe Benefits	$4,660,584	$5,400,000	$5,832,400	$432,400	8%
Volunteer Fire & Rescue Subsidy	$30,910	$31,000	$32,000	$1,000	3%
OTHER GENERAL GOVERNMENT SUBTOTAL	**$26,159,036**	**$31,007,000**	**$35,379,774**	**$4,372,774**	**14%**
County Commissioners	$757,613	$909,300	$788,246	-$121,054	-13%
Administrative Services	$2,500,696	$2,826,800	$2,813,722	-$13,078	0%
County Attorney	$2,025,686	$1,598,300	$1,795,118	$196,818	12%
Human Resources	$1,705,191	$2,032,000	$2,255,167	$223,167	11%
COUNTY ADMINISTRERED GENERAL GOVERNMENT SUBTOTAL	**$6,989,186**	**$7,366,400**	**$7,652,253**	**$285,853**	**4%**
GENERAL GOVERNMENT TOTAL	**$33,148,222**	**$38,373,400**	**$43,032,027**	**$4,658,627**	**12%**

Fiscal and Administrative Services

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Administration	$197,719	$433,900	$527,187	$93,287	22%
Budget	$443,125	$662,900	$676,817	$13,917	2%
Information Technology	$5,816,615	$7,274,000	$7,835,445	$561,445	8%
Purchasing	$445,042	$484,300	$591,180	$106,880	22%
Treasury	$1,462,782	$1,681,100	$1,748,816	$67,716	4%
Accounting	$1,441,395	$1,592,700	$1,809,436	$216,736	14%
EXPENDITURES TOTAL	**$9,806,679**	**$12,128,900**	**$13,188,881**	**$1,059,981**	**9%**

Public Works - Facilities

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Administration	$622,886	$731,000	$760,636	$29,636	4%
Building and Trades	$7,826,498	$9,258,800	$9,122,318	-$136,482	-1%
Vehicle Maintenance	$1,322,372	$1,403,800	$1,523,709	$119,909	9%
Roads	$6,078,083	$7,418,300	$7,784,477	$366,177	5%
EXPENDITURES TOTAL	**$15,849,839**	**$18,811,900**	**$19,191,140**	**$379,240**	**2%**

Community Services

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Administration	$518,519	$653,700	$728,455	$74,755	11%
Aging	$1,861,497	$2,394,500	$2,493,722	$99,222	4%
Housing Authority	$292,047	$515,500	$535,786	$20,286	4%
EXPENDITURES TOTAL	**$2,672,063**	**$3,563,700**	**$3,757,963**	**$194,263**	**5%**

Recreation, Parks, and Tourism

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Administration	$1,482,589	$2,331,900	$2,390,349	$58,449	3%
Recreation	$3,091,135	$4,193,400	$4,431,979	$238,579	6%
Parks	$5,728,983	$6,405,000	$6,802,727	$397,727	6%
Tourism	$923,767	$1,266,300	$1,351,807	$85,507	7%
EXPENDITURES TOTAL	**$11,226,473**	**$14,196,600**	**$14,976,862**	**$780,262**	**5%**

Planning and Growth Management

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Administration	$1,221,475	$1,059,600	$1,057,949	-$1,651	0%
Planning	$2,475,649	$2,932,500	$3,123,627	$191,127	7%
Inspection & Enforcement	$369,364	$785,000	$977,225	$192,225	24%
Infrastructure Management	$166,132	$390,400	$400,251	$9,851	3%
Transit	$6,160,451	$6,308,300	$7,203,300	$895,000	14%
EXPENDITURES TOTAL	**$10,393,071**	**$11,475,800**	**$12,762,352**	**$1,286,552**	**11%**

Economic Development

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Economic Development Department	$2,246,867	$2,285,800	$2,512,887	$227,087	10%
Other Economic Development Services	$82,835	$38,000	$88,000	$50,000	132%
EXPENDITURES TOTAL	**$2,329,702**	**$2,323,800**	**$2,600,887**	**$277,087**	**12%**

Health Services

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Health Department	$4,297,235	$3,926,000	$4,018,300	$92,300	2%
Water and Sewer Services	-	$250,400	$262,900	$12,500	5%
Mosquito Control	-	$185,000	$200,000	$15,000	8%
Department of Health and Mental Hygiene	-	$120,400	$120,400	$0	0%
EXPENDITURES TOTAL	**$4,297,235**	**$4,481,800**	**$4,601,600**	**$119,800**	**3%**

Social Services

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Department of Social Services	$1,558,939	$324,500	$324,500	$0	0%
Charles County Charitable Trust, Inc.	-	$1,224,500	$1,326,600	$102,100	8%
Other Agency Funding	-	$155,000	$155,000	$0	0%
EXPENDITURES TOTAL	**$1,558,939**	**$1,704,000**	**$1,806,100**	**$102,100**	**6%**

Conservation of Natural Resources

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
University of MD Extension	$269,104	$310,300	$310,300	$327,900	$17,600	6%
Soil Conservation	$580,614	$480,100	$484,300	$599,919	$119,819	25%
Weed Control	$21,679	$20,100	$20,100	$20,100	$0	0%
Conservation of Natural Resources- Other	$7,700	$5,000	$5,000	$5,000	$0	0%
Southern Maryland Resource Conservation	$6,275	$13,100	$14,670	$14,948	$1,848	14%
EXPENDITURES TOTAL	**$885,371**	**$828,600**	**$834,370**	**$967,867**	**$139,267**	**17%**

Contingency

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Contingency	-	$64,800	$500,000	$435,200	672%

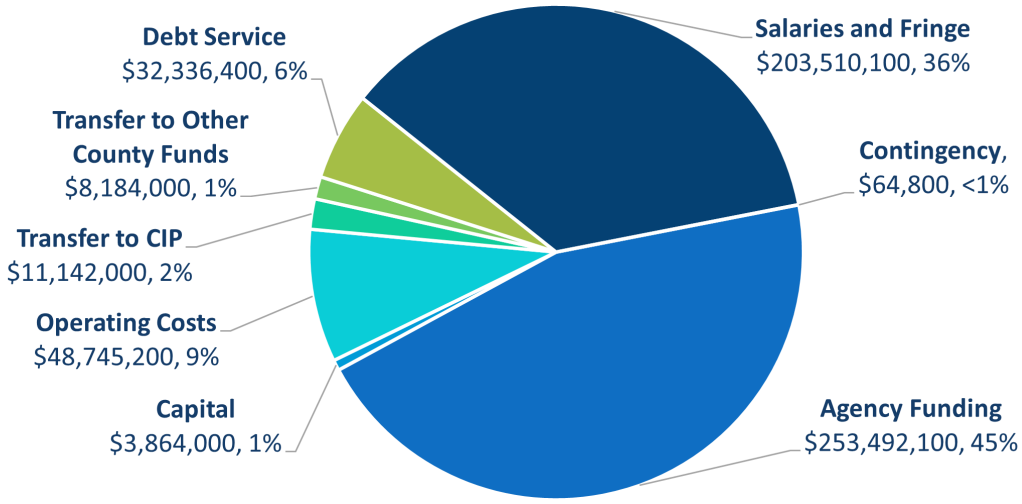
Financing Uses

	ACTUALS	PRIOR ADOPTED	ADOPTED		
Expenditures	**FY2024**	**FY2025**	**FY2026**	**$ Change from FY2025**	**% Change from FY2025**
Capital Project Pay-As-You-Go	$17,765,600	$11,142,000	$9,468,900	-$1,673,100	-15%

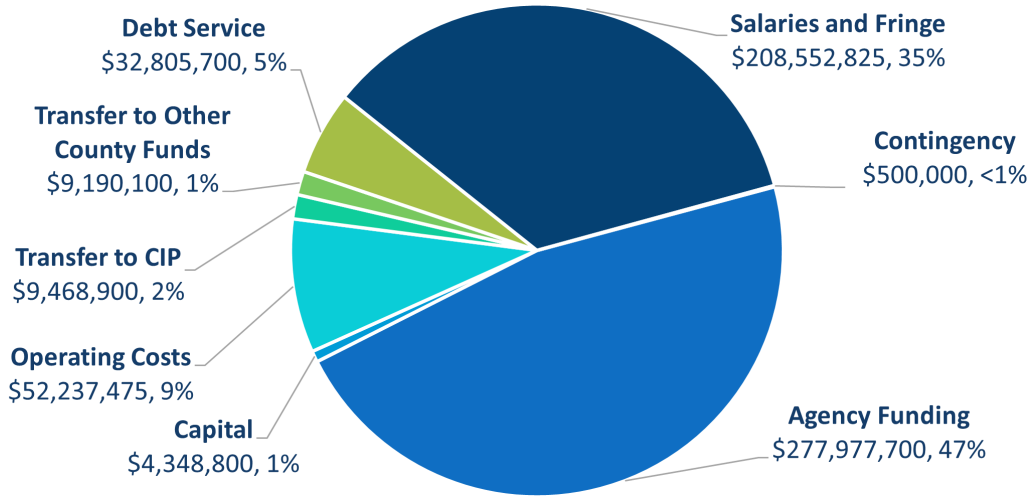
General Fund Operating Budget

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

FY2025 Adopted Budget: $561,338,600



FY2026 Adopted Budget: $595,081,500



- AGENCY FUNDING represents the county's direct payment to agencies (for example the Board of Education, College of Southern Maryland, and Library Board).
- TRANSFERS TO OTHER COUNTY FUNDS represents support to the Enterprise Funds, local matches for grants, and transfers for Other Post Employment Benefits (OPEB).
- CAPITAL includes capital outlay purchases and capital maintenance projects.

Enterprise Funds

Enterprise Funds

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Enterprise Fund Description

ENTERPRISE FUNDS are established for operations that have a defined customer base and are primarily funded by a service fee associated directly with the operation. These operations are accounted for in a manner similar to the private sector, where budgets are used as a management tool and are subject to the amount of activity. For example, an increase in building permit activity would increase both revenues and expenditures in the Inspection and Review Fund and necessitate a budget amendment increasing the revenue and expenditure budgets.

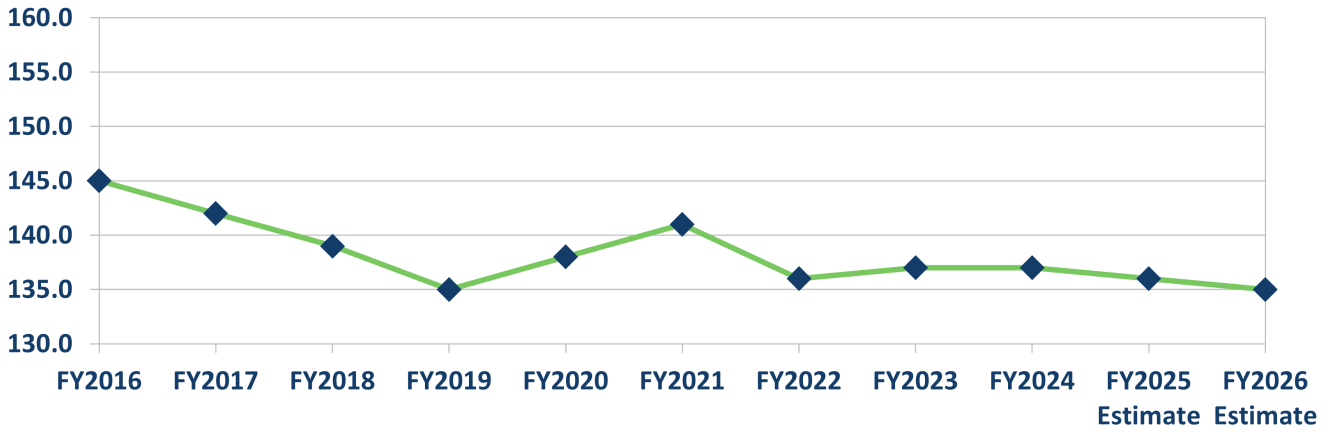
Enterprise Fund Revenues

Operating revenue budgets within these funds are estimated based on the expected level of activity unique to each operation and at a level to maintain a self-supporting status. These funds operate on a “break-even” basis; therefore, user fee rates are adjusted so that enough revenue is generated to pay for the system. For example, user fees and charges adopted within the Water and Sewer Fund recover the cost of supplying water to the customers, treatment of the sewer, meter reading, accounts receivable, debt service, and administrative costs of operating the system. Unlike a business enterprise, the County does not include a profit margin within its fees.

Trends and Assumptions for Revenue Estimates

WATER AND SEWER: The County manages many public water and sewer systems, the largest of which is the Mattawoman Wastewater Treatment Plant (MWWTP). The original concept of the plant envisioned an ultimate capacity through expansions of 50 million gallons per day. The Maryland Department of the Environment has rated the MWWTP for 20 million gallons per day. Currently, the average flow being treated is approximately 13 million gallons per day. Revenues that support these systems include user fees and connection fees. The largest revenue source, user fees, is estimated based on an average flow per customer multiplied by the estimated number of customers. The number of customers is estimated based on our estimated population growth rate. The average-flow method was selected to moderate the estimates for unusual weather patterns. For example, during dry seasons customer water demand usually increases as customers water lawns and wash cars more frequently. Wet seasons produce the opposite effect. The towns of La Plata and Indian Head each have their own central sewage systems to service their citizens. The County will no longer assess a credit card transaction fee for online water & sewer billing payments to allow this payment option to be more affordable to our residents.

Average Daily Flow per Household



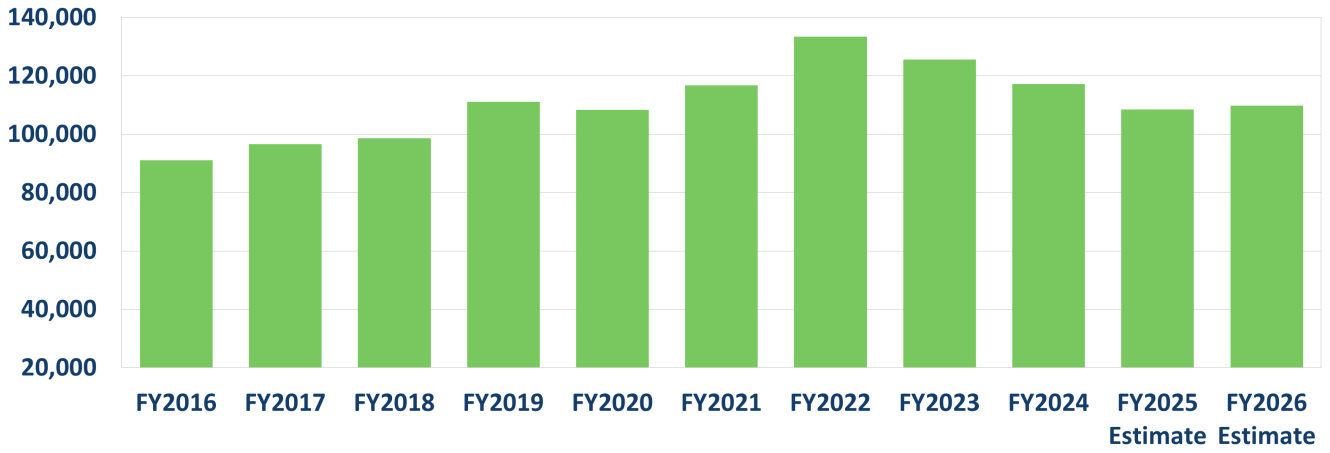
For FY2026, user fees were increased by 4.1% on the average water and sewer bill. The total FY2026 budget is 7% greater than the FY2025 budget. Expenditures were adjusted to cover the debt service related to capital projects, anticipated capital outlay/maintenance project needs, and increased for the Charles County's portion of the Clinton Zone Phase IV transmission main construction. In addition, this budget supports two new full-time positions, an increase from part-time to full-time for a Building Services Technician position and part-time assistance for the Water and Sewer Billing Office. Based on an average daily consumption of 135 gallons, a consumer could expect to pay approximately $244 per quarter, approximately $10 more. The County is in the middle of surrounding jurisdictions in rate comparisons.

SOLID WASTE (LANDFILL) FUND: An enterprise fund was established for landfill operations in the early 1990's. The tipping fee increases to $108 per ton for FY2026. This fee is the primary revenue source for the Landfill operation comprising nearly 82% of the revenues for this operation.

Both a fiscal and operational impact resulted from the free trade legislation approved by the Federal Government many years ago which removed restrictions on landfills and opened the waste removal business to interstate transactions. Consequently, what once was a predictable estimate for tons of waste is now a closely monitored monthly process. Revenues are estimated based on the latest trend in the waste management industry. Severe weather such as snow or ice storms (that can create hazardous driving conditions) tends to increase tonnage at the landfill due to its local access.

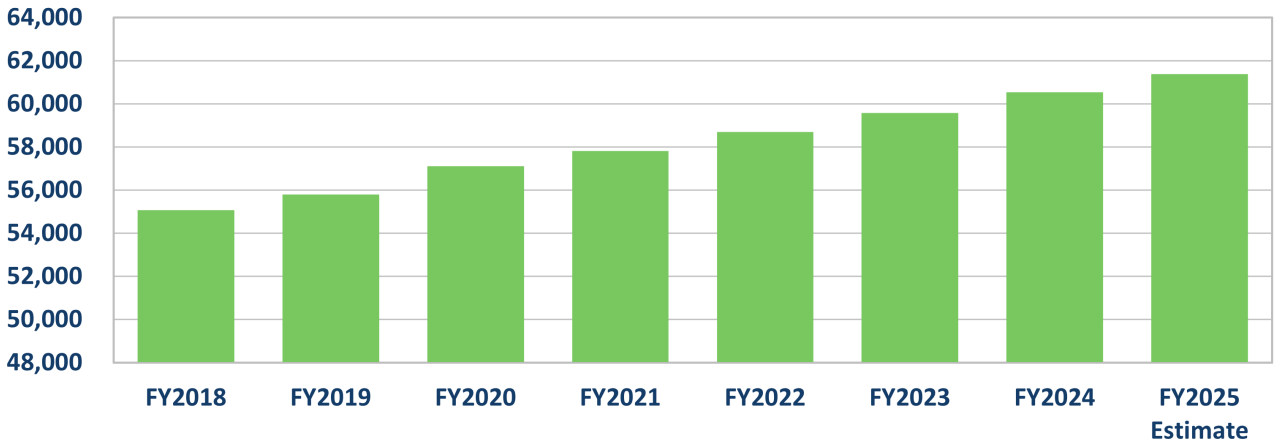
Although the revenues are difficult to predict, the fund remains in a financially stable position due to the County's long-range planning and a decision to establish capital budget reserves for pay-as-you-go financing for future landfill expansion. The decision to pay cash for future expansions allows us to react to waste volume instead of depending on landfill revenues to pay for debt. FY2026 tons are conservatively estimated. Included for FY2026 is funding for two Landfill Gas and Pretreatment Operator positions to monitor the Landfill's active gas system and a Environmental Resources Technician position to help support customer service, site maintenance and safety protocols. The landfill is located on a 16-acre site and is approximately 77% filled. A history of billable tons is depicted in the following graph:

Landfill Billable Tons



ENVIRONMENTAL SERVICE FEE (ESF) FUND: Recycling and environmental programs are paid with revenues generated primarily by an environmental service fee for each improved property within the County. Improved property is land with one or more structures on it. The environmental service fee accounts for approximately 96% of revenues generated in this fund. The fee is established annually based on the estimated cost of various programs divided by the number of dwelling units. Information from the tax billing system supported by information from the Maryland Department of Assessments and Taxation provides the County with a reliable count of dwelling units. A growth rate is added to the base for a total revenue estimate. The County's fee increased by $27, to $193 per improved property to cover the County's cost to go from bi-weekly to weekly curbside collection of recycling which the County Commissioners approved during the budget process as well as other cost increases.

Improved Properties (as of July 1st)



WATERSHED PROTECTION AND RESTORATION PROGRAM: The County's Watershed Protection and Restoration Fund is for implementation of local stormwater management plans and practices, and stream and wetland restoration activities. The fund covers related planning, mapping, monitoring, inspections, enforcement, operations and maintenance, public education and outreach, grants to non-profits, administrative costs, and debt service payments to cover the cost of capital improvements. Revenues to the fund are generated primarily by the Stormwater Remediation Fee, which is charged annually to each improved property within the County and accounts for 99% of revenues. The Stormwater Remediation fee was increased from $156 in FY2025 to $162 per improved property in FY2026 to repair aging stormwater management structures and for increase in cost for inspectors to monitor watershed functions. The fee was also increased to support an Urban Tree Canopy assessment and plan. The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. Since Town of Indian Head and La Plata have their own stormwater fee for similar purposes, property owners within these town limits are not charged the county fee.

INSPECTION AND REVIEW FUND: The County manages building inspections and developer plan reviews through the use of an enterprise fund. The recession in the early 1990's depressed the construction industry and left the County with high overhead costs. To allow for greater flexibility regarding the expansion and contraction of the building and renovation activities within the County this operation was privatized and is managed partly with outside contractors. Operating revenues for this fund are generated primarily by service charges for various inspections and reviews. Inspections are performed for roads, buildings, grading, water and sewer, storm drain and storm water, and sediment and erosion control. Reviews include plan and architectural reviews. Estimates are provided by the Department of Planning & Growth Management based on their measurement of plan review and building development. Revenue estimates are assumed based on current trends, including permit and population estimates, leading economic indicators, market values, and personal income. Fees are adjusted to cover the cost of providing these services. Due to the anticipated increase in contract services as well as other expenses, and in support of four new positions, overall funding was increased by 22.9%.

RECREATION FUND: This fund is used to manage the recreational and leisure time activities for County residents including: recreational classes and special events, indoor sports leagues for youth and adult, drop-in programs, special population programs and supporting the Special Olympics, summer aquatics and swim lessons, summer sports camps, and trips and tours. Additionally, the Recreation fund accounts for the operation of the Elite Gymnastics & Recreation Center, a state-of-the-art facility, and the Waldorf Senior and Recreational Center. The County also owns the Capital Clubhouse Recreation Center, a year-round recreation and sports complex which is run by a third-party contract and is not part of the County's budget. Revenues are estimated based on historical activity and changes in program offerings. Overall funding was increased by 5.4%.

VENDING MACHINE FUND: Commercial vending machines, placed throughout County owned facilities, provide a modest revenue stream. A sales commission earned is used to fund various County-sponsored functions for employees. Revenues are estimated from historical data.

Enterprise Funds Operating Budgets (1)

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Water and Sewer

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Operating Revenues						
Licenses & Permits	$80,136	$76,600	$76,600	$80,600	$4,000	5%
Inter_Governmental	$1,496,589	$2,081,100	$2,112,310	$1,851,200	-$229,900	-11%
Service Charges	$47,751,347	$52,350,400	$52,350,400	$54,211,300	$1,860,900	4%
Other	$1,414,667	$1,417,000	$2,631,700	$1,332,000	-$85,000	-6%
OPERATING REVENUES TOTAL	**$50,742,739**	**$55,925,100**	**$57,171,010**	**$57,475,100**	**$1,550,000**	**3%**
Fund Balance/Transfers						
Transfers	$0	$1,005,900	$4,119,240	$3,341,000	$2,335,100	232%
FUND BALANCE/TRANSFERS TOTAL	**$0**	**$1,005,900**	**$4,119,240**	**$3,341,000**	**$2,335,100**	**232%**
TOTAL	$50,742,739	$56,931,000	$61,290,250	$60,816,100	–	–

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$10,943,085	$8,966,500	$8,960,200	$9,948,928	$982,428	11%
Fringe Benefits	$3,942,148	$4,745,200	$4,745,200	$4,973,221	$228,021	5%
Supplies	$3,251,431	$3,902,500	$3,924,880	$3,724,500	-$178,000	-5%
OtherServices&Chrgs	$18,406,901	$26,710,700	$28,556,620	$28,329,940	$1,619,240	6%
Agency Funding	$555,700	$629,100	$629,100	$821,400	$192,300	31%
OperatingContingency	$0	$56,800	$53,850	$545,711	$488,911	861%
Transfers Out	$0	$178,000	$178,000	$56,000	-$122,000	-69%
Capital Outlay	$2,725,657	$1,985,000	$4,485,200	$1,885,000	-$100,000	-5%
Debt Service	$7,793,178	$9,757,200	$9,757,200	$10,531,400	$774,200	8%
EXPENSES TOTAL	**$47,618,100**	**$56,931,000**	**$61,290,250**	**$60,816,100**	**$3,885,100**	**7%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Total Revenues	$50,742,739	$56,931,000	$61,290,250	$60,816,100	$3,885,100	7%
Total Expenses	$45,822,302	$56,931,000	$61,290,250	$60,816,100	$3,885,100	7%
Variance	**$4,920,437**	**$0**	**$0**	**$0**	**$0**	**-**

(1) Information reported is based on a budgetary basis, which in some cases varies from an accounting basis. For rate setting purposes, capital outlay, principle payments on debt service, and sinking fund reserves are listed above. These items are not recorded on the county's Statement of Revenues, Expenses, and Changes in Assets.

Solid Waste

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Operating Revenues						
Licenses & Permits	$31,160	$5,000	$5,000	$25,000	$20,000	400%
Service Charges	$11,116,083	$12,173,200	$12,173,200	$11,769,400	-$403,800	-3%
Other	$69,340	–	–	$0	$0	–
OPERATING REVENUES TOTAL	**$11,216,584**	**$12,178,200**	**$12,178,200**	**$11,794,400**	**-$383,800**	**-3%**
Fund Balance/Transfers						
Transfers	$1,908,594	$2,247,600	$2,247,600	$2,333,800	$86,200	4%
FUND BALANCE/TRANSFERS TOTAL	**$1,908,594**	**$2,247,600**	**$2,247,600**	**$2,333,800**	**$86,200**	**4%**
TOTAL	$13,125,178	$14,425,800	$14,425,800	$14,128,200	–	–

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$2,310,493	$2,663,400	$2,663,400	$2,770,985	$107,585	4%
Fringe Benefits	$703,391	$857,100	$857,410	$820,727	-$36,373	-4%
Supplies	$344,961	$445,500	$432,720	$608,800	$163,300	37%
OtherServices&Chrgs	$1,511,898	$1,710,200	$1,715,170	$1,551,900	-$158,300	-9%
Agency Funding	$111,100	$124,200	$124,200	$164,500	$40,300	32%
OperatingContingency	$0	–	–	$189,788	$189,788	–
Transfers Out	$6,053,700	$7,017,800	$7,017,800	$6,354,100	-$663,700	-9%
Capital Outlay	$992,794	$731,800	$739,300	$803,000	$71,200	10%
Depreciation Expense	$627,400	$627,400	$627,400	$649,400	$22,000	4%
Debt Service	$256,544	$248,400	$248,400	$215,000	-$33,400	-13%
EXPENSES TOTAL	**$12,912,280**	**$14,425,800**	**$14,425,800**	**$14,128,200**	**-$297,600**	**-2%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Total Revenues	$13,125,178	$14,425,800	$14,425,800	$14,128,200	-$297,600	-2%
Total Expenses	$12,912,280	$14,425,800	$14,425,800	$14,128,200	-$297,600	-2%
Variance	**$212,898**	**$0**	**$0**	**$0**	**-**	**-**

(1) Information reported is based on a budgetary basis, which in some cases varies from an accounting basis. For rate setting purposes, capital outlay, principle payments on debt service, and sinking fund reserves are listed above. These items are not recorded on the county's Statement of Revenues, Expenses, and Changes in Assets.

Environmental Services

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Operating Revenues						
Inter_Governmental	$10,758	–	–	$0	$0	–
Service Charges	$8,757,127	$9,653,100	$9,653,100	$11,497,100	$1,844,000	19%
Other	$44,802	$12,000	$54,030	$12,000	$0	0%
OPERATING REVENUES TOTAL	**$8,812,686**	**$9,665,100**	**$9,707,130**	**$11,509,100**	**$1,844,000**	**19%**
Fund Balance/Transfers						
Transfers	$501,905	$356,000	$436,580	$218,700	-$137,300	-39%
FUND BALANCE/TRANSFERS TOTAL	**$501,905**	**$356,000**	**$436,580**	**$218,700**	**-$137,300**	**-39%**
TOTAL	$9,314,591	$10,021,100	$10,143,710	$11,727,800	–	–

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$1,555,141	$2,172,200	$2,171,570	$2,415,077	$242,877	11%
Fringe Benefits	$464,230	$662,400	$662,400	$697,737	$35,337	5%
Supplies	$235,159	$273,700	$272,180	$321,900	$48,200	18%
OtherServices&Chrgs	$5,072,172	$5,980,200	$5,982,350	$7,465,200	$1,485,000	25%
Agency Funding	$50,900	$76,600	$76,600	$105,200	$28,600	37%
OperatingContingency	$0	$4,100	$4,100	$46,686	$42,586	1,039%
Transfers Out	$105,000	$110,300	$110,300	$167,800	$57,500	52%
Capital Outlay	$977,663	$506,000	$628,610	$296,700	-$209,300	-41%
Depreciation Expense	$121,000	$154,000	$154,000	$159,000	$5,000	3%
Debt Service	$85,856	$81,600	$81,600	$52,500	-$29,100	-36%
EXPENSES TOTAL	**$8,667,121**	**$10,021,100**	**$10,143,710**	**$11,727,800**	**$1,706,700**	**17%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Total Revenues	$9,314,591	$10,021,100	$10,143,710	$11,727,800	$1,706,700	17%
Total Expenses	$8,667,121	$10,021,100	$10,143,710	$11,727,800	$1,706,700	17%
Variance	**$647,470**	**$0**	**$0**	**$0**	**$0**	-

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Watershed Protection and Restoration

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Operating Revenues						
Service Charges	$7,601,372	$8,243,900	$8,243,900	$8,659,700	$415,800	5%
Other	$14,538	$3,000	$237,000	$3,000	$0	0%
OPERATING REVENUES TOTAL	**$7,615,910**	**$8,246,900**	**$8,480,900**	**$8,662,700**	**$415,800**	**5%**
Fund Balance/Transfers						
Transfers	$0	–	–	$150,000	$150,000	–
FUND BALANCE/TRANSFERS TOTAL	**$0**	**–**	**–**	**$150,000**	**$150,000**	**–**
TOTAL	$7,615,910	$8,246,900	$8,480,900	$8,812,700	–	–

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$1,340,845	$1,605,700	$1,605,700	$1,726,047	$120,347	7%
Fringe Benefits	$335,233	$462,100	$462,100	$529,993	$67,893	15%
Supplies	$9,509	$30,800	$31,450	$33,000	$2,200	7%
OtherServices&Chrgs	$2,575,007	$3,098,000	$3,134,760	$3,501,300	$403,300	13%
Agency Funding	$128,288	$196,000	$158,590	$156,800	-$39,200	-20%
OperatingContingency	$0	$2,900	$2,900	$20,060	$17,160	592%
Transfers Out	$182,000	$187,300	$187,300	$244,800	$57,500	31%
Capital Outlay	$0	–	$174,000	$0	$0	–
Debt Service	$2,430,875	$2,664,100	$2,664,100	$2,600,700	-$63,400	-2%
EXPENSES TOTAL	**$7,001,757**	**$8,246,900**	**$8,420,900**	**$8,812,700**	**$565,800**	**7%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Total Revenues	$7,615,910	$8,246,900	$8,480,900	$8,812,700	$565,800	7%
Total Expenses	$7,001,757	$8,246,900	$8,480,900	$8,812,700	$565,800	7%
Variance	**$614,153**	**$0**	**$0**	**$0**	**$0**	**-**

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Inspection and Review

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Operating Revenues						
Service Charges	$12,178,654	$10,188,300	$10,948,560	$12,659,000	$2,470,700	24%
OPERATING REVENUES TOTAL	**$12,178,654**	**$10,188,300**	**$10,948,560**	**$12,659,000**	**$2,470,700**	**24%**
Fund Balance/Transfers						
Transfers	$0	$250,000	$466,000	$170,000	-$80,000	-32%
FUND BALANCE/TRANSFERS TOTAL	**$0**	**$250,000**	**$466,000**	**$170,000**	**-$80,000**	**-32%**
TOTAL	$12,178,654	$10,438,300	$11,414,560	$12,829,000	–	–

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$1,856,624	$2,202,200	$2,144,600	$2,733,605	$531,405	24%
Fringe Benefits	$416,720	$514,000	$514,000	$732,667	$218,667	43%
Supplies	$27,009	$47,000	$46,770	$136,600	$89,600	191%
OtherServices&Chrgs	$7,042,781	$7,277,700	$8,561,790	$8,510,100	$1,232,400	17%
Agency Funding	$71,900	$79,700	$79,700	$112,200	$32,500	41%
OperatingContingency	$0	$250,000	$0	$548,231	$298,231	119%
Debt Service	$81,936	$67,700	$67,700	$55,597	-$12,103	-18%
EXPENSES TOTAL	**$9,496,969**	**$10,438,300**	**$11,414,560**	**$12,829,000**	**$2,390,700**	**23%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Total Revenues	$12,178,654	$10,438,300	$11,414,560	$12,829,000	$2,390,700	23%
Total Expenses	$9,496,969	$10,438,300	$11,414,560	$12,829,000	$2,390,700	23%
Variance	**$2,681,685**	**$0**	**$0**	**$0**	**$0**	**-**

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Recreation

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Operating Revenues						
Inter_Governmental	$20,949	$20,900	$20,900	$20,900	$0	0%
Service Charges	$2,051,607	$2,037,500	$2,053,510	$2,153,400	$115,900	6%
Other	$52,173	$40,000	$43,000	$42,000	$2,000	5%
OPERATING REVENUES TOTAL	**$2,124,729**	**$2,098,400**	**$2,117,410**	**$2,216,300**	**$117,900**	**6%**
Fund Balance/Transfers						
Transfers	$120,075	$75,000	$456,220	$75,000	$0	0%
FUND BALANCE/TRANSFERS TOTAL	**$120,075**	**$75,000**	**$456,220**	**$75,000**	**$0**	**0%**
TOTAL	$2,244,804	$2,173,400	$2,573,630	$2,291,300	–	–

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$1,126,522	$1,281,700	$1,284,910	$1,278,900	-$2,800	0%
Fringe Benefits	$89,122	$100,900	$101,600	$101,921	$1,021	1%
Supplies	$230,955	$245,700	$560,040	$285,000	$39,300	16%
OtherServices&Chrgs	$477,052	$536,500	$618,480	$589,900	$53,400	10%
OperatingContingency	$0	$8,600	$8,600	$35,579	$26,979	314%
Capital Outlay	-$20,780	–	–	$0	$0	–
EXPENSES TOTAL	**$1,902,871**	**$2,173,400**	**$2,573,630**	**$2,291,300**	**$117,900**	**5%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Total Revenues	$2,244,804	$2,173,400	$2,573,630	$2,291,300	$117,900	5%
Total Expenses	$1,902,871	$2,173,400	$2,573,630	$2,291,300	$117,900	5%
Variance	**$341,933**	**$0**	**$0**	**$0**	**$0**	-

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Vending Machine

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Operating Revenues						
Service Charges	$266,796	$138,800	$138,800	$138,800	$0	0%
OPERATING REVENUES TOTAL	**$266,796**	**$138,800**	**$138,800**	**$138,800**	**$0**	**0%**
Fund Balance/Transfers						
Transfers	$0	–	$35,000	$0	$0	–
FUND BALANCE/TRANSFERS TOTAL	**$0**	**–**	**$35,000**	**$0**	**$0**	**–**
TOTAL	$266,796	$138,800	$173,800	$138,800	–	–

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
OtherServices&Chrgs	$203,490	$138,800	$173,800	$138,800	$0	0%
EXPENSES TOTAL	**$203,490**	**$138,800**	**$173,800**	**$138,800**	**$0**	**0%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Total Revenues	$266,796	$138,800	$173,800	$138,800	$0	0%
Total Expenses	$203,490	$138,800	$173,800	$138,800	$0	0%
Variance	**$63,306**	**$0**	**$0**	**$0**	**$0**	**-**

Total Enterprise Funds

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Total Revenues	$95,488,672	$102,375,300	$108,502,650	$110,743,900	$8,368,600	8%
Total Expenses	$86,006,790	$102,375,300	$108,502,650	$110,743,900	$8,368,600	8%
Variance	**$9,481,882**	**$0**	**$0**	**$0**	**$0**	**-**

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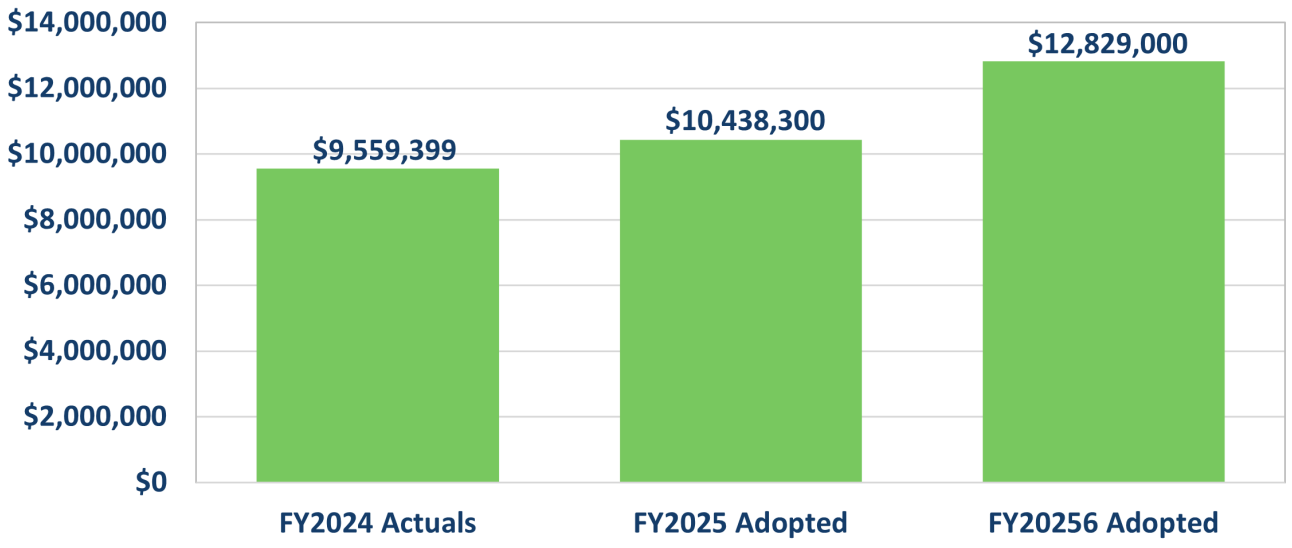
Inspection and Review Fund

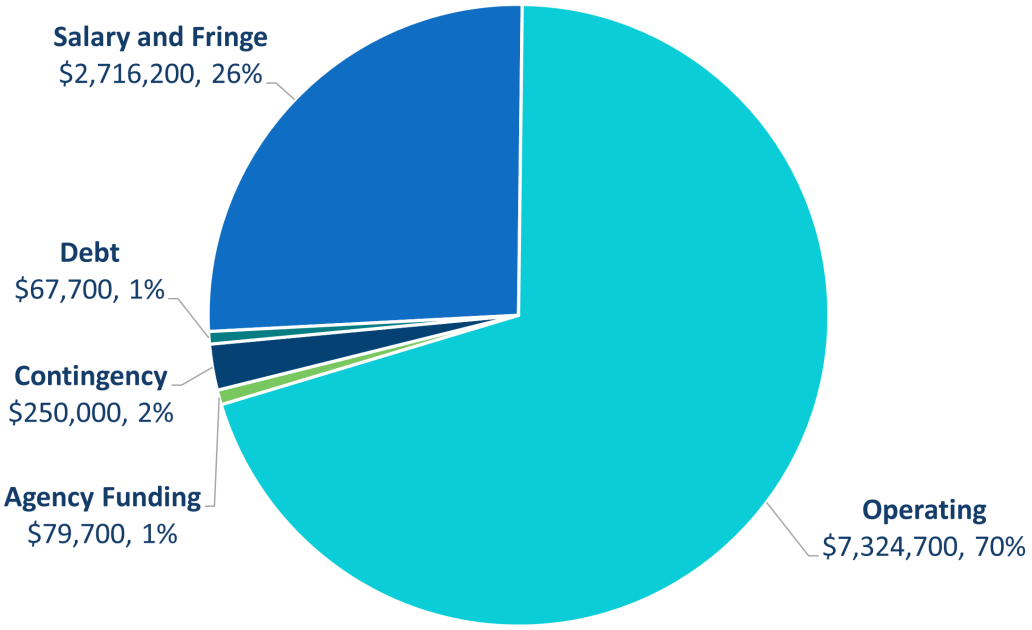
The INSPECTIONS AND REVIEW FUND operations are managed by Planning and Growth Management and include providing inspection services during various stages of construction; examination of plans to verify compliance with requirements of the various development regulations; and permitting services related to new building, remodeling, renovation and repair. The fund includes the development review of county infrastructure, and administration of the cultural resources and architectural review program. The fund also includes a technology component as it accounts for all technology fee revenues. These revenues support technology upgrades and maintenance for the department. Lastly, the fund accounts for administration costs to administer the program.

Operating revenues for this fund are generated primarily by service charges such as environmental site review fees, site plan reviews, main inspection, design reviews, inspection reviews, road inspections, grading inspection, water and sewer inspections, technology fee, and storm drain and storm water inspections. The FY2026 budget assumes fees are adjusted to recoup the cost of providing the service. Included in the budget is funding to support the following positions: Financial Operations Manager, Right of Way Agent I, Inspector I, and an Inspections Superintendent.

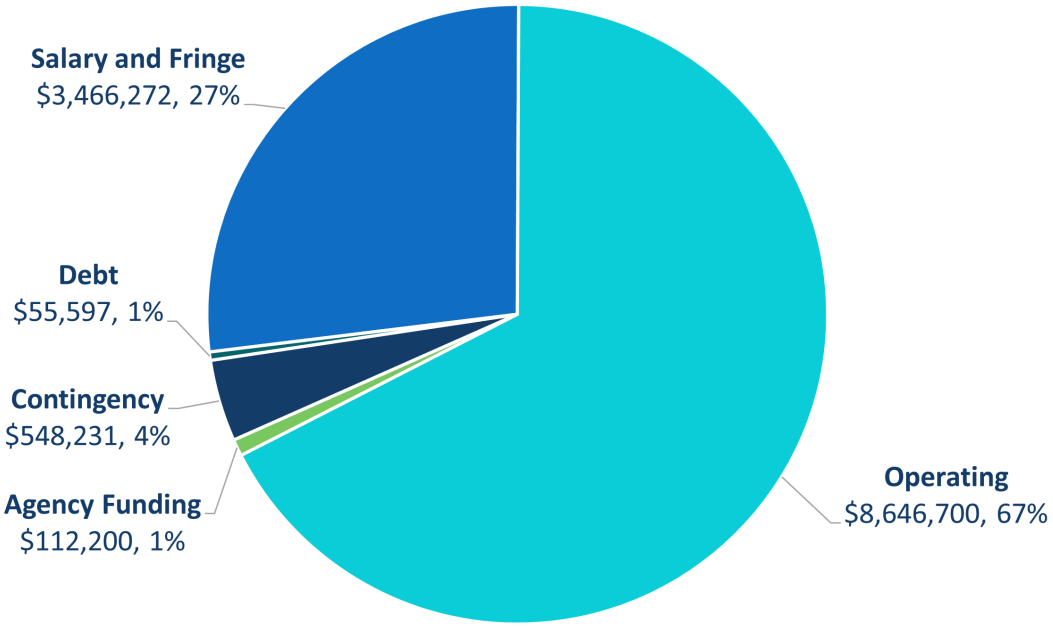
For more information, please visit:
https://www.charlescountymd.gov/government/planning-and-growth-management



FY2025 Adopted Budget: $10,438,300



FY2026 Adopted Budget: $12,829,000



In-house staff and contract personnel make up the majority of costs. By utilizing contract personnel, the county is able to react to changes in the market.

Enterprise Funds

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

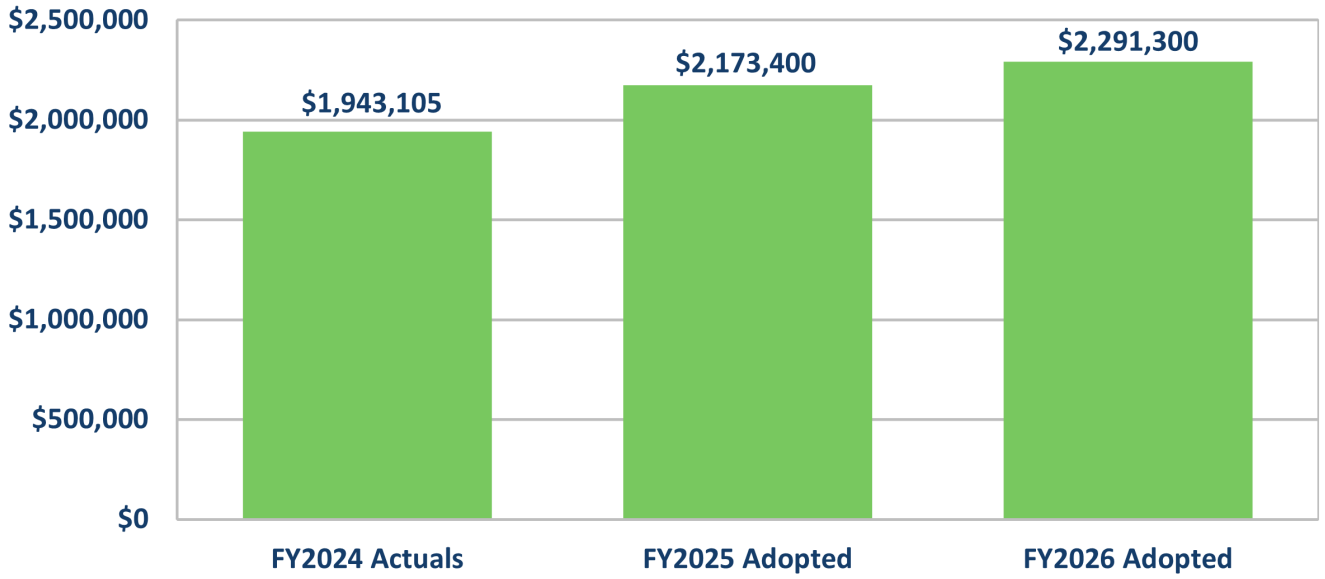
Recreation Fund

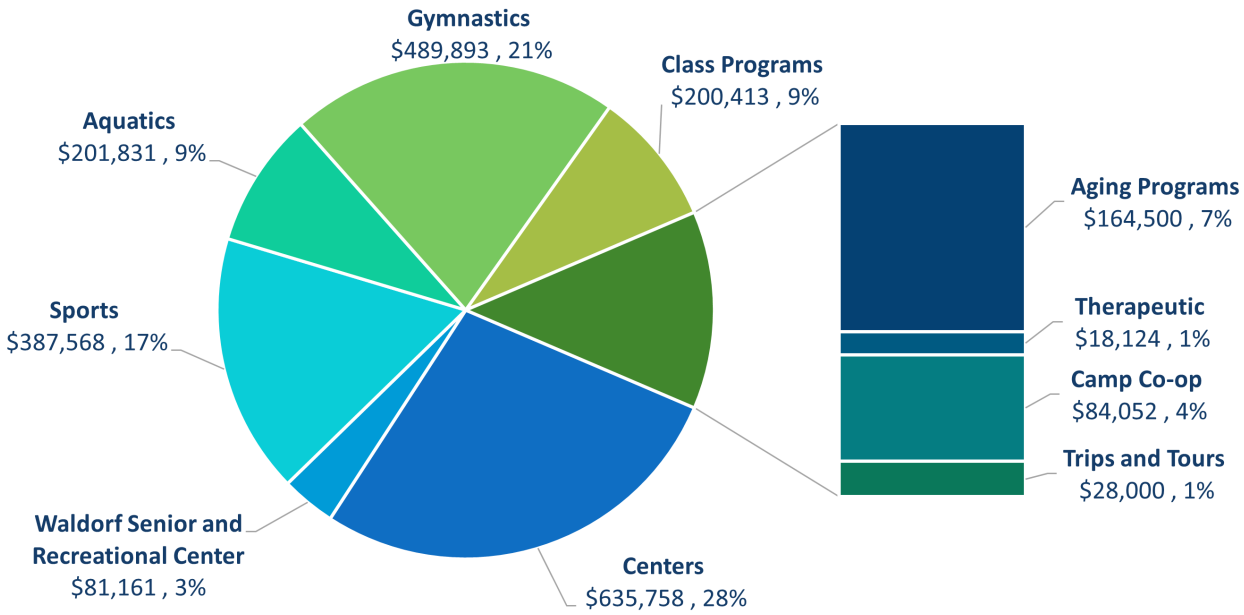
The RECREATION division offers a variety of structured and non-structured sports leagues and activities for persons of all ages. All programs are self-supporting, with youth leagues being supplemented by the county for officials and part-time facility supervision.

- Sports programs and leagues include: youth and adult basketball, youth and adult soccer, youth and adult volleyball, youth and adult kickball, and adult softball.
- Trips and tours are offered for registrants to have the opportunity to participate in variety of experiences.
- Three indoor pools are operated year-round at Lackey High School, North Point High School, and the Donald M. Wade Aquatic Center at St. Charles High School. In addition to daily admission, the pools offer swim lessons, water aerobics, water safety, birthday parties, private rentals, and a variety of other programs and special events.
- Camp Co-Op is an exciting day camp for special education students between the ages of 5 & 21 with moderate to severe disabilities.
- Therapeutic programs are, for the most part, operated under the auspices of the county Special Olympics Program.
- The Elite Gymnastics & Recreation Center provides traditional gymnastics and dance classes for beginner to advanced levels for all ages. Pre-competitive and competitive teams are offered under the guidance of the USA Gymnastics Jr. Olympic Program.
- Operation of ten school-based community centers and Port Tobacco Recreation Center to host a variety of programs, services, activities, sports leagues and recreational opportunities to persons of all ages. They are focal points in each geographic area of Charles County and generate a sense of community through interaction and programs. Community centers offer drop-in programs, summer camps, middle school afterschool programs and host indoor sports, fitness classes, recreational and leisure programs, and special events. Community centers programs include: class programs, middle school after school program, drop-in programs, summer camps, fitness classes and special events.
- The Waldorf Senior & Recreational Center is a multi-generational facility hosting a variety of recreational and leisure programs, as well as the home to the Waldorf Senior Center. The facility has a basketball court, racquetball courts, fitness room, group exercise room, youth room, large multi-purpose room, and several classrooms.

The AGING division offers the Nanjemoy Community Center. The Nanjemoy Community Center is a multiservice center offering programs and services for the residents of southwestern Charles County. As a satellite facility, it offers outreach and counseling for benefits. Program opportunities for youth and adults, special community events, and a health clinic are among the programs offered. All programs and classes are self-supporting. They also offer Senior Services which uses program fees and donations to support education, recreational, and social activities for senior citizens.

Recreation Fund Comparison and by Program





Enterprise Funds

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Solid Waste Fund

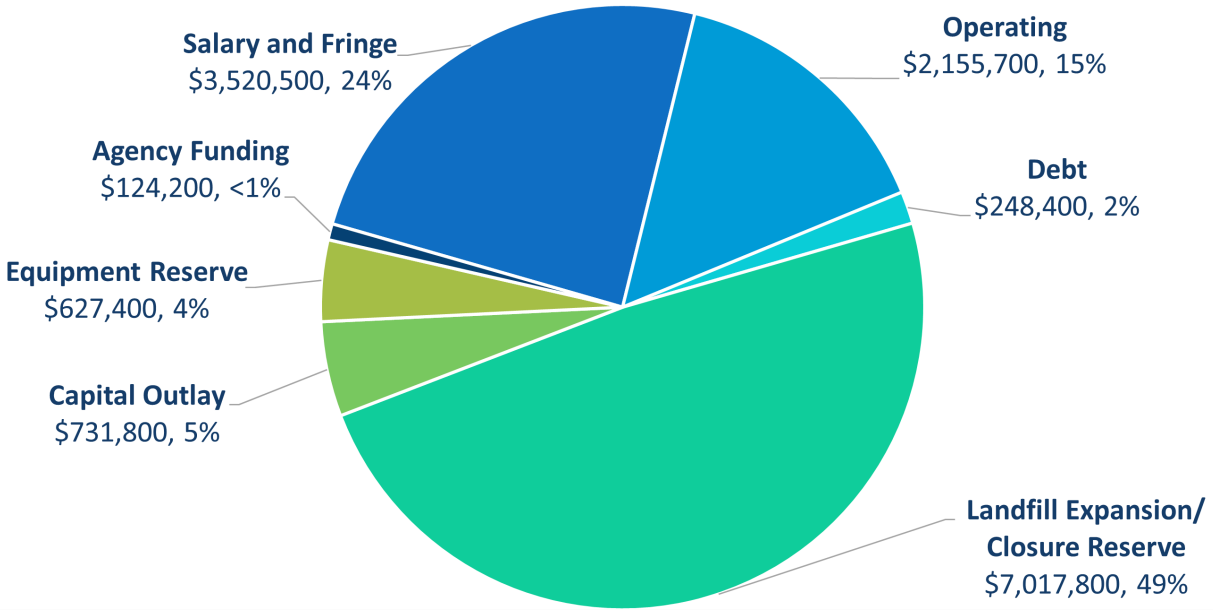
SOLID WASTE - The Charles County Sanitary Landfill is a modern composite lined landfill opened in July 1994. Located on Billingsley Road East, it features a citizens' recycling-disposal center, a vehicle/equipment maintenance facility, and leachate collection center. The Landfill was designed to accommodate 800 lbs. of refuse per cubic yard, with a twelve-year, eight-month life. Due to the higher goal of a compaction rate of at least 1,200 lbs. per cubic yard, and the use of alternative daily cover material, the landfill is currently estimated to last until 2035 due to the utilization of a transfer facility which will allow for disposal options outside of the County's jurisdiction.

For more information, please visit:
https://www.charlescountymd.gov/services/environmental-resources/landfill

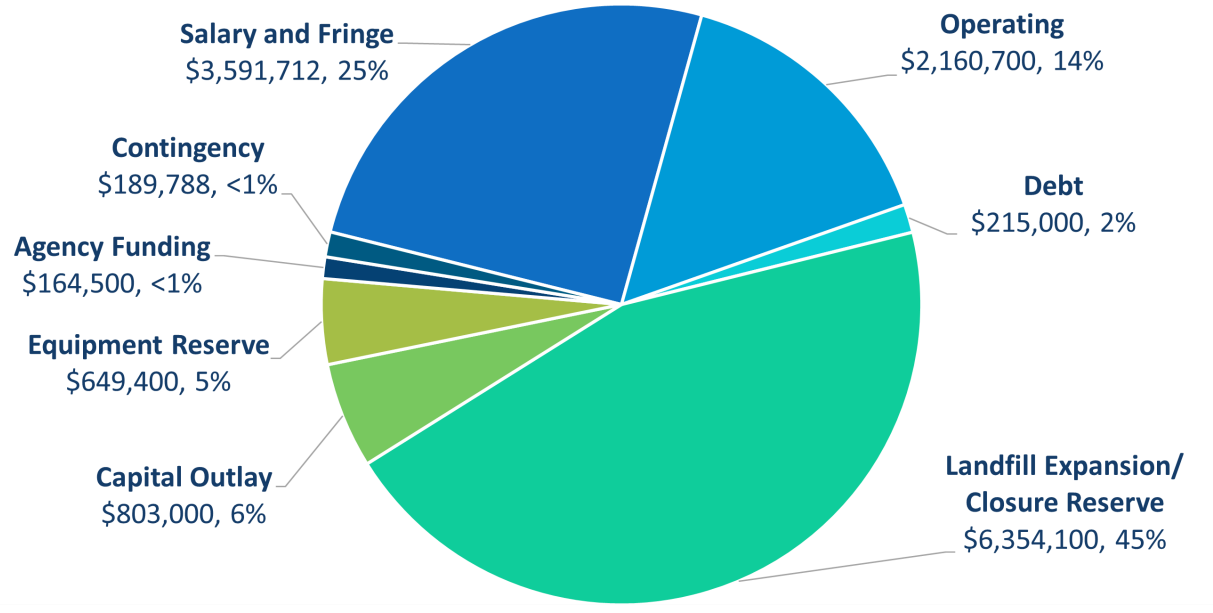
FY2026 Solid Waste Fees

Solid Waste Fees	
Tipping Fee	$108 per ton/$15 min fee
Tag-A-Bag	$2.25 per tag
Car/Van/SUV	$5 per load
Car/Van/SUV mixed loads	$10 per load
Pick Up Truck without trailer	$15 per load
Pick Up Truck without trailer mixed loads	$20 per load
Vehicles with trailer Weigh In	$108 per ton / $15 min fee
Vehicles with trailer Weigh In - Mixed Loads	$132 per ton / $15 min fee
Contaminated Soil for Commercial Generators	$132 per ton / $15 min fee
Open Top Roll-Off Container	$132 per ton / $15 min fee

FY2025 Adopted Budget: $14,425,800



FY2026 Adopted Budget: $14,128,200



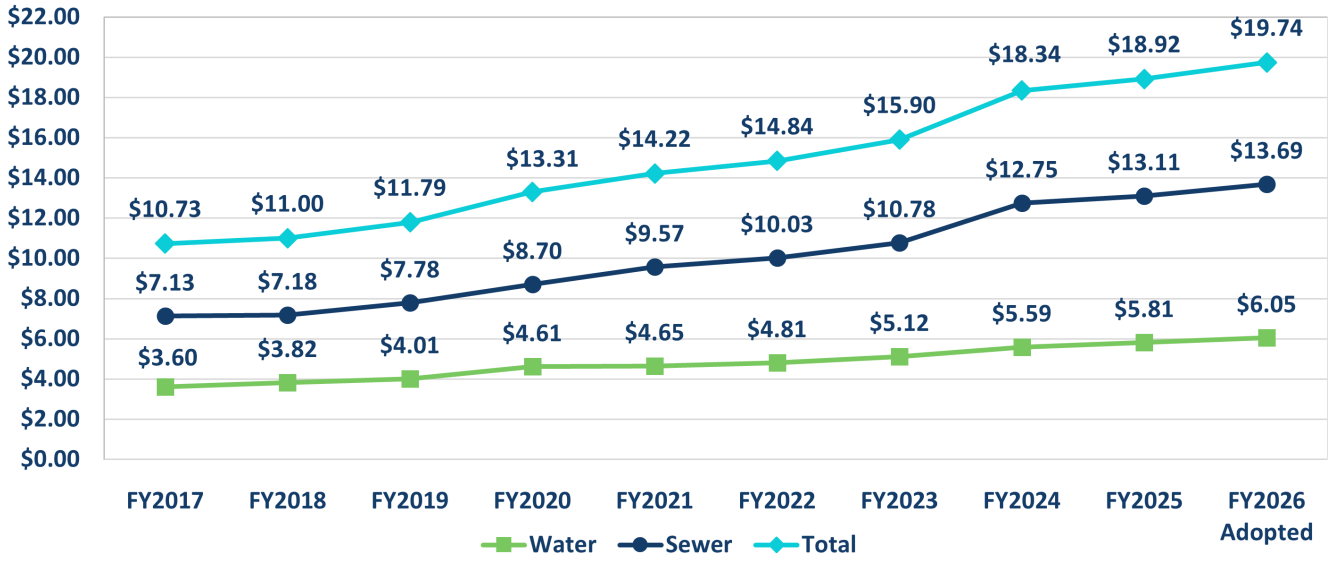
Enterprise Funds

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Water and Sewer Fund

The County manages many public WATER AND SEWER systems, the largest of which is the Mattawoman Sewer Treatment Plant. The majority of the revenue is paid by customers through user fees for operating and the maintenance of the County's water supply and sewage systems. Fees are being increased to cover the cost of maintaining the county's water and sewer system and for the following positions: Instrumentation Technician, Environmental Operations Superintendent, Building Services Technician (part time to full time) and a Utility Billing Specialist (part time). The FY2026 user fees rate will increase the average quarterly bill by 4.1%.

Residential User Fee Rate History



FY2026 Fee Rates

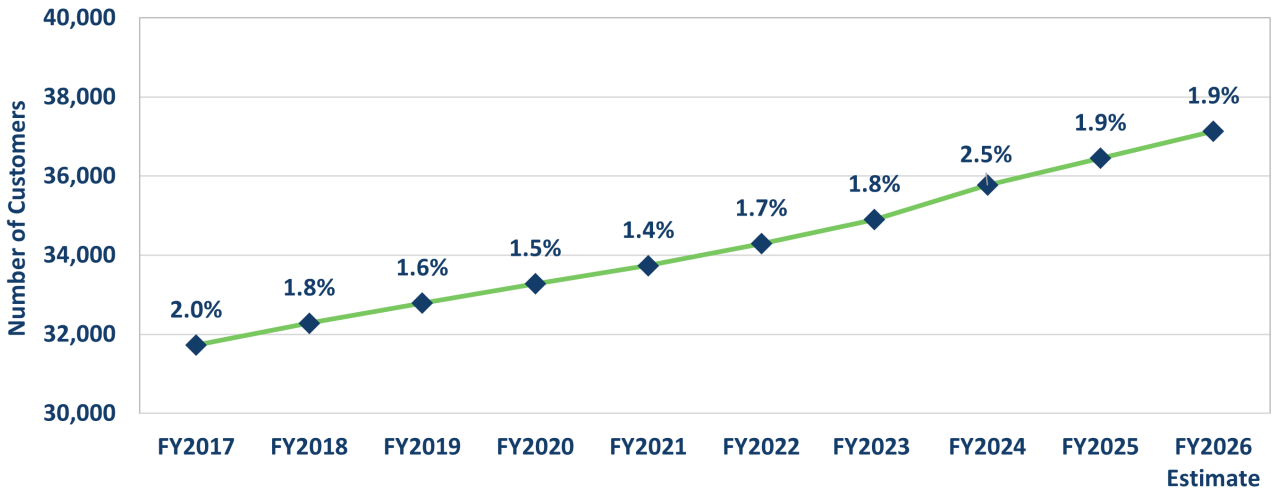
	FY2026 Adopted Rates
Water User Fee Rate	
Single Family Residential: 0 - 18,000 gallons	$6.05 per 1,000 gallons
Single Family Residential: 18,001 - 24,000 gallons	$12.10 per 1,000 gallons
Single Family Residential: Over 24,000 gallons	$18.15 per 1,000 gallons
Multi-Family/Commercial: based on metered usage	$7.19 per 1,000 gallons

	FY2026 Adopted Rates
Sewer User Fee Rate	
Single Family Residential: Billing capped at 24,000 gallons	$13.69 per 1,000 gallons
Multi-Family/Commercial: based on metered usage	$13.69 per 1,000 gallons

	FY2026 Adopted Rates
Customer Account Fee	
Customer Account Charge	$11.60 flat fee
Sewer "Only" Non-Metered Customer Account Charge	$6.57 flat fee
Late Payment Penalty	10% of current bill plus

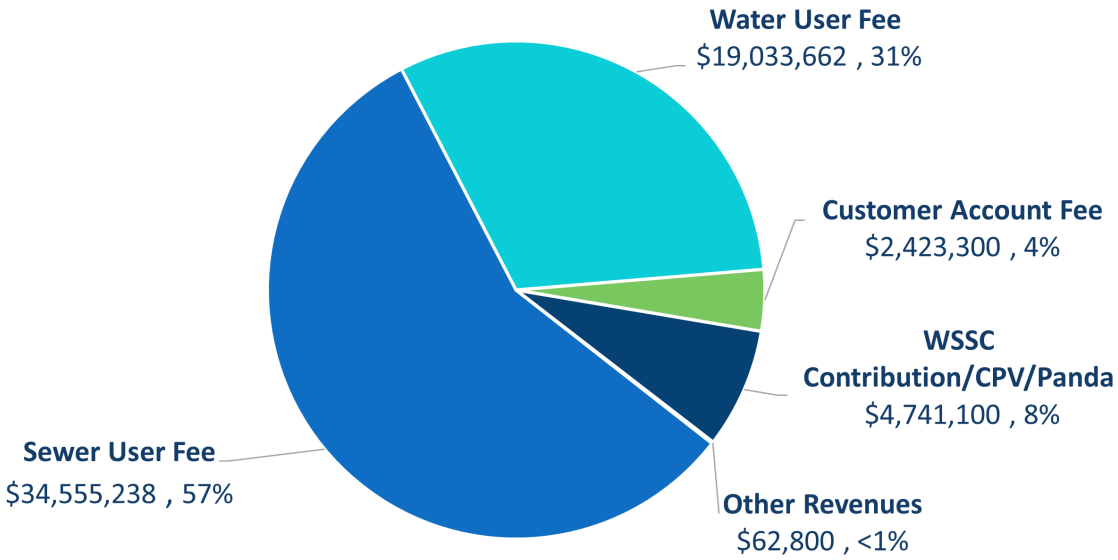
	FY2026 Adopted Rates
Other Fees	3% of arrear bills
Water Leak Test	$51
Water Meter Test - 5/8" Meters to 8" Meters	$161 to $415
Reconnect/Disconnect of Water Service (weekdays)	$52
Reconnect/Disconnect Water Service (evenings/weekends/holidays)	$140
Water/Sewer Final Reading Request	$25

Water and Sewer Accounts

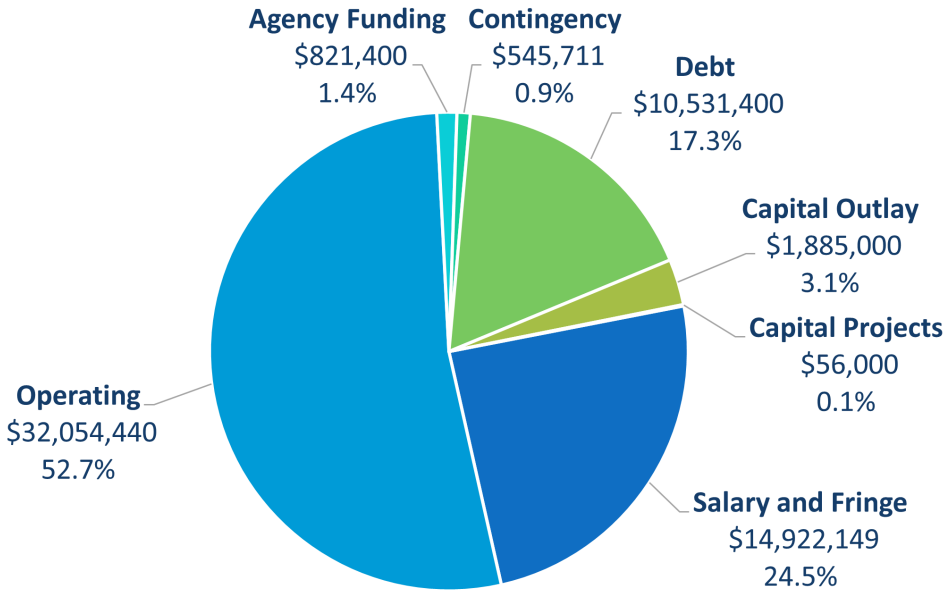


The % increase in the graph represents the rate of customer growth. The number of accounts has steadily increased each year which is reflective of the county's population growth.

FY2026 Revenues by Account Classification: $60,816,100



FY2026 Operating Expenses by Account Classification: $60,816,100



Represents costs associated with the operation and maintenance of the Water and Sewer Fund. Costs, including additional debt service related to funding capital projects for new or future customers, are not included.

Enterprise Funds

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

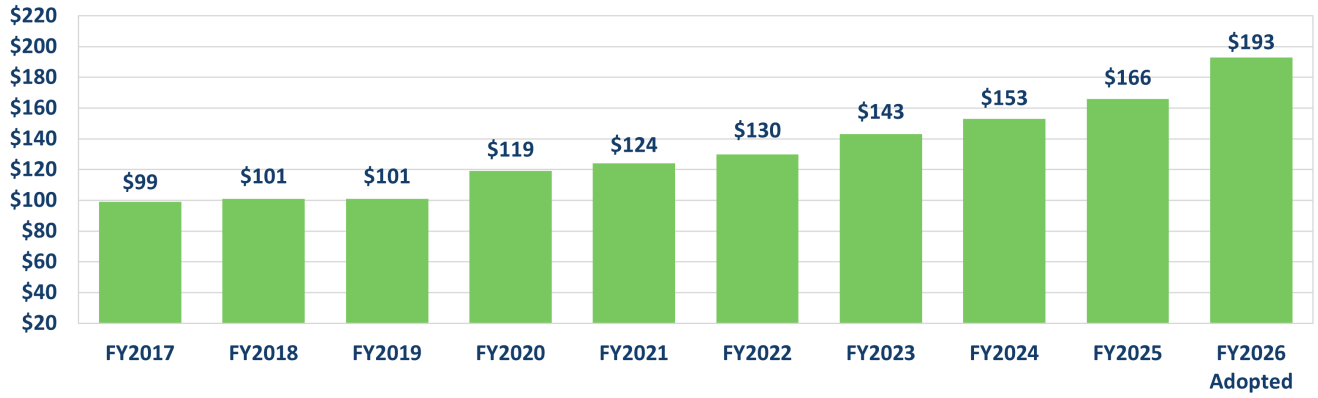
Environmental Service Fund

The ENVIRONMENTAL SERVICE fund was established as an Enterprise Fund to account for environmental programs such as Recycling, Litter Control, Hazardous Waste, and other related environmental programs. The fund is supported 100% by fees and charges, the most prominent being the Environmental Service Fee (ESF). The ESF is charged annually to each improved property within the County. Improved property is land with one or more structures on it. Through the years, the County has raised the ESF fee to expand coverage as needed and to cover other expenditure increases.

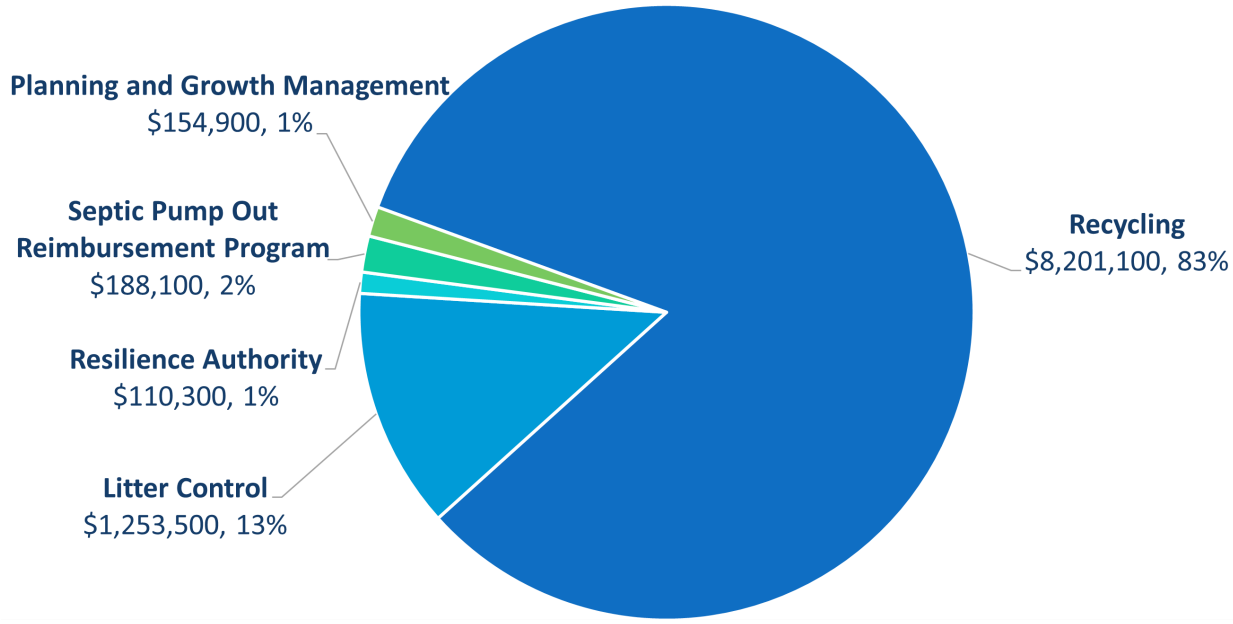
The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. The towns of Indian Head and La Plata have their own recycling program and pay a reduced ESF fee. The fee increase is mainly to cover curbside collection costs based on switching from bi-weekly to weekly curbside pickup, the house count increase, increase in contract services for litter control, and new and replacement equipment to support operations at various recycling centers and facilities. The funds also supports the costs associated with the popular Septic Pump Out Reimbursement and Riser Reimbursement programs. The budget increase the annual ESF fee from $166 to $193 ($27 increase) per improved property for property owners outside of Indian Head and La Plata. The adopted annual fee for properties located within these municipalities is increasing from $29 per improved property to $31 per improved property.

Charles County has achieved a 49% waste diversion rate. By the end of FY2025, approximately 52,000 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four recycling centers, and three 24-hour used motor oil and antifreeze collection sites. The permanent centers are located at Gilbert Run Park in Dentsville, Breeze Farm in Cobb Island, the Landfill in Waldorf, and the old Landfill in Pisgah.

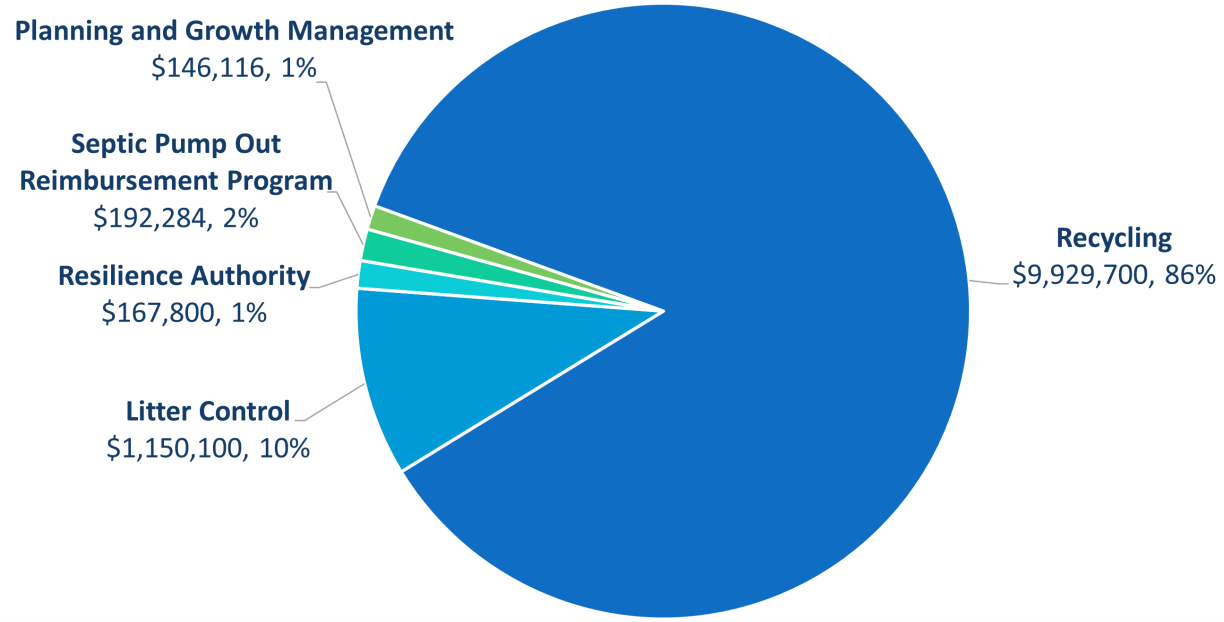
Environmental Service Fee



FY2025 Adopted Budget: $10,021,100



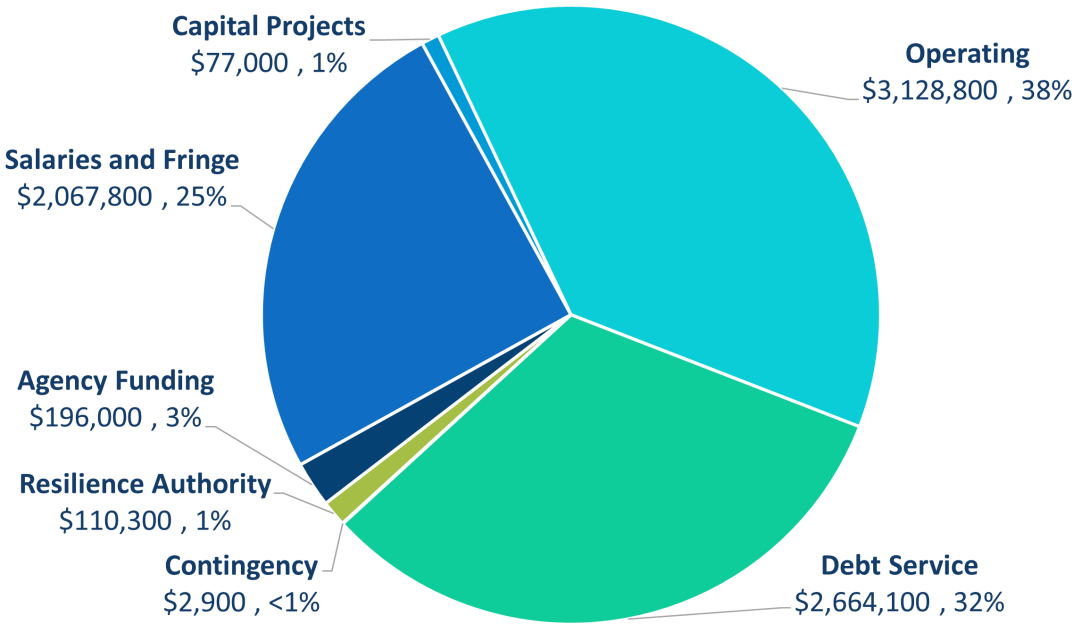
FY2026 Adopted Budget: $11,727,800



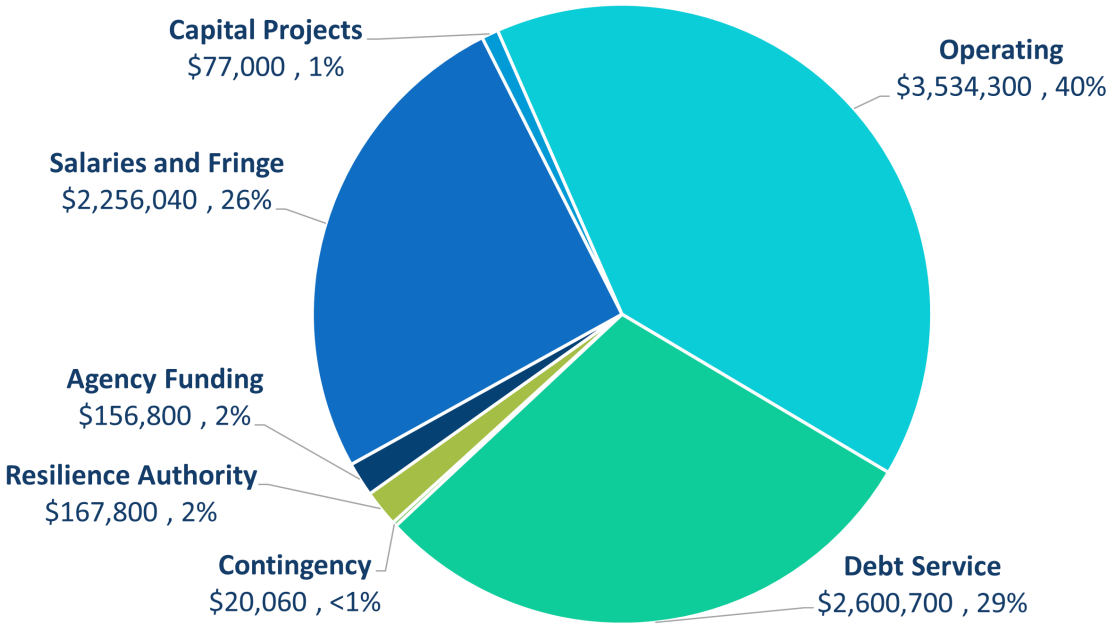
Watershed Protection and Restoration Fund

The County's WATERSHED PROTECTION AND RESTORATION fund is for the implementation of local stormwater management plans and practices, and stream and wetland restoration activities. The fund covers related planning, mapping, monitoring, inspections, enforcement, operations and maintenance, public education and outreach, grants to nonprofits, administrative costs, and debt service payments to cover the cost of capital improvements. Revenues to the fund are generated primarily by the Stormwater Remediation fee, which is charged annually to each improved property within the county and accounts for the majority of the operating revenues. The Stormwater Remediation fee was increased to $163 per improved property in FY2026. The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. Since Town of Indian Head and La Plata have their own stormwater fee for similar purposes, property owners within these town limits are not charged the county fee.

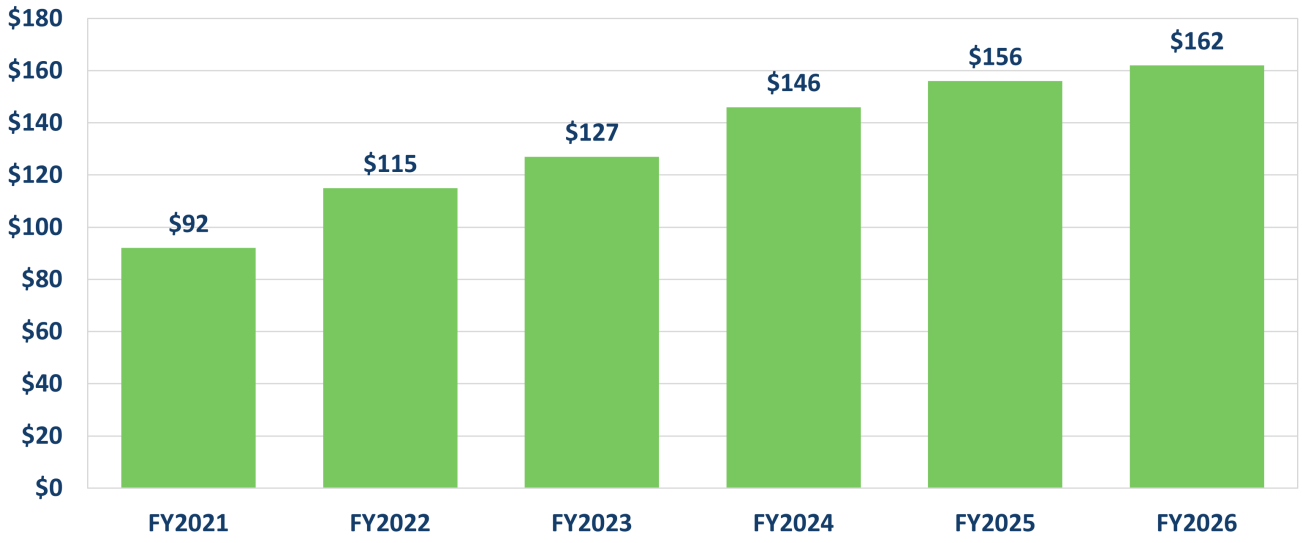
FY2025 Adopted Budget: $8,246,900



FY2026 Adopted Budget: $8,812,700



Stormwater Remediation Fee



Other Governmental Funds

Special Revenue Funds

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Special Revenue Funds Description

SPECIAL REVENUE FUNDS are established to account for specific revenue sources that are legally restricted or designated for particular purposes. These funds are used to ensure that financial resources are tracked and expended in alignment with the intent of the funding source. In most cases, this includes managing federal, state, and local grant revenues that are tied to specific programs and services.

In Charles County, Special Revenue Funds play a critical role in supporting a range of essential services. These funds are primarily used to administer grants and revenues for programs such as:

- Low-Income Housing Assistance
- Senior Services
- Child Support Enforcement
- Human Services Programs
- Emergency Management
- Public Safety Initiatives

In addition to grant funding, Special Revenue Funds also account for specific locally designated tax revenues, including:

- The Fire, Rescue, and Emergency Medical Services Tax
- The Cable Television and Institutional Network Fund

By maintaining these dedicated funds, the County ensures compliance with legal restrictions and promotes fiscal transparency while supporting critical public services that enhance the safety and well-being of the residents.

Trends and Assumptions for Estimates

PROPERTY TAX-RELATED FUNDS

Fire and Emergency Medical Services
The fire and emergency medical services (EMS) fund is the largest special revenue fund in Charles County and is primarily supported through two revenue sources:

- A county-wide fire and rescue property tax
- An annual grant from the State of Maryland, known as the Amoss Fire, Rescue, and Ambulance Fund

These revenues are collected and managed by the County and distributed to volunteer fire departments and rescue squads across the jurisdiction. The fund supports critical emergency services, including fire protection, rescue operations, emergency medical services, and volunteer personnel incentives.

The tax structure and allocation is outlined in County Code §54-1.1A, the Fire and EMS property tax rates are established as follows:

- $0.064 per $100 of assessed value for all taxable real property, excluding the operating real property of public utilities
- $0.16 per $100 of assessed value for all personal property and operating real property of public utilities

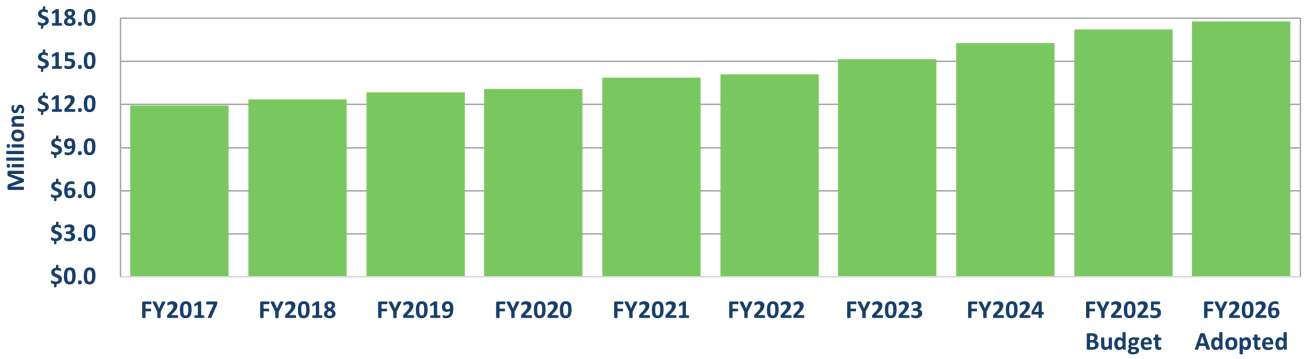
The revenue generated from this tax is distributed according to the following formula:

- 62.50% allocated to fire services
- 31.25% allocated to emergency medical services (EMS)
- 6.25% allocated to the Length of Service Awards (LOSAP), which provides retirement benefits to qualified volunteer personnel

Operating revenue from taxes is projected using the same methodology as the General Fund property tax estimates (see General Fund property tax section). These projections are based on data provided by the Maryland Department of Assessments and Taxation, which includes property assessments and tax roll information.

In addition to tax revenue, the Amoss Grant is awarded annually by the State of Maryland and provides supplemental funding to support training programs for EMS responders, acquisition of fire and EMS equipment, and improvements in emergency response capabilities. Grant funding is contingent upon annual appropriations by the State and is subject to compliance with applicable state regulations.

Fire and Rescue Property Tax Revenues



Agricultural Preservation

The Agricultural Preservation Fund is used to support Charles County's commitment to protecting agricultural land and open space for future generations. The fund is primarily financed through an agricultural transfer tax, which is levied when land previously designated for agricultural use undergoes a change in use, typically when it is converted for residential or commercial development.

The tax is assessed at the time of a land use change and is legally restricted for use in agricultural preservation activities. These revenues are tracked independently and reserved for the future acquisition and preservation of farmland and other priority conservation properties.

FEDERAL OR STATE GRANT RELATED FUNDS

The following programs are supported by specific Federal and/or State grant awards, which are often supplemented with local matching funds. As a result, program budgets are developed based on the anticipated value of the grant awards, in alignment with the terms and scope outlined by the granting agencies.

Upon receipt of official grant notifications and renewals, amended operating budgets are adopted to reflect the actual award amounts. This funding structure ensures program continuity while supporting a wide range of essential services that align with community priorities and regulatory objectives.

- 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 FY2026, 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. 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 Maryland 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 FY2026 general fund budget will continue to support full-time Community Options Waiver personnel. The FY2026 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 County programs generate revenue through user fees, fines, or penalties that are directly tied to their operations. These revenues are typically restricted for use solely on eligible expenditures associated with the respective program, ensuring that the cost-of-service delivery is partially or fully offset by program-specific income.

The fee structures are generally established through local ordinances, state mandates, or regulatory requirements, and are designed to support the sustainability and accountability of the services provided.

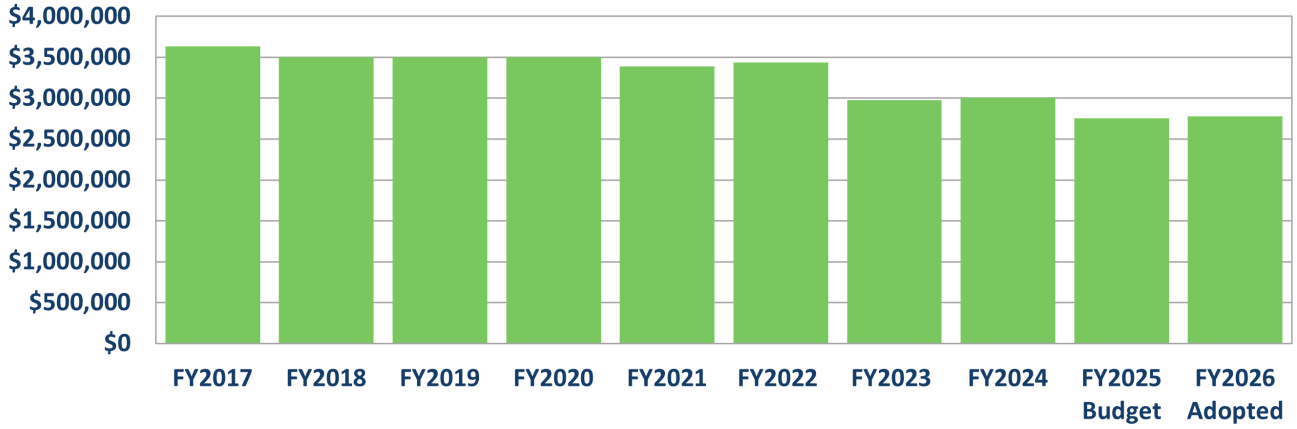
Below is a list of programs funded in whole or in part through these dedicated revenue sources:

- 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/Institutional Network (I-Net) Fund** is a collaborative initiative involving Charles County Government, the Charles County Public School System, College of Southern Maryland, and the Charles County Library. This fund supports the development and operation of government and educational media services, including public, educational, and government (PEG) access channels.

The fund is primarily financed through franchise fees collected under agreements with local cable television providers. These fees are assessed as a percentage of monthly cable television bills paid by subscribers within Charles County. Proceeds from the Cable TV/I-Net fund are used to support the operation and production of government access television programming, technical infrastructure and network upgrades for video and data services shared among participating agencies, and public communications and outreach efforts through the county's cable and media platforms.

Cable TV / I-Net Revenues



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. 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.

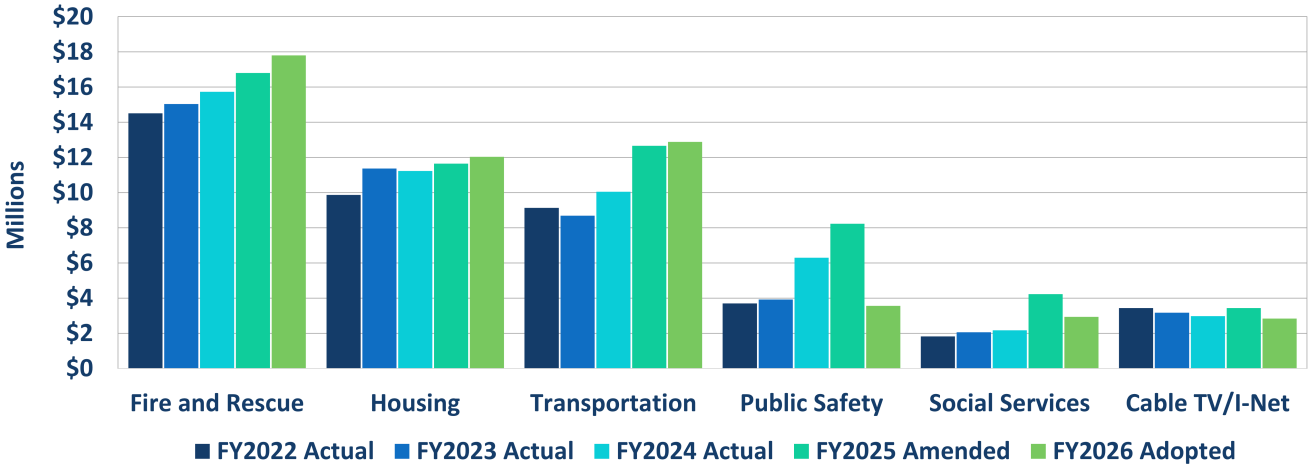
The **Southern Maryland Criminal Justice Academy** is funded by Charles, Calvert, and St. Mary's Counties. Funds from the Sheriff's General Fund budget are transferred to cover the Charles County share. Calvert and St. Mary's are billed for their respective portion of the cost.

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.

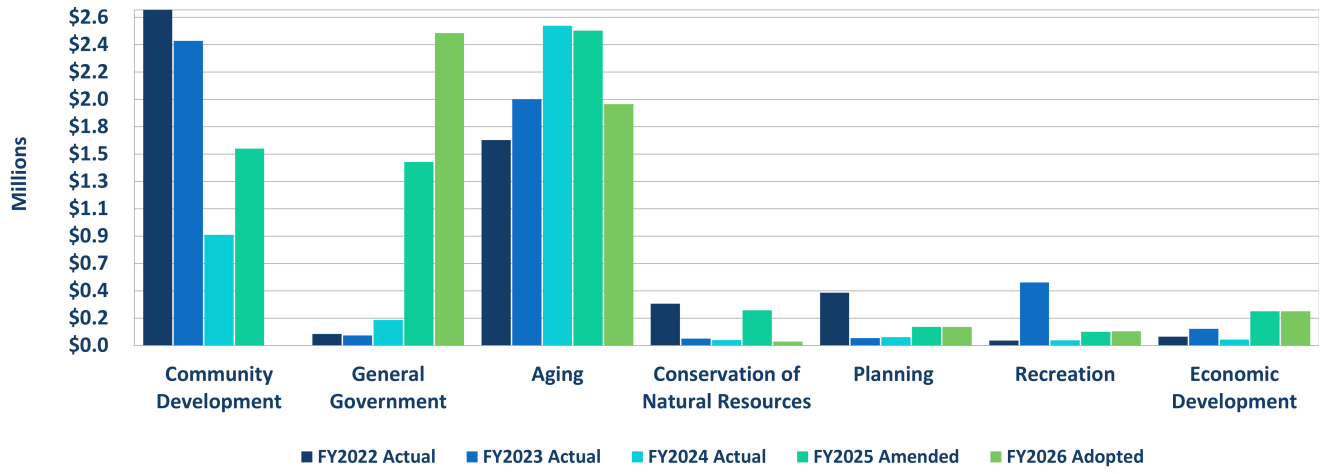
The **Nuisance Abatement Fund** was established to correct violations of the Building Code, Nuisance Code, or Zoning Ordinance. In those cases where the property owner has not met the requirements of a Court Order or Nuisance Abatement Hearing Board Order, the County Code has provisions for the County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



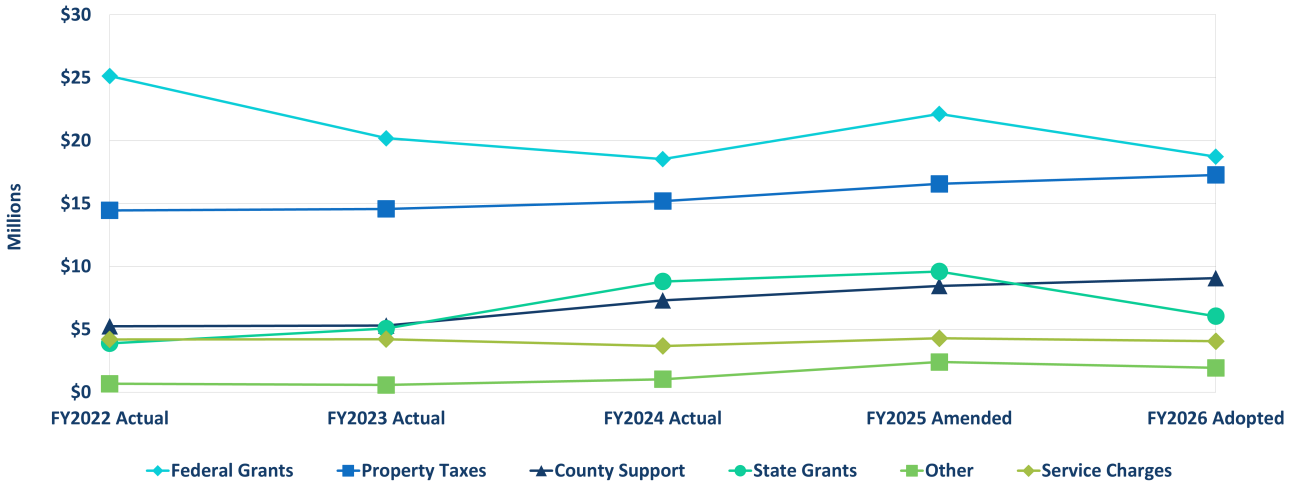
- **Volunteer Fire** and **Emergency Medical Services** continue to be the largest Special Revenue function. This program is funded primarily by Fire and Rescue Property Tax Revenue and will change based on property assessments. FY2022 Actual reflects the start of tracking Length of Service Award Program (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.
- FY2024 **Transportation** includes increases related to the Transit Contractual Agreement and ridership under the American Disabilities Act (ADA) Program.
- Reduction in **Public Safety** grants is attributed to one-time grants budgeted in FY2025.
- **Social Services** includes the Charles County Advocacy Council for Children, Youth, and Families (CCACCYF) and Child Support/Judicial grants. Fluctuations result from multi-year federal grants, which are budgeted upon award, with unspent balances carried over after fiscal year-end.

Special Revenue Fund by Account Function (Funds Under $2.5 Million)



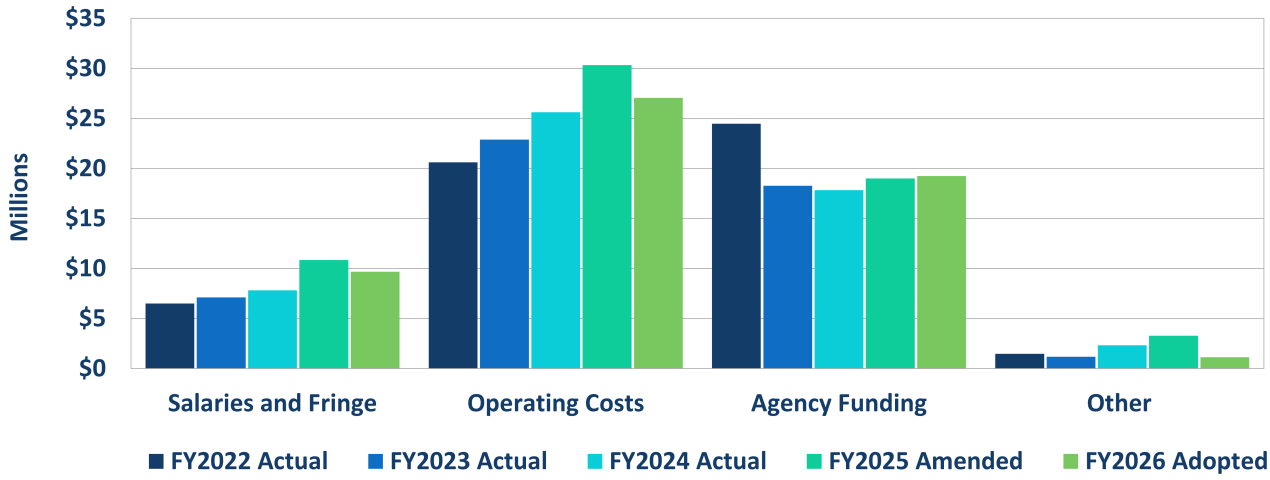
- Variations in **Community Development** are caused by typically one-time grants and are multi-year federal awards for which unspent balances will be carried over to the next fiscal year. FY2022 and FY2023 included CARES Act Community Development Block Grant Funding for rental assistance.
- Variances 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 FY2026 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** primarily comprise revenues derived from the Cable TV/I-Net Fund, Housing Assistance Portable Vouchers disbursed through reciprocal agreements with other Housing Authority jurisdictions, and the 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 represents the largest components of Special Revenue Fund expenditures. The projected Fiscal Year 2026 operating costs is reflects the timing of various federal grant awards, which are budgeted in the fiscal year when the funds are received. Any unspent funds at the end of the fiscal year are forwarded to subsequent years, ensuring continuous program delivery without interruption.
- The four largest federal grant programs - Housing Assistance, Transportation, Child Support/Judicial Programs, and Aging Programs - account for the majority of these operating expenditures, as most grant funds are allocated to support direct service delivery and operational activities.
- **Agency Funding** primarily involves the allocation of revenues collected through local taxes to support volunteering fire departments and rescue squads across Charles County. Additionally, the Charles County Advocacy Council for Children, Youth, and Families administers agency funding to vendors providing critical services. The county acts as a pass-through entity, channeling the majority of these funds to four key organizations responsible for service provision within the community.
- The increase in the **Other** category for FY2025 reflects one-time capital expenditures that support strategic investments in equipment and infrastructure to enhance program effectiveness.

Nuisance Abatement

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
03 - Nuisance Abatement						
OtherServices&Chrgs	$42,975	$150,000	$150,000	$150,000	$0	0%
03 - NUISANCE ABATEMENT TOTAL	**$42,975**	**$150,000**	**$150,000**	**$150,000**	**$0**	**0%**
EXPENSES TOTAL	**$42,975**	**$150,000**	**$150,000**	**$150,000**	**$0**	**0%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
03 - Nuisance Abatement						
Service Charges	$65,372	$150,000	$150,000	$150,000	$0	0%
03 - NUISANCE ABATEMENT TOTAL	**$65,372**	**$150,000**	**$150,000**	**$150,000**	**$0**	**0%**
REVENUES TOTAL	**$65,372**	**$150,000**	**$150,000**	**$150,000**	**$0**	**0%**

	FY2024
Variance	$22,397
Beginning Fund Balance	$22,101
Ending Fund Balance	**$44,498**

Planning Grants

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
04 - Planning Grants						
OtherServices&Chrgs	$1,500	–	–	$0	$0	–
04 - PLANNING GRANTS TOTAL	**$1,500**	**–**	**–**	**$0**	**$0**	**–**
EXPENSES TOTAL	**$1,500**	**–**	**–**	**$0**	**$0**	**–**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
04 - Planning Grants						
Inter_Governmental	$1,500	–	–	$0	$0	–
04 - PLANNING GRANTS TOTAL	**$1,500**	**–**	**–**	**$0**	**$0**	**–**
REVENUES TOTAL	**$1,500**	**–**	**–**	**$0**	**$0**	**–**

	FY2024
Variance	-
Beginning Fund Balance	-
Ending Fund Balance	**-**

Judicial Grants

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
05 - Judicial Grants						
Personal Services	$612,513	$750,398	$984,459	$791,872	$41,474	6%
Fringe Benefits	$152,445	$380,749	$597,817	$231,841	-$148,908	-39%
Supplies	$9,870	$57,378	$118,989	$49,780	-$7,598	-13%
OtherServices&Chrgs	$433,233	$624,971	$1,397,964	$725,185	$100,214	16%
OperatingContingency	–	$16,110	$16,110	$153,735	$137,625	854%
Capital Outlay	$17,481	–	$1,259	$0	$0	–
05 - JUDICIAL GRANTS TOTAL	**$1,225,543**	**$1,829,606**	**$3,116,598**	**$1,952,413**	**$122,807**	**7%**
EXPENSES TOTAL	**$1,225,543**	**$1,829,606**	**$3,116,598**	**$1,952,413**	**$122,807**	**7%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
05 - Judicial Grants						
Inter_Governmental	$1,123,515	$1,705,606	$2,910,886	$1,824,013	$118,407	7%
Other	$55	–	–	$0	$0	–
Transfers	$101,973	$124,000	$205,712	$128,400	$4,400	4%
05 - JUDICIAL GRANTS TOTAL	**$1,225,543**	**$1,829,606**	**$3,116,598**	**$1,952,413**	**$122,807**	**7%**
REVENUES TOTAL	**$1,225,543**	**$1,829,606**	**$3,116,598**	**$1,952,413**	**$122,807**	**7%**

	FY2024
Variance	-
Beginning Fund Balance	-
Ending Fund Balance	**-**

Transit Grants

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
06 - Transit Grants						
Personal Services	$471,891	$503,900	$503,900	$520,361	$16,461	3%
Fringe Benefits	$129,822	$151,700	$151,700	$179,946	$28,246	19%
Supplies	$7,624	$11,900	$11,900	$11,900	$0	0%
OtherServices&Chrgs	$9,927,010	$10,674,574	$10,896,501	$11,275,531	$600,957	6%
Capital Outlay	$103,044	$1,103,400	$1,103,400	$903,065	-$200,335	-18%
06 - TRANSIT GRANTS TOTAL	**$10,639,392**	**$12,445,474**	**$12,667,401**	**$12,890,803**	**$445,329**	**4%**
EXPENSES TOTAL	**$10,639,392**	**$12,445,474**	**$12,667,401**	**$12,890,803**	**$445,329**	**4%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
06 - Transit Grants						
Inter_Governmental	$3,747,702	$5,130,441	$5,334,268	$4,848,887	-$281,554	-5%
Other	$143,743	$100,000	$118,100	$150,000	$50,000	50%
Transfers	$6,154,860	$7,215,033	$7,215,033	$7,891,916	$676,883	9%
06 - TRANSIT GRANTS TOTAL	**$10,046,306**	**$12,445,474**	**$12,667,401**	**$12,890,803**	**$445,329**	**4%**
REVENUES TOTAL	**$10,046,306**	**$12,445,474**	**$12,667,401**	**$12,890,803**	**$445,329**	**4%**

	FY2024
Variance	-$593,086
Beginning Fund Balance	$4,733,249
Ending Fund Balance	**$4,140,163**

Economic Development Loan Programs

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
09 - Econ Dvlpmt Loan Programs						
OtherServices&Chrgs	$12,496	$275,000	$275,000	$275,000	$0	0%
Transfers Out	$152,015	–	–	$0	$0	–
09 - ECON DVLPMT LOAN PROGRAMS TOTAL	**$164,510**	**$275,000**	**$275,000**	**$275,000**	**$0**	**0%**
EXPENSES TOTAL	**$164,510**	**$275,000**	**$275,000**	**$275,000**	**$0**	**0%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
09 - Econ Dvlpmt Loan Programs						
Other	$47,906	–	–	$0	$0	–
Transfers	–	$275,000	$275,000	$275,000	$0	0%
09 - ECON DVLPMT LOAN PROGRAMS TOTAL	**$47,906**	**$275,000**	**$275,000**	**$275,000**	**$0**	**0%**
REVENUES TOTAL	**$47,906**	**$275,000**	**$275,000**	**$275,000**	**$0**	**0%**

	FY2024
Variance	-$116,604
Beginning Fund Balance	$871,873
Ending Fund Balance	**$755,269**

Opioid Restitution Fund

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
11 - Opioid Restitution Fund						
Personal Services	–	$606,000	$606,000	$801,956	$195,956	32%
Fringe Benefits	–	$239,100	$239,100	$281,853	$42,753	18%
Supplies	–	$1,000	$1,000	$1,000	$0	0%
OtherServices&Chrgs	–	$64,400	$64,400	$71,900	$7,500	12%
Agency Funding	$65,000	$465,000	$465,000	$462,300	-$2,700	-1%
11 - OPIOID RESTITUTION FUND TOTAL	**$65,000**	**$1,375,500**	**$1,375,500**	**$1,619,009**	**$243,509**	**18%**
EXPENSES TOTAL	**$65,000**	**$1,375,500**	**$1,375,500**	**$1,619,009**	**$243,509**	**18%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
11 - Opioid Restitution Fund						
Other	$762,677	$1,375,500	$1,375,500	$1,619,009	$243,509	18%
11 - OPIOID RESTITUTION FUND TOTAL	**$762,677**	**$1,375,500**	**$1,375,500**	**$1,619,009**	**$243,509**	**18%**
REVENUES TOTAL	**$762,677**	**$1,375,500**	**$1,375,500**	**$1,619,009**	**$243,509**	**18%**

	FY2024
Variance	$697,677
Beginning Fund Balance	$409,341
Ending Fund Balance	**$1,107,018**

Public Safety Grants

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
12 - Public Safety Grants						
Personal Services	$1,509,558	$1,560,276	$1,901,356	$1,578,858	$18,582	1%
Fringe Benefits	$514,274	$758,800	$895,910	$806,435	$47,635	6%
Supplies	$59,973	$12,000	$157,402	$14,800	$2,800	23%
OtherServices&Chrgs	$279,997	$460,564	$524,924	$366,668	-$93,896	-20%
Capital Outlay	$58,533	$27,960	$300,539	$63,000	$35,040	125%
12 - PUBLIC SAFETY GRANTS TOTAL	**$2,422,335**	**$2,819,600**	**$3,780,131**	**$2,829,761**	**$10,161**	**0%**
EXPENSES TOTAL	**$2,422,335**	**$2,819,600**	**$3,780,131**	**$2,829,761**	**$10,161**	**0%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
12 - Public Safety Grants						
Inter_Governmental	$1,606,266	$1,708,322	$2,455,357	$1,602,941	-$105,381	-6%
Other	$1,493	–	$11,720	$0	$0	–
Transfers	$814,577	$1,111,278	$1,313,054	$1,226,820	$115,542	10%
12 - PUBLIC SAFETY GRANTS TOTAL	**$2,422,335**	**$2,819,600**	**$3,780,131**	**$2,829,761**	**$10,161**	**0%**
REVENUES TOTAL	**$2,422,335**	**$2,819,600**	**$3,780,131**	**$2,829,761**	**$10,161**	**0%**

	FY2024
Variance	-
Beginning Fund Balance	-
Ending Fund Balance	**-**

Community Development Block Grant

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
13 - Comm. Dev. Block Grant						
Personal Services	–	–	$5,000	$0	$0	–
Supplies	–	–	$390,000	–	$0	–
OtherServices&Chrgs	$92,159	–	$344,850	$0	$0	–
Agency Funding	$724,462	–	$795,000	$0	$0	–
13 - COMM. DEV. BLOCK GRANT TOTAL	**$816,621**	**–**	**$1,534,850**	**$0**	**$0**	**–**
EXPENSES TOTAL	**$816,621**	**–**	**$1,534,850**	**$0**	**$0**	**–**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
13 - Comm. Dev. Block Grant						
Inter_Governmental	$816,621	–	$1,534,850	$0	$0	–
13 - COMM. DEV. BLOCK GRANT TOTAL	**$816,621**	**–**	**$1,534,850**	**$0**	**$0**	**–**
REVENUES TOTAL	**$816,621**	**–**	**$1,534,850**	**$0**	**$0**	**–**

	FY2024
Variance	-
Beginning Fund Balance	-
Ending Fund Balance	**-**

Housing Assistance

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
14 - Housing Assistance						
Personal Services	$918,937	$961,100	$961,100	$928,032	-$33,068	-3%
Fringe Benefits	$259,163	$289,600	$289,600	$288,775	-$825	0%
Supplies	$3,735	$6,840	$6,840	$6,840	$0	0%
OtherServices&Chrgs	$10,118,549	$9,983,344	$9,983,344	$10,403,600	$420,256	4%
14 - HOUSING ASSISTANCE TOTAL	**$11,300,385**	**$11,240,884**	**$11,240,884**	**$11,627,247**	**$386,363**	**3%**
EXPENSES TOTAL	**$11,300,385**	**$11,240,884**	**$11,240,884**	**$11,627,247**	**$386,363**	**3%**

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

	FY2024
Variance	-$114,445
Beginning Fund Balance	$292,736
Ending Fund Balance	**$178,291**

Housing Loans

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
15 - Housing Loans						
OtherServices&Chrgs	$93,803	$404,500	$404,500	$404,500	$0	0%
15 - HOUSING LOANS TOTAL	**$93,803**	**$404,500**	**$404,500**	**$404,500**	**$0**	**0%**
EXPENSES TOTAL	**$93,803**	**$404,500**	**$404,500**	**$404,500**	**$0**	**0%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
15 - Housing Loans						
Inter_Governmental	$59,172	–	–	$0	$0	–
Service Charges	-$19,987	$404,500	$404,500	$404,500	$0	0%
15 - HOUSING LOANS TOTAL	**$39,185**	**$404,500**	**$404,500**	**$404,500**	**$0**	**0%**
REVENUES TOTAL	**$39,185**	**$404,500**	**$404,500**	**$404,500**	**$0**	**0%**

	FY2024
Variance	-$54,618
Beginning Fund Balance	$339,668
Ending Fund Balance	**$285,050**

Community Reinvestment Repair Fund

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
17 - Cannabis Reform Act Fund						
Agency Funding	–	–	–	$411,000	$411,000	–
OperatingContingency	–	–	–	$400,000	$400,000	–
17 - CANNABIS REFORM ACT FUND TOTAL	**–**	**–**	**–**	**$811,000**	**$811,000**	**–**
EXPENSES TOTAL	**–**	**–**	**–**	**$811,000**	**$811,000**	**–**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
17 - Cannabis Reform Act Fund						
State Shared Taxes	$1,491,676	–	–	$480,000	$480,000	–
Inter_Governmental	$126,660	–	–	$0	$0	–
Other	$12,927	–	–	$0	$0	–
Transfers	–	–	–	$331,000	$331,000	–
17 - CANNABIS REFORM ACT FUND TOTAL	**$1,631,263**	**–**	**–**	**$811,000**	**$811,000**	**–**
REVENUES TOTAL	**$1,631,263**	**–**	**–**	**$811,000**	**$811,000**	**–**

	FY2024
Variance	$1,631,263
Beginning Fund Balance	$0
Ending Fund Balance	**$1,631,263**

Sheriff's Special Programs

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
18 - Sheriff's Special Programs						
Personal Services	$207,418	–	–	$0	$0	–
Supplies	$1,572	$10,600	$10,600	$10,600	$0	0%
OtherServices&Chrgs	–	$2,300	$2,300	$2,300	$0	0%
18 - SHERIFF'S SPECIAL PROGRAMS TOTAL	**$208,990**	**$12,900**	**$12,900**	**$12,900**	**$0**	**0%**
EXPENSES TOTAL	**$208,990**	**$12,900**	**$12,900**	**$12,900**	**$0**	**0%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
18 - Sheriff's Special Programs						
Licenses & Permits	$9,500	$8,000	$8,000	$8,000	$0	0%
Other	$207,418	$4,900	$4,900	$4,900	$0	0%
18 - SHERIFF'S SPECIAL PROGRAMS TOTAL	**$216,918**	**$12,900**	**$12,900**	**$12,900**	**$0**	**0%**
REVENUES TOTAL	**$216,918**	**$12,900**	**$12,900**	**$12,900**	**$0**	**0%**

	FY2024
Variance	$7,928
Beginning Fund Balance	$111,981
Ending Fund Balance	**$119,909**

Community Development Administration

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
19 - Comm. Dev. Admin.						
Supplies	$3,402	–	–	$0	$0	–
OtherServices&Chrgs	$41,610	–	$50,000	$0	$0	–
Agency Funding	$29,079	–	–	$0	$0	–
OperatingContingency	–	–	-$50,000	$0	$0	–
19 - COMM. DEV. ADMIN. TOTAL	**$74,091**	**–**	**$0**	**$0**	**$0**	**–**
EXPENSES TOTAL	**$74,091**	**–**	**$0**	**$0**	**$0**	**–**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
19 - Comm. Dev. Admin.						
Inter_Governmental	$74,091	–	–	$0	$0	–
19 - COMM. DEV. ADMIN. TOTAL	**$74,091**	**–**	**–**	**$0**	**$0**	**–**
REVENUES TOTAL	**$74,091**	**–**	**–**	**$0**	**$0**	**–**

	FY2024
Variance	-
Beginning Fund Balance	-
Ending Fund Balance	**-**

Animal Shelter/Control

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
21 - Animal Shelter/Control						
Personal Services	$11,587	$28,500	$28,500	$28,500	$0	0%
Fringe Benefits	$884	$2,600	$2,600	$2,600	$0	0%
Supplies	$22,812	$13,800	$13,800	$13,800	$0	0%
OtherServices&Chrgs	$155,774	$116,300	$116,300	$156,300	$40,000	34%
21 - ANIMAL SHELTER/CONTROL TOTAL	**$191,056**	**$161,200**	**$161,200**	**$201,200**	**$40,000**	**25%**
EXPENSES TOTAL	**$191,056**	**$161,200**	**$161,200**	**$201,200**	**$40,000**	**25%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
21 - Animal Shelter/Control						
Service Charges	$163,400	$150,000	$150,000	$184,200	$34,200	23%
Other	$17,178	$11,200	$11,200	$17,000	$5,800	52%
21 - ANIMAL SHELTER/CONTROL TOTAL	**$180,578**	**$161,200**	**$161,200**	**$201,200**	**$40,000**	**25%**
REVENUES TOTAL	**$180,578**	**$161,200**	**$161,200**	**$201,200**	**$40,000**	**25%**

	FY2024
Variance	-$10,478
Beginning Fund Balance	$259,675
Ending Fund Balance	**$249,197**

Drug Forfeitures

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
22 - Drug Forfeitures						
Supplies	–	–	$73,500	$0	$0	–
OtherServices&Chrgs	$123,788	$84,500	$130,500	$84,500	$0	0%
22 - DRUG FORFEITURES TOTAL	**$123,788**	**$84,500**	**$204,000**	**$84,500**	**$0**	**0%**
EXPENSES TOTAL	**$123,788**	**$84,500**	**$204,000**	**$84,500**	**$0**	**0%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
22 - Drug Forfeitures						
Inter_Governmental	$18,461	$17,400	$17,400	$17,400	$0	0%
Other	$80,135	$67,100	$67,100	$67,100	$0	0%
Transfers	–	–	$119,500	$0	$0	–
22 - DRUG FORFEITURES TOTAL	**$98,596**	**$84,500**	**$204,000**	**$84,500**	**$0**	**0%**
REVENUES TOTAL	**$98,596**	**$84,500**	**$204,000**	**$84,500**	**$0**	**0%**

	FY2024
Variance	-$25,192
Beginning Fund Balance	$594,840
Ending Fund Balance	**$569,648**

Agricultural Preservation

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
23 - Ag Preservation						
Personal Services	$8,702	$29,200	$29,200	$29,200	$0	0%
OtherServices&Chrgs	–	$2,000	$253,084	$2,000	$0	0%
23 - AG PRESERVATION TOTAL	**$8,702**	**$31,200**	**$282,284**	**$31,200**	**$0**	**0%**
EXPENSES TOTAL	**$8,702**	**$31,200**	**$282,284**	**$31,200**	**$0**	**0%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
23 - Ag Preservation						
Property Taxes	$42,375	$31,200	$31,200	$31,200	$0	0%
Transfers	–	–	$251,084	$0	$0	–
23 - AG PRESERVATION TOTAL	**$42,375**	**$31,200**	**$282,284**	**$31,200**	**$0**	**0%**
REVENUES TOTAL	**$42,375**	**$31,200**	**$282,284**	**$31,200**	**$0**	**0%**

	FY2024
Variance	$33,673
Beginning Fund Balance	$771,332
Ending Fund Balance	**$805,005**

Fire and Rescue

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
26 - Fire And Rescue						
Personal Services	$16,600	$81,200	$81,200	$82,000	$800	1%
Agency Funding	$15,834,080	$16,717,100	$16,717,100	$17,724,400	$1,007,300	6%
26 - FIRE AND RESCUE TOTAL	**$15,850,680**	**$16,798,300**	**$16,798,300**	**$17,806,400**	**$1,008,100**	**6%**
EXPENSES TOTAL	**$15,850,680**	**$16,798,300**	**$16,798,300**	**$17,806,400**	**$1,008,100**	**6%**

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

	FY2024
Variance	-$113,651
Beginning Fund Balance	$384,690
Ending Fund Balance	**$271,039**

Law Library

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
33 - Law Library						
Supplies	$27,865	$34,200	$34,200	$34,200	$0	0%
OtherServices&Chrgs	$41,276	$47,000	$47,000	$50,000	$3,000	6%
33 - LAW LIBRARY TOTAL	**$69,141**	**$81,200**	**$81,200**	**$84,200**	**$3,000**	**4%**
EXPENSES TOTAL	**$69,141**	**$81,200**	**$81,200**	**$84,200**	**$3,000**	**4%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
33 - Law Library						
Service Charges	$37,774	$29,000	$29,000	$29,000	$0	0%
Other	$10,032	$13,200	$13,200	$13,200	$0	0%
Transfers	$31,000	$39,000	$39,000	$42,000	$3,000	8%
33 - LAW LIBRARY TOTAL	**$78,806**	**$81,200**	**$81,200**	**$84,200**	**$3,000**	**4%**
REVENUES TOTAL	**$78,806**	**$81,200**	**$81,200**	**$84,200**	**$3,000**	**4%**

	FY2024
Variance	$9,665
Beginning Fund Balance	$52,633
Ending Fund Balance	**$62,298**

Tourism Grants

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
39 - Tourism Grants						
OtherServices&Chrgs	$41,923	$41,923	$221,790	$113,740	$71,817	171%
39 - TOURISM GRANTS TOTAL	**$41,923**	**$41,923**	**$221,790**	**$113,740**	**$71,817**	**171%**
EXPENSES TOTAL	**$41,923**	**$41,923**	**$221,790**	**$113,740**	**$71,817**	**171%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
39 - Tourism Grants						
Inter_Governmental	$41,923	$41,923	$221,790	$113,740	$71,817	171%
39 - TOURISM GRANTS TOTAL	**$41,923**	**$41,923**	**$221,790**	**$113,740**	**$71,817**	**171%**
REVENUES TOTAL	**$41,923**	**$41,923**	**$221,790**	**$113,740**	**$71,817**	**171%**

	FY2024
Variance	-
Beginning Fund Balance	-
Ending Fund Balance	**-**

Federal Aging Grants

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
40 - Federal Aging Grants						
Personal Services	$637,142	$530,589	$722,397	$646,663	$116,074	22%
Fringe Benefits	$3,818	–	–	$0	$0	–
Supplies	$495,372	$291,728	$603,760	$291,728	$0	0%
OtherServices&Chrgs	$272,531	$89,638	$188,966	$89,638	$0	0%
OperatingContingency	–	$158	$158	$158	$0	0%
40 - FEDERAL AGING GRANTS TOTAL	**$1,408,864**	**$912,113**	**$1,515,281**	**$1,028,187**	**$116,074**	**13%**
EXPENSES TOTAL	**$1,408,864**	**$912,113**	**$1,515,281**	**$1,028,187**	**$116,074**	**13%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
40 - Federal Aging Grants						
Inter_Governmental	$1,260,133	$863,987	$1,394,223	$980,061	$116,074	13%
Service Charges	$7,126	$7,126	$5,776	$7,126	$0	0%
Other	$142,074	$41,000	$115,282	$41,000	$0	0%
40 - FEDERAL AGING GRANTS TOTAL	**$1,409,334**	**$912,113**	**$1,515,281**	**$1,028,187**	**$116,074**	**13%**
REVENUES TOTAL	**$1,409,334**	**$912,113**	**$1,515,281**	**$1,028,187**	**$116,074**	**13%**

	FY2024
Variance	$469
Beginning Fund Balance	$37,863
Ending Fund Balance	**$38,332**

State Aging Grants

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
43 - State Aging Grants						
Personal Services	$481,419	$503,754	$520,591	$506,422	$2,668	1%
Fringe Benefits	$20,598	$36,310	$31,970	$35,802	-$508	-1%
Supplies	$90,590	$90,609	$92,994	$91,309	$700	1%
OtherServices&Chrgs	$562,373	$277,622	$371,536	$279,622	$2,000	1%
43 - STATE AGING GRANTS TOTAL	**$1,154,980**	**$908,295**	**$1,017,091**	**$913,155**	**$4,860**	**1%**
EXPENSES TOTAL	**$1,154,980**	**$908,295**	**$1,017,091**	**$913,155**	**$4,860**	**1%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
43 - State Aging Grants						
Inter_Governmental	$881,239	$582,585	$691,381	$584,745	$2,160	0%
Service Charges	$281,913	$325,710	$325,710	$328,410	$2,700	1%
43 - STATE AGING GRANTS TOTAL	**$1,163,152**	**$908,295**	**$1,017,091**	**$913,155**	**$4,860**	**1%**
REVENUES TOTAL	**$1,163,152**	**$908,295**	**$1,017,091**	**$913,155**	**$4,860**	**1%**

	FY2024
Variance	$8,172
Beginning Fund Balance	$52,688
Ending Fund Balance	**$60,860**

Southern Maryland Criminal Justice Academy

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
44 - SM Criminal Justice Academy						
Supplies	$51,001	$35,800	$35,800	$35,800	$0	0%
OtherServices&Chrgs	$135,036	$159,500	$169,100	$159,500	$0	0%
Capital Outlay	–	–	$42,550	$0	$0	–
44 - SM CRIMINAL JUSTICE ACADEMY TOTAL	**$186,037**	**$195,300**	**$247,450**	**$195,300**	**$0**	**0%**
EXPENSES TOTAL	**$186,037**	**$195,300**	**$247,450**	**$195,300**	**$0**	**0%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
44 - SM Criminal Justice Academy						
Inter_Governmental	$100,000	$100,000	$100,000	$100,000	$0	0%
Service Charges	$100	$2,000	$2,000	$2,000	$0	0%
Transfers	$97,040	$93,300	$145,450	$93,300	$0	0%
44 - SM CRIMINAL JUSTICE ACADEMY TOTAL	**$197,140**	**$195,300**	**$247,450**	**$195,300**	**$0**	**0%**
REVENUES TOTAL	**$197,140**	**$195,300**	**$247,450**	**$195,300**	**$0**	**0%**

	FY2024
Variance	$11,103
Beginning Fund Balance	$186,760
Ending Fund Balance	**$197,863**

Local Management Board

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
46 - Local Management Board						
Personal Services	$182,023	$269,173	$205,311	$212,358	-$56,815	-21%
Fringe Benefits	$47,228	$82,089	$78,896	$82,785	$696	1%
Supplies	$141,833	$11,450	$43,650	$18,285	$6,835	60%
OtherServices&Chrgs	$100,204	$145,793	$258,645	$157,644	$11,851	8%
Agency Funding	$441,336	$517,756	$517,756	$505,756	-$12,000	-2%
OperatingContingency	–	$12,429	$3,295	$10,773	-$1,656	-13%
46 - LOCAL MANAGEMENT BOARD TOTAL	**$912,625**	**$1,038,690**	**$1,107,553**	**$987,601**	**-$51,089**	**-5%**
EXPENSES TOTAL	**$912,625**	**$1,038,690**	**$1,107,553**	**$987,601**	**-$51,089**	**-5%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
46 - Local Management Board						
Inter_Governmental	$852,331	$934,640	$1,008,640	$889,909	-$44,731	-5%
Service Charges	$92,547	$83,700	$83,700	$68,692	-$15,008	-18%
Transfers	$2,567	$20,350	$15,213	$29,000	$8,650	43%
46 - LOCAL MANAGEMENT BOARD TOTAL	**$947,445**	**$1,038,690**	**$1,107,553**	**$987,601**	**-$51,089**	**-5%**
REVENUES TOTAL	**$947,445**	**$1,038,690**	**$1,107,553**	**$987,601**	**-$51,089**	**-5%**

	FY2024
Variance	$34,820
Beginning Fund Balance	$226,509
Ending Fund Balance	**$261,329**

Cable Franchise Fund

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
48 - Cable Franchise Fund						
Personal Services	$1,142,418	$1,256,700	$1,256,700	$1,115,140	-$141,560	-11%
Fringe Benefits	$293,313	$338,500	$338,500	$318,886	-$19,614	-6%
Supplies	$17,912	$71,500	$42,350	$74,100	$2,600	4%
OtherServices&Chrgs	$465,072	$912,000	$910,650	$923,700	$11,700	1%
Agency Funding	$741,261	$500,500	$503,500	$133,200	-$367,300	-73%
OperatingContingency	–	$98,800	$98,800	$115,674	$16,874	17%
Transfers Out	$317,488	$118,700	$118,700	$18,700	-$100,000	-84%
Capital Outlay	$314,037	$88,000	$118,500	$88,000	$0	0%
Depreciation Expense	–	$53,500	$53,500	$53,500	$0	0%
48 - CABLE FRANCHISE FUND TOTAL	**$3,291,501**	**$3,438,200**	**$3,441,200**	**$2,840,900**	**-$597,300**	**-17%**
EXPENSES TOTAL	**$3,291,501**	**$3,438,200**	**$3,441,200**	**$2,840,900**	**-$597,300**	**-17%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
48 - Cable Franchise Fund						
Service Charges	$2,974,946	$3,008,000	$3,008,000	$2,751,400	-$256,600	-9%
Transfers	–	$430,200	$433,200	$89,500	-$340,700	-79%
48 - CABLE FRANCHISE FUND TOTAL	**$2,974,946**	**$3,438,200**	**$3,441,200**	**$2,840,900**	**-$597,300**	**-17%**
REVENUES TOTAL	**$2,974,946**	**$3,438,200**	**$3,441,200**	**$2,840,900**	**-$597,300**	**-17%**

	FY2024
Variance	-$316,555
Beginning Fund Balance	$10,863,712
Ending Fund Balance	**$10,547,157**

Emergency Management

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
49 - Emergency Mgmt						
Personal Services	$133,387	$177,050	$397,553	$208,350	$31,300	18%
Fringe Benefits	$785	–	-$2	$0	$0	–
Supplies	$106,706	–	$122,378	$0	$0	–
OtherServices&Chrgs	$1,505,328	$35,002	$1,764,791	$35,002	$0	0%
Capital Outlay	$1,430,462	–	$1,538,329	$0	$0	–
49 - EMERGENCY MGMT TOTAL	**$3,176,669**	**$212,052**	**$3,823,048**	**$243,352**	**$31,300**	**15%**
EXPENSES TOTAL	**$3,176,669**	**$212,052**	**$3,823,048**	**$243,352**	**$31,300**	**15%**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
49 - Emergency Mgmt						
Inter_Governmental	$3,094,906	$106,026	$3,558,244	$106,026	$0	0%
Transfers	$81,763	$106,026	$267,723	$137,326	$31,300	30%
49 - EMERGENCY MGMT TOTAL	**$3,176,669**	**$212,052**	**$3,825,967**	**$243,352**	**$31,300**	**15%**
REVENUES TOTAL	**$3,176,669**	**$212,052**	**$3,825,967**	**$243,352**	**$31,300**	**15%**

	FY2024
Variance	-
Beginning Fund Balance	-
Ending Fund Balance	**-**

Local Assistance and Tribal Consistency Fund

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Expenses	$59,758	–	$9,971	$0	$0	–
EXPENSES TOTAL	**$59,758**	**–**	**$9,971**	**$0**	**$0**	**–**

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
52 - American Rescue Plan Act	$59,758	–	$26,042	–	$0	–
REVENUES TOTAL	**$59,758**	**–**	**$26,042**	**–**	**$0**	**–**

	FY2024
Variance	-
Beginning Fund Balance	-
Ending Fund Balance	**-**

Total Special Revenue Funds

	ACTUALS	ADOPTED	AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Amended	% Change from Amended
TOTAL REVENUES	**$54,643,402**	**$54,456,437**	**$63,408,088**	**$57,102,368**	**-$6,305,720**	**-9.9%**
TOTAL EXPENSES	**$53,584,365**	**$54,456,437**	**$63,408,088**	**$57,102,368**	**-$6,305,720**	**-9.9%**
Variance	$1,059,037	$0	$0	$0	-	-
Beginning Fund Balance	$20,211,651	-	-	-	-	-
Annual Cable Fund Equipment Reserve Contribution	$53,500	-	-	-	-	-
TOTAL ENDING FUND BALANCE	**$21,324,188**	**-**	**-**	**-**	**-**	**-**

Debt Service Fund

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Debt Service Fund Description

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

Long-term note receivables provide the County with a funding source for the hospital and developer. The County's Excise Tax is used to finance the debt service for bond issues sold for Charles County Public School projects that add capacity to support student growth. The County also accounts for capital asset financing proceeds and purchases within the Debt Service Fund that is used to bank finance new and replacement vehicles and equipment for County Government Operations.

School Construction Excise Tax

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
Penalties&Interest	$1,356,907	$1,540,200	$1,925,700	$385,500	25%
ExciseTaxRevenue	$12,042,808	$12,750,700	$13,648,300	$897,600	7%
REVENUES TOTAL	**$13,399,715**	**$14,290,900**	**$15,574,000**	**$1,283,100**	**9%**

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Expenses					
DebtIssueCosts	$73,796	$224,300	$200,000	-$24,300	-11%
ReserveForContingency	$0	$985,000	$1,710,900	$725,900	74%
Principal	$9,048,592	$9,698,600	$10,022,600	$324,000	3%
Interest	$2,480,970	$3,383,000	$3,640,500	$257,500	8%
EXPENSES TOTAL	**$11,603,358**	**$14,290,900**	**$15,574,000**	**$1,283,100**	**9%**

U.S. Homes Corporation

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
InterestIncome	$92,961	$83,600	$62,800	-$20,800	-25%
StChPrincipalReimburs	$1,111,654	$1,008,500	$1,028,900	$20,400	2%
REVENUES TOTAL	**$1,204,616**	**$1,092,100**	**$1,091,700**	**-$400**	**0%**

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Expenses					
Principal	$1,164,524	$1,008,500	$1,028,900	$20,400	2%
Interest	$113,342	$83,600	$62,800	-$20,800	-25%
EXPENSES TOTAL	**$1,277,866**	**$1,092,100**	**$1,091,700**	**-$400**	**0%**

Capital Asset Financing

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues					
ProceedsfromLeases	$2,361,800	$4,275,200	$4,419,000	$143,800	3%
REVENUES TOTAL	**$2,361,800**	**$4,275,200**	**$4,419,000**	**$143,800**	**3%**

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Expenses					
Capital Lease	$2,892,440	$4,275,200	$4,419,000	$143,800	3%
EXPENSES TOTAL	**$2,892,440**	**$4,275,200**	**$4,419,000**	**$143,800**	**3%**

Total Debt Service Fund

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Revenues	$14,604,331	$19,658,200	$21,084,700	$1,426,500	7%

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	$ Change from FY2025	% Change from FY2025
Expenses	$15,759,665	$19,323,200	$21,084,700	$1,761,500	9%

Agencies, Departments, and Divisions

Education Summary

FISCAL YEAR 2026 BUDGET BOOK
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Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Fringe Benefits	$579,231	$613,100	$613,100	$641,200	$28,100	5%
OtherServices&Chrgs	$676,043	$500,200	$700,200	$505,000	$4,800	1%
Agency Funding	$234,200,100	$247,655,400	$247,655,400	$262,826,300	$15,170,900	6%
EXPENDITURES TOTAL	**$235,455,374**	**$248,768,700**	**$248,968,700**	**$263,972,500**	**$15,203,800**	**6%**

Board of Education

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
OtherServices&Chrgs	$515,600	–	–	$0	$0	–
Agency Funding	$229,533,600	$231,403,500	$231,403,500	$245,303,400	$13,899,900	6%
EXPENDITURES TOTAL	**$230,049,200**	**$231,403,500**	**$231,403,500**	**$245,303,400**	**$13,899,900**	**6%**

Changes in the account structure were made in FY2025. The activity in FY2024 includes the College of Southern Maryland and Other Education. Of the expenditure total of $230,049,200, $218,767,000 in **Agency Funding** is for the Board of Education.

College of Southern Maryland

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
OtherServices&Chrgs	$400,000	$200,000	$400,000	$200,000	$0	0%
Agency Funding	$10,916,649	$11,458,000	$11,458,000	$12,431,500	$973,500	9%
EXPENDITURES TOTAL	**$11,316,649**	**$11,658,000**	**$11,858,000**	**$12,631,500**	**$973,500**	**8%**

Changes in the account structure were made in FY2025. The activity in FY2024 is included in the Board of Education table. Of the expenditure total of $230,049,200, $10,766,600 in **Agency Funding** and $400,000 in **Other Services and Charges** are for the College of Southern Maryland.

Library

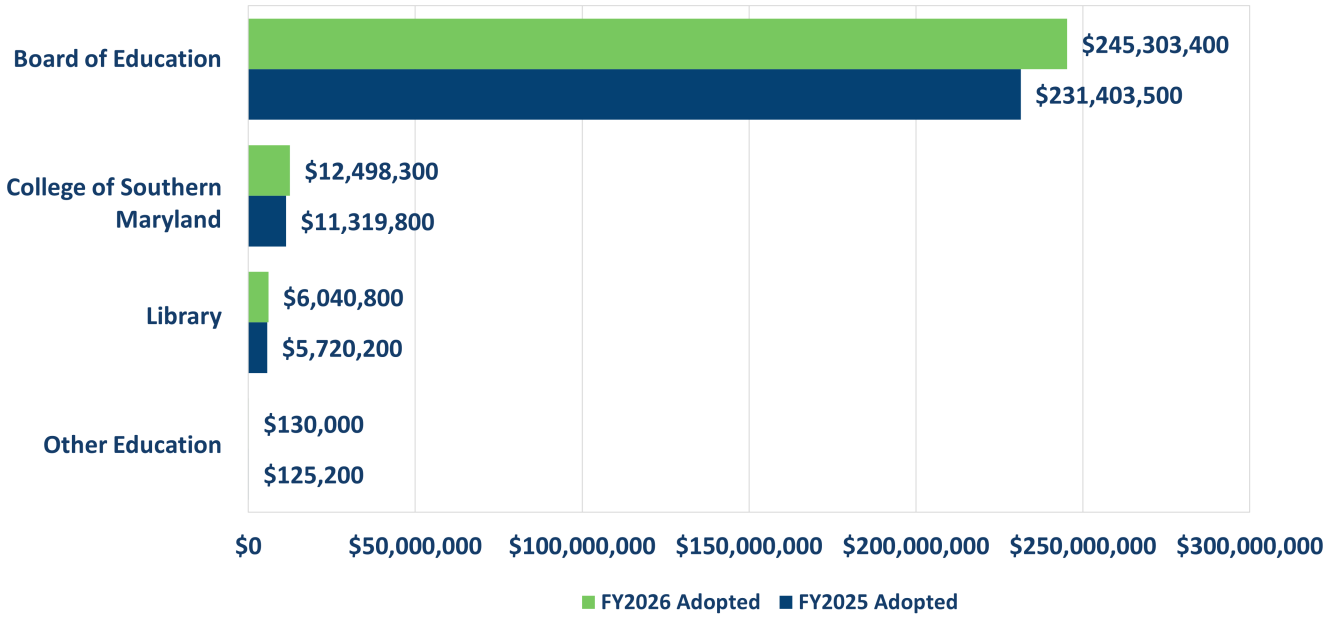
	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Fringe Benefits	$579,231	$613,100	$613,100	$641,200	$28,100	5%
OtherServices&Chrgs	$160,443	$175,000	$175,000	$175,000	$0	0%
Agency Funding	$4,666,500	$4,932,100	$4,932,100	$5,224,600	$292,500	6%
EXPENDITURES TOTAL	**$5,406,174**	**$5,720,200**	**$5,720,200**	**$6,040,800**	**$320,600**	**6%**

Other Education

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
OtherServices&Chrgs	$0	$125,200	$125,200	$130,000	$4,800	4%
EXPENDITURES TOTAL	**$0**	**$125,200**	**$125,200**	**$130,000**	**$4,800**	**4%**

Changes in the account structure were made in FY2025. The activity in FY2024 is included in the Board of Education table. Of the expenditure total of $230,049,200, $115,600 in **Other Services and Charges** are for the scholarships provided under Other Education.

General Fund



Education

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Department: Education
Division/Program: Board of Education
Program Administrator: Board of Education

Outside Agency Description

Charles County Public Schools is a metropolitan-area school system serving 28,200 students. The BOARD OF EDUCATION (BOE) of Charles County establishes educational and fiscal policy, provides overall direction and governs Charles County Public Schools. The public school system is involved in a large variety of activities including classroom instruction; enrollment and zoning; registration; transportation; school closings; food services and academic records. BOE total FY2026 budget (including State, Federal, and Local revenues) equals $529.5 million.

The educational policies, procedures and programs of the public schools in the County are the responsibility of the Charles County Board of Education and the County Superintendent of Schools, who is appointed by the Board of Education. The Maryland Board of Education conducts state administration of certain aspects of the County program. Operation of the schools is the responsibility of the County Superintendent of Schools. The education program includes grades prekindergarten through 12. Additionally, a three-year-old program is offered at Title I elementary schools. School counseling, health services, pupil services, psychological services, adult education, career technology education (CTE) programs, special education, after-school and extracurricular programs supplement the regular instructional programs.

Objectives

MISSION - The mission of Charles County Public Schools is to provide an opportunity for all school-aged children to receive an academically challenging, quality education that builds character, equips for leadership, and prepares for life, in an environment that is safe and conducive to learning.

VISION - The vision of Charles County Public Schools is to create the best environment where all students experience academic success, develop personal responsibility and achieve career readiness for the 21st century. The Charles County Public Schools (CCPS) graduation rate of 90.47% for the Class of 2024 exceeds the statewide average reported by the Maryland State Department of Education (MSDE) at 87.6%. This is the fifth consecutive year that the graduation rate for CCPS seniors was reported as higher than the state average.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
OtherServices&Chrgs	$515,600	–	–	$0	$0	–
Agency Funding	$229,533,600	$231,403,500	$231,403,500	$245,303,400	$13,899,900	6%
EXPENDITURES TOTAL	**$230,049,200**	**$231,403,500**	**$231,403,500**	**$245,303,400**	**$13,899,900**	**6%**

Changes in the account structure were made in FY2025. The activity in FY2024 listed above includes the College of Southern Maryland and Other Education. Of the expenditure total of $230,049,200, $218,767,000 in **Agency Funding** is for the Board of Education.

Changes and Useful Information

- The budget reflects county funding only.
- The FY2026 Board of Education budget supports the new Thornton Elementary School, the charter school, health care costs, increased bus contracts, extended learning opportunities for students, as well as salary increases for staff. In addition, the budget funds the State cost shift to Charles County Public Schools. The budget exceeds the Maintenance of Effort requirement by $8,313,712.
- Funding also supports the teacher retirement cost shift of $2,658,500 that will be directly paid by the County.
- BOE total FY2026 budget (including State, Federal, and Local revenues) equals $529.5 million.

Full-Time Equivalents

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	92	90	93	95	107
Capital Outlay	6	6	6	6	6
Community Services	0	0	0	0	1
Instructional	2,042.3	2,266.4	2,301.7	2,317.7	2,383.8
Maintenance of Plant	63	64	66	66	67
Mid-Level Administration	286.5	299.6	309.4	313.4	324.5
Operation of Plant	265.5	276.5	291.5	296.5	326
Special Education	599.6	645	651	660	771.7
Student Personnel Services	48	51.5	54.5	60.5	78.5
Student Transportation Services	20	38	38	38	78
	3,422.9	**3,737**	**3,811.1**	**3,853.1**	**4,143.5**

NOTE: Does not include student health services. Nurses are contracted with the Charles County Department of Health. The positions listed above are not Charles County Government employees.

Education

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Education
Division/Program: College of Southern Maryland (CSM)
Program Administrator: Dr. Yolanda Wilson, President

Division Description

The COLLEGE OF SOUTHERN MARYLAND'S (CSM) vision, "Transforming Lives Through Lifelong Learning and Service", provides the foundation for this institution as an open-admissions, comprehensive regional community college that fosters academic excellence and enhances lives in Southern Maryland. CSM meets the diverse needs of students and the community by providing accessible, accredited, affordable, and quality learning opportunities for intellectual development, career enhancement, and personal growth.

CSM makes learning possible for everyone through varied programs and flexible learning opportunities. With over fifty associate's degrees, thirty credit certificates, fifteen credit letters of recognition offered within six guided pathways leading students to rewarding careers or preparing them for transfer to bachelor's degree programs, and with courses offered in various formats such as face-to-face, online, and hybrid, CSM aims to offer opportunities for everyone to fit college into their schedules. A variety of services are also offered in workforce development, community education, kids' and teen college, wellness and fitness services, and fine arts events.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
OtherServices&Chrgs	$400,000	$200,000	$400,000	$200,000	$0	0%
Agency Funding	$10,916,649	$11,458,000	$11,458,000	$12,431,500	$973,500	9%
EXPENDITURES TOTAL	**$11,316,649**	**$11,658,000**	**$11,858,000**	**$12,631,500**	**$973,500**	**8%**

Changes in the account structure were made in FY2025. The activity in FY2024 is included in the Board of Education table. Of the expenditure total of $230,049,200, $10,766,600 in **Agency Funding** and $400,000 in **Other Services and Charges** are for the College of Southern Maryland.

Changes and Useful Information

- The budget listed above reflects county funding only.
- **Other Services and Charges** was for one-time support of the Commissioners Cares scholarship program. During the budget process the County Commissioners added $200,000 to continue this scholarship program.
- CSM's total budget (including State funding and tuition) equals $68.8 million for all campuses.
- Credit tuition will remain flat at $140 per credit hour for in-county students.
- Non-credit students and Continuing Education enrollment are expected to increase.
- **Agency Funding** provides funding that will support CSM's operations. Included is funding to convert a part-time position to full-time and a new part-time position for the Mediation Center. During the budget process the County Commissioners increased the support of the Mediation Center by providing additional one-time funds in the amount of $98,800.
- There is also funding to support the retirement cost shift of $128,000 that will be directly paid by the County.

Full-Time Equivalents

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Full-time permanent faculty	133	136	134	147	124
Full-time permanent staff	391	382	379	367	361
Part-time permanent staff	15.8	24.7	23.2	22.2	16.2
	539.8	**542.7**	**536.2**	**536.2**	**501.2**

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Enrollment					
Enrolled Credit Students	7,931	7,622	7,952	8,261	8,261
Credit-Free Course Registrations	6,523	7,017	7,304	5,128	5,128
Students Transferring	1,418	1,316	1,253	1,294	1,294
County Population Served	43.0%	37.0%	45.0%	45.0%	45.0%
In-County Tuition and Fees Per Credit	$168	$171	$175	$175	$175
Quality					
Graduates	1,184	1,225	1,021	1,067	1,067
Four-Year Transfer/Graduation Rate	55.7%	56.0%	57.0%	57.0%	57.0%
Student Satisfaction w/ Transfer Preparation (1 = Very Poor, and 5 = Very Good)	-	-	-	4.3	4.3
Workforce Training					
Student Satisfaction with Job Preparation (1 = Very Poor, and 5 = Very Good)	-	-	-	4.3	4.3
Employment Rate of Graduates	-	-	73.6%	78.0%	78.0%

Education

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Department: Education Appropriations
Division/Program: Charles County Public Library (CCPL)
Program Administrator: KennethWayne Thompson, Executive Director
Phone: 301-934-9001 | 301-870-3520

Administrative offices located at the La Plata Branch
Mailing Address: 2 Garrett Avenue, La Plata, Maryland 20646
Hours: Monday - Thursday 9:00 AM - 8:00 PM | Friday 1:00 PM - 5:00 PM | Saturday 9:00 AM - 5:00 PM
Website: www.ccplonline.org

Outside Agency Description

Mission Statement: The CHARLES COUNTY PUBLIC LIBRARY creates opportunities for the community to engage, discover, and learn.

Vision Statement: We are the trusted source for connecting everyone to endless possibilities.

Objectives

- Position the library as an indispensable community asset to ensure awareness of services, supportive partnerships, and adequate funding.
- Deliver library services and programs that are data and customer driven.
- Develop a capable and dedicated staff to maximize productivity and to deliver patron-centered services.
- Modernize library facilities and technologies to exceed community expectations.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Fringe Benefits	$579,231	$613,100	$613,100	$641,200	$28,100	5%
OtherServices&Chrgs	$160,443	$175,000	$175,000	$175,000	$0	0%
Agency Funding	$4,666,500	$4,932,100	$4,932,100	$5,224,600	$292,500	6%
EXPENDITURES TOTAL	**$5,406,174**	**$5,720,200**	**$5,720,200**	**$6,040,800**	**$320,600**	**6%**

Changes and Useful Information

- The budget listed above reflects county funding only.
- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- **Operating Costs** represent utilities that the County pays directly on the library's behalf for county owned facilities and drug testing for the mobile library drivers.
- The **Agency Funding** budget represents the funding provided by the County in support of the library's operations. During the budget process, the County Commissioners added one-time funding for a compensation study.

Full-Time Equivalents

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Deputy Director	1	1	1	1	1
Executive Director	1	1	1	1	1
Library Branch Managers	5	5	5	5	4
Support Positions	65.4	66.4	66.4	66.4	66.4
	72.4	**73.4**	**73.4**	**73.4**	**72.4**

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Circulation (physical & electronic materials)	605,546	583,491	739,072	650,000	700,000
Registered Borrowers (Customers)	66,181	66,412	79,024	85,000	80,000
Customer Count (switched to new gate count product)	165,884	271,939	336,477	180,000	300,000
Total Reference Questions	39,932	45,281	47,054	25,000	45,000
Program Attendance	19,519	40,236	37,760	23,000	30,000
Total Service Hours*	11,177	11,102	11,488	11,725	11,500
Computer & Wi-Fi Sessions	68,078	64,619	120,536	120,000	120,000
Meeting Room Usage	3,746	3,665	2,974	4,000	3,000

Education

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Education
Division/Program: Other Education

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
OtherServices&Chrgs	$0	$125,200	$125,200	$130,000	$4,800	4%
EXPENDITURES TOTAL	**$0**	**$125,200**	**$125,200**	**$130,000**	**$4,800**	**4%**

Changes in the account structure were made in FY2025. The activity in FY2024 is included in the Board of Education table. Of the expenditure total of $230,049,200, $115,600 in **Other Services and Charges** are for scholarships provided under Other Education.

Changes and Useful Information

Other Services and Charges represents scholarships which are awarded by the County in the following areas:

- **Nursing/Allied Health Scholarship:** to encourage Health care professionals to work in Charles County after graduation from college, a program of scholarships was established for courses leading to the certificate, diploma, or other evidence of qualification to practice in the medical field.
- **Charles County Teacher Education Assistance Grant Scholarship:** The Charles County Scholarship Fund is a nonprofit organization that provides scholarships to Charles County Students. The Charles County Commissioners, Charles County Public Schools, the College of Southern Maryland, and the Chamber of Commerce, and members of the Community at Large are always represented on the Scholarship Fund Board. This is a renewable scholarship currently set for $1,000 per year, for a four-year period. Each recipient is eligible for $4,000.
- **Charles County Workforce Development Scholarship:** Applicable to any non-credit entry-level workforce development course(s) offered through the College of Southern Maryland that costs $300 or more in tuition plus fees. These scholarships will provide financial assistance of up to 50% of tuition plus fees, books, and other related supplies and expenses. Students must be residents of Charles County.
- **University of Maryland Incentive Awards Program:** This funding will cover tuition, fees, room and board plus programming expenses for three students annually and will be offered for four years. During the budget adoption process the County Commissioners provided additional funding to support a third cohort for four years.

Public Safety Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$146,461,032	$160,830,200	$164,484,800	$171,190,721	$10,360,521	6%
11 - Opioid Restitution Fund	$0	$910,500	$910,500	$1,156,709	$246,209	27%
12 - Public Safety Grants	$2,417,244	$2,819,600	$3,780,131	$2,829,761	$10,161	0%
18 - Sheriff's Special Programs	$208,990	$12,900	$12,900	$12,900	$0	0%
21 - Animal Shelter/Control	$191,056	$161,200	$161,200	$201,200	$40,000	25%
22 - Drug Forfeitures	$48,742	$25,500	$145,000	$25,500	$0	0%
38 - Vending Machine	$168,345	$108,200	$108,200	$108,200	$0	0%
44 - SM Criminal Justice Academy	$186,037	$195,300	$247,450	$195,300	$0	0%
49 - Emergency Mgmt	$3,176,669	$212,052	$3,823,048	$243,352	$31,300	15%
EXPENDITURES TOTAL	**$152,858,115**	**$165,275,452**	**$173,673,229**	**$175,963,643**	**$10,688,191**	**6%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Sheriff	$98,786,108	$105,962,200	$107,548,285	$113,033,514	$7,071,314	7%
Corrections	21,291,992	23,351,900	24,774,536	25,578,102	2,226,202	10%
Automated Enforcement Unit (AEU)	$2,600,642	$4,017,100	$4,025,000	$3,107,343	-$909,757	-23%
Fingerprinting Service	391,210	415,800	417,080	426,949	11,149	3%
SHERIFF'S OFFICE SUBTOTAL	**$123,069,952**	**$133,747,000**	**$136,764,901**	**$142,145,908**	**$8,398,908**	**6%**
Emergency Services Administration	1,506,746	1,418,500	1,466,830	1,231,063	-187,437	-13%
False Alarm Reduction Unit	$228,975	$252,700	$252,700	$286,831	$34,131	14%
Animal Control	2,258,568	2,733,000	2,749,510	2,836,515	103,515	4%
Fire/EMS Communications	$7,386,314	$5,448,000	$8,510,812	$5,977,213	$529,213	10%
Career Emergency Medical Services	17,965,157	21,413,100	23,085,380	23,150,644	1,737,544	8%
Emergency Management	$442,403	$263,152	$837,015	$335,469	$72,317	27%
EMERGENCY SERVICES SUBTOTAL	**29,788,163**	**31,528,452**	**36,902,247**	**33,817,735**	**2,289,283**	**7%**
EXPENDITURES TOTAL	**$152,858,115**	**$165,275,452**	**$173,667,148**	**$175,963,643**	**$10,688,191**	**6%**

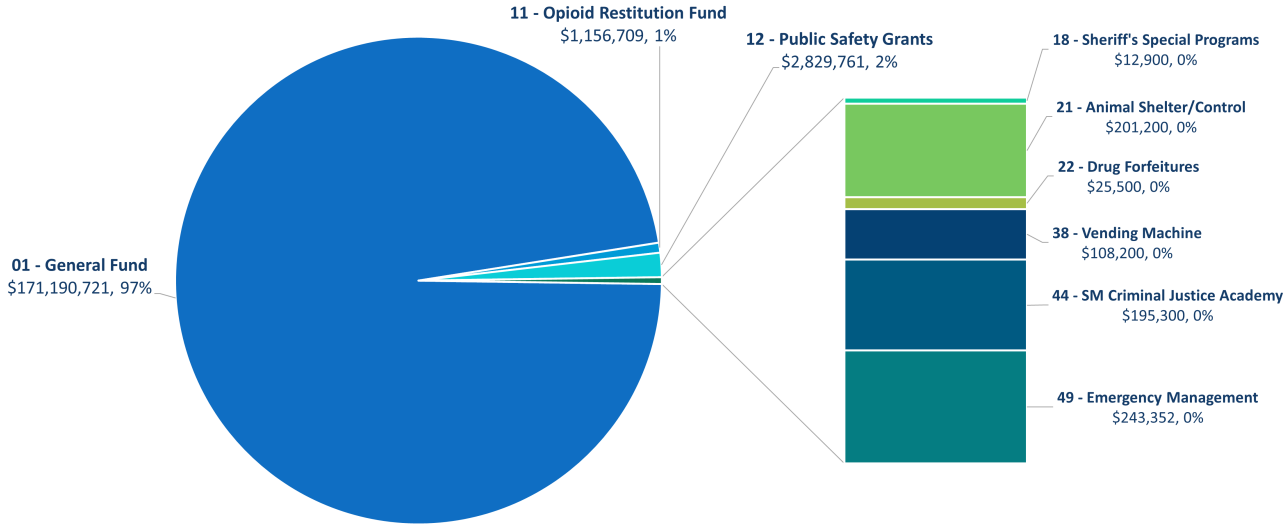
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$86,141,321	$94,339,726	$94,847,329	$100,096,381	$5,756,655	6%
Fringe Benefits	$37,170,994	$43,718,400	$43,855,508	$45,739,467	$2,021,067	5%
Supplies	$5,829,432	$5,653,900	$6,324,030	$5,851,800	$197,900	4%
OtherServices&Chrgs	$16,993,867	$16,701,266	$19,548,235	$18,811,795	$2,110,529	13%
Transfers Out	$975,891	$1,276,700	$1,371,230	$1,433,200	$156,500	12%
Capital Outlay	$5,437,509	$3,585,460	$7,726,898	$4,031,000	$445,540	12%
Debt Service	$309,102	–	–	$0	$0	–
EXPENDITURES TOTAL	**$152,858,115**	**$165,275,452**	**$173,673,229**	**$175,963,643**	**$10,688,191**	**6%**

Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$19,113,460	$19,500,600	$19,667,000	$20,151,100	$650,500	3%
11 - Opioid Restitution Fund	$0	$910,500	$910,500	$1,156,709	$246,209	27%
12 - Public Safety Grants	$2,417,244	$2,819,600	$3,780,131	$2,829,761	$10,161	0%
18 - Sheriff's Special Programs	$216,918	$12,900	$12,900	$12,900	$0	0%
21 - Animal Shelter/Control	$180,578	$161,200	$161,200	$201,200	$40,000	25%
22 - Drug Forfeitures	$60,406	$25,500	$145,000	$25,500	$0	0%
38 - Vending Machine	$243,220	$108,200	$108,200	$108,200	$0	0%
44 - SM Criminal Justice Academy	$197,140	$195,300	$247,450	$195,300	$0	0%
49 - Emergency Mgmt	$3,176,669	$212,052	$3,825,967	$243,352	$31,300	15%
REVENUES TOTAL	**$25,605,635**	**$23,945,852**	**$28,858,348**	**$24,924,022**	**$978,170**	**4%**

FY2026 Adopted Department Budget - All Funds Total $175,963,643



Public Safety - Sheriff's Office Summary

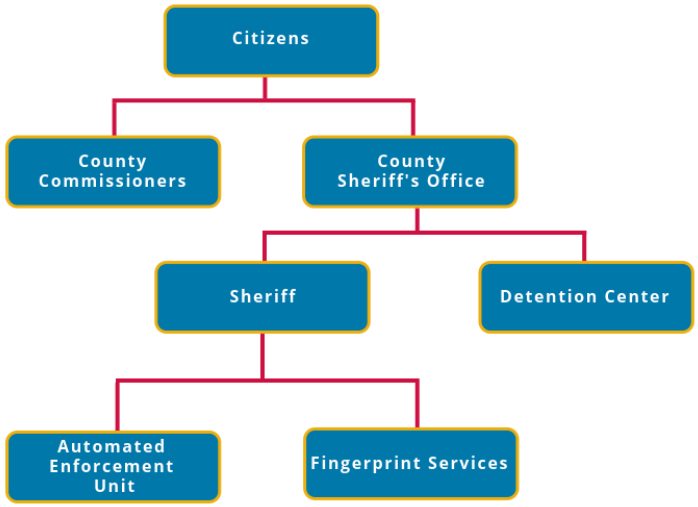
FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Sheriff Troy D. Berry
Mailing Address: P.O. Box 189, La Plata MD 20646
Physical Address: 6915 Crain Highway, La Plata MD 20646
Non-Emergency Phone: 301-932-2222
Website: www.ccso.us

Outside Agency Description

The men and women of the CHARLES COUNTY SHERIFF's OFFICE are dedicated to service through superior performance. We believe mutual respect, trust and pride in our organization, combined with traditional values and innovative techniques, will ensure the community's right to a safe environment.



Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$120,040,594	$130,585,500	$132,471,220	$138,974,247	$8,388,747	6%
12 - Public Safety Grants	$2,417,244	$2,819,600	$3,780,131	$2,829,761	$10,161	0%
18 - Sheriff's Special Programs	$208,990	$12,900	$12,900	$12,900	$0	0%
22 - Drug Forfeitures	$48,742	$25,500	$145,000	$25,500	$0	0%
38 - Vending Machine	$168,345	$108,200	$108,200	$108,200	$0	0%
44 - SM Criminal Justice Academy	$186,037	$195,300	$247,450	$195,300	$0	0%
EXPENDITURES TOTAL	**$123,069,952**	**$133,747,000**	**$136,764,901**	**$142,145,908**	**$8,398,908**	**6%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Sheriff	$98,786,108	$105,962,200	$107,548,285	$113,033,514	$7,071,314	7%
Corrections	21,291,992	23,351,900	24,774,536	25,578,102	2,226,202	10%
Automated Enforcement Unit (AEU)	$2,600,642	$4,017,100	$4,025,000	$3,107,343	-$909,757	-23%
Fingerprinting Service	391,210	415,800	417,080	426,949	11,149	3%
EXPENDITURES TOTAL	**$123,069,952**	**$133,747,000**	**$136,764,901**	**$142,145,908**	**$8,398,908**	**6%**

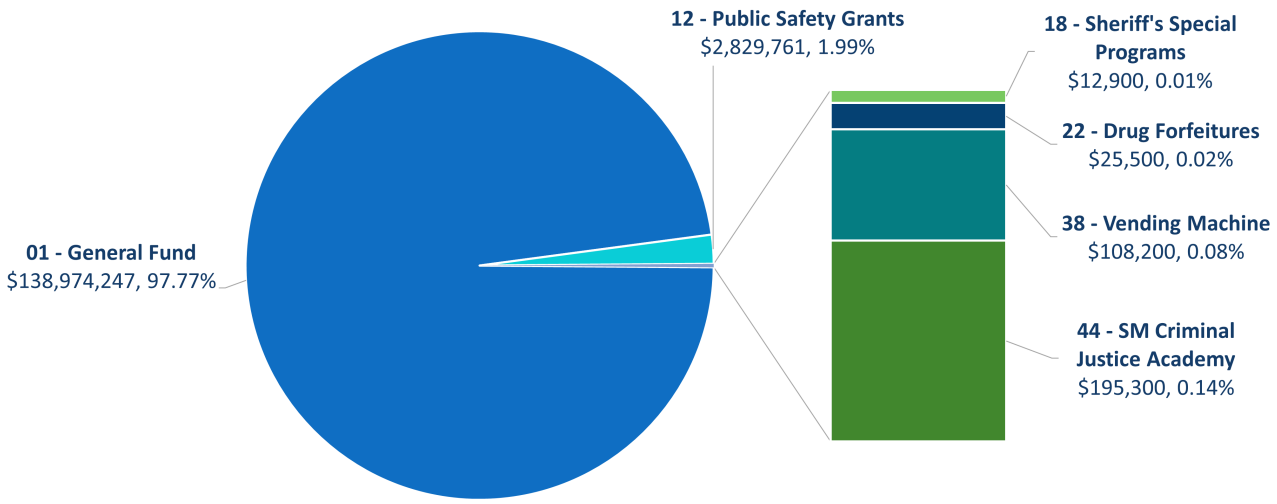
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$69,278,271	$74,099,676	$74,377,006	$77,922,567	$3,822,891	5%
Fringe Benefits	$31,749,773	$36,825,600	$36,962,710	$38,783,073	$1,957,473	5%
Supplies	$5,308,304	$5,244,600	$5,765,102	$5,427,700	$183,100	3%
OtherServices&Chrgs	$12,562,969	$13,073,364	$14,127,694	$14,654,768	$1,581,404	12%
Transfers Out	$911,617	$1,204,800	$1,204,800	$1,326,800	$122,000	10%
Capital Outlay	$3,088,086	$3,298,960	$4,327,589	$4,031,000	$732,040	22%
Debt Service	$170,932	–	–	$0	$0	–
EXPENDITURES TOTAL	**$123,069,952**	**$133,747,000**	**$136,764,901**	**$142,145,908**	**$8,398,908**	**6%**

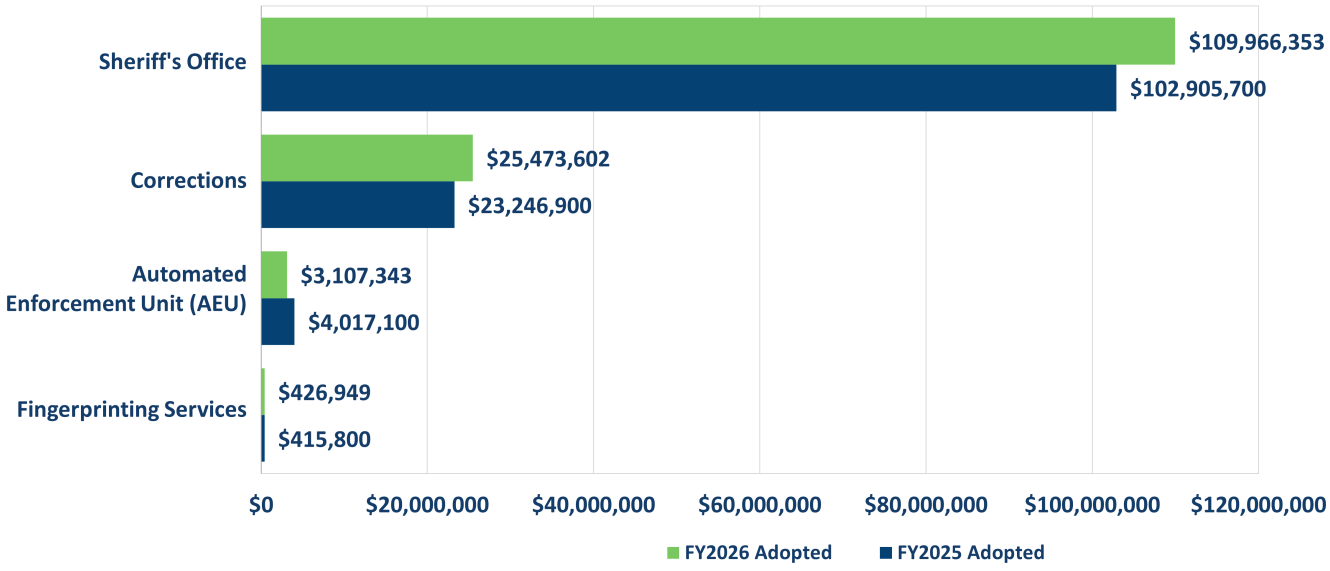
Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$8,747,145	$8,848,800	$8,848,800	$8,010,300	-$838,500	-9%
12 - Public Safety Grants	$2,417,244	$2,819,600	$3,780,131	$2,829,761	$10,161	0%
18 - Sheriff's Special Programs	$216,918	$12,900	$12,900	$12,900	$0	0%
22 - Drug Forfeitures	$60,406	$25,500	$145,000	$25,500	$0	0%
38 - Vending Machine	$243,220	$108,200	$108,200	$108,200	$0	0%
44 - SM Criminal Justice Academy	$197,140	$195,300	$247,450	$195,300	$0	0%
REVENUES TOTAL	**$11,882,074**	**$12,010,300**	**$13,142,481**	**$11,181,961**	**-$828,339**	**-7%**

FY2026 Adopted Department Budget - All Funds - $142,145,908



General Fund



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administrative Services	17.8	18.8	18.8	18.8	23.2
Body Worn Camera	0	3	3	7	7
Corrections- Civilians	11.6	12.3	11.6	11.6	10.8
Corrections- Officers	147	147	147	147	147
Criminal Investigation	19.2	21.2	22.2	23.2	22.7
Executive Services	6.6	6.6	6.9	6.9	6.9
Information Technology	13	13	13	13	13
Office of the Sheriff	6	6	6	6	6
Patrol	1	1	1	1	1
Special Operations	9.8	12.7	12.7	13.9	14.3
Special Services- Court Security	26	27.2	29	29	28.6
Special Services- Judicial Services	20.2	20.2	21.2	21.2	20.8
Special Services- Property Management	14.2	15.2	15.2	15.2	14.8
Support Services- Communication	20.9	20.9	20.9	20.9	20.9
Support Services- Records Management	11.6	11.6	11.6	11.6	12
Support Services- Station Clerks	22	24	24	24	24
Sworn Officer	320	320	327	337	337
Training	6.9	6.9	6.9	6.9	7.3
	673.8	**687.6**	**698**	**714.2**	**717.3**

Public Safety

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Sheriff's Office
Division/Program: Sheriff
Program Administrator: Troy D. Berry, Sheriff
Website: www.ccso.us

Division Description

OVERVIEW:

The Charles County Sheriff's Office is a full-service law enforcement agency responsible for preventing and investigating crime, operating the county detention center and performing the court-related functions of a traditional sheriff's office.

With more than 600 sworn, corrections and civilian employees and an annual budget of $142.1 million, the CCSO is the largest full-service sheriff's office in Maryland and one of the largest employers in Charles County. The CCSO has been accredited by the Commission on the Accreditation of Law Enforcement since 2001 and earned the Commission's Flagship Status in 2011, designating it as one of the best among accredited agencies.

MISSION AND VALUES:

Mission Statement: The men and women of the Charles County Sheriff's Office are dedicated to service through superior performance. We believe mutual respect, trust, and pride in our organization, combined with traditional values and innovative techniques, will ensure the community's right to a safe environment.

Value Statements:
The men and women of the Charles County Sheriff's Office are bound by the highest standards of conduct, as exemplified in the following values:

PRIDE:

Professionalism – We believe in delivering a level of service which will reflect the pride we have in our community and organization;
Respect – We believe in individual human dignity and the preservation of human rights under the rule and spirit of law, always treating others as we would like to be treated;
Integrity – We believe in maintaining the public trust by holding ourselves accountable to the highest moral and ethical standards;
Duty – We believe the protection of life is our highest priority;
Excellence – We are dedicated to service through superior performance.

Specialized units within the agency have been highly effective in combating crime. These units include:

- Police Communications
- D.A.R.E Unit
- Traffic Safety Unit
- Narcotics Task Force
- Alcohol Enforcement Unit
- Child Support Enforcement Unit
- Asset Forfeiture/Drug Diversion Unit
- Crime Prevention Unit
- Crimes Against Persons Unit
- Crimes Against Property Unit
- Crimes Against Department Persons Unit
- Domestic Violence Unit
- Warrants/Fugitives Unit
- Civil Unit
- Court/Judicial Security Unit
- Emergency Services Team
- Teen Court
- Auto Theft Unit
- Boat Unit
- Community Oriented Policing Services (COPS) in Schools
- Crime Laboratory Unit
- Robbery Unit

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$56,810,168	$60,658,476	$60,327,506	$63,530,680	$2,872,204	5%
Fringe Benefits	$27,039,606	$31,432,000	$31,569,110	$32,829,466	$1,397,466	4%
Supplies	$4,139,810	$3,933,000	$4,429,202	$4,080,000	$147,000	4%
OtherServices&Chrgs	$6,672,338	$5,461,964	$5,921,478	$7,265,568	$1,803,604	33%
Transfers Out	$911,617	$1,204,800	$1,204,800	$1,326,800	$122,000	10%
Capital Outlay	$3,056,426	$3,271,960	$4,096,189	$4,001,000	$729,040	22%
Debt Service	$156,144	–	–	$0	$0	–
EXPENDITURES TOTAL	**$98,786,108**	**$105,962,200**	**$107,548,285**	**$113,033,514**	**$7,071,314**	**7%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases. This budget also supports the full-year impact of FY2025 approved positions, which included ten (10) Sworn Officers, one (1) DNA analyst, and four (4) Body-worn Camera Technicians. In addition, approved in FY2026 one (1) new Digital Evidence Custodian to support the management and maintenance of digital evidence for officers, and several part-time and reduced-hour positions were converted to full-time to address current workloads and improve operational efficiency. New funding has been allocated for holiday pay as well as for Emergency Services Team Tech pay and Emergency Response Team Tech pay.
- The increase in **Supplies** is for vehicle fuel, vehicle maintenance, and general supplies.
- The **Other Services and Charges** category increased to allocate additional funds for end-of life software and hardware infrastructure, contract services for wireless connection costs, investigations, and training opportunities.
- **Transfers Out** represents the local match for grants and Charles County's share of the Southern Maryland Criminal Justice Academy. The FY2026 budget is based on anticipated match requirements.
- The **Capital Outlay** budget includes funding for equipment and/or vehicles that exceed $5,000.

Objectives

Office of the Sheriff:

- **Goal** - Provide resiliency and wellness to all agency personnel, families, and retirees.
- **Objective** - One of the Sheriff's key priorities has been the continued development of a comprehensive resiliency and wellness program. This initiative includes multiple components, notably the establishment of a Mental Health Liaison position and the addition of a Mental Health Assistant, both funded through designated federal funding.
- **Status** - Will be a continuing commitment in FY2026 and future fiscal years.

Administrative Services Division:

- **Goal** - Enhance the efficiency of the Human Resources Section's Recruitment Unit to attract and retain qualified candidates.
- **Objective** - Reduce Sworn and Correctional staff vacancies. Provide professional, effective and efficient Sheriff's/Law Enforcement services to the citizens of Charles County.
- **Status** - Continually strive to achieve a living environment within Charles County, which allows the county's residents to go about their daily activities in safety and free from fear of criminal activities.

Community Services Division:

- **Goal** - Civilianize the Criminal Justice Program Instructor position and add one (1) Part-time Teen Court Administrator. Acquire an adequate facility to house the entire Community Services Division and its associated vehicles and equipment.
- **Objective** - Improve the capability and response time by centralizing storage and transport of all necessary equipment. Renovate the Fingerprint Office at the Mall.
- **Status** - Secure funding in FY2026.

Patrol Division:

- **Goal** - Hire twenty (20) Sworn Officers in FY2026 to support operational capacity. Enhance patrol efficiency by improving response times, reducing travel distances, and balancing workload distribution through the realignment and expansion of patrol sectors and/or districts.
- **Objective** - Provide adequate staffing levels across all patrol shifts. Increasing personnel to meet the operational goal of 18 officers per shift, surpassing the current minimum of 15. Additionally, realign and expand the number of patrol sectors to effectively respond to the ongoing development and population growth in Charles County.
- **Status** - Requested funding in the FY2026 budget and will request in future fiscal years.

Special Operations Division:

- **Goal** - Add one (1) Part-time civilian Unmanned Arial Systems (UAS) Manager to the UAS Program and one (1) Part-time Traffic Operations Specialist. Additionally, increase the Drone fleet and purchase a UAS flight simulator program and controller.
- **Objective** - Have an adequate number of working Sheriff's Office motorcycles for the needs of the agency. Acquire adequate space for the Special Operations Division to house equipment, vehicles, and personnel important to their mission. Continue to work with the Department of Emergency Services on a possible joint building.
- **Status** - The Sheriff is committed to this priority for FY2026.

Information Technology Division:

- **Goal** - Add one (1) Full-time Systems Analyst. Update and replace all vendor supported equipment and technology reaching end-of-life. Also, to enhance the capability to accurately capture and document all incidents and situations encountered by officers.

- **Objective** - Procure replacement hardware and software reaching end-of-life to maintain reliability and support. Implement the Body Worn Camera Program, including necessary storage infrastructure and dedicated personnel, to ensure compliance with the mandated requirements.
- **Status** - Secure funding in FY2026 budget to replace all end-of-life hardware and software, and to continue the Body Worn Camera Program.

Performance Measures

	OFFICIAL	OFFICIAL	OFFICIAL	PROJECTED	ESTIMATED
Performance Measures	**CY2022**	**CY2023**	**CY2024**	**CY2025**	**CY2026**
National Incident-Based Reporting System (NIBRS)					
Murder/Non Negligent Manslaughter	7	11	5	13	8
Rape	32	32	30	38	32
Robbery	105	108	104	127	106
Aggravated Assault	260	284	286	287	277
Breaking & Entering	171	151	168	185	164
Larceny/Theft	977	1,323	1,195	1,355	1,165
Motor Vehicle Theft	198	296	317	305	271
TOTAL	**1,750**	**2,205**	**2,105**	**2,310**	**2,023**
Police Calls for Service	253,799	261,003	241,806	261,000	270,000
Population	168,698	171,973	174,478	175,697	177,000
Police Call for Service Per Capita	1.5	1.5	1.6	1.6	2
Number of Sworn Officers	319	325	329	335	335
Police Calls for Service per Officer	796	803	735	779	806
Volunteers in Community Service					
Registered	103	130	212	215	220
Referred	107	141	223	225	230

Full-Time Equivalents: Sworn Officers

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Sworn Officer Major	3	3	3	3	3
Sworn Officer Captain	11	11	11	11	11
Sworn Officer Lieutenant	24	24	24	24	24
Sworn Officer Master Sergeant	2	2	2	2	2
Sworn Officer Acting Sergeant	1	1	1	1	1
Sworn Officer Sergeant	50	50	50	52	52
Sworn Officer Master Corporal	12	12	12	12	12
Sworn Officer Corporal	56	56	56	56	56
Sworn Officer Private First Class	104	104	104	104	104
Sworn Officer Patrolman II	21	21	21	21	21
Sworn Officer Patrolman I	35	35	42	50	50
Sheriff	1	1	1	1	1
	320	**320**	**327**	**337**	**337**

Full-Time Equivalents: Office of the Sheriff

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Deputy General Counsel	1	1	1	1	1
Executive Office Administrator	1	1	1	1	1
Operations Administrator	1	1	1	1	1
Executive Admin Coordinator	1	1	1	1	1
Caso General Counsel of Contract	1	1	1	1	1
Chief of Staff	1	1	1	1	1
	6	**6**	**6**	**6**	**6**

Full-Time Equivalents: Patrol

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Admin Associate of Patrol	1	1	1	1	1
	1	**1**	**1**	**1**	**1**

Full-Time Equivalents: Executive Services

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Special Projects Coordinator Full-Time Reduced Hours	0	0	0.93	0.93	0.93
Media Relations Specialist	1	1	1	1	1
Public Relations Specialist	1	1	1	1	1
Deputy Director Planning and Ac Coordinator	1	1	1	1	1
Grant Coordinator	1	1	1	1	1
Accreditation Coordinator	1	1	1	1	1
Policy Coordinator	1	1	1	1	1
Part Time	0.64	0.64	0	0	0
	6.64	**6.64**	**6.93**	**6.93**	**6.93**

Full-Time Equivalents: Support Services - Communications

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Police Comm Officer Supervisor	4	4	4	4	4
Police Comm Officer III	4	4	4	4	4
Police Comm Officer II	2	2	2	2	2
Police Comm Officer I	10	10	10	10	10
Part Time	0.88	0.88	0.88	0.88	0.88
	20.88	**20.88**	**20.88**	**20.88**	**20.88**

Full-Time Equivalents: Support Services - Station Clerks

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Police Station Supervisor	4	4	4	4	4
Police Station Technician III	3	3	3	3	3
Police Station Technician II	13	14	14	14	14
Police Station Technician I	2	3	3	3	3
	22	**24**	**24**	**24**	**24**

Full-Time Equivalents: Support Services - Records Management

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Record Receptionist	0	0	0	0	1
Deputy Director Records Management	1	1	1	1	1
Police Records Supervisor	1	1	1	1	1
Police Records Tech III	2	2	2	2	2
Police Records Tech II	1	1	1	1	1
Police Records Tech I	6	6	6	6	6
Part Time	0.64	0.64	0.64	0.64	0
	11.64	**11.64**	**11.64**	**11.64**	**12**

Full-Time Equivalents: Administrative Services

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Accounting Analyst	0	0	0	0	1
Background Administrative Position	0	0	0	0	1
Budget Analyst	0	0	0	0	1
Digital Evidence Custodian	0	0	0	0	1
Graphics Technician	0	0	0	0	1
Background Investigator of Full-Time Reduced Hours	3.2	3.2	3.2	3.2	3.2
Background Admin Assistant of Full-Time Reduced Hours	0.6	0.6	0.6	0.6	0
Deputy Director of Accounting	1	1	1	1	1
Deputy Director of Budget	1	1	1	1	1
Deputy Director of Human Resource	1	1	1	1	1
Mental Health Liaison	1	1	1	1	1
Background/Recruitment Supervisor	1	1	1	1	1
Senior Budget Analyst	1	1	1	1	1
Human Resources Administrator	1	1	1	1	1
Human Resources Generalist	1	1	1	1	1
Accounting Specialist II	1	1	1	1	1
Accounting Specialist I of 75 Human Resources	3	3	3	3	3
Human Resources Assistant	2	2	2	2	2
Wellness Program Support Assistant	0	1	1	1	1
	17.8	**18.8**	**18.8**	**18.8**	**23.2**

Full-Time Equivalents: Information Technology

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Applications Manager	1	1	1	1	1
Systems Operations Manager	1	1	1	1	1
Technical Support Manager	1	1	1	1	1
Network Specialist III	3	3	3	3	3
Systems Analyst I	1	1	1	1	1
Tech Support Specialist II	1	1	1	1	1
Tech Support Specialist I	3	3	3	3	3
IT Admin Support Specialist	1	1	1	1	1
Dir Info Tech Critical Contractor	1	1	1	1	1
	13	**13**	**13**	**13**	**13**

Full-Time Equivalents: Criminal Investigation

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Dep Dir Forensic Science Unit	1	1	1	1	1
Digital Forensic Unit Supervisor	0	1	1	1	1
Digital Forensic Analyst	0	0	1	1	1
Digital Forensic Examiner	2	2	2	2	2
Forensic Science Supervisor	0	1	1	1	1
Latent Print Specialist III	1	1	1	1	1
Forensic Science Tech III	1	1	1	1	1
Quality Assurance Manager	1	1	1	1	1
Forensic Science Tech II	1	1	1	1	1
Latent Print Specialist I	1	1	1	1	1
Forensic Science Tech I	2	2	2	2	2
Cid Administrative Supervisor	1	1	1	1	1
Forensic Chemist II Caso	1	1	1	1	1
Victim/Witness Coordinator	1	1	1	1	1
Cid Technical Specialist	1	1	1	1	1
DNA Analyst	0	0	0	1	1
Intelligence Analyst	1	1	1	1	1
Narcotics Intelligence Analyst	1	1	1	1	1
Administrative Drug Analyst	1	1	1	1	1
Crime Analyst	1	1	1	1	1
Part Time	1.2	1.2	1.2	1.2	0.7
	19.2	**21.2**	**22.2**	**23.2**	**22.7**

Full-Time Equivalents: Training

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Training Assistant	0	0	0	0	1
Training Coordinator	1	1	1	1	1
Chief Firearms Instructor	1	1	1	1	1
Training Administrator	1	1	1	1	1
Part Time - Firearm's Instructor	1.2	1.2	1.2	1.2	1.2
Part Time	2.7	2.7	2.7	2.7	2.1
	6.9	**6.9**	**6.9**	**6.9**	**7.3**

Full-Time Equivalents: Special Operations

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
After School Project Coordinator Full-Time Reduced Hours	0	0	0	0.9	0.9
Teen Court Specialist Full-Time Reduced Hours	0	0.9	0.9	0.9	0.9
K of 9 Instructor	0	1	1	1	1
Teen Court Coordinator	1	1	1	1	1
Community Organizer	1	1	1	1	1
Part Time	1.82	1.82	1.82	1.1	0.5
	3.82	**5.72**	**5.72**	**5.9**	**5.3**

Full-Time Equivalents: Special Services - Court Security

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Court Security officer of Full-Time Reduced Hours	1.6	0.8	1.6	1.6	0.8
Court Security officer of 80 Human Resources	12	14	15	15	15
Court Security Officer	0	0	0	0	1
Correction Officer Corporal Court Hold/Transportation Officer	1	1	1	1	1
Correction Officer M/Corporal Court Hold/Trans f	1	1	1	1	1
Correction Officer Cfc Court Hold/Transportation Officer	6	6	6	6	6
Correction Officer I Correction Officer Court Holding Officer	2	2	2	2	2
Part Time	2.4	2.4	2.4	2.4	1.8
	26	**27.2**	**29**	**29**	**28.6**

Full-Time Equivalents: Special Services - Judicial Services

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Vics Supervisor	1	1	1	1	1
Child Support Coordinator	1	1	1	1	1
Domestic Violence Coordinator	1	1	1	1	1
Judicial Services Specialist III	2	2	3	3	3
Judicial Services Specialist II	2	2	2	2	2
Civil Process Server Spec of 75Human Resources	5	5	5	5	5
Judicial Services Specialist I	2	2	2	2	2
Vics Specialist II	1	1	1	1	1
Vics Specialist I	1	1	1	1	1
Part Time	4.24	4.24	4.24	4.24	3.8
	20.24	**20.24**	**21.24**	**21.24**	**20.8**

Full-Time Equivalents: Special Services - Property Management

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Agency Facilities Manager of Full-Time Reduced Hours	0.9	0.9	0.9	0.9	0.9
Procurement Specialist	1	1	1	1	1
Quartermaster	1	1	1	1	1
Fleet Manager	1	1	1	1	1
Fleet Maintenance Supervisor	1	1	1	1	1
Firearm Tracking Specialist II	1	1	1	1	1
Vehicle Technology Specialist	1	1	1	1	1
Fleet Technician Specialist	2	3	3	3	3
Property Custodian	1	1	1	1	1
Property Custodian Assistant	1	1	1	1	1
Quartermaster Specialist II	1	1	1	1	1
Quartermaster Spec I	1	1	1	1	1
Part Time	1.3	1.3	1.3	1.3	0.9
	14.2	**15.2**	**15.2**	**15.2**	**14.8**

Full-Time Equivalents: Body Worn Camera

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Tech Support Specialist I	0	1	1	1	1
Police Records Tech II	0	2	2	2	2
Police Records Tech I	0	0	0	4	4
	0	**3**	**3**	**7**	**7**

Full-Time Equivalents: Summary

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administrative Services	17.8	18.8	18.8	18.8	23.2
Body Worn Camera	0	3	3	7	7
Criminal Investigation	19.2	21.2	22.2	23.2	22.7
Executive Services	6.6	6.6	6.9	6.9	6.9
Information Technology	13	13	13	13	13
Office of the Sheriff	6	6	6	6	6
Patrol	1	1	1	1	1
Special Operations	9.8	12.7	12.7	13.9	14.3
Special Services- Court Security	26	27.2	29	29	28.6
Special Services- Judicial Services	20.2	20.2	21.2	21.2	20.8
Special Services- Property Management	14.2	15.2	15.2	15.2	14.8
Support Services- Communication	20.9	20.9	20.9	20.9	20.9
Support Services- Records Management	11.6	11.6	11.6	11.6	12
Support Services- Station Clerks	22	24	24	24	24
Sworn Officer	320	320	327	337	337
Training	6.9	6.9	6.9	6.9	7.3
	515.2	**528.3**	**539.4**	**555.6**	**559.5**

Public Safety

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Sheriff's Office
Division/Program: Corrections
Program Administrator: Troy D. Berry, Sheriff
Website: www.ccso.us

Division Description

The Charles County Detention Center is a secure facility for incarcerated adults that opened in 1995 and stretches 140,000 feet with 219 cells. The CORRECTIONS division is responsible for maintaining custody and security of those incarcerated and offers a variety of programs to reduce recidivism and helps released offenders re-enter society as productive citizens.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$11,992,084	$12,905,500	$13,504,620	$13,799,902	$894,402	7%
Fringe Benefits	$4,555,727	$5,210,400	$5,210,400	$5,726,500	$516,100	10%
Supplies	$1,155,155	$1,275,300	$1,299,600	$1,323,300	$48,000	4%
OtherServices&Chrgs	$3,566,254	$3,933,700	$4,528,516	$4,698,400	$764,700	19%
Capital Outlay	$20,878	$27,000	$231,400	$30,000	$3,000	11%
Debt Service	$1,894	–	–	$0	$0	–
EXPENDITURES TOTAL	**$21,291,992**	**$23,351,900**	**$24,774,536**	**$25,578,102**	**$2,226,202**	**10%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The increase in **Supplies** supports additional funding for vehicle fuel and food/meals to meet rising operational demands.
- The **Other Services and Charges** include an increase to support the medical and mental health services contract, expanded training opportunities, and ongoing software subscriptions costs.
- **Capital Outlay** includes an increase in funding to support the replacement of aging industrial kitchen and laundry equipment. These upgrades are essential to maintaining health and safety standards and supporting daily facility operations.

Full-Time Equivalents: Correctional Officers

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Correction Officer Director	1	1	1	1	1
Correction Officer Deputy Director	1	1	1	1	1
Correction Officer Captain	3	3	3	3	3
Correction Officer Lt	10	10	10	10	10
Correction Officer Master Sgt	3	3	3	3	3
Correction Officer Sgt	14	14	14	14	14
Correction Officer Corporal	18	18	18	18	18
Correction Officer Master Corporal	4	4	4	4	4
Correction Officer Cfc	40	40	40	40	40
Correction Officer II Detention Center	11	11	11	11	11
Correction Officer I Detention Center	42	42	42	42	42
	147	**147**	**147**	**147**	**147**

Full-Time Equivalents: Civilians

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Administrative Supervisor of Ccdc	1	1	1	1	1
Alternative Sentencing Coordinator	1	1	1	1	1
Cpu Supervisor	1	1	1	1	1
Administrative Specialist I	1	1.7	1	1	1
Cpu Specialist III	5	5	5	5	5
Office Associate I	1	1	1	1	1
Part Time	1.56	1.56	1.56	1.56	0.8
	11.56	**12.26**	**11.56**	**11.56**	**10.8**

Objectives

The Sheriff of Charles County is responsible for ensuring the safety and protection of all citizens of Charles County by operating a secure holding/detention facility for individuals lawfully confined in the County. The Corrections Division is committed to providing a safe, secure, and humane environment for incarcerated individuals, staff, and the public, in full compliance with federal and state regulations.

The facility operates in accordance with the following principles:

- The physical, emotional, and psychological well-being of incarcerated individuals is a primary concern.
- A range of rehabilitative programs is offered to support those interested in preparing for a successful reintegration into the community.

In order to achieve these objectives, the facility is staffed with a sufficient number of well-trained personnel to ensure safe and effective operations. The administration and staff are committed to delivering a correctional program that complies with all applicable County, State, and Federal regulations. Every effort is made to uphold the human rights and dignity of those in custody. Staff are expected to interact with incarcerated individuals in a manner that is firm, fair, and consistent.

These goals are attainable through a unified staff approach, continued commitment and enthusiasm to the advancement of correctional programs.

- **Goal** - Address recruitment and retention challenges to fill current correctional officer vacancies. Restructure the Support Services Section to decentralize leadership and increase oversight. Additionally, complete the ongoing facility-wide camera system conversion and plan for future expansion to improve video surveillance coverage and overall security.
- **Objective** - Obtain facility accreditation from the American Correctional Association. Recruit and hire qualified new correctional officers and integrate newly established posts into the daily staffing schedule. Secure a contract to facilitate the replacement and conversion of the end-of-life camera system.
- **Status** - Remain committed to delivering the highest standard of correctional services to the citizens of Charles County. Continuously foster a work environment that encourages creative thinking and collaboration as we develop effective strategies to address complex challenges. We will actively pursue innovative approaches to enhance the safety, efficiency, and cost-effectiveness of our operations.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Average Daily Population	148	151	208	210	215
Prisoners Transported	2,097	2,810	4,467	4,500	4,525
Number of Prisoner Transports	1,346	1,424	2,157	2,200	2,250
Transport Miles	25,168	26,206	32,265	33,000	33,250
Incarcerated Processed	1,277	1,447	1,413	1,475	1,500
Emergency Response Team Responses	182	156	230	235	240
Bookings	4,795	5,505	4,926	5,000	5,100

Public Safety

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Sheriff's Office
Division/Program: Automated Enforcement Unit (AEU)
Program Administrator: Troy D. Berry, Sheriff

Division Description

RED LIGHT CAMERA: The red-light camera program was initially implemented in an effort to reduce the number of red-light runners. Traffic safety is the Sheriff's Office main goal behind the cameras. The program is designed to lower the collision rate at the designated intersections and increase the compliance with the law that requires drivers to stop at red lights. The cameras are positioned near a stop light and linked to the timing of the light. A car that continues through the light after it turns red is photographed. A $75 civil citation is issued to the red-light violator.

SPEED CAMERA: The speed camera program was implemented in an effort to reduce speeders in school zones. Child safety is a high priority in Charles County. The Sheriff's Office believes the cameras have the potential to be effective in reducing the number of speeders. A $40 civil citation is issued to the speed camera violator.

SCHOOL BUS CAMERA: The School Bus Enforcement and Monitoring program was implemented in an effort to reduce the number of vehicles failing to stop for school buses loading and unloading school kids. It is the belief of the Sheriff's Office school kids should be able to go to and from school without fear of drivers violating school bus stop lights. The cameras are being utilized in an effort to reduce the number of school bus stop light violations. Every school bus in Charles County is equipped with cameras. A $250 civil citation is issued to the school bus stop violator.

Expenditure Summary

	ACTUAL	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$310,816	$374,900	$382,800	$422,548	$47,648	13%
Fringe Benefits	$126,158	$153,500	$153,500	$194,895	$41,395	27%
Supplies	$10,668	$29,800	$29,800	$18,700	-$11,100	-37%
OtherServices&Chrgs	$2,153,000	$3,458,900	$3,458,900	$2,471,200	-$987,700	-29%
EXPENDITURES TOTAL	**$2,600,642**	**$4,017,100**	**$4,025,000**	**$3,107,343**	**-$909,757**	**-23%**

Changes and Useful Information

- The Automated Enforcement Unit oversees the Red Light Camera, Speed Camera, and School Bus Camera programs.
- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The decrease in **Supplies** is attributed to one-time funding that was allocated in FY2025 for equipment and computer needs.
- The **Other Services and Charges** decrease is due to procedural change within the Automated Enforcement Unit related to the processing of infraction tickets. This function will no longer be handled internally and will now be administered by a third-party vendor.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Automated Enforcement Unit Supervisor	A114	0	1	1	1	1
Automated Enforcement Unit Officer	A111	1	1	1	1	1
Automated Enforcement Unit Office Specialist	A110	3	3	3	4	4
		4	**5**	**5**	**6**	**6**

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Number of Red Light Citations Issued:	35,076	37,467	39,691	39,500	40,500
Number of Speed Camera Citations Issued:	42,312	37,883	45,347	44,000	44,500
Number of School Bus Citations Issued:	11,226	10,917	10,639	13,250	11,500

Public Safety

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Sheriff's Office
Division/Program: Fingerprinting Services
Program Administrator: Troy D. Berry, Sheriff

Division Description

The Live Scan FINGERPRINTING technology replaces the traditional ink-based rolling process. Live Scan significantly reduces issues commonly associated with ink prints, such as smudging, smearing, and inconsistent inking. One of the primary advantages of Live Scan is its enhanced processing speed, allowing for quicker turnaround times when retrieving background information. Depending on the type of fingerprint check required, combined costs from the State and the agency can range from $21 to $58.

Expenditure Summary

	ACTUAL	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$165,203	$160,800	$162,080	$169,437	$8,637	5%
Fringe Benefits	$28,282	$29,700	$29,700	$32,212	$2,512	8%
Supplies	$2,671	$6,500	$6,500	$5,700	-$800	-12%
OtherServices&Chrgs	$171,377	$218,800	$218,800	$219,600	$800	0%
Capital Outlay	$10,783	–	–	$0	$0	–
Debt Service	$12,894	–	–	$0	$0	–
EXPENDITURES TOTAL	**$391,210**	**$415,800**	**$417,080**	**$426,949**	**$11,149**	**3%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The decrease in **Supplies** is related to prior and current year spending trends.
- The increase in **Other Services and Charges** is attributed to leasing costs for the fingerprinting office located in the mall, as well as rising computer-related expenses.

Full-Time Equivalents

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Electronic Fingerprint Supervisor	1	1	1	1	1
Electronic Fingerprint Tech	1	1	1	1	2
Part Time	1.82	1.82	1.82	1.1	0.5
	3.82	**3.82**	**3.82**	**3.1**	**3.5**

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Number of Livescan Fingerprint processed	6,032	8,678	6,502	6,500	6,500

Public Safety - Emergency Services Summary

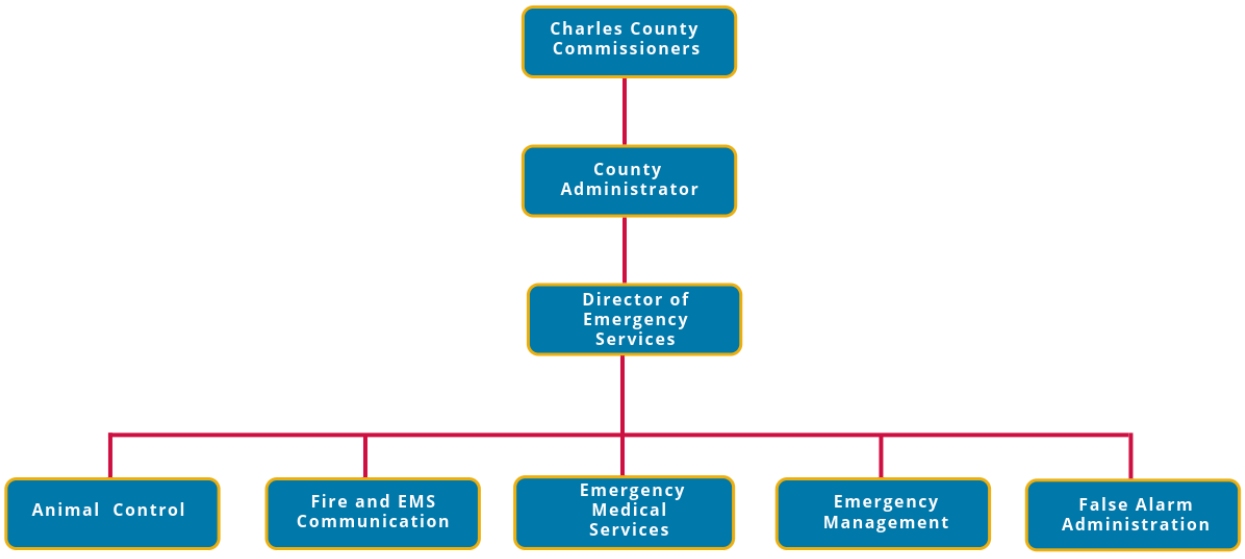
FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Michelle Lilly, Director of Emergency Services
Address: 10425 Audie Lane, La Plata, MD 20646
Phone: 301-609-3401
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: https://www.charlescountymd.gov/services/emergency-services

Department Description

EMERGENCY SERVICES' VISION: To join with our public safety response partners to provide critical life impacting services to our community. We do this by fostering a culture that embraces the concept that safety is an essential element of everything we do and by inspiring our team to strive for and to expect excellence. We will serve with respect for the team, the job, and the community. We will lead selflessly, build a common vision of our future, recognize the diversity of our community, and deliver services in a manner that is fair, impartial and equitable.



Answering the call, saving lives!

Emergency Services' Values

Safety – Protecting ourselves, our teammates and our community from harm and danger
Excellence – Constantly striving to improve
Respect – Recognizing the value and worth of others while acting with empathy even when we disagree
Vision – Embracing changes to ensure that we adapt and overcome
Equity – Alleviating bias while promoting diversity and inclusion.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$26,420,439	$30,244,700	$32,013,580	$32,216,474	$1,971,774	7%
11 - Opioid Restitution Fund	–	$910,500	$910,500	$1,156,709	$246,209	27%
21 - Animal Shelter/Control	$191,056	$161,200	$161,200	$201,200	$40,000	25%
49 - Emergency Mgmt	$3,176,669	$212,052	$3,816,967	$243,352	$31,300	15%
EXPENDITURES TOTAL	**$29,788,163**	**$31,528,452**	**$36,902,247**	**$33,817,735**	**$2,289,283**	**7%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Emergency Services Administration	$1,506,746	$1,418,500	$1,466,830	$1,231,063	-$187,437	-13%
False Alarm Reduction Unit	$228,975	$252,700	$252,700	$286,831	$34,131	14%
Animal Control	$2,258,568	$2,733,000	$2,749,510	$2,836,515	$103,515	4%
Fire/EMS Communications	$7,386,314	$5,448,000	$8,510,812	$5,977,213	$529,213	10%
Career Emergency Medical Services	$17,965,157	$21,413,100	$23,085,380	$23,150,644	$1,737,544	8%
Emergency Management	$442,403	$263,152	$837,015	$335,469	$72,317	27%
EXPENDITURES TOTAL	**$29,788,163**	**$31,528,452**	**$36,902,247**	**$33,817,735**	**$2,289,283**	**7%**

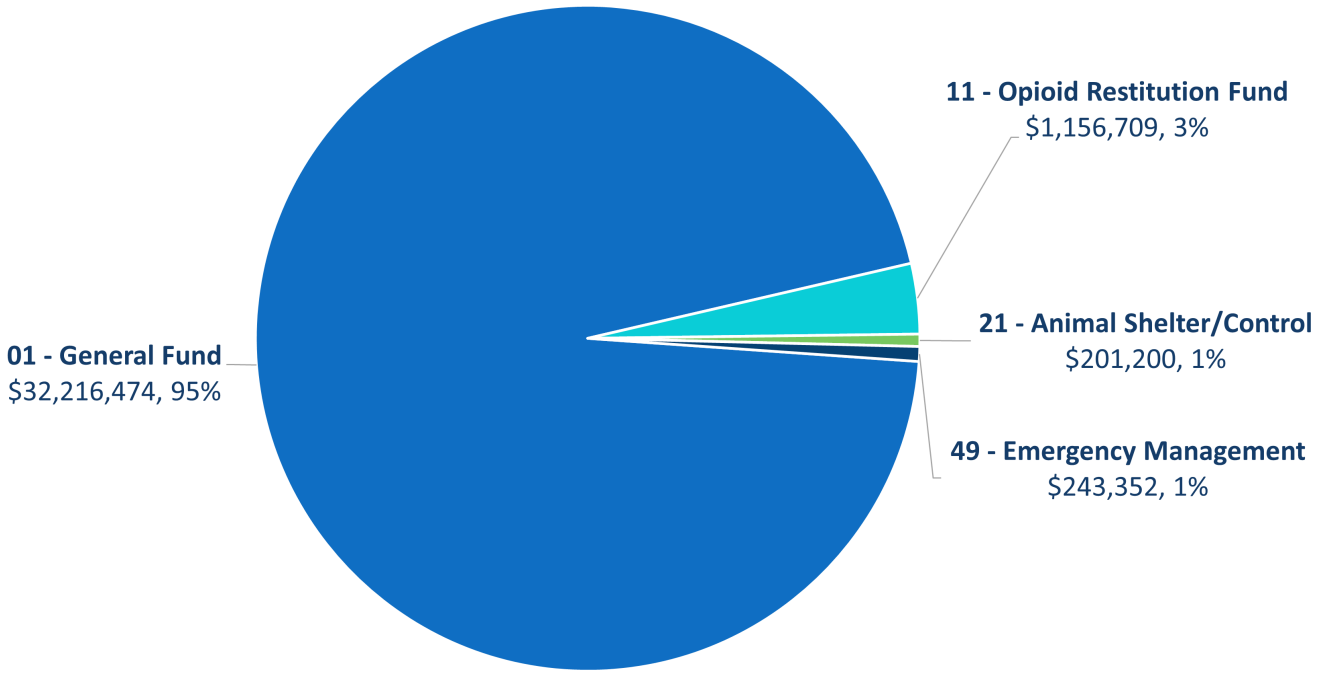
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$16,863,049	$20,240,050	$20,470,323	$22,173,814	$1,933,764	10%
Fringe Benefits	$5,421,221	$6,892,800	$6,892,798	$6,956,394	$63,594	1%
Supplies	$521,128	$409,300	$558,928	$424,100	$14,800	4%
OtherServices&Chrgs	$4,430,898	$3,627,902	$5,414,459	$4,157,027	$529,125	15%
Transfers Out	$64,274	$71,900	$166,430	$106,400	$34,500	48%
Capital Outlay	$2,349,422	$286,500	$3,399,309	$0	-$286,500	-100%
Debt Service	$138,169	–	–	$0	$0	–
EXPENDITURES TOTAL	**$29,788,163**	**$31,528,452**	**$36,902,247**	**$33,817,735**	**$2,289,283**	**7%**

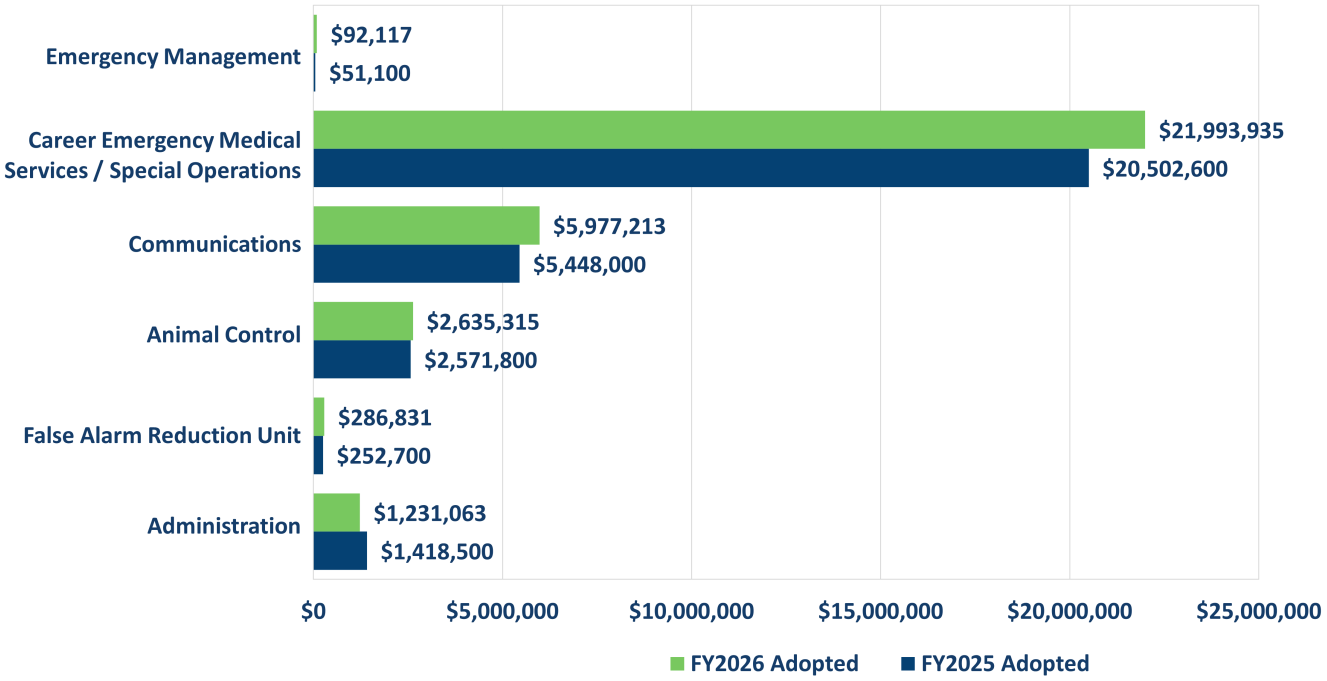
Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$10,366,315	$10,651,800	$10,818,200	$12,140,800	$1,489,000	14%
11 - Opioid Restitution Fund	$0	$910,500	$910,500	$1,156,709	$246,209	27%
21 - Animal Shelter/Control	$180,578	$161,200	$161,200	$201,200	$40,000	25%
49 - Emergency Mgmt	$3,176,669	$212,052	$3,825,967	$243,352	$31,300	15%
REVENUES TOTAL	**$13,723,561**	**$11,935,552**	**$15,715,867**	**$13,742,061**	**$1,806,509**	**15%**

FY2026 Adopted Department Budget - All Funds: $33,817,735



General Fund



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	6.3	6.3	6.3	6.3	6.3
Animal Control	24.8	24.8	24.8	28.8	28.8
Career Em Medical Srvc	115.8	125.8	151.8	164.8	174.8
Communications	36.7	37.7	36.7	39.7	39.7
Emergency Management	1	1	1	1	1
False Alarm Reduction	2	2	2	2	2.7
	186.6	**197.6**	**222.6**	**242.6**	**253.3**

Public Safety

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Emergency Services
Division/Program: Administration
Program Administrator: Michelle Lilly, Director of Emergency Services
Website: https://www.charlescountymd.gov/services/emergency-services/

Division Description

The Department of Emergency Services (ADMINISTRATION division) provides eight (8) distinct areas of service for Charles County:

1. The management and direction of the Charles County Emergency Management Division.
2. The management and direction of the Charles County 911 Communications Division.
3. The management and direction of the Charles County Emergency Medical Services Division.
4. The management and direction of the Charles County Animal Control Division, and the Tri-County Animal Shelter.
5. The management and direction of the Charles County False Alarm Reduction Unit.
6. Liaison and coordination with the Maryland Emergency Management Agency and Governor's Office of Homeland Security in matters related to planning, preparedness, response, recovery and mitigation for domestic preparedness incidents impacting Homeland Security.
7. The management and direction of planning, prevention, response, recovery, and mitigation activities related to Weapons of Mass Destruction and industrial/transportation hazardous materials incidents.
8. Provide support of and technical consultation to the Charles County Board of Fire and Rescue.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$566,495	$588,700	$600,780	$648,631	$59,931	10%
Fringe Benefits	$196,776	$216,900	$216,900	$238,732	$21,832	10%
Supplies	$34,165	$37,900	$38,340	$12,300	-$25,600	-68%
OtherServices&Chrgs	$120,352	$293,500	$295,710	$300,100	$6,600	2%
Transfers Out	$32,099	$29,000	$62,600	$31,300	$2,300	8%
Capital Outlay	$542,696	$252,500	$252,500	$0	-$252,500	-100%
Debt Service	$14,162	–	–	–	$0	–
EXPENDITURES TOTAL	**$1,506,746**	**$1,418,500**	**$1,466,830**	**$1,231,063**	**-$187,437**	**-13%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. An overtime budget was established for FY2026 for the Department of Emergency Services Safety Officer to respond to departmental accidents, employee inquiries and HAZMAT responses after hours and on weekends.
- The **Supplies** decrease is due to the removal of one-time costs in FY2025 for video recorders.
- **Other Services and Charges** increased mainly for the reoccurring cost for subscriptions for the video recorders and the KnoxBox program.
- The **Transfers Out** budget is the County's local match for the Emergency Management Performance Grant.
- The decrease in the **Capital Outlay** budget was due to the removal of a one-time cost in FY2025 for KnoxBox with e-keys which allows emergency services personnel to enter a building quickly without damaging property or delay.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Emergency Services	A123	1	1	1	1	1
Deputy Director of Emergency Services	A122	1	1	1	1	1
Assistant to the Director of Emergency Services	A115	1	1	1	1	1
Health and Safety officer	A115	1	1	1	1	1
Des Program Support Specialist	A113	1	1	1	1	1
Part Time	-	1.28	1.28	1.28	1.28	1.28
		6.28	**6.28**	**6.28**	**6.28**	**6.28**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	6.3	6.3	6.3	6.3	6.3
	6.3	**6.3**	**6.3**	**6.3**	**6.3**

Public Safety

FISCAL YEAR 2026 BUDGET
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Emergency Services
Division/Program: False Alarm Reduction Unit (FARU)
Program Administrator: Tamara Hunt, Emergency Services Billing Manager
Website: www.charlescountymd.gov/services/false-alarm-reduction-unit-faru

Division Description

Charles County police, fire and emergency medical services personnel respond to over 8,000 false alarms each year. It is estimated that Charles County's false alarm response rate has resulted in the waste of approximately 4,000 emergency personnel man hours and many thousands of dollars annually. These unfounded alarm calls reduce the effectiveness of our emergency services and undermine their ability to respond to legitimate, critical calls. Charles County False Alarm Ordinance No. 98-48 was adopted on June 1, 1998, by the Charles County Commissioners to address this abuse and waste of emergency resources and to reduce unnecessary safety risks posed to County emergency response personnel and citizens during false alarm responses.

The FALSE ALARM REDUCTION UNIT (FARU) of the Charles County Department of Emergency Services was created to administer False Alarm Ordinance No. 98-48. The FARU's main function is to reduce the number of false alarms to which police, fire and emergency medical services respond to each year. The FARU:

- licenses alarm companies and registers alarm users,
- notifies users of false alarms and levies civil monetary penalties for excessive false alarms,
- provides advance notification to alarm users and companies of applicable registration renewal dates,
- ensures that appropriate inspections and upgrades of alarm systems occur,
- administers the False Alarm Appeals Process,
- develops and administers a public information program to educate alarm system users on provisions of the False Alarm Ordinance and the proper maintenance and use of alarm systems, and
- assists in the goal to reduce false alarms in Charles County.

Expenditure Summary

	ACTUAL	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$136,781	$142,700	$142,700	$169,944	$27,244	19%
Fringe Benefits	$53,328	$59,100	$59,100	$64,587	$5,487	9%
Supplies	$6,852	$9,600	$9,210	$9,600	$0	0%
OtherServices&Chrgs	$32,014	$41,300	$41,690	$42,700	$1,400	3%
EXPENDITURES TOTAL	**$228,975**	**$252,700**	**$252,700**	**$286,831**	**$34,131**	**14%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. Also included is funding for a part-time FARU support position to assist with the department's activities, better serve customers, and help correct the work/life balance.
- **Other Services and Charges** include an increase for equipment repairs and maintenance and contract services based on anticipated FY2026 costs.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Emergency Services Billing Manager	A116	1	1	1	1	1
False Alarm Reduction Unit Specialist	A110	1	1	1	1	1
Part Time	-	0	0	0	0	0.7
		2	**2**	**2**	**2**	**2.7**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	2	2	2	2	2.7
	2	**2**	**2**	**2**	**2.7**

Objectives

- Maximize public awareness of false alarm issues and reduce their impact on our local emergency response personnel (Police, Fire and Emergency Medical Services).

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Ratio of False Alarms per Registered User	0.24	0.22	0.21	0.21	0.22

Public Safety

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Emergency Services
Division/Program: Animal Control
Program Administrator: Jeffrey Thomas, Chief of Animal Control
Website: www.charlescountymd.gov/services/animal-care-control
Website: https://www.charlescountymd.gov/services/animal-care-control/animal-care-center

Division Description

ANIMAL CONTROL officers are sworn peace officers commissioned by the Charles County Commissioners under the authority of the Annotated Code of Maryland. A synopsis of the primary duties and responsibilities that a Charles County Animal Control Officer follows:

- Enforcement of all county and state laws, ordinances and regulations relevant to domestic animals including livestock and wild animals kept in captivity. This includes criminal animal cruelty investigations on these animals.
- Provide 24-hour emergency services for the rescue of injured animals and public safety situations, 365 days a year.
- Issue citations for violations of animal regulations, prepare and file applications for charging document with the district court commissioner, serve and respond to court and Animal Matters board meetings and summonses.
- Chemically tranquilize and impound animals posing a threat to public safety that cannot be captured by more conventional means.
- Conduct inspections of and issue licenses to all commercial animal establishments in Charles County.
- Perform vehicular and foot patrols in the performance of these duties, responding to over 6,000 calls per year.
- Conduct periodic rabies vaccination clinics to assist in controlling the spread of rabies through the domestic pet population.

Approximately 4,200 animals were received by the county animal shelter in FY2024. The county animal shelter receives stray and unwanted domestic animals of all types. The shelter attempts to ascertain the identity of the owner of the stray animals so that they can be re-united. Qualifying unclaimed and relinquished owned animals may then be placed up for adoption or rescue in accordance with state, county and shelter regulations. The county animal shelter may euthanize aggressive, unwanted, injured, or diseased animals. The county animal shelter also acts as the bite exposure quarantine center for rabies observation. In this aspect, the shelter holds animals under the guidelines of health departments and if deemed a necessity will euthanize suspected carriers of rabies for testing at state labs.

The county animal shelter shall provide humane treatment of all animals, at all times, under its care. All citizens coming in contact with the county animal shelter shall be treated with courtesy and consideration.

Expenditure Summary

	ACTUAL	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,399,663	$1,698,100	$1,700,320	$1,789,210	$91,110	5%
Fringe Benefits	$365,173	$511,800	$511,800	$521,505	$9,705	2%
Supplies	$115,490	$124,100	$149,890	$125,900	$1,800	1%
OtherServices&Chrgs	$378,241	$365,000	$353,500	$399,900	$34,900	10%
Capital Outlay	–	$34,000	$34,000	$0	-$34,000	-100%
EXPENDITURES TOTAL	**$2,258,568**	**$2,733,000**	**$2,749,510**	**$2,836,515**	**$103,515**	**4%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. The increase also includes the full-year impact from FY2025 approved positions.
- **Supplies** and **Other Services and Charges** provide additional funding for medical supplies based on activity and for the replacement of old cat traps and transfer cases.
- **Capital Outlay** decreased due to the removal of one-time funding in FY2025 for new radios.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Animal Control	A120	1	1	1	1	1
Animal Care Manager	A115	1	1	1	1	1
Animal Control Lieutenant	A114	1	1	1	1	1
Animal Control Officer	A111	4	4	4	8	8
Animal Care Supervisor	A110	1	1	1	1	1
Animal Care Support Specialist	A110	1	1	1	1	1
Animal Care Database Specialist	A109	1	1	1	1	1
Animal Care Technician	A108	3	3	3	3	3
Animal Care Attendant	A106	7	7	7	7	7
Animal Care Clerk	A104	1	1	1	1	1
Part Time	-	3.2	3.2	3.2	3.2	3.2
Part Time- Animal Control Fund	-	0.6	0.6	0.6	0.6	0.6
		24.8	**24.8**	**24.8**	**28.8**	**28.8**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	24.2	24.2	24.2	28.2	28.2
21 - Animal Shelter/Control	0.6	0.6	0.6	0.6	0.6
	24.8	**24.8**	**24.8**	**28.8**	**28.8**

Objectives

- Improve ratio of live releases of Adoptable/Rescuable/Reclaimable Animals (ARRA) to total intakes.
- 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.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Number of live releases					
Dogs (Number)	1,430	1,379	1,342	1,312	1,350
Cats (Number)	1,950	1,191	1,141	1,255	1,275
Other (Number)	622	229	139	155	140
NUMBER OF LIVE RELEASES TOTAL	**4,002**	**2,799**	**2,622**	**2,722**	**2,755**
Percent of live releases					
Dogs (Percent)	78.0%	77.0%	72.0%	73.0%	73.0%
Cats (Percent)	64.0%	57.0%	58.0%	65.0%	66.0%
Other (Percent)	88.0%	84.0%	90.0%	91.0%	90.0%
PERCENT OF LIVE RELEASES TOTAL	**72.0%**	**67.0%**	**66.0%**	**67.0%**	**68.0%**
Animals Adopted					
Percent of Total Received	23.4%	28.1%	33.0%	33.7%	34.3%

Public Safety

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Emergency Services
Division/Program: Public Safety Communications
Program Administrator: Jeff Clements, Chief of 911/Public Safety Communications
Website: www.charlescountymd.gov/services/emergency-services/911-communications

Division Description

The function of the PUBLIC SAFETY COMMUNICATIONS division is to process emergency and non-emergency requests for public safety assistance and then coordinate the response of appropriate resources to resolve the situation.

It is the goal of this division to provide this service through the establishment, implementation, and application of a number of programs designed to facilitate the prompt and efficient delivery of emergency services. Such programs include "911 Addressing" which is intended to identify, verify, and assign an address to all new and existing residences in Charles County thereby creating a physical location database. Other programs include Computer Aided Dispatch, NG911, Geographical Information System (GIS mapping), Mobile Data Computers, Public Safety Capital Projects, Emergency Medical/Fire/Police and Pre-Arrival Instructions, Severe Weather Alerting, Public Education, Road Name Approvals, management and operation of Public Safety/Service Radio System and associated infrastructure, and administrative support to Fire/EMS associations.

Personnel are on duty 24 hours per day, seven days a week. Staff is responsible for the direction, administration, configuration, and the operation of the Charles County 911 system and the emergency communications system.

Expenditure Summary

	ACTUAL	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$2,595,278	$3,159,500	$3,170,240	$3,519,573	$360,073	11%
Fringe Benefits	$675,990	$902,100	$902,100	$885,540	-$16,560	-2%
Supplies	$54,815	$49,200	$98,086	$46,600	-$2,600	-5%
OtherServices&Chrgs	$2,595,420	$1,337,200	$2,954,665	$1,525,500	$188,300	14%
Capital Outlay	$1,408,219	–	$1,385,720	$0	$0	–
Debt Service	$56,593	–	–	$0	$0	–
EXPENDITURES TOTAL	**$7,386,314**	**$5,448,000**	**$8,510,811**	**$5,977,213**	**$529,213**	**10%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- **Other Services and Charges** include increases for new radio required maintenance contracts and maintenance costs for existing shelters/radios. Telephone costs are increasing due to Comcast service updates for the mobile data network. Partially offsetting these increases is a decrease in equipment repairs and maintenance due to the state 911 Board covering additional expenses.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of 911/Public Safety Communications	B120	1	1	1	1	1
Assistant Chief 911/Pub Safety Comm	B118	1	1	1	1	1
Assistant Chief of 911/Public Safety Communications Technician Supervisor	B118	0	0	0	1	1
Public Safety Communications Supervisor	B116	6	6	6	6	6
Public Safety Comm Assistant Supervisor	B114	4	4	4	4	4
Public Safety Dispatcher II	B112	9	9	9	9	9
Public Safety Dispatcher I	B110	7	7	7	7	7
911 Specialist	B108	4	4	4	4	4
911 Telephony Systems Administrator	A116	0	0	0	1	1
Mobile Data Systems Administrator	A116	1	1	1	1	1
Radio Systems Administrator	A116	1	1	1	1	1
Emergency Services Data Analyst	A115	0	0	0	1	1
Emergency Systems GIS Analyst	A115	1	1	1	1	1
Admin/Cad Specialist	A112	1	2	1	1	1
Part Time	-	0.71	0.71	0.71	0.71	0.71
		36.71	**37.71**	**36.71**	**39.71**	**39.71**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	36.7	37.7	36.7	39.7	39.7
	36.7	**37.7**	**36.7**	**39.7**	**39.7**

Objectives

- Ensure that calls are processed and dispatched within two (2) minutes or less ninety percent (90%) of the time.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Number of 911 Calls Received	77,291	79,894	80,020	78,000	80,000
Percent 911 Calls Dispatched < 2 mins	59%	60%	60%	60%	60%

Public Safety

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Emergency Services
Division/Program: Career Emergency Medical Services/Special Operations
Program Administrator: Lori Cherry, Chief of Emergency Medical Services and Special Operations
Website: www.charlescountymd.gov/services/emergency-services/emergency-medical-services

Division Description

The EMERGENCY MEDICAL SERVICES division of the Department of Emergency Services was created in July 2001 to provide Advanced Life Support (ALS), and when needed to augment the volunteer stations in providing Basic Life Support (BLS) services from various stations within the county. Career EMS personnel are currently deployed and provide 24/7 EMS and daytime coverage to the following stations throughout Charles County:

- EMS 2- Hughesville 24/7 ALS
- EMS 12 - Westlake 24/7 ALS
- EMS 16 - La Plata - 24/7 Supervisor
- EMS 51 - La Plata 24/7 ALS
- EMS 8 - Marbury 24/7 ALS
- EMS 11 - Bryan's Road 24/7 ALS
- EMS 14 - Newburg ALS 24/7
- EMS 60 - White Plains 24/7 ALS, 24/7 BLS
- EMS 7 - Potomac Heights 24/7 Supervisor
- EMS 4 -Nanjemoy 24/7 BLS
- EMS 18 - Waldorf 24/7 Supervisor
- EMS 3 - Waldorf 24/7 ALS x2

The Special Operations division was originally formed as the Tactical Response team under the Department of Emergency Services in 2003. Its primary mission was to support planning, prevention, response, and mitigation activities related to Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) Weapons of Mass Destruction and industrial/transportation hazardous materials incidents. As the mission of the Department expanded due to increased service demands, the scope of work for the Special Operations division expanded in congruence. In addition to the aforementioned original mission, the Special Operations division now encompasses the tasks and duties of Tactical Emergency Medical Services (TEMS), the Marine Unit, the Unmanned Aerial Vehicle (UAV) Team, Ambulance Strike Team, and the Critical Incident Stress Management (CISM) Team.

The TEMS team is responsible for providing specialized emergency medical services and technical rescue during high risk and extremely hazardous mission types in direct support of law enforcement. The Marine Unit is responsible for the provision of specialized emergency medical services in a maritime environment as well as supporting the hazardous materials team during waterborne environmental protection and clean-up missions.

The UAV Team is a specialized group comprised of FAA licensed pilots operating the county's fleet of unmanned aerial vehicles for the purpose of documentation, reconnaissance, and real-time intelligence. The CISM Team is the department's peer mental health specialists who service both fire/EMS and law enforcement across the state. The county's Ambulance Strike Team is part of the larger Maryland Ambulance Strike team. Their primary mission is to respond to disaster-stricken locations across the eastern U.S. coast and provide EMS relief and aid while recovery efforts are underway. The hazardous materials mission and associated team of the Special Operations division is a mandated capability pursuant to local, regional, state, and federal Homeland Security directives. Charles County's Hazardous Materials team is Southern Maryland's CBRNE and HAZMAT specialty response and mitigation component. The HAZMAT team is also a recognized asset of the Maryland Department of the Environment (MDE).

Expenditure Summary

	ACTUAL	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$12,031,515	$14,485,800	$14,470,530	$15,875,572	$1,389,772	10%
Fringe Benefits	$4,119,078	$5,191,100	$5,191,100	$5,204,772	$13,672	0%
Supplies	$221,272	$184,000	$190,910	$225,200	$41,200	22%
OtherServices&Chrgs	$1,149,613	$1,552,200	$1,932,570	$1,845,100	$292,900	19%
Capital Outlay	$376,265	–	$1,549,070	$0	$0	–
Debt Service	$67,414	–	–	$0	$0	–
EXPENDITURES TOTAL	**$17,965,157**	**$21,413,100**	**$23,334,180**	**$23,150,644**	**$1,737,544**	**8%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. They also include the full-year impact of the FY2025 approved positions which included ten (10) EMTs, one (1) HAZMAT Captain, and two (2) HAZMAT Technicians. In order to support the growing demand in the Waldorf area, ten (10) new EMT positions were approved for FY2026.
- The **Supplies** increase supports the FY2026 new positions, an increase in medical supplies, the outfitting of a training space, and the purchase of new safety intraosseous (IO) needles.
- The **Other Services and Charges** increase includes billing contract fees for efforts to recover ambulance ride fees.
- The **Capital Outlay** decrease is due to the removal of the one-time cost for self-contained breathing apparatus (SCBA) equipment in FY2025.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Ems and Special Operations	E317	1	1	1	1	1
Assistant Chief of Ems	E316	1	1	1	1	1
Assistant Chief of Special Operations	E316	1	1	1	1	1
Assistant Chief of Training and Prof Development	E316	0	0	0	1	1
Mobile Integrated Health Program Manager	E314	0	0	0	1	1
Special Operations Captain	E314	1	1	1	1	1
Ems Administrative Captain	E313	1	1	1	1	1
Ems Logistics Tech Flt/Unf/Eqp	E312	0	0	1	1	1
Ems Logistics Tech Med and Narc	E312	0	0	1	1	1
Mobile Integrated Health Supervisor	E312	1	1	1	1	1
Emergency Medical Technician of Paramedic	E311	47	47	51	53	53
Ems Ops Captain	C213	4	4	4	4	4
Ems Lieutenant	C212	13	13	13	13	13
Hazmat Technician	C212	0	2	2	4	4
Emergency Medical Technician of II	C210	7	7	7	7	7
Emergency Medical Technician of I	C209	33	41	61	68	78
Emergency Management Specialist	A113	1	1	1	0	0
Ems Administrative Coordinator	A113	0	0	0	1	1
Part Time	-	4.82	4.82	4.82	4.82	4.82
		115.82	**125.82**	**151.82**	**164.82**	**174.82**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	115.8	125.8	143.8	156.8	166.8
11 - Opioid Restitution Fund	0	0	8	8	8
	115.8	**125.8**	**151.8**	**164.8**	**174.8**

Objectives

- Countywide EMS Unit Hour Utilization (UHU), Response Times and Transports UHU expressed in percentage of time unit is on a call, which affects response time and unit readiness. UHU goal is 30% for all areas for max efficiency.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Response times are expressed in % of calls that met the goal.					
Urban - Waldorf, Westlake and White Plains	59.5%	54.9%	54.9%	59.5%	59.5%
Suburban - LaPlata, Hughesville and Bryan's Rd	47.7%	45.0%	45.0%	54.6%	54.6%
Rural - Marbury, Cobb Island, Newburg	22.2%	26.6%	26.6%	42.4%	42.4%
Goals: Urban - 9 minutes | Suburban - 10 minutes | Rural - 14 minutes					
Urban - Waldorf, Westlake and White Plains	67.4%	65.8%	65.8%	73.9%	74.0%
Suburban - LaPlata, Hughesville and Bryan's Rd	75.1%	73.2%	73.2%	74.2%	74.5%
Rural - Marbury, Cobb Island, Newburg	66.9%	71.8%	71.8%	42.4%	43.0%
Number of transports complete by career units vs volunteer units.					
Transports by Career EMS	10,628	10,662	11,000	9,263	9,400
Transports by Volunteer Companies	2,525	2,289	2,280	1,905	1,900
Transports by Mutual Aid Partners	577	434	400	196	190
Total Number of Transports*	13,730	13,385	13,680	11,364	11,490
Percent of Transports by Career EMS	77%	80%	80%	82%	82%

*Total number of transports data includes both ALS and BLS patient transports.

Public Safety

FISCAL YEAR 2026 BUDGET BOOK
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Division Information

Department: Emergency Services
Division/Program: Emergency Management
Program Administrator: Michelle Lilly, Director of Emergency Services
Website: www.charlescountymd.gov/services/emergency-services/emergency-preparedness

Division Description

The EMERGENCY MANAGEMENT division of the Department of Emergency Services is responsible to develop, coordinate and promote a comprehensive emergency management program incorporating planning, preparedness, response, and recovery activities relative to emergency or disasters.

The division's primary responsibility is the development and maintenance of the County's basic emergency operations plan which provides a framework for the coordination of emergency response activities across a broad spectrum of disciplines and agencies.

Other responsibilities include public education and information, promotion of mitigation activities, liaison and collaboration with local, state and federal governmental agencies, for profit and nonprofit public and private institutions and volunteer organizations, as well as other activities related to the establishment of a comprehensive emergency management program.

Expenditure Summary

	ACTUAL	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$133,317	$165,250	$385,753	$170,884	$5,634	3%
Fringe Benefits	$10,876	$11,800	$11,798	$41,258	$29,458	250%
Supplies	$88,534	$4,500	$72,492	$4,500	$0	0%
OtherServices&Chrgs	$155,258	$38,702	$85,124	$43,727	$5,025	13%
Transfers Out	$32,175	$42,900	$103,830	$75,100	$32,200	75%
Capital Outlay	$22,243	–	$178,019	$0	$0	–
EXPENDITURES TOTAL	**$442,403**	**$263,152**	**$837,015**	**$335,469**	**$72,317**	**27%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The **Transfers Out** budget is the County's local match for the Emergency Management Performance Grant.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Emergency Manager	A120	1	1	1	1	1
		1	**1**	**1**	**1**	**1**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	1	1	1	1	1
	1	**1**	**1**	**1**	**1**

Debt

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Department: Debt Service
Division/Program: Fiscal and Administrative Services
Program Administrator: Jacob Dyer, Director of Fiscal and Administrative Services

Department Description

This department is used to account for the annual principal, interest, and bond expenses associated with general obligation bonds and capital asset financing agreements. DEBT service requirements are reviewed periodically in order to maintain a strong fiscal position relative to infrastructure financing.

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

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

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$32,332,354	$32,644,400	$32,644,400	$33,063,700	$419,300	1%
20 - Debt Service	$15,841,989	$19,658,200	$21,062,200	$21,084,700	$1,426,500	7%
EXPENDITURES TOTAL	**$48,174,342**	**$52,302,600**	**$53,706,600**	**$54,148,400**	**$1,845,800**	**4%**

Expenditures by Type

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Principal	$34,424,515	$34,493,000	$34,493,000	$34,381,700	-$111,300	0%
Interest	$10,569,336	$12,017,100	$12,017,100	$13,178,800	$1,161,700	10%
Miscellaneous	$3,180,491	$5,792,500	$7,196,500	$6,587,900	$795,400	14%
EXPENDITURES TOTAL	**$48,174,342**	**$52,302,600**	**$53,706,600**	**$54,148,400**	**$1,845,800**	**4%**

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
OtherServices&Chrgs	$219,727	$532,300	$532,300	$458,000	-$74,300	-14%
OperatingContingency	$0	$985,000	$985,000	$1,710,900	$725,900	74%
Capital Outlay	$2,960,764	$4,275,200	$5,679,200	$4,419,000	$143,800	3%
Debt Service	$44,993,851	$46,510,100	$46,510,100	$47,560,500	$1,050,400	2%
EXPENDITURES TOTAL	**$48,174,342**	**$52,302,600**	**$53,706,600**	**$54,148,400**	**$1,845,800**	**4%**

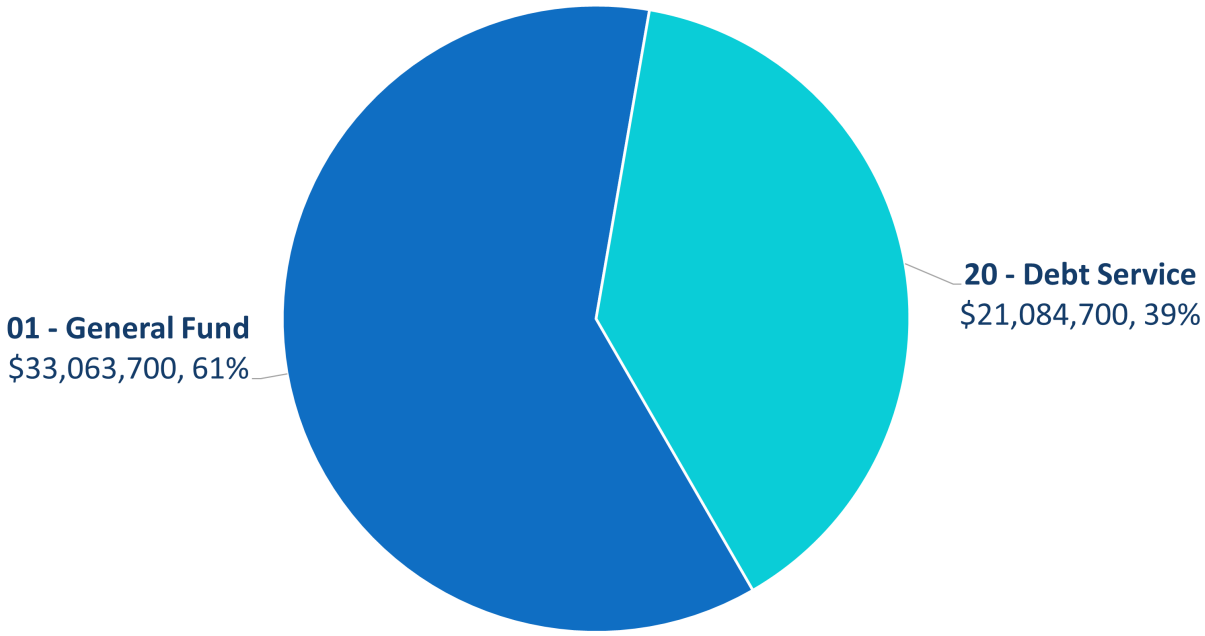
Changes and Useful Information

- **Debt Service** includes the cost to issue debt and to pay the principal and interest on existing debt. The budget includes approximately $11.5 million in education related debt and $4.4 million for public safety related debt. Also, it provides funding for two ambulances for the Department of Emergency Services.
- The **Operating Services and Charges** decrease is based on the anticipated debt issue cost for FY2026. Based on historical data, the debt issue cost for FY2026 is anticipated to be lower than the amount budgeted for FY2025.
- **Operating Contingency** is for any potential expenditure overrun and/or revenue shortfall.
- **Capital Outlay** represents the asset value of the items to be bank financed through the General Fund for FY2026. This budget fluctuates year to year based on equipment and vehicle needs of the various departments. Items to be bank financed that are associated with an Enterprise Fund are budgeted within the respective fund as the fees are set to cover the cost.

Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$54,925	$60,000	$60,000	$60,000	$0	0%
20 - Debt Service	$16,966,131	$19,658,200	$21,062,200	$21,084,700	$1,426,500	7%
REVENUES TOTAL	**$17,021,055**	**$19,718,200**	**$21,122,200**	**$21,144,700**	**$1,426,500**	**7%**

FY2026 Adopted Budget - All Funds: $54,148,400



Objectives

- To maintain or improve the County's bond rating. The higher the rating, the lower the interest rate. This translates to less revenue needed to meet the costs.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Bond Rating Agencies					
Standard & Poor's	AAA	AAA	AAA	AAA	AAA
Moody's Investors Service	Aaa	Aaa	Aaa	Aaa	Aaa
Fitch Investors Service	AAA	AAA	AAA	AAA	AAA

Annual Debt Service Payment - General Fund

	ACTUAL	ADOPTED	ADOPTED		
	FY2024	**FY2025**	**FY2026**	**$ Change from Adopted**	**% Change from Adopted**
BONDS					
Board Of Education	$7,227,031	$8,276,900	$9,718,400	$1,441,500	17%
College of Southern Maryland	$2,036,914	$1,998,400	$1,803,600	-$194,800	-10%
General Government	$5,815,109	$5,783,600	$5,887,400	$103,800	2%
Public Safety	$2,670,307	$2,726,300	$3,272,600	$546,300	20%
Transportation	$11,360,974	$10,289,100	$8,439,800	-$1,849,300	-18%
TOTAL BOND PRINCIPAL AND INTEREST	**$29,110,335**	**$29,074,300**	**$29,121,800**	**-$535,600**	**0%**
BOND REFUNDING	**$0**	**$0**	**$0**	**$0**	**-**
CAPITAL ASSET FINANCING					
Public Works - Facilities	$1,386,005	$1,509,500	$1,541,400	$31,900	2%
Recreation, Parks, and Tourism	$857,858	$874,500	$975,900	$101,400	12%
Emergency Services	$670,648	$795,600	$1,094,600	$299,000	38%
Fiscal and Administrative Services	$6,249	$7,700	$6,500	-$1,200	-16%
Economic Development	$19,898	$21,200	$19,900	-$1,300	-6%
Planning and Growth Management	$16,549	$8,000	$12,800	$4,800	60%
Central Services	$7,867	$22,100	$15,700	-$6,400	-29%
Community Services	$8,481	$20,600	$15,000	-$5,600	-27%
Sheriff	$97,220	$0	$0	$0	N/A
Other Agencies	$5,314	$2,900	$2,100	-$800	-28%
TOTAL CAPITAL LEASE PRINCIPAL AND INTEREST	**$3,076,089**	**$3,262,100**	**$3,683,900**	**$421,800**	**2%**
OPERATING COSTS	**$145,931**	**$308,000**	**$258,000**	**-$50,000**	**-16%**
TOTAL GENERAL FUND DEBT SERVICE PAYMENT	**$32,332,354**	**$32,644,400**	**$33,063,700**	**-$163,800**	**1%**

General Government Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

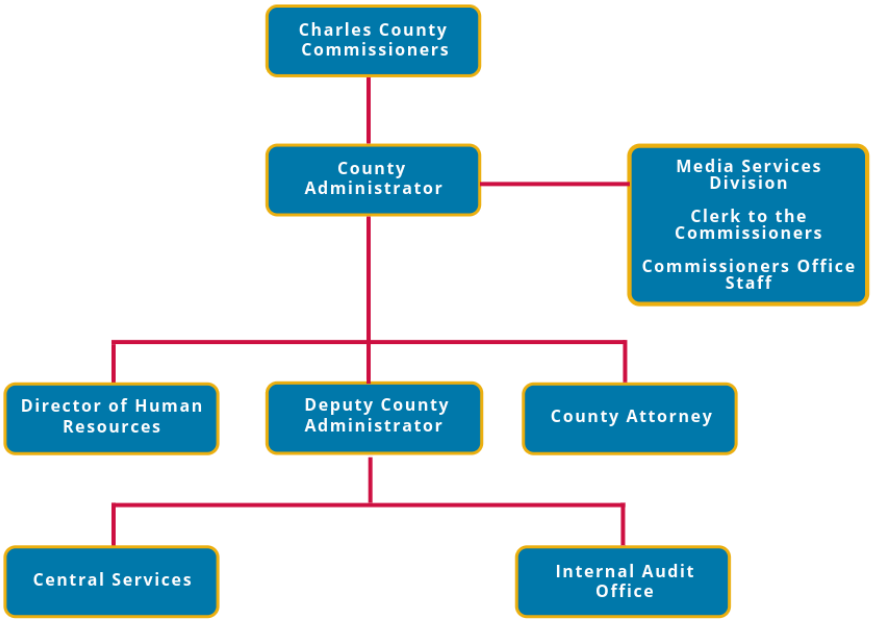
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$13,948,897	$15,188,198	$16,610,699	$16,511,807	$1,323,609	9%
Fringe Benefits	$7,998,657	$9,959,849	$10,202,307	$10,659,374	$699,525	7%
Supplies	$328,655	$810,478	$869,889	$780,830	-$29,648	-4%
OtherServices&Chrgs	$7,142,200	$9,069,571	$11,097,364	$9,544,785	$475,214	5%
Agency Funding	$22,926,125	$24,642,900	$25,146,230	$28,247,900	$3,605,000	15%
OperatingContingency	–	$16,110	$16,110	$153,735	$137,625	854%
Transfers Out	$150,462	$178,900	$178,900	$186,300	$7,400	4%
Capital Outlay	$177,335	$56,100	$130,359	$75,800	$19,700	35%
Debt Service	$252,675	–	–	$0	$0	–
EXPENDITURES TOTAL	**$52,925,006**	**$59,922,106**	**$64,251,858**	**$66,160,531**	**$6,238,425**	**10%**

Expenditures by Department

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Central Services	$3,770,764	$4,525,700	$6,193,790	$5,553,180	$1,027,480	23%
OPEB Contribution	6,779,600	7,662,600	8,162,600	10,265,300	2,602,700	34%
Election Board	$2,300,773	$3,319,200	$3,319,200	$3,389,000	$69,800	2%
Liquor Board	332,109	355,500	360,090	393,054	37,554	11%
Orphans' Court	$65,518	$70,500	$70,500	$67,718	-$2,782	-4%
Other Criminal Justice	203,509	439,300	474,340	499,300	60,000	14%
Circuit Court	$3,533,699	$4,588,306	$5,966,028	$4,877,217	$288,911	6%
State's Attorney	7,134,586	7,918,900	7,941,930	8,334,118	415,218	5%
Fringe Benefits	$4,660,584	$5,400,000	$5,400,000	$5,832,400	$432,400	8%
Volunteer Fire and Rescue Subsidy	15,881,590	16,829,300	16,829,300	17,838,400	1,009,100	6%
OTHER GENERAL GOVERNMENT SUBTOTAL	**$44,662,732**	**$51,109,306**	**$54,717,778**	**$57,049,687**	**$5,940,381**	**12%**

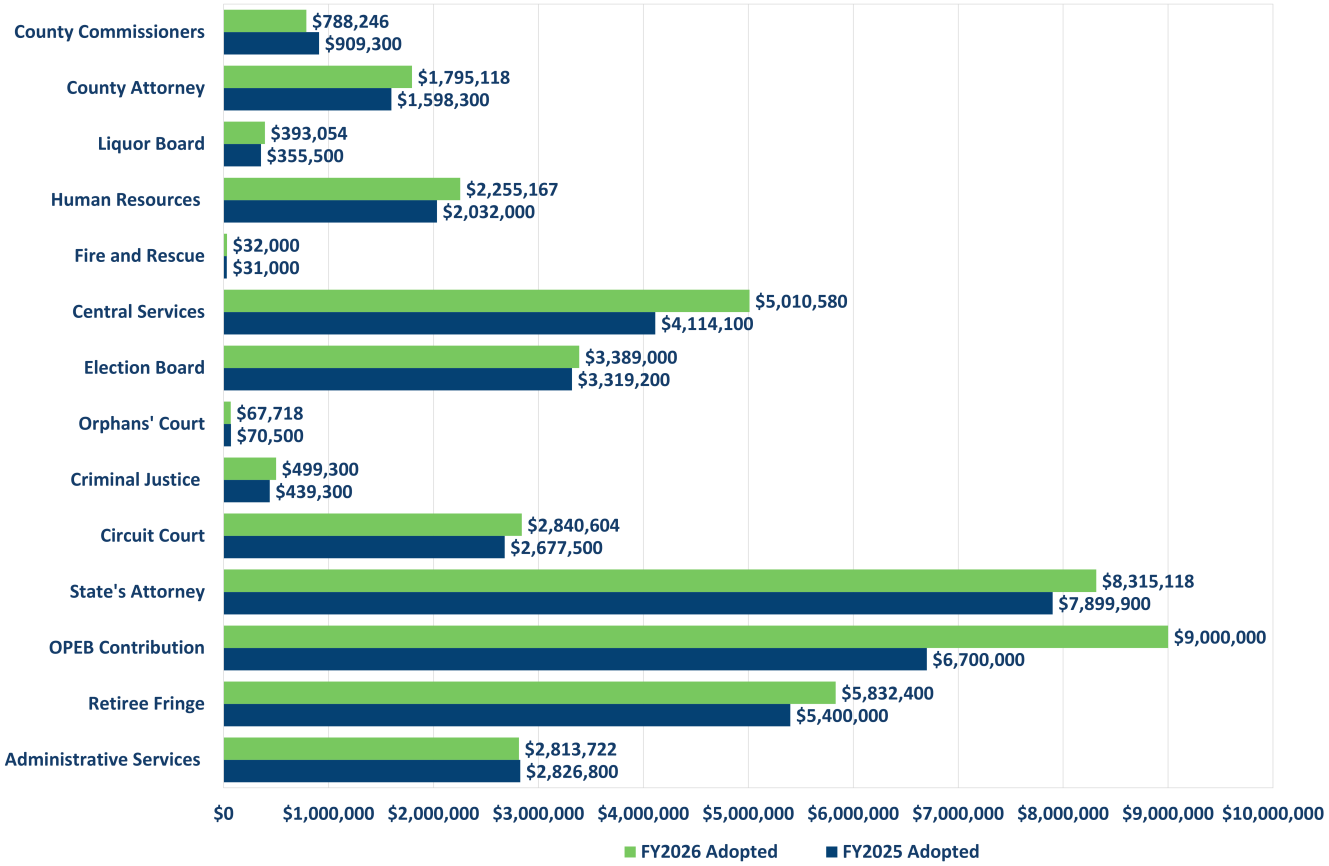
	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
County Commissioners	817,153	979,900	978,360	858,846	-121,054	-12%
Administrative Services	$3,714,244	$4,192,600	$4,451,120	$4,201,713	$9,113	0%
County Attorney	2,025,686	1,608,300	1,818,470	1,795,118	186,818	12%
Human Resources	$1,705,191	$2,032,000	$2,286,130	$2,255,167	$223,167	11%
COUNTY ADMINISTRERED GENERAL GOVERNMENT SUBTOTAL	**8,262,274**	**8,812,800**	**9,534,080**	**9,110,844**	**298,044**	**3%**
GENERAL GOVERNMENT TOTAL	**$52,925,006**	**$59,922,106**	**$64,251,858**	**$66,160,531**	**$6,238,425**	**10%**



General Government Agencies that receive County Funding

- State's Attorney
- Election Board
- Liquor Board
- Orphan's Court
- Criminal Justice
- Circuit Court
- State Department of Assessments and Taxation Cost Share
- Charles County Volunteer Fireman's Association (CCVFA) and Charles County Association of Emergency Medical Services (CCAEMS)

General Fund



Full-Time Equivalents

Department	FY2022	FY2023	FY2024	FY2025	FY2026
Central Services	8.8	9.8	10.8	10.8	10.8
Commissioners	5	5	5	5	5
County Administrator	26.1	29.1	28.6	28.6	28.6
County Attorney's Office	10.8	10.8	10.8	10.8	11.6
Human Resources	13.5	15.5	16.5	18.5	18.5
	64.2	**70.2**	**71.7**	**73.7**	**74.5**

Department	FY2022	FY2023	FY2024	FY2025	FY2026
Circuit Court	31.7	32.7	32.7	33.7	33.7
Election Board	10.8	10.8	10.8	11.8	11.8
Liquor Board	2.2	2.2	2.2	2.2	2.5
State's Attorney's Office	57.4	63.4	64.4	70.4	70.4
	102.1	**109.1**	**110.1**	**118.1**	**118.4**

Board of County Commissioners

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Department: Board of County Commissioners
Division/Program: Board of County Commissioners
Program Administrator: Reuben B. Collins, II, Esq., Gilbert O. Bowling, III, Thomasina O. Coates, M.S., Amanda M. Stewart, Ed.D., Ralph E. Patterson, II, M.A.
Website: https://www.charlescountymd.gov/government/board-of-charles-county-commissioners

Department Description

The COUNTY COMMISSIONERS are responsible for establishing executive and legislative policy for the county government and its related agencies. Through an annual budget process, they establish spending levels for each of the major departments/agencies and adopt tax rates and other fees/charges to support the approved budget(s). They ensure the government is operated in an open and accessible environment, is based on comprehensive long/short-term planning, and has an appropriate managerial staff tempered by fiscal responsibility.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$757,613	$909,300	$907,760	$788,246	-$121,054	-13%
22 - Drug Forfeitures	$24,395	$40,000	$40,000	$40,000	$0	0%
38 - Vending Machine	$35,145	$30,600	$65,600	$30,600	$0	0%
EXPENDITURES TOTAL	**$817,153**	**$979,900**	**$1,013,360**	**$858,846**	**-$121,054**	**-12%**

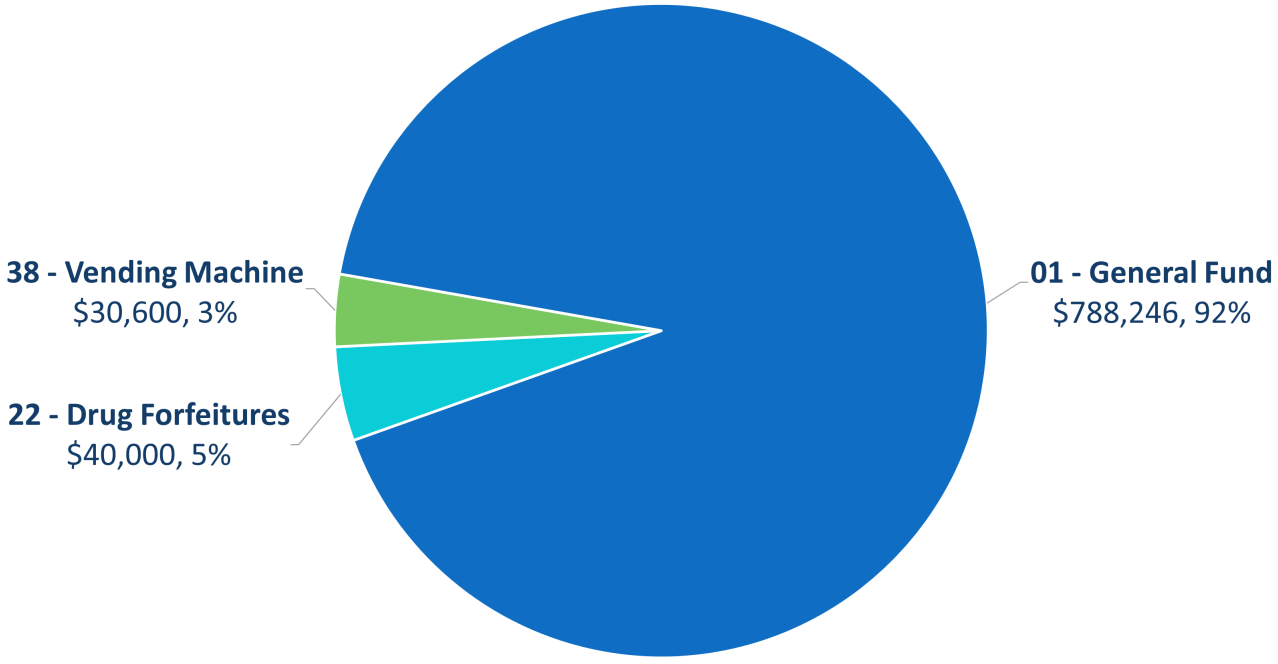
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$270,754	$271,900	$271,900	$271,745	-$155	0%
Fringe Benefits	$100,168	$108,200	$108,200	$107,101	-$1,099	-1%
OtherServices&Chrgs	$284,343	$474,800	$508,260	$355,000	-$119,800	-25%
Agency Funding	$161,888	$125,000	$125,000	$125,000	$0	0%
EXPENDITURES TOTAL	**$817,153**	**$979,900**	**$1,013,360**	**$858,846**	**-$121,054**	**-12%**

Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
22 - Drug Forfeitures	$15,276	$40,000	$40,000	$40,000	$0	0%
38 - Vending Machine	$23,576	$30,600	$65,600	$30,600	$0	0%
REVENUES TOTAL	**$38,852**	**$70,600**	**$105,600**	**$70,600**	**$0**	**0%**

FY2026 Adopted Budget - All Funds: $858,846



Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- Included in **Other Services and Charges** are individual Commissioner expense accounts. Per the County Commissioner Expense Policy (SOP#: CP.CC.01.002), the County Commissioners shall establish an annual budget to support each commissioner board member in fulfillment of his or her duties as a County Commissioner.
- The Summer Youth Employment Program was moved from the Commissioners to the Department of Community Services' budget and funding for Community Support was moved from Central Services to the Commissioners' budget netting a decrease in **Other Services and Charges**.
- **Agency Funding** provides funding to the Tri-County Council.

Full-Time Equivalents

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
County Commissioner	4	4	4	4	4
County Commissioner President	1	1	1	1	1
	5	**5**	**5**	**5**	**5**

County Administrator Summary

FISCAL YEAR 2026 BUDGET BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Program Administrator: Deborah E. Hall, CPA, Acting County Administrator
Address: 200 Baltimore Street, La Plata MD 20646
Phone: 301-645-0550 | 301-870-3000
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: https://www.charlescountymd.gov/government/county-administration

Department Description

The COUNTY ADMINISTRATOR is responsible for daily planning, directing, and reviewing of all operations within the county government. Overall supervision of departmental actions, personnel matters, budgetary and fiscal procedures and administrative functions are also performed. Reviews with staff and recommends department needs and requirements; defines proposals and recommends appropriate action to the Board of County Commissioners. Prepares and supervises preparation of special studies and reports as requested by the Board.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$2,500,696	$2,826,800	$3,085,320	$2,813,722	-$13,078	0%
48 - Cable Franchise Fund	$1,213,548	$1,365,800	$1,365,800	$1,387,991	$22,191	2%
EXPENDITURES TOTAL	**$3,714,244**	**$4,192,600**	**$4,451,120**	**$4,201,713**	**$9,113**	**0%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Administration	$1,468,999	$1,621,700	$1,876,290	$1,524,312	-$97,388	-6%
Commissioner Office Administration	$821,209	$965,400	$963,830	$1,042,459	$77,059	8%
Media Services	$1,213,548	$1,365,800	$1,365,800	$1,387,991	$22,191	2%
Internal Audit	$210,488	$239,700	$245,200	$246,951	$7,251	3%
COUNTY ADMINISTRATOR TOTAL	**$3,714,244**	**$4,192,600**	**$4,451,120**	**$4,201,713**	**$9,113**	**0%**

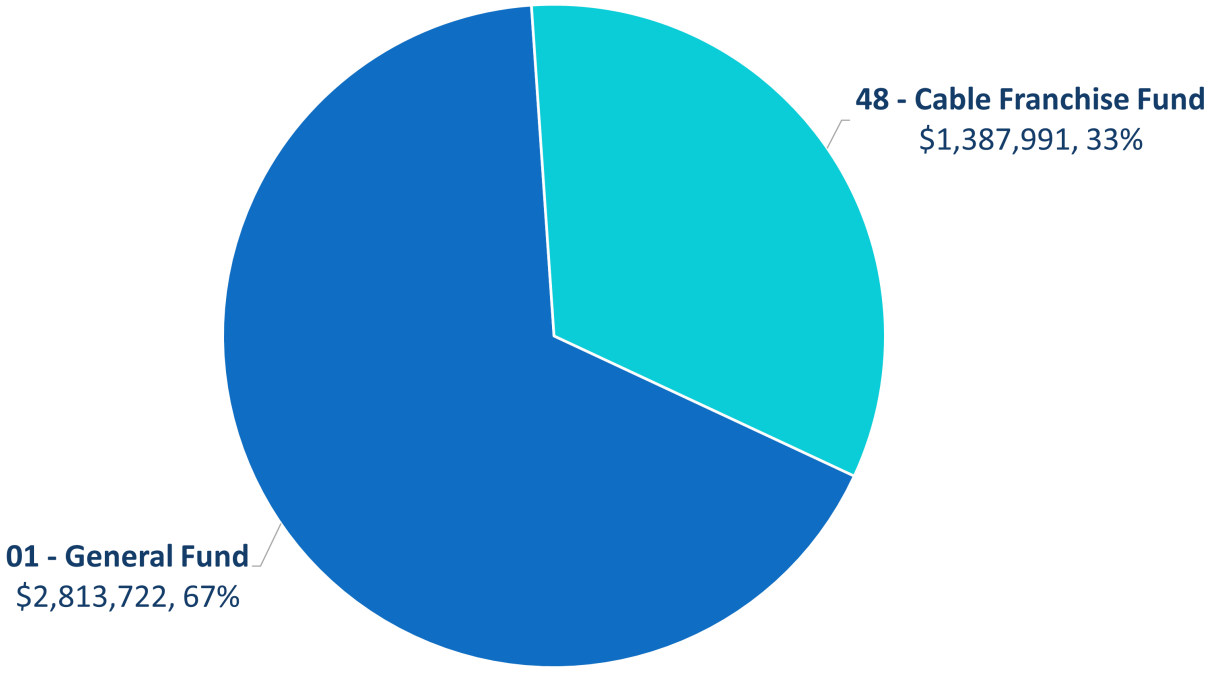
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$2,607,425	$2,533,500	$2,773,660	$2,686,764	$153,264	6%
Fringe Benefits	$601,744	$694,700	$720,090	$707,499	$12,799	2%
Supplies	$39,002	$103,300	$71,120	$120,150	$16,850	16%
OtherServices&Chrgs	$298,535	$704,200	$729,350	$535,400	-$168,800	-24%
Agency Funding	$150,049	$138,200	$138,200	$133,200	-$5,000	-4%
Transfers Out	$17,488	$18,700	$18,700	$18,700	$0	0%
EXPENDITURES TOTAL	**$3,714,244**	**$4,192,600**	**$4,451,120**	**$4,201,713**	**$9,113**	**0%**

Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
48 - Cable Franchise Fund	$2,974,946	$3,075,900	$3,075,900	$2,780,900	-$295,000	-10%
REVENUES TOTAL	**$2,974,946**	**$3,075,900**	**$3,075,900**	**$2,780,900**	**-$295,000**	**-10%**

FY2026 Adopted Department Budget - All Funds: $4,201,713



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	5	8	7	7	7
Commissioner Office Admin	8	8	9	9	9
Internal Audit	2	2	2	2	2
Media Services	10.3	10.3	10.6	10.6	10.6
	25.3	**28.3**	**28.6**	**28.6**	**28.6**

County Administrator

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Administrative Services
Division/Program: County Administrator's Office - Administration
Program Administrator: Deborah E. Hall, CPA, Acting County Administrator
Website: www.charlescountymd.gov/government/county-administration
Website: www.charlescountymd.gov/government/county-administration/clerk-to-the-commissioners

Division Description

The COUNTY ADMINISTRATOR is responsible for daily planning, directing, and reviewing of all operations within the county government. Overall supervision of departmental actions, personnel matters, budgetary and fiscal procedures and administrative functions are also performed. Reviews with staff and recommends department needs and requirements. Defines proposals and recommends appropriate action to the Board of County Commissioners. Prepares and supervises preparation of special studies and reports as requested by the Board.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,060,617	$868,100	$1,101,300	$920,945	$52,845	6%
Fringe Benefits	$224,050	$228,100	$253,490	$224,867	-$3,233	-1%
Supplies	$6,396	$9,600	$9,600	$10,600	$1,000	10%
OtherServices&Chrgs	$177,936	$515,900	$511,900	$367,900	-$148,000	-29%
EXPENDITURES TOTAL	**$1,468,999**	**$1,621,700**	**$1,876,290**	**$1,524,312**	**-$97,388**	**-6%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The increase in **Supplies** is due to increased printing costs.
- The decrease in **Other Services and Charges** is due to the removal of one-time FY2025 funding for the Collaborative Community Improvement Initiative.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
County Administrator	AD	1	1	1	1	1
Deputy County Administrator	AD	1	1	1	1	1
Executive Assistant to the County Administrator	A116	2	2	2	2	2
Clerk to the County Commissioners	A115	1	1	1	1	1
Assistant Clerk to the County Commissioners	A113	0	1	1	1	1
Administrative Associate	A109	0	2	1	1	1
		5	**8**	**7**	**7**	**7**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	5	8	7	7	7
	5	**8**	**7**	**7**	**7**

County Administrator

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Administrative Services
Division/Program: Commissioner Office Administration
Program Administrator: Board of County Commissioners
Website: www.charlescountymd.gov/government/county-administration
Website: www.charlescountymd.gov/government/county-administration/clerk-to-the-commissioners

Division Description

The COMMISSIONER OFFICE ADMINISTRATION division provides administrative support to the Commissioners.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$638,442	$710,800	$712,260	$763,431	$52,631	7%
Fringe Benefits	$151,992	$208,200	$208,200	$216,878	$8,678	4%
Supplies	$14,113	$21,600	$18,570	$34,850	$13,250	61%
OtherServices&Chrgs	$16,662	$24,800	$24,800	$27,300	$2,500	10%
EXPENDITURES TOTAL	**$821,209**	**$965,400**	**$963,830**	**$1,042,459**	**$77,059**	**8%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The increases to **Supplies** and **Other Services and Charges** are due to increased printing costs and miscellaneous expenses that support Board of County Commissioner meetings and the SeeClickFix campaign. The SeeClickFix campaign is a citizen engagement platform that allows residents to report non-emergency issues, such as potholes, code violations and maintenance needs directly to local government for resolution.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Staff	A120	1	1	1	1	1
Assistant Chief of Staff	A118	1	1	1	1	1
Commissioner's Office Administrator	A114	1	1	1	1	1
Commissioner Specialist	A113	4	4	4	4	4
Citizen Response and Communications Coordinator	A112	0	0	1	1	1
Office Associate II	A105	1	1	1	1	1
		8	**8**	**9**	**9**	**9**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	8	8	9	9	9
	8	**8**	**9**	**9**	**9**

County Administrator

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Administrative Services
Division/Program: Media Services
Program Administrator: Jennifer Harris, Public Information Officer/Chief of Media Services
Website: https://www.charlescountymd.gov/services/media-services

Division Description

The MEDIA SERVICES division manages communication and public information, media projects and design services, and Charles County Government Television (CCGTV). CCGTV support services are as follows:

Video Production

- Commissioner room HD video cameras
- Commissioner room HF audio systems
- Nonlinear Real-Time Video Editing System
- Video scheduling/play back system
- Real-time web streaming video system
- Web media file production of Commissioners' meetings

Video Captioning

- Create MP3 file for each Commissioner meeting
- Coordinate transcription process
- Convert captioned video to web media format
- Render captioned video for broadcast
- Archive/catalog video files

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$737,390	$768,500	$768,500	$805,699	$37,199	5%
Fringe Benefits	$190,645	$217,000	$217,000	$222,692	$5,692	3%
Supplies	$17,912	$71,000	$41,850	$73,600	$2,600	4%
OtherServices&Chrgs	$100,063	$152,400	$181,550	$134,100	-$18,300	-12%
Agency Funding	$150,049	$138,200	$138,200	$133,200	-$5,000	-4%
Transfers Out	$17,488	$18,700	$18,700	$18,700	$0	0%
EXPENDITURES TOTAL	**$1,213,548**	**$1,365,800**	**$1,365,800**	**$1,387,991**	**$22,191**	**2%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The decrease in **Other Services and Charges** is due to a reduction in training and equipment costs.
- **Agency Funding** supports equipment-related costs to the studio at the College of Southern Maryland.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Public Information Officer/Chief of Media Services	A120	1	1	1	1	1
Assistant Chief and Communications Engagement Manager	A117	1	1	1	1	1
Lead Video Producer	A114	0	0	1	1	1
Television Station Manager	A114	1	1	1	1	1
Communications and Engagement Specialist	A113	1	1	1	1	1
Media Services Project Manager	A113	1	1	1	1	1
Public Information Specialist	A113	1	1	1	1	1
Video Production Specialist	A112	2	2	2	2	2
Part Time	-	2.3	2.3	1.55	1.55	1.55
		10.3	**10.3**	**10.55**	**10.55**	**10.55**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
48 - Cable Franchise Fund	10.3	10.3	10.6	10.6	10.6
	10.3	**10.3**	**10.6**	**10.6**	**10.6**

Objectives

- Inform the media/press/public, within 5 days of important and relevant county government events.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
YouTube video views	37,671	59,641	60,000	65,000	68,000
Facebook reach (% increase)	326,220	466,441	308,545	300,000	325,000
Facebook interactions	-	15,768	23,861	32,000	40,000
Enewsletter Open Rate	38%	47%	47%	48%	48%
Citizens Academy Graduates	-	-	38	63	75
Engage Page Subscribers	-	-	-	850	1,600
Engage Survey Participants	-	-	-	1,600	3,500

County Administrator

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Administrative Services
Division/Program: Internal Audit
Program Administrator: Danielle Mitchell, Acting Deputy County Administrator/Johnnie Coleman, Senior Internal Auditor
Website: https://www.charlescountymd.gov/government/internal-audit

Division Description

The INTERNAL AUDITOR conducts audits to help protect the public's interest and improve the performance, accountability, and transparency of Charles County Government. This division helps Charles County to accomplish its mission and strategic objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The types of engagements primarily performed are: performance audits, consulting services, investigative engagements, and follow-up audits. The objective of the Internal Audit division is to improve county government service and performance by focusing audit work on areas of high risk and high impact, to work with management to improve functions and processes as well as to strengthen controls, and finally to build public trust by informing citizens of the results of efforts to improve county government.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$170,977	$186,100	$191,600	$196,689	$10,589	6%
Fringe Benefits	$35,057	$41,400	$41,400	$43,062	$1,662	4%
Supplies	$581	$1,100	$1,100	$1,100	$0	0%
OtherServices&Chrgs	$3,874	$11,100	$11,100	$6,100	-$5,000	-45%
EXPENDITURES TOTAL	**$210,488**	**$239,700**	**$245,200**	**$246,951**	**$7,251**	**3%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The decrease in **Other Services and Charges** is due to the removal of funding for a peer review of the Internal Audit division, which is a triennial expense.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Senior Internal Auditor	A118	1	1	1	1	1
Internal Auditor	A115	1	1	1	1	1
		2	**2**	**2**	**2**	**2**

Fund	Division	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	Internal Audit	2	2	2	2	2
		2	**2**	**2**	**2**	**2**

General Government

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Department: County Attorney
Division/Program: County Attorney
Program Administrator: Wes Adams, County Attorney
Website: www.charlescountymd.gov/government/departments/county-attorney

Department Description

The office of the COUNTY ATTORNEY is responsible for all legal affairs of the County Government.

Legal advice and representation regarding a wide range of County issues are provided for the County Commissioners, County Administrator, Department Directors, Treasurer, and all county agencies, boards and commissions.

Significant areas of practice include: Land Use, Planning and Zoning; Law Enforcement, Public Safety and Corrections; Procurement and Contracts; Civil Litigation; Appellate Research, Writing and Advocacy; Drafting Legal Opinions, Legislation, Ordinances, Resolutions and Rules of Procedure; Administrative Law; Ethics, Public Information and Open Meetings; Health Care, Housing and Social Services Programs; Public Utilities, Water and Sewer Infrastructure, Financing, Construction and Operation; Transportation, Property Acquisition and highway planning and construction; Real Estate; Collections and Public Finance; Environmental Law and Constitutional Law.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$2,025,686	$1,598,300	$1,808,470	$1,795,118	$196,818	12%
50 - SW-Watershed Protection	$0	$10,000	$10,000	$0	-$10,000	-100%
EXPENDITURES TOTAL	**$2,025,686**	**$1,608,300**	**$1,818,470**	**$1,795,118**	**$186,818**	**12%**

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$842,799	$998,800	$1,043,020	$1,115,370	$116,570	12%
Fringe Benefits	$204,465	$260,500	$260,500	$314,948	$54,448	21%
Supplies	$9,933	$11,200	$22,050	$19,000	$7,800	70%
OtherServices&Chrgs	$968,489	$337,800	$492,900	$345,800	$8,000	2%
EXPENDITURES TOTAL	**$2,025,686**	**$1,608,300**	**$1,818,470**	**$1,795,118**	**$186,818**	**12%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases, as well as a County Attorney to support the new rental licensing program.
- **Supplies** and **Other Services and Charges** include funding to support the new County Attorney position, as well as additional funding for training and legal fees.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
County Attorney	AD	1	1	1	1	1
Deputy County Attorney	A122	1	1	1	1	1
Assistant Deputy County Attorney	A120	0.8	0.8	0.8	0.8	0.8
Associate County Attorney II	A119	1	1	1	1	1
Associate County Attorney I	A116	3	3	3	3	3.75
Paralegal	A114	1	1	1	1	1
Senior Legal Assistant	A111	1	1	1	1	1
Legal Assistant III	A110	1	1	1	1	1
Legal Assistant I	A108	1	1	1	1	1
		10.8	**10.8**	**10.8**	**10.8**	**11.55**

Liquor Board

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Department: Liquor Board
Division/Program: Liquor Board
Program Administrator: Kathleen Quade, Chairperson
Website: https://www.charlescountymd.gov/government/boards-commissions-committees-and-workgroups/board-of-license-commissioners-liquor-board

Outside Agency Description

The LIQUOR BOARD consists of five members appointed by the County Commissioners who are granted with the authority to issue, fine, suspend, and/or revoke retail alcoholic beverage licenses in Charles County. In addition to actual Board members, staff includes Counsel to the Board, enforcement officers (who are also sworn officers of the Office of the Sheriff), and an administrative clerk. Among its duties, the Board conducts public hearings to consider and act on new and transfer applications for alcoholic beverage licenses, applications for special and/or temporary licenses, requests for special exceptions, investigations pertaining to the enforcement of the Alcoholic Beverages Article of the Annotated Code of Maryland and the Rules and Regulations of the Board of License Commissioners for Charles County, Maryland.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$332,109	$355,500	$360,090	$393,054	$37,554	11%
EXPENDITURES TOTAL	**$332,109**	**$355,500**	**$360,090**	**$393,054**	**$37,554**	**11%**

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$223,191	$234,900	$239,490	$252,919	$18,019	8%
Fringe Benefits	$106,298	$113,200	$113,200	$132,735	$19,535	17%
Supplies	$1,396	$1,700	$1,700	$1,700	$0	0%
OtherServices&Chrgs	$1,224	$5,700	$5,700	$5,700	$0	0%
EXPENDITURES TOTAL	**$332,109**	**$355,500**	**$360,090**	**$393,054**	**$37,554**	**11%**

Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$201,925	$213,600	$213,600	$220,000	$6,400	3%
REVENUES TOTAL	**$201,925**	**$213,600**	**$213,600**	**$220,000**	**$6,400**	**3%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.

Full-Time Equivalents

Department	Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Liquor Board	Assistant Deputy County Attorney	A120	0.2	0.2	0.2	0.2	0.2
Liquor Board	Associate County Attorney I	A116	0	0	0	0	0.25
Liquor Board	Legal Office Administrator	A114	1	1	1	1	1
Liquor Board	Sworn Officer Master Corporal	4SE	1	1	1	1	1
			2.2	**2.2**	**2.2**	**2.2**	**2.45**

Fund	Department	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	Liquor Board	2.2	2.2	2.2	2.2	2.5
		2.2	**2.2**	**2.2**	**2.2**	**2.5**

Human Resources

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Department: Human Resources
Division/Program: Administration
Program Administrator: Alexis Blackwell, Director of Human Resources
Website: www.charlescountymd.gov/government/departments/human-resources

Department Description

The HUMAN RESOURCES department is responsible for: the personnel policy, diversity, equity and inclusion, recruitment and retention, employee relations, classification and compensation, compliance with equal opportunity programs, employee training and wellness, all health and welfare benefits, deferred compensation, and retirement.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$1,705,191	$2,032,000	$2,286,130	$2,255,167	$223,167	11%
EXPENDITURES TOTAL	**$1,705,191**	**$2,032,000**	**$2,286,130**	**$2,255,167**	**$223,167**	**11%**

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,183,126	$1,372,400	$1,386,030	$1,513,162	$140,762	10%
Fringe Benefits	$302,778	$367,700	$367,700	$403,405	$35,705	10%
Supplies	$23,737	$20,500	$29,680	$24,100	$3,600	18%
OtherServices&Chrgs	$195,551	$271,400	$502,720	$314,500	$43,100	16%
EXPENDITURES TOTAL	**$1,705,191**	**$2,032,000**	**$2,286,130**	**$2,255,167**	**$223,167**	**11%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. Also includes one-time funding to support an apprenticeship program which will provide high school juniors with the opportunity to learn and earn while providing additional assistance in technical areas.
- The increase in **Supplies** provides funding for operating costs associated with the internship program.
- **Other Services and Charges** increased to provide more funding for recruiting efforts such as job fairs, promotional items, and for training and job advertising.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Human Resources	A123	1	1	1	1	1
Deputy Director of Human Resource	A122	1	1	1	1	1
Chief Equity Officer	A120	1	1	1	1	1
Human Resources Program Manager	A116	1	1	1	1	1
Benefits Administrator	A115	1	1	1	1	1
Benefits Compliance Administrator	A115	1	1	1	1	1
Des Human Resources Liaison	A115	0	0	0	1	1
Recruitment/Retention Admin	A115	1	1	1	1	1
Benefits Specialist	A113	1	1	1	1	1
Human Resources Coordinator	A113	0	0	0	1	1
Human Resources Recruiter	A113	0	0	1	1	1
Human Resources/Dei Coordinator	A113	1	1	1	1	1
Human Resources Specialist	A111	0	1	1	1	1
Human Resources Assistant	A110	0	1	1	1	1
Part Time	-	4.48	4.48	4.48	4.48	4.48
		13.48	**15.48**	**16.48**	**18.48**	**18.48**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	13.5	15.5	16.5	18.5	18.5
	13.5	**15.5**	**16.5**	**18.5**	**18.5**

Includes 3.1 summer intern full-time equivalents.

Objectives

- Assist eligible employees into retirement.

- Measure employment and recruitment activity.
- Employee training is a benefit for Charles County Government employees. Quality training that is accessible to the greatest number of employees can increase productivity.
- Measure Diversity, Equity and Inclusion (DEI) participation in DEI-related training and programs.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Full-Time Positions Filled	159	125	165	137	150
Diversity of Applicants (Women)	56.0%	48.3%	60.0%	60.0%	60.0%
Diversity of Applicants (Minority)	54.4%	55.9%	65.0%	65.0%	65.0%
Average Number of Applications per Job	25	30	25	25	55
Training Classes Offered	45	41	40	40	40
Participation numbers for DEI training	100	204	400	450	465
Participation numbers for DEI programs	428	516	650	725	750
Retirees Processed	44	29	37	40	35

Volunteer Fire Protection and Emergency Medical Services

FISCAL YEAR 2026 BUDGET BOOK
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Outside Agency Information

Department: Volunteer Fire Protection and Emergency Medical Services
Division/Program: Charles County Volunteer Fireman's Association (CCVFA) and Charles County Association of Emergency Medical Services (CCAEMS)
Program Administrator: Rick Bowie, CCVFA President / Lisa Yates, CCAEMS President
Website: https://www.charlescountymd.gov/services/emergency-services/volunteer-fire-and-ems

Outside Agency Description

The Charles County VOLUNTEER FIRE AND EMERGENCY MEDICAL SERVICES (EMS) Associations represent 12 volunteer joint Fire/EMS organizations, two (2) independent fire companies, and three (3) independent volunteer EMS companies. There is also one (1) volunteer independent dive/rescue company to provide service for water related emergencies. These organizations are located in La Plata, Hughesville, Waldorf, Nanjemoy, Benedict, Cobb Island, Potomac Heights, the 10th district, Indian Head, Bel Alton, Bryan's Road, Westlake (Waldorf), Newburg, Ironsides, White Plains, and Dentsville.

The funding source for the expenditure budgets listed are from a Countywide fire and rescue property tax and a State of Maryland Amoss grant. Per County Code 54-1.1A, the fire, rescue, and emergency medical services tax is set at the rate of $0.064 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: 62.5% for fire, 31.25% for EMS and 6.25% for the Length of Service Awards Program (LOSAP). Donations, fundraising and other sources of revenue are reported separately within each organization's financial statements.

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

Per October 17, 1994, County Commissioner minutes, water and sewer fees for fire, rescue, and EMS facilities are to be waived. When the County waives water and sewer fees, the General Fund bares the responsibility of funding these costs.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$30,910	$31,000	$31,000	$32,000	$1,000	3%
26 - Fire And Rescue	$15,850,680	$16,798,300	$16,798,300	$17,806,400	$1,008,100	6%
EXPENDITURES TOTAL	**$15,881,590**	**$16,829,300**	**$16,829,300**	**$17,838,400**	**$1,009,100**	**6%**

Expenditure by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$16,600	$81,200	$81,200	$82,000	$800	1%
OtherServices&Chrgs	$30,910	$31,000	$31,000	$32,000	$1,000	3%
Agency Funding	$15,834,080	$16,717,100	$16,717,100	$17,724,400	$1,007,300	6%
EXPENDITURES TOTAL	**$15,881,590**	**$16,829,300**	**$16,829,300**	**$17,838,400**	**$1,009,100**	**6%**

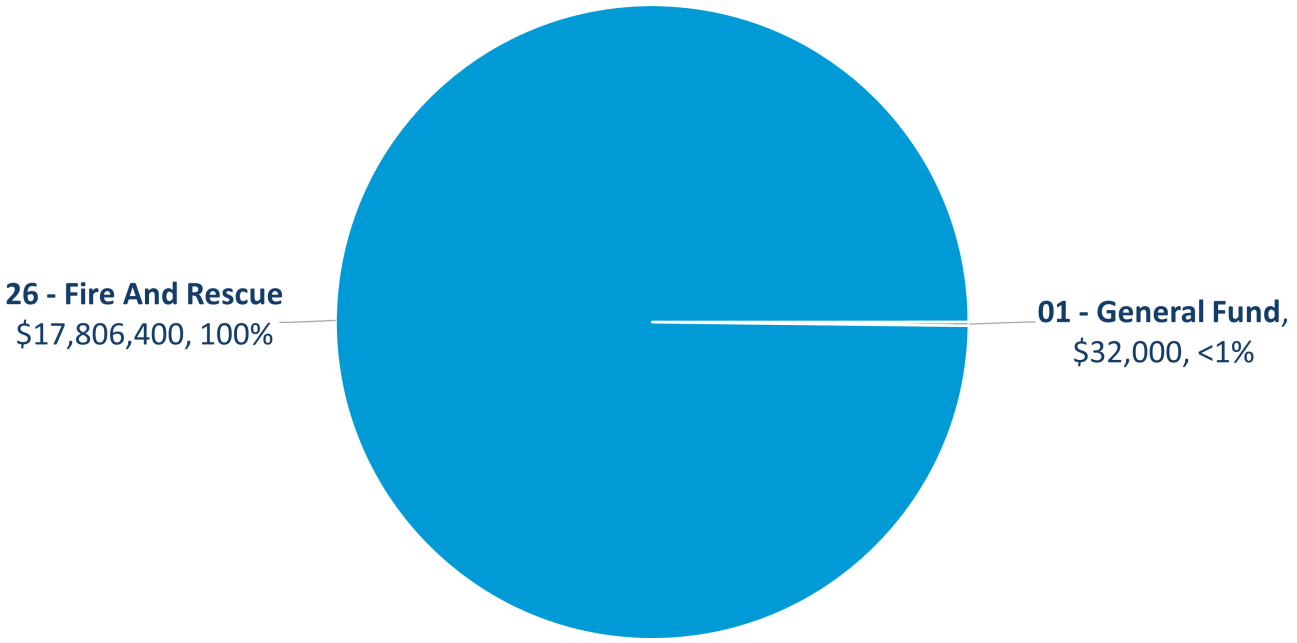
Changes and Useful Information

- Increase in **Personal Services** is to support the Mobile Data Terminal (MDT) Program.
- Increase in **Agency Funding** is the net result of the increased property tax revenue allocation for FY2026.
- The **Other Services and Charges** budget is to fund water and sewer fees for the following facilities:
  - Waldorf Volunteer Fire Department
  - Benedict Volunteer Fire Department
  - Charles County Mobile Intense Care Unit
  - Bryans Road Volunteer Fire Department
  - Potomac Heights Volunteer Fire Department
  - La Plata Volunteer Fire Department
  - Charles County Rescue Squad
  - Cobb Island Volunteer Fire Department and EMS

Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
26 - Fire And Rescue	$15,737,029	$16,798,300	$16,798,300	$17,806,400	$1,008,100	6%
REVENUES TOTAL	**$15,737,029**	**$16,798,300**	**$16,798,300**	**$17,806,400**	**$1,008,100**	**6%**

FY2026 Adopted Budget - All Funds: $17,838,400



General Government

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Central Services
Division/Program: Fringe Benefits
Program Administrator: Alexis Blackwell, Director of Human Resources

Division Description

This division accounts for costs associated with retiree health premiums and unexpected health claims. The County offers retirees health benefits based on age and years of service.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Fringe Benefits	$5,120,623	$5,761,600	$5,761,600	$6,300,000	$538,400	9%
OtherServices&Chrgs	$12,950	$25,000	$25,000	$25,000	$0	0%
EXPENDITURES TOTAL	**$5,133,573**	**$5,786,600**	**$5,786,600**	**$6,325,000**	**$538,400**	**9%**

Changes and Useful Information

- **Fringe Benefits** (Retiree Health Benefits) were adjusted to reflect an increase in the number of participants, as well as the cost of health benefits for retirees.

General Government

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Central Services
Division/Program: Administration
Program Administrator: Danielle Mitchell, Acting Deputy County Administrator/John McConnell, Chief of Central Services
Website: https://www.charlescountymd.gov/Home/Components/ServiceDirectory/ServiceDirectory/57/242

Division Description

The ADMINISTRATION division is responsible for the safety and security of persons, equipment and facilities on all county government property, as well as risk management and central mail duties. The work involves inspecting county property and buildings for security and making necessary recommendations for improvements in security. It also involves physical protection responsibilities which include asset protection, workplace violence prevention, access control systems, video surveillance, and other security-related issues. The division is also responsible for compliance with equal opportunity programs including ADA, employee safety issues, CDL drug and alcohol program, OSHA/MOSHA compliance rules, Life Safety Codes, and workers' compensation.

Expenditure Summary

	ACTUAL	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$650,233	$795,500	$803,730	$826,248	$30,748	4%
Fringe Benefits	$128,162	$181,500	$181,500	$184,632	$3,132	2%
Supplies	$21,031	$9,900	$20,100	$9,900	$0	0%
OtherServices&Chrgs	$1,485,116	$1,743,600	$1,746,000	$1,893,200	$149,600	9%
Capital Outlay	$20,224	$50,100	$35,950	$50,100	$0	0%
Debt Service	$18,916	–	–	$0	$0	–
EXPENDITURES TOTAL	**$2,323,683**	**$2,780,600**	**$2,787,280**	**$2,964,080**	**$183,480**	**7%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- **Other Services and Charges** include increases for supplies, medical expenses, and insurance; also included is a decrease due to a FY2025 one-time expense for additional security personnel.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Central Services	A120	1	1	1	1	1
Risk Manager	A116	1	1	1	1	1
Security Operations Manager	A116	1	1	1	1	1
Safety and Training officer	A115	1	1	1	1	1
Building Security Officer	A114	0	1	2	2	2
Workers Compensation Specialist	A113	1	1	1	1	1
Mail Clerk/Admin Associate	A106	1	1	1	1	1
Part Time	-	2.77	2.77	2.77	2.77	2.77
		8.77	**9.77**	**10.77**	**10.77**	**10.77**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	8.8	9.8	10.8	10.8	10.8
	8.8	**9.8**	**10.8**	**10.8**	**10.8**

Objectives

- Minimize the number of work-related accidents/incidents by thoroughly conducting investigations of accidents, inspection of facilities, and providing safety training to the county work force.
- Purchase insurance coverage at the lowest possible premiums while minimizing Charles County's liability exposure and protecting county assets/property.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Safety Inspections (Facility Related)	25	33	3	45	30
Work Related Injuries (Includes Sheriff's Office)	281	232	247	130	250
Average Cost of Insurance Coverage					
Per Vehicle for Vehicle Damage	$211	$226	$233	$288	$290
Per Vehicle for Vehicle Liability	$156	$150	$201	$279	$280
Average Cost of Property Coverage					
Per $1 Million Worth of County Assets	$1,111	$1,241	$1,591	$1,625	$1,790
Number of Property Damage Claims	2	1	0	1	1
Percent of Claims Paid to Premiums	4%	19%	0%	6%	15%

General Government

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Central Services
Division/Program: Central Services
Program Administrator: Jacob Dyer, Director of Fiscal and Administrative Services

Division Description

This budget is used to account for the general administrative costs of county government which includes funding for community promotions, bank expenses, collective bargaining, State Department of Assessment and Taxation (SDAT), Other Post-Employment Benefits (OPEB), and other general miscellaneous needs.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$348,663	$110,000	$985,000	$382,100	$272,100	247%
Fringe Benefits	-$381,756	$70,000	$70,000	$55,000	-$15,000	-21%
OtherServices&Chrgs	$1,005,234	$1,178,500	$1,926,580	$1,659,400	$480,900	41%
Agency Funding	$6,780,107	$7,662,600	$8,165,930	$10,265,300	$2,602,700	34%
Transfers Out	$0	–	$35,000	$0	$0	–
EXPENDITURES TOTAL	**$7,752,249**	**$9,021,100**	**$11,182,510**	**$12,361,800**	**$3,340,700**	**37%**

Changes and Useful Information

- The **Personal Services** budget is for services performed by the Capital Project Management Department that are not specifically tied to a capital project and that benefit the General Fund.
- The **Fringe Benefits** budget is for unemployment insurance. FY2024 included the use of employee health rate stabilization funds.
- Increases in **Other Services and Charges** include funding to support language services for the county and:
  - Budget for one-time studies.
  - The county's share of the local State Department of Assessments and Taxation (SDAT) office, which has increased due to state budget cuts being passed down to counties.
  - Other Post-Employment Benefits (OPEB) per the strategic financial plan over a period of years.
- The **Agency Funding** budget is for anticipated costs based on the strategic financial plan of funding OPEB over a period of years.

Election Board

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Department: Election Board
Division/Program: Election Board
Program Administrator: Tracy Dickerson, Election Director
Mailing Address: PO Box 908, La Plata MD 20646
Physical Address: 201 East Charles Street, La Plata MD 20646
Phone: 301-934-8972 | 301-870-3167 | 800-222-VOTE
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: www.charlescountymd.gov/government/other-agencies/board-of-elections

Outside Agency Description

The Charles County BOARD OF ELECTIONS is responsible for all National, State, and County elections. We furnish the towns, Indian Head and La Plata, certified list of voters and support for the town elections. It has the authority to make all necessary rules and regulations with reference to registration of voters and the conduct of elections. Supervisory authority rests with the State Board of Elections.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$2,300,773	$3,319,200	$3,319,200	$3,389,000	$69,800	2%
EXPENDITURES TOTAL	**$2,300,773**	**$3,319,200**	**$3,319,200**	**$3,389,000**	**$69,800**	**2%**

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$517,453	$421,000	$421,000	$634,000	$213,000	51%
Fringe Benefits	$13,033	$28,200	$28,200	$53,100	$24,900	88%
Supplies	$92,238	$420,000	$419,750	$386,800	-$33,200	-8%
OtherServices&Chrgs	$1,444,290	$2,450,000	$2,450,250	$2,315,100	-$134,900	-6%
Debt Service	$233,759	–	–	$0	$0	–
EXPENDITURES TOTAL	**$2,300,773**	**$3,319,200**	**$3,319,200**	**$3,389,000**	**$69,800**	**2%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** support the election board staff and judges.
- **Supplies** decreased due to lower than anticipated costs for postage and mailing.
- The decrease in **Other Services and Charges** is due to reduced pollbook maintenance costs.

Full-Time Equivalents

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Part Time	1.5	1.5	1.5	1.5	1.5
Deputy Director	1	1	1	1	1
Director	1	1	1	1	1
IT Specialist	1	1	1	1	1
Program Assistant I-II	5	5	5	6	6
Program Manager I	1	1	1	1	1
Regional Manager	0.3	0.3	0.3	0.3	0.3
	10.8	**10.8**	**10.8**	**11.8**	**11.8**

NOTE: These are State employees that are reimbursed by the County. These are **NOT** County employees.

Performance Measures

	Presidential Election	Presidential Election	Gubernatorial Election	Gubernatorial Election	Presidential Election	Presidential Election
Performance Measures	**2020 Primary***	**2020 General**	**2022 Primary***	**2022 General**	**2024 Primary***	**2025 General**
Total Registered Voters	95,342	118,747	120,311	121,087	123,438	125,108
Percent Democratic Votes	74.3%	61.3%	61.4%	61.7%	60.5%	59.9%
Percent Republican Votes	25.7%	20.3%	19.4%	19.1%	18.6%	18.7%
Percent Green Votes	-	-	-	-	-	9.6%
Percent Working Class Votes	-	-	-	-	-	7.2%
Percent Decline	0.0%	17.2%	19.2%	19.2%	20.9%	-
Total Voting Percentage						
Democratic	37.1%	48.0%	26.8%	68.6%	69.1	62.2%
Republicans	8.6%	16.6%	23.9%	29.0%	25.7	20.2%
Greens	-	-	-	-	-	7.7%
Working Class	-	-	-	-	-	4.4%
Declines	0.0%	10.8%	6.3%	2.4%	5.3%	17.4%

*Charles County only has a non-partisan primary ballot in a gubernatorial primary

General Government

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Department: Orphans' Court
Division/Program: Orphans' Court
Program Administrator: Honorable Darlene Breck, Chief Judge
Mailing Address: P.O. Box 3080, La Plata MD 20646
Physical Address: 200 Charles Street, La Plata MD 20646
Phone: 301-932-3345
Website: https://www.mdcourts.gov/orphanscourt

Outside Agency Description

The **Court of Orphans** was once considered one of the most vital legal protections available to citizens in the early free cities of Europe. This court system, along with its name and function, was brought to America by the early settlers of colonies such as Maryland, Pennsylvania, Delaware, Virginia, and New Jersey. To ensure residents in these colonies received comparable legal protections, the concept was incorporated into early American law. Over time, the name was evolved into what is now known as the ORPHANS' COURT. Originally, the court focused on overseeing the estates of minors (children who had lost one or both parents). However, its scope expanded to include handling the estates of all people who have died.

The fundamental purpose of the Orphans' Court was to create a single court with full authority to handle all parts of the probate process. This included proving wills, granting legal authority to estate representatives, overseeing the person in charge of the estate (the fiduciary), and ensuring proper distribution of estate assets. The concept and structure of the court were not only retained from earlier legal traditions, but were also solidified in the 1776 Constitution.

Maryland has preserved the core structure and intent of the Orphans' Court, even as the state's inheritance laws have evolved into a comprehensive legal framework known as the *Estates and Trusts Article* of the Annotated Code of Maryland. The Orphans' Court continues to handle routine estate matters, resolve disputes, and review requests related to fiduciary commissions, attorney's fees, and funeral expenses, playing a critical role in the probate process.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$39,500	$39,500	$39,500	$39,652	$152	0%
Fringe Benefits	$14,364	$14,100	$14,100	$13,666	-$434	-3%
Supplies	$2,495	$3,600	$3,600	$600	-$3,000	-83%
OtherServices&Chrgs	$9,160	$13,300	$13,300	$13,800	$500	4%
EXPENDITURES TOTAL	**$65,518**	**$70,500**	**$70,500**	**$67,718**	**-$2,782**	**-4%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of the FY2025 approved salary increases and funding for FY2026 salary increases.
- The net decrease in **Supplies** and **Other Services and Charges** is due to the removal of one-time funding in FY2025 for equipment.

Full-Time Equivalents

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Orphans Court Chief Judge	1	1	1	1	1
Orphans Court Judge	2	2	2	2	2
	3	**3**	**3**	**3**	**3**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	3	3	3	3	3
	3	**3**	**3**	**3**	**3**

Objectives

- The Orphans' Court is responsible for ensuring that estate matters are resolved in a timely and cost-effective manner, in accordance with the Estates and Trusts Article of the Annotated Code of Maryland.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	FY2022	FY2023	FY2024	FY2025	FY2026
Hearings	101	172	175	185	200
Petitions Granted	1,214	1,484	1,256	1,300	1,325

Criminal Justice

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Department: Other Criminal Justice
Division/Program: Other Criminal Justice

Outside Agency Description

This funding is to support the Police Accountability Board. The Board is charged with receiving complaints of police misconduct, holding quarterly meetings with heads of law enforcement, identifying trends in the disciplinary process and recommending changes to improve police accountability. In addition, this Board reviews outcomes of disciplinary matters and appoints members to the Administrative Charging Committee and Trial Board. The Administrative Charging Committee considers complaints of police misconduct involving members of the public and determine whether the law enforcement office complained of should be administratively charged for misconduct. The Committee must issue written opinions describing their findings, determinations, and recommendations, if any, for discipline related to police misconduct involving a member of the public. Funding to support pretrial services is also included.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$203,509	$439,300	$474,340	$499,300	$60,000	14%
EXPENDITURES TOTAL	**$203,509**	**$439,300**	**$474,340**	**$499,300**	**$60,000**	**14%**

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$20,625	$40,700	$40,700	$40,700	$0	0%
Fringe Benefits	$1,598	$3,300	$3,300	$3,300	$0	0%
Supplies	$2,827	–	–	$7,500	$7,500	–
OtherServices&Chrgs	$178,459	$395,300	$430,340	$447,800	$52,500	13%
EXPENDITURES TOTAL	**$203,509**	**$439,300**	**$474,340**	**$499,300**	**$60,000**	**14%**

Changes and Useful Information

- $143,900 supports the Police Accountability Board and $355,400 supports pretrial services.
- **Personal Services** and **Fringe Benefits** support the Police Accountability Board and provides stipends for board members.
- The increase in **Supplies** supports the purchase of office supplies, food and meals for Criminal Justice Coordinating Council (CJCC) meetings, training sessions, and public events. It also covers printing costs associated with media campaigns and CJCC sponsored initiatives.
- The increase in **Other Services and Charges** reflects costs associated with consultation services to plan and implement a juvenile justice critical intervention mapping and reporting initiative. It also includes funding to support training expenses and employee educational development opportunities.

Circuit Court Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Department: Circuit Court
Division/Program: Circuit Court, Grand Jury, and Law Library
Program Administrator: Honorable H. James West, County Administrative Judge
Address: 200 Charles Street, La Plata MD 20646
Phone: 301-932-3202 | 301-870-2659
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: https://www.charlescountymd.gov/government/other-agencies/circuit-court

Outside Agency Description

The CIRCUIT COURT is a trial court of general jurisdiction that handles major civil cases and serious criminal matters. It also exercises appellate jurisdiction over the District Court, Orphans Court, and certain administrative agencies. The Circuit Court has full common law and equity powers, jurisdiction in all civil and criminal cases filed in Circuit Court, and all additional powers and jurisdiction conferred by the Constitution and by law, except where, by law, jurisdiction has been limited or conferred upon another tribunal.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$2,233,923	$2,677,500	$2,768,230	$2,840,604	$163,104	6%
05 - Judicial Grants	$1,225,543	$1,829,606	$3,116,598	$1,952,413	$122,807	7%
12 - Public Safety Grants	$5,092	–	–	$0	$0	–
33 - Law Library	$69,141	$81,200	$81,200	$84,200	$3,000	4%
EXPENDITURES TOTAL	**$3,533,699**	**$4,588,306**	**$5,966,028**	**$4,877,217**	**$288,911**	**6%**

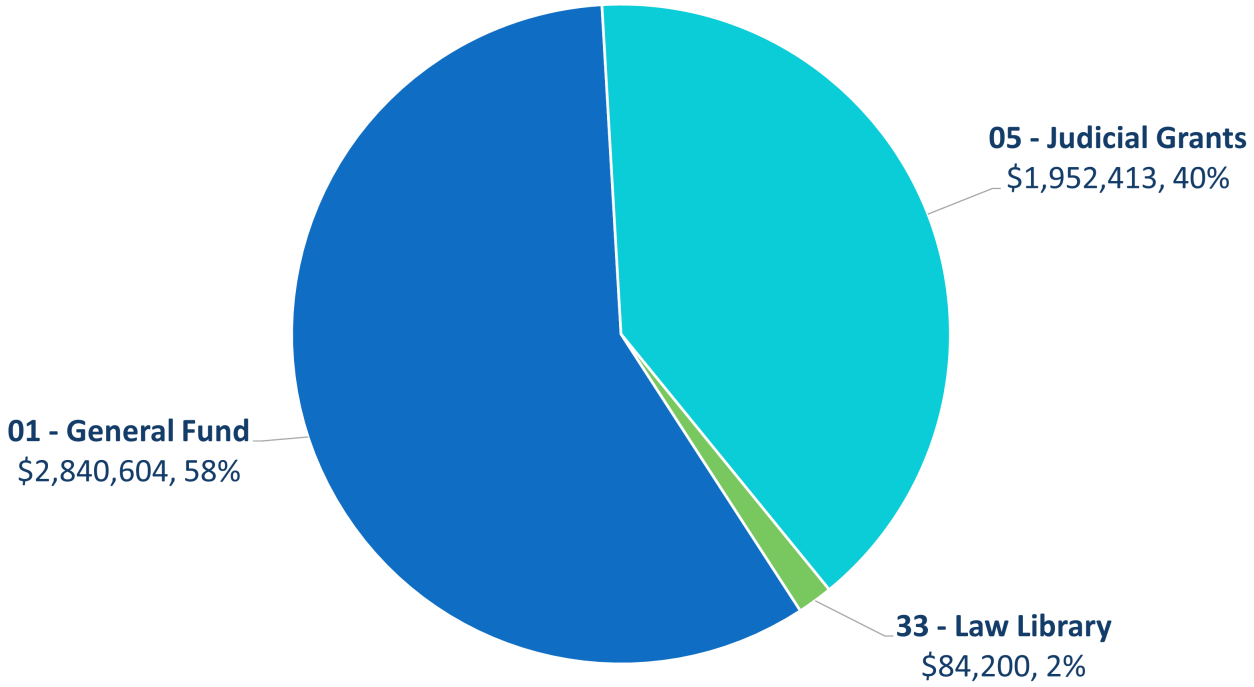
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,839,400	$2,297,398	$2,511,039	$2,424,841	$127,443	6%
Fringe Benefits	$468,813	$790,749	$1,007,817	$671,176	-$119,573	-15%
Supplies	$80,812	$180,278	$241,889	$148,480	-$31,798	-18%
OtherServices&Chrgs	$854,589	$1,137,571	$1,934,564	$1,285,685	$148,114	13%
OperatingContingency	$0	$16,110	$16,110	$153,735	$137,625	854%
Transfers Out	$132,973	$160,200	$160,200	$167,600	$7,400	5%
Capital Outlay	$157,112	$6,000	$94,409	$25,700	$19,700	328%
EXPENDITURES TOTAL	**$3,533,699**	**$4,588,306**	**$5,966,028**	**$4,877,217**	**$288,911**	**6%**

Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$236,829	$263,200	$263,200	$270,200	$7,000	3%
05 - Judicial Grants	$1,225,543	$1,829,606	$3,116,598	$1,952,413	$122,807	7%
12 - Public Safety Grants	$5,092	$0	–	$0	$0	–
33 - Law Library	$78,806	$81,200	$81,200	$84,200	$3,000	4%
REVENUES TOTAL	**$1,546,270**	**$2,174,006**	**$3,460,998**	**$2,306,813**	**$132,807**	**6%**

FY2026 Adopted Budget - All Funds: $4,877,217



Full-Time Equivalents

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Circuit Court	26.7	27.7	27.7	28.7	28.7
Court Researcher	1	1	1	1	1
Family Programs	4	4	4	4	4
	31.7	**32.7**	**32.7**	**33.7**	**33.7**

Objectives

In 2000, the Maryland Judicial Council established case time standards for the state's trial courts, setting guidelines to ensure the timely resolution of cases. The Circuit Court is responsible for efficiently scheduling and managing case dispositions, with the overarching goals of promoting access to justice and improving litigant satisfaction. In June 2017, the courts fully implemented the Maryland Electronic Courts (MDEC) system and adopted Differentiated Case Management (DCM) Plans, developed during a Pilot Project.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Scheduled Hearings	12,507	12,273	13,323	13,375	13,500
Case Type - Percent Concluded within Number of Days					
General Civil - 98% within 548 days	83.7%	88.4%	92.0%	95.0%	95%
Foreclosure Cases - 98% within 730 days	56.4%	78.5%	93.0%	94.0%	92%
Criminal Cases - 98% within 180 days	61.3%	86.7%	87.0%	90.0%	93%
Family Law - 98% within 365 days	87.3%	91.5%	93.0%	98.0%	98%
Family Law (Limited Divorce) - 98% within 730 days	90.6%	100.0%	100.0%	**	**
Juvenile - 98% within 90 days*	98.6%	95.9%	93.0%	96.0%	98%
Child in Need of Assistance (CINA)- Non-Shelter - 100% within 60 days*	100.0%	66.7%	100.0%	100.0%	100%
CINA Shelter - 100% within 30 days	100.0%	100.0%	86.0%	100.0%	100%
Termination of Parental Rights- 100% within 180 days	100.0%	100.0%	100.0%	95.0%	100%

*During portions of FY20 and FY21, during the Pandemic, the Court was closed to the public or observing reduced operations. FY22 performance measures were affected by the Pandemic, intermittent suspensions of jury trials, and social distancing requirements.

**Effective October 1, 2023, Limited Divorce is no longer a case type in Maryland.

Circuit Court

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Circuit Court
Division/Program: Circuit Court, Grand Jury, and Law Library
Program Administrator: Honorable H. James West, County Administrative Judge
Address: 200 Charles Street, La Plata MD 20646
Phone: 301-932-3202 | 301-870-2659
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: https://www.charlescountymd.gov/government/other-agencies/circuit-court

Division Description

Circuit Court: The CIRCUIT COURT is a trial court of general jurisdiction that handles major civil cases and serious criminal matters. It also exercises appellate jurisdiction over the District Court, Orphans Court, and certain administrative agencies. The Circuit Court has full common law and equity powers, jurisdiction in all civil and criminal cases filed in Circuit Court, and all additional powers and jurisdiction conferred by the Constitution and by law, except where, by law, jurisdiction has been limited or conferred upon another tribunal.

Jury Service: The right to a trial by jury is guaranteed by the United States Constitution and the Maryland Declaration of Rights. The current jury system had its beginning in English Law and was part of the civil liberties granted by King John of England on June 15, 1215, and recorded in the document known as the Magna Carta. Jury duty is an opportunity to serve the community and to be an integral part of the court system.

A grand jury is made up of 23 people who receive and hear evidence to determine whether probable cause exists to charge someone with a crime. In a criminal case, a petit jury is made up of 12 individuals who listen to evidence at a trial and determine the guilt or innocence of the person charged with the crime. In a civil trial, a petit jury is made up of 6 individuals who listen to the evidence in dispute at a trial and determine the facts.

Law Library: The Law Library is funded primarily by attorney appearance fees, certain court fines, and bond forfeitures. The Law Library is one of the County's Special Revenue funds. 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.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,497,031	$1,933,364	$2,144,852	$2,041,134	$107,770	6%
Fringe Benefits	$374,873	$622,884	$842,105	$559,934	-$62,950	-10%
Supplies	$78,149	$174,141	$236,402	$143,180	-$30,961	-18%
OtherServices&Chrgs	$747,806	$985,821	$1,782,164	$1,043,013	$57,192	6%
OperatingContingency	$0	$7,470	$7,470	$59,209	$51,739	693%
Transfers Out	$132,973	$160,200	$160,200	$167,600	$7,400	5%
Capital Outlay	$157,112	$6,000	$94,409	$25,700	$19,700	328%
EXPENDITURES TOTAL	**$2,987,944**	**$3,889,880**	**$5,267,602**	**$4,039,770**	**$149,890**	**4%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full-year impact of the FY2025 approved salary increases, funding for FY2026 salary increases, and the approved promotions and departmental reorganization implemented in FY2025.
- The **Supplies** budget reflects a net decrease due to one-time purchases made in FY2025. However, it also includes an increase to support purchasing new judicial bench chairs, reference materials for the addition of a new courtroom, office supplies, food and meals for jury trials, and printing needs.
- The increase in **Other Services and Charges** is primarily attributed to rising costs associated with annual contract services, employee training for continuing education and certification, jury trial expenses, and costs for dues, subscriptions, and postage.
- **Operating Contingency** is to cover any potential expenditure overrun and/or revenue shortfall.
- **Transfers Out** represent the County's local match for the Child Support Grant, as well as local support for the Law Library Program.
- The increase in **Capital Outlay** provides funding for the replacement of furniture and workstations in the Judges' Chambers conference room, the Court Administration office, and the Help Center and Legal Resources office.

Full-Time Equivalents

Position Title	FY2022	FY2023	FY2024	FY2025	FY2026
Circuit Court Administrator	1	1	1	1	1
Director of Court Operations	1	1	1	1	1
Assignment Commissioner	1	1	1	1	1
Criminal Justice Coordinating Council Director	1	1	1	1	1
Help Center & Legal Resources Coordinator	1	1	1	1	1
Drug Court Program Manager	0.2	0.2	0	0	0
Alternative Dispute Resolution Coordinator	1	1	1	1	1
Circuit Court Coordinator (Executive Assistant to Court Administrator)	1	1	1	1	1
Court Reporting Coordinator	1	1	1	1	1
Admin Judge Judicial Administrative Assistant	1	1	1	1	1
Judicial Administrative Assistant	4	4	4	4	4
Senior & Visiting Judge Assignment Coordinator	1	1	1	1	1
Caseflow Program Manager	1	1	1	1	1
Juvenile & Family Law Case Manager	2	2	1.5	1	1
Special Projects Manager	0	0	0	1	1
Assistant Assignment Commissioner	1	1	1	1	1
Assignment Clerk (I -II)	2	3	3	3	3
Part Time	1.7	1.7	1.7	1.7	1.7
Child Support Case Manager	2	2	2	2	2
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 Program Manager	0.8	0.8	1	1	1
Drug Court Case Manager	2	2	2	2	2
Drug Court Assistant Case Manager	1	1	1	1	1
Juvenile & Family Law Case Manager	1	1	1.5	2	2
	31.7	**32.7**	**32.7**	**33.7**	**33.7**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	21.7	22.7	22.7	22.7	22.7
05 - Judicial Grants	5	5	5	6	6
	26.7	**27.7**	**27.7**	**28.7**	**28.7**

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Family Magistrate's Office					
Percent to be Dispositioned for Cases Scheduled	78%	TBD	TBD	95%	95%

*During portions of FY20 and FY21, the Court and the Department of Human Resources were closed to the public or observing reduced operations. Case already scheduled on the docket had to be cancelled or rescheduled. This resulted in reduced FY22 performance measures as the court continued to work through a backlog of cases rescheduled due to the pandemic.

Circuit Court

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Circuit Court
Division/Program: Family Programs
Program Administrator: Honorable H. James West, County Administrative Judge
Address: 200 Charles Street, La Plata MD 20646
Phone: 301-932-3202 | 301-870-2659
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: https://www.charlescountymd.gov/government/other-agencies/circuit-court

Division Description

The following are components of the Circuit Court FAMILY PROGRAMS:

Family Support Services Program (FSSP):
The state-funded Family Support Services Program, operating within the Circuit Court for Charles County, aims to provide an effective approach for the early resolution of family conflict. Recognizing that the adversarial legal process can be particularly challenging for families, the FSSP is designed to expedite family law cases in a way that promotes safety and support for all family members while minimizing the trauma of litigation.

Through court orders, families are given the opportunity to participate in co-parenting education programs and alternative dispute resolution services to help them make informed parenting decisions. The FSSP also offers Fee Waiver Program for individuals unable to afford court-ordered family services. Additionally, funding supports other essential family programs, including the Child Dependency Mediation Program, the Guardianship Mentoring Program, and the Family Law Self-Help Center. these services provide critical support to children and families throughout Charles County.

Family Recover Court (FRC):
As one of only five family drug courts in the State of Maryland, the Charles County Family Recovery Court (FRC), in collaboration with the Substance Abuse and Mental Health Services Administration (SAMHSA), addresses the intersection of substance abuse, mental health, and child abuse and/or neglect. Established in 2010, the FRC provides comprehensive services to parents who are unable to care for their children due to substance use disorders.

Most parents entering the program have lost custody or access to their children through either a Child in Need of Assistance (CINA) case or a domestic relations case in the Circuit Court for Charles County.

The FRC is funded by the Maryland Judiciary's Office of Problem-Solving Courts and a federal grant from the U.S. Department of Health & Human Services through SAMHSA. Program participants are required to engage in a range of services designed to support recovery and family reunification.

All participants receive access to substance abuse treatment, which may include:

- Placement in appropriate treatment programs
- Assistance with inpatient treatment, when recommended
- Support for Medication-Assisted Treatment (MAT), if applicable
- Regular and random urinalysis screenings
- Individual, family, and domestic abuse counseling
- Anger management support
- Transportation services
- Educational and vocational training
- GED preparation and employment assistance
- Medical and dental referrals
- Family planning and birth control services
- STI counseling
- Smoking cessation evaluations and programs
- Housing and homelessness support
- Legal and financial assistance
- Child care support

In addition to treatment services, participants must take part in:

- Parenting and life skills classes
- Sober support groups
- Family-oriented activities
- Other training opportunities

The FRC's holistic approach helps parents rebuild their lives and strengthens family connections, contributing to long-term recovery and improved outcomes for children and families in Charles County.

Adult Drug Court:

In FY2023, the Circuit Court received a multi-year Adult Drug Court Discretionary Grant from the U.S. Department of Justice to support the establishment of an Adult Drug Court program aligned with the best practice standards set by the National Association of Drug Court Professionals (NADCP). The goals and objectives outlined in the grant agreement are designed to ensure participants have access to appropriate treatment services, connections to supportive ancillary resources, and interventions aimed at reducing the likelihood of recidivism.

Court Researcher:

The Charles County Circuit Court is one of seven jurisdictions in Maryland invited to apply for the Maryland Judiciary's Research and Analysis Trial Court Researcher Grant. This grant provides funding for the personnel costs of a Court Researcher—formally titled Court Statistics Analyst—as well as select associated operating expenses.

In support of advancing public access to justice and fostering data-driven decision-making, the Court Statistics Analyst is responsible for collecting state and regional data, conducting in-depth analyses, and compiling findings. These efforts are used to evaluate the performance of various court programs and assess public satisfaction with the court's services.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$266,406	$283,813	$285,966	$304,929	$21,116	7%
Fringe Benefits	$75,045	$131,820	$129,667	$91,691	-$40,129	-30%
Supplies	$2,663	$6,137	$5,487	$4,500	-$1,637	-27%
OtherServices&Chrgs	$106,783	$149,800	$150,450	$240,880	$91,080	61%
OperatingContingency	$0	–	–	$68,513	$68,513	–
EXPENDITURES TOTAL	**$450,897**	**$571,570**	**$571,570**	**$710,513**	**$138,943**	**24%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full-year impact of the FY2025 approved salary increases and funding for FY2026 salary increases.
- The **Supplies** budget reflects a net decrease due to one-time purchases made in FY2025. However, it also includes targeted increases to support reference materials, office supplies, and printing needs.
- The increase in **Other Services and Charges** is primarily attributed to rising costs associated with annual contract services, employee training for continuing education and certification, and costs for dues, subscriptions, and postage.
- **Operating Contingency** is to cover any potential expenditure overruns and/or revenue shortfalls.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Family Programs	A118	1	1	1	1	1
Guardianship Monitor	A111	1	1	1	1	1
Family Law Administrative Spec	A110	1	1	1	1	1
Juvenile and Family Law Case Manager	A110	1	1	1	1	1
		4	**4**	**4**	**4**	**4**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
05 - Judicial Grants	4	4	4	4	4
	4	**4**	**4**	**4**	**4**

Circuit Court

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Circuit Court
Division/Program: Court Researcher
Program Administrator: Honorable H. James West, County Administrative Judge
Address: 200 Charles Street, La Plata MD 20646
Phone: 301-932-3202 | 301-870-2659
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: https://www.charlescountymd.gov/government/other-agencies/circuit-court

Division Description

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.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$75,963	$80,221	$80,221	$78,778	-$1,443	-2%
Fringe Benefits	$18,896	$36,045	$36,045	$19,551	-$16,494	-46%
Supplies	$0	–	–	$800	$800	–
OtherServices&Chrgs	$0	$1,950	$1,950	$1,792	-$158	-8%
OperatingContingency	$0	$8,640	$8,640	$26,013	$17,373	201%
EXPENDITURES TOTAL	**$94,859**	**$126,856**	**$126,856**	**$126,934**	**$78**	**0%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full-year impact of the FY2025 approved salary increases and funding for FY2026 salary increases.
- The **Supplies** budget shows an increase to support reference materials.
- **Other Services and Charges** reflects a net decrease with annual contract services.
- **Operating Contingency** is to cover any potential expenditure overruns and/or revenue shortfalls.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Court Statistics Analyst	A114	1	1	1	1	1
		1	**1**	**1**	**1**	**1**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
05 - Judicial Grants	1	1	1	1	1
	1	**1**	**1**	**1**	**1**

State's Attorney's Office

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Department: State's Attorney's Office
Division/Program: Criminal Justice
Program Administrator: Tony Covington, State's Attorney
Mailing Address: PO Box 3065, La Plata MD 20646
Physical Address: 200 Charles Street, La Plata MD 20646
Phone: 301-932-3350 | 301-870-3413
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: http://ccsao.us/

Outside Agency Description

The STATE'S ATTORNEY'S OFFICE (SAO) legally represents the government in criminal cases. The State's Attorney's Office is responsible for the enforcement of State criminal laws within the geographical borders of the County. Cases presented by the SAO in District Court include misdemeanors (e.g., assault, malicious destruction, theft, controlled dangerous substance offenses) and jailable traffic offences (e.g., drunk driving and fleeing and eluding). The SAO presents juvenile cases in the Circuit Court sitting as a juvenile court. Felonies (e.g., murder, robbery, rape, kidnapping, sexual offenses, breaking and entering, controlled dangerous substances offenses), and all jury trial prayers and appeals from District Court are prosecuted in the Circuit Court by the SAO.

The SAO is designated as the forfeiting agent for drug forfeitures involving personal property (including vehicles and money) and real property. Decisions regarding drug forfeitures involving personal property (including vehicles and money) and real property are made in consultation with the seizing police agency.

The SAO is located in the Charles County Courthouse in La Plata, the County seat. The police consult the SAO for advice during criminal investigations. The SAO apprises victims of the status of criminal prosecution. Prosecutors appear before the five (5) Circuit Court judges and two (2) District Court judges to prosecute crimes. Additionally, they appear before the Master for Domestic Relations for child support matters.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$7,083,935	$7,899,900	$7,922,930	$8,315,118	$415,218	5%
22 - Drug Forfeitures	$50,650	$19,000	$19,000	$19,000	$0	0%
EXPENDITURES TOTAL	**$7,134,586**	**$7,918,900**	**$7,941,930**	**$8,334,118**	**$415,218**	**5%**

Expenditure by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$5,389,128	$5,991,400	$6,014,430	$6,242,306	$250,906	4%
Fringe Benefits	$1,316,923	$1,566,100	$1,566,100	$1,712,812	$146,712	9%
Supplies	$55,183	$60,000	$60,000	$62,600	$2,600	4%
OtherServices&Chrgs	$373,352	$301,400	$301,400	$316,400	$15,000	5%
EXPENDITURES TOTAL	**$7,134,586**	**$7,918,900**	**$7,941,930**	**$8,334,118**	**$415,218**	**5%**

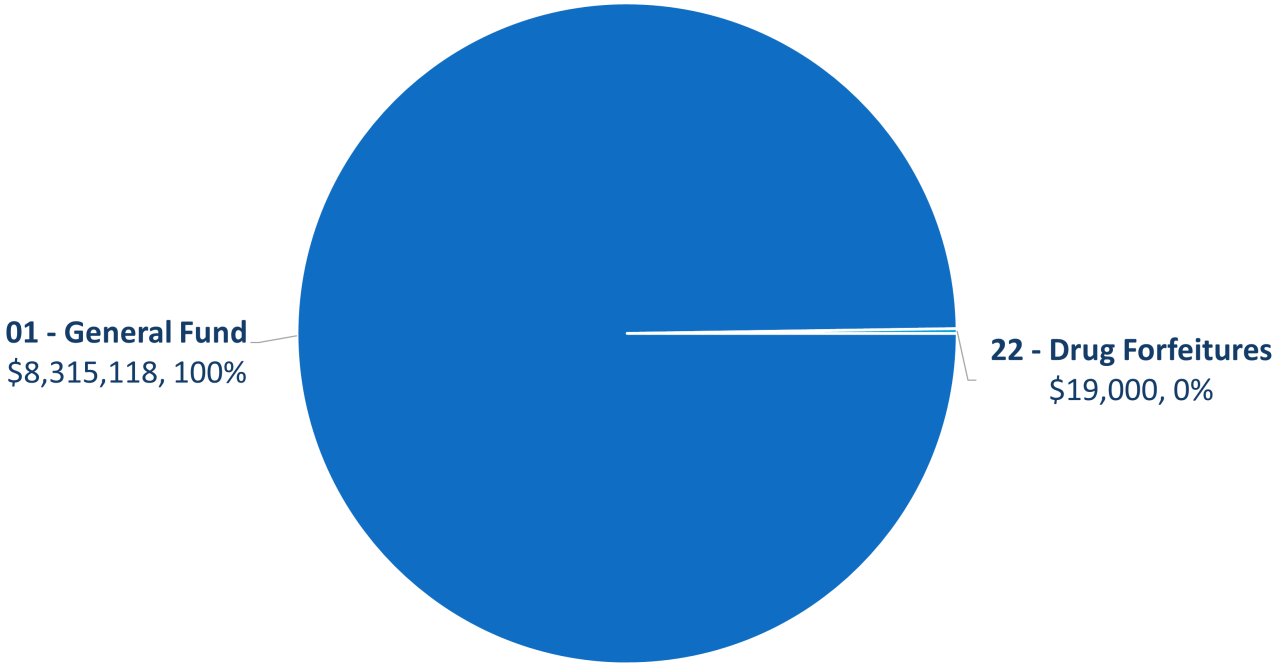
Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full-year impact of FY2025 approved increases and funding for FY2026 salary increases. This includes the full-year impact of the State's Attorney's salary, in accordance with Title 15, Section 409 of the Criminal Procedure Article of the Maryland Annotated Code. In addition funding is provided for the full-year impact of the FY2025 approved positions.
- The increase in the **Supplies** budget aligns with historical actuals and current year trends in office supply usage.
- **Other Services and Charges** increase includes additional funding allocated for investigations, membership dues, and subscriptions.

Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
22 - Drug Forfeitures	$22,914	$19,000	$19,000	$19,000	$0	0%
REVENUES TOTAL	**$22,914**	**$19,000**	**$19,000**	**$19,000**	**$0**	**0%**

FY2026 Adopted Budget - All Funds: $8,334,118



Full-Time Equivalents

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Criminal Justice	57.4	60.4	60.4	63.4	63.4
Undefined	0	3	4	7	7
	57.4	**63.4**	**64.4**	**70.4**	**70.4**

Fiscal and Administrative Services Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

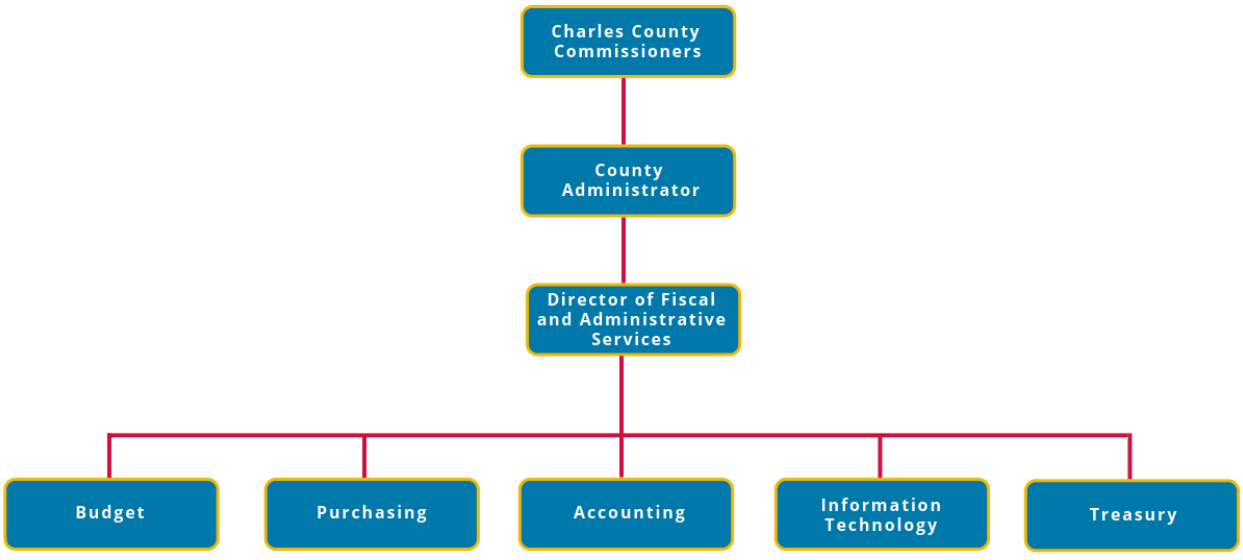
Jacob Dyer, Director of Fiscal and Administrative Services
Address: 200 Baltimore Street, La Plata MD 20646
Phone: 301-645-0570 | 301-870-2542
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: http://www.charlescountymd.gov/government/departments/fiscal-and-administrative-services

Department Description

Welcome to the Department of FISCAL AND ADMINISTRATIVE SERVICES. Our department is responsible for the financial and technological administration of the county. The county's mission is to provide our citizens with the highest quality of service. Our goal is to effectively and efficiently manage the fiscal operations within the county government, based upon sound, comprehensive, short-term and long-term fiscal policies. The long-standing principles and practices of the Charles County Government have been the hallmark of our solid financial planning and management.

Each year, our government issues long-term bonds to help finance our infrastructure. Before the bonds are issued, the county receives a credit rating from three national agencies: Moody's, Fitch, and S&P Global Ratings (formally Standard & Poor's). These agencies examine the health and stability of the county by reviewing our budget management, external audits, financial management and economic development. The county receives an AAA rating from Fitch, an AAA rating from S&P, and an Aaa rating from Moody's, reflecting the confidence these agencies have in Charles County to pay its debt.

Our budget books and Annual Comprehensive Financial Reports (ACFR) have received national awards for their excellence in reporting. They can be excellent reference materials for anyone wishing to know about the local finances of the County.



Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$9,806,679	$12,128,900	$12,168,170	$13,188,881	$1,059,981	9%
30 - Water and Sewer Operation	$1,258,730	$1,483,200	$1,514,410	$1,496,655	$13,455	1%
48 - Cable Franchise Fund	$2,077,953	$2,072,400	$2,075,400	$1,452,909	-$619,491	-30%
EXPENDITURES TOTAL	**$13,143,363**	**$15,684,500**	**$15,757,980**	**$16,138,445**	**$453,945**	**3%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Administration	$197,719	$433,900	$318,500	$527,187	$93,287	21%
Budget	$443,125	$662,900	$548,990	$676,817	$13,917	2%
Information Technology	$7,894,569	$9,346,400	$9,592,180	$9,288,354	-$58,046	-1%
Purchasing	$445,042	$484,300	$488,000	$591,180	$106,880	22%
Treasury	$1,462,782	$1,681,100	$1,694,480	$1,748,816	$67,716	4%
Accounting	$2,700,125	$3,075,900	$3,115,830	$3,306,091	$230,191	7%
EXPENDITURES TOTAL	**$13,143,363**	**$15,684,500**	**$15,757,980**	**$16,138,445**	**$453,945**	**3%**

Expenditures by Category

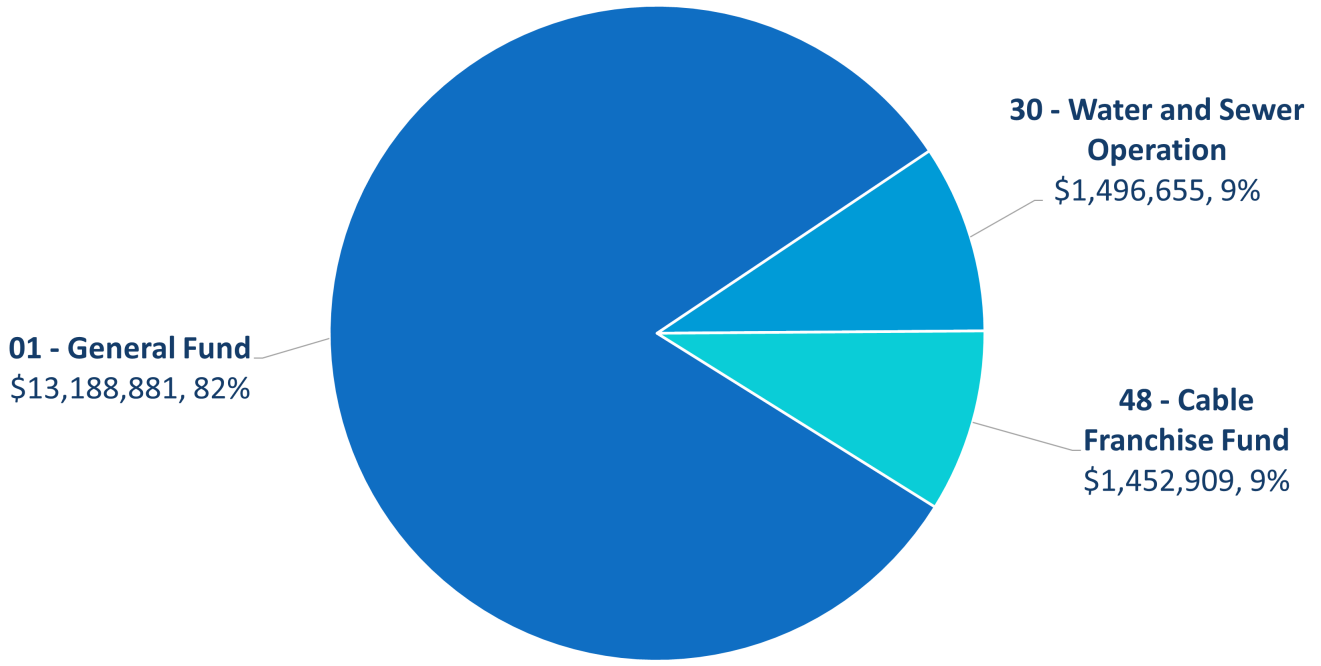
	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$5,336,904	$6,370,900	$6,222,110	$6,811,828	$440,928	7%
Fringe Benefits	$1,819,556	$2,235,700	$2,219,900	$2,487,882	$252,182	11%
Supplies	$171,978	$138,400	$182,810	$144,000	$5,600	4%
OtherServices&Chrgs	$4,609,676	$6,229,000	$6,389,160	$6,261,300	$32,300	1%
Agency Funding	$591,212	$362,300	$365,300	$0	-$362,300	-100%
OperatingContingency	$0	$98,800	$98,800	$145,935	$47,135	48%
Transfers Out	$300,000	$100,000	$100,000	$0	-$100,000	-100%
Capital Outlay	$314,037	$88,000	$118,500	$226,000	$138,000	157%
Depreciation Expense	$0	$53,500	$53,500	$53,500	$0	0%
Debt Service	$0	$7,900	$7,900	$8,000	$100	1%
EXPENDITURES TOTAL	**$13,143,363**	**$15,684,500**	**$15,757,980**	**$16,138,445**	**$453,945**	**3%**

Revenues by Fund

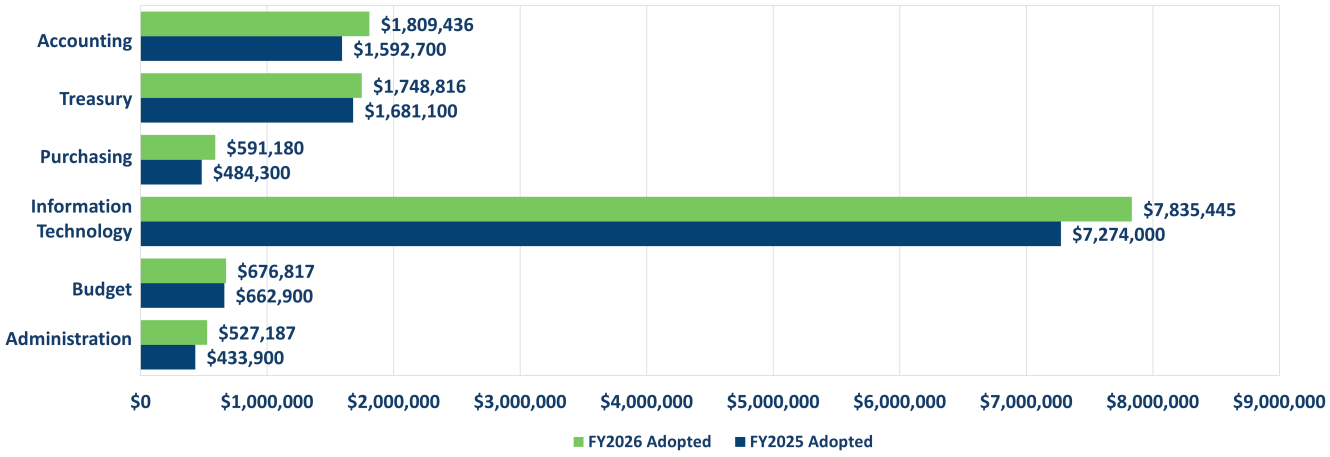
	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$584,806	$368,900	$368,900	$412,500	$43,600	12%
30 - Water and Sewer Operation	$2,149,949	$2,304,900	$4,664,150	$2,423,300	$118,400	5%
48 - Cable Franchise Fund	$0	$362,300	$365,300	$60,000	-$302,300	-83%
50 - SW-Watershed Protection	$0	$0	$234,000	$0	$0	–
REVENUES TOTAL	**$2,734,755**	**$3,036,100**	**$5,632,350**	**$2,895,800**	**-$140,300**	**-5%**

Note: The Water and Sewer revenues listed under Fiscal and Administrative Services Department (DFAS) cover both the DFAS Billing Division and the Department of Public Works - Utilities Meter Reading Division.

FY2026 Adopted Department Budget - All Funds: $16,138,445



General Fund



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Accounting	22.5	22.8	24.1	25	27.7
Administration	2.2	2.2	1.9	2.9	2.9
Budget	6.6	7.6	7.6	7.5	7.5
Information Technology	28.5	28.5	30.4	32.5	32.1
Purchasing	7	7	7	7	8
Treasury	13.5	13.5	14.5	14.5	14.5
	80.3	**81.6**	**85.5**	**89.4**	**92.7**

Fiscal and Administrative Services

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Fiscal and Administrative Services
Division/Program: Administration
Program Administrator: Jacob Dyer, Director of Fiscal and Administrative Services
Website: http://www.charlescountymd.gov/government/departments/fiscal-and-administrative-services

Division Description

The ADMINISTRATION division of Fiscal and Administrative Services supervises the Accounting, Budget, Information Technology, Purchasing and Treasury divisions of Charles County Government. The director serves as a committee member in the administration and management of various employee benefit plans on behalf of the County's public safety and general employees.

Additionally, the Administration Division is responsible for securing major equipment through lease purchase financing and is responsible for the planning and issuance of long-term debt for all bond financed capital projects. This division maintains professional relationships with the county's bond rating agencies, financial advisors, banking institutions, and bond counsel. The director serves as financial advisor to the Board of County Commissioners and County Administrator.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$161,580	$330,300	$223,530	$423,895	$93,595	28%
Fringe Benefits	$34,138	$91,000	$83,600	$98,592	$7,592	8%
Supplies	$1,549	$10,900	$9,670	$2,900	-$8,000	-73%
OtherServices&Chrgs	$452	$1,700	$1,700	$1,800	$100	6%
EXPENDITURES TOTAL	**$197,719**	**$433,900**	**$318,500**	**$527,187**	**$93,287**	**22%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases. Also includes the full year impact of the FY2025 approved Deputy Director position.
- **Supplies** decrease is removal of one-time costs related to a FY2025 new position.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Fiscal and Administrative Services	A123	1	1	1	1	1
Deputy Director of Fiscal and Administrative Services	A122	0	0	0	1	1
Fiscal and Administration Coordinator	A113	0.5	0.5	0.5	0.5	0.5
Part Time	-	0.67	0.67	0.42	0.42	0.42
		2.17	**2.17**	**1.92**	**2.92**	**2.92**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	2.2	2.2	1.9	2.9	2.9
	2.2	**2.2**	**1.9**	**2.9**	**2.9**

Fiscal and Administrative Services

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Fiscal and Administrative Services
Division/Program: Budget
Program Administrator: Samantha Chiriaco, Chief of Budget
Website: http://www.charlescountymd.gov/budgetprocess

Division Description

The functions of the BUDGET division are to:

1. Coordinate, compile and review all departmental and agency requests,
2. Compile and recommend revenue estimates for all funds,
3. Prepare five-year plan forecasts,
4. Analyze and recommend various tax and user fee rates based on requested, proposed, and approved operating budgets,
5. Prepare monthly management reports to include income statements, year-end revenue and expense estimates, and changes in fund balance for all major funds,
6. Coordinate the official Offering Statement associated with new bond issues,
7. Prepare special financial reports for bond rating agency presentations,
8. Assist the Director with overall debt management of the county,
9. Monitor all budgets throughout the year,
10. Prepare quarterly capital project financial status reports,
11. Provide general financial support to departments and the general public,
12. Administer budget position control system, and
13. Coordinate and administer grant financial information including review of grant applications, preparing quarterly and annual financial reports, coordinating preparation of annual cost allocation plan, and compilation of federal grant information for completion of the A-133 single audit.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$287,266	$479,200	$371,790	$475,951	-$3,249	-1%
Fringe Benefits	$150,016	$174,600	$166,200	$191,666	$17,066	10%
Supplies	$2,179	$2,700	$2,700	$2,800	$100	4%
OtherServices&Chrgs	$3,664	$6,400	$8,300	$6,400	$0	0%
EXPENDITURES TOTAL	**$443,125**	**$662,900**	**$548,990**	**$676,817**	**$13,917**	**2%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Budget	A121	1	1	1	1	1
Assistant Chief of Budget	A117	1	1	1	1	1
Budget Analyst II	A114	1	2	2	2	2
Budget Analyst I	A113	3	3	3	3	3
Fiscal and Administration Coordinator	A113	0.5	0.5	0.5	0.5	0.5
		6.5	**7.5**	**7.5**	**7.5**	**7.5**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	4.5	5.5	5.5	5.5	5.5
02 - Capital Projects	2.1	2.1	2.1	2	2
	6.6	**7.6**	**7.6**	**7.5**	**7.5**

Objectives

- The ability to estimate revenues and expenditures is advantageous to the county, as it allows for fiscal decisions to be made with confidence. Revenue and expenditure estimates prepared in December are compared to the year-end actual results to measure the accuracy of the division's estimates.
- The county has adopted a strict, but flexible, policy regulating transfer of budget funds between line items and programs. Significant transfer requests require approval at the County Administrator or Commissioner level. The budget policy allows for a continuous flow of operating costs, while maintaining a desired degree of control.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Accuracy Rate of Mid-Year Operating Revenue and Expense Estimates					
General Fund Revenue	94.5%	97.1%	97.0%	96.0%	97.0%
General Fund Expense	98.3%	98.4%	98.7%	98.7%	98.7%
Water and Sewer Revenue	96.8%	94.4%	93.0%	96.1%	93.0%
Water and Sewer Expense	88.3%	87.4%	87.3%	92.8%	87.3%
Landfill Revenue	92.3%	97.5%	97.1%	95.2%	97.1%
Landfill Expense	90.0%	98.2%	96.4%	92.9%	96.4%
Cable Revenue	98.5%	97.9%	99.8%	97.7%	99.8%
Cable Expense	83.3%	96.3%	78.2%	80.8%	78.2%
Environmental Service Fund Revenue	99.3%	93.2%	96.2%	99.9%	96.2%
Environmental Service Fund Expense	94.4%	98.6%	96.3%	93.2%	96.3%
Watershed Revenue	97.3%	97.0%	98.9%	99.8%	98.9%
Watershed Expense	92.6%	92.3%	93.5%	99.4%	93.5%
Average number of days for approval of budget transfer requests	3.07	3.86	3.98	4.00	4.00

*FY25 Projected is based on current year end estimates.
**FY26 Estimated assumes we maintain our historical average ability to estimate revenues and expenditures.

Fiscal and Administrative Services

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Fiscal and Administrative Services
Division/Program: Information Technology
Program Administrator: Bill Kidwell, Chief Information Officer
Website: www.charlescountymd.gov/government/departments/fiscal-and-administrative-services/information-technology-division

Division Description

The INFORMATION TECHNOLOGY (IT) division's primary responsibilities are the acquisition, design, development, maintenance and enhancement of technology infrastructure, applications and telecommunications in support of county government operations and services to Charles County citizens. The division is divided into four areas: Applications, Network Services, Security, and Project Management.

The Applications area manages the county's enterprise software system, various internally developed and vendor acquired business applications, the county's internet and intranet sites, and Geographic Information Systems (GIS) applications.

The Network Services area is responsible for the county's network infrastructure, which includes multiple Local Area Networks (LANs) connected via the county's Wide Area Network (WAN), all county computers, desktops and network print services, county telecommunications, which includes Internet Protocol (IP) phones and mobile devices, the IP camera and video conferencing networks, various desktop applications, including the enterprise e-mail system, and Charles County Government Television (CCGTV) support.

The Security area is responsible for developing and implementing county-wide security policies and programs to protect the county's networks, systems and data from attacks. Also responsible for detecting, identifying, and controlling cyber incidents.

The IT Help Desk area is responsible for ensuring that all county users are able to utilize the tools provided by each of the areas above. The IT Help Desk has its finger on the pulse of the county's user community and plays an integral role in IT decisions related to technology rollouts, upgrades and support.

The Project Management area monitors major IT projects, as well as projects which impact multiple IT areas. This area also ensures that IT best practices are being followed and documented in applicable policies and/or procedures.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$2,032,451	$2,478,700	$2,488,700	$2,532,511	$53,811	2%
Fringe Benefits	$651,024	$816,300	$816,300	$899,769	$83,469	10%
Supplies	$82,938	$41,600	$67,510	$37,800	-$3,800	-9%
OtherServices&Chrgs	$3,922,906	$5,307,200	$5,483,570	$5,423,100	$115,900	2%
Agency Funding	$591,212	$362,300	$365,300	$0	-$362,300	-100%
OperatingContingency	$0	$98,800	$98,800	$115,674	$16,874	17%
Transfers Out	$300,000	$100,000	$100,000	$0	-$100,000	-100%
Capital Outlay	$314,037	$88,000	$118,500	$226,000	$138,000	157%
Depreciation Expense	$0	$53,500	$53,500	$53,500	$0	0%
EXPENDITURES TOTAL	**$7,894,569**	**$9,346,400**	**$9,592,180**	**$9,288,354**	**-$58,046**	**-1%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- **Supplies** decrease is due to the removal of one-time camera replacement costs in FY2025.
- Changes to **Other Services and Charges** is the net result of increases to support the IT division's needs along with other departments needs which include:
  - Software and upgrades for a more modern IP security video software
  - Software and upgrades for ArcGIS licenses re-negotiations
  - Software and upgrades for a more modern asset inventory system
- The **Agency Funding** decrease is due to the removal of a one-time cost for Board of Education TV production equipment in FY2025.
- **Operating Contingency** is to cover any potential expenditure overruns and/or revenue shortfalls.
- **Transfers Out** in previous fiscal years represented funding provided from the Cable Fund to the General Fund to help support operations. This has been phased out by the County's strategic plan to rely less on Cable Fund revenues for General Fund support.
- **The Capital Outlay** increase is for equipment replacements that include a new network switch and replacement HVAC units for datacenters located at the Mattawomen Wastewater Treatment Plant. The data center is utilized by both Utilities and General Government operations which is why the expense is in IT's budget.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief Information Officer	A121	1	1	1	1	1
Applications Manager	A119	1	1	1	1	1
Broadband and Cable Manager	A118	1	1	1	1	1
Information Security officer	A118	1	1	1	1	1
Network Manager	A118	1	1	1	1	1
IT Security Analyst	A117	1	1	1	1	1
Operational Technology Security Analyst	A117	0	0	0	1	1
Technical Support Manager	A117	1	1	1	1	1
GIS Systems Analyst II	A116	1	1	1	1	1
IT Project Manager	A116	1	1	1	1	1
Network Specialist III	A116	4	4	4	4	4
Systems Analyst II	A116	4	4	4	4	4
Wan Coordinator	A116	1	1	1	1	1
Web Developer	A116	1	1	1	1	1
IT Licensing and Inventory Specialist	A115	0	1	1	1	1
Network Specialist II	A115	1	1	1	1	1
Systems Analyst I	A115	2	2	3	3	3
Telecommunication Specialist	A115	1	1	1	1	1
Technical Support Specialist II	A114	3	3	4	4	4
Information Technology Support Specialist	A111	1	1	1	1	1
Part Time	-	1.53	0.53	0.38	1.53	1.1
		28.53	**28.53**	**30.38**	**32.53**	**32.1**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	23.4	23.4	25.6	29.2	28.8
48 - Cable Franchise Fund	5.1	5.1	4.8	3.3	3.3
	28.5	**28.5**	**30.4**	**32.5**	**32.1**

Objectives

- Provide technical support and assistance with computer related requests.
- Resolve IT help desk calls in a timely manner for users of Charles County technology tools.
- Operate, maintain and enhance the information technology network infrastructure.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Users Provided Technical Support and Assistance with Computer Related Requests	1,057	1,118	1,140	1,160	1,274
Devices supported (PCs/Laptops/Printers/IP Cameras)	2,079	2,183	2,275	2,588	2,720
Percent of Help Desk Calls Resolved within Four (4) Hours	98.0%	95.0%	95.0%	98.0%	98.0%

Fiscal and Administrative Services

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Fiscal and Administrative Services
Division/Program: Purchasing
Program Administrator: Shanna Reese, Chief of Purchasing
Website: https://www.charlescountymd.gov/business/procurement-bid-opportunities

Division Description

PURCHASING is responsible for conducting formal procurement of commodities, equipment, services, and construction; oversight of non-formal procurement conducted by departments over which the County Commissioners exercise expenditure control; and disposal of surplus property.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$261,457	$274,400	$278,100	$342,353	$67,953	25%
Fringe Benefits	$178,954	$201,800	$201,800	$238,727	$36,927	18%
Supplies	$1,451	$2,200	$2,200	$4,200	$2,000	91%
OtherServices&Chrgs	$3,180	$5,900	$5,900	$5,900	$0	0%
EXPENDITURES TOTAL	**$445,042**	**$484,300**	**$488,000**	**$591,180**	**$106,880**	**22%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases, as well as a new Senior Procurement Specialist position. This new position is needed to support both formal and informal procurement related to the Capital Improvement Program (CIP) and will be supported by the CIP.
- The **Supplies** budget increase is to support the new Senior Procurement Specialist position.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Purchasing	A120	1	1	1	1	1
Assistant Chief of Purchasing	A117	1	1	1	1	1
Senior Procurement Specialist	A115	2	2	2	2	3
Procurement Specialist	A113	2	2	2	2	2
Purchasing Support Specialist	A106	1	1	1	1	1
		7	**7**	**7**	**7**	**8**

Objectives

- To monitor the number of significant individual procurement activities Purchasing conducts annually, and the number procurement-related protests. These procurement activities may include but are not limited to: formal procurement (RFQ, ITB, RFP), joint & cooperative procurement, sole source and utilization of other governments' contracts for significant amounts, utilization of significant dollar value of other governments' contracts, intergovernmental agreements, and disposal of property via auction. Cost avoidance is used to estimate the level of savings achieved as a result of employing a formal bidding process in the procurement of goods and services. The ultimate objectives under these two elements are to reduce bidding/contracting problems, and to increase cost avoidance to the extent(s) possible.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Savings to the County as a result of formal solicitation	$3,578,839	$2,649,315	$3,302,241	$5,000,000	$3,500,000

Fiscal and Administrative Services

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Fiscal and Administrative Services
Division/Program: Accounting
Program Administrator: William DeAtley, Chief of Accounting
Website: www.charlescountymd.gov/government/departments/fiscal-and-administrative-services/accounting-division

Division Description

The functions of the ACCOUNTING division include processing payroll, accounts payable, accounts receivable, capital assets, and general accounting. The water and sewer billing function is under a separate division but is administered by accounting. Payroll records are maintained, and checks are prepared for county employees, the Sheriff's employees and other outside agencies on a biweekly basis. In Accounts Payable, vendor invoices are matched with purchase orders/receiving records and processed for payment by check and ACH/wire. Checks are printed and mailed by the Treasury Division. ACH/wires are inputted and confirmed. Check requests and invoices for non-purchase order items are also processed. P-Card transactions are downloaded and updated to the financial software where users must review items, attach supporting documentation and are then released back to accounting for a monthly review.

Accounts Receivable prepares invoices for services provided by the county such as retiree health insurance, landfill usage, and outside agency shared costs. General accounting includes posting journal entries generated by the above functions and by the Treasurer's office, and journal entries prepared by this and other departments to the general ledger.

Cash and investment accounts are reconciled and interest earned is recorded. Asset and Liability accounts are reconciled and maintained. Financial reports and ledgers are prepared and distributed internally. Capital asset records are maintained by accounting.

Annual financial reports are prepared, audited by external auditors, and submitted to the State as required. The Accounting division was awarded the "Certificate of Achievement for Excellence in Financial Reporting" for FY2002 through FY2024 by the Government Finance Officers Association (GFOA) of the United States and Canada.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,641,003	$1,767,700	$1,808,600	$1,949,658	$181,958	10%
Fringe Benefits	$487,987	$580,100	$580,100	$670,372	$90,272	16%
Supplies	$50,639	$47,000	$64,530	$58,300	$11,300	24%
OtherServices&Chrgs	$520,498	$673,200	$654,700	$589,500	-$83,700	-12%
OperatingContingency	$0	–	–	$30,261	$30,261	–
Debt Service	$0	$7,900	$7,900	$8,000	$100	1%
EXPENDITURES TOTAL	**$2,700,125**	**$3,075,900**	**$3,115,830**	**$3,306,091**	**$230,191**	**7%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases. Also includes the full year impact of the FY2025 approved Accountant position. New positions for FY2026 include:
  - Accounting Technician - to keep the outstanding track record and efficiency in paying county vendors, businesses and employees, this position will help with the growing workload.
  - Payroll Analyst - to support the new payroll system and overall personnel growth.
- **Supplies** increases reflects the higher cost for toner and paper as well as support for the FY2026 new positions.
- **Other Services and Charges** decreased due to credit card processing trends.
- **Operating Contingency i**s to cover any potential expenditure overruns and/or revenue shortfalls.
- The **Debt Service** budget is to cover the issuance of bonds for the Treasury Office Area Renovation.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Accounting	A121	1	1	1	1	1
Assistant Chief of Accounting	A118	1	1	1	1	1
Payroll Manager	A117	1	1	1	1	1
Payroll Assistant Manager	A116	1	1	1	1	1
Water/Sewer Billing Manager	A116	1	1	1	1	1
Accounts Payable Manager	A115	1	1	1	1	1
Lead Accountant	A115	1	1	1	1	1
Accountant	A114	0	0	0	1	1
Asset Accountant	A114	1	1	1	1	1
Payroll Analyst I	A114	1	2	2	2	3
Assistant Water/Sewer Bill Manager	A113	1	1	1	1	1
Accounting Specialist II	A112	1	1	2	2	2
Accounting Specialist I	A111	1	1	1	1	1
Accounting Technician	A108	2	2	2	2	3
Utilities Billing Specialist	A108	7	7	8	8	8
Part Time - Accounting	-	1.45	0.7	0	0	0
Part Time - Water and Sewer Billing	-	0	0	0	0	0.7
		22.45	**22.7**	**24**	**25**	**27.7**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	12.7	13	13.3	13.9	15.9
30 - Water and Sewer	9.3	9.3	10.3	10.6	11.3
02 - Capital Projects	0.5	0.5	0.5	0.5	0.5
	22.5	**22.8**	**24.1**	**25**	**27.7**

Objective

- To enable as many active permanent accounts payable vendors to receive ACH payments, saving the County funds on special check printing paper, toner, and postage.
- Process invoices for water/sewer services provided each quarter and follow-up with collection efforts as needed to ensure revenue recovery.
- Follow up on past due accounts/improve collection efforts.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Accounts Payable					
Vendors that Receive ACH Payments	52.0%	44.0%	51.5%	52.0%	54.0%
Billing					
Water/Sewer Invoices per Year	140,134	143,750	143,598	146,000	148,000
Regular Invoices (Water/Sewer)	135,257	138,250	139,979	142,000	144,000
Final Invoices (Water/Sewer)	4,877	5,500	3,619	4,000	4,000
Customer Accounts	35,545	36,000	36,805	37,000	38,000
eBilling Customer Accounts (Percent)	11.89%	13.00%	13.00%	13.00%	30.00%
Delinquent Invoices per Year	47,486	48,500	40,830	45,000	50,000
Total Billed (Percent)	34.00%	34.00%	29.00%	30.82%	34%
Final Notice Letters	480	680	914	500	600
Liens	149	325	154	250	300
Liens Released	141	250	235	250	300

* The county is working to expand the eBilling functionality that will likely be reflected in FY2026 actuals in the future.

Fiscal and Administrative Services

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Fiscal and Administrative Services
Division/Program: Treasury
Program Administrator: Eric Jackson, Chief of Treasury
Website: https://www.charlescountymd.gov/government/fiscal-and-administrative-services/treasury-taxes

Division Description

The TREASURY division is responsible for the collection and investment of all county funds except pension plans. The office administers and collects county property taxes, as well as taxes for the incorporated towns of Indian Head and La Plata and for the State of Maryland. The Treasury Division collects payments for various county-sponsored services such as water/sewer utility bills, tag-a-bags, liquor licenses, permits, motor vehicle registrations, and other various fees and fines.

This office maintains all property tax accounts, including processing additions, abatements, transfers, address changes, tax liens, and conducting the tax sale each year. Deeds must also be researched and validated through this office prior to recording at the court house. The Treasury Division is responsible for the tracking and maintenance of bankruptcy cases. The Treasury Division is also responsible for the collection of recordation and county transfer tax.

All accounts payable and Section 8 rental assistance checks are disbursed by this office. The division must assure that all deposited funds are adequately collateralized.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$953,148	$1,040,600	$1,051,390	$1,087,460	$46,860	5%
Fringe Benefits	$317,436	$371,900	$371,900	$388,756	$16,856	5%
Supplies	$33,221	$34,000	$36,200	$38,000	$4,000	12%
OtherServices&Chrgs	$158,977	$234,600	$234,990	$234,600	$0	0%
EXPENDITURES TOTAL	**$1,462,782**	**$1,681,100**	**$1,694,480**	**$1,748,816**	**$67,716**	**4%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- **Supplies** increase is to provide additional funds for office supplies.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Treasury	A120	1	1	1	1	1
Assistant Chief of Treasury	A117	1	1	1	1	1
Senior Tax Specialist	A113	1	1	1	1	1
Tax Specialist	A110	3	3	4	4	4
Deed Specialist	A108	1	1	1	1	1
Treasury Specialist	A108	1	1	1	1	1
Revenue Specialist	A107	5	5	5	5	5
Part Time	-	0.5	0.5	0.5	0.5	0.5
		13.5	**13.5**	**14.5**	**14.5**	**14.5**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	13.5	13.5	14.5	14.5	14.5
	13.5	**13.5**	**14.5**	**14.5**	**14.5**

Objectives

- To respond to customer inquiries in a timely manner (24 hours).
- Timely deposit of funds.
- To make full year tax information available to the public in a timely manner (10 days).

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Average time to respond to public inquiries (hours)	4	4	4	4	4
Average time to deposit receipts (days)	2.0	2.0	2.5	2.5	2.5
Days after SDAT notification to make tax information available to the public	4	4	4	4	4

Public Works Summary

FISCAL YEAR 2026 BUDGET BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

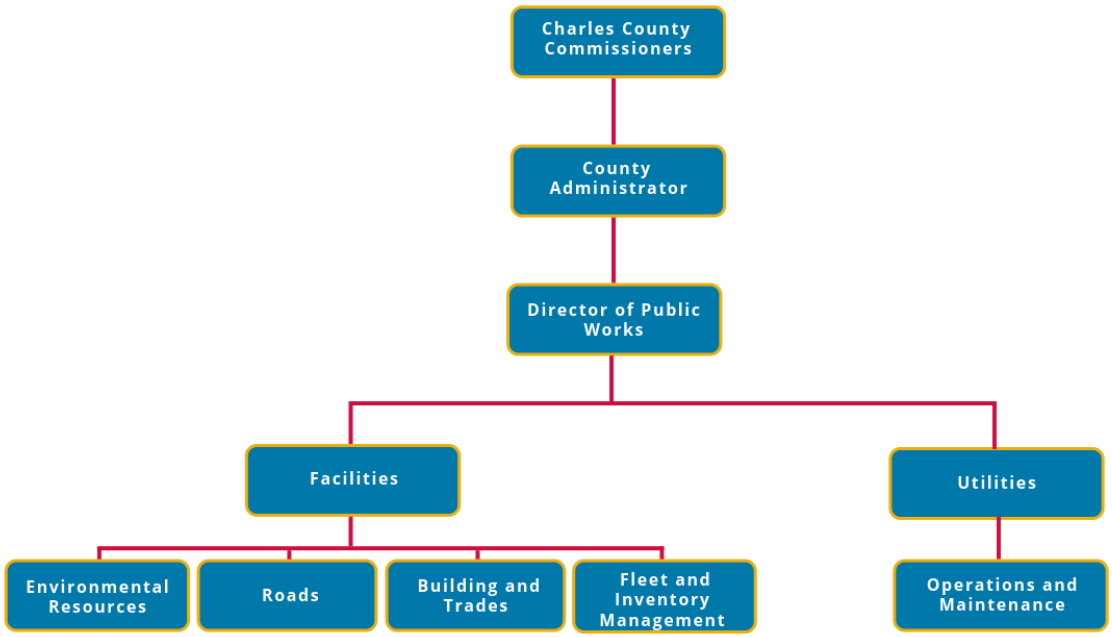
Department Information

Martin Harris, Director of Public Works
Address: 1001 Radio Station Road, La Plata MD 20646
Phone: 301-932-3440 | 301-870-2778
Hours: 7:30 AM - 4:00 PM Monday - Friday
Website: https://www.charlescountymd.gov/government/public-works-facilities

Department Description

The Department of PUBLIC WORKS (DPW) - FACILITIES provides services that improve the quality of life for the residents of Charles County and ensures County infrastructure and assets are safe and reliable. DPW - Facilities maintains County owned roads, bridges, facilities, vehicles, and equipment; manages landfill operations and recycling programs; provides snow removal and/or emergency response services for severe weather-related road conditions. DPW - Facilities also provides educational and outreach opportunities for residents to learn about services and programs.

The Department of PUBLIC WORKS (DPW) - UTILITIES manages many public water and sewer systems, the largest of which is the Mattawoman Sewer Treatment Plant. The majority of the revenue is paid by customers through user fees for operating and the maintenance of the County's water supply and sewage systems.



Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$15,849,839	$18,811,900	$21,385,400	$19,191,140	$379,240	2%
27 - Solid Waste Management	$14,636,757	$14,251,600	$14,251,600	$13,907,700	-$343,900	-2%
30 - Water and Sewer Operation	$43,900,304	$53,144,500	$55,472,540	$53,953,978	$809,478	2%
35 - Environmental Svc	$8,313,311	$9,454,600	$9,577,210	$11,079,800	$1,625,200	17%
50 - SW-Watershed Protection	$5,322,278	$5,143,200	$5,325,200	$5,340,641	$197,441	4%
EXPENDITURES TOTAL	**$88,022,489**	**$100,805,800**	**$106,011,950**	**$103,473,259**	**$2,667,459**	**3%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Administration	$626,266	$769,800	$773,020	$841,708	$71,908	9%
Building and Trades	$7,826,498	$9,258,800	$9,231,500	$9,122,318	-$136,482	-1%
Environmental Resources	$25,730,340	$26,913,400	$27,044,010	$28,150,407	$1,237,007	5%
Vehicle Maintenance	$1,322,372	$1,403,800	$1,455,000	$1,523,709	$119,909	9%
Roads	$8,606,709	$9,315,500	$12,035,880	$9,881,139	$565,639	6%
Sewer	$16,989,462	$19,397,300	$20,726,770	$20,963,947	$1,566,647	8%
Mattawoman	$13,246,305	$16,458,700	$16,509,690	$15,339,575	-$1,119,125	-7%
Water	$12,904,007	$16,466,800	$17,414,380	$16,723,827	$257,027	2%
Meter Reading	$760,529	$821,700	$821,700	$926,629	$104,929	13%
EXPENDITURES TOTAL	**$88,022,489**	**$100,805,800**	**$106,011,950**	**$103,473,259**	**$2,667,459**	**3%**

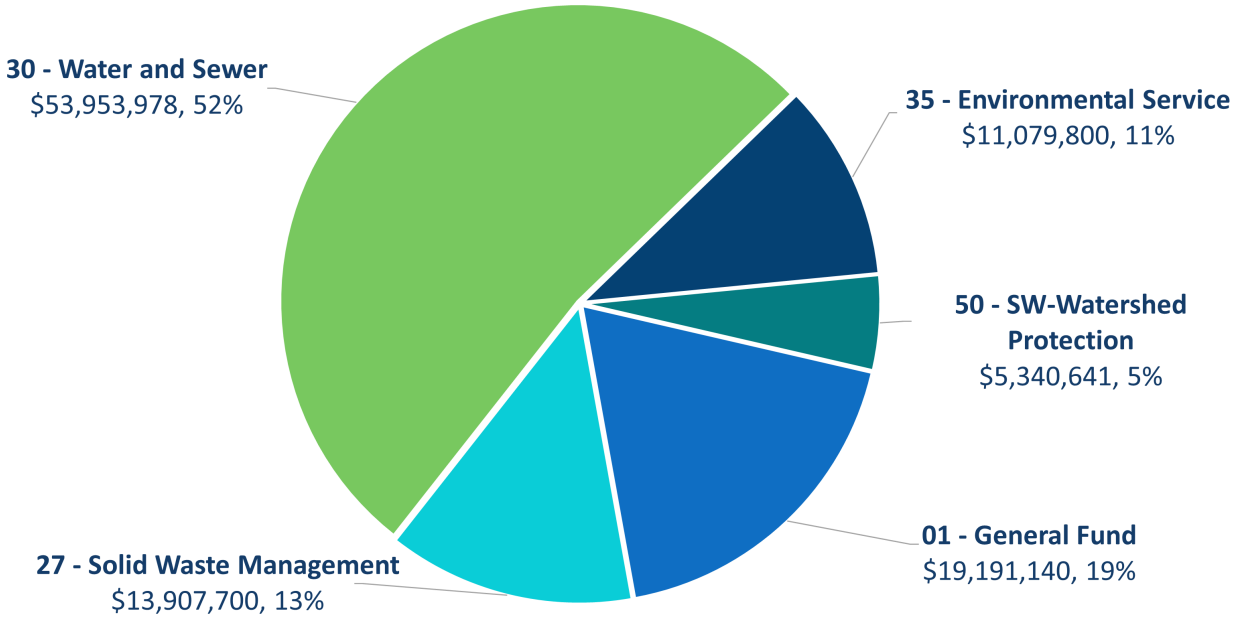
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$21,366,664	$24,898,300	$25,168,820	$26,665,510	$1,767,210	7%
Fringe Benefits	$6,138,718	$7,668,100	$7,699,610	$7,738,114	$70,014	1%
Supplies	$4,663,017	$6,020,600	$6,292,360	$6,025,300	$4,700	0%
OtherServices&Chrgs	$30,886,184	$38,232,400	$40,018,400	$38,776,400	$544,000	1%
OperatingContingency	$0	$56,800	$53,850	$673,135	$616,335	1,085%
Transfers Out	$6,053,700	$7,195,800	$7,195,800	$6,410,100	-$785,700	-11%
Capital Outlay	$3,262,280	$3,222,800	$6,072,110	$2,984,700	-$238,100	-7%
Depreciation Expense	$5,085,474	$781,400	$781,400	$808,400	$27,000	3%
Debt Service	$10,566,453	$12,729,600	$12,729,600	$13,391,600	$662,000	5%
EXPENDITURES TOTAL	**$88,022,489**	**$100,805,800**	**$106,011,950**	**$103,473,259**	**$2,667,459**	**3%**

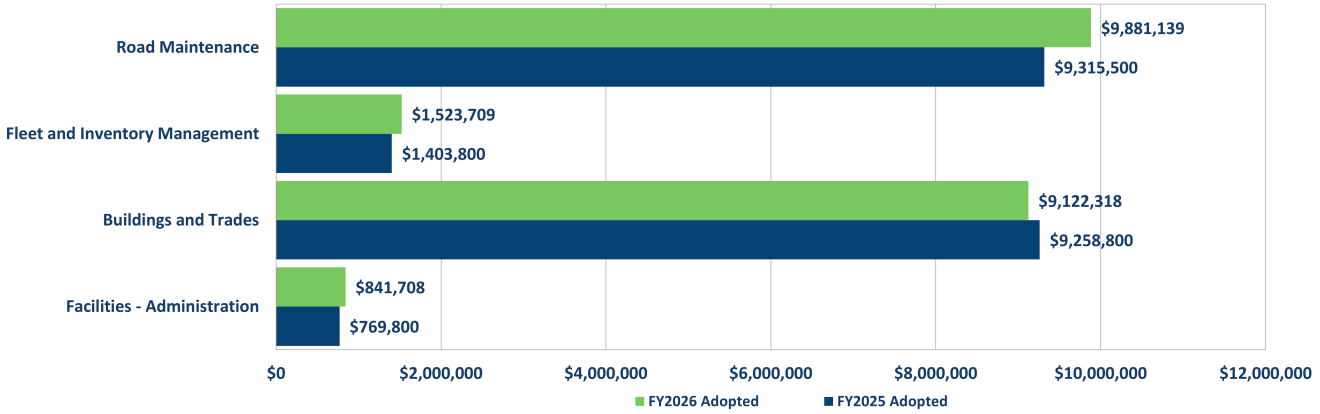
Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$395,900	$430,600	$430,600	$445,900	$15,300	4%
27 - Solid Waste Management	$14,913,206	$14,425,800	$14,425,800	$14,128,200	-$297,600	-2%
30 - Water and Sewer Operation	$54,133,049	$56,876,000	$56,876,000	$60,761,100	$3,885,100	7%
35 - Environmental Svc	$9,314,591	$10,021,100	$10,143,710	$11,727,800	$1,706,700	17%
50 - SW-Watershed Protection	$2,000	$2,000	$2,000	$2,000	$0	0%
REVENUES TOTAL	**$78,758,745**	**$81,755,500**	**$81,878,110**	**$87,065,000**	**$5,309,500**	**6%**

FY2026 Adopted Department Budget - All Funds: $103,473,259



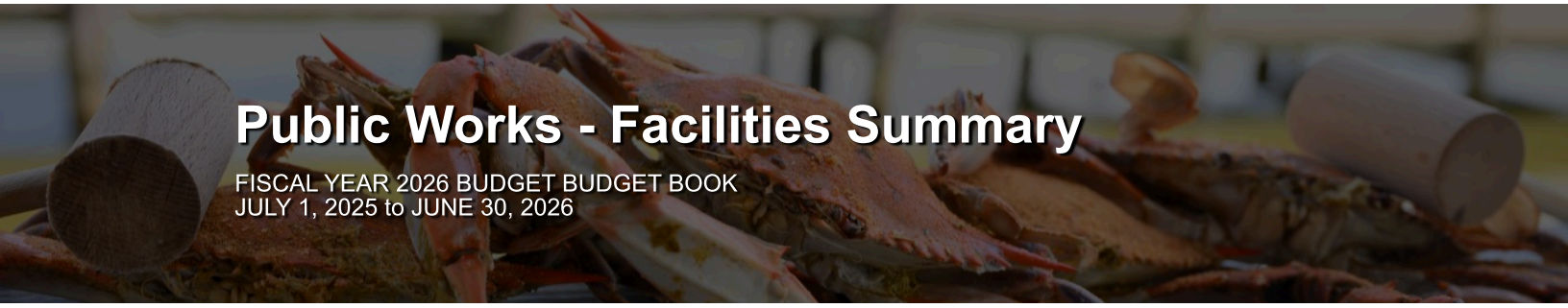
General Fund



Full-Time Equivalents

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	8.2	9.9	10.9	10.8	10.8
Buildings and Trades	60.4	61.8	62.8	63.8	63.8
Environmental Resources	50	57	59	61	64
Landfill	3.2	3.2	3.2	3.2	3.2
Meter Reading	7	7	7	8	8
Operations and Maint	85	85	86	89	91
Operations Support	40	41	41	41	41
Recycling and Litter Control	14	10.4	10.4	10.4	10.4
Roads	41	42	42	43	43
Support Services	18.7	21.7	18.7	18.7	19.1
Vehicle Maintenance	12.8	12.1	12.1	12.1	12.1
	340.3	**351.1**	**353.1**	**361**	**366.4**

Change in FTE counts can be attributed to mid-year re-organization.



Public Works - Facilities Summary

FISCAL YEAR 2026 BUDGET BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Martin Harris, Director of Public Works
Address: 1001 Radio Station Road, La Plata MD 20646
Phone: 301-932-3440 | 301-870-2778
Hours: 7:30 AM - 4:00 PM Monday - Friday
Website: https://www.charlescountymd.gov/government/public-works-facilities

Department Description

The Department of PUBLIC WORKS (DPW) - FACILITIES provides services that improve the quality of life for the residents of Charles County and ensures County infrastructure and assets are safe and reliable. DPW - Facilities maintains County owned roads, bridges, facilities, vehicles, and equipment; manages landfill operations and recycling programs; provides snow removal and/or emergency response services for severe weather-related road conditions. DPW - Facilities also provides educational and outreach opportunities for residents to learn about services and programs.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$15,849,839	$18,811,900	$21,385,400	$19,191,140	$379,240	2%
27 - Solid Waste Management	$14,636,757	$14,251,600	$14,251,600	$13,907,700	-$343,900	-2%
35 - Environmental Svc	$8,313,311	$9,454,600	$9,577,210	$11,079,800	$1,625,200	17%
50 - SW-Watershed Protection	$2,891,403	$2,429,100	$2,611,100	$2,689,941	$260,841	11%
EXPENDITURES TOTAL	**$41,691,310**	**$44,947,200**	**$47,825,310**	**$46,868,581**	**$1,921,381**	**4%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Administration	$636,266	$769,800	$773,020	$841,708	$71,908	9%
Building and Trades	$7,826,498	$9,258,800	$9,231,500	$9,122,318	-$136,482	-1%
Environmental Resources	$25,730,340	$24,199,300	$24,329,910	$25,499,707	$1,300,407	5%
Vehicle Maintenance	$1,322,372	$1,403,800	$1,455,000	$1,523,709	$119,909	9%
Roads	$8,606,709	$9,315,500	$12,035,880	$9,881,139	$565,639	6%
EXPENDITURES TOTAL	**$44,122,185**	**$44,947,200**	**$47,825,310**	**$46,868,581**	**$1,921,381**	**4%**

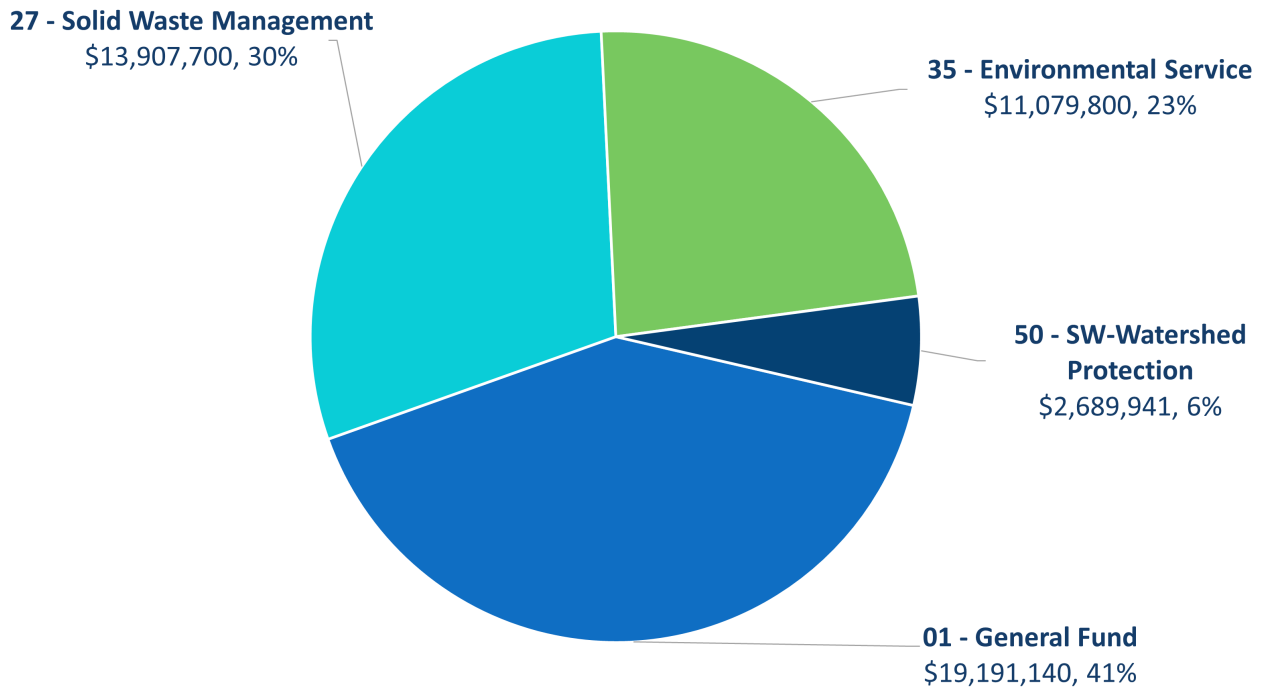
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$11,338,588	$13,456,800	$13,733,620	$14,278,967	$822,167	6%
Fringe Benefits	$3,220,492	$4,014,200	$4,045,710	$4,084,906	$70,706	2%
Supplies	$1,599,090	$2,206,100	$2,473,980	$2,383,300	$177,200	8%
OtherServices&Chrgs	$13,561,083	$15,947,000	$17,899,790	$17,407,000	$1,460,000	9%
OperatingContingency	$0	$6,100	$6,100	$234,708	$228,608	3,748%
Transfers Out	$6,053,700	$7,017,800	$7,017,800	$6,354,100	-$663,700	-9%
Capital Outlay	$536,623	$1,237,800	$1,586,910	$1,099,700	-$138,100	-11%
Depreciation Expense	$5,039,335	$781,400	$781,400	$808,400	$27,000	3%
Debt Service	$2,773,275	$2,994,100	$2,994,100	$2,868,200	-$125,900	-4%
EXPENDITURES TOTAL	**$44,122,185**	**$47,661,300**	**$50,539,410**	**$49,519,281**	**$1,857,981**	**4%**

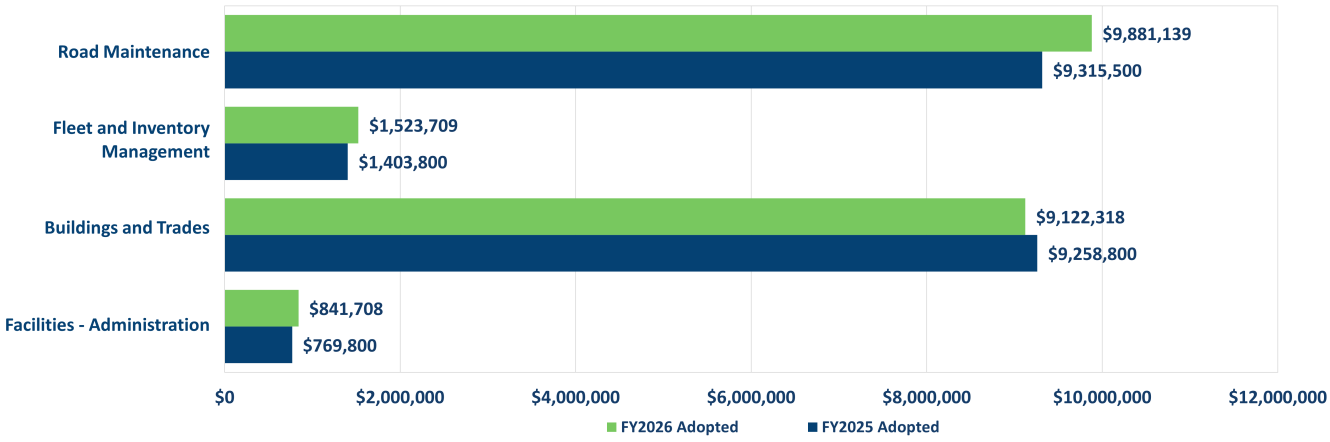
Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$395,900	$430,600	$430,600	$445,900	$15,300	4%
27 - Solid Waste Management	$14,913,206	$14,425,800	$14,425,800	$14,128,200	-$297,600	-2%
35 - Environmental Svc	$9,314,591	$10,021,100	$10,143,710	$11,727,800	$1,706,700	17%
50 - SW-Watershed Protection	$2,000	$2,000	$2,000	$2,000	$0	0%
REVENUES TOTAL	**$24,625,697**	**$24,879,500**	**$25,002,110**	**$26,303,900**	**$1,424,400**	**6%**

FY2026 Adopted Department Budget - All Funds: $46,868,581



General Fund



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	8.2	9.9	10.9	10.8	10.8
Buildings and Trades	60.4	61.8	62.8	63.8	63.8
Environmental Resources	50	57	59	61	64
Landfill	3.2	3.2	3.2	3.2	3.2
Recycling and Litter Control	14	10.4	10.4	10.4	10.4
Roads	41	42	42	43	43
Vehicle Maintenance	12.8	12.1	12.1	12.1	12.1
	189.6	**196.4**	**200.4**	**204.3**	**207.3**

Public Works - Facilities

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Public Works
Division/Program: Facilities - Administration
Program Administrator: Martin Harris, Director of Public Works
Website: http://www.charlescountymd.gov/government/public-works-facilities

Division Description

The ADMINISTRATION division manages and coordinates all DPW/Facilities operations, including personnel management of approximately 182 full-time employees and fifty-nine (59) part-time employees, as well as fiscal management of over $46,000,000 in operating budgets and approximately $75,000,000 in capital improvement projects.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$493,939	$559,900	$563,120	$623,393	$63,493	11%
Fringe Benefits	$136,902	$178,800	$178,800	$187,202	$8,402	5%
Supplies	$3,075	$21,500	$21,500	$21,500	$0	0%
OtherServices&Chrgs	$2,350	$7,800	$7,800	$7,800	$0	0%
OperatingContingency	$0	$1,800	$1,800	$1,813	$13	1%
EXPENDITURES TOTAL	**$636,266**	**$769,800**	**$773,020**	**$841,708**	**$71,908**	**9%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Public Works	A123	1	1	1	1	1
Deputy Director of Public Works Facilities	A122	1	1	1	1	1
Assistant Chief of Environmental Resources	A118	0	0	0	1	1
Department of Public Works Project and Program Manager	A117	1	1	1	1	1
Assistant to the Director	A115	0	0	1	1	1
Human Resources Liaison	A115	0	0	1	1	1
Administrative and Financial Specialist	A114	1	3	1	1	1
Management Support Specialist	A114	1	1	1	1	1
Assistant to the Chief	A113	2	2	2	2	2
Administrative Associate	A109	1	0	1	0	0
Part Time	-	0	0.75	0.75	0.75	0.75
		8	**9.75**	**10.75**	**10.75**	**10.75**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	5.9	5.9	7.1	6.1	6.1
27 - Solid Waste Management	1	1.8	1.2	1.5	1.5
35 - Environmental Svc	0.8	1.7	0.8	1.1	1.1
50 - SW-Watershed Protection	0	0	0.3	0.6	0.6
30 - Water and Sewer	0.5	0.5	1.5	1.5	1.5
	8.2	**9.9**	**10.9**	**10.8**	**10.8**

Public Works - Facilities

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Public Works
Division/Program: Building and Trades
Program Administrator: John Earle, Chief of Building and Trades
Website: http://www.charlescountymd.gov/government/public-works-facilities

Division Description

BUILDING AND TRADES division is responsible for the efficient operation and maintenance of 162 County facilities, covering over 2,020,000 sq.ft. The Division consists of five specialized work centers that provide service, maintenance, and improvements to all County facilities. These include Building Maintenance, HVAC, Electrical, Construction, and Custodial Services. This Division performs capital improvement projects, including new construction and renovation of existing facilities.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$3,527,748	$4,026,200	$4,002,070	$4,049,687	$23,487	1%
Fringe Benefits	$972,386	$1,180,500	$1,180,500	$1,175,131	-$5,369	0%
Supplies	$453,154	$636,200	$591,800	$630,900	-$5,300	-1%
OtherServices&Chrgs	$2,873,209	$3,415,900	$3,457,130	$3,266,600	-$149,300	-4%
EXPENDITURES TOTAL	**$7,826,498**	**$9,258,800**	**$9,231,500**	**$9,122,318**	**-$136,482**	**-1%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The decrease in **Other Services and Charges** is due to a series of one-time projects including roof repairs and sidewalk repairs on government properties.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Building and Trades	A120	1	1	1	1	1
Asset Program Manager	A118	1	1	1	1	1
Assistant Chief Build and Trades	A118	1	1	1	1	1
Building Services Superintendent	A115	1	1	1	1	1
Electrical Superintendent	A115	1	1	1	1	1
HVAC Superintendent	A115	1	1	1	1	1
Maintenance Superintendent	A115	1	1	1	1	1
Project Superintendent	A115	1	1	1	1	1
Electrical Technician Team Leader	A113	1	1	1	1	1
HVAC Technician Team Leader	A113	1	1	1	1	1
Maintenance Tech Team Leader	A113	2	2	2	2	2
Building Serv Tech Team Leader	A112	2	2	2	2	2
Electrical Technician III	A112	1	1	1	1	1
HVAC Technician III	A112	1	1	1	1	1
Maintenance Technician III	A112	4	4	4	4	4
Electrical Technician II	A110	3	3	3	3	3
HVAC Technician II	A110	2	2	2	2	2
Maintenance Technician II	A110	4	4	4	4	4
Electrical Technician I	A108	2	2	2	2	2
HVAC Technician I	A108	1	1	1	1	1
Maintenance Technician I	A107	3	3	3	3	3
Building Services Technician	A102	19	21	22	23	23
Part Time	-	6.4	5.79	5.79	5.79	5.79
		60.4	**61.79**	**62.79**	**63.79**	**63.79**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	59.4	60.8	61.8	62.8	62.8
30 - Water and Sewer	1	1	1	1	1
	60.4	**61.8**	**62.8**	**63.8**	**63.8**

Objectives

- Ensure a safe, satisfactory and comfortable work environment.
- Ensure all facilities are maintained to a safe and comfortable standard.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Square Footage Maintained by Custodians	812,019	812,019	835,263	835,263	835,263
Cost of Custodial Services per Square Foot	$0.08	$0.08	$0.09	$0.09	$0.09
Number of Requested Work Orders	7,164	6,341	6,084	6,200	6,324
Corrective	2%	1%	6%	2%	2%
Preventative	98%	99%	94%	98%	98%

Public Works - Facilities

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Public Works
Division/Program: Environmental Resources
Program Administrator: Frances Sherman, Chief of Environmental Resources
Website: https://www.charlescountymd.gov/services/environmental-resources/recycling-centers-drop-off-facilities
Website: https://www.charlescountymd.gov/services/environmental-resources/litter-control
Website: https://www.charlescountymd.gov/services/environmental-resources/landfill

Division Description

The ENVIRONMENTAL RESOURCES division account for environmental programs such as Recycling, Litter Control, Hazardous Waste, and other related environmental programs. Recycling provides comprehensive recycling services to the residents of Charles County and has achieved a 45.69% recycling rate and a 4% source reduction credit equaling a total waste diversion rate of 49.69%. By the end of FY2026, approximately 53,000 households will receive curbside collection of recycling. Additional recyclable materials may be brought to one of the four permanent recycling centers located at Gilbert Run Park in Dentsville, Breeze Farm in Cobb Island, the Landfill in Waldorf, and Pisgah Park in Pisgah. There are also three unmanned used motor oil and antifreeze drop off locations.

The division markets and transports most of the materials collected. The Recycling division also administers: a mulching facility, the Household Hazardous Waste Program, Litter Control, and the Potomac River Clean-up. The Household Hazardous Waste Program, held at the Department of Public Works - La Plata office, allows residents to properly dispose of poisons, gas, paint, and chemicals. The Litter Control Program assists in keeping county roads litter free and also helps in cleaning up illegal dump sites.

The Environmental Resources division also manages the Charles County Sanitary Landfill which is a modern composite lined landfill opened in July 1994. Located on Billingsley Road East, it features a citizen's recycling-disposal center, a vehicle/equipment maintenance facility, and leachate collection center. The Landfill was designed to accommodate 800 lbs. of refuse per cubic yard, with a 12 year, 8 month life. Due to the higher goal of a compaction rate of at least 1,200 lbs. per cubic yard, and the use of alternative daily cover material, the landfill is currently estimated to last until 2035 due to the utilization of a transfer facility which will allow for disposal options outside of the county's jurisdiction.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$3,846,502	$4,786,700	$4,786,070	$5,131,291	$344,591	7%
Fringe Benefits	$1,078,946	$1,414,300	$1,414,610	$1,403,421	-$10,879	-1%
Supplies	$583,594	$727,000	$712,700	$938,500	$211,500	29%
OtherServices&Chrgs	$6,701,126	$7,950,300	$7,965,420	$9,313,900	$1,363,600	17%
OperatingContingency	$0	$4,000	$4,000	$232,895	$228,895	5,722%
Transfers Out	$6,053,700	$7,017,800	$7,017,800	$6,354,100	-$663,700	-9%
Capital Outlay	$526,779	$1,237,800	$1,367,910	$1,099,700	-$138,100	-11%
Depreciation Expense	$4,166,419	$781,400	$781,400	$808,400	$27,000	3%
Debt Service	$2,773,275	$2,994,100	$2,994,100	$2,868,200	-$125,900	-4%
EXPENDITURES TOTAL	**$25,730,340**	**$26,913,400**	**$27,044,010**	**$28,150,407**	**$1,237,007**	**5%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases. Three new positions have been approved including an Environmental Resources Technician, which will improve customer service, site maintenance, and safety protocols; and two Landfill Gas and Preteatment Operators, which will provide operators for the new Landfill Leachate Pretreatment Station and will monitor the Landfill Active Gas System.
- **Supplies** increasing to support additional replacement equipment, increased costs in supplies, software and other adjustments based on anticipated spending.
- During budget adoption, the Commissioner's approved increasing from bi-weekly recycling pick-up services to weekly recycling pick-up services and authorized a fee increase to cover the costs. This is causing **Other Services and Charges** to increase for FY2026.
- **Operating Contingency** is to cover potential revenue shortfalls and/or expenditure overruns.
- **Transfers Out** represents the landfill expansion/closure budget which funds the future development of the remaining space at the landfill.
- The decrease in **Capital Outlay** is due to the purchase of a Roll-off truck and other one-time purchases in FY2025.
- The **Equipment Reserve (Depreciation Expense)** budget is to replace future equipment at the landfill.
- **Debt Service** reflects capital asset financing for equipment/vehicle needs and bond financing of various capital improvement projects.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Environmental Resources	A120	1	1	1	1	1
Landfill Operations Superintendent	A116	1	1	1	1	1
Recycling Operations Superintendent	A116	1	1	1	1	1
Recycling/Litter Control Superintendent	A116	1	1	1	1	1
Environmental Res Inventory Equip Manager	A114	1	1	1	1	1
Litter Control Manager	A114	0	1	1	1	1
Scale House Manager	A114	1	1	1	1	1
Assistant to the Chief	A113	1	1	1	1	1
Environmental Compliance Manager	A113	1	1	1	1	1
Er Vehicle and Equipment Tech Team Leader	A113	1	1	1	1	1
Landfill Operations Supervisor	A113	2	2	2	2	2
Litter Control Supervisor	A113	3	3	3	3	3
Assistant Scale House Manager	A112	1	1	1	1	1
Environmental Resources Vehicle and Equip Technician	A112	2	2	2	2	2
Recycling Citizen Response Coordinator	A112	0	0	0	1	1
Recycling Collections Specialist	A112	1	1	1	1	1
Recycling Contract Specialist	A112	1	1	1	1	1
Small Engine Technician	A112	1	1	1	1	1
Environmental Resources Specialist	A111	0	0	0	1	1
Landfill Heavy Equipment Operator	A111	2	2	2	2	2
Recycling Operations Supervisor	A111	1	1	1	1	1
Landfill Gas and Pretreatment Operator	A110	0	0	0	0	2
Landfill Equip Operator IV	A109	2	2	2	2	2
Recycling Equipment Operator IV	A109	2	2	2	2	2
Landfill Equip Operator III	A108	3	3	3	3	3
Landfill Equip Operator I	A106	4	4	4	4	4
Recycling Equipment Operator I	A106	3	3	3	3	3
Weigh Clerk	A106	4	4	4	4	4
Environmental Resources Technician	A105	3	5	5	5	6
Landfill Technician	A102	1	1	1	1	1
Litter Control Technician	A102	0	4	4	4	4
Recycling Site Attendant	A102	5	5	7	7	7
		50	**57**	**59**	**61**	**64**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
27 - Solid Waste Management	33.8	33.8	33.8	33.8	36.8
35 - Environmental Svc	15.2	22.2	24.2	26.2	26.2
50 - SW-Watershed Protection	1	1	1	1	1
	50	**57**	**59**	**61**	**64**

Objectives

- Maintain high compaction density and continued utilization of alternative daily cover material to conserve.
- Divert recyclables from the waste stream and exceed the State's mandated recycling rate of 35%: Goal 4: Resilience and Sustainability.
- Continue expansion of the curbside collection program into the growth areas: Goal 4: Resilience and Sustainability.
- Provide comprehensive recycling programs to the residents of Charles County: Goal 4: Resilience and Sustainability.
- Recycle all yard waste in order to keep it out of Landfill's waste stream: Goal 4: Resilience and Sustainability.

- Monitor revenues to ensure compliance with the landfill's long-term financial assurance model: Goal 5: Institutional Governance.
- Provide excellent customer service to the residents of Charles County: Goal 5: Institutional Governance.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Landfill					
Billable Landfill Tons Received	98,650	92,373	92,854	93,500	94,700
Fee per Ton	$81	$85	$91	$101	$108
Billable Roll Off Tons Received	34,738	33,625	24,314	11,000	9,000
Roll Off Fee Per Ton	$88	$101	$115	$125	$132
Total Tons	138,943	131,819	122,846	100,200	98,000
Patrons	93,991	86,980	88,025	92,600	94,000

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Recycling					
Recycling Tons	23,167	21,615	21,074	21,500	21,750
Recycling Rate (Percent) - (State mandated rate is 35%. The county recycling rate is calculated by the state based on calendar year (CY). Fiscal year reporting is prior CY. Data is only currently available from the State through CY23.)	CY2021 - 39.77%	CY2022 - 49.69%	CY2023 - 43.33%	CY2024 - 43.33%	CY2025 - 43.33%
Complaints	159	133	95	85	85
Complaints Resolved (Percent)	100.00%	100.00%	100.00%	100.00%	100.00%
Average Time to Resolve Complaints (Hours)	24-48	24-48	24-48	24-48	24-48
Curbside Collection Tons	11,137	11,153	10,822	12,250	12,500
Homes	49,541	50,169	51,224	51,690	52,500
Homes in Program (Percent)	86.90%	87.80%	87.90%	88.00%	89.00%
Tons per Home	0.2393	0.2282	0.2300	0.2400	0.2400
Complaints	1,036	1,054	988	900	850
Carts Distributed	1,644	1,766	1,867	1,450	1,800

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Recycling Centers (Number of Patrons)					
Breeze Farm	17,636	17,622	17,045	18,500	19,500
Gilbert Run	10,666	9,296	11,267	11,600	12,400
Landfill	43,041	43,674	41,856	43,000	44,000
Pisgah	36,299	34,593	36,982	37,500	38,400
TOTAL PATRONS	**107,642**	**105,185**	**107,150**	**110,600**	**114,300**

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Mulch Facility					
Yard WasteTonnage	9,660	8,036	8,018	8,500	9,000
Patrons	23,011	22,501	21,987	21,600	22,000
Household Hazardous Waste (Tons)	30	20	20	20	20
Mulch Given Away (Tons)	2,832	3,910	4,642	4,700	4,800
Used Oil Collected (Tons)	33,600	37,505	39,510	41,500	42,500

Public Works - Facilities

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Public Works
Division/Program: Fleet and Inventory Management
Program Administrator: John Mudd, Chief of Fleet and Inventory Management
Website: http://www.charlescountymd.gov/government/public-works-facilities

Division Description

FLEET AND INVENTORY MANAGEMENT division provides maintenance and repair of over 1,200 tagged and non-tagged vehicles and equipment, including auto body work and repair. The division provides professional preventative maintenance and repairs for all County vehicles and equipment, tracks costs and repair histories, fuel usage, and makes replacement recommendations. In addition, Fleet and Inventory Management procures and distributes stocked inventory valued at $1.5 million and manages the systems that track and report inventory, fleet, and fuel activities.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$793,216	$814,500	$820,700	$898,932	$84,432	10%
Fringe Benefits	$251,332	$274,300	$274,300	$304,877	$30,577	11%
Supplies	$185,283	$201,000	$201,000	$202,000	$1,000	1%
OtherServices&Chrgs	$82,697	$114,000	$114,000	$117,900	$3,900	3%
Capital Outlay	$9,844	–	$45,000	$0	$0	–
EXPENDITURES TOTAL	**$1,322,372**	**$1,403,800**	**$1,455,000**	**$1,523,709**	**$119,909**	**9%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The increase to **Supplies** and **Other Services and Charges** is related to anticipated office supply costs and an increase for additional software licenses.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Fleet and Inventory Management	A120	1	1	1	1	1
Inventory Program Manager	A118	1	1	1	1	1
Fleet Maintenance Superintendent	A115	1	1	1	1	1
Assistant to the Chief	A113	1	1	1	1	1
Vehicle and Equipment Team Leader	A113	1	1	1	1	1
Automotive Body Technician	A112	1	1	1	1	1
Inventory Specialist	A112	2	2	2	2	2
Vehicle and Equipment Technician	A112	4	4	4	4	4
Part Time	-	0.75	0	0	0	0
		12.75	**12**	**12**	**12**	**12**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	11.4	10.7	10.7	10.7	10.7
30 - Water and Sewer	1.2	1.2	1.2	1.2	1.2
35 - Environmental Svc	0.2	0.2	0.2	0.2	0.2
	12.8	**12.1**	**12.1**	**12.1**	**12.1**

Objectives

- Perform maintenance to ensure minimum downtime for vehicles and equipment. Achieves Commissioners 2023-2026 Goals and Objectives: Goal 5: Institutional Governance.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Number of Vehicles and Equipment Maintained	1,254	1,483	1,500	1,600	1,450
Corrective	93%	65%	70%	75%	70%
Preventative	7%	35%	30%	25%	30%
Cost per Vehicle	$177	$183	$300	$350	$750

Public Works - Facilities

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Public Works
Division/Program: Roads
Program Administrator: Steve Staples, Chief of Roads
Website: www.charlescountymd.gov/services/roads

Division Description

The ROADS division performs repair and maintenance for over 1,900 lane miles of County roadways. This includes resurfacing, deep patching, tree trimming, mowing, culvert and shoulder maintenance, traffic safety, as well as snow removal and emergency response to other weather-related activities.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$2,677,183	$3,269,500	$3,561,660	$3,575,664	$306,164	9%
Fringe Benefits	$780,927	$966,300	$997,500	$1,014,275	$47,975	5%
Supplies	$373,984	$620,400	$946,980	$590,400	-$30,000	-5%
OtherServices&Chrgs	$3,901,700	$4,459,000	$6,355,440	$4,700,800	$241,800	5%
OperatingContingency	$0	$300	$300	$0	-$300	-100%
Capital Outlay	$0	–	$174,000	$0	$0	–
Depreciation Expense	$872,916	–	–	–	$0	–
EXPENDITURES TOTAL	**$8,606,709**	**$9,315,500**	**$12,035,880**	**$9,881,139**	**$565,639**	**6%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of the FY2025 approved salary increases and fringe benefits for FY2026.
- The decrease in **Supplies** is due to lower vehicle cost anticipated for FY2026
- The increase in **Other Services and Charges** is to support additional contract services and general repair expenses that are rising due to aging subdivisions.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Roads	A120	1	1	1	1	1
Assistant Chief of Roads	A118	0	0	0	1	1
Roads Superintendent	A115	2	3	3	3	3
Bridge Project Manager	A113	1	1	1	1	1
Overlay Project Manager	A113	1	1	1	1	1
Roads Program Administrator	A113	1	1	1	1	1
Roads Project Manager	A113	2	2	2	2	2
Sign Shop Manager	A113	1	1	1	1	1
Road Maintenance Supervisor	A112	5	5	5	5	5
Traffic Safety and Sign Maintenance Supervisor	A112	1	1	1	1	1
Roads Equipment Operator IV	A109	8	8	8	8	8
Roads Equipment Operator III	A108	11	11	11	11	11
Part Time	-	6.96	6.96	6.96	6.96	6.96
		40.96	**41.96**	**41.96**	**42.96**	**42.96**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
50 - SW-Watershed Protection	0.3	1.1	1.3	2.3	2.3
01 - General Fund	40.7	40.9	40.7	40.7	40.7
	41	**42**	**42**	**43**	**43**

Objectives

- Assure safe and smooth surfaced roads, cost per mile depends on width of roadway.
- Repair all reported potholes within 24 hours.
- Reduce pollution in the Chesapeake Bay Watershed.

- Provide maximum road maintenance with minimum number of staff.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Miles Resurfaced	55	50	55	60	65
Cost per Mile	$250,000	$250,000	$260,000	$275,000	$280,000
Paved Lane Miles Assessed as Satisfactory	98%	98%	98%	98%	98%
Pothole Reports	497	134	400	400	300
Cost per Repair	$95	$100	$100	$100	$120
Lane Miles Maintained	1,860	2,250	2,260	2,265	2,230
Cost per Mile Maintained	$2,365	$1,978	$1,970	$1,980	$1,980
Storm Water Basins/Inlets Inspected	5,084	5,783	5,125	5,300	5,148
Storm Water Basins/Inlets Cleaned	59	28	80	40	52
Storm Water Basins/Inlets Repaired	53	35	50	45	46
Tons of Trash/Debris Removed from Basins/Inlets	61	115	175	165	129
Storm Water Management Ponds Cleaned/Repaired	393	455	350	425	406
Tons of Trash/Debris Removed by Street Sweeping	157	89	175	145	142

Public Works Summary- Utilities

FISCAL YEAR 2026 BUDGET BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Martin Harris, Director of Public Works
Address: 1001 Radio Station Road, La Plata MD 20646
Phone: 301-932-3440 | 301-870-2778
Hours: 7:30 AM - 4:00 PM Monday - Friday
Website: https://www.charlescountymd.gov/services/public-works-utilities

Department Description

The Department of PUBLIC WORKS (DPW) - UTILITIES manages many public water and sewer systems, the largest of which is the Mattawoman Sewer Treatment Plant. The majority of the revenue is paid by customers through user fees for operating and the maintenance of the County's water supply and sewage systems.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
30 - Water and Sewer Operation	$43,734,998	$53,144,500	$55,472,540	$53,953,978	$809,478	2%
EXPENDITURES TOTAL	**$43,734,998**	**$53,144,500**	**$55,472,540**	**$53,953,978**	**$809,478**	**2%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Sewer	$16,989,462	$19,397,300	$20,726,770	$20,963,947	$1,566,647	8%
Mattawoman	$13,246,305	$16,458,700	$16,509,690	$15,339,575	-$1,119,125	-7%
Water	$12,904,007	$16,466,800	$17,414,380	$16,723,827	$257,027	2%
Meter Reading	$760,529	$821,700	$821,700	$926,629	$104,929	13%
EXPENDITURES TOTAL	**$43,734,998**	**$53,144,500**	**$55,472,540**	**$53,953,978**	**$809,478**	**2%**

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$10,028,076	$11,441,500	$11,435,200	$12,386,543	$945,043	8%
Fringe Benefits	$2,918,226	$3,653,900	$3,653,900	$3,653,208	-$692	0%
Supplies	$3,063,927	$3,814,500	$3,818,380	$3,642,000	-$172,500	-5%
OtherServices&Chrgs	$17,159,795	$22,285,400	$22,118,610	$21,369,400	-$916,000	-4%
OperatingContingency	$0	$50,700	$47,750	$438,427	$387,727	765%
Transfers Out	$0	$178,000	$178,000	$56,000	-$122,000	-69%
Capital Outlay	$2,725,657	$1,985,000	$4,485,200	$1,885,000	-$100,000	-5%
Depreciation Expense	$46,139	–	–	–	$0	–
Debt Service	$7,793,178	$9,735,500	$9,735,500	$10,523,400	$787,900	8%
EXPENDITURES TOTAL	**$43,734,998**	**$53,144,500**	**$55,472,540**	**$53,953,978**	**$809,478**	**2%**

Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
30 - Water and Sewer Operation	$54,133,049	$56,876,000	$56,876,000	$60,761,100	$3,885,100	7%
REVENUES TOTAL	**$54,133,049**	**$56,876,000**	**$56,876,000**	**$60,761,100**	**$3,885,100**	**7%**

Objectives

- Provide excellent customer service.

- Have a system of meters less than 15 years old and ensure the accuracy and timeliness of readings.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Water and Sewer Line Breaks					
Number of Breaks	42	50	28	46	50
Cost per Event	$6,340	$6,800	$4,084	$6,700	$7,000
Water/Sewer Regulatory Compliance					
Potential Violations	15	15	15	15	15
Water Delivered (Million Gallons/Month Average)	207	205	206	208	208
Sewer treated (Million Gallons/Month Average)	374	395	390	395	450
Customer Complaints					
Complaints	50	70	78	70	75
Average Days to Respond	11	7	10	7	10
Injury and Property Damage Claims (Per Month)	37	45	18	40	36
Meters Installed	545	750	1,073	1,090	1,100

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Meter Superintendent	A115	1	1	1	1	1
Meter Technician	A106	6	6	6	7	7
		7	**7**	**7**	**8**	**8**

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Operations and Maintenance	A120	1	1	1	1	1
Scada System Superintendent	A117	1	1	1	1	1
Environmental Operations Superintendent	A116	0	0	0	0	1
Environmental Ops Superintendent	A116	4	4	4	4	4
Scada System Specialist	A116	1	1	1	1	1
Scada Team Leader	A116	0	0	0	1	1
Utilities Maintenance Superintendent	A116	0	0	0	1	1
Environmental Ops Supervisor	A113	9	9	9	9	9
Equipment Maintenance Supervisor	A113	4	4	4	4	4
Utilities Project Manager I	A113	1	1	1	1	1
Instrumentation Technician	A112	9	9	9	9	10
Pretreatment Specialist	A112	1	1	1	1	1
Equipment Maintenance Technician II	A110	4	4	4	5	5
Environmental Operator II	A109	7	7	7	7	7
Regulatory Compliance Associate	A108	1	1	1	1	1
Environmental Operator I	A106	20	20	20	20	20
Environmental Sampler	A106	2	2	2	2	2
Equipment Maintenance Technician I	A106	8	8	9	9	9
Environmental Operator Trainee	A105	10	10	10	10	10
Environ Treatment Facilities Tech	A103	2	2	2	2	2
		85	**85**	**86**	**89**	**91**

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Engineer III	A116	1	1	1	1	1
Laboratory Supervisor	A115	1	1	1	1	1
Line Maintenance Superintendent	A115	1	1	1	1	1
Line Maintenance Supervisor	A113	5	5	5	5	5
GIS Specialist	A112	0	1	1	1	1
Laboratory Analyst II	A112	1	1	1	1	1
Lims Data Technician	A112	1	1	1	1	1
Line Maintenance Operator IV	A112	4	4	4	4	4
Utilities Plan Reviewer	A112	1	1	1	1	1
Laboratory Analyst I	A110	2	2	2	2	2
Line Maintenance Operator III	A110	3	3	3	3	3
Utilities Locator	A109	4	4	4	4	4
Line Maintenance Operator II	A108	2	2	2	2	2
Line Maintenance Operator I	A106	14	14	14	14	14
		40	**41**	**41**	**41**	**41**

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Deputy Director of Public Works Utilities	A122	1	1	1	1	1
Chief of Operations Support	A120	1	1	1	1	1
Financial Support Manager	A117	1	1	1	1	1
Environmental Ops Superintendent	A116	1	1	1	1	1
Utilities Project Manager II	A115	1	1	1	1	1
Management Support Specialist	A114	1	1	1	1	1
Cross Connection Control Specialist	A112	1	1	1	1	1
HVAC Technician III	A112	1	1	1	1	1
Inventory Specialist	A112	1	1	1	1	1
Small Engine Technician	A112	1	1	1	1	1
Vehicle and Equipment Technician	A112	2	2	2	2	2
Administrative Associate	A109	2	5	2	2	2
HVAC Technician I	A108	1	1	1	1	1
Regulatory Compliance Associate	A108	1	1	1	1	1
Office Associate III	A106	2	2	2	2	2
Building Services Technician	A102	0	0	0	0	1
Part Time	-	0.64	0.64	0.64	0.64	0
		18.64	**21.64**	**18.64**	**18.64**	**19**

Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Meter Reading	7	7	7	8	8
Operations and Maint	85	85	86	89	91
Operations Support	40	41	41	41	41
Support Services	18.7	21.7	18.7	18.7	19.1
	150.7	**154.7**	**152.7**	**156.7**	**159.1**

Public Works - Utilities

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Public Works
Division/Program: Sewer
Program Administrator: Martin Harris, Director of Public Works
Website: https://www.charlescountymd.gov/services/public-works-utilities

Division Description

The SEWER division of the Department of Public Works - Utilities exists to operate and maintain all County owned sewer lines, pump stations and treatment plants in an effort to ensure a healthy environment for Charles County residents. Included are 58 pump stations, six wastewater treatment plants, and over 500 miles of sewer lines throughout the County. Facilities are monitored by staff daily everyday of the year, with radio telemetry alarm units and an emergency communication system providing for around the clock responses as needed.

The Sewer Division also includes the holding tank program (administered by the Department of Community Services) which provides for the pumping of 16 holding tanks for those who qualify, and the Sewer Division pumps these tanks on a regular basis. As is the case with the remainder of the Department, the program goal is to comply with all Federal, State, and County laws and regulations on a consistent basis and to meet or exceed all permit conditions.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$3,648,993	$4,125,700	$4,109,270	$4,386,694	$260,994	6%
Fringe Benefits	$1,051,413	$1,276,600	$1,276,600	$1,265,199	-$11,401	-1%
Supplies	$1,313,942	$1,775,800	$1,778,090	$1,641,800	-$134,000	-8%
OtherServices&Chrgs	$4,307,618	$4,451,100	$4,414,250	$4,936,300	$485,200	11%
OperatingContingency	$0	$15,000	$15,000	$143,754	$128,754	858%
Transfers Out	$0	$20,000	$20,000	$28,000	$8,000	40%
Capital Outlay	$892,940	$550,000	$1,930,460	$550,000	$0	0%
Depreciation Expense	$15,364	–	–	–	$0	–
Debt Service	$5,759,192	$7,183,100	$7,183,100	$8,012,200	$829,100	12%
EXPENDITURES TOTAL	**$16,989,462**	**$19,397,300**	**$20,726,770**	**$20,963,947**	**$1,566,647**	**8%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases. Also includes a new Instrumentation Technician to support increased growth in automation throughout DPW utilities, but especially to support the ongoing Mattawoman Automation upgrade project. This position will be partially supported by the Water Division as well.
- The decrease in **Supplies** is due to a reduction in anticipated expenses in chemicals.
- The increase to **Other Services and Charges** is for contracts on sewer and CCTV management and inspections.
- The **Operating Contingency** is for potential revenue shortfalls and/or expenditure overruns.
- The **Transfers out** is for paygo funding to support the Automation and Technology project.
- **Capital Outlay** is for ongoing maintenance at the satellite sewer sites based on anticipated needs.
- The increase for **Debt Service** is for payments related to bond issues for capital projects and payments for bank financed vehicle and equipment purchases.

Public Works - Utilities

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Public Works
Division/Program: Mattawoman
Program Administrator: Martin Harris, Director of Public Works
Website: https://www.charlescountymd.gov/services/public-works-utilities

Division Description

The MATTAWOMAN Wastewater Treatment Plant is an advanced facility capable of treating 20 million gallons of wastewater daily. It is staffed and monitored around the clock and has phosphorous removal and sludge handling capabilities, accepting septic tank, holding tank wastes and sludge from other sources throughout the region. A sludge contract with a private vendor provides for a proactive approach to sludge management that benefits not only the user community and the agricultural community, but the environment as a whole since we are able to conserve landfill space and assist in the Chesapeake Bay restoration effort.

An Enhanced Nutrient Removal upgrade to the Plant was completed during FY 2009 as part of a Chesapeake Bay initiative. The Plant has an in-house laboratory that provides analytic services for quality control. The goal of the facility is to comply with all Federal, State, and County laws and regulations on a consistent basis and to meet or exceed all permit conditions.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$2,609,973	$2,970,000	$2,970,000	$3,432,540	$462,540	16%
Fringe Benefits	$759,214	$961,800	$961,800	$1,026,162	$64,362	7%
Supplies	$769,409	$1,003,000	$1,004,410	$901,900	-$101,100	-10%
OtherServices&Chrgs	$7,787,874	$10,845,300	$10,722,720	$9,358,900	-$1,486,400	-14%
OperatingContingency	$0	$15,000	$15,000	$150,173	$135,173	901%
Capital Outlay	$1,304,471	$525,000	$697,160	$340,000	-$185,000	-35%
Depreciation Expense	$15,364	–	–	–	$0	–
Debt Service	$0	$138,600	$138,600	$129,900	-$8,700	-6%
EXPENDITURES TOTAL	**$13,246,305**	**$16,458,700**	**$16,509,690**	**$15,339,575**	**-$1,119,125**	**-7%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases, as well as a Building Services Technician to provide better and more consistent cleaning services. Also includes a new Environmental Operations Superintendent to oversee sophisticated and expensive equipment maintenance plans to ensure all equipment is working properly and that all State and Federal regulations are met.
- The decrease in **Supplies** is due to anticipated cost of chemicals.
- **Other Services and Charges** is decreasing due to one time expenses in the inspection and repair of equipment and implementation of maintenance programs.
- The **Operating Contingency** is for potential revenue shortfalls and/or expenditure overruns.
- The decrease in **Capital Outlay** is due to the one time purchase of a diesel pump.
- **Debt Service** includes payment associated with bank financing certain vehicle and equipment purchases.

Public Works - Utilities

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Public Works
Division/Program: Water
Program Administrator: Martin Harris, Director of Public Works
Website: https://www.charlescountymd.gov/services/public-works-utilities

Division Description

The WATER division of the Department of Public Works - Utilities provides water service to more than 33,500 customer accounts throughout the County, striving to ensure a safe drinking water supply for all. As a result of growth throughout the County, rather than operating as one integrated system, the Division operates and maintains 19 separate community water systems, four Wastewater Treatment Plant water systems and five County park water systems.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$3,409,824	$3,897,600	$3,900,980	$4,094,467	$196,867	5%
Fringe Benefits	$983,807	$1,256,700	$1,256,700	$1,212,469	-$44,231	-4%
Supplies	$757,710	$879,600	$879,780	$854,300	-$25,300	-3%
OtherServices&Chrgs	$5,200,697	$6,955,400	$6,951,840	$7,036,400	$81,000	1%
OperatingContingency	$0	$15,000	$15,000	$132,591	$117,591	784%
Transfers Out	$0	$158,000	$158,000	$28,000	-$130,000	-82%
Capital Outlay	$528,246	$910,000	$1,857,580	$995,000	$85,000	9%
Depreciation Expense	$15,411	–	–	–	$0	–
Debt Service	$2,008,313	$2,394,500	$2,394,500	$2,370,600	-$23,900	-1%
EXPENDITURES TOTAL	**$12,904,007**	**$16,466,800**	**$17,414,380**	**$16,723,827**	**$257,027**	**2%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases. A new SCADA Instrumentation Technician will provide additional operations and maintenance of the County's SCADA systems, this position will be split between Water and Sewer.
- The decrease in **Supplies** is due the anticipated cost of chemicals.
- The increase in **Other Services and Charges** iis due to anticipated cost for contract services and various equipment repairs.
- The **Operating Contingency** is for potential revenue shortfalls and/or expenditure overruns.
- **Transfers Out** is for paygo funding to support the Automation and Technology project.
- **Capital Outlay** includes funding for ongoing maintenance for water operations.
- The increase in **Debt Service** is for payments related to bond issues for capital projects and payments for bank financed vehicle and equipment purchases.

Public Works - Utilities

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Public Works
Division/Program: Meter Reading
Program Administrator: Martin Harris, Director of Public Works
Website: https://www.charlescountymd.gov/services/public-works-utilities

Division Description

The METER division is responsible for installing, repairing, replacing, and reading meters for water and sewer billing purposes. Meter readings are transferred from hand-held units to a data base that is used by the Billing Division to invoice customers quarterly based on consumption. Prompt, accurate readings and great customer service are top priorities for the Division.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$359,286	$448,200	$454,950	$472,842	$24,642	6%
Fringe Benefits	$123,792	$158,800	$158,800	$149,378	-$9,422	-6%
Supplies	$222,866	$156,100	$156,100	$244,000	$87,900	56%
OtherServices&Chrgs	$28,912	$33,600	$29,800	$37,800	$4,200	13%
OperatingContingency	$0	$5,700	$2,750	$11,909	$6,209	109%
Debt Service	$25,673	$19,300	$19,300	$10,700	-$8,600	-45%
EXPENDITURES TOTAL	**$760,529**	**$821,700**	**$821,700**	**$926,629**	**$104,929**	**13%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- The increase in **Supplies** for anticipated expenses in the meter replacement program.
- **Other Services and Charges** has increased to cover anticipated expenses in insurance and software.
- The **Operating Contingency** is for potential revenue shortfalls and/or expenditure overruns.
- The decrease in **Debt Service** is for lowering capital lease expenditures.

Capital Project Management Summary

FISCAL YEAR 2026 BUDGET
JULY 1, 2025 to JUNE 30, 2026

Department Information

Department: Department of Capital Project Management
Division/Program: Administration
Program Administrator: Martin Harris, Director of Public Works

Department Description

The primary responsibility of the CAPITAL PROJECT MANAGEMENT (CPM) department is to ensure that the needs of end users are met while incorporating quality design and construction principles and practices. The CPM department provides professional project management services during the development and implementation of public infrastructure improvement projects within Charles County. Projects include but are not limited to roads, water, sewer, building/facility, and environmental projects. The CPM department is responsible for managing capital improvement projects from the conceptual stages, onto design and construction, and final completion. The CPM department actively participates in the annual budget development process by coordinating with other county departments to establish estimated budgets to be submitted for consideration by the County Administrator.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
02 - Capital Projects	$1,145,085	$3,269,600	$3,269,600	$3,320,439	$50,839	2%
30 - Water and Sewer Operation	$1,510,494	$5,344,100	$5,344,100	$5,552,398	$208,298	4%
EXPENSES TOTAL	**$2,655,579**	**$8,613,700**	**$8,613,700**	**$8,872,837**	**$259,137**	**3%**
Transfers Out	-$2,644,564	-$8,613,700	-$8,613,700	-$8,872,837	-$259,137	3%
Total Expenditures	$11,015	$0	$0	$0	–	–

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
006 - Administration	$145,606	$457,900	$457,900	$468,656	$10,756	2%
032 - Capital Services	$999,478	$2,811,700	$2,811,700	$2,851,783	$40,083	1%
036 - Technical Support	$1,510,494	$5,344,100	$5,344,100	$5,552,398	$208,298	4%
EXPENSES TOTAL	**$2,655,579**	**$8,613,700**	**$8,613,700**	**$8,872,837**	**$259,137**	**3%**
Transfers Out	-$2,644,564	-$8,613,700	-$8,613,700	-$8,872,837	-$259,137	3%
Total Expenditures	$11,015	$0	$0	$0	–	–

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$2,065,131	$3,061,200	$3,059,470	$3,270,585	$209,385	7%
Fringe Benefits	$476,785	$791,000	$791,000	$908,477	$117,477	15%
Supplies	$21,845	$74,800	$74,800	$107,000	$32,200	43%
OtherServices&Chrgs	$91,819	$4,656,800	$4,658,530	$4,483,190	-$173,610	-4%
OperatingContingency	$0	$16,100	$16,100	$103,585	$87,485	543%
Debt Service	$0	$13,800	$13,800	$0	-$13,800	-100%
EXPENSES TOTAL	**$2,655,579**	**$8,613,700**	**$8,613,700**	**$8,872,837**	**$259,137**	**3%**
Transfers Out	-$2,644,564	-$8,613,700	-$8,613,700	-$8,872,837	-$259,137	3%
Total Expenditures	$11,015	$0	$0	$0	–	–

Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	4	4	4	4	4
Capital Services	9	9	9	13	13
Technical Support	13	13	13	17	18
	26	**26**	**26**	**34**	**35**

Capital Project Management

FISCAL YEAR 2026 BUDGET
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Department of Capital Project Management
Division/Program: Administration
Program Administrator: Martin Harris, Director of Public Works

Expenditures

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$121,751	$357,900	$357,900	$361,028	$3,128	1%
Fringe Benefits	$23,317	$88,200	$88,200	$88,378	$178	0%
Supplies	$238	$2,800	$2,800	$1,400	-$1,400	-50%
OtherServices&Chrgs	$300	$8,800	$8,800	$6,050	-$2,750	-31%
OperatingContingency	$0	$200	$200	$11,800	$11,600	5,800%
EXPENSES TOTAL	**$145,606**	**$457,900**	**$457,900**	**$468,656**	**$10,756**	**2%**
Transfers Out	-$145,606	-$457,900	-$457,900	-$468,656	-$10,756	2%
Total Expenditures	$0	$0	$0	$0	–	–

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- **Supplies** and **Other Services and Charges** include decreases to supplies, dues, and equipment repair.
- **Operating Contingency** is used to cover potential expenditure overruns.
- **Transfers Out** represents the cost that will be allocated to the capital projects.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Capital Project Management	A123	1	1	1	1	1
Assistant to the Chief	A113	1	1	1	1	1
Office Associate III	A106	1	1	1	1	1
Office Associate II	A105	1	1	1	1	1
		4	**4**	**4**	**4**	**4**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
02 - Capital Projects	4	4	4	4	4
	4	**4**	**4**	**4**	**4**

Capital Project Management

FISCAL YEAR 2026 BUDGET
JULY 1, 2025 to JUNE 30, 2025

Division Information

Department: Department of Capital Project Management
Division/Program: Capital Services
Program Administrator: Britta Hertling, Chief of Capital Services

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$806,243	$1,315,900	$1,314,170	$1,332,535	$16,635	1%
Fringe Benefits	$177,945	$341,400	$341,400	$362,462	$21,062	6%
Supplies	$6,426	$30,200	$30,200	$77,000	$46,800	155%
OtherServices&Chrgs	$8,865	$1,112,300	$1,114,030	$1,030,800	-$81,500	-7%
OperatingContingency	$0	$11,900	$11,900	$48,986	$37,086	312%
EXPENSES TOTAL	**$999,478**	**$2,811,700**	**$2,811,700**	**$2,851,783**	**$40,083**	**1%**
Transfers Out	-$999,478	-$2,811,700	-$2,811,700	-$2,851,783	-$40,083	1%
Total Expenditures	$0	$0	$0	$0	–	–

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- **Supplies** includes increases for software, training, and employee education.
- **Other Services and Charges** includes a decrease to contract services to better align the budget with FY2026 staffing needs.
- **Operating Contingency** is used to cover potential expenditure overruns.
- **Transfers Out** represents the cost that will be allocated to the capital projects.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Capital Services	A120	1	1	1	1	1
Assistant Chief of Capital Services	A119	1	1	1	1	1
Capital Services Program Manager	A118	1	1	1	1	1
Capital Services Senior Project Manager	A117	2	2	2	2	2
Right-of-Way Program Manager	A116	1	1	1	1	1
Capital Services Project Manager II	A115	1	1	1	3	3
Engineer II	A115	0	0	0	1	1
Right-of-Way Agent I	A113	1	1	1	1	1
Project Administrator Specialist	A110	1	1	1	1	1
Administrative Associate	A109	0	0	0	1	1
		9	**9**	**9**	**13**	**13**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
02 - Capital Projects	9	9	9	13	13
	9	**9**	**9**	**13**	**13**

Capital Project Management

FISCAL YEAR 2026 BUDGET
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Department of Capital Project Management
Division/Program: Technical Support
Program Administrator: Ed Gorham, Chief of Technical Support

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenses						
Personal Services	$1,137,137	$1,387,400	$1,387,400	$1,577,022	$189,622	14%
Fringe Benefits	$275,522	$361,400	$361,400	$457,637	$96,237	27%
Supplies	$15,182	$41,800	$41,800	$28,600	-$13,200	-32%
OtherServices&Chrgs	$82,654	$3,535,700	$3,535,700	$3,446,340	-$89,360	-3%
OperatingContingency	$0	$4,000	$4,000	$42,799	$38,799	970%
Debt Service	$0	$13,800	$13,800	$0	-$13,800	-100%
EXPENSES TOTAL	**$1,510,494**	**$5,344,100**	**$5,344,100**	**$5,552,398**	**$208,298**	**4%**
Transfers Out	-$1,499,479	-$5,344,100	-$5,344,100	-$5,552,398	-$208,298	4%
Total Expenditures	$11,015	$0	$0	$0	–	–

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. Also includes the full-year impact of three positions approved in FY2025 to support capital projects. A Capital Project Field Representative was approved in FY2026 to be a liaison between the capital services project managers and various other field positions to help ensure efficient, cost-effective success of projects.
- The decreases in **Supplies** and **Other Services** are due to adjustments based on spending and the removal of one-time FY2025 funding for furniture, hardware, and software.
- **Operating Contingency** is used to cover potential expenditure overruns.
- The **Debt Service** budget was adjusted because capital lease interest and principal payments are included in the Water and Sewer Operations fund budget.
- **Transfers Out** represents the cost that will be charged to the capital projects.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Technical Support	A120	1	1	1	1	1
Capital Services Program Manager	A118	1	1	1	1	1
Utilities Program Manager	A118	1	1	1	1	1
Capital Serv Senior Project Manager	A117	2	2	2	2	2
Utilities Sr Project Manager	A117	1	1	1	1	1
Project Field Superintendent	A116	0	0	0	1	1
Utilities Project Manager II	A115	3	3	3	4	4
Capital Services Project Manager I	A114	0	0	0	1	1
Capital Projects Field Representative	A111	0	0	0	0	1
Project Administrator Specialist	A110	2	2	2	3	3
Part Time	-	1.95	1.95	1.95	1.95	1.95
		12.95	**12.95**	**12.95**	**16.95**	**17.95**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
30 - Water and Sewer	13	13	13	17	18
	13	**13**	**13**	**17**	**18**

Community Services Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

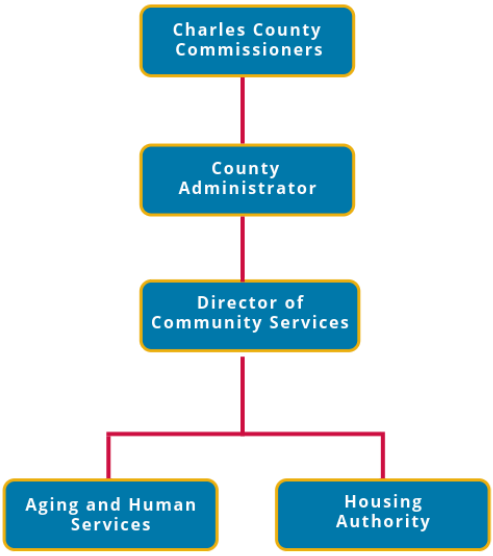
Department Information

Dina Barclay, Director of Community Services
Address: 8190 Port Tobacco Road, Port Tobacco MD 20677
Phone: 301-934-9305 | 301-870-3388
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: www.charlescountymd.gov/government/departments/community-services

Department Description

The Department of COMMUNITY SERVICES serves as the most direct link between county government and the public, offering a wide range of programs and services that touch every segment of the Charles County population. The Department is comprised of four major programs, each with a distinct focus but united by a common goal: to deliver high-quality services and programs to the residents of Charles County. The director works collaboratively with the County Commissioners and division chiefs to develop a comprehensive framework for addressing the community's evolving needs.

The department also manages the CHARLES COUNTY ADVOCACY COUNCIL FOR CHILDREN, YOUTH AND FAMILIES (CCACCYF), which serves as the county's Local Management Board (LMB). The CCACCYF is tasked with planning, managing, and evaluating services for children and families. While it does not provide direct human services—except for advocacy, information, and referral services—it contracts with public and private agencies to deliver a variety of programs. These services are supported through state and federal funding, managed within special revenue accounts.



Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$2,672,063	$3,563,700	$3,591,980	$3,757,963	$194,263	5%
13 - Comm. Dev. Block Grant	$771,365	–	$1,534,850	$0	$0	–
14 - Housing Assistance	$11,285,002	$11,240,884	$11,240,884	$11,627,247	$386,363	3%
15 - Housing Loans	$93,803	$404,500	$404,500	$404,500	$0	0%
19 - Comm. Dev. Admin.	$74,091	–	$0	$0	$0	–
24 - Recreation Programs	$97,691	$146,000	$452,220	$164,500	$18,500	13%
40 - Federal Aging Grants	$1,408,864	$912,113	$1,515,281	$1,028,187	$116,074	13%
43 - State Aging Grants	$1,154,980	$908,295	$1,017,091	$913,155	$4,860	1%
46 - Local Management Board	$912,625	$1,038,690	$1,107,553	$987,601	-$51,089	-5%
EXPENDITURES TOTAL	**$18,470,483**	**$18,214,182**	**$20,864,359**	**$18,883,153**	**$668,971**	**4%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Administration	$1,431,144	$1,692,390	$1,769,833	$1,716,056	$23,666	1%
Aging	$4,523,032	$4,360,908	$5,648,832	$4,599,564	$238,656	5%
Housing Authority	$12,516,307	$12,160,884	$13,445,694	$12,567,533	$406,649	3%
EXPENDITURES TOTAL	**$18,470,483**	**$18,214,182**	**$20,864,359**	**$18,883,153**	**$668,971**	**4%**

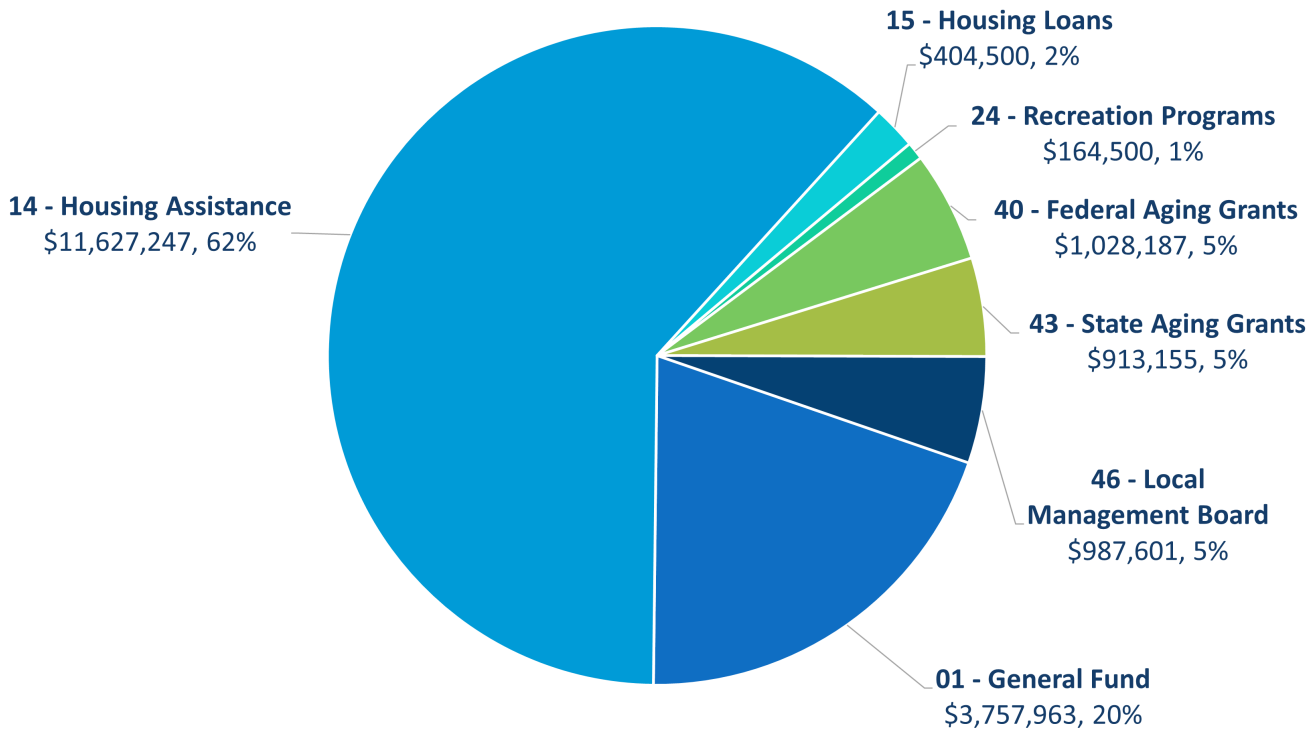
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$4,036,543	$4,590,116	$4,718,679	$4,680,178	$90,062	2%
Fringe Benefits	$948,975	$1,173,399	$1,166,226	$1,222,022	$48,623	4%
Supplies	$871,252	$525,327	$1,568,164	$538,762	$13,435	3%
OtherServices&Chrgs	$11,414,532	$11,164,697	$11,919,641	$11,687,804	$523,107	5%
Agency Funding	$1,194,877	$517,756	$1,312,756	$505,756	-$12,000	-2%
OperatingContingency	$0	$15,287	-$43,847	$12,631	-$2,656	-17%
Transfers Out	$20,135	$227,600	$222,740	$236,000	$8,400	4%
Capital Outlay	-$20,780	–	–	$0	$0	–
Depreciation Expense	$4,949	–	–	–	$0	–
EXPENDITURES TOTAL	**$18,470,483**	**$18,214,182**	**$20,864,359**	**$18,883,153**	**$668,971**	**4%**

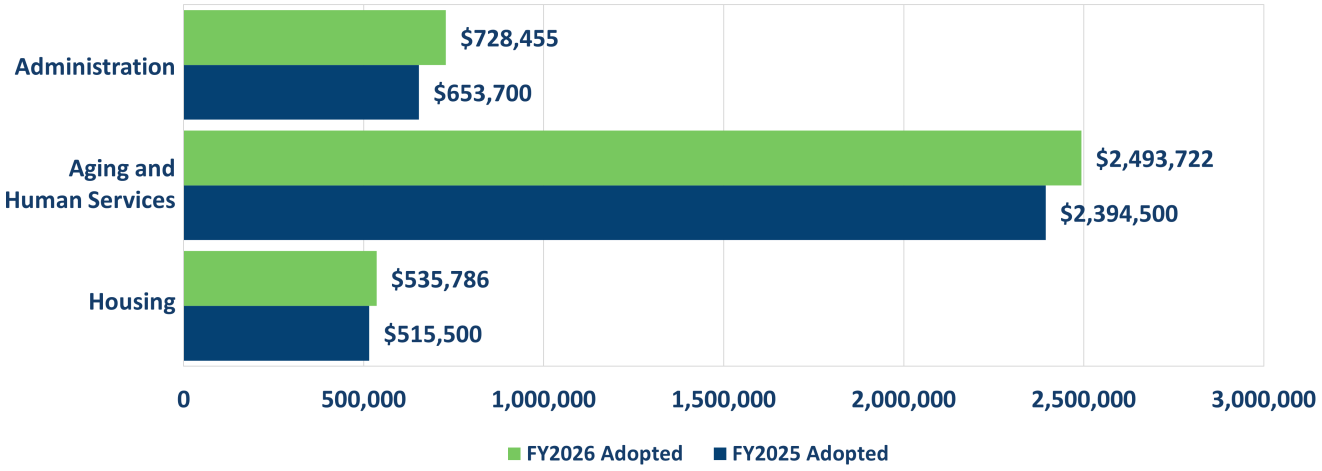
Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
13 - Comm. Dev. Block Grant	$771,365	$0	$1,534,850	$0	$0	–
14 - Housing Assistance	$11,185,939	$11,240,884	$11,240,884	$11,627,247	$386,363	3%
15 - Housing Loans	$39,185	$404,500	$404,500	$404,500	$0	0%
19 - Comm. Dev. Admin.	$74,091	$0	–	$0	$0	–
24 - Recreation Programs	$216,581	$146,000	$452,220	$164,500	$18,500	13%
40 - Federal Aging Grants	$1,409,334	$912,113	$1,515,281	$1,028,187	$116,074	13%
43 - State Aging Grants	$1,163,152	$908,295	$1,017,091	$913,155	$4,860	1%
46 - Local Management Board	$947,445	$1,038,690	$1,107,553	$987,601	-$51,089	-5%
REVENUES TOTAL	**$15,807,091**	**$14,650,482**	**$17,272,379**	**$15,125,190**	**$474,708**	**3%**

FY2026 Adopted Department Budget - All Funds: $18,883,153

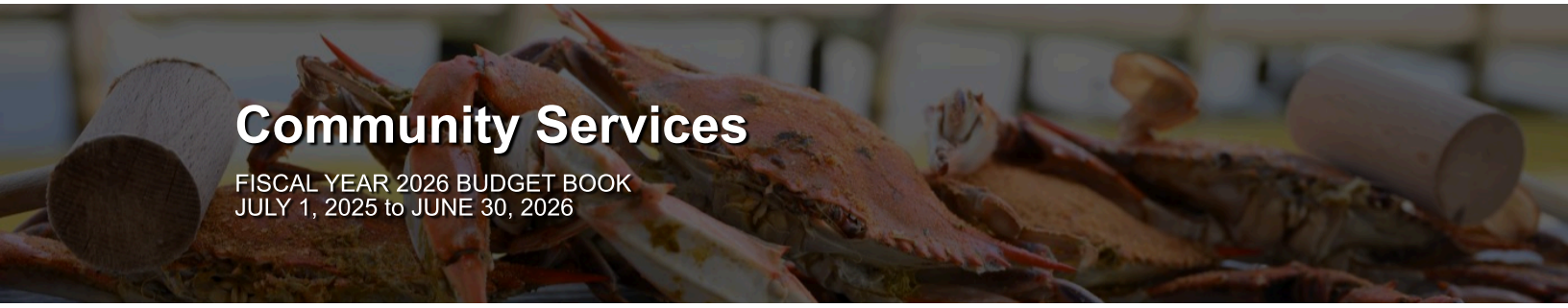


General Fund



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	5.7	6.8	6.8	5.7	5.7
Aging Division	37.8	37.8	38.8	42.8	42.8
Housing Authority	13	13	13	13	13
	56.5	**57.6**	**58.6**	**61.5**	**61.5**



Community Services

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Community Services
Division/Program: Administration
Program Administrator: Dina Barclay, Director of Community Services
Website: www.charlescountymd.gov/government/departments/community-services

Division Description

The ADMINISTRATION division guides the overall direction and strategic goals of the Department of Community Services. The director, in close collaboration with the County Commissioners and division chiefs, establishes the framework for identifying and addressing community needs. Additionally, the Administration division is responsible for the direct oversight and supervision of the County's childcare programs.

The Department of Community Services oversees the CHARLES COUNTY ADVOCACY COUNCIL FOR CHILDREN, YOUTH, AND FAMILIES (CCACCYF), which serves as the County's Local Management Board (LMB). The CCACCYF is responsible for planning, managing, and evaluating services for children and families. While it does not directly provide human services—aside from advocacy, information, and referral support—it contracts with public and private agencies to deliver a range of services. These services are funded through state and federal sources, with funds managed within special revenue accounts.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$499,709	$666,173	$610,891	$583,926	-$82,247	-12%
Fringe Benefits	$114,596	$180,389	$177,196	$199,372	$18,983	11%
Supplies	$152,531	$21,450	$53,650	$28,485	$7,035	33%
OtherServices&Chrgs	$220,404	$273,693	$386,545	$358,744	$85,051	31%
Agency Funding	$441,336	$517,756	$517,756	$505,756	-$12,000	-2%
OperatingContingency	$0	$12,429	$3,295	$10,773	-$1,656	-13%
Transfers Out	$2,567	$20,500	$20,500	$29,000	$8,500	41%
EXPENDITURES TOTAL	**$1,431,144**	**$1,692,390**	**$1,769,833**	**$1,716,056**	**$23,666**	**1%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. The decrease in Personal Services is due to the reorganization of a position from the Administration division to the Aging division.
- The **Supplies** budget increase is consistent with historical spending patterns and current-year trends in office supply usage.
- The increase in **Other Services and Charges** is due to the transfer of the Summer Youth Program from the Commissioners' budget to Community Services' Administration budget.
- **Operating Contingency** is to cover any potential expenditure overrun and/or revenue shortfall.
- **Transfers Out** represents the County's General Fund coverage of fringe benefits for the Local Management Board personnel.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Community Services	A123	1	1	1	1	1
Deputy Director of Community Services	A122	0	1	1	0.95	0.95
Local Management Board Supervisor	A115	1	1	1	1	1
Community Services Specialist	A111	1	1	1	1	1
Administrative Associate	A109	1	1	1	0	0
Office Associate III	A106	1	1	1	1	1
Part Time	-	0.68	0.68	0.68	0.68	0.68
		5.68	**6.68**	**6.68**	**5.63**	**5.63**

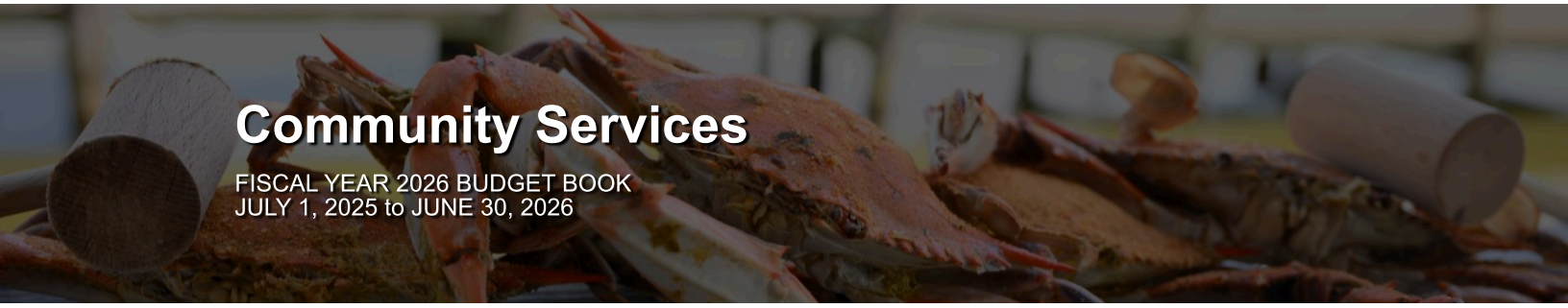
Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	4.3	5.4	5.4	4.3	4.3
46 - Local Management Board	1.1	1.1	1.1	1.1	1.1
14 - Housing Assistance	0.3	0.3	0.3	0.3	0.3
	5.7	**6.8**	**6.8**	**5.7**	**5.7**

Objectives

- In alignment with the CCACCYF Strategic Plan, continuously monitor, evaluate, and report on the progress of implemented programs to ensure they are effectively addressing to identified needs of children, youth, and families, in Charles County.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Grant/Funding Applications Submitted	4	5	5	4	4
Grant/Funding Applications Approved	4	5	5	4	4
Vendor/Subrecipient Contracts Executed	9	10	9	9	9
Program Improvement Plans Reviewed	0	1	0	0	1



Community Services

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Community Services
Division/Program: Aging and Human Services
Program Administrator: Lisa Furlow, Chief of Aging and Human Services
Website: www.charlescountymd.gov/services/aging-and-senior-services

Division Description

The AGING AND HUMAN SERVICES division serves as the designated Area Agency on Aging (AAA) and Maryland Access Point (MAP) for Charles County. Its mission is to offer a comprehensive, coordinated system of nutrition and long-term care support services for qualified elderly and disabled adults. The division focuses on three main activities: advocating for all older adults in Charles County, identifying their needs, and creating plans to meet those needs through in-home and community services that help them maintain their independence and dignity. The division also administers a range of federal, state, and local funding to support these services.

The division provides direct services as well as information and referrals for senior citizens and their families. Programs and services include Employment Opportunities, Housing and Assisted Living Programs, Income Tax Assistance, Legal Services, Nutritional Education, Nursing Homes Advocacy, Senior Centers, Telephone Reassurance, Social Security Benefit Intake, Volunteer Opportunities, and Wellness and Fitness Programs. Local funding from the County Commissioners is used to match federal and state grants, cover fringe benefits, and support a wide variety of programs.

These services include operating senior centers, grants for senior clubs, volunteer coordination, senior information and assistance, outreach, nutrition services (such as home-delivered and congregate meals), and long-term care services (including guardianship, ombudsman services, respite care provider registry, assisted housing, and gap-filling services for frail and disabled individuals). As the lead agency for the Maryland Access Point (MAP) of Charles County, the division's goal is to provide a "no wrong door" approach to improve access to all services available for elderly or disabled adults. MAP staff assist with applications for public benefits, eligibility screenings, and options counseling to help individuals navigate available long-term care and supportive services.

The division is also responsible for administering several programs mandated by the Affordable Care Act (ACA), such as nursing home diversion, the Medicare Improvements for Patients & Providers Act project, Senior Medicare Patrol fraud prevention, and Enhanced Options Counseling for the Aging & Disability Resource Center. Additionally, the Division has expanded its capacity for fee-for-service billing of specific Medicaid programs, ensuring more sustainable funding for ACA services that support disabled adults aged 18 and older, frail elderly individuals, and their family caregivers throughout Charles County. This division also plans and administers programs for individuals of all ages at the Nanjemoy Community Center.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$2,409,257	$2,745,843	$2,909,228	$2,938,380	$192,537	7%
Fringe Benefits	$502,375	$627,510	$623,170	$650,429	$22,919	4%
Supplies	$704,163	$492,037	$1,427,674	$498,437	$6,400	1%
OtherServices&Chrgs	$923,069	$492,660	$685,902	$510,460	$17,800	4%
OperatingContingency	$0	$2,858	$2,858	$1,858	-$1,000	-35%
Capital Outlay	-$20,780	–	–	$0	$0	–
Depreciation Expense	$4,949	–	–	–	$0	–
EXPENDITURES TOTAL	**$4,523,032**	**$4,360,908**	**$5,648,832**	**$4,599,564**	**$238,656**	**5%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full-year impact of FY2025 approved salary increases, approved positions, and funding for FY2026 salary increases.
- The increase in **Supplies** budget is attributed to rising costs for office supplies, food and meals, and printing services, based on current spending trends and operational demands.
- **Operating Contingency** is to cover any potential expenditure overrun and/or revenue shortfall.
- The increase in **Other Services and Charges** is primarily due to rising utility costs, and contracted services as reflected in current spending trends and sage patterns.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Aging and Human Services	A120	1	1	1	1	1
Aging and Disability Resources Center Manager	A116	1	1	1	1	1
Centers Administrator	A116	1	1	1	1	1
Home and Community Based Services Supervisor	A116	1	1	1	1	1
Financial Support Administrator	A115	1	1	1	1	1
Senior Center Supervisor	A115	1	1	1	1	1
Aging and Disability Resources Center Coordinator	A114	1	1	1	1	1
Home and Community Based Services Case Manager	A114	1	1	1	1	1
Local Care Team Coordinator	A114	0	0	0	1	1
Long Term Care Supervisor	A114	1	1	1	1	1
Nutritionist	A114	1	1	1	1	1
Rural Center Coordinator	A114	1	1	1	1	1
Long Term Care Coordinator	A113	1	1	1	1	1
Aging and Disability Resources Center Client Services Specialist	A112	0	0	1	1	1
Health Promotion and Fitness Coordinator	A112	1	1	1	1	1
Senior Center Coordinator	A112	3	3	3	3	3
Aging and Disability Resources Center Program Specialist	A111	1	1	1	1	1
Aging Program Specialist	A111	1	1	1	1	1
Senior Center Program Spec	A111	0	0	0	1	1
Senior Nutrition Program Specialist	A111	0	0	0	1	1
Fitness Specialist	A110	1	1	1	1	1
Local Management Board Program Specialist	A110	1	1	1	1	1
Administrative Associate	A109	0	0	0	1	1
Office Associate II	A105	1	1	1	1	1
Part Time	-	16.8	16.8	16.8	16.8	16.8
		37.8	**37.8**	**38.8**	**42.8**	**42.8**

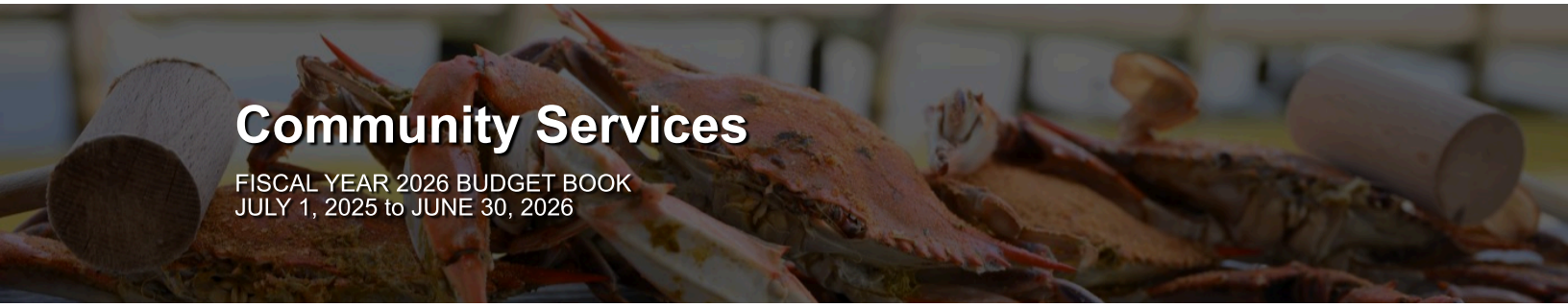
Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	29.4	29.4	29.8	33.2	33.2
43 - State Aging Grants	2.8	2.8	3.8	3.1	3.1
40 - Federal Aging Grants	4	4	4	4.5	4.5
46 - Local Management Board	1.6	1.6	1.2	2	2
	37.8	**37.8**	**38.8**	**42.8**	**42.8**

Objectives

- Increase participation in Aging programs by enhancing outreach efforts, expanding program offerings, and improving accessible to services that promote the health, well-being, and independence of older adults in the community.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Persons Who Accessed MAP for Long-Term Care Support Services and Benefits Coordination	3,120	3,918	3,180	3,300	3,500
Registered Seniors Served (Unduplicated)	4,748	5,030	5,631	5,650	5,700
Billable Units for Community Options Waiver	13,420	11,552	13,480	12,784	12,800
Total Units of Service	**315,496**	**348,427**	**336,762**	**340,000**	**341,000**



Community Services

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

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

Division Description

The Charles County HOUSING AUTHORITY administers and supports a variety of housing programs designed to assist low- and moderate-income households in achieving safe and sanitary housing conditions. These programs offer support in several areas, including subsidized rental payments for those needing rental assistance and low-interest rehabilitation loans for homeowners. Additionally, the Authority provides support to homeless transitional shelters, helping clients transition to permanent housing.

The programs are funded in partnership with the U.S. Department of Housing and Urban Development (HUD), the Maryland Department of Housing and Community Development, and the Charles County Commissioners. These programs include:

- Housing Choice Voucher Program
- Community Development Block Grant Program
- State Special Loans
- U.S. Department of Agriculture (USDA) Rural Housing Preservation Program
- Settlement Expense Loan Program (SELP)

The Housing Authority began local administration of the State Special Loan Program in 1992. Special Loan Programs include:

- Maryland Housing Rehabilitation Program
- Indoor Plumbing Program
- Residential Lead Abatement Program
- Senior Home Repair Program

These programs aim to improve single-family homes and small rental properties for low- and moderate-income families and individuals. They promote community redevelopment by enhancing the livability of properties, increasing energy efficiency, and addressing specific housing needs, such as lead paint abatement and the installation of indoor water and sewer systems. Program specialists assist citizens with the application process, while inspectors conduct housing inspections and prepare work write-ups for home improvements. The loans are funded through a Special Revenue Fund.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,127,578	$1,178,100	$1,198,560	$1,157,872	-$20,228	-2%
Fringe Benefits	$332,004	$365,500	$365,860	$372,221	$6,721	2%
Supplies	$14,558	$11,840	$86,840	$11,840	$0	0%
OtherServices&Chrgs	$10,271,059	$10,398,344	$10,847,194	$10,818,600	$420,256	4%
Agency Funding	$753,541	–	$795,000	$0	$0	–
OperatingContingency	$0	–	-$50,000	$0	$0	–
Transfers Out	$17,568	$207,100	$202,240	$207,000	-$100	0%
EXPENDITURES TOTAL	**$12,516,307**	**$12,160,884**	**$13,445,694**	**$12,567,533**	**$406,649**	**3%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 salary increases and funding for FY2026 salary increases.
- The increase in **Other Services and Charges** is driven by current trends in rent payments associated with anticipated Housing Choice Vouchers, and an increase in contracted services for housing inspections, and costs related to software upgrades for the Housing Pro program.
- **Transfers Out** represent the County's General Fund contribution toward covering administrative costs.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Housing Authority	A120	1	1	1	1	1
Housing Program Supervisor	A116	1	1	1	1	1
Community Development Supervisor	A115	1	1	1	1	1
Financial Support Administrator	A115	1	1	1	1	1
Housing Inspector Supervisor	A115	1	1	1	1	1
Community Development Coordinator	A113	1	1	1	1	1
Housing Inspector	A113	1	1	1	1	1
Portability Specialist	A113	1	1	1	1	1
Housing Program Specialist	A112	5	5	5	5	5
		13	**13**	**13**	**13**	**13**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
14 - Housing Assistance	10.3	10.4	10.4	10.4	10.4
01 - General Fund	2.7	2.6	2.6	2.6	2.6
	13	**13**	**13**	**13**	**13**

Objectives

- The goal is to assist low and moderate income families in securing access to decent, safe, and sanitary housing through compliance with the standards set by the federal Section 8 Housing Choice Voucher Program.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Units of Assistance	695	727	735	740	744
HCV Recertifications Completed	695	727	735	740	744
Low Income Housing Rental Assistance Provided	695	727	735	740	744
SLP Applications Approved by MDHCD	1	4	4	4	5
Waitlist Applications Processed	309	215	300	150	60

Recreation, Parks and Tourism Summary

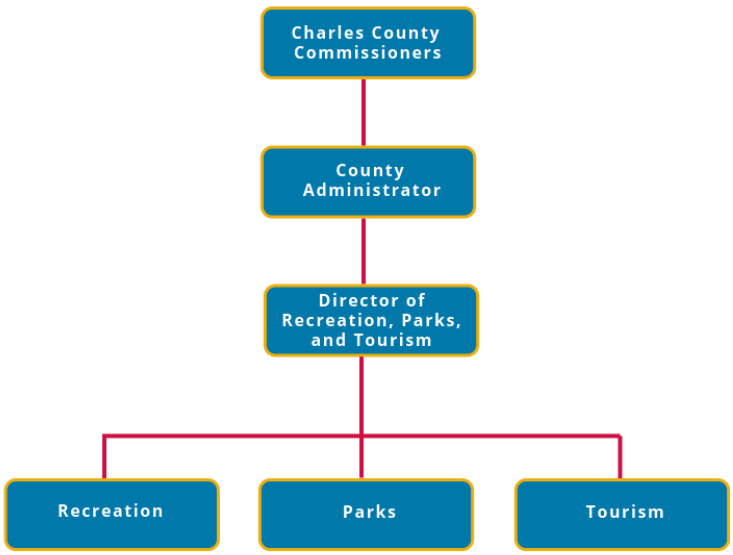
FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Kelli Beavers, Director of Recreation, Parks and Tourism
Address: 107 Centennial Street, Suite A, La Plata MD 20646
Phone: 301-932-3470
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: www.charlescountyparks.com/home-recparks

Department Description

The Department of RECREATION, PARKS AND TOURISM serves the residents of Charles County by providing recreational programs, maintaining parks and recreational facilities, and promoting tourism within the county. The department focuses on enhancing the quality of life for residents and visitors through a wide variety of recreational activities, events, and initiatives that encourage outdoor recreation, fitness, and community engagement. The department works to create opportunities for residents to lead active, healthy lifestyles, while also preserving natural resources and promoting the county's historical and cultural heritage.



Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$11,226,473	$14,196,600	$14,387,160	$14,976,862	$780,262	6%
24 - Recreation Programs	$1,845,415	$2,027,400	$2,121,410	$2,126,800	$99,400	5%
25 - Capital Clubhouse	$301,671	–	–	–	$0	–
39 - Tourism Grants	$41,923	$41,923	$221,790	$113,740	$71,817	171%
50 - SW-Watershed Protection	$30,000	$30,000	$30,000	$35,000	$5,000	17%
EXPENDITURES TOTAL	**$13,445,482**	**$16,295,923**	**$16,760,360**	**$17,252,402**	**$956,479**	**6%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Administration	$1,482,589	$2,331,900	$2,286,200	$2,390,349	$58,449	3%
Recreation	$5,238,221	$6,220,800	$6,401,230	$6,558,779	$337,979	5%
Parks	$5,758,982	$6,435,000	$6,520,100	$6,837,727	$402,727	6%
Tourism	$965,690	$1,308,223	$1,461,820	$1,465,547	$157,324	12%
EXPENDITURES TOTAL	**$13,445,482**	**$16,295,923**	**$16,669,350**	**$17,252,402**	**$956,479**	**6%**

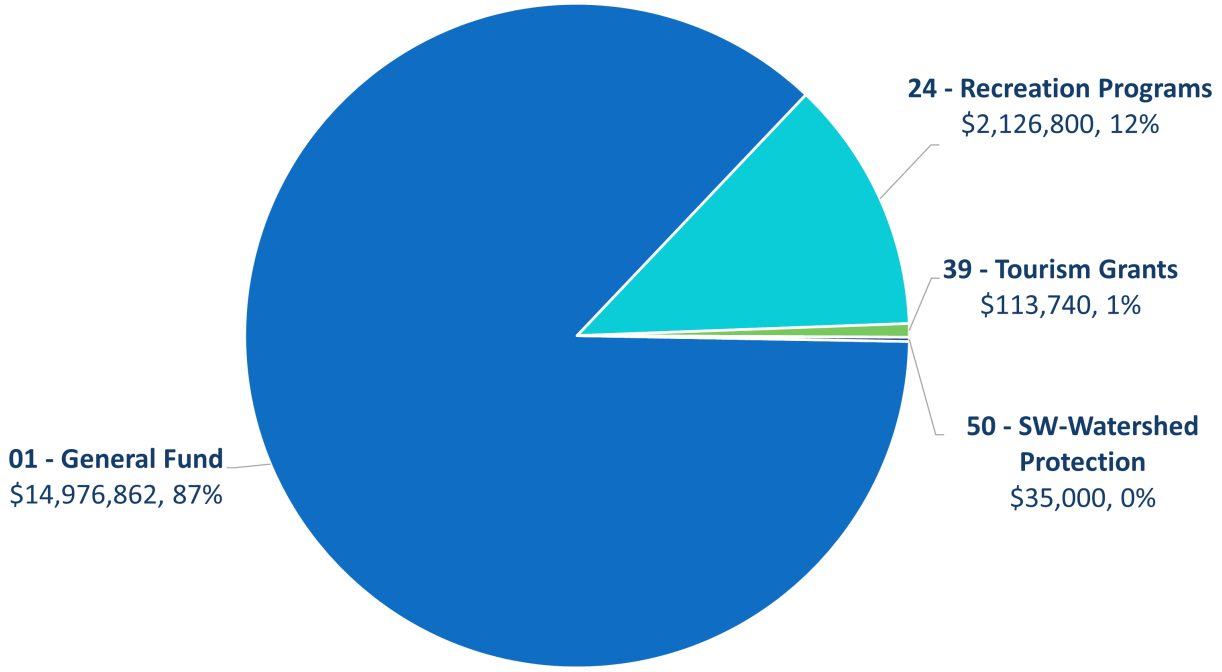
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$8,242,324	$10,109,300	$10,057,400	$10,603,933	$494,633	5%
Fringe Benefits	$1,764,550	$2,278,700	$2,280,140	$2,375,950	$97,250	4%
Supplies	$754,298	$918,500	$960,590	$979,600	$61,100	7%
OtherServices&Chrgs	$2,128,014	$2,591,123	$3,107,760	$2,942,040	$350,917	14%
OperatingContingency	$0	$5,900	$5,900	$33,879	$27,979	474%
Transfers Out	$120,075	$150,000	$229,670	$150,000	$0	0%
Capital Outlay	$87,783	$242,400	$118,900	$167,000	-$75,400	-31%
Depreciation Expense	$310,278	–	–	–	$0	–
Debt Service	$38,160	–	–	$0	$0	–
EXPENDITURES TOTAL	**$13,445,482**	**$16,295,923**	**$16,760,360**	**$17,252,402**	**$956,479**	**6%**

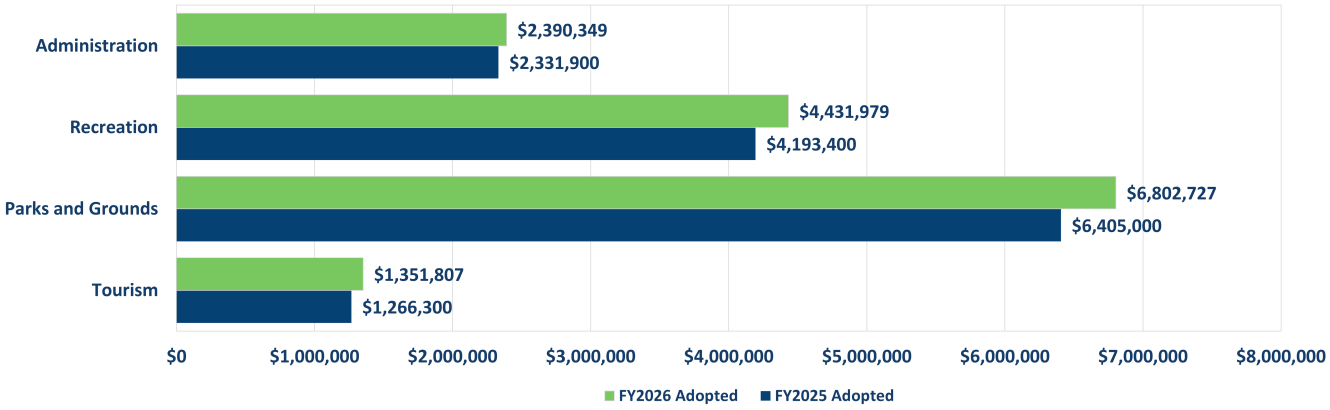
Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$1,241,935	$1,163,400	$1,163,400	$1,246,000	$82,600	7%
24 - Recreation Programs	$2,028,223	$2,027,400	$2,121,410	$2,126,800	$99,400	5%
39 - Tourism Grants	$41,923	$41,923	$221,790	$113,740	$71,817	171%
REVENUES TOTAL	**$3,312,081**	**$3,232,723**	**$3,506,600**	**$3,486,540**	**$253,817**	**8%**

FY2026 Adopted Department Budget - All Funds: $17,252,402



General Fund



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	9	13	15	18	18
Parks	59.4	59.4	60.1	61.1	61.1
Recreation	68.9	68.9	69.9	71.9	71.9
Tourism	7.5	7.5	8.5	9.5	9.5
	144.8	**148.8**	**153.5**	**160.5**	**160.5**

Recreation, Parks and Tourism

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Recreation, Parks and Tourism
Division/Program: Administration
Program Administrator: Kelli Beavers, Director of Recreation, Parks and Tourism
Website: www.charlescountyparks.com/home-recparks

Division Description

ADMINISTATION - The Department of Recreation, Parks, and Tourism's mission is simply to enhance the quality of life of Charles County residents and visitors through providing enjoyable recreation and tourism opportunities. The department strives to deliver interesting, diverse, and high-quality programs and facilities that are available to all persons in the community and works to preserve, enhance, and protect open spaces to enrich the quality of life for present and future generations in a safe and secure environment.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,143,295	$1,517,000	$1,524,670	$1,733,171	$216,171	14%
Fringe Benefits	$285,258	$441,000	$441,780	$508,878	$67,878	15%
Supplies	$28,103	$28,400	$31,100	$69,200	$40,800	144%
OtherServices&Chrgs	$25,932	$195,500	$283,980	$79,100	-$116,400	-60%
Transfers Out	$0	–	$4,670	–	$0	–
Capital Outlay	$0	$150,000	$0	$0	-$150,000	-100%
EXPENDITURES TOTAL	**$1,482,589**	**$2,331,900**	**$2,286,200**	**$2,390,349**	**$58,449**	**3%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases as well as the full-year impact of FY2025 approved positions.
- The **Supplies** increase includes funding to support the new Centennial Street building.
- **Other Services and Charges** decreased due to the removal of a one-time cost in FY2025 for a Ruth B. Swann master plan and an Americans Disability Act (ADA) study.
- **Capital Outlay** decreased due to the removal of one-time funding in FY2025 for furniture at the new Centennial Street building.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Recreation, Parks, and Tourism	A123	1	1	1	1	1
Deputy Director of Recreations Parks and Tourism	A122	1	1	1	1	1
Administrative Operations Manager	A117	0	1	1	1	1
Financial Operations Manager	A117	1	1	1	1	1
Recreation Parks and Tourism Planning Supervisor	A117	0	0	1	1	1
Recreations Parks and Tourism Construction Supervisor	A117	0	0	1	1	1
Assistant to the Director	A115	1	1	0	0	0
Financial Support Administrator	A115	0	0	1	1	1
Recreation Parks and Tourism Project Superintendent	A115	0	0	1	1	1
Media and Communications Project Manager	A114	1	1	1	1	1
Registration Supervisor	A114	0	0	1	1	1
Administrative Operations Coordinator	A113	0	1	1	1	1
Recreation Parks and Tourism Planner I	A113	0	0	0	1	1
Financial Specialist	A111	0	1	1	1	1
Recreation Parks and Tourism Specialist	A111	0	0	1	1	1
Registration Specialist	A110	1	1	1	2	2
Administrative Associate	A109	1	2	1	2	2
Registration Coordinator	A109	2	2	0	0	0
		9	**13**	**15**	**18**	**18**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	9	13	15	18	18
	9	**13**	**15**	**18**	**18**

Recreation, Parks and Tourism

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Recreation, Parks and Tourism
Division/Program: Recreation
Program Administrator: Ju'Wann Jones, Chief of Recreation
Website: https://www.charlescountyparks.com/recreation/recreation-facilities

Division Description

The RECREATION division is responsible for providing recreational and leisure time experiences for Charles County citizens of all ages, including trips and tours, therapeutic programs, discount tickets for local amusement parks, sports programs, aquatics programs, gymnastics programs, summer camps, and various special events. The division also oversees the operation of ten school-based community centers, the Port Tobacco gymnasium, three year-round school-based indoor community pools, three seasonal outdoor public pools, the Waldorf Senior and Recreational Center, and Elite Gymnastics and Recreation Center.

The community centers offer a wide array of recreational programs such as classes, workshops, middle school afterschool programs, special events, summer camps and social activities. The County's sports programs are organized and directed by the Recreation division. Leagues are offered year-round for both youth and adult sports enthusiasts.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$3,303,214	$4,094,500	$4,069,890	$4,196,462	$101,962	2%
Fringe Benefits	$510,698	$716,700	$717,360	$687,738	-$28,962	-4%
Supplies	$242,774	$363,700	$407,800	$369,100	$5,400	1%
OtherServices&Chrgs	$724,235	$865,000	$1,041,290	$1,121,600	$256,600	30%
OperatingContingency	$0	$5,900	$5,900	$33,879	$27,979	474%
Transfers Out	$120,075	$150,000	$150,000	$150,000	$0	0%
Capital Outlay	$26,948	$25,000	$25,000	$0	-$25,000	-100%
Depreciation Expense	$310,278	–	–	–	$0	–
EXPENDITURES TOTAL	**$5,238,221**	**$6,220,800**	**$6,417,240**	**$6,558,779**	**$337,979**	**5%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. The full-year impact of the FY2025 approved positions is also included.
- **Supplies** increased due to increased costs and usage of paper as well as printing supplies.
- **Other Services and Charges** budget increase includes additional contract services for sports and class programs based on increased usage. There is also funding to support additional instructors and additional background checks for instructors.
- **Operating Contingency** is to cover any potential expenditure overrun and/or revenue shortfall.
- **Capital Outlay** decreased due to the removal of one-time funding in FY2025 for vault tables and gymnastics mats.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Recreation	A120	0	0	1	1	1
Recreation Services Administrator	A116	1	1	1	2	2
Aquatics Supervisor	A115	1	1	1	1	1
Community Center Supervisor	A115	1	1	1	1	1
Recreation and Leisure Program Supervisor	A115	1	1	1	1	1
Recreation Facilities and Program Supervisor	A115	1	1	1	1	1
Sports Program Supervisor	A115	1	1	1	1	1
Sr/Rec Ctr Facility Supervisor	A115	1	1	1	1	1
Therapeutic Recreation Specialist	A114	1	1	1	1	1
Aquatic and Safety Compliance Coordinator	A113	0	0	0	1	1
Multi of Center Coordinator	A113	5	5	5	5	5
Sports Coordinator	A113	2	2	2	2	2
Pool Manager	A112	3	3	3	3	3
Recreation Program Manager	A112	3	3	3	3	3
Part Time	-	47.88	47.88	47.88	47.88	47.88
		68.88	**68.88**	**69.88**	**71.88**	**71.88**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	68.9	68.9	69.9	71.9	71.9
	68.9	**68.9**	**69.9**	**71.9**	**71.9**

Objectives

- Implement well-rounded recreational programs for all ages. Monitor and adjust programs as needed to suit the needs of the community.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Recreation Activity Registrations	18,166	23,215	20,000	25,000	25,180
Online versus Traditional Registrations	55%	62%	70%	80%	85%
Number of Activities Run	1,786	1,922	2,000	2,230	2,350
Number of Memberships Created (RecPass/Punchcards)	2,602	3,792	3,000	3,550	3,600

Recreation, Parks and Tourism

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Recreation, Parks and Tourism
Division/Program: Parks and Grounds
Program Administrator: Tim Drummond, Chief of Parks and Grounds
Website: https://www.charlescountyparks.com/parks/locations

Division Description

The PARKS AND GROUNDS division is responsible for the countywide delivery of leisure services. Our mission is to improve the quality of life of our residents by providing diverse and wholesome outdoor recreation opportunities. This division manages thirty-one (31) parks, an eighteen-hole golf course, a skateboard park and numerous boat launch facilities. Parks and Grounds offer amenities such as outdoor athletic fields, picnic areas, hiking trails, equestrian facilities and trails, and tennis courts. In addition to maintenance and operation of our 4,051 acres of parkland, the division is responsible for grounds maintenance and snow removal at twenty-eight (28) government owned buildings. The division also manages a significant number of capital improvement projects including acquisition and development of new park facilities.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$3,398,691	$3,910,500	$3,901,810	$4,062,723	$152,223	4%
Fringe Benefits	$878,316	$1,009,200	$1,009,200	$1,049,704	$40,504	4%
Supplies	$434,326	$474,500	$469,790	$491,000	$16,500	3%
OtherServices&Chrgs	$948,652	$973,400	$1,045,400	$1,067,300	$93,900	10%
Capital Outlay	$60,836	$67,400	$93,900	$167,000	$99,600	148%
Debt Service	$38,160	–	–	$0	$0	–
EXPENDITURES TOTAL	**$5,758,982**	**$6,435,000**	**$6,520,100**	**$6,837,727**	**$402,727**	**6%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. The increase also includes the full-year impact of a FY2025 approved position.
- **Supplies** increased to support activities at various parks and additional trainings for staff.
- **Other Services and Charges** increased due to lighting detection software needed at various parks.
- **Capital Outlay** includes one-time funding for the installation of security cameras at various parks within the county.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Parks and Grounds	A120	1	1	1	1	1
Assistant Chief of Parks and Grounds	A118	0	0	0	1	1
Golf Course Operations Manager	A116	1	1	1	1	1
Mallows Bay Operations Manager	A116	1	1	1	1	1
Park Services Administrator	A116	1	1	1	1	1
Parks and Grounds Operations Manager	A116	2	2	2	2	2
Golf Course Manager	A115	1	1	1	1	1
Park Manager	A115	5	5	5	5	5
Parks Fleet Maintenance Superintendent	A114	1	1	1	1	1
Park Services Specialist	A113	1	1	1	1	1
Small Engine Technician	A112	1	1	1	1	1
Assistant Golf Course Operations Manager	A111	1	1	1	1	1
Assistant Park Manager	A111	8	8	8	8	8
Golf Course Assistant Manager	A111	1	1	1	1	1
Parks and Grounds Team Leader	A111	3	3	3	3	3
Equipment Operator III	A108	2	2	2	2	2
Grounds Maintenance Technician	A106	5	5	5	5	5
Part Time	-	24.43	24.43	25.07	25.07	25.07
		59.43	**59.43**	**60.07**	**61.07**	**61.07**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	59.4	59.4	60.1	61.1	61.1
	59.4	**59.4**	**60.1**	**61.1**	**61.1**

Objectives

- Provide a high level of grounds maintenance to all government buildings to ensure a safe and aesthetically pleasing product.
- Effectively meet the outdoor recreation / active sports needs of county residents.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Outdoor Recreation/Active Sports Participants	15,600	15,800	17,600	17,000	17,600
Average Games per Athletic Field	75	82	84	84	84
Building Site Acres Maintained	915	975	975	975	975
Dollars per Acre	$180.00	$190.00	$190.00	$190.00	$190.00
Number of (acres or square feet) of field maintained	210	239	239	239	239
Dollars per Acre	$725.00	$725.00	$745.00	$745.00	$745.00
Total Acres of Parkland Maintained	4,212	4,212	4,212	4,212	4,212

Recreation, Parks and Tourism

FISCAL YEAR 2026 BUDGET
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Recreation, Parks and Tourism
Division/Program: Tourism
Program Administrator: Ashley Chenault, Chief of Tourism
Website: www.charlescountymd.gov/our-county/tourism

Division Description

TOURISM promotes, develops, organizes and coordinates Charles County's premier tourism events, supports new and existing tourism amenities, and accommodates the area's visitors. Programs and events target leisure and business visitation, while preserving our community through heritage development. Through these initiatives, we liaise between private and public agencies for the economic benefit of the tourism and travel industry.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$397,123	$587,300	$561,030	$611,577	$24,277	4%
Fringe Benefits	$90,278	$111,800	$111,800	$129,630	$17,830	16%
Supplies	$49,094	$51,900	$51,900	$50,300	-$1,600	-3%
OtherServices&Chrgs	$429,195	$557,223	$737,090	$674,040	$116,817	21%
Transfers Out	$0	–	$75,000	–	$0	–
EXPENDITURES TOTAL	**$965,690**	**$1,308,223**	**$1,536,820**	**$1,465,547**	**$157,324**	**12%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases. The increase also includes the full-year impact of a FY2025 approved position.
- **Supplies** and **Other Services and Charges** reflect the increase in basic stage rental cost.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Tourism	A120	0	0	1	1	1
Tourism Event Coordinator	A114	1	1	1	2	2
Tourism Marketing Coordinator	A114	1	1	1	1	1
Tourism Outreach Specialist	A112	1	1	1	1	1
Part Time	-	4.48	4.48	4.48	4.48	4.48
		7.48	**7.48**	**8.48**	**9.48**	**9.48**

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	7.5	7.5	8.5	9.5	9.5
	7.5	**7.5**	**8.5**	**9.5**	**9.5**

Objectives

- Develop and promote the visitor and travel industry. Promote programs, events and venues to increase leisure and business visitation.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Hotel / Motel Tax	$1,193,975	$1,316,209	$1,467,735	$1,320,000	$1,391,972

Planning and Growth Management Summary

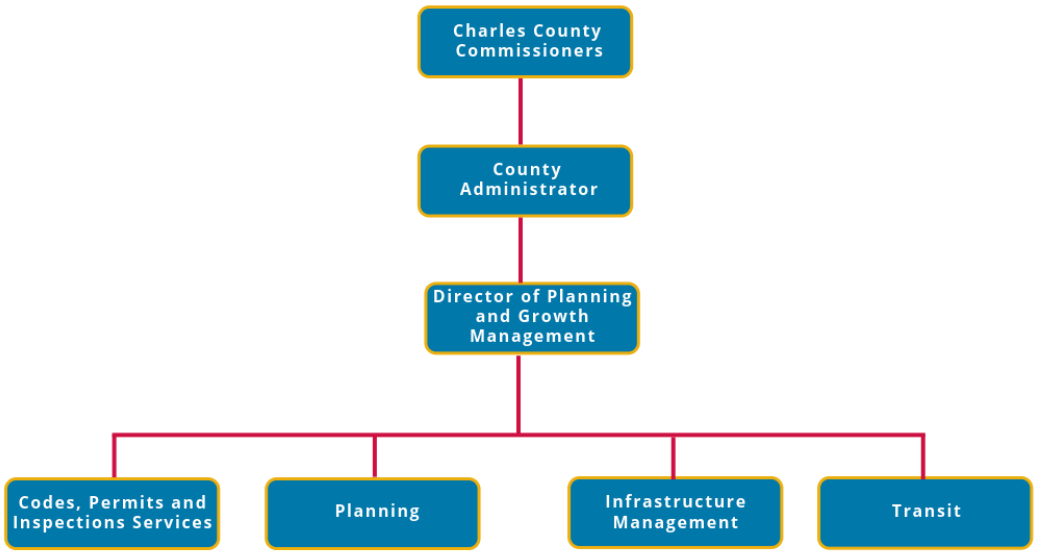
FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Jason Groth, Director of Planning and Growth Management
Address: 200 Baltimore Street, La Plata MD 20646
Phone: 301-645-0627 | 301-870-3935
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: www.charlescountymd.gov/government/planning-and-growth-management

Department Description

The mission of the Department of PLANNING AND GROWTH MANAGEMENT (PGM) is: "To provide the citizens of Charles County an effective and economical infrastructure through planning, design, and construction of facilities, roadways, water and wastewater systems as described in the County's Comprehensive Plan. This shall be accomplished in a timely, efficient and courteous manner with dedication and quality service in cooperation with various agencies". Supporting the mission of PGM are various policies that provide a comprehensive approach to the orderly planning and development of infrastructure within Charles County.



Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$10,393,071	$11,475,800	$12,031,530	$12,762,352	$1,286,552	11%
03 - Nuisance Abatement	$42,975	$150,000	$150,000	$150,000	$0	0%
04 - Planning Grants	$1,500	–	–	$0	$0	–
06 - Transit Grants	$10,639,392	$12,445,474	$12,667,401	$12,890,803	$445,329	4%
07 - Inspections & Review	$9,562,857	$10,358,600	$11,334,860	$12,716,800	$2,358,200	23%
13 - Comm. Dev. Block Grant	$45,257	–	–	$0	$0	–
23 - Ag Preservation	$8,702	$31,200	$282,284	$31,200	$0	0%
30 - Water and Sewer Operation	$998,568	$1,349,200	$3,349,200	$4,094,067	$2,744,867	203%
35 - Environmental Svc	$270,144	$343,000	$343,000	$338,400	-$4,600	-1%
50 - SW-Watershed Protection	$2,313,518	$2,900,400	$2,892,400	$3,207,259	$306,859	11%
EXPENDITURES TOTAL	**$34,275,984**	**$39,053,674**	**$43,050,675**	**$46,190,881**	**$7,137,207**	**18%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
Expenditures	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Administration	$2,675,629	$2,774,000	$3,474,500	$3,684,963	$910,963	33%
Planning	$4,589,983	$5,540,900	$5,787,004	$6,040,923	$500,023	9%
Inspection & Enforcement	$8,049,765	$9,277,500	$10,031,210	$10,690,486	$1,412,986	15%
Infrastructure Management	$2,200,280	$2,707,500	$4,782,260	$5,680,406	$2,972,906	110%
Transit	$16,799,843	$18,753,774	$18,975,701	$20,094,103	$1,340,329	7%
EXPENDITURES TOTAL	**$34,275,984**	**$39,053,674**	**$43,050,675**	**$46,190,881**	**$7,137,207**	**18%**

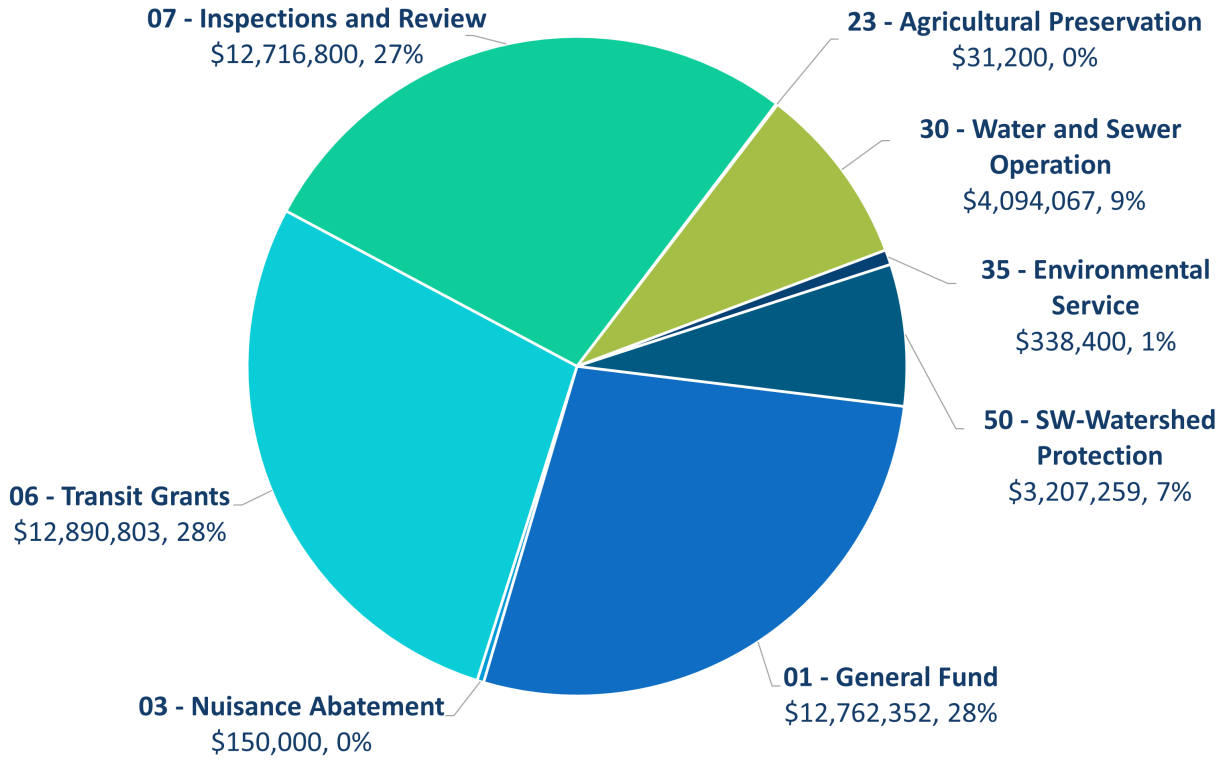
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$7,194,505	$8,600,100	$8,446,000	$9,355,065	$754,965	9%
Fringe Benefits	$1,833,223	$2,354,800	$2,354,800	$2,699,242	$344,442	15%
Supplies	$66,263	$125,500	$122,720	$221,800	$96,300	77%
OtherServices&Chrgs	$18,489,583	$20,020,874	$24,402,165	$24,976,731	$4,955,857	25%
Agency Funding	$90,288	$143,000	$105,590	$94,800	-$48,200	-34%
OperatingContingency	$0	$253,000	$3,000	$604,281	$351,281	139%
Transfers Out	$6,154,860	$6,385,300	$6,385,300	$7,280,300	$895,000	14%
Capital Outlay	$211,582	$1,103,400	$1,163,400	$903,065	-$200,335	-18%
Depreciation Expense	$150,911	–	–	$0	$0	–
Debt Service	$84,768	$67,700	$67,700	$55,597	-$12,103	-18%
EXPENDITURES TOTAL	**$34,275,984**	**$39,053,674**	**$43,050,675**	**$46,190,881**	**$7,137,207**	**18%**

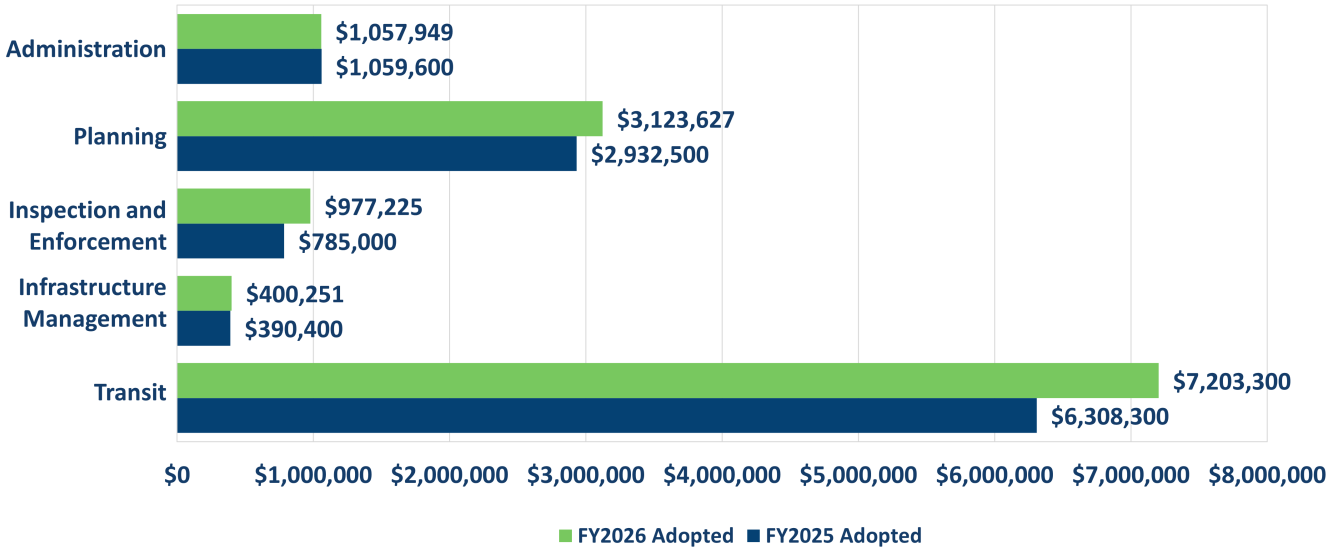
Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$1,135,153	$956,900	$956,900	$1,101,500	$144,600	15%
03 - Nuisance Abatement	$65,372	$150,000	$150,000	$150,000	$0	0%
04 - Planning Grants	$1,500	$0	–	$0	$0	–
06 - Transit Grants	$10,046,306	$12,445,474	$12,667,401	$12,890,803	$445,329	4%
07 - Inspections & Review	$12,178,654	$10,438,300	$11,414,560	$12,829,000	$2,390,700	23%
13 - Comm. Dev. Block Grant	$45,257	$0	–	$0	$0	–
23 - Ag Preservation	$42,375	$31,200	$282,284	$31,200	$0	0%
30 - Water and Sewer Operation	$16,096,360	$55,000	$2,055,000	$55,000	$0	0%
35 - Environmental Svc	$8,007	$0	–	$0	$0	–
50 - SW-Watershed Protection	$7,613,910	$8,244,900	$8,244,900	$8,810,700	$565,800	7%
REVENUES TOTAL	**$47,232,893**	**$32,321,774**	**$35,771,045**	**$35,868,203**	**$3,546,429**	**11%**

FY2026 Adopted Budget - All Funds: $46,190,881



General Fund



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	12.1	13.2	11.2	11.4	13.4
Infrastructure Management	12.1	13.1	13.1	17.1	17.1
Inspection and Enforcement	24.4	29.5	34.3	35.3	39.3
Planning	28.7	31.6	31.7	33.6	33.6
Transit	4	4	5	5	5
	81.3	**91.4**	**95.3**	**102.4**	**108.4**

Planning and Growth Management

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Planning and Growth Management
Division/Program: Administration
Program Administrator: Jason Groth, Director of Planning and Growth Management
Website: www.charlescountymd.gov/government/planning-and-growth-management

Division Description

The mission of the Department of Planning and Growth Management (PGM) is: "To provide the citizens of Charles County an effective and economical infrastructure through planning, design, and construction of facilities, roadways, water and wastewater systems as described in the county's Comprehensive Plan. This shall be accomplished in a timely, efficient and courteous manner with dedication and quality service in cooperation with various agencies." Supporting the mission of PGM are various policies that provide a comprehensive approach to the orderly planning and development of infrastructure within Charles County.

Using these policies, the ADMINISTRATION division provides continuous evaluation of infrastructure needs and implements standards through updates to the comprehensive plan, codes, regulations, ordinances, and policies and procedures. The division maintains high standards of personnel efficiency and expertise to guarantee performance consistent with specialized obligations, develops and maintains continuous educational programs, and promotes the most efficient use of the resources for the county.

The responsibilities of the Administration division include: budget administration; customer relations; coordination with Citizens Liaison issues; maintenance of the department's records retention policy; dedication of roads and water and sewer systems; property acquisitions; planning, preparation and coordination of auction of surplus county properties; developing policies and procedures; grants administration; personnel administration; and oversight of the Permits Office.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,427,542	$1,402,500	$1,331,080	$1,460,645	$58,145	4%
Fringe Benefits	$283,411	$325,500	$322,200	$345,501	$20,001	6%
Supplies	$2,549	$4,400	$4,400	$56,000	$51,600	1,173%
OtherServices&Chrgs	$850,756	$1,041,600	$1,816,820	$1,816,200	$774,600	74%
OperatingContingency	$0	–	–	$6,617	$6,617	–
Capital Outlay	$108,539	–	–	$0	$0	–
Debt Service	$2,832	–	–	–	$0	–
EXPENDITURES TOTAL	**$2,675,629**	**$2,774,000**	**$3,474,500**	**$3,684,963**	**$910,963**	**33%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases. A Right of Way Agent I position was approved which will handle right of way exclusively for Infrastructure projects and a Financial Operation Manager position was also approved to take the lead in the department with the overall budget, accounting and procurement duties.
- The increase in **Supplies** is for anticipated costs for iPads, licenses and Energov software.
- **Other Services and Charges** is increasing to support Planning Growth and Management's portion of property acquisition, to support estimated credit card transaction expenses, and to cover the cost of administrative support.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Planning and Growth Management	A123	1	1	1	1	1
Deputy Director of Planning and Growth Management	A122	1	1	2	2	2
Chief of Property Acquisition	A120	1	1	1	1	1
Financial Operations Manager	A117	0	0	0	0	1
Planning and Growth Management Program Manager	A116	1	1	1	1	1
Assistant to the Director of Planning and Growth Management	A115	1	1	1	1	1
Financial Support Administrator	A115	1	1	0	0	0
Assistant Property Acquisition Officer	A114	1	1	1	1	1
Planning and Growth Management Media and Communications Project Manager	A114	0	0	1	1	1
Administrative Coordinator	A113	1	2	1	1	1
Citizen Response and Communications Coordinator	A112	1	1	0	0	0
Right-of-Way Technician	A112	0.5	0.5	1.5	1.5	1.5
Permits Specialist	A110	2	2	0	0	0
Part Time	-	0.1	0.1	0.1	0.3	0.3
Right-of-Way Agent I	-	0	0	0	0	1
		11.6	**12.6**	**10.6**	**10.8**	**12.8**

Planning and Growth Management

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Planning and Growth Management
Division/Program: Planning
Program Administrator: Charles Rice, Planning Director
Website: www.charlescountymd.gov/government/planning-and-growth-management

Division Description

The PLANNING division administers the County programs related to Comprehensive Planning, Zoning Regulation, and Infrastructure Planning. The services provided by the Planning Division include four major program areas: Long-range and Preservation Planning, Development Review, Zoning Administration, and Infrastructure Planning and Analysis.

Long-range and Preservation Planning develops and administers the County Comprehensive Plan and Small Area Plans, facilitates the Agricultural and Land Preservation programs, and provides oversight of the Watershed Improvement Plan and associated environmental enhancement programs. This specialized team also administers the Cultural Resource, Historic and Archeological Preservation Programs, and leads the coordination effort with our local Military Base installations to prevent incompatible land use encroachment.

The Zoning Administration group provides direction over the core zoning regulations with regard to commercial, industrial and residential development in the un-incorporated areas of the County. This includes approval of permissible uses by zone, development setbacks and landscape buffers, height restrictions, parking, site design and architectural review code, and other related development regulations. In addition, this team administers the Record Plat process, the Site Development Plan process, and the Variance and Special Exception processes with the Board of Zoning Appeals.

We have also created a new Climate Resiliency and Sustainability Officer position. This position will work on issues related to climate change and making our County more resilient. We are creating a Climate Action Plan and looking at becoming more climate resilient with regards to climate hazards and impacts. These include, but are not limited to, Hazard Mitigation Plan updates, nuisance and urban flooding issues, shoreline management, and education.

Development review includes the review, processing and approval of small and large-scale development within the County. More specifically, this team evaluates preliminary subdivision plans, major subdivision record plats, forest conservation plans, and adequate public facility regulations. This also includes coordination with State and county agencies on each application. They process development requests and develop staff reports that are presented to the county Planning Commission for approval.

The Environmental Planning group provides development review for environmental resource protection, Forest Conservation Plans, Chesapeake Bay Critical Area, Tier II streams, Habitat Protection Plans, and related environmental plans. Additionally, the Environmental Planning group manages the planning components of the County's NPDES municipal stormwater permit and implements the following: water quality monitoring programs covering chemical, biological, and physical parameters; Total Maximum Daily Load watershed planning and pollutant reduction tracking and reporting; illicit discharge and elimination inspections, associated property owner outreach, and tracking enforcement resolution; pollution prevention and stormwater management education and outreach events and media, coordination of the watershed restoration and education grant program for non-profits; managing the County's stormwater infrastructure, water quality, and environmental restoration geodatabase; coordinating annual financial and programmatic reporting to the State and other agencies.

Finally, the Engineering and Infrastructure Planning team is responsible for planning, coordination, and management of public infrastructure and local drinking water resources. Infrastructure management includes public water and sewer, public and private stormwater management facilities and drainage system, and public transportation facilities. Resource management includes the oversight and allocation of capacity for potable water supply, wastewater treatment capacities, and planning got stormwater facilities and drainage system capacities for flood management and resiliency. This group provides the administration of the County petition process, drafting and facilitation of the solid waste and water /sewer plans, and coordination with Federal, State, and local resource agencies.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$2,626,457	$3,130,600	$3,114,080	$3,313,246	$182,646	6%
Fringe Benefits	$691,974	$870,900	$876,500	$939,201	$68,301	8%
Supplies	$13,305	$29,400	$29,080	$27,900	-$1,500	-5%
OtherServices&Chrgs	$1,053,086	$1,288,700	$1,583,454	$1,572,500	$283,800	22%
Agency Funding	$90,288	$143,000	$105,590	$94,800	-$48,200	-34%
OperatingContingency	$0	$1,300	$1,300	$16,276	$14,976	1,152%
Transfers Out	$77,000	$77,000	$77,000	$77,000	$0	0%
EXPENDITURES TOTAL	**$4,552,110**	**$5,540,900**	**$5,787,004**	**$6,040,923**	**$500,023**	**9%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year-impact of FY2025 and FY2026 approved salary increases, and the full-year impact of the FY2025 approved position.
- The decrease in **Supplies** is due to one-time funding for new positions approved in FY2025.
- The increase in **Other Services and Charges** is to support contract cost increase for inspections due to several apartment building projects, to cover an Urban Tree Canopy assessment and plan, as well as cost associated with meeting the MS4 permit requirements.
- The decrease in **Agency Funding** is for the end of the soil trading program.
- The increase for **Contingency** is to cover potential revenue shortfalls and/or expenditures overruns.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Planning Director	A121	1	1	1	1	1
Assistant Chief of Planning	A119	1	1	1	1	1
Zoning Administrator	A118	1	1	1	1	1
Climate Resilience and Sustainability Officer	A117	1	1	1	1	1
Planning Supervisor	A117	4	4	4	4	4
GIS Analyst	A115	1	1	1	1	1
Planner III	A115	7	7	7	7	7
Inspection Supervisor	A114	1	1	1	1	1
Planner II	A114	1	1	1	1	1
Administrative Associate	A113	1	3	0	0	0
Assistant to the Chief	A113	0	0	1	1	1
Planner I	A113	5	6	8	9	9
Planning Technician	A112	2	2	2	3	3
Planning and Growth Management Support Specialist	A106	1	1	1	1	1
Part Time	-	1.5	1.5	1.5	1.5	1.5
		28.5	**31.5**	**31.5**	**33.5**	**33.5**

Objectives

- Review any proposal in a timely manner to subdivide property and have those projects comply with the Comprehensive Plan, Zoning Ordinance, & Subdivision Regulations, as adopted by the County Commissioners & permanently create new parcels.
- Maintain compliance with the County's Municipal National Pollutant Discharge Elimination System (NPDES) stormwater permits, Assessments of Controls and Special Programmatic tasks, coordinate NPDES stormwater permit requirements between departments and divisions, and manage program requirements.
- Maintain compliance with the County's Municipal National Pollutant Discharge Elimination System (NPDES) stormwater permits, Source Identification task.

- Review any proposal in a timely manner to subdivide property and have those projects comply with the Comprehensive Plan, Zoning Ordinance, and Subdivision Regulations, as adopted by the County Commissioners and permanently create new parcels.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Final Subdivision Lots Recorded *Includes commercial, industrial and townhouse lots	582*	239	550*	788	540
Plans Submitted	93	64	85	60	75
Plans Approved	104	45	75	46	68
Illicit Discharge Detection and Elimination Inspection and Upland Visual Surveys	590	550	416	500	500
Watershed Assessment/Total Maximum Daily Load Planning (Assessments/Plans)	1	3	1	0	1
Small Watershed Water Quality Monitoring (Chemical, Biological, Geomorphic, Best Management Practice Assess (Samples/Surveys)	24	12	0	37	49
Large Watershed Water Quality Monitoring (Chemicals, Samples)	19	24	15	15	15
Public Outreach and Education Program (Events)	9	12	15	15	15
Public Service Announcements - Number of TV, Radio, Social Media Spots	321,713	359,554	365,196	440,200	440,200
WPRP Appeal, Credit, and Hardship Processing					
Property Owners Receiving a 50% Credit	98	56	64	75	75
Property Owners Receiving a 100% Exemption	4	4	4	4	4
Grants Awarded	2	4	2	2	2
NPDES Stormwater Best Management Practices (BMPs) GIS Infrastructure Mapping	885	1607	878	550	550

Planning and Growth Management

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Planning and Growth Management
Division/Program: Codes, Permits and Inspection Services
Program Administrator: Ray Shumaker, Chief of Codes, Permits and Inspection Services
Website: www.charlescountymd.gov/government/planning-and-growth-management

Division Description

The CODES, PERMITS AND INSPECTION SERVICES (CPIS) division administers the regulatory aspect of both review and inspection. The division is divided into two program areas: engineering and inspection and enforcement.

The engineering program is responsible for developing and implementing county ordinances, codes, specifications, and details relating to stormwater management, stormwater conveyance facilities, water and sewer facilities, roads, grading and sediment control. It also provides for the plan review of residential and commercial building permits and capital improvement infrastructure projects. Additionally, they process, review, and issue infrastructure projects and assist in reviewing preliminary subdivision plans, site development plans, and record plats.

The inspection and enforcement program comprises three groups: infrastructure, building and trades, and stormwater management maintenance. Staff provide inspections for issued permits and plans, enforce county codes, and investigate complaints related to international building codes, stormwater management, stormwater conveyance facilities, water and sewer facilities, roads, and grading and sediment control. Additionally, staff performs triennial inspections of existing stormwater management devices for compliance with performance specifications, legal agreements, and Maryland and/or Federal law. Inspection staff also investigates complaints about existing stormwater management devices and illicit discharge.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,458,263	$2,219,800	$2,223,640	$2,543,515	$323,715	15%
Fringe Benefits	$429,446	$605,700	$603,400	$765,508	$159,808	26%
Supplies	$39,797	$51,100	$49,140	$99,600	$48,500	95%
OtherServices&Chrgs	$5,964,768	$6,083,200	$7,027,330	$6,674,400	$591,200	10%
OperatingContingency	$0	$250,000	$0	$551,866	$301,866	121%
Capital Outlay	$0	–	$60,000	$0	$0	–
Depreciation Expense	$150,911	–	–	$0	$0	–
Debt Service	$81,936	$67,700	$67,700	$55,597	-$12,103	-18%
EXPENDITURES TOTAL	**$8,125,122**	**$9,277,500**	**$10,031,210**	**$10,690,486**	**$1,412,986**	**15%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases. This also includes funding for the Assistant Chief of Codes, Permits and Inspections and the Rental Licensing Program Administrator who will support the new rental registry program.
- The increase in **Supplies** is based on increased activity due to several larger projects that are anticipated and new project management software.
- The **Other Services and Charges** is to support several apartment building projects that will be requiring inspections.
- **Debt Services** represents bank financing for various vehicle and/or equipment needs.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Codes, Permits, and Inspection Services	A120	1	1	1	1	1
Assistant Chief of Codes, Permits and Inspections	A118	0	0	0	0	1
Building Code Official	A117	1	1	1	1	1
Inspections Superintendent	A117	1.3	1.3	1.3	1.3	2.3
Rental Licensing Program Administrator	A116	0	0	0	0	1
Permit Office Supervisor	A115	1	1	1	1	1
Code Inspections and Enforcements Officer Supervisor	A114	0	0	1	1	1
Inspection Supervisor	A114	3	3	3	3	3
Assistant to the Chief	A113	0	0	1	1	1
Inspector II	A113	2	2	2	2	2
Code Inspection and Enforcement Officer	A112	2	2	3	3	3
Inspector I	A112	6	7	7	8	9
Inspector Technician	A112	0	2	5	5	5
Permit Technician	A112	2	2	2	2	2
Permits Specialist	A110	1	1	2	2	2
Administrative Associate	A109	1	3	1	1	1
Planning and Growth Management Support Specialist	A106	2	2	1	1	1
Office Associate II	A105	1	1	1	1	1
Part Time	-	0.1	0.1	1	1	1
		24.4	**29.4**	**34.3**	**35.3**	**39.3**

Objectives

- Investigate, analyze, and streamline development services permits provided by PGM.

- Investigate, analyze, and streamline building permit related services.
- Investigate, analyze, and streamline building permit services provided by PGM.
- Analyze the Building Code Enforcement Program to protect public health, safety, and general welfare as they relate to construction and occupancy of buildings and structures.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Average Days to Issue Residential Building Permits	37	43	36	35	35
Residential Building Permit Applications	3,184	2,755	2,858	2,400	2,500
Residential Building Permits Issued	2,655	2,377	2,363	b	2,000
Average Days to Issue Commercial Building Permits	110	83	74	70	70
Commercial Building Permit Applications	660	605	561	515	550
Commercial Building Permits Issued	464	438	403	375	375
Average Days to Issue Trade Permits	5	5	6	8	5
Trade Permit Applications	6,538	6,525	6,656	7,130	6,500
Trade Permits Issued	6,246	6,203	6,381	6,830	6,200
All Permit Applications	10,382	9,885	10,075	10,045	9,550
Permits Completed	8,152	8,060	8,200	8,200	8,000
Permits Voided	1,077	635	800	600	600
Permits Withdrawn	167	165	141	150	150
Permits Applied in Error	606	480	415	300	250
Stormwater Management Maintenance Inspections (Macro BMPs)	1,604	3,306	5,940	6,410	6,000
Building Electrical, Plumbing, Water, Sewer, and Mechanical Inspections Performed by the Contracted Building and Trades Inspections Agency	29,939	30,342	27,969	31,000	31,000
Building and Trade Permit Inspections - Infrastructure	4,448	4,616	4,250	5,200	5,500
Field Visits Performed by Building Code Enforcement	1,384	979	1,600	1,700	1,750
New Building Code Violation Cases Created	405	585	1,004	850	1,000
Building Code Violation Cases Closed or Resolved	260	288	553	425	625
Code Case, Request/Non-permit Related Inspections - Infrastructure Team	513	460	432	707	790
Development Services Applications	288	204	204	240	215
Development Services Permits Issued	213	148	151	150	150

Planning and Growth Management

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Planning and Growth Management
Division/Program: Infrastructure Management
Program Administrator: Andy Balchin, Chief of Infrastructure Management
Website: www.charlescountymd.gov/government/planning-and-growth-management

Division Description

The Engineering and Infrastructure Planning team is responsible for planning, coordination, and management of public infrastructure and local drinking water resources. INFRASTRUCTURE MANAGEMENT includes public water and sewer, public and private stormwater management facilities and drainage system, and public transportation facilities. Resource management includes the oversight and allocation of capacity for potable water supply, wastewater treatment capacities, and planning for stormwater facilities and drainage system capacities for flood management and resiliency. This group provides the administration of the County petition process, drafting and facilitation of the solid waste and water /sewer plans, and coordination with Federal, State, and local resource agencies.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,205,905	$1,343,300	$1,273,300	$1,517,298	$173,998	13%
Fringe Benefits	$297,425	$401,000	$401,000	$469,086	$68,086	17%
Supplies	$2,988	$28,700	$28,200	$26,400	-$2,300	-8%
OtherServices&Chrgs	$693,963	$932,800	$3,078,060	$3,638,100	$2,705,300	290%
OperatingContingency	$0	$1,700	$1,700	$29,522	$27,822	1,637%
EXPENDITURES TOTAL	**$2,200,280**	**$2,707,500**	**$4,782,260**	**$5,680,406**	**$2,972,906**	**110%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases. Also includes the full year impact of FY2025 approved positions.
- The decrease in **Supplies** was due to one-time funding for new approved positions in FY2025.
- The **Other Services and Charges** increase includes moving contract services for infiltration and inflow from the capital improvement program to the operating budget. Also, includes a contracted agreement with WSSC the reimbursement of the construction of a transmission line that will allow Charles County to purchase an increased supply of water from WSSC. This reimbursement is funded by fund balance in the Water and Sewer Fund.
- The increase for **Operating Contingency** is to cover potential revenue shortfalls and/or expenditures overruns.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Infrastructure Management	A120	1	1	1	1	1
Engineering Supervisor	A118	2	2	2	2	2
Engineer III	A116	1	1	1	2	2
Engineer II	A115	5	5	5	5	5
Engineer II of Development Review	A115	0	0	0	2	2
Engineer I	A114	2	2	2	3	3
Assistant to the Chief	A113	0	1	1	1	1
Permits Specialist	A110	1	1	1	1	1
		12	**13**	**13**	**17**	**17**

Planning and Growth Management

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Planning and Growth Management
Division/Program: Transit
Program Administrator: Robert Romero, Chief of Transit
Website: www.charlescountymd.gov/services/transportation/vango-public-transportation

Division Description

The TRANSIT division manages the Charles County Transit System. It offers safe and reliable transportation services that connect residents to key locations across Charles County and with connections to Calvert, Prince George's, and St. Mary's counties. All public transportation services are marketed as VanGO to provide an easily recognized service name to the public. VanGO provides a range of services to meet diverse needs of the community, such as fixed route services, specialized services for ADA transportation needs, demand response services, and subscription services.

- **Fixed Route Services** cover major areas of the county, including routes that connect to regional transit services. These routes serve local shopping centers, medical facilities, government offices, and other destinations. This service is designed to be convenient for daily commuting with regular schedules throughout the day.
- **Specialized Services** provides transportation for eligible individuals with special needs.
  - Americans with Disabilities Act (ADA) - transportation services provide general purpose transportation to persons with disabilities who are prevented from using the fixed route public transportation.
  - Demand Response - designed to serve individuals who are unable to use the fixed-route transit options. It provided door-to-door transportation services for seniors 60 and older and persons with disabilities who need tailored services due to a mental or physical impairment.
  - Subscription Services - for persons needing transportation for dialysis centers and Charles County Senior Centers.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$476,336	$503,900	$503,900	$520,361	$16,461	3%
Fringe Benefits	$130,968	$151,700	$151,700	$179,946	$28,246	19%
Supplies	$7,624	$11,900	$11,900	$11,900	$0	0%
OtherServices&Chrgs	$9,927,010	$10,674,574	$10,896,501	$11,275,531	$600,957	6%
Transfers Out	$6,154,860	$6,308,300	$6,308,300	$7,203,300	$895,000	14%
Capital Outlay	$103,044	$1,103,400	$1,103,400	$903,065	-$200,335	-18%
EXPENDITURES TOTAL	**$16,799,843**	**$18,753,774**	**$18,975,701**	**$20,094,103**	**$1,340,329**	**7%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full-year impact of the FY2025 approved salaries increases and funding for FY2026 salary increases.
- The increase in **Other Services and Charges** primarily attributed to our contracts for bus drivers to operate the VanGO service.
- **Transfers Out** represents the County's share of transportation operating grants as well as a 15% match on capitalized preventative maintenance.
- The decrease in **Capital Outlay** is due to the purchase of more fixed route buses in FY2025 compared to FY2026.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Chief of Transit	A120	1	1	1	1	1
Transit System Administrator	A116	1	1	1	1	1
Transit Specialist	A113	2	2	3	3	3
		4	**4**	**5**	**5**	**5**

Objectives

- Optimize transit routes and service delivery to ensure the successful implementation and long-term effectiveness of the VanGO system.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Passengers transported per service hour (VanGo)					
Fixed Route	5.9	7.4	8.2	8.6	10.0
Door-to-Door Service	1.5	1.5	1.5	1.6	1.7
Total Ridership					
Fixed Route	398,958	492,846	568,465	596,888	630,000
Door-to-Door Service	46,904	49,470	48,550	50,978	53,500

Economic Development Summary

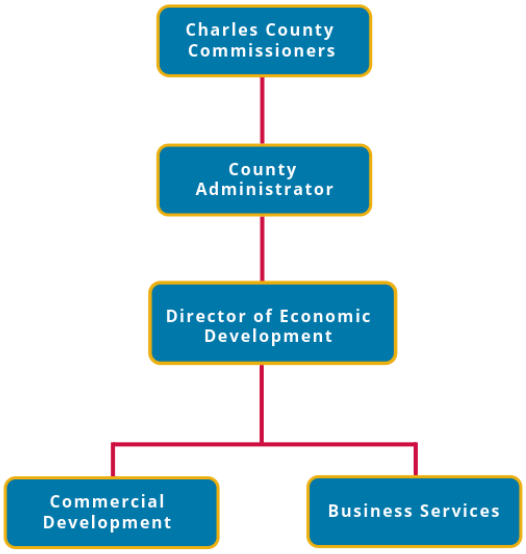
FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Department Information

Jim Chandler, Director of Economic Development
Address: 10665 Stanhaven Place, Suite 206, White Plains, MD 20695
Phone: 301-885-1340
Hours: 8:00 AM - 4:30 PM Monday - Friday
Website: www.meetcharlescounty.com

Department Description

The Charles County ECONOMIC DEVELOPMENT Department promotes the economic vitality of Charles County, a rapidly growing region in the Washington DC metro area. Our strategies, incentives, programs, and partnerships position businesses for success.



Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$2,329,702	$2,323,800	$2,333,670	$2,600,887	$277,087	12%
09 - Econ Dvlpmt Loan Programs	$164,510	$275,000	$275,000	$275,000	$0	0%
EXPENDITURES TOTAL	**$2,494,212**	**$2,598,800**	**$2,608,670**	**$2,875,887**	**$277,087**	**11%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Economic Development Department	$2,411,377	$2,560,800	$2,520,670	$2,787,887	$227,087	9%
Other Economic Development Services	$82,835	$38,000	$88,000	$88,000	$50,000	132%
EXPENDITURES TOTAL	**$2,494,212**	**$2,598,800**	**$2,608,670**	**$2,875,887**	**$277,087**	**11%**

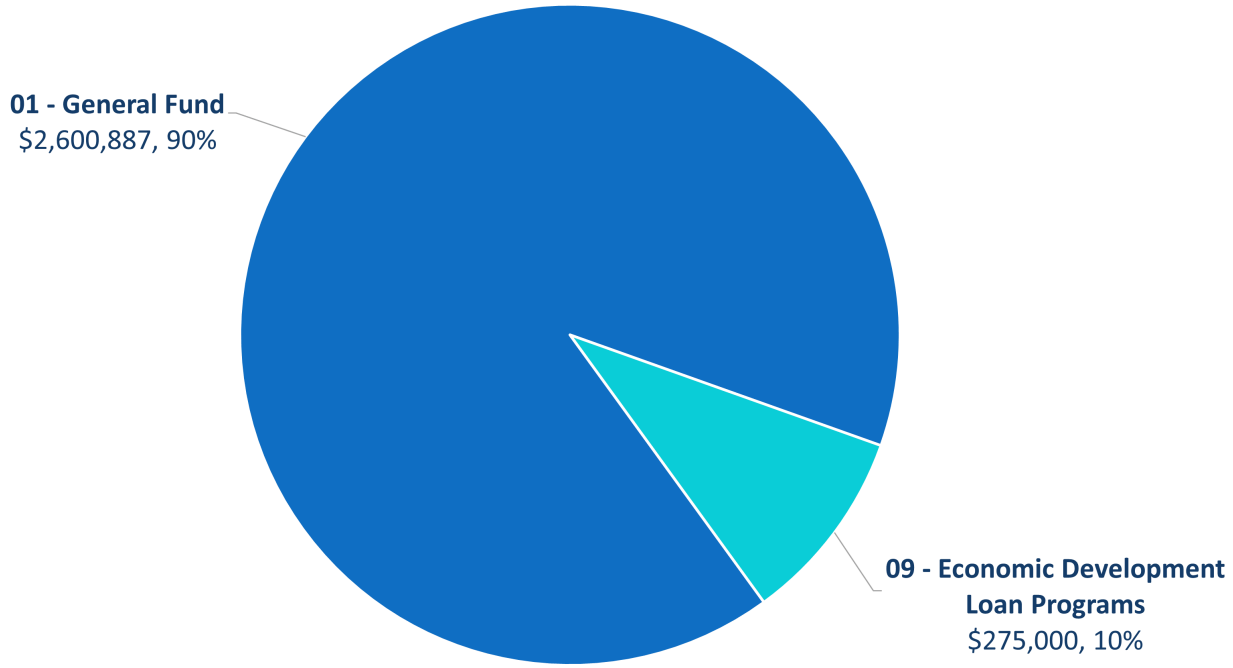
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,056,685	$1,309,800	$1,311,340	$1,333,279	$23,479	2%
Fringe Benefits	$218,286	$297,000	$297,000	$304,608	$7,608	3%
Supplies	$16,382	$19,500	$20,150	$20,000	$500	3%
OtherServices&Chrgs	$407,960	$884,000	$841,680	$1,079,500	$195,500	22%
Agency Funding	$133,335	$88,500	$138,500	$138,500	$50,000	56%
Transfers Out	$152,015	–	–	$0	$0	–
Capital Outlay	$446,935	–	–	$0	$0	–
Debt Service	$62,613	–	–	$0	$0	–
EXPENDITURES TOTAL	**$2,494,212**	**$2,598,800**	**$2,608,670**	**$2,875,887**	**$277,087**	**11%**

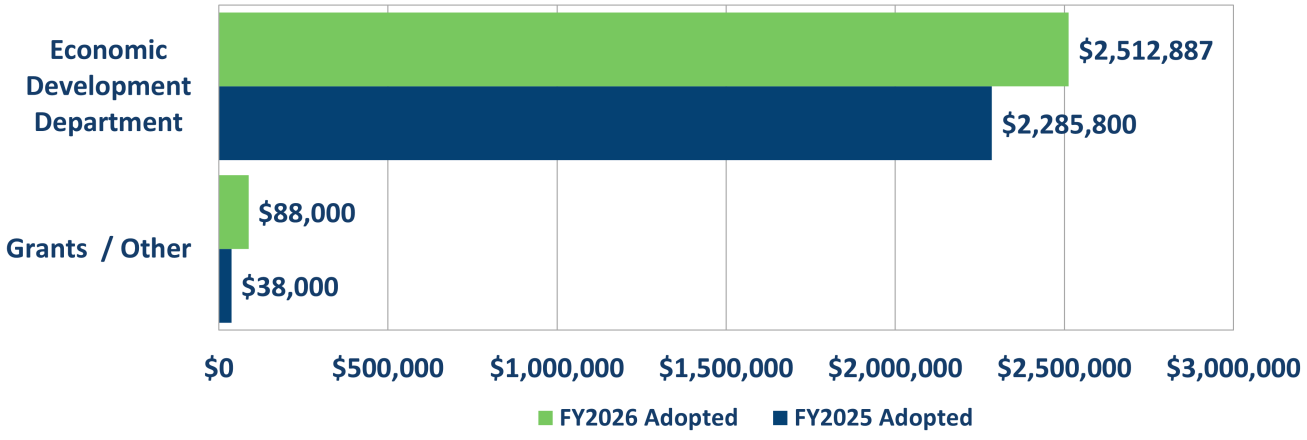
Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$456,266	$8,500	$8,500	$9,000	$500	6%
09 - Econ Dvlpmt Loan Programs	$47,906	$275,000	$275,000	$275,000	$0	0%
REVENUES TOTAL	**$504,172**	**$283,500**	**$283,500**	**$284,000**	**$500**	**0%**

FY2026 Adopted Department Budget - All Funds: $2,875,887



General Fund



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Business Development	10	10.5	10.5	11.5	11.5
Vender Diversity	1	1	2	2	2
	11	**11.5**	**12.5**	**13.5**	**13.5**

Economic Development

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Economic Development
Division/Program: Economic Development Department
Program Administrator: Jim Chandler, Director of Economic Development
Website: www.meetcharlescounty.com

Description

The Charles County ECONOMIC DEVELOPMENT Department promotes the economic vitality of Charles County, a rapidly growing region in the Washington DC metro area. Our strategies, incentives, programs, and partnerships position businesses for success. New and expanding businesses must continually adapt to changing conditions to advance in the marketplace. Our capabilities include analytics, B2B support, entrepreneurship support, financing, incentive packaging, networking, site selection, and workforce training.

MISSION:

- Promote wealth creation and economic growth through quality employment, innovation, and productivity
- Increase county revenues through the attraction and retention of high-quality jobs and new capital investment
- Foster a business climate where companies can grow and prosper, and to advance a high quality of life for all County residents

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$1,056,685	$1,309,800	$1,311,340	$1,333,279	$23,479	2%
Fringe Benefits	$218,286	$297,000	$297,000	$304,608	$7,608	3%
Supplies	$16,382	$19,500	$20,150	$20,000	$500	3%
OtherServices&Chrgs	$407,960	$884,000	$841,680	$1,079,500	$195,500	22%
Agency Funding	$50,500	$50,500	$50,500	$50,500	$0	0%
Transfers Out	$152,015	–	–	$0	$0	–
Capital Outlay	$446,935	–	–	$0	$0	–
Debt Service	$62,613	–	–	$0	$0	–
EXPENDITURES TOTAL	**$2,411,377**	**$2,560,800**	**$2,520,670**	**$2,787,887**	**$227,087**	**9%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full-year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- **Supplies** increase is due to adjustments to current trends. Also includes the full-year impact of the FY2025 approved Western Technology - Corridor Senior Commercial Development Manager position.
- **Other Services and Charges** increase provides for a strategic plan and a consultant to support the new Economic Development Department website design and launch.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Director of Economic Development	A123	1	1	1	1	1
Deputy Director of Economic Development	A122	1	1	1	1	1
Chief of Business Services	A120	1	1	1	1	1
Chief of Commercial Development	A120	1	1	1	1	1
MWBE/DBE Compliance Manager	A118	0	0	1	1	1
Senior Commercial Develop Manager	A118	0	0	0	1	1
Research and Special Project Manager	A116	1	1	1	1	1
Agricultural and Rural Development Manager	A115	1	1	1	1	1
Business Retention and Expansion Manager	A115	1	1	1	1	1
Small and Minority Bus Dev Spec	A114	1	1	1	1	1
Marketing Coordinator	A113	1	1	1	1	1
Economic Develop Admin Coordinator	A111	1	1	1	1	1
Business Development Coordinator	-	1	1	1	1	1
Part Time	-	0	0.5	0.5	0.5	0.5
		11	**11.5**	**12.5**	**13.5**	**13.5**

Objectives

- Support a healthy, local economy in Charles County.
- Increase employment in the County.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
County Unemployment Rate	3.8%	2.4%	2.7%	3.0%	3.0%
Average Annual Employment in County	39,019	40,482	41,765	44,000	44,000
Job Creation (Above Average Salary)	393	1,011	1,401	400	400

Economic Development

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Economic Development
Division/Program: Other
Program Administrator: Jim Chandler, Director of Economic Development
Website: www.meetcharlescounty.com

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Agency Funding	$82,835	$38,000	$88,000	$88,000	$50,000	132%
EXPENDITURES TOTAL	**$82,835**	**$38,000**	**$88,000**	**$88,000**	**$50,000**	**132%**

Changes and Useful Information

- **Agency Funding** includes funding for agencies who provide tourism related activities within Charles County. During the budget adoption process, the County Commissioners provided one-time funding to support the Military Alliance Council.

Health Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$4,297,235	$4,481,800	$4,744,330	$4,601,600	$119,800	3%
11 - Opioid Restitution Fund	$65,000	$465,000	$465,000	$462,300	-$2,700	-1%
EXPENDITURES TOTAL	**$4,362,235**	**$4,946,800**	**$5,209,330**	**$5,063,900**	**$117,100**	**2%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Health Department	$4,362,235	$4,391,000	$4,653,530	$4,325,300	-$65,700	-1%
Health- Other	$0	$555,800	$555,800	$738,600	$182,800	33%
EXPENDITURES TOTAL	**$4,362,235**	**$4,946,800**	**$5,209,330**	**$5,063,900**	**$117,100**	**2%**

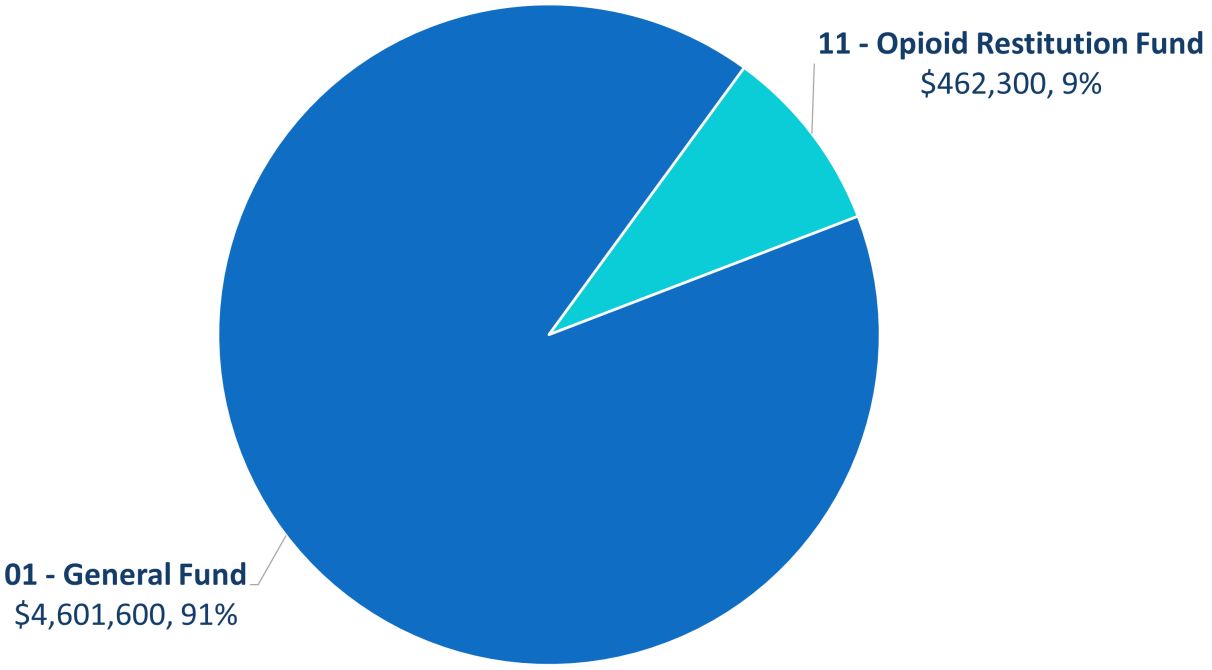
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$45,613	$15,000	$15,000	$10,000	-$5,000	-33%
Fringe Benefits	$4,072	$1,300	$1,300	$1,000	-$300	-23%
Supplies	$1,123	$2,800	$2,800	$2,000	-$800	-29%
OtherServices&Chrgs	$343,178	$393,600	$393,600	$406,900	$13,300	3%
Agency Funding	$3,968,249	$4,534,100	$4,796,630	$4,644,000	$109,900	2%
EXPENDITURES TOTAL	**$4,362,235**	**$4,946,800**	**$5,209,330**	**$5,063,900**	**$117,100**	**2%**

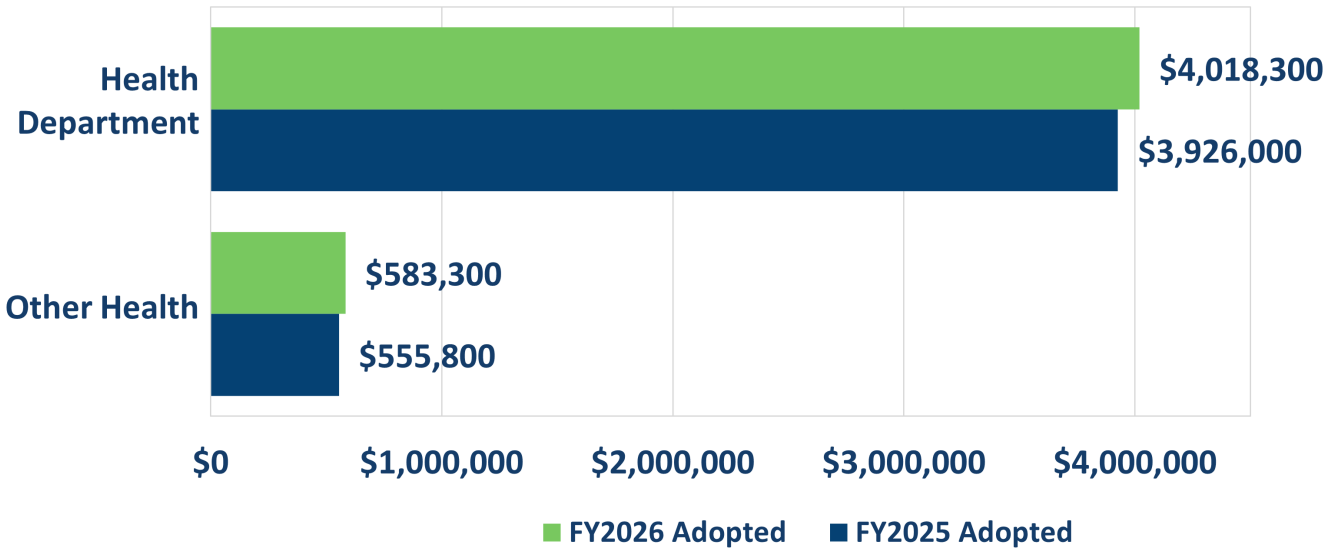
Revenues by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Revenues						
01 - General Fund	$3,956	$6,000	$6,000	$6,000	$0	0%
11 - Opioid Restitution Fund	$735,486	$465,000	$465,000	$462,300	-$2,700	-1%
REVENUES TOTAL	**$739,442**	**$471,000**	**$471,000**	**$468,300**	**-$2,700**	**-1%**

FY2026 Adopted Department Budget - All Funds: $5,063,900



General Fund



Health

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Department: Health
Division/Program: Department of Health
Program Administrator: Dianna E. Abney, MD FAAP, Health Officer
Physical Address: 4545 Crain Highway, White Plains, MD 20695
Mailing Address: P.O. Box 1050, White Plains, MD 20695
Phone: 301-609-6900
Hours: 8:00 AM - 5:00 PM Monday - Friday
Website: www.charlescountyhealth.org

Outside Agency Description

The CHARLES COUNTY DEPARTMENT OF HEALTH provides advice and assistance to the County Commissioners, who constitute the Board of Health, on all issues relating to the public health of the citizens of Charles County. This is accomplished by continually assessing the county's health needs, developing and recommending policy to address those needs, and by assuring that resources are managed properly to meet the health needs of the community.

Equally important are the quality of health services provided directly to county residents. Services are grouped in five major health categories: environmental health, education and prevention programs, personal and family health, mental health, and substance abuse services.

Specific examples include water and sewage programs, Restaurant Inspection, Air Quality Control, Education and Nutrition Services, Adult and Adolescent Mental Health Counseling, Communicable Disease Control, Maternity and Family Planning Services, and Substance Abuse Recovery Programs.

The goals of the Charles County Department of Health are to protect the public health and minimize the incidence of preventable illness, disability, and premature death in Charles County residents from environmental and health related causes.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$45,613	$15,000	$15,000	$10,000	-$5,000	-33%
Fringe Benefits	$4,072	$1,300	$1,300	$1,000	-$300	-23%
Supplies	$1,123	$2,800	$2,800	$2,000	-$800	-29%
OtherServices&Chrgs	$343,178	$143,200	$143,200	$144,000	$800	1%
Agency Funding	$3,968,249	$4,228,700	$4,491,230	$4,168,300	-$60,400	-1%
EXPENDITURES TOTAL	**$4,362,235**	**$4,391,000**	**$4,653,530**	**$4,325,300**	**-$65,700**	**-1%**

Changes and Useful Information

- The Health Department is a State Agency.
- Budget numbers listed above reflect county funding only.
- **Personal Services** and **Fringe Benefits** provide a salary supplement for the Health Department which has been adjusted to reflect FY2026 needs.
- **Agency Funding** provides funding to continue efforts to identify and address critical public health issues in the county to include behavioral health and chronic disease.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	FY2022	FY2023	FY2024	FY2025	FY2026
Maryland Medical Assistance Applicants	3,352	5,505	7,000	7,500	8,000
Women, Infants and Children (WIC) Service Recipients	4,148	4,414	4,544	4,700	4,900
Services in School Health Rooms	100,227	131,356	144,255	210,000	220,000
Senior/AERS Service Recipients	548	621	568	615	620
Disabilities Services Recipients	430	456	436	450	475
Infants and Toddler Services	458	469	357	390	420
Birth/Death Certificates	11,720	11,122	11,224	11,200	11,200
Women's Health and Family Planning Service Recipients	302	440	544	428	382
Reproductive Health Promotion Through Folic Acid Distribution	25	679	1,100	1,100	1,100
STD Clinic Clients	302	830	286	325	330
HIV Testing and Counseling Recipients	318	393	703	1,050	1,050
Breast and Cervical Cancer Screening Recipients	216	241	240	245	250

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Colonoscopy Service Recipients	41	45	56	54	60
Adult Dental Clinical Service Recipients	958	2,259	1,124	1,200	1,250
Child Dental Clinical Service Recipients	699	1,668	553	800	700
Dental Health Education Recipients	4,661	6,497	14,968	10,000	10,000
Anti-Tuberculosis (TB) Treatment Recipients	8	23	16	12	12
TB Testing Service Recipients	25	86	100	80	80
Adult Immunization Recipients	38	97	100	80	80
Children Immunization Recipients	557	1,383	400	775	790
Annual Flu Vaccination Recipients (Adults and Children)	1,249	2,517	2,000	1,650	2,000
Post-Exposure Rabies Vaccine Recipients	17	15	16	42	42
Behavioral Health Recipients	924	803	787	1,000	1,000
Behavioral Health Visits	12,934	6,729	8,136	7,000	7,500
Smoking Cessation Visits	22	111	115	60	60
Food Service Facility Inspections	912	1,665	1,526	1,700	2,000
Foodborne Illnesses Investigated	14**	20**	25**	15**	15
Animal Rabies Vaccines	201	0***	533	600	500
Animal Bite Investigations	546	581	634	575	580
Percolation Test Applications/Completed	249	203	146	85	200
Percolation Tests Completed	1	1	1	1	1
Well Construction Permit Applications Processed	253	196	194	150	200
Construction Permits Completed	1	1	1	1	1
Water Samples Collected	756	652	723	600	650
School-Based Fluoride Varnish	853	683	701	700	800
School-Based - Sealant Applications	2,408	414	1,929	300	500
Community Oral Cancer Screenings	0	0	32	30	30
Communicable Disease Outbreak Investigations and Follow-Up	121	83	36	14	14
Babies Born Healthy (BBH) - Pregnancy Care Navigation	118	268	88	157	160

** All complaints were self-reported; no confirmed illness investigations
*** No clinics offered by Animal Control

Health

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Health
Division/Program: Other

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
OtherServices&Chrgs	$0	$250,400	$250,400	$262,900	$12,500	5%
Agency Funding	$865,558	$305,400	$305,400	$475,700	$170,300	56%
EXPENDITURES TOTAL	**$865,558**	**$555,800**	**$555,800**	**$738,600**	**$182,800**	**33%**

Changes and Useful Information

- **Other Services and Charges** represent a subsidy to the Water and Sewer Fund for services rendered at Charles County's Parks, Community Centers, Libraries, and Sheriff-operated facilities.
- The **Agency Funding** budget represents funding for Mosquito Control in the amount of $200,000 and $120,400 for the State Department of Health and Mental Hygiene. The remaining $155,300 is to support the Community Health Outreach Program that provides outreach and education on services provided by the Health Department.

Social Services Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Description

The Charles County Department of SOCIAL SERVICES (CCDSS) is committed to building alliances that promote self-sufficiency, empower families and increase personal safety and security and value. The culture of the agency is defined by our **vision**, our **values** and our **actions**. Three specific pillars form the basis of our culture and are practiced in the daily work of the agency: CCDSS Visioning Statements, CCDSS Value Statements and GOLD Standard Customer Service.

CCDSS is the county's human services provider. They offer services to assist residents in achieving and maintaining self-sufficiency. These services include financial assistance, job placement, food stamps, medical assistance, child welfare services, child support services, and adult services.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$1,558,939	$1,704,000	$1,704,000	$1,806,100	$102,100	6%
17 - Cannabis Reform Act Fund	$0	–	–	$411,000	$411,000	–
EXPENDITURES TOTAL	**$1,558,939**	**$1,704,000**	**$1,704,000**	**$2,217,100**	**$513,100**	**30%**

Expenditures by Division

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Department of Social Services	$1,558,939	$324,500	$324,500	$324,500	$0	0%
Charles County Charitable Trust, Inc.	-	$1,224,500	$1,224,500	$1,737,600	$513,100	42%
Other Agency Funding	-	$155,000	$155,000	$155,000	$0	0%
EXPENDITURES TOTAL	**$1,558,939**	**$1,704,000**	**$1,704,000**	**$2,217,100**	**$513,100**	**30%**

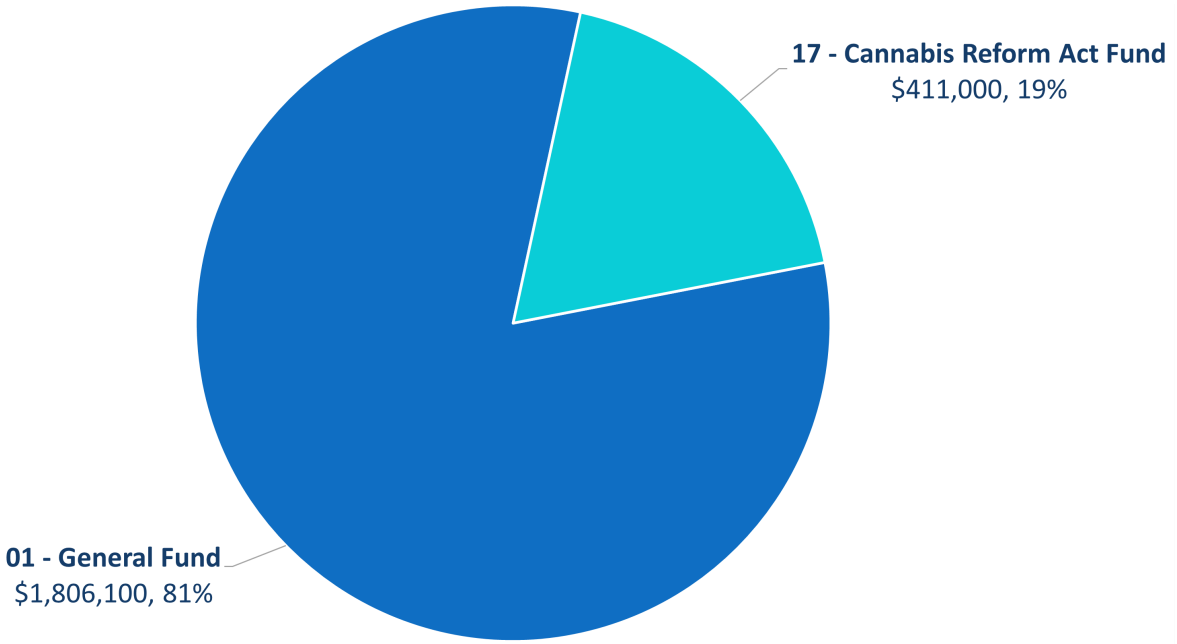
Changes and Useful Information

- The **Department of Social Services** funding provides a salary supplement and supports program related expenses including board activities, critical resources, and homeless services.
- Funding for the **Charles County Charitable Trust** supports personal services, fringe benefits, and operational costs. Additionally, it provides financial support to local Charles County nonprofits for specific community projects identified and outlined by the Charitable Trust. During the budget adoption process, the County Commissioners provided additional one-time funding to be distributed to various non-profits in the County.
- The **Other Agency Funding** budget includes funding for a nonprofit fund, designed to establish a self-sustaining funding source. The goal is to eliminate the need for future fiscal year allocations from the General Fund.

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$5,192	$5,000	$5,000	$5,000	$0	0%
Fringe Benefits	$447	$500	$500	$500	$0	0%
OtherServices&Chrgs	$150,000	$150,000	$150,000	$150,000	$0	0%
Agency Funding	$2,213,661	$1,548,500	$1,648,500	$2,061,600	$513,100	33%
EXPENDITURES TOTAL	**$2,369,300**	**$1,704,000**	**$1,804,000**	**$2,217,100**	**$513,100**	**30%**

FY2026 Adopted Outside Agency Budget - All Funds: $2,217,100



Conservation of Natural Resources Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Description

CONERVATION OF NATURAL RESOURCES refers to the planned and efficient use of resources. It involves protecting and managing Earth's resources, such as air, minerals, plants, soil, water, and wildlife, to ensure their persistence for current and future generations. Charles County is committed to the improvement of use of resources, such as land use and treatment within the capabilities of the soil, as well as the protection of agricultural resources and critical natural resources.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
01 - General Fund	$885,371	$828,600	$834,370	$967,867	$139,267	17%
EXPENDITURES TOTAL	**$885,371**	**$828,600**	**$834,370**	**$967,867**	**$139,267**	**17%**

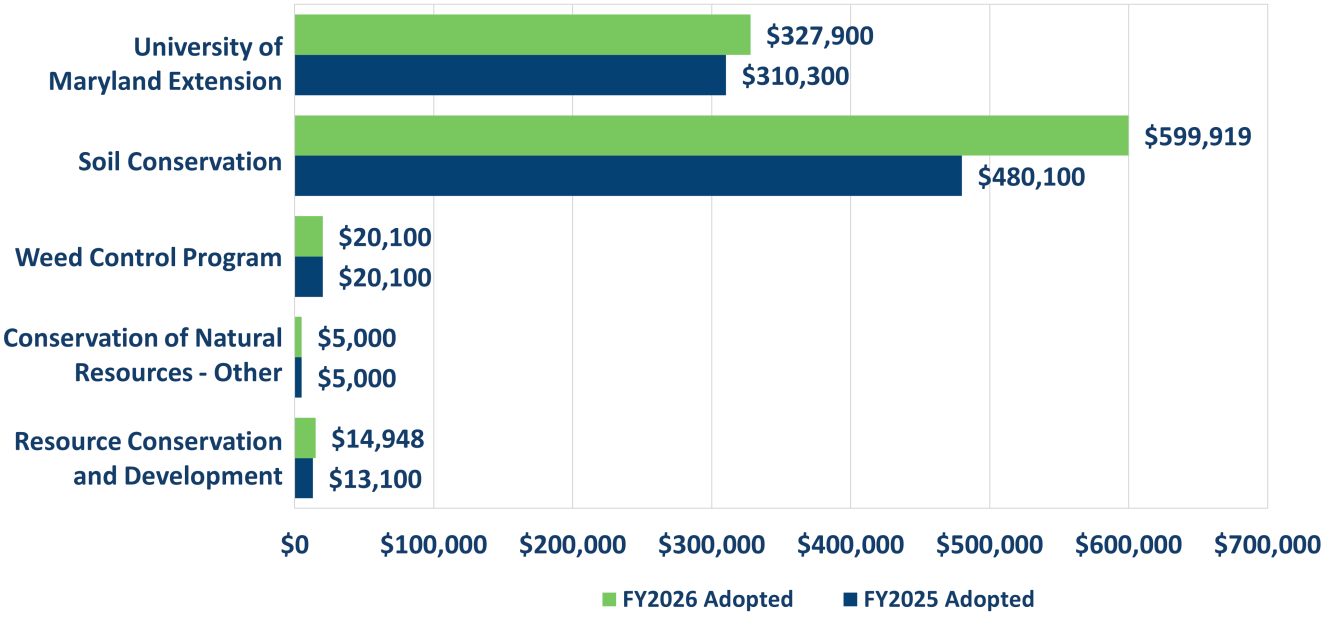
Expenditures by Outside Agency

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
University of MD Extension	$269,104	$310,300	$310,300	$327,900	$17,600	6%
Soil Conservation	$580,614	$480,100	$484,300	$599,919	$119,819	25%
Weed Control	$21,679	$20,100	$20,100	$20,100	$0	0%
Conservation of Natural Resources-Other	$7,700	$5,000	$5,000	$5,000	$0	0%
Southern Maryland Resource Conservation	$6,275	$13,100	$14,670	$14,948	$1,848	14%
EXPENDITURES TOTAL	**$885,371**	**$828,600**	**$834,370**	**$967,867**	**$139,267**	**17%**

Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$371,783	$373,900	$379,670	$395,415	$21,515	6%
Fringe Benefits	$119,733	$136,100	$136,100	$141,252	$5,152	4%
Supplies	$21,397	$23,500	$23,500	$68,500	$45,000	191%
OtherServices&Chrgs	$249,159	$289,500	$289,500	$307,100	$17,600	6%
Agency Funding	$123,300	$5,600	$5,600	$55,600	$50,000	893%
EXPENDITURES TOTAL	**$885,371**	**$828,600**	**$834,370**	**$967,867**	**$139,267**	**17%**

General Fund



Full-Time Equivalents by Division

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Resource Conservation and Development	1	1	1	1	1
Soil Conservation	4.5	5.5	5.5	5.5	5.5
Weed Control	0.3	0.3	0.3	0.3	0.3
	5.8	**6.8**	**6.8**	**6.8**	**6.8**

Conservation of Natural Resources

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: University of Maryland Extension
Division: University of Maryland Extension
Program Administrator: Shelley T. King-Curry, Area Extension Director for Calvert, Charles, and St. Mary's; Bonnie Boyden, Program Management Specialist
Address: 9501 Crain Highway, Box 1, Bel Alton MD 20611
Phone: 301-934-5403
Hours: 8:00 AM - 4:30 PM Monday - Friday

Division Description

Our Mission: The UNIVERSITY OF MARYLAND EXTENSION SERVICE's mission is to educate citizens in the application of practical, research-based information concerning critical issues in agriculture, food, natural resources, youth and family.

Our Vision: The University of Maryland Extension Service's vision is to empower people, through education, to make sound decisions throughout their lives.

The Charles County office of the University of Maryland Extension offers programs in Enhancing Agricultural Profitability, Preserving Natural Resources and Increasing Family Economic Stability.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Supplies	$19,945	$20,800	$20,800	$20,800	$0	0%
OtherServices&Chrgs	$249,159	$289,500	$289,500	$307,100	$17,600	6%
EXPENDITURES TOTAL	**$269,104**	**$310,300**	**$310,300**	**$327,900**	**$17,600**	**6%**

Changes and Useful Information

- **Other Services and Charges** increase provides funding for salary increases. The County funding continues to support programs in 4-H youth development, nutrition, financial literacy, agriculture and natural resources, horticulture, and nutrient management.

Performance Measures

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
Performance Measures	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
4-H and Youth Development					
Youth Participating in a 4-H Program	4,168	4,233	4,552	4,800	5,000
Per FTE 2.5	1,389	1,693	1,820	1,920	2,000
Youth Reached in School & Special Interest Programs	296	295	344	450	500
Per FTE 2.5	98	118	138	150	200
Adult Volunteers Enrolled	146	203	202	225	250
Per FTE 2.5	48	81	81	75	100
Volunteer Hours Given	20,440	28,420	28,280	31,500	35,000
Per FTE 2.5	6,813	11,368	11,312	10,500	14,000
Social Media Indirect Education Reach	-	-	2,820	3,500	4,000
Family and Consumer Sciences					
Participants Receiving Information on good nutrition and safe food handling practices (youth and adults)	1,094	1,499	1,978	2,500	2,700
Per FTE 3	729	999	659	833	900
Adults Trained	35	67	61	70	70
Participants Receiving Information at community events and indirect education	-	-	7,462	7,800	7,800
Agriculture and Natural Resources					
Adults and Youth Attending Seminars	1,300	1,026	1,090	1,500	1,750
Per FTE 2	650	513	545	750	875
New Nutrient Management Plan Acreage	-	-	35	100	100
Per FTE 1 - ***Position vacancy - process of filling***	798	9	35	100	100
Updated Clients with Nutrient Management Plans	75	320	102	150	165
Per FTE 1	75	320	102	150	165
Acres of Nutrient Management Plans Written/Updated	15,964	12,204	14,987	16,000	16,000
Per FTE 1	15,964	-	14,987	16,000	16,000
Clients receiving Indirect Education	-	-	268	300	350
Master Gardener Volunteer Hours	4,098	4,239	5,730	6,000	6,200

Conservation of Natural Resources

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Conservation of Natural Resources
Division/Program: Soil Conservation
Program Administrator: Luis Dieguez, District Manager
Address: 4200 Gardner Road, Waldorf, MD 20601
Phone: 301-638-3028
Website: www.charlesscd.com

Division Description

The SOIL CONSERVATION DISTRICT, a political subdivision of the State, is responsible for the local direction of a program for the control of soil erosion and the urban erosion and the sediment control plan approval process. The district also reviews and approves plans for certain small ponds and this approval serves in lieu of state permits. A five-member Board of Supervisors guides District operations and sets local policy and procedure. The local conservation education program focuses on Envirothon training and competition and a locally produced newsletter. The district, which is bordered by Potomac, Patuxent, and Wicomico Rivers, is an area that is changing rapidly from rural agricultural to suburban residential, commercial and industrial land uses. Even with these changes, over 60 percent of the land area in the district is wooded.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$360,096	$365,300	$369,500	$386,705	$21,405	6%
Fringe Benefits	$100,517	$114,800	$114,800	$118,214	$3,414	3%
Supplies	$0	–	–	$45,000	$45,000	–
Agency Funding	$120,000	–	–	$50,000	$50,000	–
EXPENDITURES TOTAL	**$580,614**	**$480,100**	**$484,300**	**$599,919**	**$119,819**	**25%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.
- During the budget adoption process, the County Commissioners provided one-time funding to support the Beginner Farmer/Rancher program. **Agency Funding** provides for the purchase of equipment that will assist underserved/beginner farmers with needed resources.
- **Supplies** includes one-time funding for sound dampening acoustic panels.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Soil Conservation District Manager	A119	1	1	1	1	1
Engineer III of Soil Cons	A116	1	1	1	1	1
Engineer II of Soil Cons	A115	0	1	1	1	1
Soil Conservation District Coordinator	A114	1	1	1	1	1
Soil Conservation Secretary	A105	0.9	0.9	0.9	0.9	0.9
Part Time	-	0.64	0.64	0.64	0.64	0.64
		4.54	**5.54**	**5.54**	**5.54**	**5.54**

Conservation of Natural Resources

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Weed Control
Division/Program: Weed Control Program
Program Administrator: Andrew Bowles, Ag Inspector

Division Description

The Charles County WEED CONTROL PROGRAM is responsible for overseeing the control of noxious weeds in the county. The noxious weeds are Johnsongrass (Sorghum Halepense), Shattercane (Sorghum Bicolor), and Thistle (Asteraceae or Composite family) including Canada, Musk, Nodding, Plumless, and Bull thistle. The Multi-flora Rose Management Law falls under the jurisdiction of this program as well. All land in the county with noxious weeds fall under the scope of this program.

On-site inspections are made several times during the growing season to make sure any property infested is in compliance with the State Noxious Weed Law. There are over fifty (50) properties representing 3,000 acres infested with thistle, and ninety (90) properties representing 10,000 acres infested with Johnsongrass. Shattercane is also present in the county. Both the County and State highway rights-of-way have varying degrees of thistle and Johnsongrass, they are addressing the infestations to some degree. The Weed Control Program is aiding in their efforts.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	$18,684	$16,000	$16,000	$16,000	$0	0%
Fringe Benefits	$1,543	$1,400	$1,400	$1,400	$0	0%
Supplies	$1,452	$2,700	$2,700	$2,700	$0	0%
EXPENDITURES TOTAL	**$21,679**	**$20,100**	**$20,100**	**$20,100**	**$0**	**0%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** includes the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Part Time	-	0.3	0.3	0.3	0.3	0.3
		0.3	**0.3**	**0.3**	**0.3**	**0.3**

Conservation of Natural Resources

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Conservation of Natural Resources
Division/Program: Other

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Agency Funding	$0	$5,000	$5,000	$5,000	$0	0%
EXPENDITURES TOTAL	**$0**	**$5,000**	**$5,000**	**$5,000**	**$0**	**0%**

Changes and Useful Information

- **Agency Funding** provides funding to cover any potential spraying that may be needed for the Gypsy Moth Program.

Conservation of Natural Resources

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Conservation of Natural Resources
Division/Program: Resource Conservation and Development
Program Administrator: Patricia Pinnell, Chair
Address: 26737 Radio Station Way, Suite D, Leonardtown MD 20650
Phone: 301-475-8427 ext. 6
Website: www.somdrcd.org

Division Description

SOUTHERN MARYLAND RESOURCE CONSERVATION AND DEVELOPMENT, Inc. is a private nonprofit corporation. They carry out community development and conservation projects in Anne Arundel, Charles, Calvert, and St. Mary's Counties. The governing board is composed of local citizens who have an interest in natural resources and community issues. They are appointed by three sponsoring groups in each county, the County Commissioners, Forestry Boards, and Soil Conservation Districts. All board members are volunteers and serve without compensation.

MISSION: Working in partnership with community groups and organizations, Southern Maryland Resource Conservation and Development, Inc. is dedicated to improving the quality of life in the region by enabling the people and promoting the wise use of our natural and economic resources.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Personal Services	-$6,997	-$7,400	-$5,830	-$7,290	$110	-1%
Fringe Benefits	$17,672	$19,900	$19,900	$21,638	$1,738	9%
Agency Funding	$600	$600	$600	$600	$0	0%
EXPENDITURES TOTAL	**$11,275**	**$13,100**	**$14,670**	**$14,948**	**$1,848**	**14%**

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include the full year impact of FY2025 approved salary increases and funding for FY2026 salary increases.

Full-Time Equivalents

Position Title	Grade	FY2022	FY2023	FY2024	FY2025	FY2026
Administrative Associate for Resource Conservation and Development	B109	1	1	1	1	1
		1	**1**	**1**	**1**	**1**

Resilience Authority Summary

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Outside Agency Information

Stacy Schaefer, Executive Director
Phone: (301) 638-0801
Website: https://www.charlescountymd.gov/government/boards-commissions/resilience-authority

Outside Agency Description

The RESILIENCE AUTHORITY (RA) is a nonprofit organization that, as a government instrumentality, is operated for the public purpose of responding to the impacts of climate change in communities across Charles County and the State. It was legislatively created in 2020 by the Maryland General Assembly and the Board of Charles County Commissioners. It is the first of its kind in Maryland. The RA prioritizes equity. The impacts of climate change are not shared equally. All efforts are based on principles of diversity, equity, inclusivity, and justice. The RA is empowered to manage, acquire, own, convey, and support resilience infrastructure projects. Projects can range from flood barriers, green spaces, and building elevations to stormwater infrastructure. The RA is also empowered to use innovative financing strategies, including those that leverage public and private investment.

Expenditures by Fund

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
35 - Environmental Svc	$105,000	$110,300	$110,300	$167,800	$57,500	52%
50 - SW-Watershed Protection	$105,000	$110,300	$110,300	$167,800	$57,500	52%
EXPENDITURES TOTAL	**$210,000**	**$220,600**	**$220,600**	**$335,600**	**$115,000**	**52%**

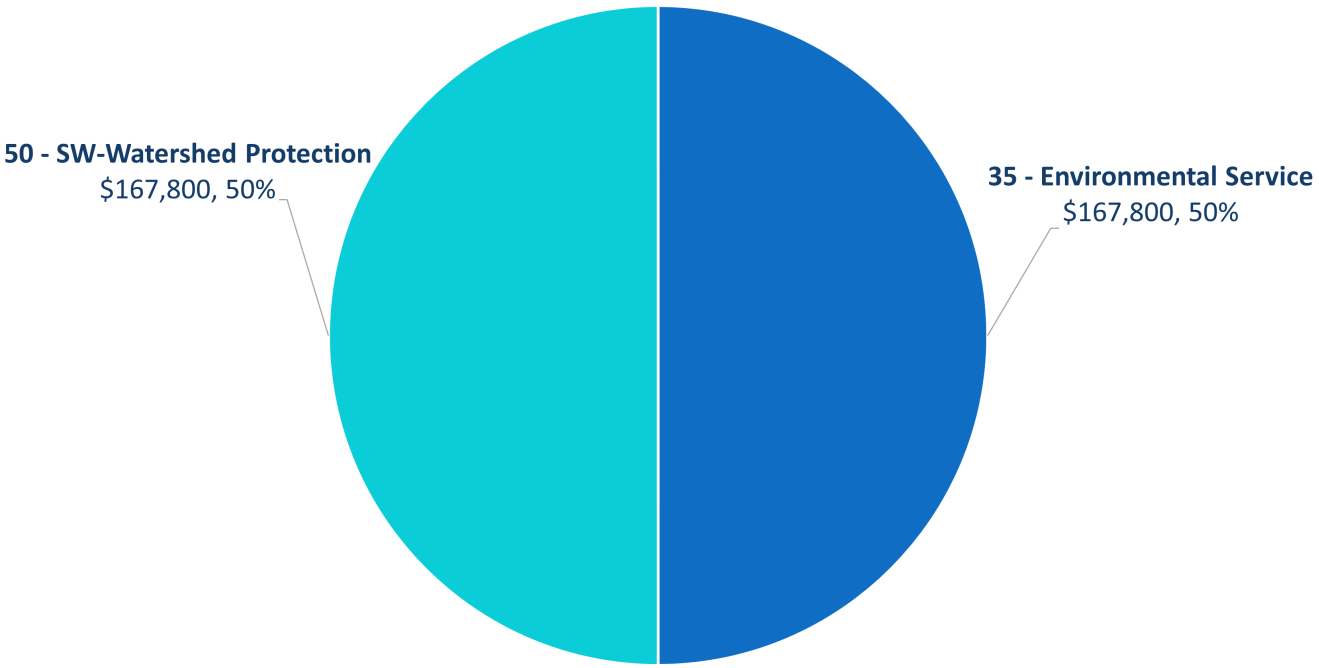
Expenditures by Category

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Transfers Out	$210,000	$220,600	$220,600	$335,600	$115,000	52%
EXPENDITURES TOTAL	**$210,000**	**$220,600**	**$220,600**	**$335,600**	**$115,000**	**52%**

Changes and Useful Information

- **Transfers Out** includes County funds that support the Resilience Authority and will be used to support capital projects that cannot be debt financed.

FY2026 Adopted Agency Budget - All Funds: $335,600



Other

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Division Information

Department: Other Miscellaneous Appropriations
Division/Program: Capital Projects
Program Administrator: Jacob Dyer, Director of Fiscal and Administrative Services

Division Description

Represents the PayGo amount for the CAPITAL PROJECT Fund. PayGo funding is current operating revenue used to pay for a capital project, typically one that is either low in value or has a short useful life. PayGo funds are also used to supplement bond funding by using one-time revenues or fund balance to help pay for projects. See the Capital Project section for a complete project listing and descriptions of each project.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
Transfers Out	$17,765,600	$11,142,000	$20,055,000	$9,468,900	-$1,673,100	-15%
EXPENDITURES TOTAL	**$17,765,600**	**$11,142,000**	**$20,055,000**	**$9,468,900**	**-$1,673,100**	**-15%**

PayGo Funded Projects

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED
	FY2024	FY2025	FY2025	FY2026
Transportation Projects				
Collaborative Community Partnership	-	$250,000	$250,000	$250,000
Road Overlay Program	$774,000	$500,000	$500,000	$1,000,000
Sidewalk Improvement Program	$170,000	$186,000	$186,000	$206,000
Safety Upgrades to Middletown Road at Billingsley Road	-	-	-	$144,200
Old Washington Road Reconstruction	$210,000	-	-	-
Traffic Signal Retrofits (Parent)	$287,000	-	-	-
County Drainage System Improvements (Parent)	$45,000	-	-	-
Safety Improvements - Existing Roads (Parent)	$289,000	$300,000	$300,000	-
Miscellaneous RRFB Locations	-	-	-	$45,700
TOTAL TRANSPORTATION PROJECTS	**$1,775,000**	**$1,236,000**	**$1,236,000**	**$1,645,900**

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED
	FY2024	FY2025	FY2025	FY2026
General Government Projects				
Replacement of County Financial Software	$1,205,000	-	-	-
White Plains Office Renovation	$148,600	-	-	-
Blue Crabs Stadium Maintenance	$107,000	$108,000	$108,000	$108,000
Various Maintenance Projects	$23,000	$83,000	$83,000	$328,000
La Plata Office Building Purchase and Renovation	$209,000	-	$150,000	-
Bel Alton High School Gym Roof Replacement	$430,000	-	-	-
PGM Renovations	$251,000	-	-	-
Leonardtown Road Feasibility Study	-	-	$30,000	-
Zekiah Rural Legacy Program	$211,000	-	-	$212,000
Nanjemoy Rural Legacy Program	$211,000	$424,000	$424,000	$212,000
Agricultural Preservation	$202,000	$453,000	$453,000	$603,000
Purchase of Developments Rights (PDR) Program	$658,000	$559,000	$559,000	-
Radio Communications System Upgrade	-	$851,000	$6,351,000	-
Sports and Wellness Center	-	$1,546,000	$1,596,000	$1,607,000
Hazardous Material Remediation and Demolition Of DNR Building	$492,000	-	-	-
Public Facilities Storage Building	$646,000	-	-	-
Charles County VanGo Maintenance Facility	$533,000	-	-	-
Port Tobacco Community Center Renovation	-	$168,000	$218,000	-
Existing Government Building Retrofit Study	-	-	-	$361,000
Charles County Courthouse HVAC Improvements	$2,700,000	$2,395,000	$2,395,000	-
Detention Center Pump Station Rehabilitations	$90,000	$804,000	$804,000	-
Charles County Animal Care Center	$3,685,000	-	-	-
Pinefield EMS Station	$1,205,000	-	-	-
Waldorf EMS Station	$1,205,000	-	$2,900,000	-
TOTAL GENERAL GOVERNMENT PROJECTS	**$14,211,600**	**$7,391,000**	**$16,071,000**	**$3,431,000**

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED
	FY2024	FY2025	FY2025	FY2026
Parks Projects				
Park Repair and Maintenance Projects	$337,000	$388,000	$388,000	$388,000
Stagg Hall Renovation	-	-	$100,000	-
Waldorf Park Development Phase I	-	-	-	$1,164,000
Waldorf Basketball Courts	$117,000	-	-	-
Parks Restrooms Replacements	-	$356,000	$489,000	$356,000
Mallows Bay Electrical Service	$70,000	-	-	-
White Plains Park Water System Connection	-	-	-	$217,000
Sidewalk Expansion Program (Parent)	-	-	-	-
Bryans Road Sidewalk	-	$286,000	$286,000	-
White Plains Park Sewer Pump Station Improvements	-	-	-	$241,000
Various Pedestrian and Bicycle Facilities (Parent)	$82,000	-	-	$83,000
Billingsley Road Sidewalk	$735,000	-	-	$231,000
Westlake Community Sidewalk	$304,000	-	-	$322,000
South Hampton Sidewalks Phase I	-	$395,000	$395,000	-
TOTAL PARKS PROJECTS	**1,645,000**	**1,425,000**	**1,658,000**	**3,002,000**

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED
	FY2024	FY2025	FY2025	FY2026
Board of Education Projects				
Board of Education Various Maintenance Projects	$590,000	$590,000	$590,000	$590,000
Thornton Elementary School	-	$500,000	$500,000	$250,000
Full Day Kindergarten Addition: Wade Elementary School	-	-	-	$400,000
T.C Martin Elementary School Study/Renovation/Addition	$600,000	-	-	-
Full Day Kindergarten Addition: J.C. Parks Elementary School	-	-	-	$150,000
La Plata High School Modernization and Capacity Addition	$149,000	-	-	-
TOTAL BOARD OF EDUCATION PROJECTS	**$1,339,000**	**$1,090,000**	**$1,090,000**	**$1,390,000**

Changes and Useful Information

- **Transfers Out** represents funding for PayGo projects. Funds are transferred to the Capital Project Fund. During the budget adoption process the County Commissioners added funding for a Land Preservation Program project to assist with land preservation.

Other

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Division Information

Department: Contingency
Division/Program: Contingency
Program Administrator: Board of County Commissioners

Division Description

The County typically adopts a reserve for CONTINGENCY within its operating budget for emergency expenditures or revenue shortfalls that may arise during the fiscal year.

Expenditure Summary

	ACTUALS	PRIOR ADOPTED	PRIOR AMENDED	ADOPTED		
	FY2024	FY2025	FY2025	FY2026	$ Change from Adopted	% Change from Adopted
Expenditures						
OperatingContingency	$0	$64,800	$0	$500,000	$435,200	672%
EXPENDITURES TOTAL	**$0**	**$64,800**	**$0**	**$500,000**	**$435,200**	**672%**

FY2025 Contingency Fund Allocation

	FY2025
Operating Cost Associated with Property Acquisition	$64,800
TOTAL FY2025 CONTINGENCY USE	**$64,800**
Remaining Unused Balance	$0
TOTAL FY2025 APPROPRIATION	**$64,800**

Personnel

Personnel

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Personnel/Service Level Changes

The following graph presents the PERSONNEL history for Charles County Government from Fiscal Year 2022 through Fiscal Year 2026. A detailed personnel listing by department/division follows. The personnel list is based on the number of full-time and part-time positions. Positions working less than full-time have been converted to full-time equivalents based on the number of hours worked. The information includes all county government departments that either currently follow or previously have followed the County Commissioners' personnel policy such as: Community Services, County Administrator's Office, County Commissioner's Office, Economic Development, Emergency Services, Fiscal and Administrative Services, Human Resources, Planning and Growth Management, Capital Project Management, Public Works, and Recreation, Parks, and Tourism. Information presented also includes county agencies which follow their own form of personnel policies, such as: Sheriff's Office, State's Attorney's Office, Circuit Court, and Soil Conservation. Agencies such as the Charles County Board of Education, Public Library, College of Southern Maryland, Health Department, Election Board and Department of Social Services are not included since these organizations make decisions independent of the county regarding personnel.

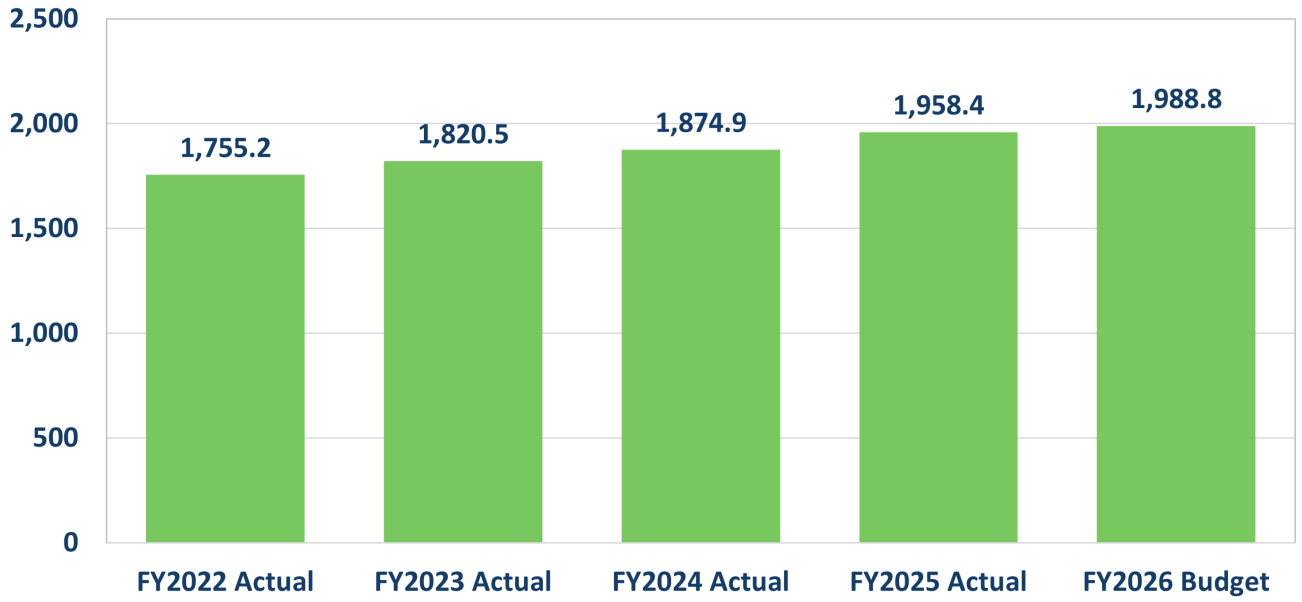
Between FY2022 to FY2026, the authorized strength is increasing to improve service levels in targeted areas of county government such as Public Safety. The authorized strength has risen by 110.2 full-time equivalent positions since the end of Fiscal Year 2022.

The Fiscal Year 2026 authorized strength for all departments is 1,988.8 full-time equivalent positions. Compared to the previous fiscal year, the authorized strength increased by a net full-time equivalency of 30.4 which includes net full-time equivalency of 14.4 positions for public safety. Public safety continues to be one of the Commissioners' higher priorities.

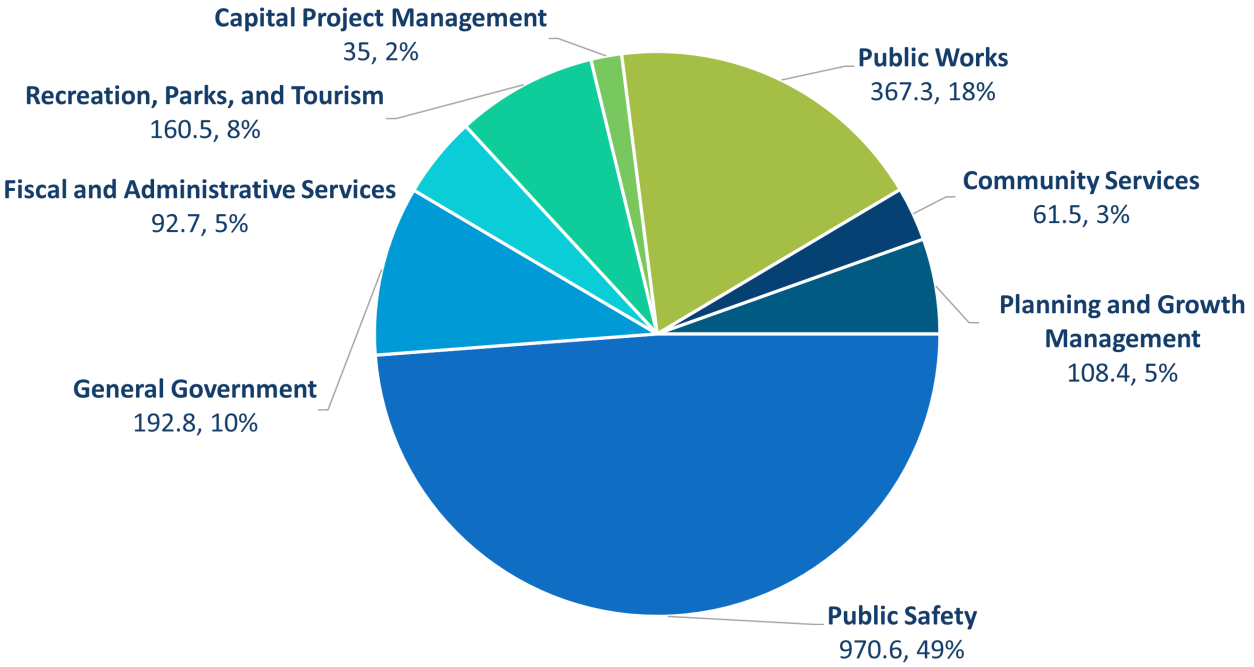
New Positions for FY2026

- The following positions were approved for the Sheriff's Office: one (1) new full-time Digital Evidence Custodian to assist with managing digital evidence for officers. Seven (7) part-time positions and one (1) full-time reduced hours position were upgraded to full-time positions. These support positions are a Court Security Officer, Graphics Technician, Budget Analyst, Training Assistant, Fingerprint Technician, Record Receptionist, Background Administrative Position, and an Accounting Analyst to support growing workload.
- A total of ten (10) new positions were approved under the Department of Emergency Services. This includes ten (10) Emergency Medical Technicians to support ambulance services in Waldorf. Also, a part-time False Alarm Reduction Unit Billing Specialist was funded to help program operations.
- Three (3) positions and an upgrade of a part-time position were approved for the Department of Public Works - Facilities. A Building Services Technician position was upgraded from part-time to full-time to service the Mattawoman Treatment Plant. An Environmental Resources Technician was approved to help with customer service, site maintenance and safety protocols. Two (2) new Landfill Gas and Pretreatment operators that will assist with the Landfill Leachate Pretreatment Station and monitoring the Landfill Active Gas System.
- The Department of Public Works - Utilities has added two (2) new positions. One (1) new SCADA Instrumentation Technician will perform maintenance of software and hardware of the SCADA platform. One (1) new Environmental Superintendent will provide managerial and operational support for the day-to-day operations of the County's water and wastewater operations.
- The County Attorney's Office is receiving an additional Associate County Attorney to support the implementation of the new Rental Registry Program.
- Three (3) new full-time positions and a part-time position was approved for the Department of Fiscal and Administrative Services. One (1) Payroll Analyst I was approved to assist with the growing workload. One (1) Senior Procurement Specialist was approved to support both formal and informal procurement related to the Capital Improvement Program. One (1) Accounting Technician position was approved to assist with the day-to-day operations inside of accounting. Finally, a part-time Utilities Billing Specialist position was approved to support the growing amount of water and sewer accounts.
- The Department of Public Works - Technical Support needed additional manpower in the field to track progress on projects. To support this need, one (1) new Capital Project Field Representative position was created.
- The Department of Planning and Growth Management needed positions to support the creation of a new Rental Registry Program. Two (2) new positions were approved: The Assistant Chief of Codes, Permits and Inspections and the Rental Licensing Program Administrator. One (1) new Financial Operations Manager was approved to support the growing department and increasing support needs. In the Inspection and Review Fund, one (1) new Inspections Superintendent and one (1) new Inspector I were approved to support managing and operating the fund. Additionally, one (1) new Right of Way Agent I was approved to support managing the purchasing of additional properties.

Total Personnel



FY2026 Personnel by Function



Personnel: Full-Time Equivalent Listing

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Capital Project Management

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	4	4	4	4	4
Capital Services	9	9	9	13	13
Technical Support	13	13	13	17	18
	26	**26**	**26**	**34**	**35**

Central Services

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	8.8	9.8	10.8	10.8	10.8
	8.8	**9.8**	**10.8**	**10.8**	**10.8**

Community Services

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	5.7	6.8	6.8	5.7	5.7
Aging Division	37.8	37.8	38.8	42.8	42.8
Housing Authority	13	13	13	13	13
	56.5	**57.6**	**58.6**	**61.5**	**61.5**

County Administrator

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	5	8	7	7	7
Commissioner Office Admin	8	8	9	9	9
Internal Audit	2	2	2	2	2
Media Services	10.3	10.3	10.6	10.6	10.6
	25.3	**28.3**	**28.6**	**28.6**	**28.6**

County Attorney

Department	FY2022	FY2023	FY2024	FY2025	FY2026
County Attorney's Office	10.8	10.8	10.8	10.8	11.6
	10.8	**10.8**	**10.8**	**10.8**	**11.6**

County Commissioners

Department	FY2022	FY2023	FY2024	FY2025	FY2026
Commissioners	5	5	5	5	5
	5	**5**	**5**	**5**	**5**

Economic Development

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Business Development	10	10.5	10.5	11.5	11.5
Vender Diversity	1	1	2	2	2
	11	**11.5**	**12.5**	**13.5**	**13.5**

Emergency Medical Services

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	6.3	6.3	6.3	6.3	6.3
Animal Control	24.8	24.8	24.8	28.8	28.8
Career Em Medical Srvc	115.8	125.8	151.8	164.8	174.8
Communications	36.7	37.7	36.7	39.7	39.7
Emergency Management	1	1	1	1	1
False Alarm Reduction	2	2	2	2	2.7
	186.6	**197.6**	**222.6**	**242.6**	**253.3**

Fiscal and Administrative Services

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Accounting	22.5	22.8	24.1	25	27.7
Administration	2.2	2.2	1.9	2.9	2.9
Budget	6.6	7.6	7.6	7.5	7.5
Information Technology	28.5	28.5	30.4	32.5	32.1
Purchasing	7	7	7	7	8
Treasury	13.5	13.5	14.5	14.5	14.5
	80.3	**81.6**	**85.5**	**89.4**	**92.7**

Human Resources

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	13.5	15.5	16.5	18.5	18.5
	13.5	**15.5**	**16.5**	**18.5**	**18.5**

Planning and Growth Management

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	12.1	13.2	11.2	11.4	13.4
Infrastructure Management	12.1	13.1	13.1	17.1	17.1
Inspection and Enforcement	24.4	29.5	34.3	35.3	39.3
Planning	28.7	31.6	31.7	33.6	33.6
Transit	4	4	5	5	5
	81.3	**91.4**	**95.3**	**102.4**	**108.4**

Public Works - Facilities

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	8.2	9.9	10.9	10.8	10.8
Buildings and Trades	60.4	61.8	62.8	63.8	63.8
Environmental Resources	50	57	59	61	64
Landfill	3.2	3.2	3.2	3.2	3.2
Recycling and Litter Control	14	10.4	10.4	10.4	10.4
Roads	41	42	42	43	43
Vehicle Maintenance	12.8	12.1	12.1	12.1	12.1
	189.6	**196.4**	**200.4**	**204.3**	**207.3**

Public Works - Utilities

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Meter Reading	7	7	7	8	8
Operations and Maint	85	85	86	89	91
Operations Support	40	41	41	41	41
Support Services	18.7	21.7	18.7	18.7	19.1
	150.7	**154.7**	**152.7**	**156.7**	**159.1**

Recreation, Parks and Tourism

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administration	9	13	15	18	18
Parks	59.4	59.4	60.1	61.1	61.1
Recreation	68.9	68.9	69.9	71.9	71.9
Tourism	7.5	7.5	8.5	9.5	9.5
	144.8	**148.8**	**153.5**	**160.5**	**160.5**

Total County Departments

Total County Departments	FY2022	FY2023	FY2024	FY2025	FY2026
Total County Full Time Personnel	833.7	881.9	925.3	984.2	1,012
Total County Part Time Personnel	154	149.3	148.9	150.3	149.9
	987.7	**1,031.2**	**1,074.2**	**1,134.5**	**1,161.9**

Circuit Court

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Circuit Court	26.7	27.7	27.7	28.7	28.7
Court Researcher	1	1	1	1	1
Family Programs	4	4	4	4	4
	31.7	**32.7**	**32.7**	**33.7**	**33.7**

State's Attorney's Office

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Criminal Justice	57.4	60.4	60.4	63.4	63.4
Undefined	0	3	4	7	7
	57.4	**63.4**	**64.4**	**70.4**	**70.4**

Sheriff

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Administrative Services	17.8	18.8	18.8	18.8	23.2
Body Worn Camera	0	3	3	7	7
Corrections- Civilians	11.6	12.3	11.6	11.6	10.8
Corrections- Officers	147	147	147	147	147
Criminal Investigation	19.2	21.2	22.2	23.2	22.7
Executive Services	6.6	6.6	6.9	6.9	6.9
Information Technology	13	13	13	13	13
Office of the Sheriff	6	6	6	6	6
Patrol	1	1	1	1	1
Special Operations	9.8	12.7	12.7	13.9	14.3
Special Services- Court Security	26	27.2	29	29	28.6
Special Services- Judicial Services	20.2	20.2	21.2	21.2	20.8
Special Services- Property Management	14.2	15.2	15.2	15.2	14.8
Support Services- Communication	20.9	20.9	20.9	20.9	20.9
Support Services- Records Management	11.6	11.6	11.6	11.6	12
Support Services- Station Clerks	22	24	24	24	24
Sworn Officer	320	320	327	337	337
Training	6.9	6.9	6.9	6.9	7.3
	673.8	**687.6**	**698**	**714.2**	**717.3**

Soil Conservation

Division	FY2022	FY2023	FY2024	FY2025	FY2026
Resource Conservation and Development	1	1	1	1	1
Soil Conservation	4.5	5.5	5.5	5.5	5.5
Weed Control	0.3	0.3	0.3	0.3	0.3
	5.8	**6.8**	**6.8**	**6.8**	**6.8**

Total Outside Agencies

Agency	FY2022	FY2023	FY2024	FY2025	FY2026
Total Full Time Personnel	750.75	773.6	785.53	809.48	821.35
Total Part Time Personnel	20.39	20.38	19.78	19.01	14.5
	771.14	**793.98**	**805.31**	**828.49**	**835.85**

Total Personnel Listing by Fund

Fund	FY2022	FY2023	FY2024	FY2025	FY2026
01 - General Fund	1,395.2	1,442.8	1,487.8	1,548.2	1,566.5
02 - Capital Projects	18.4	18.4	18.4	22.3	23.3
05 - Judicial Grants	10	10	10	11	11
06 - Transit Grants	4	4	5	5	5
07 - Inspections and Review	17	21.3	23.7	27.5	31.5
12 - Public Safety Grants	10.8	10.8	14.8	14.8	14.8
14 - Housing Assistance	10.6	10.7	10.7	10.7	10.7
27 - Solid Waste Management	37.9	38.7	38.1	38.4	41.4
30 - Water and Sewer	184	189.1	188.6	197.2	201.3
35 - Environmental Svc	31	35.3	36.9	39.5	39.5
40 - Federal Aging Grants	4	4	4	4.5	4.5
43 - State Aging Grants	2.8	2.8	3.8	3.1	3.1
46 - Local Management Board	2.7	2.7	2.3	3.1	3.1
48 - Cable Franchise Fund	15.4	15.4	15.4	13.9	13.9
50 - SW-Watershed Protection	11.4	14.6	15.4	19.2	19.2
	1,755.2	**1,820.6**	**1,874.9**	**1,958.4**	**1,988.8**

Total Personnel

Total	FY2022	FY2023	FY2024	FY2025	FY2026
Total Full Time Personnel	1,580.8	1,650.8	1,706.2	1,789.1	1,824.5
Total Part Time Personnel	174.4	169.7	168.7	169.3	164.3
	1,755.2	**1,820.5**	**1,874.9**	**1,958.4**	**1,988.8**

Vehicle and Equipment Listing

Vehicle and Equipment Listing Summary

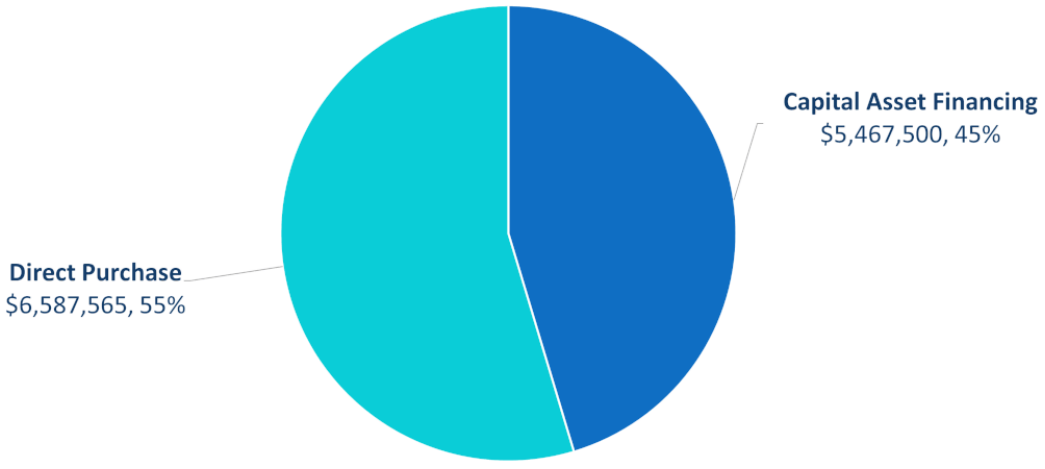
FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Capital Asset Summary by Department

DEPARTMENT	Asset Value	Direct Purchase	Annual Payment
Sheriff's Office	4,031,000	4,031,000	-
Emergency Services	1,780,000	-	398,500
Central Services	50,100	50,100	-
Circuit Court	25,700	25,700	-
Fiscal and Administrative Services	226,000	226,000	-
Public Works - Facilities	2,758,700	1,099,700	371,300
Public Works - Utilities	1,043,300	85,000	214,700
Recreation, Parks and Tourism	977,000	167,000	181,000
Planning and Growth Management	968,065	903,065	14,500
Contingency	195,200	-	43,700
TOTAL DEPARTMENT	**12,055,065**	**6,587,565**	**1,223,700**

Capital Asset Financing versus Direct Purchase

The County Commissioners recognize the need for good equipment, and that new and improved equipment greatly assists staff with the completion of a growing list of tasks. To this end, the County has turned to capital asset financing as an alternative to match equipment needs with financial limitations. Capital assets include all assets with an expected useful life of one year or more and with an original cost greater than $5,000 per unit. These items shall be recorded in the accounting records and in the Capital Asset Records when they are acquired and/or put into service.



Vehicle and Equipment Listing

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Sheriff's Office*

SHERIFF'S OFFICE	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Vehicles: Sheriff's Capital	$2,500,000	$2,500,000	-
Radios: Sheriff's Capital	$110,000	$110,000	-
Radars: Sheriff's Capital	$79,000	$79,000	-
K-9s: Sheriff's Capital	$22,000	$22,000	-
Furniture: Sheriff's Capital	$41,000	$41,000	-
Trailers (4): Sheriff's Capital	$34,200	$34,200	-
Equipment: Sheriff's Capital	$48,300	$48,300	-
Digital Forensic Unit Workstation - Lab: Sheriff's Computer	$24,000	$24,000	-
License Plate Readers (5): Sheriff's Computer	$462,000	$462,000	-
Drive Test Scanner - Cell Tower Location Tool: Sheriff's Computer	$220,000	$220,000	-
Cameras: Sheriff's Computer	$35,000	$35,000	-
Other Computer Allocations: Sheriff's Computer	$362,500	$362,500	-
Vehicle: Child Support Grant	$63,000	$63,000	-
TOTAL SHERIFF'S OFFICE	**$4,001,000**	**$4,001,000**	**-**

DETENTION CENTER	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Industrial Kitchen and Laundry Equipment	$30,000	$30,000	-
TOTAL DETENTION CENTER	**$30,000**	**$30,000**	**-**

* Final list will be determined by the Sheriff's Office.

Emergency Services

ANIMAL CONTROL	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Transit Van Replacing AC-27, 2016 with 171,188 miles. Vehicle has surpassed its allotted mileage of 150,000 miles.	$175,000	-	$39,200
Transit Van Replacing AC-24, 2016 with 154,271 miles. Vehicle has surpassed its allotted mileage of 150,000 miles.	$175,000	-	$39,200
TOTAL ANIMAL CONTROL	**$350,000**	**-**	**$78,400**

EMS: SPECIAL OPERATIONS	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Self-Contained Breathing Apparatus (SCBA) This is the last year of a 3-year purchase plan to replace current failing SCBA.	$170,000	-	$38,100
TOTAL EMS: SPECIAL OPERATIONS	**$170,000**	**-**	**$38,100**

CAREER EMS	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Ambulance (2) New ambulance to allow the department to operate a standardized unit that will travel to different volunteer stations as needed.	$1,260,000	-	$282,000
TOTAL CAREER EMS	**$1,260,000**	**-**	**$282,000**

Central Services

CENTRAL SERVICES	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Security Equipment Purchase new and replacement security cameras, new and replacement card access systems and replacement components, speakers and licenses for the Employee Emergency Notification System in all county facilities, storage capacity for new video, and licenses for new cameras.	$50,100	$50,100	-
TOTAL CENTRAL SERVICES	**$50,100**	**$50,100**	**-**

Circuit Court

CIRCUIT COURT	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Replacement Furniture - Chambers Conference Room The furniture in the conference room associated with Courtroom C and Judge Monise Stephenson's chambers requires replacement.The table and chairs are more than 15 years old, worn, and becoming dilapidated. When the court holds pre-trial conferences and settlement conferences, this room is most frequently used. Replacement furniture is needed to provide a comfortable atmosphere for all who utilize this room. The conference room is primarily used for settlement and pre-trial conferences, in-camera interviews, and bench meetings.	$10,000	$10,000	-
Replacement Furniture - Court Administrator The current desk the Court Administrator is using was purchased in the early 2000's. It is worn, the finish has knicks and is wearing off due to being moved numerous times, and locks are malfunctioning, making it difficult to secure confidential information. As the supervisor of 31 employees, the need to have furniture to secure confidential employee files and confidential court information is a priority.	$7,500	$7,500	-

	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Replacement Workstation - Help Center/Legal Res. Coord. The furniture in the Legal Resources Coordinator's office was purchased in 2018. The Help Center and Legal Resources Coordinator performs some of the duties of the previous Law Librarian and the position now requires more sedentary work. The current furniture is a high-top/standing desk that is very large and takes up most of the space in the office. The book collection in the law library has decreased significantly eliminating the need for such a large piece of furniture. An L-shaped workstation and office shelving units would be a better fit for the staff member to be productive, efficient, and to create a comfortable work environment.	$8,200	$8,200	-
TOTAL CIRCUIT COURT	**$25,700**	**$25,700**	**-**

Fiscal and Administrative Services

FISCAL AND ADMINISTRATIVE SERVICES	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Network Switch: DPW - Utilities Two Cisco data center network switches located at the Mattawoman Wastewater Treatment Plant are near end of support and require replacement.	$88,000	$88,000	-
HVAC Unit: DPW - Utilities Replacing current HVAC unit. A cooling assessment was conducted at the Mattawoman Waste Water Treatment plant (MWWTP) after a few incidents of cooling outages in the data center at the plant. The contractor hired for the assessment came back with a recommendation to replace the units currently in the data center with heavier duty industrial units which will provide full cooling load redundancy in case of single unit failure.	$16,700	$16,700	-
HVAC Units: DPW - Utilities Replacing HVAC units: 1.5-ton split unit, 2-ton split unit, and 3.75-ton outdoor unit. A cooling assessment was conducted at the Mattawoman Waste Water Treatment Plant (MWWTP) after a few incidents of cooling outages in the data center at the plant. The contractor hired for the assessment came back with a recommendation to replace the units currently in the data center with heavier duty industrial units which will provide full cooling load redundancy in case of single unit failure.	$33,300	$33,300	-
Switches - Information Technology Replacement switches.	$88,000	$88,000	-
TOTAL FISCAL AND ADMINISTRATIVE SERVICES	**$226,000**	**$226,000**	**-**

Public Works - Facilities

BUILDING AND TRADES	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Cargo Van with Shelving Replacing B-70, 2013 with 129,500 miles. Vehicle is beyond the age requirement.	$66,000	-	$14,800
Cargo Van with Shelving Replacing B-77, 2014 with 86,380 miles. Vehicle is beyond the age requirement.	$66,000	-	$14,800
Cargo Van with Shelving Replacing B-78, 2014 with 66,703 miles. Vehicle is beyond the age requirement.	$66,000	-	$14,800
Vehicle (Hybrid) Replacing B-89, 2015 with 44,349 miles. Vehicle is beyond the age requirement.	$47,000	-	$10,500
Forklift Replacing B-59, 1999. Forklift is 25 years old and has age-related issues.	$180,000	-	$40,300

	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Vehicle New mid-size pickup truck for Maintenance Operations.	$47,000	-	$10,500
Vehicle New mid-size pickup truck for Building Services.	$47,000	-	$10,500
TOTAL BUILDING AND TRADES	**$519,000**	**-**	**$116,200**

FLEET AND INVENTORY CONTOL	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
3/4 Ton Truck 4x4 Replacing VM-30, 2003 with 107,000 miles. Vehicle is 21 years old and has age-related issues. This vehicle is used by the State of Maryland Weed Control Program (noxious weeds).	$65,000	-	$14,500
Truck Vehicle for the Engineer I position approved in FY2025 for Capital Projects Management Department.	$65,000	-	$14,500
TOTAL FLEET AND INVENTORY CONTROL	**$130,000**	**-**	**$29,000**

ROADS	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Tri-axle Dump Truck with Snow Equipment Replacing R-146, 2013 with 60,000 miles. 12 years old and meets criteria for replacement due to age, mileage, and condition of vehicle (rust, lots of wear and tear).	$300,000	-	$67,200
Dump Trailer Replacing R-162, 2014. 10-year-old trailer has outlived life expectancy in harsh working conditions.	$10,000	-	$2,200
Loader Replacing R-173, 2017. Loader is rusted and corroded from salt.	$435,000	-	$97,400
Mowing Tractor with Mowing Equipment Replacing R-176, 2017 with 2,000 hours. Harsh working conditions has shortened the life expectancy.	$265,000	-	$59,300
TOTAL ROADS	**$1,010,000**	**-**	**$226,100**

LANDFILL	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Track Loader Replacing S-86, 2015 with 11,284 hours. A replacement is needed to reduce downtime and ensure continuity of operations. Purchasing a refurbished model.	$475,000	$475,000	-
Vehicle New vehicle for the Scale House.	$29,000	$29,000	-
Mini Excavator Mini excavator is needed for loading of materials and gound maintenance work at the landfill.	$225,000	$225,000	-
GPS Base and Rover GPS handheld eqipment to determine elevations and check grades for proper waste placement.	$49,000	$49,000	-
72" Zero Turn Mower Additional mower is needed to maintain open and closed landfill sites.	$25,000	$25,000	-
TOTAL BUILDING AND TRADES	**$803,000**	**$803,000**	**-**

RECYCLING	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Oil/Anti-Freeze Collection Tanks (9) Replacing collection tanks for the used oil and antifreeze program at Pisgah Recycling Center, Breeze Farm Recycling Center and Ruth B. Swann Park. Total of nine (9) tanks, 500 gallons each.	$45,700	$45,700	-
Variable Message Sign Replacing S-63, 2012. Current sign is over 10 years old and has outdated technology. New electronic sign needed to improve communication with recycling center patrons.	$30,000	$30,000	-
95-Gallon and 65-Gallon Recycling Carts Recycling carts for service and resident requests.	$106,000	$106,000	-
Open Top Roll Off Boxes (12) Twelve (12) open top roll-off boxes to support operations and expanded recycling programs.	$115,000	$115,000	-
TOTAL RECYCLING	**$296,700**	**$296,700**	**-**

Public Works - Utilities

WATER AND SEWER	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Generator/Trailer: Sewer Operations Portable generator trailer was taken out of service. Currently located at Mattawoman Waste Water Treatment Plant. Originally purchased for Strawberry Hills Pumping Station, however, a bypass pump was installed there.	$80,000	-	$18,000
Truck 4x4: Sewer Operations Replacing U164, with 151,500 miles.	$65,000	-	$14,600
Truck 4x4: Sewer Operations Replacing U218, with 168,000 miles.	$65,000	-	$14,600
2500 Truck 4x4 with Lift Gate and Plow: Sewer Operations Replacing U193, with 89,894 miles.	$75,000	-	$16,800
2500 Supercab Utility Body Truck 4x4 with Lift Gate: Sewer Operations Replacing U191, vehicle is 10 years old with 123,000 miles.	$75,000	-	$16,800
Van: Sewer Operations Vehicle for new Supervisory Control and Data Acquisition Instrumentation Techician position.	$60,500	-	$13,600
Biochemical Oxygen Demand Incubator: Lab Services Replacing a biochemical oxygen demand incubator purchased in November 2014. It is 10 years old and leaks water every two weeks.	$8,200	-	$1,800
Market Forge Sterlimatic Sterilizer Autoclave with Digital Temperatur Control (107°C - 121°C): Lab Services Replacing a Market Forge Sterlimatic Sterilizer Autoclave Analog Temperature Control was purchased in October 2015. It is not maintaining correct operating temperature of 121°C. The temperature flucuates between 121 - 123°C and cannot be adjusted. Total Phosphorus analysis standard operating procedures digestion procedure is to be done at 121°C, 15 pound-force per square inch for twenty minutes.	$24,600	-	$5,400
8-Ton Trailer with Tilt Bed: Line Maintenance Replacing U175, 2014. Trailer is 10 years old.	$25,000	-	$5,600
8-Ton Trailer with Tilt Bed: Line Maintenance Replacing U176, 2014. Trailer is 10 years old.	$25,000	-	$5,600
Truck: Support Services Replacing U185, with 58,000 miles.	$60,000	-	$13,500
Truck: Support Services Replacing U127 with 94,000 miles.	$60,000	-	$13,500
Van: Mattawoman Operations Replacing U15, with 101,208 miles. Vehicle is in poor condition.	$80,000	-	$17,900

	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Utility Body Truck: Mattawoman Operations Vehicle for new Environmental Superintendent position.	$90,000	-	$20,100
Electrical Resistance Conductivity Tester: Mattawoman Operations	$85,000	$85,000	-
TOTAL WATER AND SEWER	**$878,300**	**$85,000**	**$177,800**

CAPITAL PROJECT MANAGEMENT	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
SUV: Capital Project Management Replacing U182, 2014 with 33,800 miles.	$55,000	-	$12,300
SUV: Capital Project Management Replacing U184, 2014 with 33,000 miles.	$60,000	-	$13,400
Truck: Capital Project Management Truck for new position Capital Projects Field Representative.	$50,000	-	$11,200
TOTAL CAPITAL PROJECT MANAGEMENT	**$165,000**	**$0**	**$36,900**

Recreation, Parks and Tourism

PARKS AND GROUNDS	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Material Blower Replacing Ty-Crop MH-400, 1992. Obsolete for our modern operations.	$170,000	-	$38,100
26' x 24' Maintenance Building Replacing 12' x 16' and 8' x 16' wooden sheds that are old with rotten floors.	$11,000	$11,000	-
24' x 30' Car Port (Enclosed on Two Sides) Replacing an overhead sea container cover from 1990. It is old and the roof is leaking.	$11,000	$11,000	-
3-Series Tractor with 6' Pulverizer Replacing PM-29, 1997 with 3,398 hours. Power take-off and transmission issues.	$46,000	-	$10,300
Truck Replacing P-3, 2006 with 85,859 miles. In poor condition and high maintenance costs.	$80,000	-	$17,900
Truck Replacing P-47. 2006 with 86,000 miles. In poor condition, high maintenance, and frame is rusted.	$80,000	-	$17,900
Trac Vac Leaf Trailer Replacing a 2010 Trac Vac in poor condition and high maintenance costs.	$22,000	-	$4,900
Robot Painter Replacing a 2008 Newstripe Painter. It is old and an outdated machine.	$32,000	-	$7,200
Robot Mower Replacing PTC-29, 2006 with 1,904 hours. Past its life cycle.	$50,000	-	$11,200
Security Cameras New security cameras to be installed at the following park locations: Friendship Farm; Mallows Bay; Indian Head Rail Trail (White Plains trailhead; and additional cameras for Elite Gymnastics and Recreation Center.	$120,000	$120,000	-
Stand-On Blower Replacing 1987 3-Point Hitch Blower #19288 that is old and has high maintenance costs.	$15,000	-	$3,400
Infield Conditioner: Charlie Wright Park Replacing PRK-16, 2003 with 1,043 hours. In poor condition and high maintenance costs.	$35,000	-	$7,800

	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Utility Vehicle: Charlie Wright Park Replacing PUV-19, 2008 with 2,829 hours. Mechanical and cosmetic problems.	$14,000	-	$3,100
Heavy Duty Utility Vehicle: White Plains Golf Course Replacing GS-1, 1995 with 11,911 hours. In poor condition and high maintenance costs.	$39,000	-	$8,700
Turbine Blower: White Plains Golf Course Replacing TB-4, 2013. Past its life cycle.	$15,000	-	$3,400
Sand Trap Conditioner: White Plains Golf Course Replacing PRK-22, 2005 with 2,064 hours. Past its life cycle.	$23,000	-	$5,100
7' x 22' Heavy Duty Equipment Trailer: Gilbert Run Park Replacing PTR-52, a 2020 aluminum trailer that has had six (6) factory welds. Is unreliable and not safe for road travel.	$15,000	-	$3,400
Mower: White Plains Park Replacing PTC-43, 2018 with 1,328 hours. Maintenance issues.	$23,000	-	$5,100
30' x 60' Maintenance Building: White Plains Park Replacing two (2) sea containers that are old, have rusted roof and rotten floors.	$25,000	$25,000	-
Utility Vehicle: Laurel Springs Park Replacing PUV-42, 2018 with 2,300 hours. In poor condition.	$14,000	-	$3,100
Mower: Laurel Springs Park Replacing PTC-52, 2016 with 1,290 hours. High maintenance costs.	$23,000	-	$5,100
Utility Vehicle: Stethem Park Replacing PUV-30 2010 with 2,188 hours. In poor condition.	$14,000	-	$3,100
Mower: Bryantown Soccer Replacing PTC-41, 2013 with 1,513 hours. In poor condition and high maintenance costs.	$23,000	-	$5,100
Utility Vehicle: Bryantown Soccer Replacing PUV-28, 2010 with 1,328 hours. In poor condition.	$14,000	-	$3,100
Infield Conditioner: Oakridge Park Replacing PRK-28, 2004 with 1,900 hours. In poor condition and high maintenance costs.	$35,000	-	$7,800
Utility Vehicle: Bensville Park Replacing PUB-34, 2013 with 2,032 hours. In poor condition and high maintenance costs.	$14,000	-	$3,100
Utility Vehicle: IH/WP Trail Replacing PUV-43 with 2,045 hours. In poor condition and high maintenance costs.	$14,000	-	$3,100
TOTAL PARKS AND GROUNDS	**$977,000**	**$167,000**	**$181,000**

Planning and Growth Management

TRANSPORTATION (CAPITAL)	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Light Duty Demand Response Bus: Replace 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 FY2026. It has been repowered once and will be significantly beyond its useful life in FY2026 requiring replacement. It is assumed we will not be awarded Federal Transit Administration capital funding and will require 100% local funding.	$128,750	$128,750	-
Light Duty Demand Response Bus: Replace 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 FY2026. It has been repowered once and will be significantly beyond its useful life in FY2026 requiring replacement. It is assumed we will be awarded federal capital funding and our share will be 20%. We are assuming Maryland Department of Transportation/Maryland Transit Administration will not provide their traditional 10% match.	$128,750	$128,750	-

	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Light Duty Demand Response Bus: Replace 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 FY2026. It has been repowered once and will be significantly beyond its useful life in FY2026 requiring replacement. It is assumed we will be awarded federal capital funding and our share will be 20%. We are assuming Maryland Department of Transportation/Maryland Transit Administration will not provide their traditional 10% match.	$128,750	$128,750	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life, it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,055	$29,055	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,000	$29,000	-
Medium Duty Fixed Route Bus: Repower 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 FY2026.To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,055	$29,055	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,000	$29,000	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,055	$29,055	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,000	$29,000	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,055	$29,055	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,000	$29,000	-

	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,055	$29,055	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,000	$29,000	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$23,745	$23,745	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$23,740	$23,740	-
Medium Duty Fixed Route Bus: Repower 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 FY2026. To extend its useful life it will require a replacement engine and transmission. It is assumed we will not be awarded Federal Transit Administration capital funding and it will require 100% local funding.	$29,055	$29,055	-
Shelters Shelters for passenger protection.	$150,000	$150,000	-
TOTAL TRANSPORTATION (CAPITAL)	**$903,065**	**$903,065**	**-**

INSPECTION AND REVIEW FUND	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Truck - Infrastructure Inspections Vehicle for new Inspector I position.	$65,000	-	$14,500
TOTAL INSPECTION AND REVIEW FUND	**$65,000**	**-**	**$14,500**

Contingency

CONTINGENCY	ASSET VALUE	DIRECT PURCHASE	ANNUAL PAYMENT
Contingency - General Fund	$170,000	-	$38,100
Contingency - Water and Sewer Operations	$25,200	-	$5,600
TOTAL CONTINGENCY	**$195,200**	**-**	**$43,700**

Capital Improvement Program

Capital Improvement Program

FISCAL YEAR 2026 APPROVED CAPITAL PROJECT BUDGET
FY2026-FY2030 CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program (CIP)

The CAPITAL IMPROVEMENT PROGRAM (CIP) is a long-term planning and budget process which is reviewed annually to assist county officials with the task of planning, constructing, and financing public infrastructure. The CIP consists of a number of capital projects and is categorized as: Board of Education, College of Southern Maryland, General Government, Parks, Transportation, Sewer, Water, Watershed Protection and Restoration, Environmental Services, and Solid Waste. These projects are planned for over a five-year increment. Budget funds are appropriated by the County Commissioners for the most current fiscal year of the CIP. The "out years" (years following the approved fiscal year) are adopted for planning purposes only. Project costs in the "out years" are adjusted to reflect the anticipated consumer price index. A forward-looking CIP prepares the County to meet its obligation for the needs of the community and the financial resources available to fund those needs.

A capital project is defined as a project of a non-recurring nature and involves purchasing land, constructing a new facility, renovating, or expanding an existing facility, and equipping new facilities. Although there are many definitions of what constitutes a capital project, the County considers projects that exceed $15,000 and have a service life of ten years or more as a capital project. This definition is intended to exclude routine maintenance costs, such as painting, which would be budgeted within the operating budget.

The CIP program is divided into two categories, **Governmental Projects**, and **Enterprise Fund Projects**. Governmental projects include Board of Education, College of Southern Maryland, General Government, Parks, and Transportation. These projects are funded directly through general obligation bonds, new school capacity construction bonds, operating revenues, loans, state or federal grants, donations, and developer contributions. Project budgets and the accounting of these projects are tracked in a separate Capital Project Fund. Debt payments associated with the financing for these projects are recovered by the taxing authority of the County and accounted for in the General Fund operating budget. Debt payments for new school capacity construction bonds are accounted for in the Debt Service Fund and funded by excise tax revenue from new homes.

Enterprise Fund projects include Sewer, Water, Watershed Protection and Restoration, Environmental Services, and Solid Waste projects. Financing for these projects is provided from revenue bonds, operating revenue, and federal or state grants. Project revenue and expenditures are accounted for in their respective Enterprise Funds. User fees are adjusted annually to support the associated capital or debt service costs associated with the CIP.

Capital Project Fund

The Capital Project Fund is used to account for the acquisition and construction of major capital facilities other than those financed by Enterprise Funds. The Capital Project Fund budget represents the approved current year of governmental fund type projects.

Capital Project Revenues

There are several types of revenues supporting the CIP. Customary revenue sources for the CIP include operating transfers (Pay-Go), developer contributions, grants from Federal or State agencies, private sector donations, operating revenues, and long-term debt instruments such as loans or bond issues.

Pay-Go funding provides revenue for a project from current operating revenues, such as tax revenue, user fees, etc. The County typically uses this type of financing for projects that are relatively low in cost, have short life spans, or as a supplement to long-term financing. The advantage of Pay-Go financing is that interest expense is not added to the cost of the project. One disadvantage of Pay-Go financing is that tax rate, fees, or other revenue sources may have to be increased significantly to provide the revenues. Additionally, the cost of the asset is fully paid for by the taxpayers in one year, although the asset will benefit future taxpayers. The FY2026 budget was appropriated using Pay-Go funding of $9,468,900 from the General Fund. Majority of these funds are being used to support general government projects.

The primary source of funds available to local governments is long-term financing, typically done through bond issues. Long-term financing is similar to a home mortgage. Cost to construct is spread over many years with an interest cost to make the acquisition affordable. General obligation bonds are legally binding agreements to pay a specified sum of money, at specified dates in the future, together with periodic interest at a specified rate. These bonds are backed by the full faith and credit of the government. The financial impact of payments for general obligation bonds on taxpayers is much easier to manage than the burden of Pay-Go financing of a capital project. A disadvantage of long-term financing is that the total cost of financing a project is greater due to the related interest expense.

To ease the burden on both operating revenues and the amount of long-term debt being issued by local governments, many counties have initiated a program with developers to accept developer contributions to assist in financing projects related to new growth. Charles County has adopted fees for water and sewer facilities for new capacity.

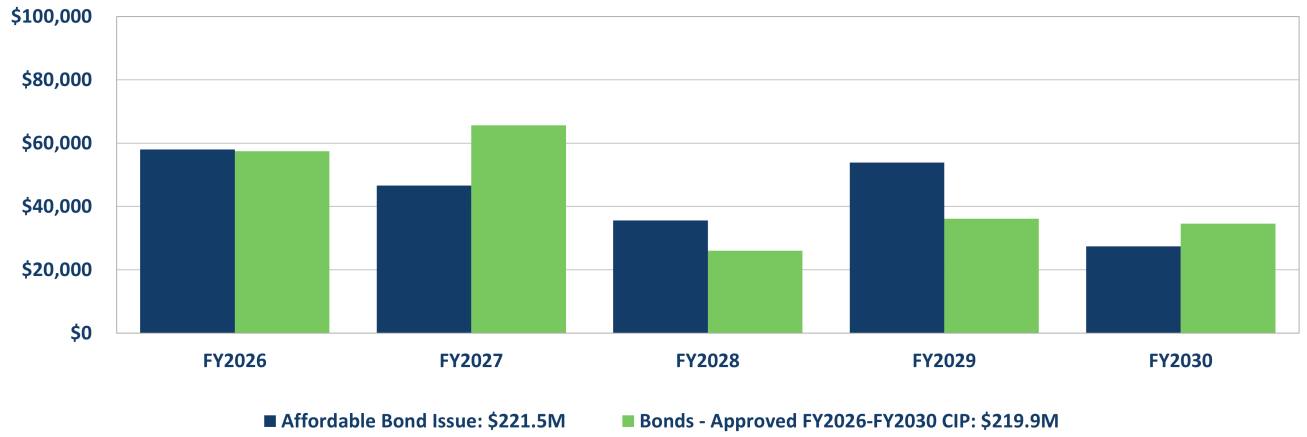
The County Commissioners, by virtue of Article 24, Section 9-10B-01, of the Annotated Code of Maryland, can issue bonds necessary for school construction related to additional capacity. The revised legislation allows the County to assess and collect an excise tax on new home starts to pay for the debt service associated with the new bond authority. These regulations are adopted for the purpose of promoting the health, safety, and general welfare of the residents of Charles County by:

- Requiring new residential development to pay its proportionate fair share of the capital facilities or funds necessary to accommodate new residential development impacts on public schools.
- Complementing the subdivision and zoning regulations of the Charles County Code by requiring that new residential development within the county be assessed an excise tax for its share of costs attributable to the development for its impacts on public school facilities as well as satisfying any other applicable requirements.
- Implementing the County Comprehensive Plan to help ensure that adequate school facilities are available in a timely and well-planned manner.

Other sources of funding from outside organizations include individual communities, state, federal, and corporate sources. Finally, the Commissioners could choose to make an appropriation from fund balance or retained earnings within a fund. Fund balance is the difference between fund assets and fund liabilities of governmental and would be similar to a personal savings account. The FY2026-FY2030 CIP fund balance is utilizing bond premium from the 2024 bond issue.

Trends and Assumptions for Estimates

On an annual basis the County develops five-year operating and capital budgets to measure the costs associated with required financing. To determine the amount of long-term debt, each project is reviewed for estimated useful life, dollar amount, and other revenue sources. Other revenue sources are subtracted from the project cost leaving the net cost to be financed with long-term debt. General Fund revenues are estimated over a five-year period to determine the amount of revenue to be dedicated to fund additional long-term debt without creating an undue burden on the fund. Per the County's Debt Policy, the General Fund debt service will not exceed 8% of the operating budget.



New water and sewer connection fees are estimated from a combination of historical trends and planning estimates and are applied to the debt service needed to construct central water and sewer systems. Historical trends in solid waste trash tons at the County-owned landfill are reviewed and trends are developed to project future revenue available for future landfill construction.

These revenue trends can often be sporadic. The operating transfer or "Pay-Go" funding is certain and fixed at the time of adoption. These funds are transferred during the beginning of each fiscal year. The other sources of revenue are not always received as planned. For example, many of the grant-oriented projects are on a reimbursement basis; therefore, revenues are received parallel to the construction schedule. The construction schedule can be subject to changes in the weather, land acquisition, right-of-way, changes in federal and state regulations, and occasionally contract disputes with contractors. These changes in construction timelines impact the bond funding decisions due to changes in the cashflow requirements.

The amount of excise tax bonds to be issued in order to fund new school construction is dependent upon the amount of revenues that are expected from the excise tax levy. The excise tax levied for school construction is based on the number of new homes starts within the County. The tax is adopted annually, and the rate is as follows:

Dwelling Type	FY2026 Excise Tax
Single Family Detached	$21,972
Townhouse	$22,021
Multi-Family	$19,417

Planning Commission

The purpose and functions of the Charles County Planning Commission are stated in the Land Use Article of the Annotated Code of Maryland, in the Charles County Code of Public Law, and the Charles County Zoning Ordinance. Primary functions of the Planning Commission are to prepare and recommend a comprehensive land use plan for the jurisdiction, as well as provide a framework for land use, economic development, water and sewerage facilities, and transportation infrastructure within the County. The Planning Commission reviews and approves development proposals against the County Comprehensive Plan, the County Zoning Ordinance, and the Subdivision Regulations. As part of the formal review process for new Capital Budgets, the Planning Commission also reviews the CIP requests and provides a report as to its consistency with the goals and objectives of the Comprehensive Plan.

During this year's review, emphasis was placed on projects that promote the County's land use and growth management policies, as well as projects that support the County's public school system and economic development initiatives. The recommendations were based on the Planning Commission's experience with Land Use Policy, the Adequate Public Facilities Ordinance, Comprehensive Plan objectives, and County population projections. The following items were considered when prioritizing CIP projects: (1) Adequate Public Facilities (APF) enhancements; (2) projects which will implement the goals of the Comprehensive Plan; and (3) infrastructure improvements. All projects were found to be consistent with the Charles County Comprehensive Plan or are routine upgrades or maintenance projects.

Comprehensive Plan

In June 2025, the County initiated the process to update the 2016 Comprehensive Plan with community engagement occurring throughout the remainder of 2025. A draft updated plan is anticipated in the summer of 2026. A comprehensive update to the Zoning Code began in 2023 that will modernize the zoning regulations and provide efficiencies to meet the needs of the County's citizens.

Deferred Capital Improvement Program

Due to budget, personnel, and other constraints, it is not feasible to include all the projects that are submitted by the various departments into the capital improvement program. Therefore, all project submissions are presented to the County Administrator during the budget process that includes key department and agency stakeholders to determine project priorities. During these discussions, the urgency of the project, the availability of personnel to manage the project, if the project achieves a Commissioner Goal and Objective, as well as the timing of funding availability are used to determine where the project ranks in the list. Projects that are already started but require additional funding to complete are the highest priority. Currently, a work group is working towards creating a scoring system that will apply a "score" to each requested county department project that will allow for easier project ranking.

The following is a list of projects that were either deferred, removed, did not require additional funding, or the scope of the project was substantially reduced from the prior approved FY2025–FY2026 program.

GENERAL GOVERNMENT

- Circuit Court Interior Renovations
- Charles County Courthouse HVAC Improvements

WATER AND SEWER

- Gleneagles 2MG Water Tower
- Ellenwood, Mariellen and Newtown Connection

WATERSHED PROTECTION AND RESTORATION

- Floodplain Analysis Studies
- Forest Conservation Watershed Program (Parent)

Capital Projects Impacts on Operating Budget

The major operating budgets and capital budgets are tied directly together with the use of five-year financial plans. A plan is developed for each of the major funds involving capital construction: general and enterprise. These plans are then reviewed prior to the capital budget request. Once the level of debt is established and the scope of construction is planned, then the operating impacts are reviewed a second time. Additional infrastructure usually results in more operating costs. These costs include, staff, maintenance, additional debt for capital financing payments, and other expenses. Occasionally additional infrastructure generates operational savings.

The County recognizes the need to link capital and operating budgets together; therefore, each project request is required to have an estimate of the costs to operate the completed project or in some cases a project may generate cost savings. The estimates can be seen on the bottom of each project page in the Capital Project section of this book. Each request is reviewed and included in the CIP, as well as, factored into other five-year financial models relating to the operating budgets. By so doing, the County Commissioners can visualize the operating impact of the CIP on such things as water and sewer user fee rates and tax rates.

The cumulative operating impacts of Capital Projects are included in this section and incorporated into the 5-Year Plans in the Financial Planning portion of this book. By the end of FY2030, the current FY2026-FY2030 CIP would result in the need to add an additional $29.8 million to the General Fund budget for operating cost related to the various buildings, parks, EMS stations, and for the Radio Communications System Upgrade project. For planning purposes an estimate for Middle School #10 is provided. These costs will be modified closer to the opening of the school which is not scheduled until FY2030. The Board of Education receives other revenues from other sources which could help support the new schools. Cost estimates are reviewed and updated annually. For enterprise funds, the operating impact of the Landfill Gas to Energy capital project is $56,900 which is estimated to begin in FY2028. This project will be supported by the Solid Waste (Landfill) Enterprise Fund. The operating impact for Water and Sewer Professional Development and Training Center and the Utilities Waldorf Regional Facility are estimated at $352,700. This impact will be supported by the Water & Sewer Enterprise Fund. The County Mulching Facility Relocation and Composting Facility's impact is estimated to be $172,100. This impact will be supported by the Environmental Service Fund.

Rendering of the Pinefield EMS building.

CIP Operating Impact - Governmental Operations

FISCAL YEAR 2026 APPROVED CAPITAL PROJECT BUDGET
FY2026-FY2030 CAPITAL IMPROVEMENT PROGRAM

Board of Education

	OPERATING IMPACT					BEYOND
Thornton Elementary School	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Administrative Staff	2.0	2.0	2.0	2.0	2.0	2.0
Support Staff	16.8	16.8	16.8	16.8	16.8	16.8
Teachers/Assistants	38.8	38.8	38.8	38.8	38.8	38.8
TOTAL PERSONNEL	**57.6**	**57.6**	**57.6**	**57.6**	**57.6**	**57.6**
Operating Costs						
Personnel Costs	$3,872,715	$4,066,351	$4,269,668	$4,483,152	$4,707,309	$4,942,675
Operating	$432,888	$441,546	$450,377	$459,384	$468,572	$477,943
Start-Up Cost	-	-	-	-	-	-
TOTAL OPERATING COSTS	**$4,305,603**	**$4,507,897**	**$4,720,045**	**$4,942,536**	**$5,175,881**	**$5,420,618**

	OPERATING IMPACT					BEYOND
Middle School #10	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Mid-Level Administration	0.0	0.0	0.0	0.0	0.0	8.0
Instruction / Special Education	0.0	0.0	0.0	0.0	0.0	77.8
Student Personnel	0.0	0.0	0.0	0.0	0.0	2.0
Operating of Plant	0.0	0.0	0.0	0.0	0.0	6.0
TOTAL PERSONNEL	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**93.8**
Operating Costs						
Personnel Costs	$0	$0	$0	$0	$0	$14,248,467
Operating	$0	$0	$0	$0	$0	$577,989
Start-Up Cost	$0	$0	$0	$0	$0	$2,436,124
TOTAL OPERATING COSTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$17,262,581**

	OPERATING IMPACT					BEYOND
Total Board of Education	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Total Board of Education Personnel	**57.6**	**57.6**	**57.6**	**57.6**	**57.6**	**151.4**
Total Board of Education Operating Costs	**$4,305,603**	**$4,507,897**	**$4,720,045**	**$4,942,536**	**$5,175,881**	**$22,683,199**

	OPERATING IMPACT					BEYOND
New La Plata Library	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Electrician I	0.0	0.0	1.0	1.0	1.0	1.0
Library Support	0.0	0.0	8.0	8.0	8.0	8.0
Part-Time	0.0	0.0	2.3	2.3	2.3	2.3
TOTAL PERSONNEL	**0.0**	**0.0**	**11.3**	**11.3**	**11.3**	**11.3**
Operating Costs						
Personnel Costs	$0	$0	$652,993	$685,643	$719,925	$755,921
Operating	$0	$0	$183,062	$186,723	$190,458	$194,267
Start-Up Cost	$0	$0	$0	$0	$0	$0
TOTAL OPERATING COSTS	**$0**	**$0**	**$836,055**	**$872,366**	**$910,383**	**$950,188**

	OPERATING IMPACT					BEYOND
Radio Communications System Upgrade	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Operating Costs	$0	$0	$0	$714,960	$729,259	$743,844
TOTAL OPERATING COSTS	**$0**	**$0**	**$0**	**$714,960**	**$729,259**	**$743,844**

	OPERATING IMPACT					BEYOND
Sports and Wellness Center	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
General Manager	0.0	1.0	1.0	1.0	1.0	1.0
Pool Manager	0.0	0.0	1.0	1.0	1.0	1.0
Assistant Pool Manager	0.0	0.0	1.0	1.0	1.0	1.0
Program Manager	0.0	0.0	2.0	2.0	2.0	2.0
Registration Specialist	0.0	0.0	1.0	1.0	1.0	1.0
Part-Time	0.0	0.0	10.3	10.3	10.3	10.3
TOTAL PERSONNEL	**0.0**	**1.0**	**16.3**	**16.3**	**16.3**	**16.3**
Operating Costs						
Personnel Costs	$0	$93,332	$1,429,195	$1,500,654	$1,575,687	$1,654,472
Operating	$0	$421,200	$689,000	$702,780	$716,836	$731,172
TOTAL OPERATING COSTS	**$0**	**$514,532**	**$2,118,195**	**$2,203,434**	**$2,292,523**	**$2,385,644**

	OPERATING IMPACT					BEYOND
Charles County VanGo Maintenance Facility	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Maintenance Technician	0.0	0.0	0.0	1.0	1.0	1.0
TOTAL PERSONNEL	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**	**1.0**
Operating Costs						
Personnel Costs	$0	$0	$0	$65,610	$68,891	$72,335
Operating	$0	$0	$0	$513,432	$523,701	$534,175
TOTAL OPERATING COSTS	**$0**	**$0**	**$0**	**$579,042**	**$592,591**	**$606,510**
Vehicle and Equipment Lease	$0	$0	$0	$4,913	$9,826	$9,826
TOTAL IMPACT	**$0**	**$0**	**$0**	**$583,955**	**$602,417**	**$616,336**

	OPERATING IMPACT					BEYOND
Pinefield EMS Station	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Paramedic	0.0	5.0	5.0	5.0	5.0	5.0
EMT	0.0	5.0	5.0	5.0	5.0	5.0
Lieutenant	0.0	1.0	1.0	1.0	1.0	1.0
Part-Time	0.0	0.8	0.8	0.8	0.8	0.8
TOTAL PERSONNEL	**0.0**	**11.8**	**11.8**	**11.8**	**11.8**	**11.8**
Operating Costs						
Personnel Costs	$0	$928,839	$975,281	$1,024,045	$1,075,247	$1,129,010
Operating	$0	$175,032	$178,533	$182,103	$185,745	$189,460
TOTAL OPERATING COSTS	**$0**	**$1,103,871**	**$1,153,813**	**$1,206,148**	**$1,260,993**	**$1,318,470**
Vehicle and Equipment Lease	$0	$10,372	$20,744	$20,744	$20,744	$20,744
TOTAL IMPACT	**$0**	**$1,114,243**	**$1,174,557**	**$1,226,892**	**$1,281,736**	**$1,339,213**

	OPERATING IMPACT					BEYOND
Charles County Animal Care Center	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Animal Care Support Specialist	0.0	1.0	1.0	1.0	1.0	1.0
Animal Care Attendants	0.0	2.0	2.0	2.0	2.0	2.0
Animal Care Technicians	0.0	2.0	2.0	2.0	2.0	2.0
Animal Care Clerk	0.0	2.0	2.0	2.0	2.0	2.0
Facilities Maintenance Technician	0.0	1.0	1.0	1.0	1.0	1.0
Grounds Maintence Worker	0.0	1.0	1.0	1.0	1.0	1.0
Part-Time	0.0	0.6	0.6	0.6	0.6	0.6
TOTAL PERSONNEL	**0.0**	**7.0**	**7.0**	**7.0**	**7.0**	**7.0**

	OPERATING IMPACT					BEYOND
	FY2026	FY2027	FY2028	FY2029	FY2030	FY2030
Operating Costs						
Personnel Costs	$0	$501,582	$526,662	$552,995	$580,644	$609,677
Operating	$0	$118,030	$123,932	$130,128	$136,634	$143,466
TOTAL OPERATING COSTS	**$0**	**$619,612**	**$650,593**	**$683,123**	**$717,279**	**$753,143**
Vehicle and Equipment Lease	$0	$5,459	$10,918	$10,918	$10,918	$10,918
TOTAL IMPACT	**$0**	**$625,071**	**$661,511**	**$694,040**	**$728,197**	**$764,060**

Total Impact - General Government

	OPERATING IMPACT					BEYOND
Total General Government	FY2026	FY2027	FY2028	FY2029	FY2030	FY2030
Total General Government Personnel	**0.0**	**19.8**	**46.3**	**47.3**	**47.3**	**47.3**
Total General Government Operating Costs	$0	$2,238,016	$4,758,656	$6,259,073	$6,503,027	$6,757,798
Total General Government Vehicle and Equipment Lease	$0	$15,831	$31,661	$36,574	$41,487	$41,487
TOTAL GENERAL GOVERNMENT IMPACT	**$0**	**$2,253,846**	**$4,790,318**	**$6,295,648**	**$6,544,514**	**$6,799,286**

Parks

	OPERATING IMPACT					BEYOND
Waldorf Park Development Phase II	FY2026	FY2027	FY2028	FY2029	FY2030	FY2030
Personnel						
Park Manager	0.0	0.0	0.0	0.0	0.0	1.0
Assistant Park Manager	0.0	0.0	0.0	0.0	0.0	1.0
Part-Time	0.0	0.0	0.0	0.0	0.0	2.5
TOTAL PERSONNEL	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**4.5**
Operating Costs						
Personnel Costs	$0	$0	$0	$0	$0	$288,445
Operating	$0	$0	$0	$0	$0	$41,440
TOTAL OPERATING COSTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$329,885**
Vehicle and Equipment Lease	$0	$0	$0	$0	$0	$36,684
TOTAL IMPACT	**$0**	**$0**	**$0**	**$0**	**$0**	**$366,569**

Total Impact - Governmental Operations

	OPERATING IMPACT					BEYOND
Total Governmental Operations	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Board of Education	57.6	57.6	57.6	57.6	57.6	151.4
General Government	0.0	12.8	39.3	40.3	40.3	40.3
Parks	0.0	0.0	0.0	0.0	0.0	4.5
TOTAL PERSONNEL	**57.6**	**70.4**	**96.9**	**97.9**	**97.9**	**196.2**
Total Impact						
Board of Education	$4,305,603	$4,507,897	$4,720,045	$4,942,536	$5,175,881	$22,683,199
General Government	$0	$2,253,846	$4,790,318	$6,295,648	$6,544,514	$6,799,286
Parks	$0	$0	$0	$0	$0	$366,569
TOTAL IMPACT	**$4,305,603**	**$6,761,743**	**$9,510,362**	**$11,238,184**	**$11,720,395**	**$29,849,053**

CIP Operating Impact - Enterprise Funds

FISCAL YEAR 2026 APPROVED CAPITAL PROJECT BUDGET
FY2026-FY2030 CAPITAL IMPROVEMENT PROGRAM

Solid Waste

	OPERATING IMPACT					BEYOND
Landfill Gas to Energy	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Landfill Gas Technician	0.0	0.0	1.0	1.0	1.0	1.0
TOTAL PERSONNEL	**0.0**	**0.0**	**1.0**	**1.0**	**1.0**	**1.0**
Operating Costs						
Personnel Costs	$0	$0	$47,256	$49,619	$52,100	$54,704
Operating	$0	$0	$2,100	$2,142	$2,185	$2,229
TOTAL OPERATING COSTS	**$0**	**$0**	**$49,356**	**$51,761**	**$54,284**	**$56,933**

Water and Sewer

	OPERATING IMPACT					BEYOND
Utilities Professional Development and Training Center	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Building Services Technician	0.0	0.0	0.0	0.0	0.0	1.0
Maintenance Technician	0.0	0.0	0.0	0.0	0.0	1.0
TOTAL PERSONNEL	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**2.0**
Operating Costs						
Personnel Costs	$0	$0	$0	$0	$0	$132,513
Operating	$0	$0	$0	$0	$0	$51,296
TOTAL OPERATING COSTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$183,809**

	OPERATING IMPACT					BEYOND
Utilities Waldorf Regional Facility	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Building Services Technician	0.0	0.0	0.0	0.0	0.0	1.0
Maintenance Technician	0.0	0.0	0.0	0.0	0.0	1.0
TOTAL PERSONNEL	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**2.0**
Operating Costs						
Personnel Costs	$0	$0	$0	$0	$0	$128,808
Operating	$0	$0	$0	$0	$0	$40,096
TOTAL OPERATING COSTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$168,904**

	OPERATING IMPACT					BEYOND
Total Water and Sewer	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Total Water and Sewer Personnel	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**4.0**
Total Water and Sewer Operating Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$352,713**

Environmental Service Fund

	OPERATING IMPACT					BEYOND
County Mulching Facility Relocation and Composting Facility	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Composting Manager	0.0	1.0	1.0	1.0	1.0	1.0
Equipment Operator	0.0	2.0	2.0	2.0	2.0	2.0
TOTAL PERSONNEL	**0.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**
Operating Costs						
Personnel Costs	$0	$105,691	$110,976	$116,525	$122,351	$128,468
Operating	$0	$40,352	$41,159	$41,982	$42,822	$43,678
TOTAL OPERATING COSTS	**$0**	**$146,043**	**$152,135**	**$158,507**	**$165,173**	**$172,147**

Total Impact - Enterprise Funds

	OPERATING IMPACT					BEYOND
Total Enterprise Funds	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2030**
Personnel						
Solid Waste	0.0	0.0	1.0	1.0	1.0	1.0
Water and Sewer	0.0	0.0	0.0	0.0	0.0	4.0
Environmental Services	0.0	3.0	3.0	3.0	3.0	3.0
TOTAL PERSONNEL	**0.0**	**3.0**	**4.0**	**4.0**	**4.0**	**8.0**
Total Impact						
Solid Waste	$0	$0	$49,356	$51,761	$54,284	$56,933
Water and Sewer	$0	$0	$0	$0	$0	$352,713
Environmental Services	$0	$146,043	$152,135	$158,507	$165,173	$172,147
TOTAL IMPACT	**$0**	**$146,043**	**$201,491**	**$210,267**	**$219,457**	**$581,793**

Capital Improvement Program - Significant Governmental Projects

FISCAL YEAR 2026 APPROVED CAPITAL PROJECT BUDGET
FY2026-FY2030 CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program (CIP) Highlights - Significant Capital Projects

During the budget process approximately $106.7 million in Governmental Projects was approved for FY2026. This is distributed amongst a total of 68 projects with ten (10) projects accounting for nearly 75% of this amount.

Below are the ten (10) projects listed by recurring and stand-alone. Projects that are recurring are ones that are funded every fiscal year and are generally for routine maintenance items that are necessary to maintain the county's infrastructure. Recurring projects often improve current county infrastructures which allows for a longer life and helps prevent major repair costs in the future. These projects can often have a positive impact on the operating budget as facilities that are beyond their useful life could potentially need more maintenance. Stand-alone projects are generally one time in nature, such as major renovations, building expansions, new parks, etc. They often have an operating impact. These projects, once complete, may require additional staffing, such as new park being completed that would now require additional staff to maintain the grounds, and/or additional operating cost such as a new building that now increases electricity usage.

A brief description of these major capital projects is also included in this section. More details regarding these and all the other capital improvement projects can be found in the FY2026-FY2030 Capital Improvement Program, which is an integral part of the County's comprehensive budget.

Recurring and Stand-Alone Significant Governmental Projects

	FY2026 Amount
Recurring Projects	
FY2026 Road Overlay	$6,321,000
Stand-Alone Projects	
Sports and Wellness Center	$27,570,000
Full Day Kindergarten Addition: Wade Elementary School	$13,072,000
Full Day Kindergarten Addition: J.C. Parks Elementary School	$8,031,000
Radio Communications System Upgrade	$7,766,000
La Plata High School Modernization and Capacity Addition	$5,906,000
Pinefield EMS Station	$4,174,000
Waldorf Park Development Phase I	$2,393,000
New La Plata Library	$2,336,000
Poplar Hill Bridge Over the Zekiah Swamp Replacement	$1,807,000

Significant Governmental Capital Projects' Descriptions

FY2026 Road Overlay Program - Total Estimated Cost: $39,247,000
Highway maintenance program to complete asphalt overlay, modified seal, slurry seal, cracked seal, line striping, deep patching, pavement markings, and repairs on various roads in the county. Roads for treatment to be determined.

Sports and Wellness Center - Total Estimated Cost: $53,551,000
For the construction of a multi-use/multi-generational indoor Recreation Center. The facility may include an indoor swimming pool, multi-sport gymnasiums, indoor turf area, fitness center, locker rooms, classrooms, multi-purpose rooms, restrooms, storage, office areas, and parking.

Full Day Kindergarten Addition: Wade Elementary School - Total Estimated Cost: $14,564,000
An addition is proposed that would contain four kindergarten classrooms and an activity area. The fifth kindergarten class will use the pre-kindergarten addition that was added in 2002. In addition, two kindergarten classrooms will be renovated to house the pre-kindergarten program with inclusion provisions.

Full Day Kindergarten Addition: J.C. Parks Elementary School - Total Estimated Cost: $8,531,000
An addition is proposed that would contain four kindergarten classrooms and an activity area. The existing kindergarten classrooms will be converted to regular classrooms. Scope is expanded to add one pre-kindergarten classroom to address the Blueprint for Maryland Schools requirement for Full-Day Pre-K.

Radio Communications System Upgrade - Total Estimated Cost: $49,252,000
This project will replace the County's technically obsolescent Motorola 4.1 800 MHz SmartZone radio system with an industry-standard P25 platform. AP25 radio system will allow the County to improve our interoperability with regional partners.

La Plata High School Modernization and Capacity Addition - Total Estimated Cost: $181,035,000
The need is for renovation at La Plata High School, which was built in 1979 and serves a portion of the development district. The project is to modernize 174,318 square feet of La Plata High School and construct a classroom addition to add capacity for the rapid growth occurring in La Plata. State funding is from Built to Learn overseen by the Maryland Stadium Authority, state CIP funds, local CIP funds, school construction excise tax and DRRA funds.

Pinefield EMS Station - Total Estimated Cost: $11,785,000
Design and construct a 6,400 square foot ($250 per square foot) facility in the Waldorf/Pinefield area to include site improvements, 3 parking bays, office area, lounge area, kitchen area, two bathroom/shower areas, bunk room areas, storage areas.

Waldorf Park Development Phase I - Total Estimated Cost: $44,179,000
Development of this park is a priority to meet the active and passive outdoor recreational needs of one of the fastest growing areas in the county. Planned amenities include lighted football and soccer fields for games and practice, basketball and tennis courts, a large playground with adaptive (special needs features, group picnic pavilions, nature and fitness trails and more.

New La Plata Library - Total Estimated Cost: $23,822,000
Design and construct a new 28,000 square foot library on town-owned properties located on Washington Avenue at Talbot Street. The new facility will be LEED certified and will incorporate community amenities and a host of features identified in the library master plan and the space needs reports respectively.

Poplar Hill Bridge Over the Zekiah Swamp Replacement - Total Estimated Cost: $5,978,190
Replace the Poplar Hill Bridge over the Zekiah Swamp Bridge due to low ratings and deficiency.

Approved Capital Project Budget

FISCAL YEAR 2026 APPROVED CAPITAL PROJECT BUDGET
FY2026-FY2030 CAPITAL IMPROVEMENT PROGRAM

Governmental Projects: 5-Year Plan

EXPENDITURE BUDGET						FY2026-FY2030
	FY2026	FY2027	FY2028	FY2029	FY2030	Aggregated Total
Expenditures						
College of Southern Maryland	$0	$5,495,000	$4,524,000	$21,445,000	$15,012,000	$46,476,000
Transportation	$16,195,000	$19,374,000	$15,752,000	$18,479,000	$16,133,000	$85,933,000
General Government	$49,029,000	$39,474,000	$12,478,000	$5,580,000	$7,221,000	$113,782,000
Parks	$5,779,000	$9,088,000	$744,000	$3,106,000	$3,924,000	$22,641,000
Board of Education	$35,678,100	$17,557,000	$81,992,000	$78,242,000	$42,514,000	$255,983,100
EXPENDITURES TOTAL	**$106,681,100**	**$90,988,000**	**$115,490,000**	**$126,852,000**	**$84,804,000**	**$524,815,100**

PROJECT REVENUES						FY2026-FY2030
	FY2026	FY2027	FY2028	FY2029	FY2030	Aggregated Total
Revenues						
Bonds	$57,442,000	$65,663,500	$26,051,000	$36,158,000	$34,579,000	$219,893,500
State	$14,790,100	$8,670,500	$51,016,000	$57,808,000	$32,024,000	$164,308,600
Other	$101,000	$101,000	$101,000	$101,000	$101,000	$505,000
PayGo	$9,390,000	$8,390,000	$7,610,000	$3,651,000	$2,652,000	$31,693,000
Fund Balance	$5,700,000	$2,500,000	$1,500,000	$0	$0	$9,700,000
Bond Premium	$6,612,000	$0	$0	$0	$0	$6,612,000
Federal	$0	$900,000	$0	$0	$0	$900,000
Excise Tax	$12,646,000	$4,763,000	$29,212,000	$29,134,000	$15,448,000	$91,203,000
REVENUES TOTAL	**$106,681,100**	**$90,988,000**	**$115,490,000**	**$126,852,000**	**$84,804,000**	**$524,815,100**

Governmental Projects: Total Projects

	APPROP. THRU	FY2026-FY2030	BEYOND 2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenditures				
College of Southern Maryland	$487,350	$46,476,000	$0	$46,963,350
Transportation	$68,834,427	$85,933,000	$27,536,000	$198,300,157
General Government	$118,061,410	$113,782,000	$157,232,000	$434,884,270
Parks	$9,517,330	$22,641,000	$48,118,000	$86,057,680
Board of Education	$108,402,070	$255,983,100	$49,853,000	$448,750,870
EXPENDITURES TOTAL	**$305,302,587**	**$524,815,100**	**$282,739,000**	**$1,214,956,327**

	APPROP. THRU	FY2026-FY2030	BEYOND 2030	
	FY2025	Aggregated Total	Aggregated Total	Total Project
Revenues				
Inter_Governmental	$60,585,410	$165,208,600	$18,183,000	$243,977,010
Other	$1,312,060	$505,000	$101,000	$1,918,060
Bond Proceeds	$208,235,167	$311,096,500	$262,603,000	$781,934,667
Transfers	$35,169,950	$48,005,000	$1,852,000	$85,026,950
REVENUES TOTAL	**$305,302,587**	**$524,815,100**	**$282,739,000**	**$1,112,856,687**

Enterprise Fund Projects: 5-Year Plan

	EXPENDITURE BUDGET					FY2026-FY2030
	FY2026	FY2027	FY2028	FY2029	FY2030	Aggregated Total
Expenditures						
Water	$10,757,000	$60,389,000	$63,081,000	$38,319,000	$32,332,000	$204,878,000
Sewer	$20,369,000	$47,118,000	$59,552,000	$53,129,000	$83,935,000	$264,103,000
Watershed Protection and Restoration	$3,862,000	$3,612,000	$3,131,000	$4,206,000	$4,931,000	$19,742,000
Environmental Service	$826,000	$0	$0	$0	$0	$826,000
Solid Waste (Landfill)	$406,000	$9,311,000	$0	$0	$0	$9,717,000
EXPENDITURES TOTAL	**$36,220,000**	**$120,430,000**	**$125,764,000**	**$95,654,000**	**$121,198,000**	**$499,266,000**

	PROJECT REVENUES					FY2026-FY2030
	FY2026	FY2027	FY2028	FY2029	FY2030	Aggregated Total
Revenues						
Bonds	$32,750,800	$105,706,200	$115,809,500	$85,275,700	$100,401,400	$439,943,600
PayGo	$133,000	$237,000	$137,000	$137,000	$137,000	$781,000
Bonds - Phase 2	$0	$1,148,900	$2,765,300	$3,319,300	$6,105,400	$13,338,900
Bonds - Phase 3	$0	$1,449,100	$3,377,700	$3,746,700	$6,243,600	$14,817,100
Other Fund	$406,000	$9,311,000	$0	$0	$0	$9,717,000
WSSC	$2,930,200	$2,577,800	$3,674,500	$3,175,300	$8,310,600	$20,668,400
REVENUES TOTAL	**$36,220,000**	**$120,430,000**	**$125,764,000**	**$95,654,000**	**$121,198,000**	**$499,266,000**

Enterprise Fund Projects: Total Projects

	APPROP. THRU	FY2026-FY2030	BEYOND 2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenditures				
Water	$79,157,740	$204,878,000	$271,817,000	$564,168,230
Sewer	$218,172,750	$264,103,000	$194,676,000	$697,135,130
Watershed Protection and Restoration	$54,420,180	$19,742,000	$5,656,000	$83,669,120
Environmental Service	$3,210,000	$826,000	$0	$4,862,000
Solid Waste (Landfill)	$2,561,000	$9,717,000	$0	$12,684,000
EXPENDITURES TOTAL	**$357,521,670**	**$499,266,000**	**$472,149,000**	**$1,362,518,480**

	APPROP. THRU	FY2026-FY2030	BEYOND 2030	
	FY2025	Aggregated Total	Aggregated Total	Total Project
Revenues				
Inter_Governmental	$20,253,670	$20,668,400	$22,591,400	$63,513,470
Other	$2,561,000	$9,717,000	$0	$12,278,000
Bond Proceeds	$333,373,860	$468,099,600	$449,420,600	$1,250,894,060
Transfers	$1,333,140	$781,000	$137,000	$2,251,140
REVENUES TOTAL	**$357,521,670**	**$499,266,000**	**$472,149,000**	**$1,328,936,670**

Financial Planning

Charles County Five-Year Plans

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

The Connection Between Operating and Capital

The goal of a five-year financial plan is to measure future operating and capital costs, and to fund those costs in the most efficient and responsible manner possible. The County implements five-year financial forecast models for all major funds to aid with both operating and capital budget plans. Five-year plans are used for its General Fund, Water and Sewer Fund, Solid Waste Fund, Watershed Protection and Restoration Fund, and Environmental Service Fee Fund. Our financial models have the ability to adjust current and future revenues to fulfill the desired service level requirements. The outcome of compiling financial plans is to determine the amount of additional debt that the County can issue over a five-year period in order to make fiscally sound management decisions as it relates to future infrastructure.

Trends and Assumption for Estimates

Numerous assumptions are required in order to plan five years of revenues and expenditures. Financial forecasts can and will have many factors that affect the estimates. Two of the major factors are economic conditions and political policy. Few economists can accurately predict when the next major recession or the next recovery will occur, however, changes in the economy must be measured along with the growth in businesses and population of the community. Political policies and philosophies such as land use, smart growth, and "no new taxes," contribute significantly toward future estimates. The Comprehensive Plan is taken into consideration when developing assumptions for the five-year plans. The Comprehensive Plan is a long-range plan that guides policy, investment, program, and land use decisions within the County. In June 2025, the County initiated the process to update the 2016 Comprehensive Plan which was adopted in July 2016, with community engagement occurring through the remainder of 2025.

Revenue forecasts are generally based on recent historical data mixed with any known facts that may affect future revenues. For example, if the prior year growth rate for new property was 7%, but a policy adopting a 5% tax cap increase were to take effect, historical information is less important. If future rate or fee changes are unknown, then it is assumed that they will remain at the current level. Revenue estimates are extremely important in our financial plans, as they tend to be the locomotive that pulls the Capital Improvement Program (CIP) and Operating Budget trains.

Expenditures are estimated by applying inflationary factors to base year budgets. Future salary and fringe estimates assume a merit increase of approximately 3%. Operating costs assume the current adopted budget is adjusted for inflation plus the operating impacts from the Capital Improvement Program. Debt service is estimated based on what is required to pay the existing debt service, new capital leases, and the bonds required to complete the Capital Improvement Program.

Linking the County's Goals and Long-Range Financial Plans

The goals of the County must be considered and incorporated into the County's Five-Year Plans. These goals may have a direct impact on the operating budget or may impact the operating budget due to the increase in debt service related to bonds issued for capital projects. The County often uses fund balance to help support the operating budget which in turn allows for more goals to be included in the current fiscal year. Implementing the 2023-2026 Goals and Objectives was a priority when developing the FY2026 budget. Below are the budgetary impacts that were included in the FY2026 budget and implemented in the long-range financial plans that will support the 2023-2026 Goals and Objectives.

- The five-year capital improvement program includes funding to improve Water and Sewer Infrastructure, provides funding for development of new sidewalks as well as the expansion of existing sidewalks, and funding for improvements in the Waldorf Urban Redevelopment Corridor.
- Funding for a strategic plan was included for the Economic Development Department.
- During the budget adoption process the Commissioner provided funding to continue support of the Military Alliance Council.

- The five-year capital improvement program supports a new Sports and Wellness Center, funds the Waldorf Park and shared use paths in the development district.
- Continues to support the no fare VanGO program.
- Funding to reopen McDonough High School pool, repairs at Thomas Stone High School pool, and modifications to the Lackey and the St. Charles High School pools to allow for year-round use.

- The five-year capital improvement program funds a new Pinefield EMS station.
- Provides funding for ten (10) new EMT positions to support the Waldorf area of the county and for the outfitting of the training center.
- Includes the approval of a Digital Evidence Custodian position and the upgrade of several positions to full-time for the Sheriff's Office.
- Installation of security cameras at various parks.

- The five-year capital improvement program funds conservation efforts and to meet MS4 Stormwater Permit requirements. During the budget adoption process the Commissioners provided additional funding for land preservation efforts.
- Provides funding to the Resiliency Authority.
- Continues funding for the Gilbert Run Watershed Dam Repairs project.
- Increased funding for contract services and general repairs for the maintenance of county roads.

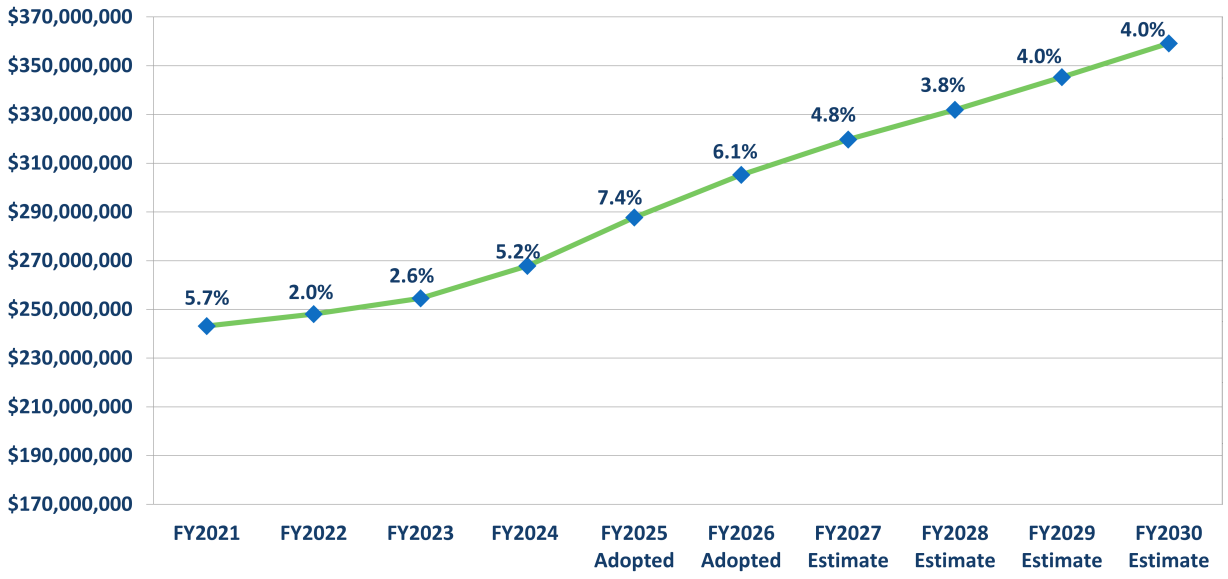
- Funding to procure, implement and support new software/hardware resources to meet the County's needs including new asset management software.
- Three new positions for Fiscal and Administrative Services for a Payroll Analyst to support the new payroll system, a Senior Procurement Specialist to support both formal and informal procurement related to the Capital Improvement Program and an Accounting Technician to support the growing workload of this division.
- Funding to the BOE which includes the support of the opening of a new elementary school and to the Sheriff's Office and other partner agencies to assist them in meeting their obligations to the community. Also funds the cost shift for the Teacher and College of Southern Maryland retirement from the State to the County.
- During the budget adoption process, the County Commissioners provided additional funding for the Mediation Center which assists in conflict resolution.
- Funds a new Rental Registry Program for the protection of residents and to proactively identify blighted, deteriorated and substandard housing.

General Fund Five-Year Plan

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Property Tax Revenue

The major revenue source for the General Fund is PROPERTY TAX which accounts for 51% of the County's General Fund revenue. Tax revenues are derived from the assessed values provided by the Maryland State Department of Assessments and Taxation (SDAT). The County takes the current data from the tri-annual assessment and estimates a future growth rate. Growth in property tax revenue is expected to range from 3.8% to 6.1% in FY2026 to FY2030. For planning purposes, the property tax rate is assumed to stay constant in FY2027 to FY2030.



Income Tax Revenue

INCOME TAX is the County's second largest revenue source. The FY2026 Adopted Budget is estimated to increase by $15.5 million from the FY2025 Adopted Budget. The FY2027-FY2030 income tax revenue is estimated to increase by approximately 5% in the out years due to increased wages and population growth in the County. It is assumed that the local income tax rate remains at 3.03% of an individual's Maryland taxable income. A $2 rate increase was approved this fiscal year increasing the recordation tax from $5 per $500 to $7 per $500. All other revenue sources are expected to grow at moderate rates. Overall operating revenue growth is expected to range from 3.8% to 4.3% between FY2027 to FY2030.

Total growth in expenditures is expected to range from 3.4% to 4.5% in the out years. Other exceptions to the principle of inflating the FY2026 adopted expenditure budgets are:

- Board of Education (BOE): In FY2027-FY2030 estimates assume that the County continues to fund the Maintenance of Effort (MOE) and fulfills the County's obligation to fund the entire cost of the teachers' incentive grant and the retirement cost shift for the teachers' retirement to the County from the State. FY2027 to FY2030 includes the impact of Thornton Elementary School which opened this fiscal year.
- College of Southern Maryland (CSM): FY2027-FY2030 includes the cost shift of retirement costs from the State to the County.
- Debt Service: The amount of operating revenues dedicated to debt service is currently 4.9%. FY2027-FY2030 estimates assume that debt service will begin to gradually increase to 6.7% of operating revenues. The maximum percentage of operating revenues to bonded debt allowed per the County's debt policy is 8.0%.
- Operating Impacts: The current five-year plan also takes into consideration the operating cost impacts of the Capital Improvement Program (CIP).
- Other Post Employee Benefit Contribution (OPEB): Adheres to the strategic plan for an increase of one-million-dollars to the annual contribution.

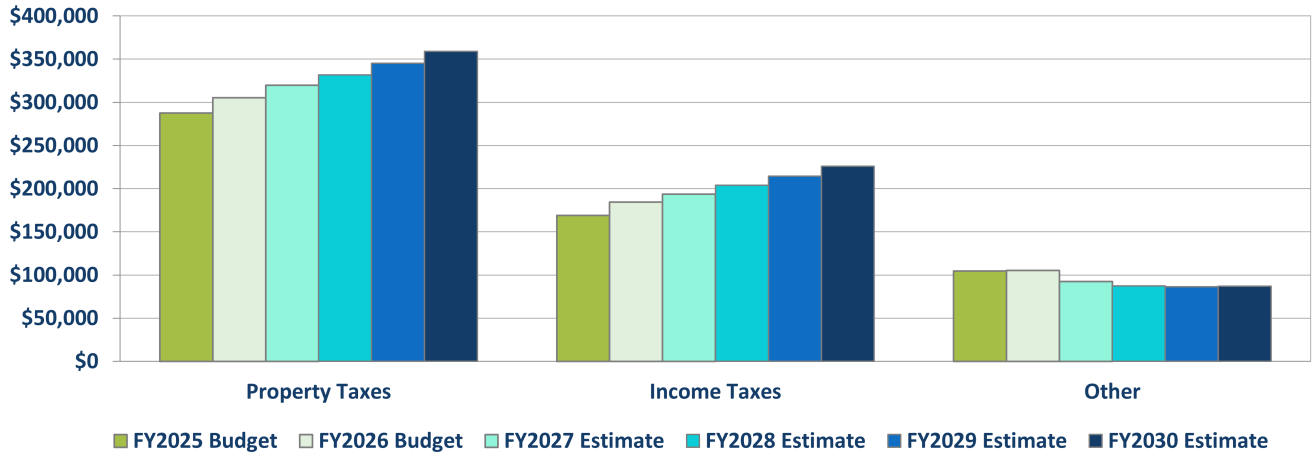
General Fund Five-Year Plan

	ADOPTED	ADOPTED	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Operating Revenues						
Property Taxes	$287,725,800	$305,179,100	$319,717,096	$331,909,241	$345,342,637	$359,184,388
Income Taxes	$169,000,000	$184,500,000	$193,725,000	$203,895,563	$214,600,080	$225,866,584
Recordation Tax	$18,000,000	$22,300,000	$23,410,926	$24,229,844	$25,181,524	$26,179,287
Transfer Tax	$8,100,000	$8,100,000	$8,503,520	$8,800,975	$9,146,652	$9,509,068
Other Local Taxes	$5,740,000	$6,090,000	$6,211,800	$6,336,036	$6,462,757	$6,592,012
Service Charges	$15,079,500	$16,731,200	$17,540,884	$18,390,246	$19,281,245	$20,215,940
Intergovernmental	$2,843,900	$2,693,100	$2,746,962	$2,801,901	$2,857,939	$2,915,098
Licenses and Permits	$1,094,800	$1,223,300	$1,284,465	$1,348,688	$1,416,123	$1,486,929
Fines and Forfeitures	$5,918,800	$5,293,300	$5,452,099	$5,615,662	$5,784,132	$5,957,656
Rent/Miscellaneous	$22,129,800	$21,114,700	$19,214,700	$17,162,700	$15,356,940	$14,032,716
TOTAL OPERATING REVENUES	**$535,632,600**	**$573,224,700**	**$597,807,453**	**$620,490,856**	**$645,430,028**	**$671,939,677**
Total Operating Revenue Percent Increase Over Prior Year	-	7.0%	4.3%	3.8%	4.0%	4.1%

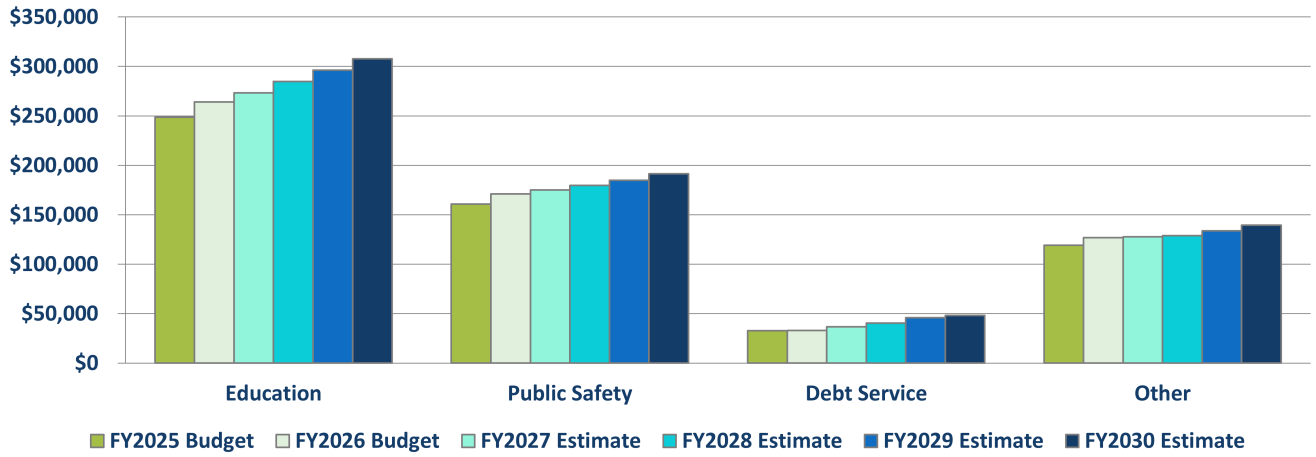
	ADOPTED	ADOPTED	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Expenditures						
Education	$248,768,700	$263,972,500	$273,369,549	$284,881,244	$296,214,852	$307,827,751
Public Safety	$160,860,800	$171,222,721	$175,213,177	$179,554,891	$184,887,032	$191,563,349
Debt Service	$32,644,400	$33,063,700	$36,845,090	$40,344,710	$46,044,900	$48,320,010
Public Works	$18,811,900	$19,191,140	$19,808,330	$20,943,100	$22,430,200	$23,152,950
Fiscal and Administrative Services	$12,128,900	$13,188,881	$13,131,710	$13,427,380	$13,720,260	$14,182,470
Community Services	$3,563,700	$3,757,963	$3,862,730	$3,969,150	$4,074,410	$4,234,110
Recreation, Parks and Tourism	$14,196,600	$14,976,862	$15,244,510	$16,328,210	$17,482,310	$18,135,850
Planning and Growth Management	$11,475,800	$12,762,352	$13,138,641	$13,514,620	$13,886,650	$14,448,760
General Government	$38,342,400	$43,000,027	$44,889,880	$47,133,860	$49,352,730	$51,979,230
Health and Social Services	$6,185,800	$6,407,700	$6,293,474	$6,484,278	$6,680,230	$6,887,219
Conservation of Natural Resources	$828,600	$967,867	$891,992	$911,419	$930,741	$961,628
Economic Development	$2,323,800	$2,600,887	$2,470,558	$2,474,968	$2,529,305	$2,615,589
Reserve for Contingency	$64,800	$500,000	$250,000	$250,000	$250,000	$250,000
TOTAL EXPENDITURES	**$550,196,200**	**$585,612,600**	**$605,409,640**	**$630,217,830**	**$658,483,620**	**$684,558,917**
Total Expenditure Percent Increase Over Prior Year	-	6.4%	3.4%	4.1%	4.5%	4.0%
Operating Surplus/(Deficit)	**-$14,563,600**	**-$12,387,900**	**-$7,602,187**	**-$9,726,974**	**-$13,053,592**	**-$12,619,239**

	ADOPTED	ADOPTED	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Financing Sources / (Uses)						
Source: Fund Transfers In	$700,000	$0	$0	$0	$0	$0
Source: Lease Proceeds	$0	$0	$0	$0	$0	$0
Source: Fund Balance Appropriation	$25,006,000	$21,856,800	$8,037,200	$2,794,500	$887,600	$0
Use: Watershed Fund Subsidy	$0	$0	$0	$0	$0	$0
Use: Lease Purchase	$0	$0	$0	$0	$0	$0
Use: Capital Projects	-$11,142,000	-$9,468,900	-$7,653,000	-$3,579,200	-$2,565,000	-$2,651,700
Projected Surplus/(Deficit)	**$400**	**$0**	**-$7,217,987**	**-$10,511,674**	**-$14,730,992**	**-$15,270,939**

General Fund Revenues



General Fund Expenditures



The current budget can be broken down as approximately 44% Education, 29% Public Safety, 6% Debt Service, and the remaining 21% for all other functions.

General Fund Debt Affordability

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Debt Affordability (Dollars in Thousands)

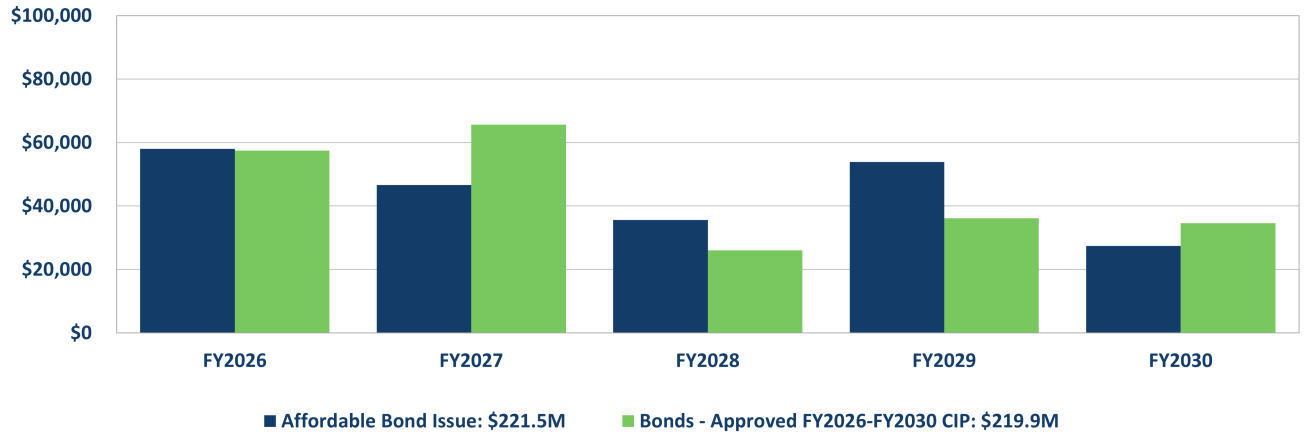
DEBT AFFORDABILITY represents the marginal amount of long-term debt that can be added to current debt and still maintain a reasonable ratio of annual principal and interest expenditures to total operating revenue, exclusive of additional revenue sources. Per the County's Debt Policy, the five-year financial plan will help determine the amount of debt that can be issued while maintaining a debt service ratio to the operating revenues of less than 8%. The current tax structure is assumed in estimating future year revenues.

New Bond Issue with a 15-Year Term and Interest Rates of:	4.75%	4.50%	4.25%	4.00%	3.75%	-	-

How Much Can We Afford?	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026 - FY2030
Affordable Bond Issue	$58,023	$46,653	$35,548	$53,863	$27,399	$0	$221,486
FY2026 - FY2030 CIP	-$57,442	-$65,664	-$26,051	-$36,158	-$34,579	$0	-$219,894
Variance per Fiscal Year (Affordable versus Requested)	$581	-$19,011	$9,497	$17,705	-$7,180	$0	$1,592

Additional Affordable Debt How We Calculate Additional Affordable Debt	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026 - FY2030
Total Operating Revenue Projection	$573,225	$597,807	$620,491	$645,430	$671,940	$701,651	-
Less: Dedicated Revenues	-$5,534	-$6,164	-$6,273	-$6,393	-$6,517	-$6,647	-
Total Adjusted Operating Revenues	$567,690	$591,644	$614,218	$639,037	$665,422	$695,005	-
Multiply the Adjusted Operating Revenue by % of Debt Policy Target	4.9%	6.1%	6.3%	6.5%	6.7%	6.9%	-
Subtotal	$27,958	$36,090	$38,696	$41,537	$44,583	$48,233	-
Dedicated Stadium/Courthouse Rent/Waldorf Station	$1,192	$1,192	$1,192	$1,192	$1,192	$1,192	-
Total Available for Debt Service Payments	$29,150	$37,282	$39,888	$42,729	$45,775	$49,425	-
Subtract: Existing Obligations and Future Planned Debt	$0	$0	$0	$0	$0	$0	-
Existing Debt Service (Does Not Include Capital Lease)	$28,200	$28,173	$26,424	$24,998	$21,787	$20,668	-
Approved Debt Not Issued	$950	$3,760	$3,972	$5,075	$6,669	$9,148	-
FY2027 Annual Debt Service from Debt Affordability Model	-	-	$5,349	$5,349	$5,349	$5,349	-
FY2028 Annual Debt Service from Debt Affordability Model	-	-	-	$4,142	$4,142	$4,142	-
FY2029 Annual Debt Service from Debt Affordability Model	-	-	-	-	$3,165	$3,165	-
FY2030 Annual Debt Service from Debt Affordability Model	-	-	-	-	-	$4,663	-
Total Debt Service Payments	$29,150	$31,933	$35,745	$39,564	$41,112	$47,136	-
Amount of Funds Available for New Debt	$0	$5,349 ↙	$4,142 ↙	$3,165 ↙	$4,663 ↙	$2,289 ↙	-
The annual debt service, reported one line above, would fund a bond issue in the amount of: Affordable Bond Issue	$58,023	$46,653	$35,548	$53,863	$27,399	$0	$221,486

	FY2026	FY2027	FY2028	FY2029	FY2030	FY2026-FY2030
FY2026-FY2030 Approved CIP Bond Funding						
Board of Education	$6,139	$7,425	$4,866	$8,456	$7,866	$34,752
College of Southern Maryland	$0	$1,543	$1,334	$6,451	$4,750	$14,078
General Government	$38,844	$33,606	$9,969	$3,371	$5,012	$90,802
Parks	$2,377	$6,516	$306	$2,618	$3,036	$14,853
Transportation	$10,082	$16,573	$9,576	$15,262	$13,915	$65,408
TOTAL FY2026-FY2030 APPROVED CIP BOND FUNDING	**$57,442**	**$65,663**	**$26,051**	**$36,158**	**$34,579**	**$219,893**



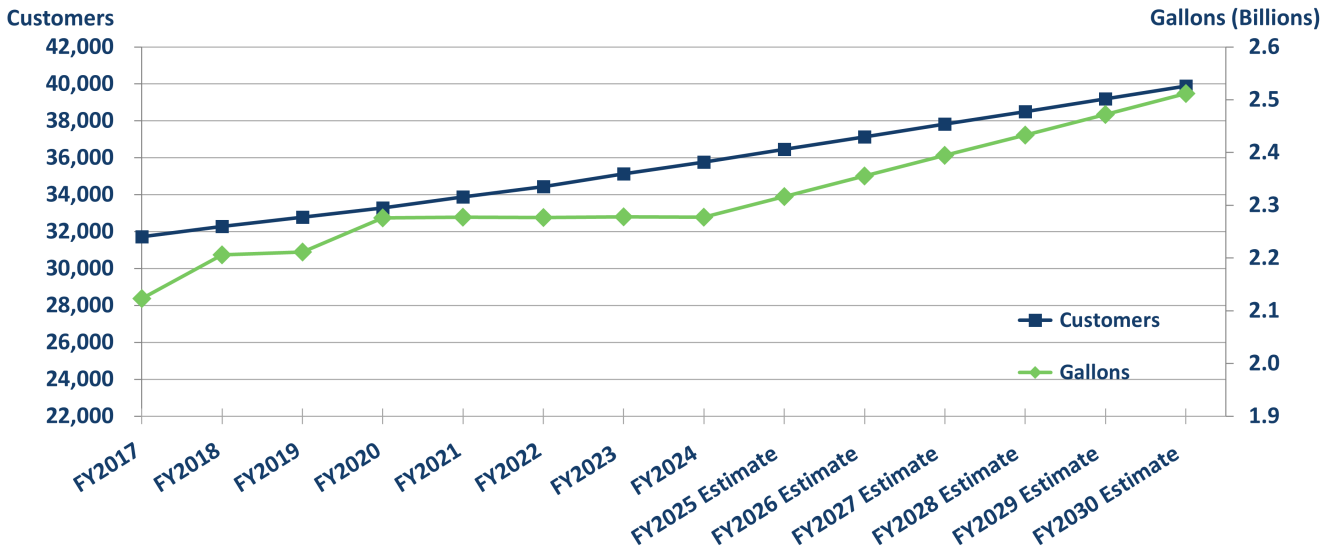
Water and Sewer Fund Five-Year Plan

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Water and Sewer Fund

This fund is used to manage all water and sewer operations within the county. These efforts are supported primarily by user fees and connection fees. The assumptions for revenue estimates are based on trend, population growth, weather conditions, and customer demand. The annual user fee revenue budget is based on an average flow per customer. The FY2026 budget was based on 131 gallons per day multiplied by the estimated number of customers. New customers are added to our existing base from historical data and estimated new construction. New residential customers that will be connecting to the water and sewer system are currently estimated to grow approximately 1.9% per year from FY2026 to FY2030. For planning purposes, the water rate, sewer rate, and customer account fee are assumed to remain constant.

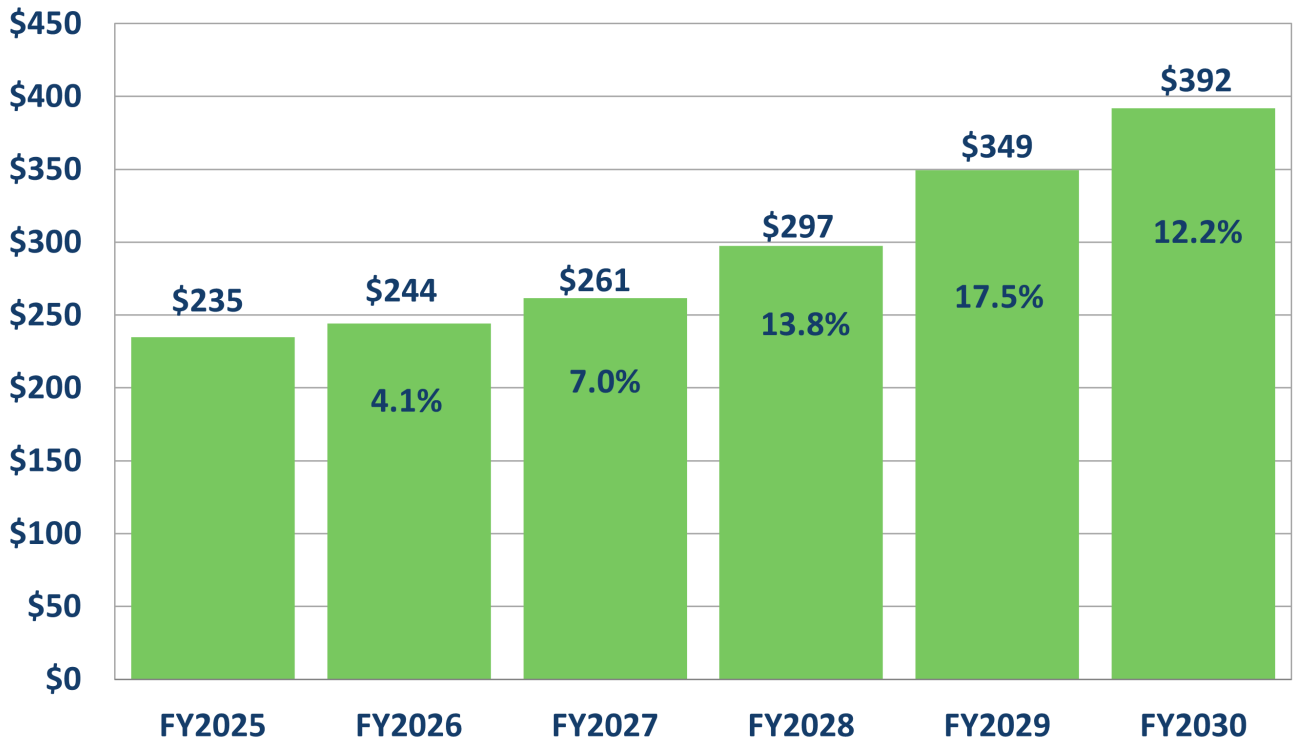
Customer Growth vs Gallons Consumed



This graph shows that while growth in customers has remained consistent, growth in consumption has fluctuated mainly due to water conservation and weather conditions. Future growth in consumption is expected to keep pace with the growth in customers.

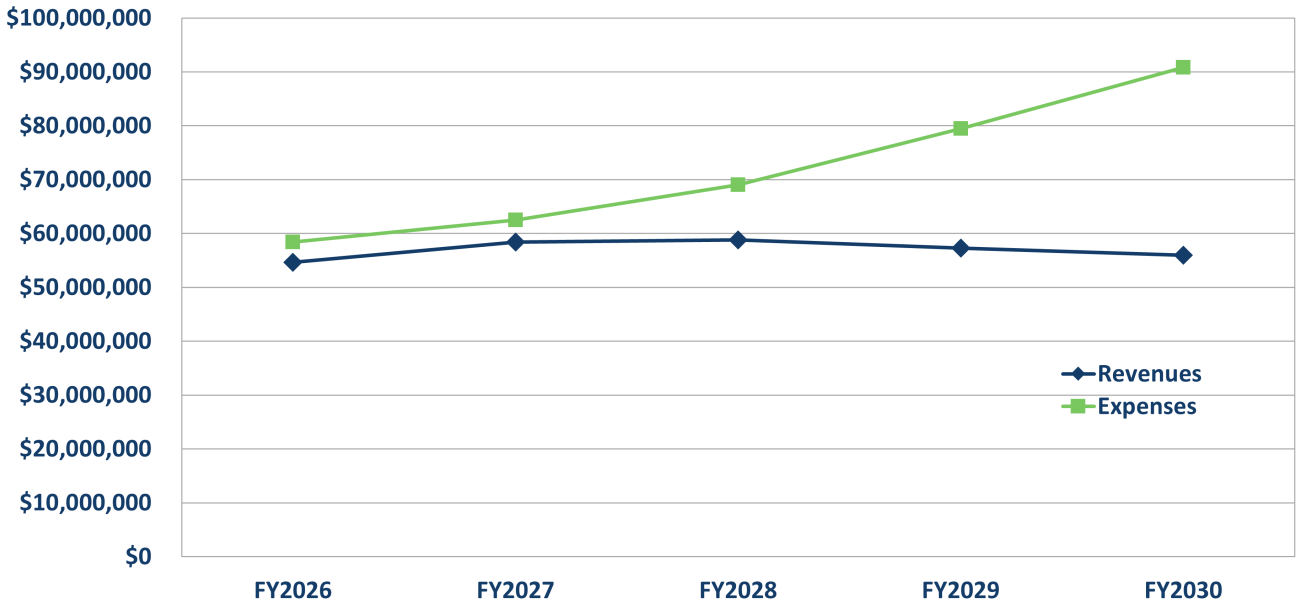
As for expenditures, in addition to inflating the baseline budget, operating expense estimates take into consideration the funding needs involving enterprise fund capital projects, the impact from customer growth, and future project operating costs. Future rate adjustments are calculated on a break-even basis and recommended to the Commissioners so current decisions regarding programs and infrastructures can be quantitatively measured for future fiscal impact.

The model below shows the estimated quarterly water and sewer bills and shows expenditures out pacing revenues. The average residential gallons per day are assumed to remain at 131 gallons. Fee increases will be needed in future years in order to fund the existing program and absorb the debt service and operating impact related to capital projects placed in service, such as a new well or treatment plant. Over the next four fiscal years, the combined average water and sewer bill increase is projected to range from 7.0% to 19.0%. A fee increase generally will be needed in this fund as expenses will continue to be greater than the growth in customer base.



	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Water						
Revenues	$17,468,100	$19,186,200	$19,271,900	$18,332,600	$18,518,200	$18,819,900
Expenses	-$17,468,100	-$19,186,200	-$20,303,200	-$23,073,600	-$28,031,700	-$34,726,500
Income/(Loss)	**$0**	**$0**	**-$1,031,300**	**-$4,741,000**	**-$9,513,500**	**-$15,906,600**
Estimated Annual Rate Increase - Water		**4.5%**	**6.0%**	**19.9%**	**20.8%**	**22.5%**
Sewer						
Revenues	$37,156,800	$39,206,800	$39,538,200	$38,967,300	$37,441,000	$38,021,000
Expenses	-$37,156,800	-$39,206,800	-$42,199,600	-$45,952,700	-$51,459,300	-$56,092,000
Net Income/(Loss)	**$0**	**$0**	**-$2,661,400**	**-$6,985,400**	**-$14,018,300**	**-$18,071,000**
Estimated Annual Rate Increase - Sewer		**4.4%**	**8.1%**	**11.9%**	**16.9%**	**7.9%**

Water and Sewer Operations: Revenues versus Expenses



Capital Improvement Program Operating Impact

An operating impact is required on all CIP projects. The impact of the future operating impacts on the existing Water and Sewer rate is listed on each project page in the Capital Budget section. Listed below is a summary of all projects impacting the Water and Sewer user fee rates and the affect of each project on the existing rate. The required rate adjustment is calculated by taking the total Cost per Year and dividing it by the estimated amount of money that one cent generates.

	FY2026	FY2027	FY2028	FY2029	FY2030
Marginal Revenue Generated from a One Cent Rate Adjustment	$23,554	$23,943	$24,332	$24,721	$25,116

	Project Impact on Water User Fee						Project Impact On	
	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Rate	Quarterly Bill
Debt Service								
Reclaimed Water Elevated Storage Tank	$0	$0	$17,134	$31,794	$52,076	$193,778	$0.08	$0.91
Automation and Technology Master Plan	$251,971	$251,971	$260,065	$313,551	$374,547	$438,587	$0.18	$2.12
Benedict Water System Improvement	$241,942	$241,942	$266,316	$352,119	$352,119	$352,119	$0.14	$1.65
Billingsley Road Water Main Extension	$98,980	$98,980	$111,167	$219,366	$219,366	$219,366	$0.09	$1.03
Bryans Village Waterline Interconnection	$76,124	$76,124	$94,832	$261,942	$261,942	$261,942	$0.10	$1.23
Chapel Point Reverse Osmosis Waste Storage Tank	$96,507	$96,507	$163,063	$229,620	$229,620	$229,620	$0.09	$1.08
Cliffton Water System Improvements	$254,344	$254,344	$255,378	$255,378	$255,378	$255,378	$0.10	$1.20
Leonardtown Road Water Main Replacement	$4,767	$4,767	$9,534	$30,040	$55,044	$176,734	$0.07	$0.83
Middletown/Bensville Water Line Interconnection	$223,192	$223,192	$237,403	$350,099	$453,801	$453,801	$0.18	$2.13
Old Washington Road Waterline	$62,742	$62,742	$69,758	$81,270	$182,049	$230,438	$0.09	$1.08
Potomac River Water Supply Treatment	$82,697	$82,697	$82,697	$129,077	$218,829	$315,232	$0.13	$1.48
Satellite Water Facility Upgrades (Parent)	$439,973	$439,973	$599,888	$759,804	$919,809	$1,079,724	$0.43	$5.07
Utilities Professional Development and Training Center	$0	$0	$0	$0	$0	$11,063	$0.00	$0.05
Utilities Waldorf Regional Facility	$22,755	$22,755	$37,101	$42,992	$53,605	$68,940	$0.03	$0.32
Waldorf Water Tower #8 Distribution System	$54,181	$54,181	$54,181	$63,139	$128,220	$128,220	$0.05	$0.60
Waldorf Water Tower #8	$47,165	$47,165	$82,566	$96,381	$347,640	$587,783	$0.23	$2.76
White Plains Water Enhancements	$38,153	$38,153	$38,153	$44,737	$140,362	$232,426	$0.09	$1.09
WSSC Waldorf Interconnection	$135,987	$135,987	$156,315	$590,850	$1,002,976	$1,164,264	$0.46	$5.47
Contingency Inflation	$1,098,360	$1,098,360	$1,098,360	$1,228,145	$1,508,581	$1,755,919	$0.70	$8.24
TOTAL DEBT SERVICE	**$3,229,840**	**$3,229,840**	**$3,633,909**	**$5,080,304**	**$6,755,966**	**$8,155,335**	-	-
Operating Costs								
Automation and Technology Master Plan	$0	$28,000	$80,000	$30,000	$30,000	$30,000	$0.01	$0.14
TOTAL OPERATING COSTS	**$0**	**$28,000**	**$80,000**	**$30,000**	**$30,000**	**$30,000**	-	-
Total Cost per Year	**$3,229,840**	**$28,000**	**$456,069**	**$1,396,394**	**$1,675,662**	**$1,399,369**	**$3.26**	**$38.49**
FY26-FY30 Cumulative Cost		**$28,000**	**$484,069**	**$1,852,464**	**$3,072,057**	**$3,075,032**	-	-
Required CIP Water Rate Adjustment Per Year								
Rate Adjustment per Year	$1.37	$0.01	$0.16	$0.54	$0.66	$0.52	$3.26	
Estimated Percent Change Due to CIP		0.2%	2.3%	7.7%	8.6%	6.3%	-	-

Note: Rate adjustment will vary due to tiered billing system for residential users.

	FY2026	FY2027	FY2028	FY2029	FY2030
Marginal Revenue Generated from a One Cent Rate Adjustment	$23,640	$24,019	$24,398	$24,777	$25,162

	Project Impact on Sewer User Fee						Project Impact On	
	PRIOR	FY2026	FY2027	FY2028	FY2029	FY2030	Rate	Quarterly Bill
Debt Service								
Automation and Technology Master Plan	$251,971	$251,971	$260,065	$313,551	$374,547	$438,587	$0.18	$2.12
Utilities Professional Development and Training Center	$0	$0	$0	$0	$0	$11,063	$0.00	$0.05
Utilities Waldorf Regional Facility	$22,755	$22,755	$37,101	$42,992	$53,605	$68,940	$0.03	$0.32
Reclaimed Water Elevated Storage Tank	$0	$0	$17,134	$31,794	$52,076	$193,778	$0.08	$0.91
Mattawoman Infiltration and Inflow Phase II	$346,613	$346,613	$178,085	$221,666	$265,247	$315,767	$0.13	$1.48
Mattawoman WWTP Automation	$573,226	$573,226	$646,510	$673,158	$683,292	$683,292	$0.27	$3.20
Pump Station Rehabs and Replacements	$887,990	$887,990	$1,048,535	$1,629,555	$2,141,320	$2,414,381	$0.96	$11.31
Satellite Wastewater Facility Upgrades	$328,987	$328,987	$335,476	$420,035	$495,920	$557,925	$0.22	$2.61
MWWTP Clarifier and Thickener Improvements	$752,254	$752,254	$875,571	$875,571	$875,571	$875,571	$0.35	$4.10
Cliffton WWTP Improvements	$1,290,835	$1,290,835	$1,314,489	$1,381,945	$1,491,044	$1,558,499	$0.62	$7.30
MWWTP Septage/Hauled Waste Receiving Facility	$144,170	$144,170	$148,716	$153,261	$190,874	$371,096	$0.15	$1.74
MWWTP Effluent Filters Improvements	$338,237	$338,237	$497,796	$857,170	$1,221,535	$1,221,535	$0.49	$5.72
MWWTP Utility Water System Evaluation/Improvements	$103,921	$103,921	$108,522	$113,123	$119,934	$126,745	$0.05	$0.59
MWWTP Effluent PS Forcemain Surge Management System	$99,028	$99,028	$110,413	$121,797	$133,182	$294,389	$0.12	$1.38
MWWTP Belt Filter Press Replacement Phase II	$434,212	$434,212	$491,665	$491,665	$491,665	$491,665	$0.20	$2.30
MWWTP Process Improvements (Parent)	$238,991	$238,991	$248,162	$272,818	$388,401	$634,132	$0.25	$2.97
MWWTP Electrical System Replacements	$747,396	$747,396	$902,413	$983,606	$999,064	$999,064	$0.40	$4.68
MWWTP Headworks Improvements	$78,348	$78,348	$82,949	$87,550	$280,909	$482,376	$0.19	$2.26
MWWTP BNR Improvements (Parent)	$241,741	$241,741	$245,603	$249,465	$258,490	$267,515	$0.11	$1.25
Post Office Road Sewer Capacity Improvements	$675,008	$675,008	$682,293	$689,578	$763,690	$763,690	$0.30	$3.58
Sewer Easement Study and Acquisition	$42,632	$42,632	$53,065	$62,599	$72,133	$81,667	$0.03	$0.38
White Plains Failing Septic Sewer Improvements	$266,712	$266,712	$268,158	$268,158	$268,158	$268,158	$0.11	$1.26
Zekiah Interceptor Sewer Upgrades	$144,483	$144,483	$161,693	$284,038	$305,239	$305,239	$0.12	$1.43
Contingency Inflation	$571,376	$571,376	$571,376	$602,495	$683,989	$800,262	$0.32	$3.75
TOTAL DEBT SERVICE	**$8,580,888**	**$8,580,888**	**$9,285,790**	**$10,827,591**	**$12,609,882**	**$14,225,336**		
Operating Costs								
Automation and Technology Master Plan	$0	$28,000	$80,000	$30,000	$30,000	$30,000	$0.01	$0.14
TOTAL OPERATING COSTS	**$0**	**$28,000**	**$80,000**	**$30,000**	**$30,000**	**$30,000**	**-**	**-**
Total Cost per Year	**$8,580,888**	**$28,000**	**$756,902**	**$1,491,801**	**$1,782,291**	**$1,615,454**	**$5.67**	**$66.86**
FY26-FY30 Cumulative Cost	**-**	**$28,000**	**$784,902**	**$2,248,703**	**$3,274,092**	**$3,397,745**	**-**	**-**
Required CIP Sewer Rate Adjustment Per Year								
Rate Adjustment per Year	$3.63	$0.01	$0.26	$0.52	$0.68	$0.57	$5.67	-
Estimated % change due to CIP	-	0.1%	2.0%	3.9%	4.9%	3.9%	-	-

Note: Rate adjustment will vary due to tiered billing system for residential users.

Solid Waste Fund Five-Year Plan

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Solid Waste Fund (Landfill Operations)

The County charges a fee per ton to all users disposing solid waste (trash) into the publicly owned andoperated 16-acre landfill. The user fee recovers the direct operating cost of waste disposal and provides acapital budget reserve for the construction of the next cell and for future closing costs of the current cell.The Landfill operation has been very unpredictable due to legislative changes that have allowedcommercial trash companies to transport waste across State lines. Local trash haulers now have morechoices. Changes in routes or price of gas impacts which Landfill they decide to utilize.

Multi-year planning has allowed us to foresee the funding levels needed for the operating costs andcapital construction within the fund. Although unpredictable, the growth rate for trash tons is directlyproportional to our population growth rate with the assumption more people create more solid waste.Included in the capital budget reserve are funds for future construction, closure of the landfill cells, andpost closure costs for monitoring. Our financial model allows for the fluctuating revenues caused by sharpincrease/decrease in waste tons by adjusting the useful life of the landfill, thereby requiring more or lesscapital budget reserve. A new cell expansion was completed in 2015, and it is estimated that it will be fullduring FY2025. The FY2026-FY2030 Capital Improvement Program includes funding to construct the finalcell at the landfill which will add additional capacity. This should extend the life of the landfill beyond FiscalYear 2030. The landfill is approximately 77% filled.

The five-year model takes a conservative view and assumes a slight increase to the current waste stream. The tipping fee revenues is assumed to remain constant at $108. The FY2026-FY2030 billable tonnage received at the Landfill is estimated to range between 110,000 tons and 115,000 tons. Billable tons exclude tonnage related to items that charge a reduced fee such as tons resulting from the tag-a-bag program. The tag-a-bag program allows an individual to purchase a tag for each trash bag regardless of the weight and is currently set at $2.25 per tag. It is anticipated that the growth rate in tonnage will equal the population growth of approximately one percent in the out years. A fee increase generally will be needed in this fund as expenses are estimated to grow faster than estimated revenues. Additionally, the landfill has a healthy fund balance which could be used to fund small operating deficits if needed.

	ADOPTED	ADOPTED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Revenues						
Operating Revenues	$12,178,200	$11,794,400	$11,839,200	$11,984,800	$12,130,300	$12,275,900
Fund Balance Reserves	$2,247,600	$2,333,800	$915,800	$1,025,900	$915,800	$698,700
TOTAL REVENUES	**$14,425,800**	**$14,128,200**	**$12,755,000**	**$13,010,700**	**$13,046,100**	**$12,974,600**
Expenses						
Operating Expenses	$13,445,600	$13,110,200	$12,927,600	$13,296,800	$13,583,200	$13,875,800
Capital Outlay	$731,800	$803,000	$0	$110,100	$0	$698,700
Debt Service	$248,400	$215,000	$145,500	$135,100	$135,600	$136,000
TOTAL EXPENSES	**$14,425,800**	**$14,128,200**	**$13,073,100**	**$13,542,000**	**$13,718,800**	**$14,710,500**
Surplus\Deficit	**$0**	**$0**	**-$318,100**	**-$531,300**	**-$672,700**	**-$1,735,900**
Estimated Tipping Fee	**$101**	**$108**	**$111**	**$113**	**$114**	**$123**
Increase over FY2025 Adoption	-	$7	$10	$12	$13	$22
% rate change	-	6.9%	2.8%	1.8%	0.9%	7.9%

Watershed Protection and Restoration Fund Five-Year Plan

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Watershed Protection and Restoration Fund

The County's WATERSHED PROTECTION and RESTORATION FUND is for implementation of local stormwater management plans and practices, and stream and wetland restoration activities. The fund covers related planning, mapping, monitoring, inspections, enforcement, operations and maintenance, public education and outreach, grants to non-profits, administrative costs, and debt service payments to cover the cost of capital improvements. Revenues to the fund are generated primarily by the Stormwater Remediation Fee, which is charged annually to each improved property within the County and accounts for 99% of revenues. The Stormwater Remediation fee was increased to $162 in FY2026. The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. Since Town of Indian Head and La Plata have their own stormwater fee for similar purposes, property owners within these town limits are not charged the county fee.

	ADOPTED	ADOPTED	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Revenues						
Stormwater Remediation Fee	$8,248,400	$8,664,400	$8,458,600	$8,563,100	$8,667,600	$8,772,200
Miscellaneous	-$1,500	-$1,700	-$1,700	-$1,700	-$1,700	-$1,700
Fund Balance	$0	$150,000	$0	$0	$0	$0
TOTAL REVENUES	**$8,246,900**	**$8,812,700**	**$8,456,900**	**$8,561,400**	**$8,665,900**	**$8,770,500**
Expenses						
Salaries and Fringe	$2,067,800	$2,256,000	$2,385,600	$2,484,900	$2,588,500	$2,696,700
Operating	$3,392,000	$3,809,000	$4,132,500	$4,425,100	$4,742,300	$5,078,600
Contingency	$2,900	$20,000	$20,800	$21,700	$22,600	$23,500
Debt	$2,707,200	$2,650,700	$2,815,100	$3,221,800	$3,776,400	$4,805,600
Capital Project Studies	$77,000	$77,000	$77,000	$77,000	$77,000	$77,000
TOTAL EXPENSES	**$8,246,900**	**$8,812,700**	**$9,431,000**	**$10,230,500**	**$11,206,800**	**$12,681,400**
Surplus / (Deficit)	$0	$0	-$974,100	-$1,669,100	-$2,540,900	-$3,910,900
Stormwater Remediation Fee						
$1 On Fee Generates Approximately	$52,889	$53,552	$54,222	$54,892	$55,562	$56,232
Estimated Fee	**$156**	**$162**	**$174**	**$187**	**$202**	**$226**
Increase Over FY2025 Adopted		$6	$18	$31	$46	$64

Environmental Service Fund Five-Year Plan

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

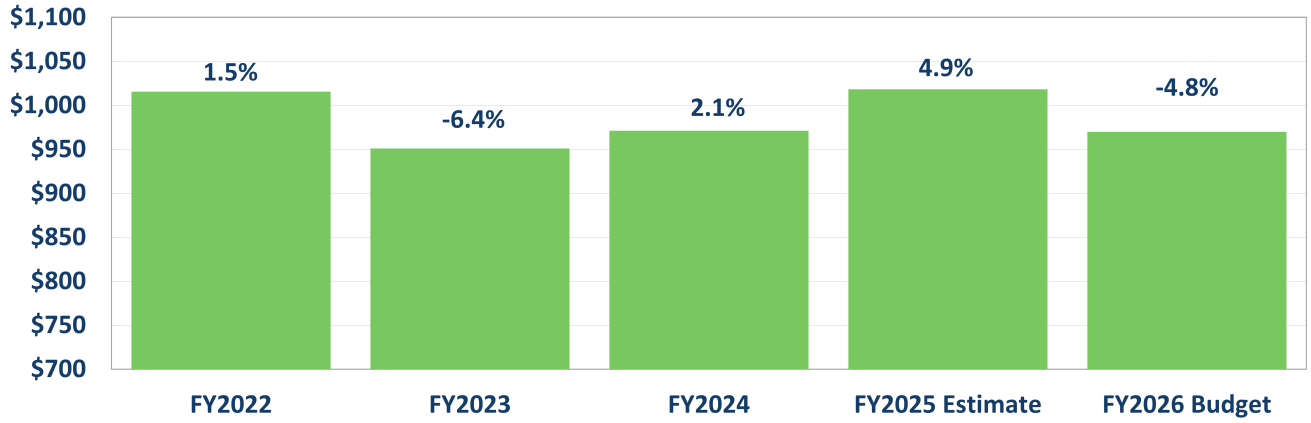
Environmental Service Fund

The County's ENVIRONMENTAL SERVICE FUND is primarily to pay for recycling, litter control, hazardous waste, and other related environmental programs. The fund is supported entirely by fees and charges, the prominent being a $193 fee for each improved property in the County. Improved property is land with one or more structures on it. The environmental service fee accounts for approximately 95% of revenues generated in this fund. The fee is established annually based on the estimated cost of various programs divided by the number of dwelling units. Information from the tax billing system supported by information from the Maryland Department of Assessments and Taxation provides the County with a reliable count of dwelling units. A growth rate is added to the base for a total revenue estimate.

	ADOPTED	ADOPTED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Revenues						
Operating Revenues	$9,665,100	$11,509,100	$11,508,400	$11,668,300	$11,828,100	$11,988,000
Fund Balance Reserves	$356,000	$218,700	$186,000	$0	$780,000	$605,200
TOTAL REVENUES	**$10,021,100**	**$11,727,800**	**$11,694,400**	**$11,668,300**	**$12,608,100**	**$12,593,200**
Expenses						
Operating Expenses	$9,433,500	$11,378,600	$11,751,800	$12,123,500	$12,501,600	$12,899,400
Capital Outlay	$506,000	$296,700	$460,300	$283,900	$1,073,800	$909,300
Debt Service	$81,600	$52,500	$306,400	$379,700	$375,000	$370,500
TOTAL EXPENSES	**$10,021,100**	**$11,727,800**	**$12,518,500**	**$12,787,100**	**$13,950,400**	**$14,179,200**
Surplus\Deficit	$0	$0	-$824,100	-$1,118,800	-$1,342,300	-$1,586,000
Estimated Environmental Service Fee	**$166**	**$193**	**$206**	**$211**	**$214**	**$217**
Increase Over FY2025 Adopted	-	$27	$40	$45	$48	$51
% Rate Change	-	$0	$0	$0	$0	$0

Included in expenses is the County's anticipated cost to provide curbside collection for the residents. These costs are expected to grow faster than the growth in customer base. A fee increase will be needed to balance the fund and continue the program.

Revenues per Capita: Comparison in Constant Dollars



% represents change from prior year

Warning Trend: Decreasing net operating revenues per capita (constant dollars)

Formula: Gross Operating Revenues ÷ Population

	FY2022	FY2023	FY2024	FY2025 Estimate	FY2026 Budget
Gross operating revenues	$501,181,885	$489,976,408	$523,200,315	$569,224,305	$573,224,700
Consumer price index	292.5	302.9	313.3	320.4	334.9
Gross operating revenues (constant dollars)	$171,319,049	$161,774,590	$167,005,118	$177,661,629	$171,142,747
Current population	168,698	170,102	171,973	174,478	176,466
Gross operating revenues per capita (constant dollars)	**$1,016**	**$951**	**$971**	**$1,018**	**$970**

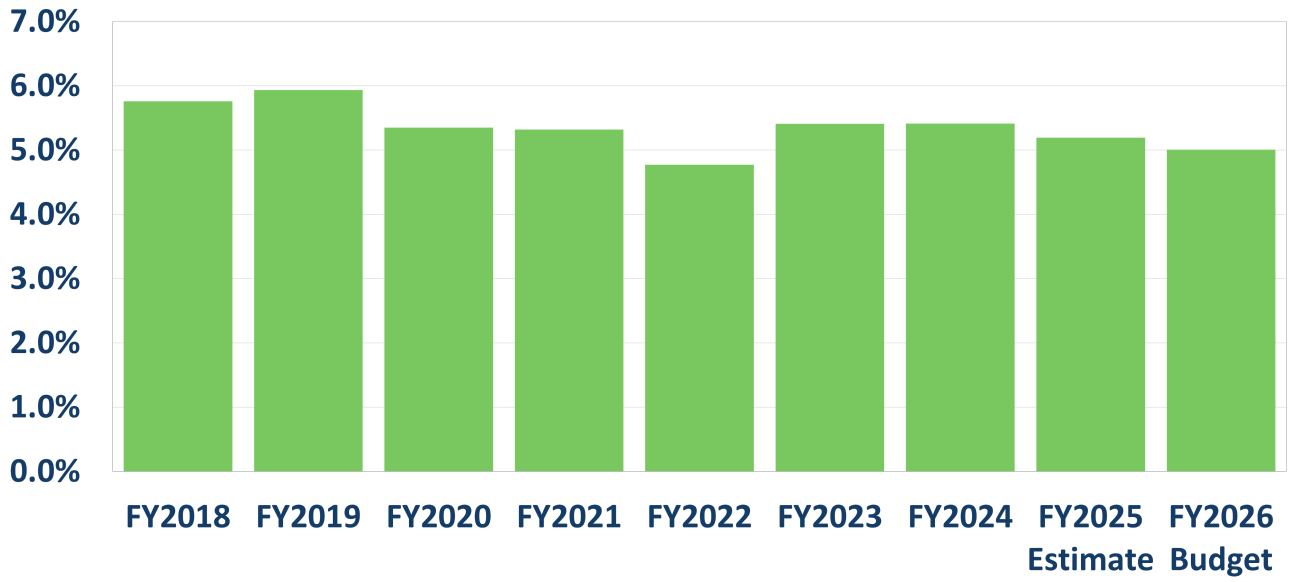
Description

Examining per capita revenues provides insight into how effectively revenues are keeping pace with population growth and inflation. As population increases, it is reasonable to expect that both the demand for services and associated revenues will grow proportionally. Under these conditions, per capita revenues should remain stable or increase in real terms. However, if data reveals that per capita revenues are decreasing, the government may be unable to maintain existing service levels unless it finds new revenue sources or ways to save money.

Comment

Since FY2023, both the gross operating revenues and the current population have shown consistent growth. The gross operating revenues per capita for the FY2024 actual and FY2025 estimate is higher than the FY2026 budget. The variance is attributed to higher recordation and transfer tax revenues recorded.

Intergovernmental Revenues: Percent of Gross Operating Revenues



Warning Trend: Increasing amount of intergovernmental operating revenues as a percentage of gross operating revenues.

Formula: Intergovernmental Operating Revenues* ÷ Gross Operating Revenues

	FY2022	FY2023	FY2024	FY2025 Estimate	FY2026 Budget
Intergovernmental Operating Revenues*	$25,117,741	$28,013,830	$29,931,697	$31,177,488	$28,709,669
Gross Operating Revenues (General/Special Revenue)	$526,299,626	$517,990,238	$553,132,012	$600,401,793	$573,224,700
Intergovernmental Operating Revenues as Percent of Gross Operating Income	**4.8%**	**5.4%**	**5.4%**	**5.2%**	**5.0%**

* Intergovernmental operating revenues includes general fund revenue and special revenue funds received to support various grant programs

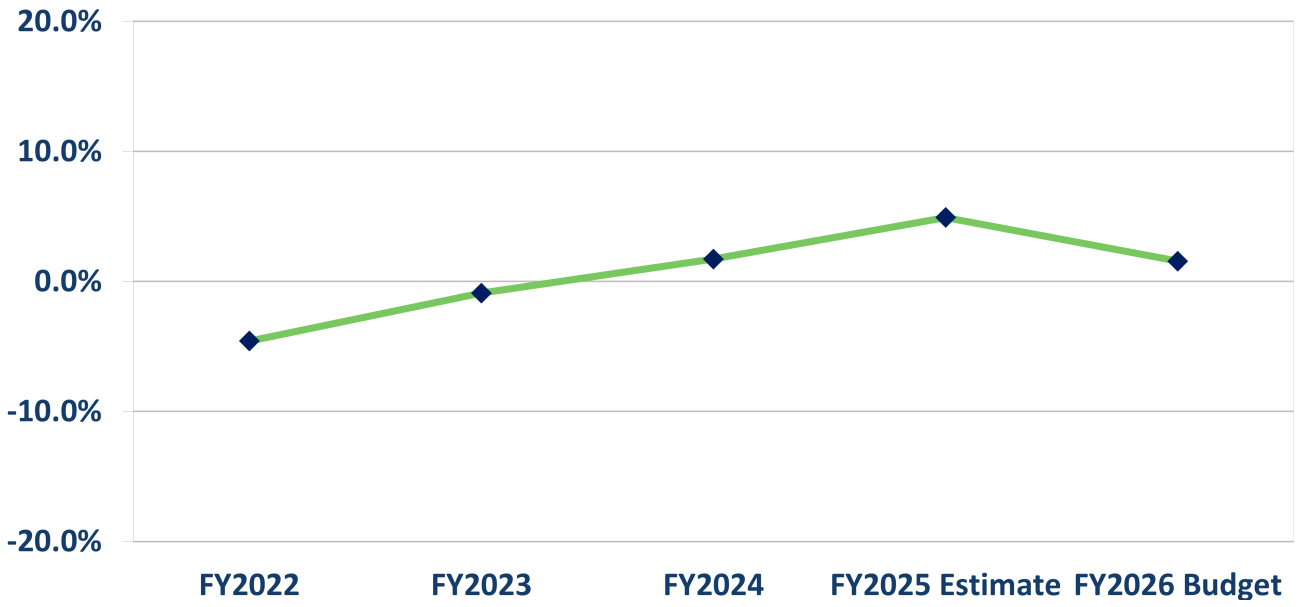
Description

Intergovernmental revenues (revenues received from another governmental entity) are important because an over dependence on such revenues can be harmful to local jurisdictions and their ability to control revenue flows. The reduction of intergovernmental funds at the discretion of other governments leaves the local governments with the dilemma of cutting programs or funding them from general fund revenues.

Comment

The intergovernmental operating revenues as a percent of gross operating income has ranged between 4-6%. The FY2026 budget will be amended during the year as funds are awarded.

Property Tax Growth Rate in Constant Dollars



Warning Trend: Decline in property tax revenues (constant dollars)

Formula: Property Tax Revenues ÷ Constant Dollars

	FY2022	FY2023	FY2024	FY2025 Estimate	FY2026 Budget
Property Tax Revenues	$248,087,176	$254,569,397	$267,881,788	$287,442,924	$305,179,100
Consumer price index	292.5	302.9	313.3	320.4	334.9
Property Tax Revenue in constant dollars	$84,803,662	$84,050,700	$85,507,651	$89,714,332	$91,114,688
Growth rate in constant dollars	**-4.6%**	**-0.9%**	**1.7%**	**4.9%**	**1.6%**

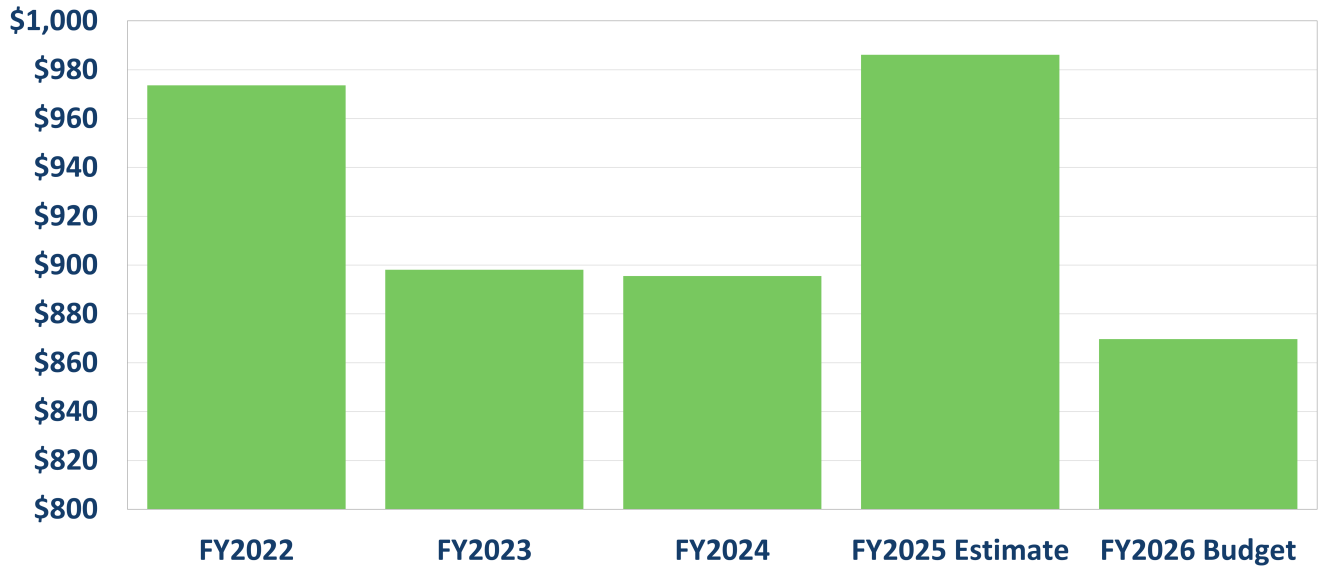
Description

Property tax revenue should be considered separately from other revenue because it is the primary revenue source. A decline or diminished growth rate in property taxes may be a result of overall decline in property value, default in property tax payment, or inefficient assessment.

Comment

Tax rates have remained constant since FY2012. For FY2022, the County renegotiated its Payment in Lieu of Taxes (PILOT) agreement with the owners of the Morgantown Power Plant. The FY2026 budget is built on the assumption of normal growth in property assessments, reflecting ongoing development and moderate economic expansion.

Average Income Tax per Household in Constant Dollars



Warning Trend: Decline in property tax revenues (constant dollars)

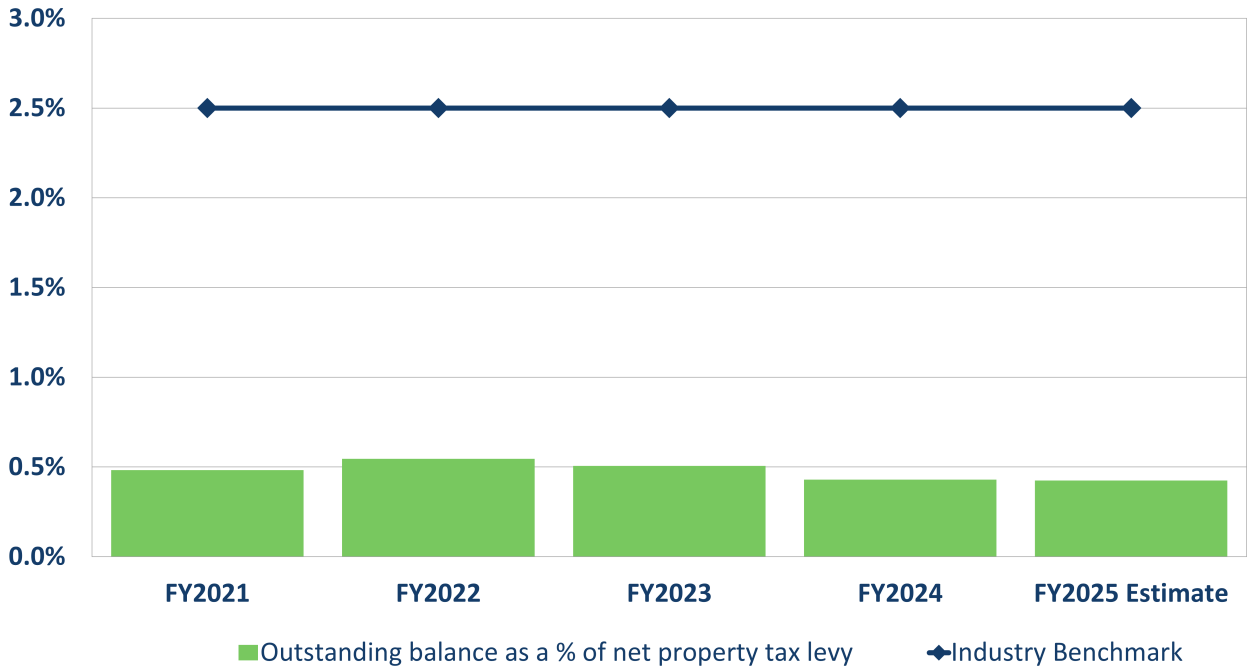
Formula: Income Tax Revenues in Constant Dollars ÷ Number of Households

	FY2022	FY2023	FY2024	FY2025 Estimate	FY2026 Budget
Income Tax Revenues	$171,197,766	$165,720,600	$173,607,605	$197,892,423	$184,500,000
Consumer price index	292.5	302.9	313.3	320.4	334.9
Income Tax Revenue (in constant dollars)	$58,520,548	$54,715,659	$55,415,407	$61,764,563	$55,084,571
Households	60,108	60,921	61,881	62,630	63,339
Average Income Tax per Household (in constant dollars)	**$974**	**$898**	**$896**	**$986**	**$870**

Comment

Income tax revenue continues to increase compared to the average income tax per household. The FY2022 actual and FY2025 estimate include larger than normal tax reconciliations from prior tax years. The FY2026 budget assumes these income tax reconciliations return to a normal level.

Uncollected Property Tax



Warning Trend: Increasing amount of uncollected property tax as a percentage of net property tax levy.

Formula: Uncollected Property Tax ÷ Net Property Tax Levy

	FY2021	FY2022	FY2023	FY2024	FY2025 Estimate
Net property tax levy	$233,302,983	$242,337,352	$256,205,207	$269,877,875	$288,499,500
Current year tax levy outstanding at year end	$1,126,771	$1,321,655	$1,294,788	$1,159,638	$1,225,713
Outstanding balance as a % of net property tax levy	**0.5%**	**0.5%**	**0.5%**	**0.4%**	**0.4%**

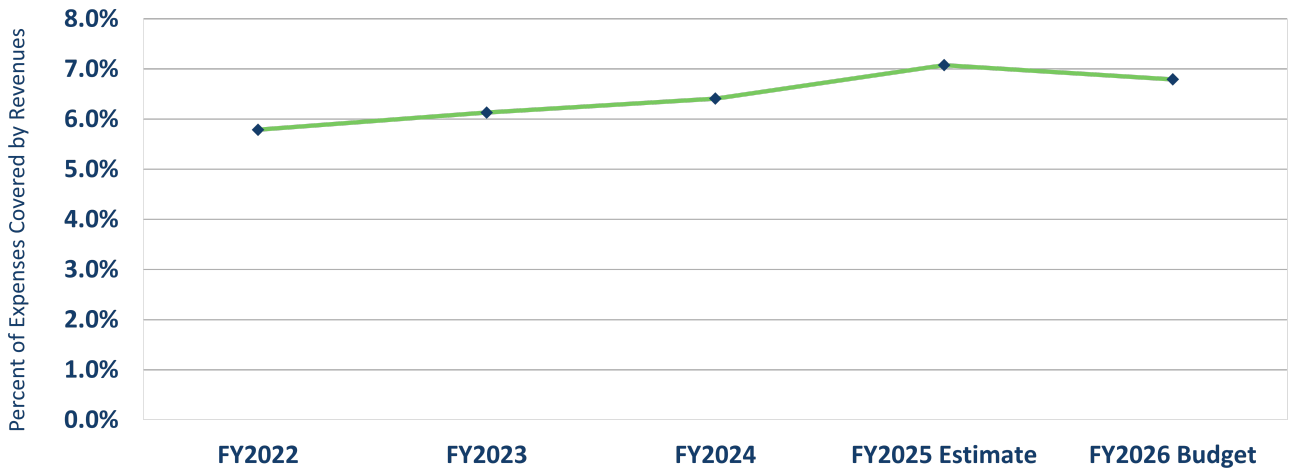
Description

Each year, a percentage of property tax owners are unable to pay property taxes. If the percentage increases over time, it may indicate overall decline in the local government's economic health. Additionally, as uncollected property taxes rise, liquidity is decreased and there is less cash on hand to pay bills or invest.

Comment

The county's ability to conduct tax sales and assess liens coupled with the ability of the majority of its citizens to pay for the tax levy are the most significant factors contributing to an excellent collection rate. Over the past five (5) years, uncollected property tax revenue has remained consistently low, ranging from 0.5% to 0.4%. The performance is significantly better than the industry benchmark, indicating strong collection efficiency.

User Charge Coverage



Warning Trend: Decreasing revenues from user charges as a percent of total expenditures for related services.

Formula: Revenues from User Charges ÷ Expenses for Related Services

	FY2022	FY2023	FY2024	FY2025 Estimate	FY2026 Budget
General Fund License and Permit/Service Fee Revenue	$10,829,658	$11,869,195	$13,911,702	$17,294,584	$17,954,500
General Fund expense (excludes transfers and debt service)	$187,129,628	$193,615,928	$217,054,894	$244,416,655	$264,322,900
Percent of expenses covered by revenues	**5.8%**	**6.1%**	**6.4%**	**7.1%**	**6.8%**

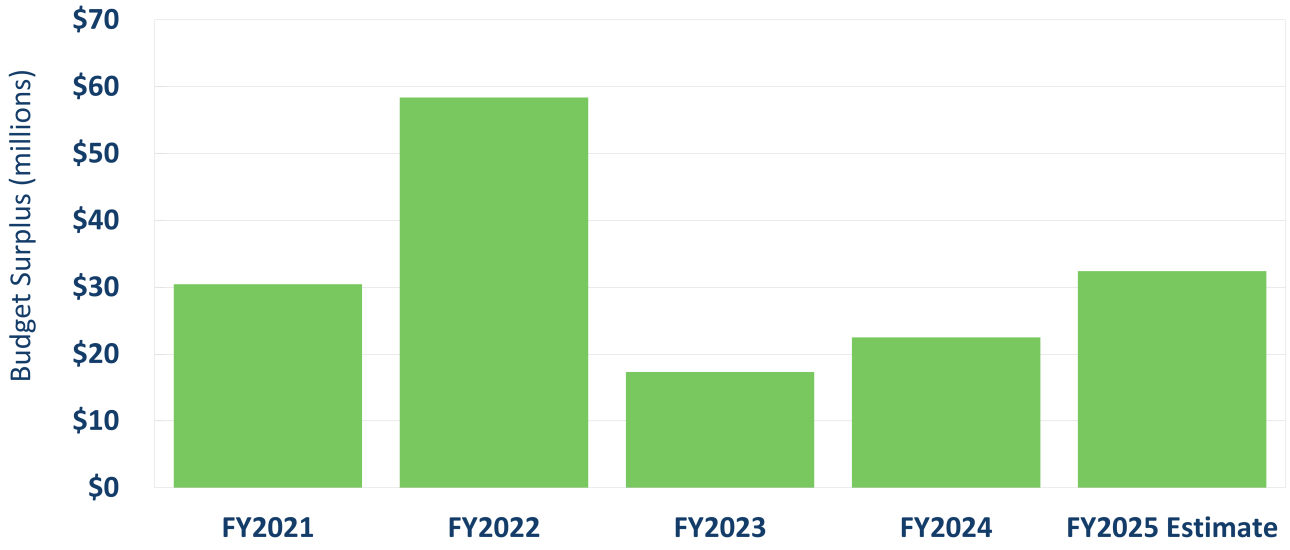
Description

User charge coverage measures the extent to which fees and charges offset the full cost of providing a service. This indicator is limited to general fund programs and excludes enterprise and special revenue fund services. As coverage declines, the burden on other revenues to support the services increases. This indicator helps to point out if inflation or other factors have eroded the user charge coverage.

Comment

User fee revenue helps fund a wide range of general fund programs, including services such as planning and zoning, permitting, and parks and recreation. The County Commissioners review and adjust these fees annually as part of the budget process to endure they provide a stable and equitable funding source for the services they support. The percentage of program expenses covered by user fee revenues has remained relatively consistent over time.

General Fund Operating Revenues Budget Surplus (Deficit)



Warning Trend: Increase in revenue shortfalls as a percent of actual operating revenues.

Formula: Revenue Shortfalls ÷ Gross Operating Revenue

	FY2021	FY2022	FY2023	FY2024	FY2025 Estimate
Actual Gross Operating Revenues	$455,945,500	$501,181,885	$489,976,408	$523,200,315	$569,224,305
Amended Budgeted Operating Revenues	$425,512,670	$442,816,610	$472,652,120	$500,704,020	$536,821,970
Revenue (Shortfall)/Surplus	**$30,432,830**	**$58,365,275**	**$17,324,288**	**$22,496,295**	**$32,402,335**
Revenue Variance as a % of Gross Operating Revenues	6.7%	11.6%	3.5%	4.3%	5.7%

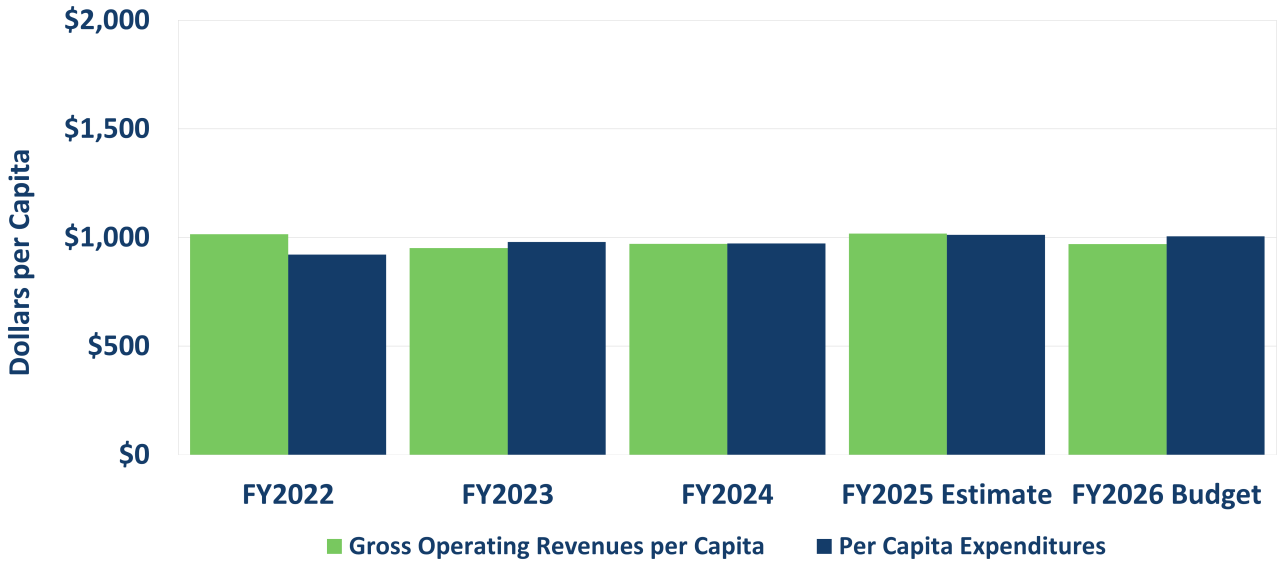
Description

This indicator examines the differences between revenue estimates and revenues actually received during the fiscal year. Major discrepancies that continue year after year can indicate a declining economy, inefficient collection procedures, or inaccurate estimating techniques. If revenue shortfalls are increasing in frequency or size, a detailed analysis of each revenue should be made to pinpoint the source.

Comment

Over the past several years, actual revenues have consistently exceeded budget projections, driven primarily by stronger than anticipated Income Tax and Recordation Tax collections. Given the inherent volatility of these revenues sources, the County continues to adopt a conservative approach in its revenue forecasting. Fiscal Year 2025 is also projected to finish ahead of budget, reflecting ongoing strength in key revenue categories and reinforcing the County's prudent financial management practices.

Expenditures per Capita versus Revenues per Capita



Warning Trend: Increasing net operating expenditures per capita (constant dollars).

Formula: Net Operating and Transfers in Constant Dollars ÷ Population

	FY2022	FY2023	FY2024	FY2025 Estimate	FY2026 Budget
Net operating expenditures/transfers	$454,882,644	$504,512,844	$524,181,956	$566,090,621	$594,581,500
Consumer price index	292.5	302.9	313.3	320.4	334.9
Expenditures (constant dollars)	$155,492,575	$166,574,058	$167,318,457	$176,683,569	$177,519,062
Per capita expenditures (constant dollars)	**$922**	**$979**	**$973**	**$1,013**	**$1,006**
Gross operating revenues per capita	**$1,016**	**$951**	**$971**	**$1,018**	**$970**
Estimated population	168,698	170,102	171,973	174,478	176,466
Estimated households	60,108	60,921	61,881	62,630	63,339
Household per capita expenditures	**$2,587**	**$2,734**	**$2,704**	**$2,821**	**$2,803**

Description

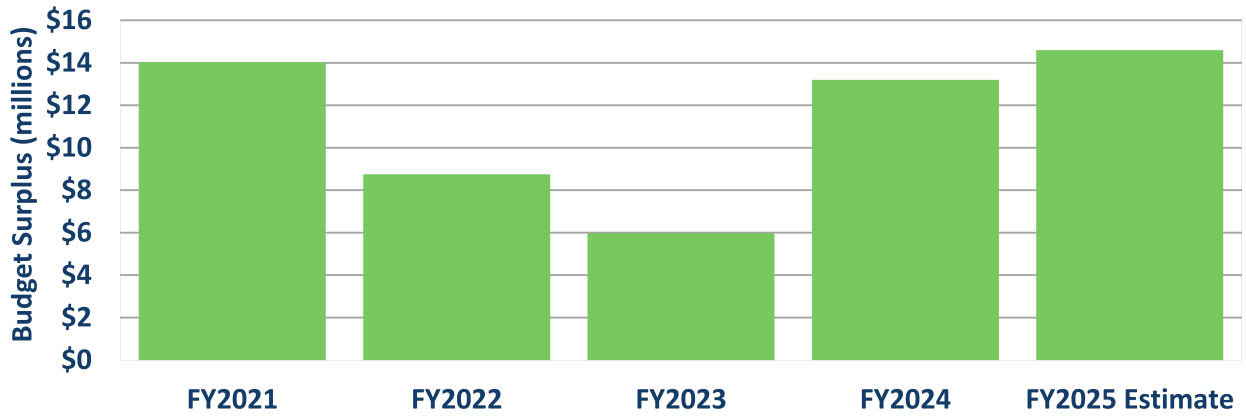
Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially, if spending is increasing faster than the residents' collective personal income.

From a different perspective, if the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity - that is, that the government is spending more real dollars to support the same level of services.

Comment

Household per capita expenditures support the County's top two priorities: Education and Public Safety.

General Fund Expenditure Variance Budget Surplus (Deficit)



Formula: Expenditure Variance ÷ Gross Operating Expenditures

	FY2021	FY2022	FY2023	FY2024	FY2025 Estimate
Actual Expenditures	$428,156,088	$454,882,644	$504,512,844	$524,181,956	$566,090,621
Amended Budgeted Expenditures	$442,186,039	$463,632,180	$510,491,900	$537,382,230	$580,689,670
Budget Surplus/(Deficit)	$14,029,951	$8,749,536	$5,979,056	$13,200,274	$14,599,049
Expenditure Variance as a % of Budget	**3.2%**	**1.9%**	**1.2%**	**2.5%**	**2.5%**

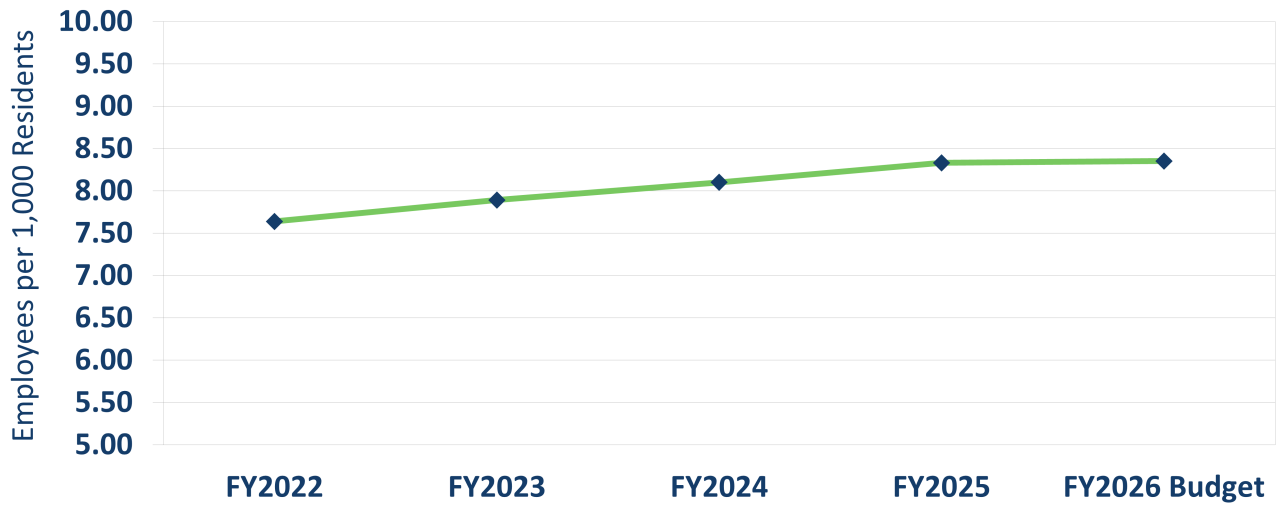
Description

This indicator examines the differences between expenditure estimates and expenditures actually incurred during the fiscal year.

Comment

Budget surpluses over the past several years have largely resulted from overall underspending within operating budgets, without the need for specific budgetary adjustments.

General and Special Revenue Fund Employees per Capita



Warning Trend: Increasing number of employees per capita.

Formula: # of General Fund and Special Revenue Fund Employees ÷ Population

	FY2022	FY2023	FY2024	FY2025	FY2026 Budget
Number of Full Time Employees*	1,289	1,343	1,393	1,454	1,474
Population	168,698	170,102	171,973	174,478	176,466
# of county employees per capita	0.0076	0.0079	0.0081	0.0083	0.0084

* excludes enterprise-funded positions which are self-supporting.

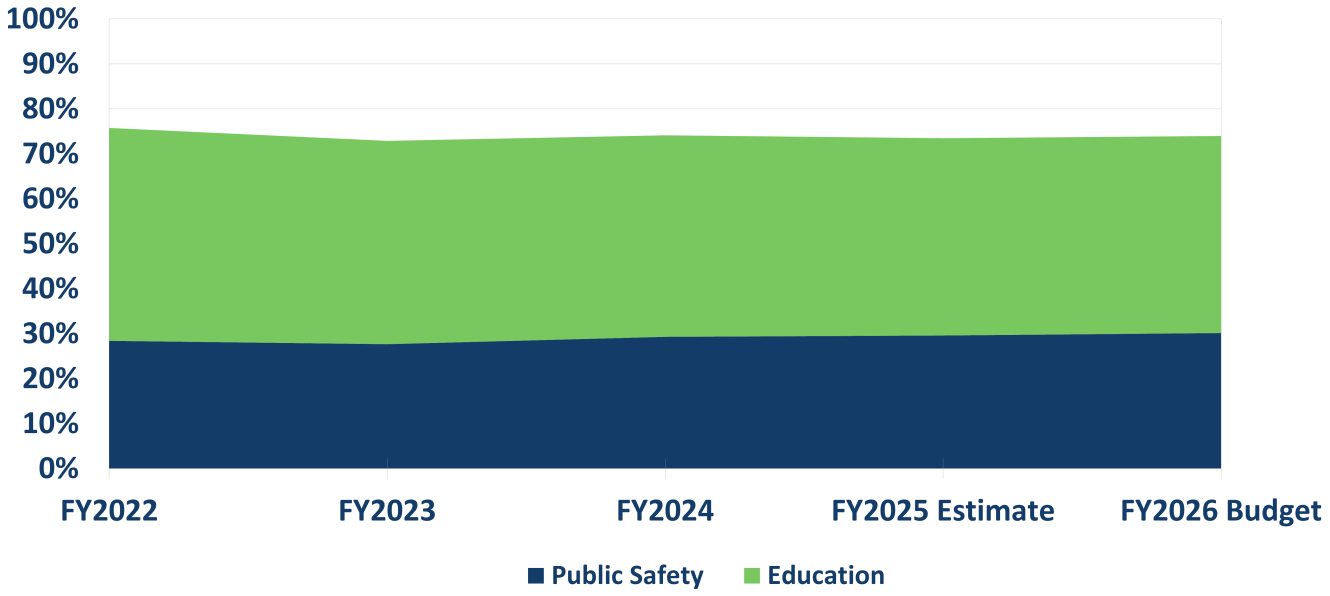
Description

Personnel costs represent one of the largest components of a local government's operating budget. As such, tracking changes in the number of employees per capita serves is an important indicator of expenditure trends. An increase in employees per capita may suggest that expenditures are rising faster than revenues, that operations are becoming more labor-intensive, or that overall personnel productivity is declining.

Comment

Staffing levels in key service areas, particularly Public Safety and the State's Attorney's Office, have increased in recent years to meet growing service demands. Despite these targeted increases, the overall number of County employees per capita has remained stable over the past five (5) years. This reflects a balances approach to workforce management that aligns resources with priority needs while maintaining operational efficiency.

Expenditures by Function



Warning Trend: Increasing operating expenditures for one function as a percentage of total net operating expenditures.

Formula: Operating Expenditures per Function ÷ Total Net Operating Expenditures

	FY2022	FY2023	FY2024	FY2025 Estimate	FY2026 Budget
Education	$215,191,600	$228,136,618	$234,943,584	$248,431,658	$260,856,000
% of Total Funds	47.3%	45.2%	44.8%	43.9%	43.8%
Public Safety	$129,318,127	$139,651,790	$153,544,967	$167,571,303	$179,505,839
% of Total Funds	28.4%	27.7%	29.3%	29.6%	30.2%
Debt Service	$31,589,383	$33,824,237	$32,186,423	$32,018,678	$32,805,700
% of Total Funds	6.9%	6.7%	6.1%	5.7%	5.5%
Remaining	$78,783,533	$102,900,199	$103,506,981	$118,068,982	$121,913,961
% of Total Funds	17.3%	20.4%	19.7%	20.9%	20.5%
Total Funds:	**$454,882,644**	**$504,512,844**	**$524,181,956**	**$566,090,621**	**$595,081,500**

Description

Expenditures by function represents the cost of government services categorized by program. This breakdown often reflects the government's priorities, as higher spending in certain areas can indicate a greater emphasis on those services.

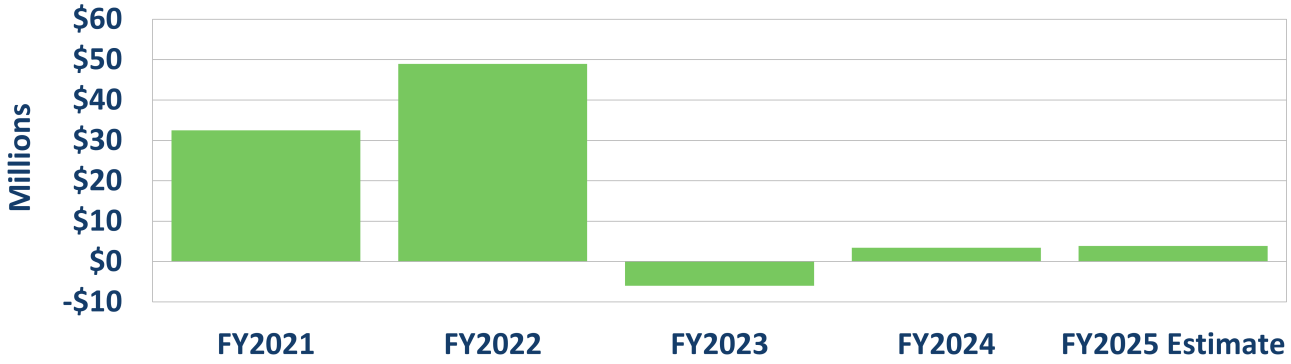
Comment

The County allocates the largest portion of its budget to its two highest priorities: Education and Public Safety. This allocation reflects the County's commitment to providing quality education, maintaining public safety, and addressing the core needs of the community.

Operating Position Indicators

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Operating Surplus/Deficit



Warning Trend: Increasing general fund operating deficits as a percent of operating revenues.

Formula: Operating Surplus (Deficit) ÷ Operating Revenues

Credit Industry Benchmarks

A credit-rating firm would regard a current-year operating deficit as a minor warning signal; funding practices and the reasons for the deficit would be carefully assessed before it would be considered a negative factor. The following situations, however, would be given considerably more attention and would probably be considered negative factors: (2) consecutive years of operating fund deficits or an operating fund deficit in (2) of the last (5) years or greater than that of the previous year.

	FY2021	FY2022	FY2023	FY2024	FY2025 Estimate
General fund operating (deficits)/surplus	$32,470,671	$48,971,041	($6,008,261)	$3,415,640	$3,833,684
Gross operating revenues	$455,945,500	$501,181,885	$489,976,408	$523,200,315	$569,224,305
General Fund operating surplus/deficits as a % of operating revenues	7.1%	9.8%	-1.2%	0.7%	0.7%

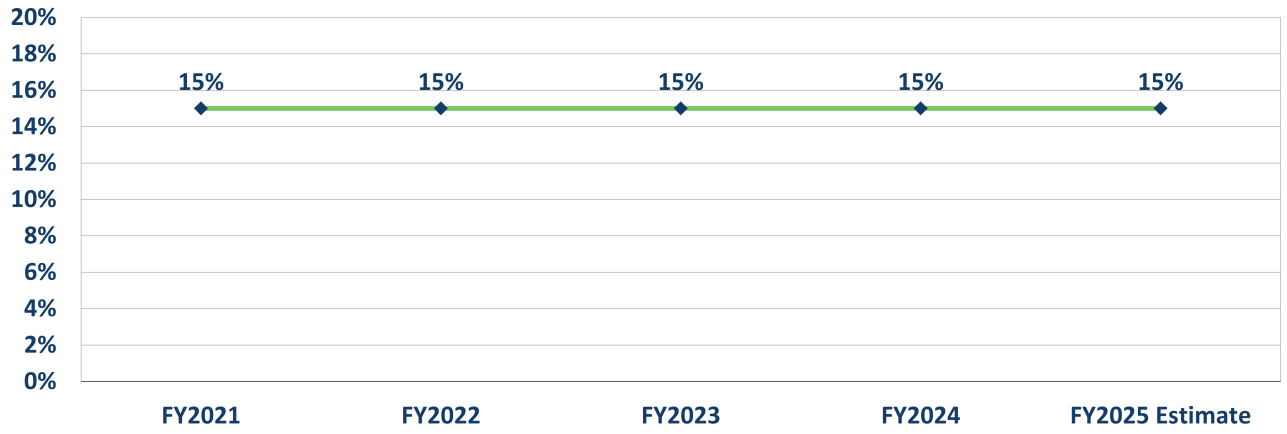
Description

An operating deficit occurs when current year expenditures exceed current year revenues. While such a deficit can be offset using prior year fund balances, it indicates that the government is spending more than it receives in that year. This may result from emergencies or intentional use of reserves for one-time needs. Occasional deficits may not be cause for concern, but frequent or growing deficits suggest structural imbalances. Because budgetary reporting can sometimes obscure operating deficits, through accounting shifts, it's important to analyze each fund individually to accurately identify financial pressures and emerging risks.

Comment

The General Fund operating surpluses in Fiscal Year 2021 and 2022 were primarily the result of conservative spending practices and higher than anticipated Recordation Taxes/Transfer Taxes revenues. These revenue sources are budgeted cautiously due to their inherent volatility. The operating deficit in Fiscal Year 2023 is due to the planned use of fund balance reserves to support one-time expenditures aligned with the County Commissioners' Goals & Objectives. It also includes the use of previously designated reserves. The estimated surplus for Fiscal Year 2025 is attributed to continued conservative spending, along with Interest Income, Recordation and Transfer Taxes, and Income Tax Revenues exceeding expectations.

Fund Balance Policy as a Percent of General Fund Operating Revenues



Warning Trend: Declining Fund Balances Policy reserve as a percent of net operating revenues.

Formula: Fund Balance Policy ÷ Gross Operating Revenues

	FY2021	FY2022	FY2023	FY2024	FY2025 Estimate
Total Fund Balance	$152,565,256	$201,536,298	$195,528,036	$198,836,401	$202,777,360
Fund Balance Policy	$67,158,435	$74,766,005	$75,048,045	$80,344,890	$85,983,705
Other Committed	$71,593,284	$110,911,780	$100,402,189	$97,676,082	$97,047,086
Nonspendable/Restricted/Assigned	$11,504,438	$12,183,106	$16,009,609	$16,742,621	$15,619,529
Unassigned	$2,309,099	$3,675,406	$4,068,193	$4,072,808	$4,127,040
Gross operating revenues *	$455,945,500	$501,181,885	$489,976,408	$523,200,315	$569,224,305
Fund Balance Policy as a % of General Fund Operating Revenues	15%	15%	15%	15%	15%

* excludes extraordinary income from storm events

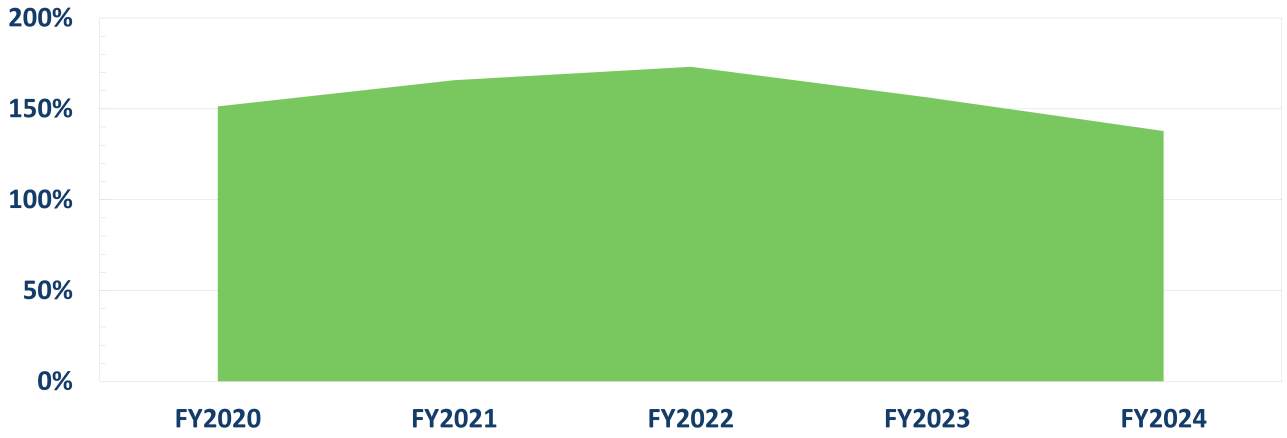
Description

The size of a local government's fund balances can affect its ability to withstand financial emergencies. It can affect its ability to accumulate funds for capital purchases without having to borrow. Nonspecific or general reserves are usually carried on the books as an unreserved fund balance. The fund balance, however is not synonymous with available for appropriation. An unplanned decline in fund balance may mean that the government will be unable to meet a future need.

Comment

As the operating revenues have increased so has the Fund Balance Policy reserve of 8% - 15%. The FY2025 Fund Balance represents 15% of the FY2026 operating budget. The County's Fund Balance policy outlines the potential uses of the unassigned fund balance. Committed Fund Balance are established reserves for upcoming expenditures.

General Fund Liquidity



Warning Trend: Decreasing amount of cash and short-term investments as a percentage of current liabilities.

Formula: Cash and Short-Term Investments ÷ Current Liabilities

	FY2020	FY2021	FY2022	FY2023	FY2024
Cash and Short Term Investments	$290,504,816	$327,614,367	$414,548,257	$445,200,410	$483,029,230
Current Liabilities (excludes unearned revenues)	$191,884,721	$197,650,253	$239,449,777	$284,787,674	$350,528,816
Cash and short-term investments as a % of current liabilities	151.4%	165.8%	173.1%	156.3%	137.8%

Description

A key measure of a local government's short-term financial condition is its cash position. This includes cash on hand, bank balances, and other liquid assets that can be readily converted to cash. A strong cash position indicates the government's ability to meet its short-term obligations, while low or declining liquidity may signal overextension or long-term financial stress.

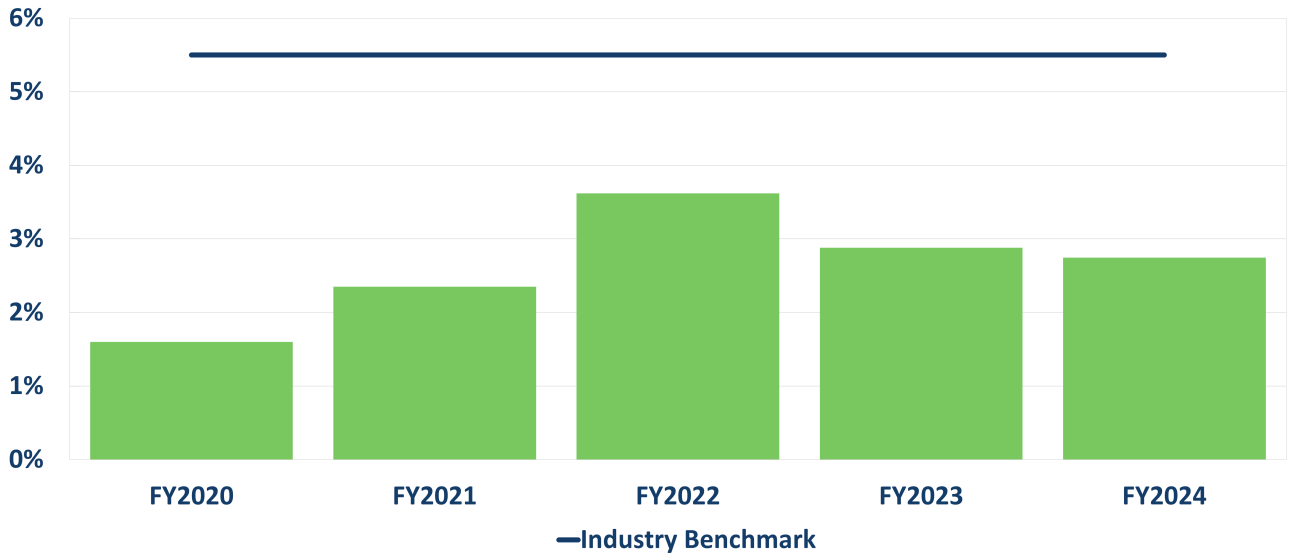
Comment

The county's cash short-term investments as a percentage of current liabilities continues to be above industry standards.

Debt Indicators

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Current Liabilities



Warning Trend: Increasing current liabilities at the end of the year as a percentage of net operating revenues.

Formula: Current Liabilities ÷ Gross Operating Revenues

Credit Industry Benchmarks

The credit industry considers the following situations negative factors: (1) Short-term debt outstanding at the end of the year exceeding 5 percent of operating revenues including tax anticipation notes (TAN's), but excluding bond anticipation notes (BAN's), and (2) a two-year trend of increasing short-term debt outstanding at the end of the fiscal year (including TANs).

	FY2020	FY2021	FY2022	FY2023	FY2024
Current Liabilities *	$6,747,598	$10,716,413	$18,136,155	$14,104,325	$14,361,780
Gross Operating Revenues	$421,600,511	$455,945,500	$501,181,885	$489,976,408	$523,200,315
Current Liabilities as a Percent of Operating Revenues	1.6%	2.4%	3.6%	2.9%	2.7%

* excludes unearned revenues and amounts due to other funds considered long-term in nature

Description

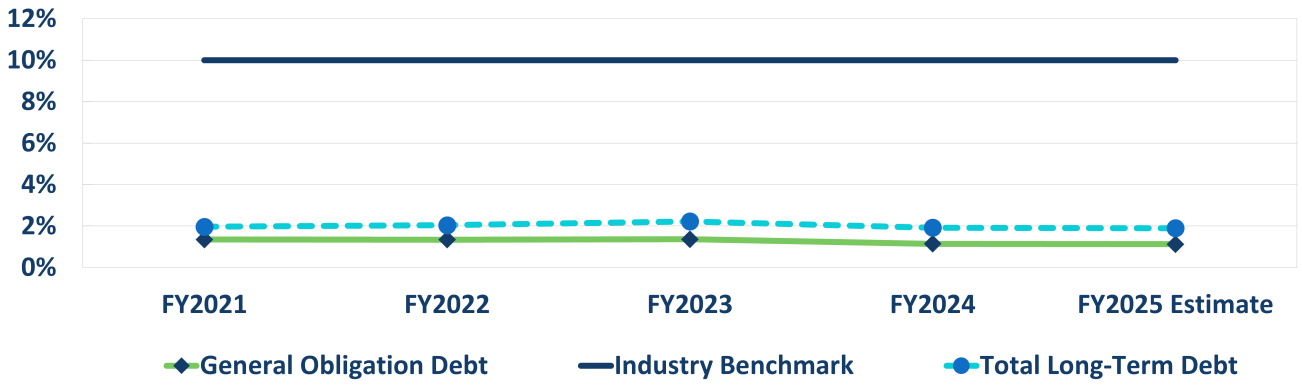
Current liabilities represent the total of all obligations due at the end of the fiscal year, including short-term debt, accounts payable, accrued liabilities, and other current obligations. A significant portion of these liabilities may consist of short-term debt, such as tax or bond anticipation notes.

While short-term borrowing is common and acceptable method for managing uneven cash flows, a growing balance of short-term debt at year-end over successive years may signal liquidity challenges, structural deficits, or both.

Comment

Overall, current liabilities as a percentage of operating revenues exceeds the industry standard.

Long-Term Debt as a Percentage of Property Value



Warning Trend: Increasing net direct long-term debt as a percentage of assessed valuation.

Formula: Long-Term Debt ÷ Assessed Valuation of Property

Credit Industry Benchmarks

- Overall net debt exceeding 10% of assessed valuation
- An increase of 20% over the previous year in overall net debt as a percentage of market valuation.

	FY2021	FY2022	FY2023	FY2024	FY2025 Estimate
General obligation long -term debt	$264,310,985	$273,427,676	$292,909,890	$260,995,079	$279,982,397
Total long-term debt	$385,115,000	$415,495,000	$478,635,000	$439,140,000	$471,830,000
Assessed valuation	$19,597,488,857	$20,369,321,376	$21,533,658,095	$22,881,271,201	$24,897,059,926
Debt as a % of Assessed Valuation					
General obligation debt	1.3%	1.3%	1.4%	1.1%	1.1%
Total debt outstanding	2.0%	2.0%	2.2%	1.9%	1.9%
Increase/(decrease) from prior year					
Ratio of general obligation debt to assessed value	1.6%	-0.5%	1.3%	-16.1%	-1.4%
Ratio of total debt to assessed value	1.8%	3.8%	9.0%	-13.7%	-1.3%

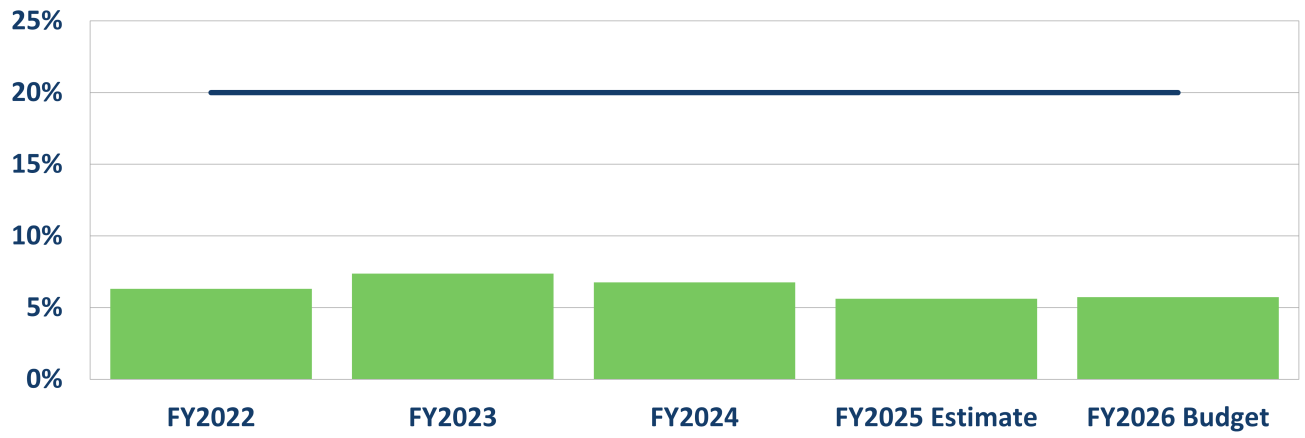
Description

An increase in net direct bonded long-term debt as a percentage of assessed valuation can mean that the government's ability to repay is diminishing - especially when the government depends on property taxes to pay for its debt.

Comment

The county continues to be well below the industry benchmark for debt to assessed value ratios. The county's long range fiscal planning for capital project financing significantly contributes to the favorable debt ratios.

Debt Service as a Percentage of Operating Revenues



Warning Trend: Increasing net direct bonded long-term debt as a percentage of net operating revenues.

Formula: Debt Service ÷ Operating Revenues

Credit Industry Benchmarks

- Debt service exceeding 20% of operating revenues is considered a potential problem.
- Debt service of 10% is considered acceptable.

	FY2022	FY2023	FY2024	FY2025 Estimate	FY2026 Budget
Debt Service	$31,589,383	$33,824,237	$32,186,423	$32,018,678	$32,805,700
Operating Revenues	$501,181,885	$489,976,408	$523,200,315	$569,224,305	$573,224,700
Net direct long-term debt service as a percentage of operating revenues	6.3%	6.9%	6.2%	5.6%	5.7%

Description

Debt Service is defined as the amount of principal and interest that a local government must pay each year. Increasing debt service reduces expenditure flexibility by adding to the government's obligations. Debt service can be a major part of a government's fixed costs, and its increase may indicate excessive debt and fiscal strain.

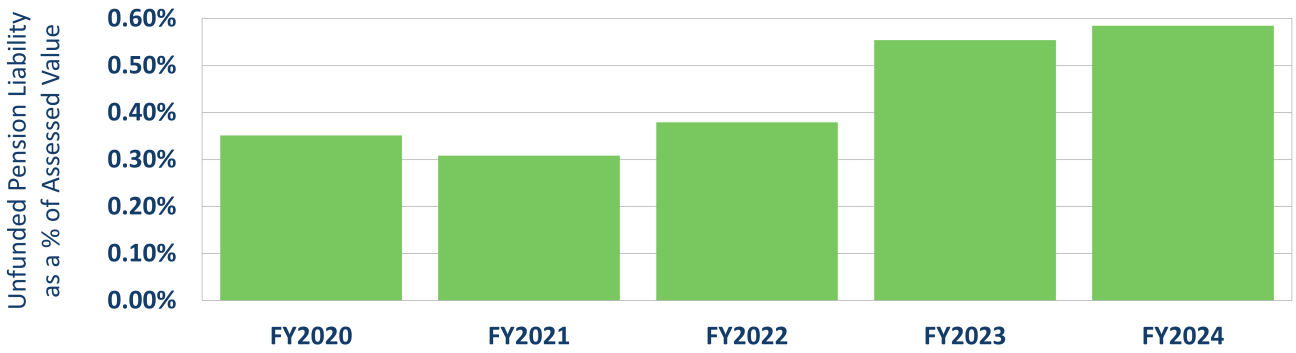
Comment

Debt service levels have been maintained through the years as a direct result of solid financial plans for both capital and operating budgets. The county's Debt Policy limits bonded debt service to 8% of operating revenues which provides a solid framework from which to make long-term financial decisions.

Unfunded Liability Indicators

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Unfunded Pension Liability as a Percentage of Assessed Value



Warning Trend: Increasing unfunded pension liability as a percentage of assessed valuation.

Formula: Unfunded Pension Liability ÷ Assessed Valuation

	FY2020	FY2021	FY2022	FY2023	FY2024
Unfunded pension liability	$66,240,544	$60,438,187	$77,252,227	$119,292,742	$133,836,435
Assessed valuation	$18,855,805,975	$19,597,488,857	$20,369,321,376	$21,533,658,095	$22,881,271,201
Unfunded pension liability as a % of assessed value	0.35%	0.31%	0.38%	0.55%	0.58%

Description

Growth in the unfunded liability for vested benefits places an increasing burden on the tax base. The significance of this burden in relation to the community's ability to pay can be measured by comparing the unfunded liability to changes in assessed valuation, as would be the case when property taxes are the primary revenue source.

Comment

The ratio of the unfunded pension liability to assessed property value is increasing, primarily due to scheduled salary increases for the sworn police officers. In accordance with County Code, these employees' salaries are tied to the State Police Pay scale, which is scheduled to receive higher than normal increases. As a result, the pension liability has been adjusted to reflect the anticipated impact of these salary increases on future pension obligations.

Accumulated Employee Leave

Warning Trend: Increasing accumulated leave.

Formula: Accumulated employee leave

	FY2020	FY2021	FY2022	FY2023	FY2024
Accumulated employee leave*	$23,908,273	$24,792,551	$26,151,765	$28,599,417	$28,232,144
% change over prior year	6.7%	3.7%	5.5%	9.4%	-1.3%
Full-time employees	1,257	1,279	1,343	1,393	1,454
Average leave per employee	$19,020	$19,378	$19,480	$20,528	$19,423

* excludes employee sick leave which is not payable upon termination

Description

Local governments usually allow their employees to accumulate some portion of unused employee leave to be paid at termination or retirement. Although leave benefits initially represent only the opportunity cost of not having work performed, these benefits become a real cost when employees are actually paid for their employment or at termination or retirement.

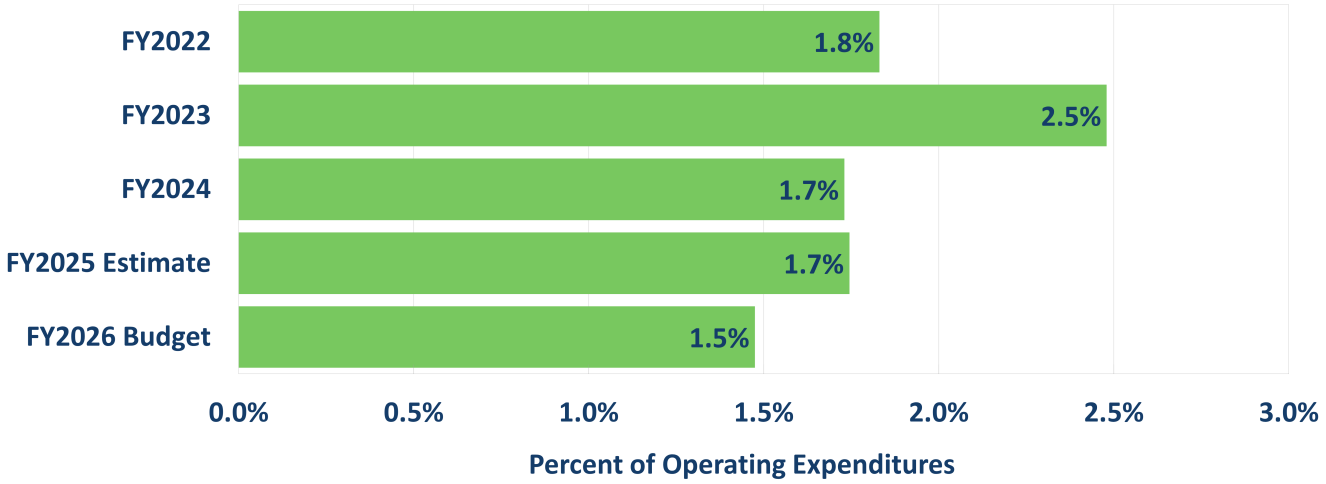
Comment

County employees are eligible for reimbursement for accumulated annual and compensatory leave, subject to established limits. Standard employees may be reimbursed up to 337.5 hours of annual leave and up to 240 hours of compensatory leave. Employees classified as critical, as defined by the County, are eligible for up to 720 hours annual leave and 480 compensatory hours.

Capital Indicators

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Capital Outlay



Warning Trend: Three (3) or more years of declining capital outlay vs. net operating expenditures may indicate deferred replacements.

Formula: Capital Outlay from Operating Funds ÷ Net Operating Expenditures

	FY2022	FY2023	FY2024	FY2025 Estimate	FY2026 Budget
Capital outlay purchases	$6,123,769	$9,929,809	$6,862,304	$5,600,134	$4,348,800
Bank financing agreements to purchase equipment	$2,202,500	$2,579,200	$2,206,800	$4,275,200	$4,419,000
Operating expenditures and transfers	$454,882,644	$504,512,844	$524,181,956	$566,090,621	$594,581,500
Capital purchases as a % of operating expenditures	1.8%	2.5%	1.7%	1.7%	1.5%

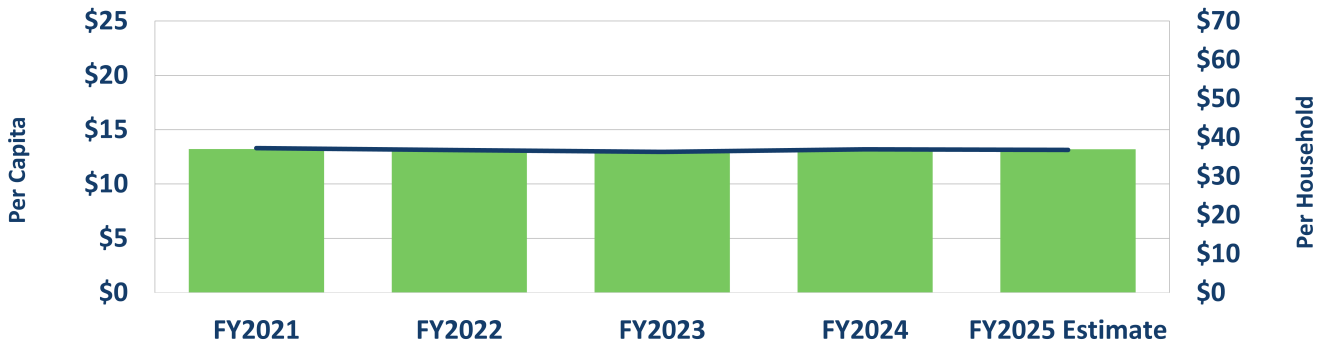
Description

Capital outlay refers to operating budget expenditures for equipment, such as trucks and machinery, with a useful life of more than one year and a cost above a set threshold. It excludes capital budget items like roads, building, or other infrastructure. Capital outlay supports equipment replacement and acquisition. The ratio of capital outlay to net operating expenditures helps gauge whether assets are being adequately maintained. While short-term declines may be normal, a sustained drop may indicate deferred replacements. Capital leases may also mask actual investment by reducing reported capital outlay.

Comment

Capital outlay requirements include equipment purchases with a useful life of more than one year and a unit cost exceeding $5,000. To support these needs, the County supplements budgeted funds through capital lease agreements with financial institutions, typically financing purchases over a five-year period. Capital outlay purchases are primarily for public Safety and Public Works operations.

Personal Income per Capita/Household in Constant Dollars



Warning Trend: Decline in the level or growth rate of personal income per capita (in constant dollars).

Formula: Personal Income in Constant Dollars ÷ Population/Households

	FY2021	FY2022	FY2023	FY2024	FY2025 Estimate
Adjusted gross income	$6,021,433,077	$6,457,612,061	$6,695,204,813	$7,163,734,125	$7,378,646,100
Consumer price index	2.736	2.925	3.029	3.133	3.204
Adjusted gross income (in constant dollars)	$2,200,792,052	$2,207,406,112	$2,210,543,197	$2,286,658,152	$2,302,962,597
Population	166,617	168,698	170,102	171,973	174,478
Income per capita (in constant dollars)	$13,209	$13,085	$12,995	$13,297	$13,199
Households	59,107	60,108	60,921	61,881	62,630
Income per household (in constant dollars)	$37,234	$36,724	$36,285	$36,953	$36,771

Description

Personal income per capita is a key indicator of a community's ability to generate tax revenue. Higher per capita income generally supports greater capacity for property , sales, income, and business tax payments. This measure is especially important in communities with limited commercial or industrial tax bases, such as bedroom suburbs, where personal income is the primary source of tax revenue.

Comment

Per capita income continues to rise annually, suggesting ongoing wage increases by employers.

Historical Balance Sheet and Income Statement

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Balance Sheet

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	FY2020	FY2021	FY2022	FY2023	FY2024
Assets					
Cash	$19,779,390	$43,901,317	$41,010,366	$21,479,622	$15,469,825
Short-term Investments	$270,725,426	$283,713,050	$373,537,891	$423,720,788	$467,559,405
Total Liquid Assets	**$290,504,816**	**$327,614,367**	**$414,548,257**	**$445,200,410**	**$483,029,230**
Property Tax Receivable	$5,347,056	$3,611,026	$3,886,837	$3,882,709	$3,675,716
Accounts & Notes Receivable	$59,260,971	$70,870,974	$93,041,959	$89,015,078	$103,943,484
Inventory	$2,014,207	$1,849,069	$2,167,812	$2,175,771	$2,572,613
Other Assets	$1,621,223	$2,317,522	$5,145,925	$20,341,446	$45,926,374
Total Other Assets	**$68,243,457**	**$78,648,591**	**$104,242,533**	**$115,415,004**	**$156,118,187**
TOTAL ASSETS	**$358,748,273**	**$406,262,958**	**$518,790,790**	**$560,615,414**	**$639,147,417**
Liabilities					
Vouchers Payable	$1,336,360	$1,265,789	$2,718,599	$3,853,813	$2,955,131
Accrued Expenditures	$3,340,633	$3,865,784	$9,598,557	$5,637,086	$5,093,244
Unearned Revenues	$13,934	$51,757	$43,238	$167,377	$752,896
Due to other funds	$183,991,780	$185,496,138	$220,121,649	$269,132,930	$334,452,096
Other Liabilities	$2,070,605	$5,584,840	$5,818,999	$4,613,426	$6,313,405
Payable from restricted assets	$1,145,343	$1,437,702	$1,191,973	$1,550,420	$1,714,940
TOTAL LIABILITIES	**$191,898,655**	**$197,702,010**	**$239,493,015**	**$284,955,051**	**$351,281,712**
Deferred Inflows of Resources[1]					
Unavailable Revenue	$46,755,033	$55,995,691	$77,761,475	$80,132,327	$88,922,031
Fund Equity					
Non-spendable Fund Balance	$2,508,902	$2,724,503	$2,485,410	$5,610,370	$5,672,379
Restricted Fund Balance	$110,670	$125,131	$139,469	$158,841	$180,904
Committed Fund Balance	$107,865,627	$138,751,719	$185,677,785	$175,450,234	$178,020,972
Assigned Fund Balance	$8,017,227	$8,654,804	$9,558,227	$10,240,398	$10,889,338
Unassigned Fund Balance	$1,592,159	$2,309,099	$3,675,406	$4,068,193	$4,180,084
TOTAL FUND BALANCE	**$120,094,585**	**$152,565,256**	**$201,536,298**	**$195,528,036**	**$198,943,677**
TOTAL LIABILITIES AND FUND EQUITY	**$358,748,273**	**$406,262,958**	**$518,790,790**	**$560,615,414**	**$639,147,420**

[1] Per GASB 60 & 65: Unavailable Revenue is listed separately beginning in FY2014.
In prior years, Unavailable Revenue was included in the Liabilities section of the Balance Sheet.

Income Statement

	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	BUDGET
	FY2022	FY2023	FY2024	FY2025	FY2026
Revenues					
Property Tax	$248,087,176	$254,569,397	$267,881,788	$287,442,924	$305,179,100
Income Tax	$171,197,766	$165,720,600	$173,607,605	$197,892,423	$184,500,000
Local Tax	$56,315,986	$30,118,027	$31,219,220	$30,259,189	$32,680,000
Licenses & Permits	$1,074,019	$1,134,041	$1,224,876	$1,270,588	$1,223,300
Charges for Services	$9,755,639	$10,735,154	$12,686,826	$16,023,996	$16,731,200
Interest	$626,477	$13,576,296	$23,485,403	$21,664,294	$19,000,000
Miscellaneous	$9,517,839	$8,315,498	$7,439,636	$7,010,274	$7,408,000
Total Local Operating	**$496,574,903**	**$484,169,013**	**$517,545,354**	**$561,563,688**	**$566,721,600**
Highway User Tax	$2,298,400	$2,336,076	$2,910,982	$3,383,358	$3,810,000
Intergovernmental	$2,308,582	$3,471,319	$2,743,979	$4,277,259	$2,693,100
Total Non-Local Operating	**$4,606,982**	**$5,807,395**	**$5,654,961**	**$7,660,617**	**$6,503,100**
GROSS OPERATING REVENUES	**$501,181,885**	**$489,976,408**	**$523,200,315**	**$569,224,305**	**$573,224,700**

	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	BUDGET
	FY2022	FY2023	FY2024	FY2025	FY2026
Expenditures					
Salaries & Wages	$102,793,844	$101,014,536	$122,013,782	$133,342,708	$144,173,804
Fringe Benefits	$44,045,338	$47,040,461	$50,919,557	$60,678,722	$63,737,821
Supplies	$6,886,796	$7,038,015	$7,732,552	$7,673,495	$8,897,250
Other Services & Charges	$27,279,881	$30,857,942	$32,680,448	$37,121,596	$43,165,225
Capital Outlay	$6,123,769	$9,929,809	$6,862,304	$5,600,134	$4,348,800
Debt Service	$31,589,383	$33,824,237	$32,186,423	$32,018,678	$32,805,700
Agency Funding	$5,139,282	$16,505,077	$5,723,769	$6,221,696	$9,037,900
Education	$215,191,600	$228,136,618	$234,943,584	$248,431,658	$260,856,000
TOTAL OPERATING EXPENDITURES	**$439,049,894**	**$474,346,695**	**$493,062,420**	**$531,088,687**	**$567,022,500**

	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	BUDGET
	FY2022	FY2023	FY2024	FY2025	FY2026
Excess / (Deficiency) Revenues over Expenditures	**$62,131,991**	**$15,629,713**	**$30,137,895**	**$38,135,618**	**$6,202,200**

	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	BUDGET
	FY2022	FY2023	FY2024	FY2025	FY2026
Other Financing Sources/(Uses)					
Operating Transfers In	$2,671,800	$8,528,175	$4,397,280	$700,000	$0
Bond Premium	$0	$0	$0	$0	$0
Refunded Debt Proceeds	$0	$0	$0	$0	$0
Transfers Out					
Capital Project Fund	-$5,079,378	-$19,288,690	-$17,765,600	-$20,055,000	-$9,468,900
Special Revenue Fund	-$5,269,683	-$5,290,985	-$7,283,861	-$7,593,600	-$8,940,100
Trust and Agency Fund	-$4,700,000	-$5,375,000	-$5,950,000	-$7,203,334	-$9,000,000
Enterprise Fund	-$783,689	-$211,474	-$120,075	-$150,000	-$150,000
Excess (Deficiency) Revenues over Expenditures and Other Uses	**$48,971,041**	**-$6,008,261**	**$3,415,640**	**$3,833,684**	**-$21,356,800**
Fund Balance					
Beginning Balance	$152,565,256	$201,536,297	$195,528,036	$198,943,676	$202,777,360
Ending Balance	**$201,536,297**	**$195,528,036**	**$198,943,676**	**$202,777,360**	**$181,420,560**

FY26 Budget Gain/Loss	
Contingency	$500,000
Fund Balance Appropriation	-$21,856,800
TOTAL GAIN/LOSS	**-$21,356,800**

Debt Service

Debt Service

FISCAL YEAR 2026 BUDGET BOOK
JULY 1, 2025 to JUNE 30, 2026

Debt Service

Most major capital outlays are too expensive to fund with the current year's operating revenue. Similar to most homeowners who finance their homes with mortgages, governments typically borrow funds for many large-scale projects. In most cases, the infrastructure being constructed will benefit both existing and future taxpayers. Therefore, it is reasonable to amortize the cost of the project over a longer period of time even though financing the interest adds to the total cost. Typically, governments borrow funds through the issuance of local bonds to support capital improvement projects, bank financed capital leasing for vehicle and equipment cost that exceed $5,000 and have a useful life of at least five (5) years, or special state-sponsored loans.

The debt is normally scheduled (amortized) to coincide with the life of the project, and before major renovation is needed. Interest rates for governments tend to be lower than commercial rates due to the government's tax-exempt status and the ability to raise revenue through property taxes or other local forms of revenues without competition.

There are many different theories concerning the proper level of debt that should be maintained by local governments. One incentive for well-planned debt levels is a favorable bond rating given by credit rating agencies. Financially sound governments receive good bond ratings, which usually results in a lower interest rate on the debt they incur. The driving force of guidance for Charles County is the desire to remain in a fiscally sound position. This requires, among other things, a good bond rating, a low burden of debt for the taxpayers, long and short-range financial planning, and constant monitoring of economic conditions. The County has maintained a debt ceiling of less than 8% of the total general fund revenues for more than 20 years. The County Commissioners adopted a formal Debt Policy on September 22, 2009, and was amended on January 23, 2018. This policy is in the Financial Policies section of this book.

Bond Rating Agencies and Charles County's Rating

Charles County receives ratings from the three major bond credit rating agencies: Moody's Investor Service (Aaa), Standard & Poor's (AAA), and Fitch Investors Service (AAA). During FY2025, the County maintained their ratings with the three agencies. These independent rating services rate organizations by evaluating their creditworthiness. The chart below displays the various ratings each service provides. Charles County's rating is shaded black.

Moody's	Standard and Poor's	Fitch
Aaa	**AAA**	**AAA**
Aa1	AA+	AA+
Aa2	AA	AA
Aa3	AA-	AA-
A1	A+	A+
A2	A	A
A3	A-	A-
Baa1	BBB+	BBB+
Baa2	BBB	BBB
Baa3	BBB-	BBB-
Ba1	BB+	BB+
Ba2	BB	BB
Ba3	BB-	BB-
B1	B+	B+
B2	B	B
B3	B-	B-

Types of Bonds

There are several types of bonds that can be issued. Charles County typically issues General Obligation (G.O.) bonds and double-barrel revenue bonds for Enterprise Fund (EF) projects. General Obligation bonds are backed by the full faith and credit of the government. These types of bonds get favorable ratings due to the taxing power of governments and their ability to raise revenues to repay the debt. The annual debt service on double-barreled revenue bonds is funded by the revenues from enterprise operations and is further insured by the general fund should the enterprise fund earnings fail or fall short in any given year. The County makes a point during the budgetary process for enterprise funds to include the borrowing cost in the budget estimates so that the General Fund's risk of ensuring the debt service is significantly reduced.

Pursuant to Section 20-804 of the Local Government Article of the Annotated Code of Maryland, the County may issue bonds necessary to finance the cost incurred to construct new capacity for public school facilities within Charles County. The debt service on these bonds is paid for by a special tax assessment (excise tax) on new home starts after June 30, 2003, payable over a 10-year period at level amortized payments of principal and interest and may be prepaid at any time. The rate of interest payable by a property owner will be the rate of interest paid by the County on the new school capacity construction bonds issued in the first year the tax is levied on that property owner.

The excise tax payment becomes part of the annual property tax bill. The proceeds of the fair share school construction excise tax may only be used to pay principal and interest on a new school capacity construction bond.

On March 25, 2008, the Board of County Commissioners approved the creation of the Swan Point Economic Development District (the "TIF District"), a tax increment district, and the Swan Point Special Taxing District (the "Special Taxing District"), a special taxing district, and approved the issuance of up to $38,000,000 of tax increment bonds to finance public infrastructure improvements in the TIF District. The tax increment bonds will not be general obligations of the County but will be payable solely from the incremental real property taxes, if any, collected from property owners in the TIF District and, if necessary, special taxes levied on the commercial properties located in the Special Taxing District. The incremental real property taxes must be used first to pay debt service on the bonds and related expenses before such funds can be used for other County purposes. The tax increment bonds have not yet been issued and no closing date has been scheduled.

Debt Limitations

The County may only issue general obligation and revenue bonds under authority conferred by the Maryland General Assembly. As a Code Home Rule County, the County may also authorize the issuance of general obligation and revenue bonds by a public local law enacted by the County Commissioners. There are no statutory limits on the amount of general obligation or revenue bonds that may be authorized by the County Commissioners. The County may refund any of its outstanding general obligation or revenue bonds under the authority of Section 17-207 of the Local Government Article of the Annotated Code of Maryland. No referendum is required.

The County may issue economic development revenue bonds under State law which provides that such bonds shall not constitute indebtedness or charge against the general credit or taxing power of the County. In addition, the County may participate in State loans for school and highway construction, which is secured solely by the County's portion of certain State-shared revenues.

The County is authorized to issue bonds for water and sewer and solid waste management purposes in an amount not to exceed 10% of the total value of the property assessed, as described in the Water and Sewerage Debt section.

Future Plans to Incur Debt

The County may issue general obligation and revenue bonds under existing authority conferred by the Maryland General Assembly. As a Code Home Rule County, the County has also enacted public local laws authorizing the issuance of general obligation bonds. The County currently has $429,443,100 in authority for future issues generally designated as follows:

Designation	Amount
Public Facilities	$421,205,100
Detention Center Facilities	$3,180,000
Landfill Facilities	$5,058,000
TOTAL FUTURE ISSUES	**$429,443,100**

Water and Sewerage Debt

The County is authorized to issue general obligation bonds to finance water systems, sewerage systems, solid waste disposal systems and solid waste acceptance systems in the Waldorf Special Taxing District One, the Mattawoman Special Taxing District Number Two and Special Taxing District Number Three. The three special taxing districts are authorized to levy charges, assessments and taxes to pay the debt service on bonds. The County expects to pay debt service on its water and sewerage debt from special assessments, connection charges, and charges for the upkeep of sewer, and sewer service charges pertaining to the respective systems for which the indebtedness was incurred. If required at any time to pay debt service on water and sewerage debt incurred to finance water and sewer facilities in a particular special taxing district, the County is authorized to levy a tax on the assessable property in the special taxing district. If for any reason any such levy should prove inadequate, the County is authorized to levy a tax on the assessable property throughout the County in order to raise the required funds to pay such debt service.

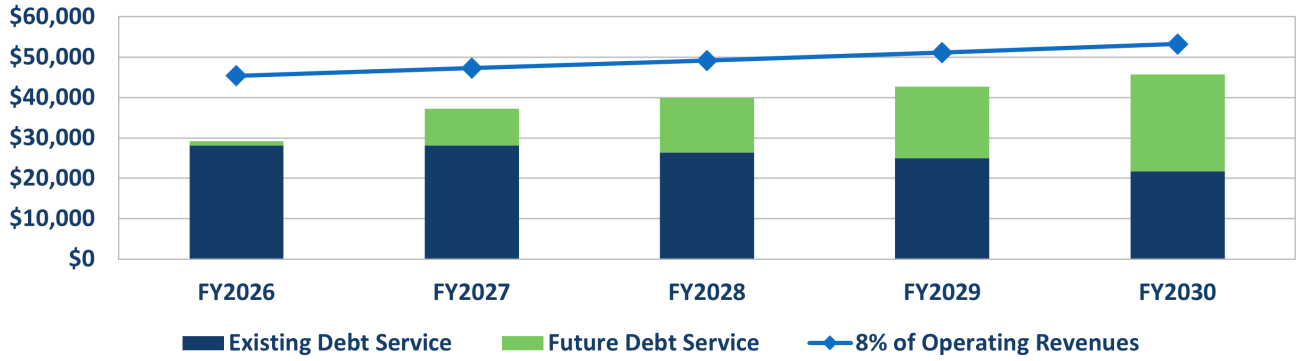
The principal amount of outstanding bonds relating to such improvements in any special taxing district cannot exceed 10% of the total value of the property assessed for County taxation purposes. The respective special taxing districts are as follows:

	Market Value*	Outstanding Principal *	Percent of Market Value
Taxing District			
Waldorf Special Taxing District	$10,804,762,180	$41,620,834	0.39%
Mattawoman Special Taxing District	$6,386,067,253	$90,520,586	1.42%
Special Taxing District Number Three	$9,264,143,527	$29,568,871	0.32%
TOTAL	**$26,454,972,960**	**$161,710,291**	**0.61%**

* As of July 1, 2025 ** As of June 30, 2025

Impact on Future Operations

By planning and managing for long-term debt, the County can determine how much of the annual operating budget will be dedicated for the cost of borrowing and how much of this burden will be carried in the future. To put this in perspective, a homeowner would review their ability to repay a loan prior to a major purchase or improvement. The decision to focus on maintaining financial stability and strength results in a more predictable impact on future operations. Sound financial planning and policies through the use of five-year estimates and debt limitations, provide the County with a managed control approach to the issuance of long-term debt. As existing debt service payments decrease and operating revenues increase, the County is able to determine the additional funds available to make debt service payments and size the future bond issues accordingly. Per the County's Debt Policy, payments will not exceed 8% of General Fund operating revenues. The County's ability to absorb new debt is shown below:



Schedule of Future Debt Service Requirements

Fiscal Year	Principal	Interest	Principal and Interest	Bonds Outstanding	Interest Outstanding	Percent Outstanding
FY2027	$40,935,000	$16,204,055	$57,139,055	$391,125,000	$111,193,494	89.8%
FY2028	$39,555,000	$14,335,330	$53,890,330	$351,570,000	$96,858,164	80.2%
FY2029	$36,775,000	$12,778,836	$49,553,836	$314,795,000	$84,079,327	71.3%
FY2030	$32,240,000	$11,312,193	$43,552,193	$282,555,000	$72,767,135	63.5%
FY2031	$31,365,000	$9,952,058	$41,317,058	$251,190,000	$62,815,077	56.1%
FY2032	$29,225,000	$8,660,280	$37,885,280	$221,965,000	$54,154,796	49.4%
FY2033	$27,640,000	$7,496,226	$35,136,226	$194,325,000	$46,658,571	43.1%
FY2034	$25,895,000	$6,482,353	$32,377,353	$168,430,000	$40,176,218	37.3%
FY2035	$22,825,000	$5,614,018	$28,439,018	$145,605,000	$34,562,200	32.2%
FY2036	$18,160,000	$4,895,909	$23,055,909	$127,445,000	$29,666,291	28.1%
FY2037	$16,430,000	$4,274,551	$20,704,551	$111,015,000	$25,391,740	24.4%
FY2038	$13,955,000	$3,672,608	$17,627,608	$97,060,000	$21,719,132	21.2%
FY2039	$12,280,000	$3,129,084	$15,409,084	$84,780,000	$18,590,048	18.5%
FY2040	$9,900,000	$2,691,070	$12,591,070	$74,880,000	$15,898,978	16.2%
FY2041	$6,325,000	$2,406,554	$8,731,554	$68,555,000	$13,492,423	14.7%
FY2042	$6,335,000	$2,213,453	$8,548,453	$62,220,000	$11,278,971	13.1%
FY2043	$6,410,000	$2,015,208	$8,425,208	$55,810,000	$9,263,763	11.6%
FY2044	$6,470,000	$1,809,886	$8,279,886	$49,340,000	$7,453,877	10.2%
FY2045	$6,485,000	$1,600,544	$8,085,544	$42,855,000	$5,853,333	8.7%
FY2046	$6,285,000	$1,391,836	$7,676,836	$36,570,000	$4,461,497	7.3%
FY2047	$6,315,000	$1,182,350	$7,497,350	$30,255,000	$3,279,147	6%
FY2048	$6,130,000	$973,816	$7,103,816	$24,125,000	$2,305,331	4.7%
FY2049	$5,800,000	$771,888	$6,571,888	$18,325,000	$1,533,444	3.5%
FY2050	$5,115,000	$587,803	$5,702,803	$13,210,000	$945,641	2.5%
FY2051	$4,290,000	$428,372	$4,718,372	$8,920,000	$517,269	1.7%
FY2052	$3,850,000	$283,425	$4,133,425	$5,070,000	$233,844	0.9%
FY2053	$2,700,000	$154,944	$2,854,944	$2,370,000	$78,900	0.4%
FY2054	$1,610,000	$63,700	$1,673,700	$760,000	$15,200	0.1%
FY2055	$760,000	$15,200	$775,200	$0	$0	0%
Total	$432,060,000	$127,397,550	$559,457,550	$0	$0	0%

This table shows the rapidity of all bonded debt repayment by the County.

The Schedule of Debt Outstanding

The Schedule of Debt Outstanding displays the actual principal and interest payments for all funds and includes bonds with dedicated revenue sources to fund the associated debt service. The County issues Public Improvement Bonds (PIB), Excise Tax Bonds for school construction, and Taxable Bonds. The schedule also reflects the amounts of Capital Asset Financing associated with each type of fund. Capital asset financing has become a popular financing mechanism, especially during times of low interest rate markets. This type of debt generally provides cash resources for major equipment and vehicles. The annual principal and interest payments have been incorporated into the various operating budgets of the County. The size of the pending 2025 Bond Issue is unknown at this time and is not included in this schedule. The FY2026 Capital Asset Financing is being estimated as the bank financing hasn't been secured. The Principle Outstanding reflects the amount outstanding at the end of FY2026.

General Fund - Board of Education

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2014 Public Improvement Bond	2030	3.000-5.000	$161,207	$23,773	$184,980	$711,839
2015 Public Improvement Bond Refunding	2029	2.000-4.000	$181,333	$24,890	$206,224	$587,897
2015 Public Improvement Bond	2031	3.000-5.000	$400,662	$4,458	$405,121	$0
2016 Public Improvement Bond	2027	3.000-5.000	$453,909	$128,218	$582,127	$3,193,835
2017 Public Improvement Bond	2028	3.000-5.000	$239,011	$69,232	$308,243	$1,956,765
2017 Public Improvement Bond	2048	2.250-5.000	$25,500	$26,830	$52,330	$828,500
2017 Public Improvement Bond Refunding	2044	2.000-5.300	$457,012	$70,137	$527,149	$981,666
2018 Public Improvement Bond	2034	3.375-5.000	$651,724	$304,550	$956,274	$6,517,241
2019 Public Improvement Bond	2035	2.500-5.000	$653,125	$345,056	$998,181	$7,529,844
2020 Public Improvement Bond	2036	1.750-4.000	$425,373	$155,761	$581,135	$5,571,828
2020 Public Improvement Bond Refunding	2031	2.000-2.450	$74,564	$58,541	$133,105	$2,342,621
2021 Public Improvement Bond	2037	1.500-5.000	$600,286	$324,103	$924,389	$8,768,571
2022 Public Improvement Bond	2038	5.000-5.000	$395,318	$343,422	$738,740	$6,670,773
2023 Public Improvement Bond	2039	5.000-5.000	$651,724	$627,750	$1,279,474	$12,229,138
2024 Public Improvement Bond	2040	5.000-5.000	$734,000	$781,650	$1,515,650	$15,266,000
			$6,104,748	**$3,288,371**	**$9,393,122**	**$73,156,518**

General Fund - College of Southern Maryland

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2014 Public Improvement Bond	2030	3.000-5.000	$233,017	$34,363	$267,380	$1,028,931
2015 Public Improvement Bond	2031	3.000-5.000	$145,695	$1,621	$147,317	$0
2016 Public Improvement Bond	2032	2.250-5.000	$13,778	$3,892	$17,670	$96,944
2017 Public Improvement Bond	2033	2.250-5.000	$6,688	$1,937	$8,625	$54,750
2017 Public Improvement Bond Refunding	2044	2.000-5.300	$351,246	$40,252	$391,498	$430,769
2018 Public Improvement Bond	2034	3.375-5.000	$62,069	$29,005	$91,074	$620,690
2019 Public Improvement bond	2035	2.500-5.000	$59,375	$31,369	$90,744	$684,531
2020 Public Improvement Bond	2036	1.750-4.000	$28,358	$10,384	$38,742	$371,455
2020 Public Improvement Bond Refunding	2031	2.000-2.450	$25,882	$21,230	$47,112	$849,598
2021 Public Improvement Bond	2037	1.500-5.000	$289,229	$156,159	$445,387	$4,224,857
2022 Public Improvement Bond	2038	5.000-5.000	$126,705	$110,071	$236,776	$2,138,068
2023 Public Improvement Bond	2039	5.000-5.000	$9,655	$9,300	$18,955	$181,172
			$1,351,697	**$449,583**	**$1,801,280**	**$10,681,765**

General Fund - Public Safety

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2014 Public Improvement Bond	2030	3.000-5.000	$48,289	$7,121	$55,410	$213,228
2015 Public Improvement Bond Refunding	2029	2.000-4.000	$388,230	$53,289	$441,519	$1,258,672
2015 Public Improvement Bond	2031	3.000-5.000	$28,046	$312	$28,358	$0
2017 Public Improvement Bond	2033	2.250-5.000	$63,264	$18,325	$81,589	$517,935
2017 Public Improvement Bond Refunding	2044	2.000-5.300	$10,706	$2,276	$12,982	$35,601
2018 Public Improvement Bond	2034	3.375-5.000	$62,379	$29,150	$91,529	$623,793
2019 Public Improvement bond	2035	2.500-5.000	$412,538	$217,950	$630,488	$4,756,123
2020 Public Improvement Bond	2036	1.750-4.000	$265,546	$97,237	$362,783	$3,478,307
2020 Public Improvement Bond Refunding	2031	2.000-2.450	$1,756	$3,936	$5,692	$157,620
2021 Public Improvement Bond	2037	1.500-5.000	$533,163	$287,863	$821,025	$7,788,086
2022 Public Improvement Bond	2038	5.000-5.000	$66,900	$58,118	$125,018	$1,128,900
2023 Public Improvement Bond	2039	5.000-5.000	$8,400	$8,091	$16,491	$157,620
2024 Public Improvement Bond	2040	5.000-5.000	$65,601	$69,860	$135,461	$1,364,399
			$1,954,818	**$853,528**	**$2,808,345**	**$21,480,284**

General Fund - General Government

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2014 Public Improvement Bond	2030	3.000-5.000	$171,905	$25,351	$197,256	$759,079
2015 Taxable Bond	2029	2.000-4.000	$997,900	$136,974	$1,134,874	$3,235,273
2016 Public Improvement Bond	2031	3.000-5.000	$203,464	$2,264	$205,728	$0
2017 Public Improvement Bond	2027	3.000-5.000	$9,851	$762	$10,613	$10,309
2017 Public Improvement Bond	2032	2.250-5.000	$214,658	$60,635	$275,293	$1,510,394
2017 Public Improvement Bond Refunding	2028	3.000-5.000	$8,307	$1,103	$9,410	$17,908
2018 Public Improvement Bond	2033	2.250-5.000	$314,714	$91,160	$405,874	$2,576,535
2019 Public Improvement Bond	2044	2.000-5.300	$659,347	$95,454	$754,801	$1,303,919
2020 Public Improvement Bond	2034	3.375-5.000	$285,517	$133,422	$418,939	$2,855,172
2020 Public Improvement Bond Refunding	2035	2.500-5.000	$222,775	$117,696	$340,471	$2,568,361
2020 Public Improvement Bond Refunding	2036	1.750-4.000	$114,454	$41,910	$156,364	$1,499,193
2021 Public Improvement Bond	2031	2.000-2.450	$96,251	$32,457	$128,709	$1,296,894
2022 Public Improvement Bond	2031	2.000-2.000	$195,339	$23,016	$218,355	$1,053,129
2022 Public Improvement Bond	2037	1.500-5.000	$159,894	$86,329	$246,224	$2,335,629
2023 Public Improvement Bond	2038	5.000-5.000	$115,555	$100,385	$215,939	$1,949,918
2023 Public Improvement Bond	2039	5.000-5.000	$85,738	$82,584	$168,322	$1,608,811
2024 Public Improvement Bond	2040	5.000-5.000	$452,786	$482,180	$934,967	$9,417,214
			$4,308,455	**$1,513,682**	**$5,822,139**	**$33,997,738**

General Fund - Roads

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2014 Public Improvement Bond	2030	3.000-5.000	$345,496	$50,950	$396,446	$1,525,601
2015 Public Improvement Bond Refunding	2029	2.000-4.000	$239,574	$32,885	$272,459	$776,719
2015 Public Improvement Bond	2031	3.000-5.000	$508,185	$5,655	$513,840	$0
2015 Public Improvement Bond	2026	3.000-5.000	$2,959	$44	$3,003	$0
2016 Public Improvement Bond	2027	3.000-5.000	$1,173	$91	$1,263	$1,227
2016 Public Improvement Bond	2032	2.250-5.000	$289,678	$81,827	$371,504	$2,038,257
2016 Public Improvement Bond	2037	2.250-5.000	$45,000	$24,506	$69,506	$655,000
2017 Public Improvement Bond	2033	2.250-5.000	$508,250	$147,220	$655,470	$4,161,000
2017 Public Improvement Bond	2038	2.250-5.000	$90,000	$45,353	$135,353	$1,380,000
2017 Public Improvement Bond Refunding	2044	2.000-5.300	$1,851,849	$263,544	$2,115,392	$3,862,105
2018 Public Improvement Bond	2034	3.375-5.000	$334,862	$156,481	$491,343	$3,348,621
2018 Public Improvement Bond	2039	3.375-5.000	$40,000	$31,794	$71,794	$750,000
2019 Public Improvement Bond	2035	2.500-5.000	$296,875	$156,844	$453,719	$3,422,656
2019 Public Improvement Bond	2040	2.500-5.000	$40,000	$29,344	$69,344	$785,000
2020 Public Improvement Bond	2036	1.750-4.000	$323,284	$118,379	$441,662	$4,234,590
2020 Public Improvement Bond	2041	1.250-4.000	$115,000	$61,494	$176,494	$2,475,000
2020 Public Improvement Bond	2031	2.000-2.450	$504,101	$93,394	$597,495	$3,723,681
2021 Public Improvement Bond	2037	1.500-5.000	$218,286	$117,856	$336,141	$3,188,571
2021 Public Improvement Bond	2042	1.500-5.000	$75,000	$52,569	$127,569	$1,720,000
2022 Public Improvement Bond	2038	5.000-5.000	$60,818	$52,834	$113,652	$1,026,273
2022 Public Improvement Bond	2043	4.000-5.000	$65,000	$85,275	$150,275	$1,810,000
2023 Public Improvement Bond	2039	5.000-5.000	$219,655	$211,575	$431,230	$4,121,672
2024 Public Improvement Bond	2040	5.000-5.000	$184,188	$196,145	$380,333	$3,830,812
			$6,359,233	**$2,016,059**	**$8,375,287**	**$48,836,785**

General Fund - Other Obligations

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2021 Capital Asset Financing	2026	0.0094	$231,411	$1,087	$232,497	$0
2021 Energy Conservation Lease	2034	0.0192	$384,938	$77,027	$461,965	$3,733,138
2022 Capital Asset Financing	2027	0.0078	$457,559	$3,302	$460,861	$82,088
2023 Capital Asset Financing	2028	0.0278	$266,588	$17,079	$283,666	$413,939
2024 Capital Asset Financing	2029	0.0421	$473,782	$37,039	$510,821	$854,186
2025 Capital Asset Financing	2030	0.0388	$806,018	$142,758	$948,776	$3,077,625
2026 Capital Asset Financing Estimate	2031	TBD	$401,602	$93,108	$494,710	$4,017,398
			$3,021,898	**$371,400**	**$3,393,296**	**$12,178,374**

General Fund - Total Debt Outstanding

Issuance	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
Subtotal Board of Education	$6,104,749	$3,288,372	$9,393,120	$73,156,519
Subtotal College of Southern Maryland	$1,351,696	$449,583	$1,801,279	$10,681,766
Subtotal Public Safety	$1,954,817	$853,527	$2,808,344	$21,480,283
Subtotal General Government	$4,308,454	$1,513,682	$5,822,136	$33,997,739
Subtotal Roads	$6,359,232	$2,016,056	$8,375,288	$48,836,785
Subtotal General Fund Other Obligations	$3,021,897	$371,399	$3,393,297	$12,178,375
	$23,100,845	**$8,492,619**	**$31,593,464**	**$200,331,467**

Debt Service Fund - Excise Tax Bonds

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2015 Excise Bond	2026	3.000-5.000	$616,379	$9,246	$625,625	$0
2016 Excise Bond	2027	3.000-5.000	$555,990	$42,992	$598,982	$581,850
2017 Excise Bond	2028	3.000-5.000	$2,236,694	$297,022	$2,533,715	$4,822,092
2018 Excise Bond	2029	5.000-5.000	$1,590,000	$303,750	$1,893,750	$5,280,000
2019 Excise Bond	2030	5.000-5.000	$610,000	$153,250	$763,250	$2,760,000
2020 Excise Bond	2031	4.000-4.000	$916,750	$231,895	$1,148,645	$5,339,000
2021 Excise Bond	2032	5.000-5.000	$550,000	$211,250	$761,250	$3,950,000
2022 Excise Bond	2033	5.000-5.000	$525,000	$238,125	$763,125	$4,500,000
2023 Excise Bond	2034	5.000-5.000	$873,409	$461,642	$1,335,051	$8,796,136
2024 Excise Bond	2035	5.000-5.000	$1,548,400	$941,290	$2,489,690	$18,051,600
			$10,022,622	**$2,890,462**	**$12,913,083**	**$54,080,678**

Debt Service Fund - U.S. Home Corporation

Issuance	Series Matures	Interest Rate %	FY2026 Principal %	FY2026 Interest	FY2026 Total	Outstanding Principal
2015 Public Improvement Bond	2031	3.000-5.000	$88,656	$986	$89,642	$0
2020 Public Improvement Bond	2031	2.000-2.450	$5,550	$12,442	$17,992	$498,243
2020 Taxable Refunding	2031	2.000-2.000	$934,661	$49,384	$984,045	$2,001,871
			$1,028,867	**$62,812**	**$1,091,679**	**$2,500,114**

Debt Service Fund - Total Debt Outstanding

Issuance	FY2026 Principal %	FY2026 Interest	FY2026 Total	Outstanding Principal
Subtotal Excise Tax	$10,022,622	$2,890,462	$12,913,084	$54,080,678
Subtotal U.S. Home Corporation	$1,028,867	$62,812	$1,091,679	$2,500,113
	$11,051,489	**$2,953,274**	**$14,004,763**	**$56,580,791**

Inspection and Review Fund - Total Debt Outstanding

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2023 Capital Asset Financing	2028	0.0003	$10,336	$662	$10,998	$16,049
2024 Capital Asset Financing	2029	0.013	$24,072	$1,882	$25,954	$43,400
			$34,408	**$2,544**	**$36,952**	**$59,449**

Solid Waste Fund - Bonds

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2014 Public Improvement Bond	2030	3.000-5.000	$29,310	$4,322	$33,633	$129,425
2015 Public Improvement Bond	2031	3.000-5.000	$7,285	$81	$7,366	$0
2016 Public Improvement Bond	2032	2.250-5.000	$6,820	$1,926	$8,746	$47,988
2018 Public Improvement Bond	2034	3.375-5.000	$24,828	$11,602	$36,429	$248,276
2019 Public Improvement Bond	2035	2.500-5.000	$17,813	$9,411	$27,223	$205,359
2020 Public Improvement Bond	2036	1.750-4.000	$14,179	$5,192	$19,371	$185,728
2020 Public Improvement Bond Refunding Tax Exempt	2031	2.000-2.450	$456	$1,022	$1,478	$40,940
			$100,691	**$33,556**	**$134,246**	**$857,716**

Solid Waste Fund - Other Obligations

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2021 Capital Asset Financing	2026	0.0094	$19,462	$91	$19,553	$0
2022 Capital Asset Financing	2027	0.0001	$60,668	$438	$61,106	$10,884
			$80,130	**$529**	**$80,659**	**$10,884**

Solid Waste Fund - Total Debt Outstanding

Issuance	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
Subtotal Solid Waste Bonds	$100,690	$33,557	$134,247	$857,716
Subtotal Solid Waste Other Obligations	$80,131	$529	$80,660	$10,884
	$180,821	**$34,086**	**$214,907**	**$868,600**

Environmental Service Fund - Bonds

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2015 Public Improvement Bond Refunding	2029	2.000-4.000	$3,973	$545	$4,518	$12,881
2016 Public Improvement Bond	2032	2.250-5.000	$5,236	$1,479	$6,714	$36,839
2020 Public Improvement Bond	2036	1.750-4.000	$2,836	$1,038	$3,874	$37,146
2024 Public Improvement Bond	2040	5.000-5.000	$688	$733	$1,421	$14,312
			$12,733	**$3,795**	**$16,527**	**$101,178**

Environmental Service Fund - Other Obligations

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2021 Capital Asset Financing	2026	0.0094	$25,451	$120	$25,571	$0
2023 Capital Asset Financing	2028	0.0278	$4,651	$298	$4,949	$7,222
			$30,102	**$418**	**$30,520**	**$7,222**

Environmental Service Fund - Total Debt Outstanding

Issuance	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
Subtotal Environmental Services Bonds	$12,732	$3,795	$16,528	$101,177
Subtotal Environmental Services Other Obligations	$30,102	$418	$30,520	$7,222
	$42,834	**$4,213**	**$47,048**	**$108,399**

Watershed Protection and Restoration Fund - Bonds

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2014 Public Improvement Bond	2045	3.000-5.000	$80,921	$27,622	$108,543	$880,263
2015 Public Improvement Bond Refunding	2029	2.000-4.000	$30,657	$4,208	$34,865	$99,391
2015 Public Improvement Bond	2046	3.000-5.000	$52,632	$4,041	$56,672	$0
2016 Public Improvement Bond	2047	2.250-5.000	$119,313	$143,570	$262,883	$3,934,093
2016 Public Improvement Bond	2032	2.250-5.000	$2,962	$837	$3,799	$20,843
2017 Public Improvement Bond	2033	2.250-5.000	$2,341	$678	$3,019	$19,163
2017 Public Improvement Bond	2048	2.250-5.000	$121,508	$127,845	$249,352	$3,947,803
2017 Public Improvement Bond Refunding	2044	2.000-5.300	$163,272	$25,306	$188,578	$1,409,110
2018 Public Improvement Bond	2049	3.375-5.000	$110,000	$177,538	$287,538	$4,331,667
2019 Public Improvement Bond	2050	3.375-5.000	$132,632	$170,907	$303,539	$5,294,211
2020 Public Improvement Bond	2036	1.750-4.000	$5,728	$2,098	$7,826	$75,034
2020 Public Improvement Bond	2051	1.250-4.000	$81,863	$78,100	$159,963	$3,329,100
2020 Public Improvement Bond Refunding Tax Exempt	2046	2.000-2.450	$35,615	$46,945	$82,560	$3,179,534
2021 Public Improvement Bond	2052	1.500-5.000	$75,833	$87,030	$162,863	$3,218,056
2022 Public Improvement Bond	2038	5.000-5.000	$3,041	$2,642	$5,683	$51,314
2022 Public Improvement Bond	2053	4.000-5.000	$103,500	$259,459	$362,959	$5,706,000
2023 Public Improvement Bond	2039	5.000-5.000	$9,655	$9,300	$18,955	$181,172
2023 Public Improvement Bond	2054	4.000-5.000	$1,633	$4,368	$6,001	$96,833
2024 Public Improvement Bond	2040	5.000-5.000	$3,899	$4,153	$8,052	$81,101
2024 Public Improvement Bond	2055	4.000-5.000	$1,500	$4,294	$5,794	$98,500
			$1,138,505	**$1,180,941**	**$2,319,444**	**$35,953,188**

Watershed Protection and Restoration Fund - Other Obligations

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2022 Capital Asset Financing	2027	0.0078	$86,202	$622	$86,824	$15,465
2025 Capital Asset Financing	2030	0.0388	$44,117	$7,814	$51,931	$168,452
			$130,319	**$8,436**	**$138,755**	**$183,917**

Watershed Protection and Restoration Fund - Total Debt Outstanding

Issuance	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
Subtotal WPRF Bonds	$1,138,504	$1,180,938	$2,319,443	$35,953,187
Subtotal WPRF Other Obligations	$130,319	$8,436	$138,755	$183,917
	$1,268,823	**$1,189,374**	**$2,458,198**	**$36,137,104**

Water and Sewer Fund - Bonds

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
2014 Public Improvement Bond	2030	3.000-5.000	$285,776	$42,144	$327,919	$1,261,897
2014 Public Improvement Bond	2045	3.000-5.000	$124,079	$42,353	$166,432	$1,349,737
2015 Public Improvement Bond	2029	2.000-4.000	$368,333	$50,558	$418,892	$1,194,167
2015 Public Improvement Bond	2026	3.000-5.000	$95,662	$1,435	$97,097	$0
2015 Public Improvement Bond	2031	3.000-5.000	$213,007	$2,370	$215,377	$0
2015 Public Improvement Bond	2046	3.000-5.000	$47,368	$3,636	$51,005	$0
2016 Public Improvement Bond	2027	3.000-5.000	$77,986	$6,030	$84,017	$81,614
2016 Public Improvement Bond	2047	2.250-5.000	$65,687	$79,042	$144,730	$2,165,907
2016 Public Improvement Bond	2032	2.250-5.000	$252,960	$71,455	$324,415	$1,779,900
2017 Public Improvement Bond	2033	2.250-5.000	$470,733	$136,353	$607,086	$3,853,853
2017 Public Improvement Bond	2048	2.250-5.000	$107,993	$113,625	$221,618	$3,508,698
2017 Public Improvement Bonds	2044	2.000-5.300	$1,016,569	$135,176	$1,151,745	$4,911,832
2018 Public Improvement Bond	2034	3.375-5.000	$378,621	$176,929	$555,550	$3,786,207
2018 Public Improvement Bond	2049	3.375-5.000	$220,000	$355,075	$575,075	$8,663,333
2019 Public Improvement Bond	2035	2.500-5.000	$237,500	$125,475	$362,975	$2,738,125
2019 Public Improvement Bond	2050	3.375-5.000	$287,368	$370,299	$657,667	$11,470,789
2020 Public Improvement Bond	2031	4.000-4.000	$48,250	$12,205	$60,455	$281,000
2020 Public Improvement Bond	2036	1.750-4.000	$340,242	$124,588	$464,830	$4,456,720
2020 Public Improvement Bond	2051	1.250-4.000	$188,137	$179,488	$367,625	$7,650,900
2020 Public Improvement Bond Refunding Tax Exempt	2046	2.000-2.450	$35,824	$92,948	$128,772	$4,990,869
2021 Public Improvement Bond	2037	1.500-5.000	$109,143	$58,928	$168,071	$1,594,286
2021 Public Improvement Bond	2052	1.500-5.000	$509,167	$584,345	$1,093,512	$21,606,944
2022 Public Improvement Bond	2038	5.000-5.000	$346,664	$301,154	$647,818	$5,849,755
2022 Public Improvement Bond	2053	4.000-5.000	$241,500	$605,404	$846,904	$13,314,000
2023 Public Improvement Bond	2034	5.000-5.000	$41,591	$21,983	$63,574	$418,864
2023 Public Improvement Bond	2039	5.000-5.000	$415,172	$399,900	$815,072	$7,790,414
2023 Public Improvement Bond	2054	4.000-5.000	$243,367	$650,776	$894,143	$14,428,167
2024 Public Improvement Bond	2035	5.000-5.000	$31,600	$19,210	$50,810	$368,400
2024 Public Improvement Bond	2040	5.000-5.000	$393,837	$419,404	$813,241	$8,191,163
2024 Public Improvement Bond	2055	4.000-5.000	$193,500	$553,881	$747,381	$12,706,500
			$7,387,636	**$5,736,169**	**$13,123,808**	**$150,414,041**

Water and Sewer Fund - Other Obligations

Issuance	Series Matures	Interest Rate %	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
Revolving Loan (BNR)	2026	0.012	$825,043	$9,900	$834,944	$0
2021 Capital Lease	2026	0.0094	$248,684	$1,168	$249,852	$0
2022 Capital Lease	2027	0.0078	$66,933	$483	$67,416	$12,008
2023 Capital Lease	2028	0.0278	$100,074	$6,411	$106,485	$155,388
2024 Capital Lease	2029	0.0421	$362,889	$28,370	$391,259	$654,256
2025 Capital Lease	2030	0.0388	$229,012	$40,561	$269,573	$874,437
2026 Capital Lease Estimate	2031	TBD	$89,381	$20,722	$110,104	$894,119
			$1,922,016	**$107,615**	**$2,029,633**	**$2,590,208**

Water and Sewer Fund - Total Debt Outstanding

Issuance	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
Subtotal Water and Sewer Bonds	$7,387,636	$5,736,170	$13,123,807	$150,414,037
Subtotal Water and Sewer Other Obligations	$1,922,016	$107,616	$2,029,632	$2,590,208
	$9,309,652	**$5,843,786**	**$15,153,439**	**$153,004,245**

Total Debt Service Obligations

Issuance	FY2026 Principal	FY2026 Interest	FY2026 Total	Outstanding Principal
Total Bonds - Existing	$39,770,000	$18,028,955	$57,798,956	$432,060,000
Total Other Obligations	$5,218,874	$490,942	$5,709,816	$15,030,055
	$44,988,874	**$18,519,897**	**$63,508,772**	**$447,090,055**

The size of pending 2025 Bond Issue is unknown at this time and is not included in this schedule.
Note: Numbers may be off slightly due to rounding.

Debt Ratios

The table below shows trends for the County for the eight most recent fiscal years ended 2024, in various debt and property value ratios, and an estimate for the fiscal year ending June 30, 2025 and 2026.

	Population[1]	Assessed Value[2]	Assessed Value per Capita	Net Direct Debt	Net Direct Debt to Assessed Value	Net Direct Debt per Capita
FY2017	157,705	$16,995,622,523	$107,768	$181,704,069	1.07	$1,152.18
FY2018	159,700	$17,552,163,533	$109,907	$181,804,880	1.04	$1,138.42
FY2019	161,503	$18,178,356,189	$112,557	$186,221,182	1.02	$1,153.05
FY2020	163,257	$18,855,805,975	$115,498	$195,061,318	1.03	$1,194.81
FY2021	166,617	$19,597,488,857	$117,620	$203,082,707	1.04	$1,218.86
FY2022	168,698	$20,369,321,376	$120,744	$216,141,024	1.06	$1,281.23
FY2023	170,102	$21,533,658,095	$126,593	$210,097,041	0.98	$1,235.12
FY2024	171,973	$22,881,271,201	$133,052	$208,378,387	0.91	$1,211.69
FY2025 Est. [3]	174,478	$24,897,059,926	$142,695	$219,013,367	0.88	$1,255.25
FY2026 Est. [3,4]	176,446	$26,246,360,561	$148,750	$196,314,088	0.75	$1,112.60

(1) Source: U.S. Department of Commerce, Bureau of the Census, Maryland Office of Planning, and Charles County Planning Division.
(2) Source: Maryland State Department of Assessments and Taxation.
(3) Source: Charles County Department of Fiscal and Administrative Services for estimated Assessed Values for FY2025 and FY2026.
(4) Net Direct Debt for FY2026 does not include the pending 2025 bond issue. Bond size has yet to be determined.

General Fund Bonded Debt Service Expenditures as a Percent of General Fund Revenues

	General Fund Total Debt Service[1]	General Fund G.O. Bond Debt Service	Total Operating Revenue	Bonded Debt as % of Revenue
FY2016	24,244,424	$19,985,731	$371,580,131	5.4%
FY2017	27,520,895	$23,626,024	$372,974,196	6.3%
FY2018	27,536,248	$23,170,357	$390,809,271	5.9%
FY2019	28,880,098	$24,246,722	$409,479,365	5.9%
FY2020	30,005,444	$25,568,309	$421,600,511	6.1%
FY2021	32,639,865	$27,194,711	$455,945,500	6.0%
FY2022	31,589,383	$28,001,032	$501,181,885	5.6%
FY2023	33,824,237	$30,454,807	$489,976,408	6.2%
FY2024	32,186,423	$29,110,335	$523,200,315	5.6%
FY2025 Budget	32,336,400	$29,087,400	$535,632,600	5.4%
FY2026 Budget	32,805,700	$29,121,800	$573,224,700	5.1%

(1) Total Debt Service includes debt payments for capital asset financing, loans, and General Obligation bond issues related to General Fund activity.

Glossary and Abbreviations

Glossary

A

ACCRUAL BASIS: Both governmental and business-type activities are presented using the accrual basis of accounting in the government-wide financial statements and the proprietary and fiduciary fund financial statements. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

AGENCY: A permanent or semi-permanent organization in the machinery of government that is responsible for the oversight and administration of specific functions.

AGENCY FUNDING: County assistance provided to semiautonomous agencies. These are agencies not directly under the control of the County Commissioners. Examples of these include: the Health Department and Board of Education.

AGRICULTURE TRANSFER TAX: Tax on the sale of property located within an area zoned agriculture; proceeds are currently used to help fund the Agricultural Land Preservation Program.

ALLOCATE: To set apart portions of budgeted expenditures which are specifically designated to organizations for special activities or purposes (i.e., various rescue squads).

AMENDED BUDGET: The budget as adopted by the County Commissioners and adjusted to show any increases or decreases.

AMORTIZATION: systematic reduction in debt through regular payments towards both principal and interest, ensuring payoff by the term's end.

ANNUAL BUDGET: A budget covering a single fiscal year.

APPROPRIATIONS: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Typically, an appropriation is limited in amount and time it may be expended.

APPROVED BUDGET: The budget as formally adopted by the Board of Commissioners for the upcoming fiscal year.

ASSESSABLE BASE: The value of taxable real and personal property within the County, as determined by the State Department of Assessments and Taxation (SDAT).

ASSESSMENT: The process of determining values of real and personal property for taxation purposes.

ASSETS: The resources owned by an entity. All assets have the capacity to provide future services or benefits to the entities that use them.

AUDIT: A systematic and independent examination of books, accounts, statutory records, documents, and vouchers to determine how materially accurate the financial statements, as well as non-financial disclosures, present a true and fair view of the County. It ensures that the books of accounts are properly maintained by the County as required by law.

B

BALANCED BUDGET: A budget in which all expenditures are equaled by the total revenues and other financing sources. The County's General Fund budget must be balanced by State Law.

BASIS OF ACCOUNTING: Revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. The measurement focus identifies which transactions should be recorded. Accrual Basis and Modified Accrual Basis are two different types of accounting methods.

BASIS OF BUDGETING: The basis that was used in preparing the budget which may differ from the basis of accounting.

BOND: An investment bearing certificate of indebtedness sold by a governmental agency to generate funds. The bond guarantees payment of the original investment plus interest by a specified date or dates in the future. Bonds typically involve long-term indebtedness to pay for infrastructure.

BOND PREMIUM: Refers to the amount by which a bond's purchase price exceeds is face value.

BOND RATING: A grade indicating a governmental unit's investment qualities. Generally speaking, the higher the bond rating, the lower the interest rate and the cost of financing capital projects funded by bonds. A high rating is indicative of the Government's strong financial position. Ratings range from AAA (highest) to D (lowest).

BOND SALE: The process of raising cash to fund capital projects by selling certificates of debt guaranteed by the County Government.

BONDED DEBT: The total amount owed by the County as a result of the sale of general obligation or other bonds guaranteed by the County Government.

BUDGET: A plan of financial operations for a given period of time providing estimates of proposed expenditures and the proposed means of financing them. A means of allocating resources.

C

CAPITAL ASSETS: Property, plant, equipment, and infrastructure assets (e.g. roads, bridges, and similar items.)

CAPITAL BUDGET: The budget which funds major infrastructure projects such as parks, schools, bridges, roads, water & sewer facilities, and landfills.

CAPITAL EXPENDITURES: Capital expenditures are funds used by the county to acquire, upgrade, and maintain physical assets such as property, plants, buildings, technology, or equipment and exceeds $15,000 and have a service life of 10 years or more.

CAPITAL IMPROVEMENT PROGRAM (CIP): A multi-year plan showing anticipated capital projects and required funding.

CAPITAL OUTLAY: An expenditure classification for items that are expected to have a useful life greater than five years or an estimated total cost of $5,000 or more. Capital outlay expenditures include such purchases as a vehicle, machinery, and equipment.

CAPITAL PROJECTS FUND: Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Project Fund is a major fund.

CARES ACT: Passed in March 2020 by lawmakers. It is $2 trillion stimulus bill to blunt the impact of an economic downturn set in motion by the global coronavirus pandemic.

CASH AND CASH EQUIVALENTS: Cash on hand, petty cash, demand deposits, and short-term securities and certificates of deposit with an original maturity of three months or less at time of purchase.

CHART OF ACCOUNTS: The County's Chart of Accounts includes expenditure line items grouped in like categories. The following is a list of each category:*Agency Funding* *Capital Outlay* *Debt Service* *Depreciation* *Fringe Benefits* *Operating Contingency* *Operating Costs* *Personal Services* *Transfers Out*

CHARTER HOME RULE: Specified in Charter. Must provide for an elected Council. Offers broader powers than the traditional Commissioner form and Code Home Rule form.

CODE HOME RULE: Charles County's form of government. Commissioners determine structure through local enactments. County Commissioner title is retained. Offers broader powers than the traditional Commissioner form.

COMMUNITY DEVELOPMENT BLOCK GRANT: A grant that countries in Maryland compete for. This grant invests money into Charles County to fund housing revitalization, economic development and community facilities.

COMMUNITY OPTIONS WAIVER: This waiver will allow persons with disabilities receive skilled nursing or other services in their home, instead of in a nursing center.

COMPREHENSIVE PLAN: A long range plan that guides policy, investment, program, and land use decisions.

CONNECTION FEE: Fee charged for access to a central water or sewer system to pay for the infrastructure cost that provided the capacity.

CONTINGENCY: Budget account in which funds are set aside for unforeseen expenditures which may become necessary during the year and which have not been provided for in the context of the budget.

CONTINGENCY- INFLATION: Account set up in the CIP budget that will be used as a reserve when needed to add to a project if/when inflation occurs. This method provides for proper financial planning for cost inflation while at the same time presenting projects that are in today's dollars.

CONSTRUCTION IN PROGRESS: Significant outlays for capital assets and improvements are capitalized as Construction in Progress while projects are being constructed. Projects are not depreciated until completed or substantially completed and available for use.

COVID-19: a mild to severe respiratory illness that is caused by a coronavirus, is transmitted chiefly by contact with infectious material (such as respiratory droplets) or with objects or surfaces contaminated by the causative virus.

D

DEBT: Duty or obligation to pay money, deliver goods, or render services under an express or implied agreement.

DEBT SERVICE FUND: Accounts for the accumulation of designated revenues for the periodic payment of principal and interest on long-term debt. The Debt Service Fund is a major fund.

DEFICIT: The amount by which something, especially a sum of money, is too small.

DEPARTMENT: A County agency or office consisting of one or more divisions. Examples are the Department of Public Works and Department of Community Services.

DEPRECIATION EXPENSE: Annual loss of value for equipment or another asset.

DIVISION: A discrete part of an agency or County Department that operates with a more specified purpose.

E

ENCUMBRANCE: A financial commitment for services, contracts, or goods which have not as yet been delivered or performed.

ENTERPRISE FUND: Funds established for operations that have a defined customer base and are primarily funded by a service fee associated directly with the operation. These operations are accounted for in a manner similar to the private sector, where budgets are used as a management tool and are subject to the amount of activity.

EXPENSE LINE: A breakdown of operating costs into a specific area of cost. Examples are Full Time Salaries and Supplies.

F

FIDUCIARY FUNDS: Are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus for fiduciary funds is on net assets and changes in net assets and accounting principles used are similar to proprietary funds.

FISCAL YEAR (FY): An accounting period covered by the County budget. Charles County's fiscal year commences July 1st and ends the following June 30th.

FIXED ASSET: An asset of long-term character. For budgetary purposes, a fixed asset is defined as an item costing $5,000 or more with an expected life of more than five years.

FRINGE BENEFITS: Any employer cost associated with the benefits for County personnel. These include FICA, health, pension, life insurance, unemployment, workers compensation, and long term disability insurance.

FRONT FOOT FEE: Per foot fee assessed on a property fronting a water and/or sewer line. Revenues are applied to the debt associated with the cost of the water and sewer lines.

FULL-TIME: Status of an employee whose combined weekly hours total 37.5 or more.

FULL-TIME EQUIVALENT (FTE): A method of measuring the equivalent full-time personnel based on the number of hours worked.

FULL TIME REDUCED HOURS: Employees working more than 24 hours but less than 37.5 hours. These employees are eligible for Full Time benefits.

FUND: A separate budget/account grouping with its own revenues and appropriations. The general fund, for example, is used to manage most of the daily operations of the County agencies and is funded by a variety of taxes and other revenues.

FUND BALANCE: The difference between assets and liabilities in governmental funds. The balance in this account is the cumulative results of actual revenues and expenditures over time.

G

GENERAL FUND: The general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is considered a major fund.

GENERAL OBLIGATION BONDS: Bonds issued by a government which are backed by the full faith and credit of its taxing authority.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): A collection of commonly followed accounting rules and standards for financial reporting. The purpose of GAAP is to ensure that financial reporting is transparent and consistent from one organization to another.

GOAL: A broad, intangible, and abstract idea of the objectives and results for which the County aims to achieve over a specific period of time.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The independent, private-sector organization that established accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

GOVERNMENTAL FUNDS: The measurement focus of the governmental fund financial statements is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following comprises the County's Governmental Fund: General Fund, Capital Projects Fund, Debt Service Fund, and Special Revenue Funds.

GOVERNMENT ALLIANCE ON RACE AND EQUITY: GARE is a national network of governments working to achieve racial equity and advance opportunities for all.

GRANT: A contribution of assets (usually cash) from one governmental unit (typically the State or Federal Government or other organization) to another. The contribution is usually provided in support of a particular public function, project, or program.

I

INDIRECT COST: The component of the total cost for a service which is provided by and budgeted within another department or division. Indirect costs are budgeted to more accurately reflect the true total cost for such services such as those provided by administrative departments.

INDEMNITY MORTGAGE: Includes any mortgage, deed of trust, or other security interest in real property that secures a guarantee of repayment of a loan for which the guarantor is not primarily liable.

INFRASTRUCTURE: Refers to the technical structures that support a society, such as roads, water facilities, wastewater, power grids, flood management systems, communications (internet, phone lines, broadcasting), and so forth.

INTERAGENCY COMMITTEE (IAC): A State agency that assists in determining how state funds will be used to aid localities in the construction of public schools.

INTERFUND TRANSACTIONS: Type of transaction in which one fund transfers resources to another fund. One fund recognizes an Other Financing Source or Transfer In and the other fund recognizes an Other Financing Source or Transfer Out.

INTERGOVERNMENTAL REVENUES: Revenues from other governments (State, Federal, or Local) which can be in the form of grants, shared revenues, or entitlement.

INTERNAL SERVICE FUND: This type of fund is used to account for the financing of goods or services provided by one department of a government to other departments or agencies on a cost reimbursement basis.

INVENTORIES: Consist of expendable supplies held for the County's use and are valued at the lower of cost or market using the First-In/First-Out Method. Inventories in all funds are initially recorded in the inventory account and recognized as expenditures when consumed.

J

JUSTICE EQUITY DIVERSITY AND INCLUSION: JEDI is the consideration of diversity, equity, and inclusion in every facet of the work of public servants; creating equitable opportunities for all residents; embracing diversity; and addressing disparities.

L

LEASE PURCHASE: A financing method of purchasing equipment in which payments are spread over a period of time.

LEVY: The amount of tax, service charge, and assessments imposed by the government.

LIABILITY: Loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.

LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND: This fund was created to ensure revenues of federal aid given to local recipients is more stable. Established by section 605 of the Social Security Act.

M

MAJOR FUNDS: Under GASB No. 24 the focus of the fund financial statements is on major funds. Defined based on a numerical formula, these funds generally represent the government's most important funds. Once identified, each major governmental and enterprise fund is presented in its own column in the governmental and proprietary fund statements.

MARYLAND ACCESS POINT: This is a service that acts as a resource center. MAP will deliver access to information and long-term care counseling to help people who have chronic medical conditions or permanent disabilities.

MODIFIED ACCRUAL BASIS: The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means knowing or able to reasonably estimate the amount. "Available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

N

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES): The primary permitting program under the Clean Water Act, which regulates all discharges to surface water. It prohibits discharge of pollutants into waters of the United States unless EPA, a state, or a tribal government issues a special permit to do so.

NET ASSETS: The difference between assets and liabilities in proprietary funds. The balance in this account is the cumulative results of actual revenues and expenditures over time.

NON MAJOR FUNDS: Under GASB No. 24 those funds not meeting the major fund criteria are considered non major funds. These funds are presented in aggregate and presented in single columns- one in the governmental fund statements, and one in the proprietary fund statements.

O

OBJECTIVE: A singular goal that enables planning, organization, and execution to achieve a predetermined result. There are five specific objectives to be considered which are cost, quality, speed, dependability, and flexibility.

OPERATING BUDGET: The annual budget which supports the day to day operations of County agencies.

OPERATING COSTS: Includes services & charges such as telephone, utilities, conferences & meetings, consultants, training, and uniforms, as well as, supplies, which would include expenses such as printing, auto fuel, general supplies, and office supplies.

OTHER POST EMPLOYMENT BENEFITS (OPEB): Benefits (other than pensions) that U.S. state and local governments provide to their retired employees. These benefits principally involve heath care benefits, but also may include life insurance, disability, legal and other services.

OUTSIDE AGENCIES: Agencies of the County which are not subject to full County appropriation authority due to State Law, such as College of Southern Maryland, Public Library, Health Department, the Board of Education, and the Volunteer Fireman's Association.

P

PART-TIME: Period of hours worked by an employee totaling less than 25 hours per week.

PAY-GO: Pay-Go funding is the application of operating revenues for projects. The County typically uses this type of financing for projects that are relatively small in nature, have short life spans, or as a supplement to long-term financing.

PERSONAL SERVICES: Labor costs associated with the payment of County personnel. These include salaries and other wages, such as overtime, part-time, and shift differential.

PLAN: An orderly arrangement of steps to achieve the end goal of a project.

PLANNING PROCESS: Steps taken to develop a budget to guide the County's future activities.

POLICY: A high-level overall plan embracing the general goals and acceptable procedures.

PROGRAM: An even smaller unit than a division which allows for direct supervision of a specific action.

PROGRAM GOAL: General statements of what a program intends to accomplish. Program Goals flow from the mission and provide the framework for determining the more specific objectives and outcomes of a program.

PROGRAM OPEN SPACE (POS): A State program that helps finance investment in new facilities and parks.

PROPRIETARY FUNDS: The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The County's enterprise funds are proprietary funds.

PUBLIC IMPROVEMENT BONDS: A debt security that Municipalities use to finance public works facilities and improvements. This is a bond that must fund a project that benefits the public at large and not private industries.

R

REVENUES: Monies received by the County to support its budget and enable the employees to provide services needed by the public. Property taxes, building permits, and receipts from State and Federal sources are examples.

RIGHT-OF-WAY (ROW): The land used by a public utility.

RISK MANAGEMENT: The coordinated and continuous effort to minimize the potential financial and human resource losses arising from worker's compensation, liability, and property exposures.

S

SPECIAL REVENUE FUNDS: Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Special Revenue Funds of the county are non-major funds.

STORMWATER MANAGEMENT: The management of stormwater which is rainwater and melted snow that runs off streets, lawns, and other sites. When stormwater is absorbed into the ground, it is filtered and ultimately replenishes aquifers or flows into streams and rivers. In developed areas, however, impervious surfaces such as pavement and roofs prevent precipitation from naturally soaking into the ground. Instead, the water runs rapidly into storm drains, sewer systems, and drainage ditches and can cause: downstream flooding, stream bank erosion, increased turbidity (muddiness created by stirred up sediment) from erosion, habitat destruction, changes in the stream flow hydrograph (a graph that displays the flow rate of a stream over a period of time), combined sewer overflows, infrastructure damage, and contaminated streams, rivers, and coastal water.

SURPLUS: An amount of something left over when requirements have been met; an excess.

T

TAG-A-BAG: Rather than paying a per-ton fee for usage of the Sanitary Landfill, an individual may opt to purchase a tag for each trash bag. The price of each tag roughly equates with its per-ton usage fee.

TARGETED INDUSTRIES INCENTIVE LOAN FUND: This fund will be used to create a program that finances business moving or expansion costs into Charles County. This fund will be a self-sustaining through these loans.

TAX INCREMENTAL FINANCING (TIF): A financing method that capitalizes on the difference between current and future assessments generated by the increased value of a redeveloped area. The ad valorem revenues are used to offset the public expense incurred in connection with the redevelopment. In most jurisdictions, tax increment financing is associated with bond issues.

TRANSFERS IN: Financial inflows from other funds of the government reporting entity that are not classified as interfund services provided and used, reimbursements or loans.

TRANSFER OF DEVELOPMENT RIGHTS (TDR): A government created market allowing the sale of certain rights (development rights) from rural areas to designated growth areas.

TRANSFERS OUT: This category type is used for transferring funds from one fund to another. Typically this represents the County's local match of a State or Federal grant.

TRI-COUNTY: Three Southern Maryland counties consisting of Charles, Calvert, and St. Mary's.

U/V

USER FEE: A service charge for the use of water and/or sewer utilities billed on a per 1,000 gallon consumption basis.

VanGO: All transportation services offered by Department of Planning & Growth Management are combined to form the VanGO program.

VOLUNTEERS IN COMMUNITY SERVICE (VICS): A court ordered alternative to incarceration. Individuals perform court ordered community services in lieu of points and/or incarceration

W

WATERSHED: A land area that drains to a stream, lake, river, bay or ocean. In each watershed all of the water that falls in it, and drains off of it, goes to a common outlet, such as a reservoir outflow, mouth of a bay, or any point along a stream channel. Watersheds include surface water, like lakes, streams, reservoirs, and wetlands, and underlying groundwater.

WATERSHED IMPLEMENTATION PLAN: In December 2010, the U.S. Environmental Protection Agency (EPA) approved Maryland's Phase I Watershed Implementation Plan to reduce the nutrient and sediment pollution to the Chesapeake Bay. The next phase, known as Phase II, divides the statewide nutrient and sediment reduction goals among the localities. This affords jurisdictions autonomy in determining the most cost effective best management practices to meet nutrient and sediment reduction goals.

Acronyms and Abbreviations

A

AAA: Area Agency on Aging

A&E: Architectural & Engineering

ACL: Administration for Community Living

ACO: Animal Control Office

ADA: American with Disabilities Act

ADR: Alternative Dispute Resolution

ADRC: Aging and Disability Resource Center

AERS: Adult Evaluation and Review Services

AEU: Automated Enforcement Unit

AHSP: Accessible Homes for Seniors Program

ALS: Advanced Life Support

APFO: Adequate Public Facilities Ordinance

APF: Adequate Public Facilities

ARPA: American Rescue Plan Act of 2021

ARRA: Adoptable/Rescuable/Reclaimable Animals

ASP: Aging Schools Program

B

BGAP: Business Growth Advantage Program

BJAG: Byrne Memorial Justice Assistance Grants

BLS: Basic Life Support

BOCA: Building Official and Code Administrators

BOCC: Board of County Commissioners

BOE: Board of Education

BMP: Best Management Practices

BPW: Board of Public Works

BRAC: Base Realignment and Closure

BWC: Body Worn Camera

C

CAD: Computer-aided Design

CAFR: Comprehensive Annual Financial Report

CARES: Coronavirus Aid, Relief, and Economic Security

CCACCYF: Charles County Advocacy Council for Children, Youth, and Families

CCAEMS: Charles County Association of Emergency Medical Services

CCG: Charles County Government

CCGTV: Charles County Government Television

CCPL: Charles County Public Library

CCPS: Charles County Public Schools

CCSO: Charles County Sheriff's Office

CCVFA: Charles County Volunteer Fireman's Association

CDBG: Community Development Block Grant

CDL: Commercial Drivers License

CFC: Community First Choice

CINA: Children In Need of Assistance

CIP: Capital Improvement Program

CMS: Centers for Medicare and Medicaid Services

CMOM: Capacity, Management, Operation, and Maintenance

CNS: Citizen Notification System

COG: Council of Governments

COLA: Cost of Living Adjustment

COMAR: Code of Maryland Regulations

COMREL: Civilian-Military Community Relations Council

COPS: Community Oriented Police Services

COVID-19: Coronavirus Disease 2019

CPAS: Community Personal Assistance Services

CPM: Capital Project Management

CPV: Competitive Power Venture

CS: Community Services

C-SAFE: Collaborative Supervision and Focused Enforcement

CSM: College of Southern Maryland

CTE: Career Technology Education

CY: Calendar Year

D

D.A.R.E.: Drug Abuse Resistance Education

DEI: Diversity, Equity, and Inclusion

DHCD: Department of Housing and Community Development

DHR: Department of Human Resources

DNR: Department of Natural Resources

DoD: Department of Defense

DOT: Department of Transportation

DPW: Department of Public Works

DRRA: Developer's Rights and Responsibilities

DSS: Department of Social Services

E

EAP: Employee Assistance Program

EDD: Economic Development Department

EEO: Equal Employment Opportunity

EF: Enterprise Fund

ELT: Executive Leadership Team

EMPG: Emergency Management Performance Grant

EMS: Emergency Medical Services

EMT: Emergency Medical Technician

ENSB: Emergency Number System Board

EOC: Emergency Operations Center

ERAP: Emergency Rental Assistance Program

E.S.: Elementary School (in reference to schools)

ES: Emergency Services (in reference to public safety)

F

FARU: False Alarm Reduction Unit

FB: Fund Balance

FAS: Fiscal and Administrative Services

FEMA: Federal Emergency Management Agency

FFP: Federal Financial Participation

FFY: Federal Fiscal Year

FMLA: Family Medical Leave Act

FRC: Family Recovery Court

FSS: Forensic Science Section

FSSP: Family Support Services Program

FTA: Federal Transit Administration

FTE: Full-Time Equivalent

FY: Fiscal Year

FYI: Foster Youth to Independence Program

G

GAAP: Generally Accepted Accounting Practices

GASB: Governmental Accounting Standards Board

GARE: Government Alliance on Race and Equity

GFOA: Government Finance Officer Association

GIS: Geographic Information System

GO: General Obligation

GOCCP: Governor's Office of Crime Control & Prevention In Maryland

GPS: Global Positioning System

H

H & CD: Housing and Community Development

HAZMAT: Hazardous Materials

HCBC: Home and Community-Based Care

HCV: Housing Choice Voucher (Program)

HOA: Homeowners Association

HOADRB: Homeowners Association Dispute Review Board

HR: Human Resources

H.S.: High School

HUD: U.S. Department of Housing and Urban Development

HVAC: Heating, Ventilating, and Air Conditioning

I

I&A: Information and Assistance

IAC: Interagency Committee on School Construction

IACP: International Association of Chiefs of Police

ICC: International Code Council

ICMA: International City/County Management Association

IH: Indian Head

IT: Information Technology

IVR: Interactive Voice Response

J

JDC: Juvenile Drug Court

JEDI: Justice Equity Diversity and Inclusion

JLUS: Joint Land Use Study

L

LAB: Legal Aid Bureau

LATCF: Local Assistance and Tribal Consistency Fund

LCT: Local Care Team

LEED: Leadership in Energy and Environmental Design

LFG: Landfill Gas System

LMB: Local Management Board

LOSAP: Length of Service Awards Program

LPRP: Land Preservation and Recreation Plan

M

MACo: Maryland Association of Counties

MALPF: Maryland Agricultural Land Preservation Foundation

MAP: Maryland Access Point

MASSB: Maryland Association of Social Services Boards

MAT: Medication Assisted Treatment

MBE: Minority Business Enterprise

MCIN: Maryland Criminal Intelligence Network

MDE: Maryland Department of the Environment

MDOT: Maryland Department of Transportation

MDT: Mobile Data Terminal

MD-PACE: Maryland's Commercial Property Assessed Clean Energy

MFP: Money Follows the Person (Program)

MGD: Millions of Gallons per Day

MHFA: Mental Health First Aid

MIEMSS: Maryland Institute for Emergency Medical Services

MICU: Mobile Intensive Care Unit

MIH: Mobile Integrated Health

MIPPA: Medicare Improvements for Patients and Providers Act

MIS: Management Information Systems

MNCREDA: Maryland National Capital Region Economic Development Alliance

MOU: Memorandum of Understanding

MOSCAD: Motorola Supervisory Control and Data Acquisition

MOSHA: Maryland Occupational Safety and Health Agency

MPCTC: Maryland Police and Correctional Training Commission

MPDU: Moderately Priced Dwelling Unit

MRA: Mental Retardation Association

MSP: Maryland State Police

M.S: Middle School

MS4: Municipal Separate Storm Sewer System

MTA: Mass Transit Authority

MTDB: Maryland Tourism Development Board

MWWTP: Mattawoman Wastewater Treatment Plant

N

NACo: National Association of Counties

NADCP: National Association of Drug Court Professionals

NFCSP: National Family Caregiver Support Programs

NEPA: National Environmental Protection Act

NIBRS: National Incident-Based Reporting System

NPDES: National Pollutant Discharge Elimination System

NPW: Non-Potable Water

NSF: Naval Support Facility

NSWC (IHD): Naval Surface Warfare Center (Indian Head Division)

NWS: New World System

O

OAA: Older Americans Act

OFRT: Opioid Fatality Review Team

OIT: Opioid Intervention Team

OOCC: Opioid Operational Command Center

OPEB: Other Post-Employment Benefits

OPR: Office of Professional Responsibility

OSHA: Occupational Safety and Health Administration

P

PC: Personal Computer

PDR: Purchase of Development Rights

PEHP: Public Employee Health Plan

PELTP: Police Entry Level Training Program

P.G.: Prince George's County

PGM: Planning and Growth Management

PIB: Public Improvement Bonds

PILOT: Payment in Lieu of Taxes

P.O.: Purchase Order

POS: Program Open Space

PS: Pump Station

PSA: Public Service Announcement

PUD: Planned Urban Development

PW: Public Works

R

RAP: Rental Assistance Program

RC&D: Resource Conservation and Development

REPI: Readiness and Environmental Protection Integration

RFP: Requisition for Purchase

ROW: Right of Way

RPT: Recreation, Parks, & Tourism

RPTP: Rural Public Transportation Program

RTU: Rooftop Units

S

SAFAH: Supplemental Assistance for Facilities to Assist the Homeless

SALGHS: Senior Assisted Living Group Home Subsidy

SAMHSA: Substance Abuse and Mental Health Services Administration (Program)

SAO: State's Attorney's Office

SC+: Senior Center Plus

SCADA: Supervisor, Control, and Data Acquisition

SCOF: Senior Center Operating Funds

SDAT: State Department of Assessments and Taxation

SDARB: Site Design & Architecture Review Board

SELP: Settlement Expense Loan Program

SERT: Specialize Emergency Response Training

SFD: Single Family Dwelling

SF: Square Foot

SHIP: State Health Insurance Program

SHSP: State Homeland Security Program

SLBE: Small Local Business Enterprise Program

SLP: Special Loans Program

SLT: Senior Leadership Team

SMECO: Southern Maryland Electric Cooperative

SMCJA: Southern Maryland Criminal Justice Academy

SMP: Senior Medicare Patrol

SMRT: Southern Maryland Rapid Transit

SOP: Standard Operating Procedure

SPG: Senior Policy Group

SR: Special Revenue

SRF: Special Revenue Fund

SSTAP: Statewide Special Transportation Assistance Program

SUV: Sports Utility Vehicle

SWM: Solid Waste Management

SWOT: Strengths, Weaknesses, Opportunities, and Threats

SWMP: Solid Waste Management Plan

SYTEP: Summer Youth Employment and Training Program

T

TAP: Technical Assistance Panel

TCAS: Tri-County Animal Shelter

TCC: Tri-County Council

TCCSM: Tri-County Council for Southern Maryland

TCYSB: Tri-County Youth Services Bureau

TDR: Transferrable Development Rights

TIF: Tax Incremental Financing

TIIL: Targeted Industries Incentive Loan Fund

TMDL: Total Maximum Daily Load

TOD: Transit Oriented Development

TPR: Termination of Parental Rights

U

UCR: Uniform Crime Report

U&O: Use and Occupancy

UM: University of Maryland

UPS: Uninterrupted Power Supply

V

VICS: Volunteers in Community Services

VFD: Volunteer Fire Department

W

W&S: Water & Sewer

WCD: Watershed Conservation District

WIP: Watershed Implementation Program

WPRF: Watershed Protection and Restoration Fund

WRAC: Water Resource Advisory Committee

WSSC: Washington Suburban Sanitation Commission

WUDS: Waldorf Urban Design Study

WURC: Waldorf Urban Revitalization Corridor

WWTP: Wastewater Treatment Plant

Y

YTD: Year to Date

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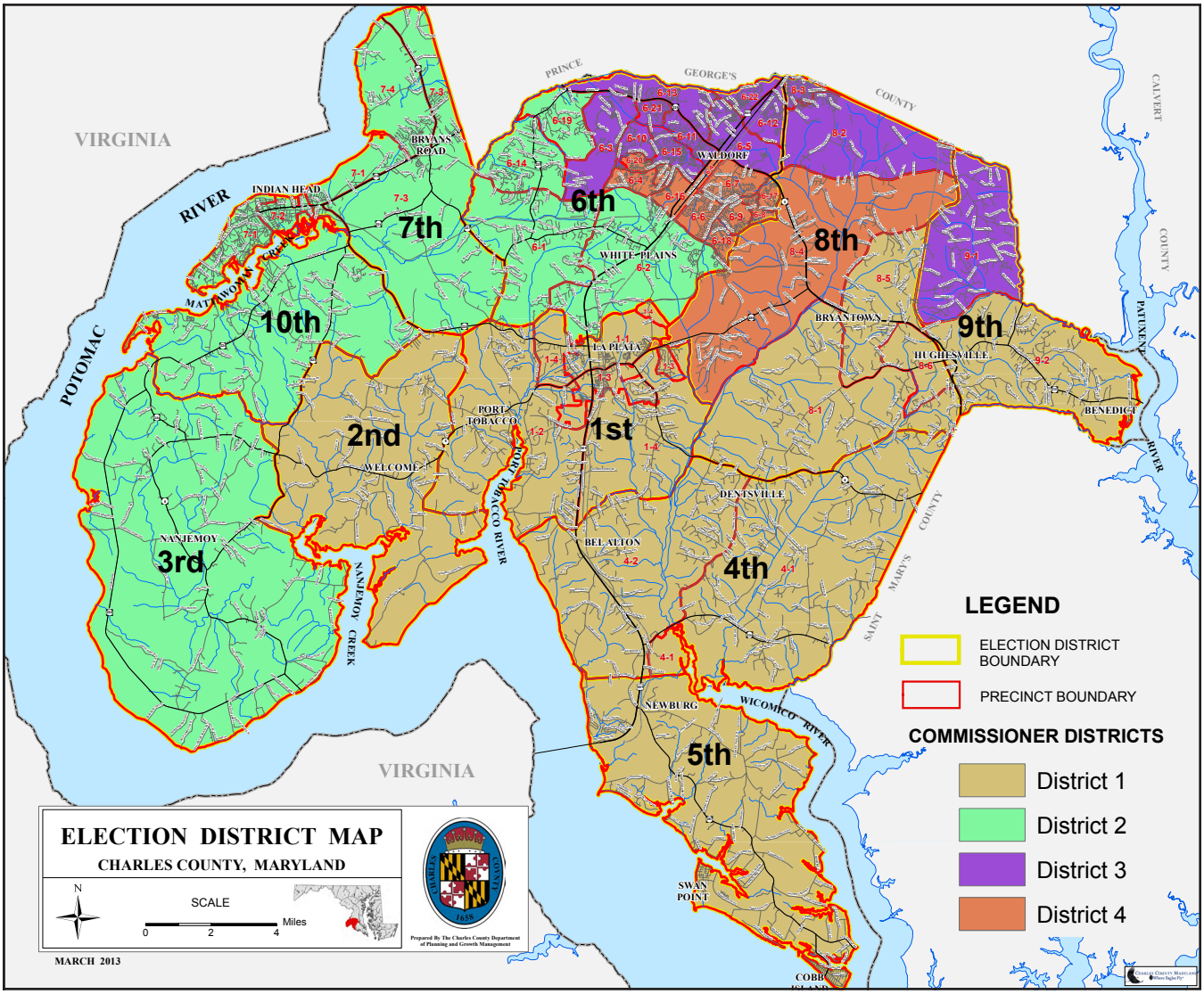
Charles County, Maryland

Commissioner Resident Districts



The President of the County Commissioners, who must declare his or her candidacy at the time of filing, is elected county-wide and may reside anywhere within the county. The four Commissioner members also run county-wide but one must reside within each of the four Commissioner districts.

Charles County Government

Deborah E. Hall, CPA
Acting County Administrator

The Charles County Government is responsible for the writing, production, and distribution of this publication.

Jacob Dyer ..... Director of Fiscal and Administrative Services
Samantha Chiriaco ..... Chief of Budget
Tannie Bowman .....Assistant Chief of Budget
Kelli Scherer. .....Budget Analyst II
Megan Moorman .....Budget Analyst II
Estid Reedy ..... Budget Analyst I
Marissa Russell. ..... Budget Analyst I
Dylan Moyer .....Budget Analyst II
Kim Bender ..... Fiscal and Administration Coordinator

CHARLES COUNTY GOVERNMENT
200 Baltimore Street | La Plata, MD 20646
301-645-0550 | Fax 301-645-0560

www.CharlesCountyMD.gov
e-mail: Commissioner@CharlesCountyMD.gov

About Charles County Government

The mission of Charles County Government is to provide our citizens the highest quality service possible in a timely, efficient and courteous manner. To achieve this goal, our government must be operated in an open and accessible atmosphere, be based on comprehensive long- and short-term planning and have an appropriate managerial organization tempered by fiscal responsibility. We support and encourage efforts to grow a diverse workplace. Charles County is a place where all people thrive and businesses grow and prosper; where the preservation of our heritage and environment is paramount; where government services to its citizens are provided at the highest level of excellence; and where the quality of life is the best in the nation.

It is the policy of Charles County to provide equal employment opportunity to all persons regardless of race, color, sex, age, national origin, religious or political affiliation or opinion, disability, marital status, sexual orientation, genetic information, gender identity or expression, or any other status protected by law.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Charles County, Maryland** for its annual budget for the fiscal year beginning **July 1, 2024**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.