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*Charles County, MD*

# BUDGET-IN-BRIEF

**Adopted FY2022 Budget**

July 1, 2021 - June 30, 2022



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# CHARLES COUNTY COMMISSIONERS



Reuban B. Collins, II, Esq.  
President



Bobby Rucci  
Vice President  
(Dist. 4)



Gilbert O. Bowling, III  
(Dist. 1)



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



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

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

## Board Responsibilities

The Charles County Commissioners are responsible for:

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

## Regular Board Meetings

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

Meetings are aired live on Charles County's local government cable television stations Comcast channel 95 and Verizon channel 10 and rebroadcast during the week. A live streaming Internet video connection is also available on the Charles County Government website, <https://www.charlescountymd.gov/our-county/ccgtv-live-stream>, as well as, previously aired meetings.

## Commissioner Appointed Boards, Committees, and Commissions

The Charles County Commissioners appoint more than 40 commissions, boards, committees, and workgroups, which advise them on topics ranging from land use and development to housing. Vacancy announcements are advertised through the local news media and on <https://www.charlescountymd.gov/government/vacancies-2>.

# DESCRIPTION OF EACH FUND

## **GOVERNMENTAL FUNDS:**

### **General Fund**

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

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

### **Capital Project Fund**

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

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

### **Debt Service Fund**

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

This fund is utilized to account for bonds issued on behalf of a local nursing home, a local hospital, a children's learning center at the College of Southern Maryland, developer construction bonds, and for school construction bonds. Long-term note receivables provide the County with a funding source for the nursing home, hospital, college bond issues, and for the taxable bonds issued on behalf of local developers for road construction. Revenues from the County's Excise Tax finance the debt service for bond issues sold for school construction. The capital lease proceeds and purchases are also accounted for in the Debt Service Fund.

### **Special Revenue Funds**

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

## **PROPRIETARY FUNDS:**

### **Enterprise Funds**

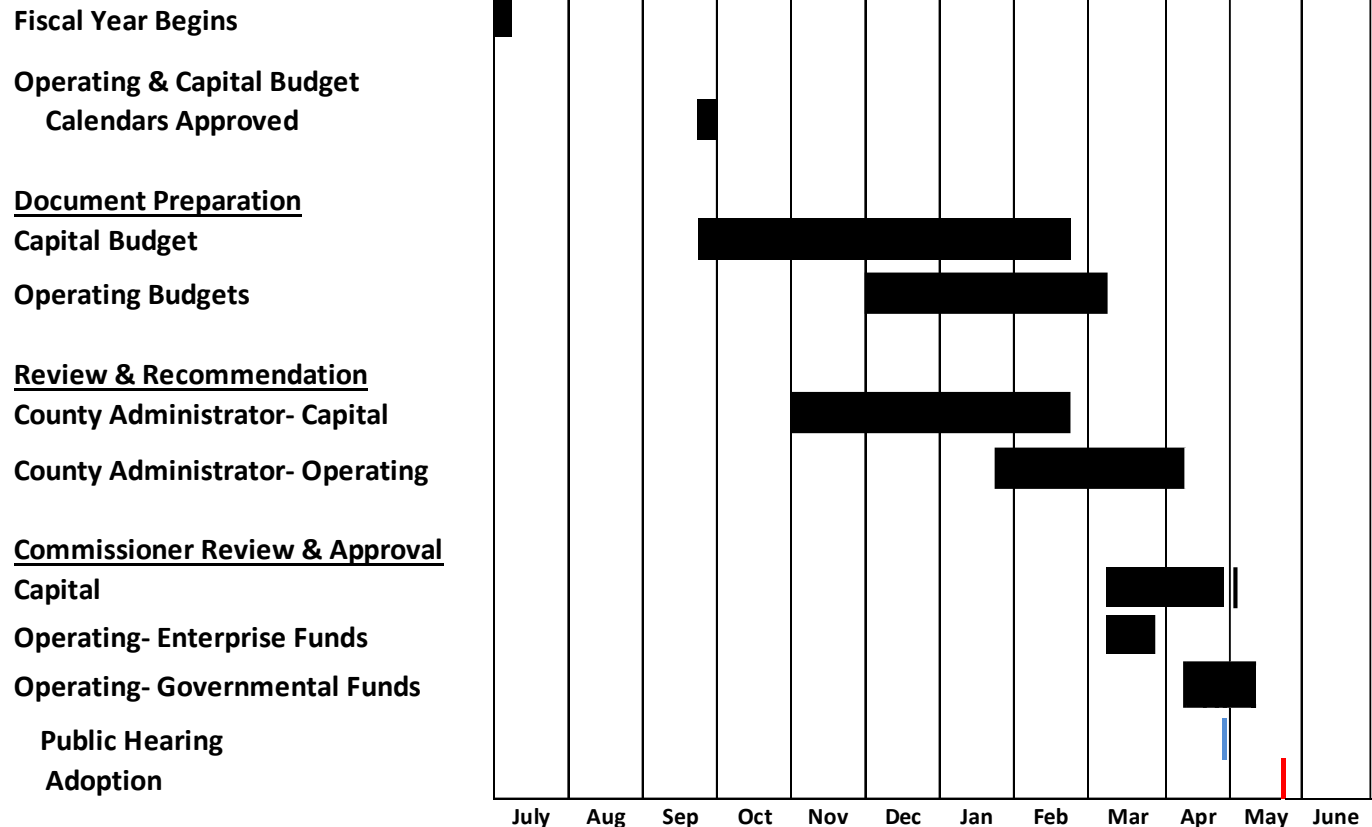
Enterprise Funds are established to segregate a program or service from the General Fund because of its self-supporting nature. These funds operate on the basis that the costs of providing goods or services to the general public are financed or recovered primarily from fees charged to the consumers of the program. The Water and Sewer fund, the Solid Waste Fund, and Watershed Protection and Restoration Fund are considered major funds. The County provides water and sewer service to over 34,800 customers and is anticipated to accept over 116,000 tons per year at the Landfill. The Watershed Protection and Restoration Fund is for implementation of local stormwater management plans and practices, and stream and wetland activities. Other Enterprise Funds include: Environmental Services, Inspection and Review, Recreation, and Vending Machines.

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

# THE BUDGET PROCESS

## The Budget Process

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



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

## Development, Review, and Adoption

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

The requests are reviewed by senior management and department heads are given an opportunity at this time to prioritize their projects and fit projects with the highest needs within the County's affordable debt limits. The CIP was presented to the Board of County Commissioners in March with a review of which projects were within the targeted budget and those projects exceeding budget based on this prioritization. A public hearing was held on April 27, 2021 and a public hearing on the constant yield tax rate was also held on this date. The budget was approved by the Commissioners on May 18, 2021.

# THE BUDGET PROCESS

The Department of Fiscal and Administrative Services - Budget Division provides general guidelines to the Departments and agencies involving commissioner priorities, from both a fiscal and political policy, 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 and priority setting. The County Administrator submits proposed budgets to the County Commissioners for review during the spring and this is the basis for the public hearing in April. Shortly before the public hearing, and continuing thereafter, commissioner review of all budgets is conducted, and final adoption is typically completed in May. In addition to the public hearing on the budget, throughout the year, citizens are invited to join their Commissioners at Public Forums and Town Hall Meetings to discuss the topics that concern them the most.

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

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

## Operating & Capital Budget Interaction

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

# FISCAL YEAR 2022 ADOPTED BUDGET

## Summary by Fund


	FY2022				FY2021	
DESCRIPTION	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE	APPROPRIATION TOTAL	APPROPRIATION TOTAL <sup>3</sup>	% Chg.
<b>GOVERNMENTAL FUNDS:</b>						
General Fund	\$441,132,800	\$3,371,800	\$5,845,700 <sup>1</sup>	\$450,350,300	\$433,441,200	3.9%
<b>Capital Project Fund</b>						
Governmental	\$61,422,000	\$2,029,000	\$1,879,000 <sup>1</sup>	\$65,330,000	\$73,952,000	-11.7%
Water & Sewer	44,996,000			44,996,000	42,014,000	7.1%
Watershed Protection and Restoration	8,922,000			8,922,000	7,958,000	12.1%
Solid Waste- Landfill	4,421,000			4,421,000	7,863,000	-43.8%
Environmental Services	659,000			659,000	61,000	980.3%
Total Capital Projects	\$120,420,000	\$2,029,000	\$1,879,000	\$124,328,000	\$131,848,000	-5.7%
Governmental Reserves			2,671,800 <sup>1</sup>	2,671,800	0	
Total Capital Project Fund	\$120,420,000	\$2,029,000	\$4,550,800	\$126,999,800	\$131,848,000	-3.7%
Debt Service Fund	\$15,452,900	\$0	\$637,300 <sup>1</sup>	\$16,090,200	\$16,176,800	-0.5%
<b>Special Revenue Funds</b>						
Fire & Rescue	\$14,428,271	\$0	\$0	\$14,428,271	\$13,835,371	4.3%
Housing Assistance	9,826,700	261,400		10,088,100	9,906,238	1.8%
Transportation	3,376,510	4,042,143	385,932 <sup>1</sup>	7,804,585	7,976,352	-2.2%
Cable TV Access/I-Net Fund	3,354,700		130,700 <sup>1</sup>	3,485,400	6,557,600	-46.8%
Public Safety Grants	869,997	831,788		1,701,785	2,485,699	-31.5%
Aging Grants	1,458,641	25,540	10,162 <sup>1</sup>	1,494,343	2,137,884	-30.1%
Judicial Grants	1,247,957	116,710		1,364,667	1,519,509	-10.2%
Charles County Advocacy Council for Children, Youth, and Families	851,653	4,638		856,291	947,080	-9.6%
Housing - Special Loans	404,500			404,500	468,798	-13.7%
Economic Development Loan Programs			275,000 <sup>1</sup>	275,000	275,000	0.0%
Southern MD Criminal Justice Academy	96,000	77,500	42,500 <sup>1</sup>	216,000	237,200	-8.9%
Emergency Management	103,577	103,578		207,155	1,216,564	-83.0%
Drug Forfeitures	104,500		5,000 <sup>1</sup>	109,500	209,000	-47.6%
Animal Shelter / Control Services	103,600			103,600	117,300	-11.7%
Nuisance Abatement Fund	100,000			100,000	100,000	0.0%
Law Library	40,500	28,000		68,500	65,500	4.6%
Sheriffs Special Programs	55,700			55,700	55,700	0.0%
Tourism Grant	31,096			31,096	54,788	-43.2%
Agricultural Preservation	22,400			22,400	18,600	20.4%
Planning Grants	0			0	84,914	-100.0%
Community Development Block Grants	0			0	1,365,521	-100.0%
Total Special Revenue	\$36,476,302	\$5,491,297	\$849,294	\$42,816,893	\$49,634,618	-13.7%
<b>PROPRIETARY FUNDS:</b>						
<b>Enterprise Funds</b>						
Water & Sewer	\$43,359,100		\$672,700 <sup>1</sup>	\$44,031,800	\$41,800,000	5.3%
Solid Waste- Landfill	9,594,200		880,000 <sup>2</sup>	10,474,200	10,232,100	2.4%
Environmental Services	7,210,300		375,000 <sup>2</sup>	7,585,300	7,467,500	1.6%
Inspections & Review	5,283,100			5,283,100	4,921,500	7.3%
Watershed Protection and Restoration	5,955,400		164,000 <sup>1</sup>	6,119,400	5,579,100	9.7%
Recreation	1,801,600	175,000		1,976,600	2,439,600	-19.0%
Vending Machine	138,800			138,800	138,800	0.0%
Total Enterprise Fund	\$73,342,500	\$175,000	\$2,091,700	\$75,609,200	\$72,578,600	4.2%
Total All Funds	\$686,824,502	\$11,067,097	\$13,974,794	\$711,866,393	\$703,679,218	1.2%

### 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 FY2021 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 reflected is the MD Relief Fund which is not part of the budgetary process and one-time in nature. The MD Relief Fund was to support COVID-19 relief efforts.

# YOUR LOCAL TAXES

**PROPERTY TAXES** are the County's largest revenue source. Tax revenues are derived from multiplying the County tax rate to the property values assessed by the Maryland Department of Assessment & Taxation. Property Taxes are broken down between Real Property and Personal Property. Real property consists of land and buildings. The real property tax rate of \$1.141 is combined with a Fire and Rescue real property tax rate of \$.064 for a **total real property tax rate of \$1.205 per one hundred dollars of assessed value**. Personal Property consists of all railroad & public utility, corporate personal and business personal property subject to taxation. The personal property tax rate of \$2.8525 is combined with a Fire and Rescue business personal property tax rate at \$.016 for a **total personal property tax rate of \$3.0125 per one hundred dollars of assessed value**.



### How are your Property Taxes calculated?

Assessed property value	\$345,000 <sup>a</sup>
Divided by \$100 increments	\$100 <sup>b</sup>
Multiplied by the combined tax rate	\$1.317 <sup>c</sup>
Total property taxes due	\$4,544

a) 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.

b) Property taxes are calculated per \$100 of assessed value.

c) Combined tax rate is broken down into \$1.205 County (includes \$0.064 Volunteer Fire & EMS) and \$0.112 State.

**INCOME TAX** is the County's second largest revenue source which is generated from the local tax liability of an individual's income tax return. **The local rate remains at 3.03% of an individual's Maryland taxable income.** The local tax rate is established by the Board of County Commissioners and is legally limited to 3.20% of the state tax liability.

**RECORDATION TAX** is generated from the recording of real property transfers and mortgages upon property settlement. **A rate of \$5.00 per \$500 value remains the same for FY2022.**

**TRANSFER TAX** is imposed on an instrument of writing recorded with the Clerk of the Circuit Court for Charles County or filed with the State Department of Assessments and Taxation. **The local tax rate remains at 0.5%.**

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

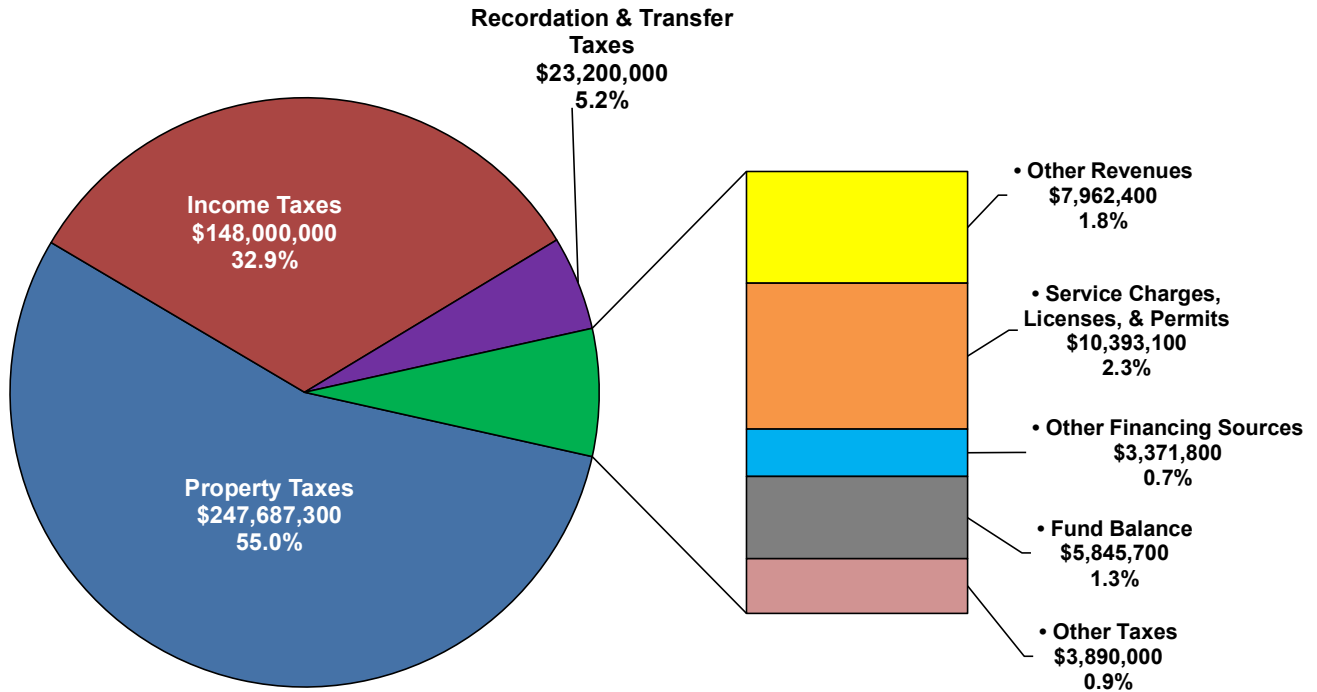
**HOTEL/MOTEL TAX** is calculated at **5% of the room rate** for occupants boarding less than 120 days.

**FAIR SHARE SCHOOL EXCISE TAX** is levied on new residential construction in the County. For fiscal year 2022, the fair share school construction excise tax will be levied in a maximum amount of **\$18,476 for a single-family detached home, \$18,641 for a town house (triplex, duplex, etc.) and \$15,698 for a multifamily housing unit (including mobile homes)**. The fair share school construction excise tax will be collected annually over a period of 10 years at level amortized payments of principal and interest and may be prepaid at any time. The rate of interest payable by a property owner will be the rate of interest paid by the County on the new school capacity construction bonds issued in the first year the tax is levied on that property owner. The proceeds of the fair share school construction excise tax may only be used to pay principal of and interest on the new school capacity construction bonds.



# GENERAL FUND

## FY2022 General Fund Revenues/Financing Sources TOTAL APPROVED = \$450,350,300

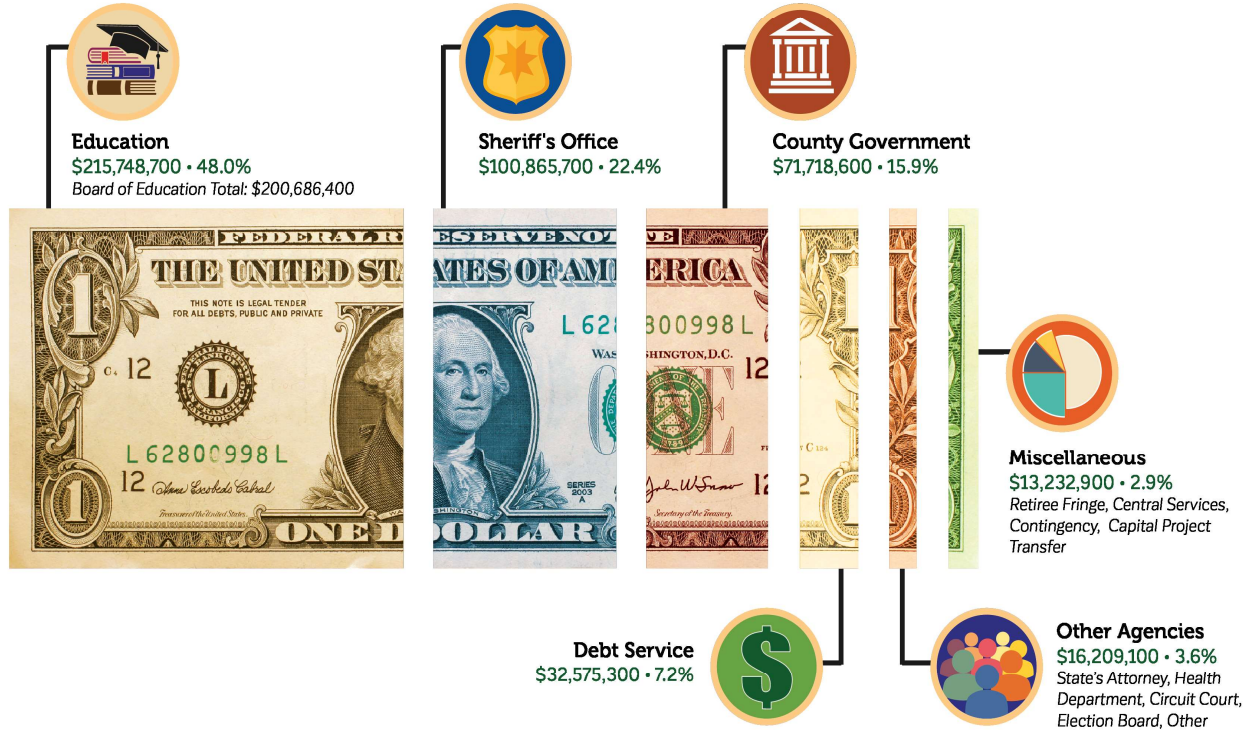


### REVENUE BREAKDOWN

<b>PROPERTY TAXES</b>	<b>55.0%</b>	<b>\$247,687,300</b>	<b>INCOME TAX</b>	<b>32.9%</b>	<b>\$148,000,000</b>
Real & Personal	250,329,300				
Penalties, Interest & fees	753,000				
Tax Credits	(3,395,000)				
<b>RECORDATION &amp; TRANSFER TAXES</b>	<b>5.2%</b>	<b>\$23,200,000</b>	<b>SERVICE CHARGES, LICENSES, &amp; PERMITS</b>	<b>2.3%</b>	<b>\$10,393,100</b>
			EMS Billing fee	\$1,600,000	
			Reclaimed Water Sales	1,183,700	
			911 fees	1,752,000	
			Licenses & Permits	1,085,600	
			Indirect Cost Allocation	1,881,200	
			Park Fees	895,700	
			Remaining	1,994,900	
<b>OTHER TAXES</b>	<b>0.9%</b>	<b>\$3,890,000</b>	<b>ALL OTHER REVENUES</b>	<b>1.7%</b>	<b>\$7,962,400</b>
Hotel/Motel Tax	\$1,000,000		Fines & Forfeitures	\$3,273,500	
Highway User	2,080,000		Rent	1,285,700	
Admission Tax	760,000		State Grants	1,627,100	
Heavy Equipment	50,000		Other Intergovernmental	410,100	
			Interest	750,000	
<b>OTHER FINANCING SOURCES</b>	<b>0.7%</b>	<b>\$3,371,800</b>	Sale of Fixed Assets	250,000	
Transfer: Capital Project Fund	\$2,671,800		Miscellaneous	366,000	
Special Revenue: Cable Fund	700,000				
<b>FUND BALANCE APPROPRIATION</b>	<b>1.3%</b>	<b>\$5,845,700</b>			

# GENERAL FUND

Approved Fiscal 2022 Charles County Budget: \$450,350,300



## EXPENDITURE BREAKDOWN

<b>EDUCATION</b>	<b>48.0%</b>	<b>\$215,748,700</b>	<b>SHERIFF'S OFFICE</b>	<b>22.4%</b>	<b>\$100,865,700</b>
Board of Education	\$200,686,400				
College of Southern Maryland	10,326,200		<b>DEBT SERVICE</b>	<b>7.2%</b>	<b>\$32,575,300</b>
Library	4,577,900				
Other Education	158,200		<b>OTHER AGENCIES</b>	<b>3.6%</b>	<b>\$16,209,100</b>
<b>COUNTY GOVERNMENT</b>	<b>15.9%</b>	<b>\$71,718,600</b>	State's Attorney	\$5,148,400	
Emergency Services	\$20,576,300		Health Department	3,020,100	
Public Works - Facilities	15,550,300		Circuit Court	1,763,100	
Recreation, Parks, and Tourism	10,051,600		Election Board	2,185,100	
Fiscal & Administrative Services	8,019,200		Other Agencies	4,092,400	
Planning & Growth Management	7,445,600				
Community Services	2,759,400		<b>MISCELLANEOUS</b>	<b>2.9%</b>	<b>\$13,232,900</b>
Economic Development Dept.	1,906,600		Retiree Fringe/OPEB Contribution	\$7,774,700	
Administrative Services	1,968,800		Central Services	3,391,800	
County Attorney	1,313,600		Capital Project Transfer	2,029,000	
Human Resources	1,348,800		Contingency	37,400	
County Commissioners	778,400				

# GENERAL FUND OPERATING BUDGET

	<u>FY2021</u> <u>Adopted</u>	<u>FY2022</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2021</u>	<u>%</u> <u>Chg.</u>
<b><u>REVENUES</u></b>				
<b><u>Operating Revenues</u></b>				
Property Taxes	\$241,288,000	\$247,687,300	\$6,399,300	2.7%
Income Tax	140,000,000	148,000,000	8,000,000	5.7%
Recordation Tax	14,400,000	16,000,000	1,600,000	11.1%
Transfer Tax	6,405,000	7,200,000	795,000	12.4%
Other Taxes	4,060,000	3,890,000	(170,000)	-4.2%
Service Charges	8,751,800	9,307,500	555,700	6.3%
Intergovernmental	2,167,500	2,037,200	(130,300)	-6.0%
Licenses & Permits	1,097,900	1,085,600	(12,300)	-1.1%
Fines & Forfeitures	3,477,500	3,273,500	(204,000)	-5.9%
Other Income	3,068,700	2,651,700	(417,000)	-13.6%
<b>Total Operating Revenues</b>	<b>\$424,716,400</b>	<b>\$441,132,800</b>	<b>\$16,416,400</b>	<b>3.9%</b>
<b><u>Other Financing Sources</u></b>				
Transfer from Capital Project Fund	2,671,800	2,671,800	0	0.0%
Transfer from Special Revenue Fund	900,000	700,000	(200,000)	-22.2%
Reserved Fund Balance	5,153,000	5,845,700	692,700	13.4%
<b>Total Other Financing Sources</b>	<b>\$8,724,800</b>	<b>\$9,217,500</b>	<b>\$492,700</b>	<b>5.6%</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING USES</b>	<b>\$433,441,200</b>	<b>\$450,350,300</b>	<b>\$16,909,100</b>	<b>3.9%</b>
<b><u>EXPENDITURES</u></b>				
Board of Education	\$195,714,600	\$200,686,400	\$4,971,800	2.5%
Sheriff's Office	96,364,700	100,865,700	4,501,000	4.7%
Debt Service	32,358,700	32,575,300	216,600	0.7%
County Administered				
Emergency Services	19,049,600	20,576,300	1,526,700	8.0%
Public Works - Facilities	15,329,300	15,550,300	221,000	1.4%
Recreation, Parks, and Tourism	9,484,200	10,051,600	567,400	6.0%
Fiscal & Administrative Services	7,238,600	8,019,200	780,600	10.8%
Planning & Growth Management	7,083,200	7,445,600	362,400	5.1%
Community Services	2,690,800	2,759,400	68,600	2.5%
Economic Development	1,801,100	1,906,600	105,500	5.9%
General Government	4,967,000	5,409,600	442,600	8.9%
<b>Total County Administered</b>	<b>\$67,643,800</b>	<b>\$71,718,600</b>	<b>\$4,074,800</b>	<b>6.0%</b>
College of Southern MD	9,921,200	10,326,200	405,000	4.1%
Library	4,431,600	4,577,900	146,300	3.3%
Health Department	2,863,000	3,020,100	157,100	5.5%
Other General Government	18,306,800	21,488,600	3,181,800	17.4%
Other Agencies/Misc.	2,758,800	3,025,100	266,300	9.7%
Contingency	0	37,400	37,400	N/A
<b>Total Expenditures</b>	<b>\$430,363,200</b>	<b>\$448,321,300</b>	<b>\$17,958,100</b>	<b>4.2%</b>
<b><u>Other Financing Uses</u></b>				
Capital Project Pay-as-you-go	2,778,000	2,029,000	(749,000)	-27.0%
Watershed Fund Subsidy	300,000	0	(300,000)	-100.0%
<b>Total Other Financing Uses</b>	<b>\$3,078,000</b>	<b>\$2,029,000</b>	<b>(\$1,049,000)</b>	<b>-34.1%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$433,441,200</b>	<b>\$450,350,300</b>	<b>\$16,909,100</b>	<b>3.9%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

# GENERAL FUND OPERATING BUDGET

	<u>FY2021</u> <u>Adopted</u>	<u>FY2022</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2021</u>	<u>%</u> <u>Chg.</u>
<b>REVENUE DETAIL BY ACCOUNT CLASSIFICATION</b>				
<b><u>PROPERTY TAXES:</u></b>				
Real Property - Full Year	\$215,338,000	\$223,204,000	\$7,866,000	3.7%
Real Property - Half Year	302,400	342,300	39,900	13.2%
Real Property-Quarter Year	151,200	171,200	20,000	13.2%
Real Property-Three-Quarter Year	454,000	513,000	59,000	13.0%
Business Personal Property	250,000	254,000	4,000	1.6%
Railroads & Public Utilities	9,561,000	9,964,000	403,000	4.2%
Ordinary Business Corp.	6,340,000	6,405,000	65,000	1.0%
Payment in Lieu of Tax: Morgantown	7,938,800	6,887,400	(1,051,400)	-13.2%
Payment in Lieu of Tax: CPV	3,226,100	2,588,400	(637,700)	-19.8%
Penalties & Interest	600,000	600,000	0	0.0%
Half Year Tax Billing	436,100	153,000	(283,100)	-64.9%
Subtotal	\$244,597,600	\$251,082,300	\$6,484,700	2.7%
Homestead Tax Credit	(225,800)	(263,000)	(37,200)	16.5%
Low Income Tax Credit	(760,000)	(690,000)	70,000	-9.2%
Senior Tax Credit	(280,000)	(300,000)	(20,000)	7.1%
Ag. Preservation Tax Credit	(125,000)	(126,000)	(1,000)	0.8%
Tax Differ.- La Plata	(1,806,600)	(1,900,000)	(93,400)	5.2%
Tax Differ.- Indian Head	(105,000)	(109,000)	(4,000)	3.8%
Surviving Spouse Tax Credit	(7,000)	(7,000)	0	0.0%
Conservation Easement Tax Credit	(200)	0	200	-100.0%
Subtotal	(\$3,309,600)	(\$3,395,000)	(\$85,400)	2.6%
<b>Total Property Taxes</b>	<b>\$241,288,000</b>	<b>\$247,687,300</b>	<b>\$6,399,300</b>	<b>2.7%</b>
<b><u>INCOME TAX</u></b>	<b>\$140,000,000</b>	<b>\$148,000,000</b>	<b>\$8,000,000</b>	<b>5.7%</b>
<b><u>RECORDATION TAX</u></b>	<b>\$14,400,000</b>	<b>\$16,000,000</b>	<b>\$1,600,000</b>	<b>11.1%</b>
<b><u>TRANSFER TAX</u></b>	<b>\$6,405,000</b>	<b>\$7,200,000</b>	<b>\$795,000</b>	<b>12.4%</b>
<b><u>OTHER TAXES:</u></b>				
Hotel/Motel Room	\$1,000,000	\$1,000,000	\$0	0.0%
Highway User	2,210,000	2,080,000	(130,000)	-5.9%
Admission and Amusement	800,000	760,000	(40,000)	-5.0%
Heavy Equipment	50,000	50,000	0	0.0%
<b>Total Other Local Taxes</b>	<b>\$4,060,000</b>	<b>\$3,890,000</b>	<b>(\$170,000)</b>	<b>-4.2%</b>

# GENERAL FUND OPERATING BUDGET

	<u>FY2021</u> <u>Adopted</u>	<u>FY2022</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2021</u>	<u>%</u> <u>Chg.</u>
<b>REVENUE DETAIL BY ACCOUNT CLASSIFICATION</b>				
<b><u>LICENSES &amp; PERMITS</u></b>				
Trader License	\$211,200	\$211,200	\$0	0.0%
Alcoholic License	215,700	203,600	(12,100)	-5.6%
Building Permits	150,000	150,000	0	0.0%
Park Permits	101,900	101,600	(300)	-0.3%
Electrical Exams	83,000	83,000	0	0.0%
Electrical Permits	73,000	73,600	600	0.8%
Pumbling Permits	100,000	100,000	0	0.0%
Trailer Permits	44,300	44,300	0	0.0%
Civil Marriage Licenses	36,000	36,000	0	0.0%
Other	82,800	82,300	(500)	-0.6%
<b>Total Licenses &amp; Permits</b>	<b>\$1,097,900</b>	<b>\$1,085,600</b>	<b>(\$12,300)</b>	<b>-1.1%</b>
<b><u>INTERGOVERNMENTAL:</u></b>				
<b>State</b>				
Aid for Police Protection	\$1,311,000	\$1,320,000	\$9,000	0.7%
State Aid For Inmate Operating	125,000	95,000	(30,000)	-24.0%
Jury Fee Reimbursement	119,500	119,500	0	0.0%
Other	89,500	92,600	3,100	3.5%
Subtotal	\$1,645,000	\$1,627,100	(\$17,900)	-1.1%
<b>Local Governments</b>				
Animal Shelter- St. Mary's	\$522,500	\$410,100	(\$112,400)	-21.5%
Subtotal	\$522,500	\$410,100	(\$112,400)	-21.5%
<b>Total Intergovernmental</b>	<b>\$2,167,500</b>	<b>\$2,037,200</b>	<b>(\$130,300)</b>	<b>-6.0%</b>
<b><u>SERVICE CHARGES:</u></b>				
Em. Medical Srvcs. Billing Fee	\$1,600,000	\$1,600,000	\$0	0.0%
Indirect Cost Allocation	1,493,700	1,881,200	387,500	12.1%
Local 911 Aid	1,700,000	1,752,000	52,000	3.1%
Park & Recreation Fees	717,800	895,700	177,900	24.8%
Reclaimed Water Sales	1,183,700	1,183,700	0	0.0%
Sheriff Fees	460,000	460,000	0	0.0%
Custodial Fee	358,600	341,700	(16,900)	-4.7%
False Alarm Registrations	306,500	287,500	(19,000)	-6.2%
Sheriff Pay Phone Commissions	140,000	107,300	(32,700)	-23.4%
Room & Board Detention Center	115,000	77,500	(37,500)	-32.6%
Other	676,500	720,900	44,400	6.6%
<b>Total Service Charges</b>	<b>\$8,751,800</b>	<b>\$9,307,500</b>	<b>\$555,700</b>	<b>4.0%</b>

# GENERAL FUND OPERATING BUDGET

	<u>FY2021</u> <u>Adopted</u>	<u>FY2022</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2021</u>	<u>%</u> <u>Chg.</u>
<b>REVENUE DETAIL BY ACCOUNT CLASSIFICATION</b>				
<b><u>FINES &amp; FORFEITURES</u></b>				
Red Light Camera Fines	\$1,820,000	\$1,750,000	(\$70,000)	-3.8%
Speed Camera Fines	1,300,000	1,173,000	(127,000)	-9.8%
False Alarm Fines	246,000	230,000	(16,000)	-6.5%
Other	111,500	120,500	9,000	8.1%
<b>Total Fines &amp; Forfeitures</b>	<b>\$3,477,500</b>	<b>\$3,273,500</b>	<b>(\$204,000)</b>	<b>-5.9%</b>
<b><u>OTHER INCOME</u></b>				
Rent	\$1,262,700	\$1,285,700	\$23,000	1.8%
Interest	1,000,000	750,000	(250,000)	-25.0%
Sale of Fixed Assets	250,000	250,000	0	0.0%
Miscellaneous	556,000	366,000	(190,000)	-34.2%
<b>Total Miscellaneous</b>	<b>\$3,068,700</b>	<b>\$2,651,700</b>	<b>(\$417,000)</b>	<b>-13.6%</b>
<b>TOTAL OPERATING REVENUES</b>	<b>\$424,716,400</b>	<b>\$441,132,800</b>	<b>\$16,416,400</b>	<b>3.8%</b>
<b><u>Financing Sources</u></b>				
Transfer from Capital Project Fund	\$2,671,800	\$2,671,800	\$0	0.0%
Transfer from Special Revenue Fund	900,000	700,000	(200,000)	-22.2%
<b>Subtotal: Financing Sources</b>	<b>\$3,571,800</b>	<b>\$3,371,800</b>	<b>(\$200,000)</b>	<b>-5.6%</b>
<b><u>Fund Balance</u></b>				
Reserve for Priorities	5,153,000	5,845,700	692,700	1.2%
<b>Subtotal: Fund Balance</b>	<b>\$5,153,000</b>	<b>\$5,845,700</b>	<b>\$692,700</b>	<b>1.2%</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$8,724,800</b>	<b>\$9,217,500</b>	<b>\$492,700</b>	<b>-1.6%</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING USES</b>	<b>\$433,441,200</b>	<b>\$450,350,300</b>	<b>\$16,909,100</b>	<b>3.7%</b>

# GENERAL FUND OPERATING BUDGET

	<u>FY2021</u> <u>Adopted</u>	<u>FY2022</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2021</u>	<u>%</u> <u>Chg.</u>
<b>EXPENDITURES BY DIVISION</b>				
<b><u>EDUCATION</u></b>				
Board of Education	\$195,714,600	\$200,686,400	\$4,971,800	2.5%
College of Southern Maryland	9,921,200	10,326,200	405,000	4.1%
Library	4,431,600	4,577,900	146,300	3.3%
Other	13,600	158,200	144,600	1063.2%
<b>Total Education</b>	<b>\$210,081,000</b>	<b>\$215,748,700</b>	<b>\$5,667,700</b>	<b>2.7%</b>
<b><u>PUBLIC SAFETY</u></b>				
Sheriff	\$74,050,600	78,349,300	\$4,298,700	5.8%
Corrections	20,025,400	20,077,700	52,300	0.3%
Automated Enforcement Unit (AEU)	1,969,500	2,118,900	149,400	7.6%
Fingerprinting Service	319,200	319,800	600	0.2%
<b>Sheriff's Office</b>	<b>\$96,364,700</b>	<b>\$100,865,700</b>	<b>\$4,501,000</b>	<b>4.7%</b>
Emergency Services Administration	404,500	609,700	205,200	50.7%
False Alarm Reduction Unit	193,600	207,500	13,900	7.2%
Animal Control	738,900	804,800	65,900	8.9%
Animal Shelter	1,056,800	1,122,100	65,300	6.2%
Fire/EMS Communications	4,201,400	4,346,300	144,900	3.4%
Career Emergency Medical Services	12,021,800	12,946,600	924,800	7.7%
Special Operations	259,600	455,700	196,100	75.5%
Emergency Management	173,000	83,600	(89,400)	-51.7%
<b>Subtotal: Emergency Services</b>	<b>\$19,049,600</b>	<b>\$20,576,300</b>	<b>\$1,526,700</b>	<b>8.0%</b>
<b>Total Public Safety</b>	<b>\$115,414,300</b>	<b>\$121,442,000</b>	<b>\$6,027,700</b>	<b>5.2%</b>
<b><u>DEBT SERVICE</u></b>				
Principal	\$22,978,800	\$23,548,100	\$569,300	2.5%
Interest	8,551,000	8,125,800	(425,200)	-5.0%
Miscellaneous	828,900	901,400	72,500	8.7%
<b>Total Debt Service</b>	<b>\$32,358,700</b>	<b>\$32,575,300</b>	<b>\$216,600</b>	<b>0.7%</b>

# GENERAL FUND OPERATING BUDGET

	<u>FY2021</u> <u>Adopted</u>	<u>FY2022</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2021</u>	<u>%</u> <u>Chg.</u>
<b>EXPENDITURES BY DIVISION</b>				
<b><u>GENERAL GOVERNMENT</u></b>				
Central Services	\$3,222,300	\$3,391,800	\$169,500	5.3%
OPEB Contribution	3,000,000	3,700,000	700,000	23.3%
Election Board	1,822,400	2,185,100	362,700	19.9%
Liquor Board	268,300	287,100	18,800	7.0%
Orphan's Court	64,500	65,400	900	1.4%
Pretrial Services	0	348,500	348,500	N/A
CJCC	0	75,000	75,000	N/A
Circuit Court	1,716,300	1,763,100	46,800	2.7%
State's Attorney	4,580,200	5,148,400	568,200	12.4%
Fringe Benefits	3,607,800	4,074,700	466,900	12.9%
Volunteer Fire & Rescue Subsidy	25,000	449,500	424,500	1698.0%
<b>Subtotal: Other General Govt.</b>	<b>\$18,306,800</b>	<b>\$21,488,600</b>	<b>\$3,181,800</b>	<b>17.4%</b>
County Commissioners	\$766,000	\$778,400	\$12,400	1.6%
Administrative Services	1,806,500	1,968,800	162,300	9.0%
County Attorney	1,259,700	1,313,600	53,900	4.3%
Human Resources	1,134,800	1,348,800	214,000	18.9%
<b>Subtotal: County Administered General Government</b>	<b>\$4,967,000</b>	<b>\$5,409,600</b>	<b>\$442,600</b>	<b>8.9%</b>
<b>Total General Government</b>	<b>\$23,273,800</b>	<b>\$26,898,200</b>	<b>\$3,624,400</b>	<b>15.6%</b>
<b><u>FISCAL &amp; ADMINISTRATIVE SERVICES</u></b>				
Administration	\$253,900	\$259,000	\$5,100	2.0%
Budget	451,300	453,800	2,500	0.6%
Information Technology	3,651,200	4,291,400	640,200	17.5%
Purchasing	399,000	412,400	13,400	3.4%
Treasury	1,332,000	1,372,600	40,600	3.0%
Accounting	1,151,200	1,230,000	78,800	6.8%
<b>Total Fiscal &amp; Admin. Services</b>	<b>\$7,238,600</b>	<b>\$8,019,200</b>	<b>\$780,600</b>	<b>10.8%</b>
<b><u>PUBLIC WORKS - FACILITIES</u></b>				
Administration	\$624,000	\$733,500	\$109,500	17.5%
Building & Trades	7,774,200	7,646,400	(127,800)	-1.6%
Vehicle Maintenance	1,020,600	1,003,200	(17,400)	-1.7%
Roads	5,910,500	6,167,200	256,700	4.3%
<b>Total Public Works</b>	<b>\$15,329,300</b>	<b>\$15,550,300</b>	<b>\$221,000</b>	<b>1.4%</b>
<b><u>COMMUNITY SERVICES</u></b>				
Administration	\$372,900	\$412,500	\$39,600	10.6%
Aging & Human Services	1,719,800	1,824,700	104,900	6.1%
Housing Authority	598,100	522,200	(75,900)	-12.7%
<b>Total Community Services</b>	<b>\$2,690,800</b>	<b>\$2,759,400</b>	<b>\$68,600</b>	<b>2.5%</b>



# GENERAL FUND OPERATING BUDGET

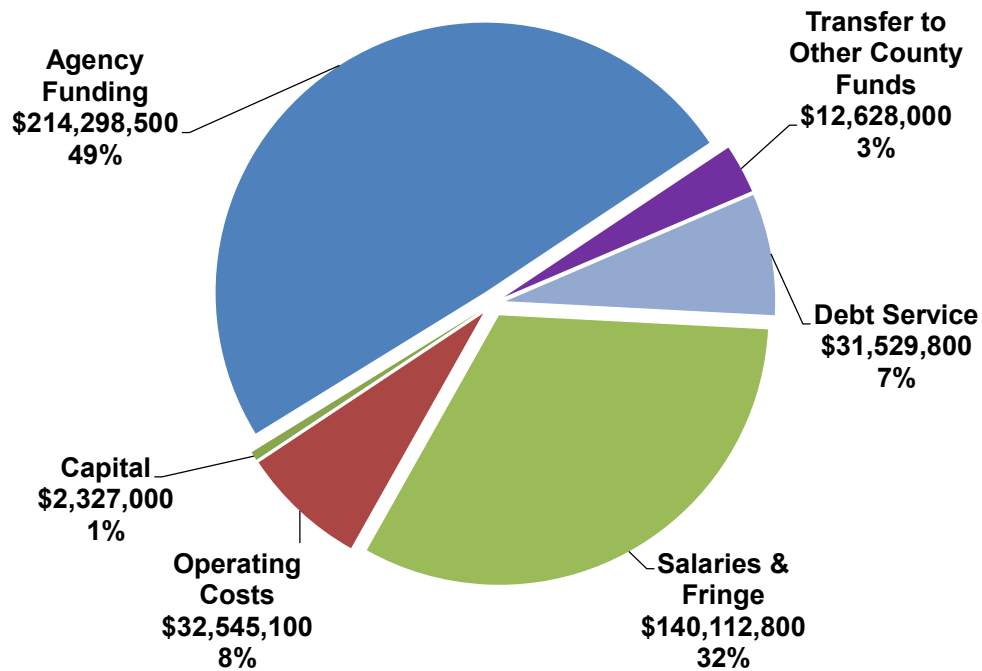
	<u>FY2021</u> <u>Adopted</u>	<u>FY2022</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2021</u>	<u>%</u> <u>Chg.</u>
<b>EXPENDITURES BY DIVISION</b>				
<b><u>RECREATION, PARKS, AND TOURISM</u></b>				
Administration	\$736,000	\$875,200	\$139,200	18.9%
Recreation	2,701,600	3,082,900	381,300	14.1%
Parks & Grounds	5,226,400	5,249,300	22,900	0.4%
Tourism	820,200	844,200	24,000	2.9%
<b>Total Recreation, Parks, &amp; Tourism</b>	<b>\$9,484,200</b>	<b>\$10,051,600</b>	<b>\$567,400</b>	<b>6.0%</b>
<b><u>PLANNING &amp; GROWTH MANAGEMENT</u></b>				
Administration	\$547,400	\$879,200	\$331,800	60.6%
Transit	3,915,600	4,047,400	131,800	3.4%
Planning	1,694,300	1,877,200	182,900	10.8%
Inspections & Enforcement	535,400	468,500	(66,900)	-12.5%
Codes & Permits	390,500	173,300	(217,200)	-55.6%
<b>Total Planning &amp; Growth Mgmt.</b>	<b>\$7,083,200</b>	<b>\$7,445,600</b>	<b>\$362,400</b>	<b>5.1%</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>				
Economic Development Department	\$1,801,100	\$1,906,600	\$105,500	5.9%
Other Economic Development Svcs	188,000	188,000	0	0.0%
<b>Total Economic Development</b>	<b>\$1,989,100</b>	<b>\$2,094,600</b>	<b>\$105,500</b>	<b>5.3%</b>
<b><u>HEALTH SERVICES</u></b>				
Health Department	\$2,863,000	\$3,020,100	\$157,100	5.5%
Water & Sewer Services	211,300	211,300	0	0.0%
Mosquito Control	124,000	127,000	3,000	2.4%
Dept. of Health & Mental Hygiene	120,400	120,400	0	0.0%
<b>Total Health</b>	<b>\$3,318,700</b>	<b>\$3,478,800</b>	<b>\$160,100</b>	<b>4.8%</b>
<b><u>SOCIAL SERVICES</u></b>				
Department of Social Services	\$324,600	\$324,500	(\$100)	0.0%
Charles County Charitable Trust, Inc.	1,009,300	1,009,300	0	0.0%
Other Agency Funding	48,700	198,700	150,000	308.0%
<b>Total Social Services</b>	<b>\$1,382,600</b>	<b>\$1,532,500</b>	<b>\$149,900</b>	<b>10.8%</b>

# GENERAL FUND OPERATING BUDGET

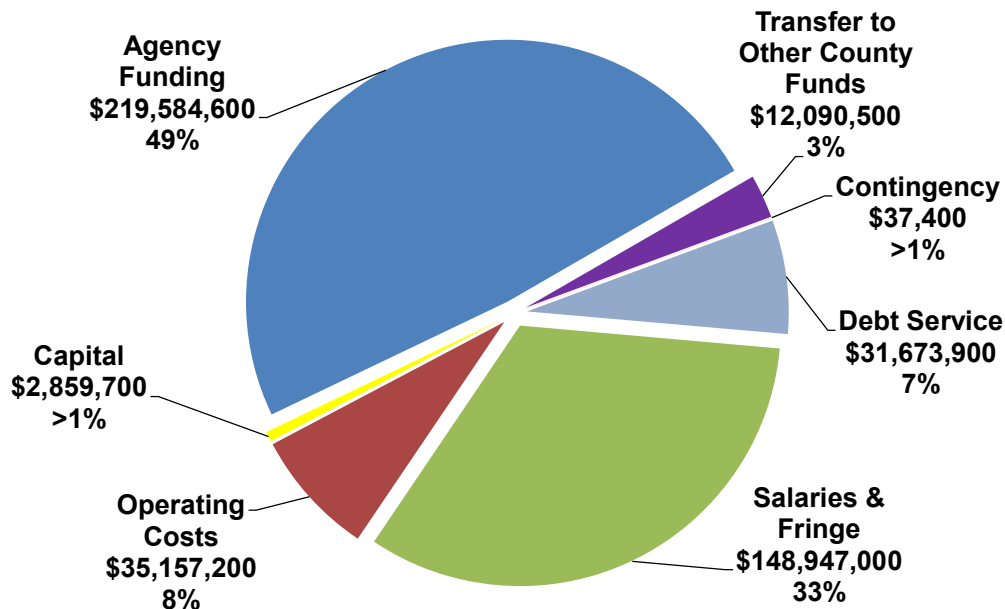
	<u>FY2021</u> <u>Adopted</u>	<u>FY2022</u> <u>Adopted</u>	<u>\$ Change</u> <u>from FY2021</u>	<u>%</u> <u>Chg.</u>
<b>EXPENDITURES BY DIVISION</b>				
<b><u>CONSERVATION OF NATURAL RESOURCES</u></b>				
University of MD Extension	\$230,700	\$230,700	\$0	0.0%
Soil Conservation	452,400	420,900	(31,500)	-7.0%
Weed Control	15,300	15,100	(200)	-1.3%
So. MD Resource Conservation	10,500	11,000	500	4.8%
Gypsy Moth	5,000	5,000	0	0.0%
Forest Conservancy District Board	5,000	5,000	0	0.0%
<b>Total Conservation of Natural Resources</b>	<b>\$718,900</b>	<b>\$687,700</b>	<b>(\$31,200)</b>	<b>-4.3%</b>
<b><u>CONTINGENCY</u></b>				
Contingency	\$0	\$37,400	\$37,400	N/A
<b>Total Contingency</b>	<b>\$0</b>	<b>\$37,400</b>	<b>\$37,400</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$430,363,200</b>	<b>\$448,321,300</b>	<b>\$17,958,100</b>	<b>4.2%</b>
<b><u>FINANCING USES:</u></b>				
Capital Project Pay-as-you-go	\$2,778,000	\$2,029,000	(\$749,000)	-27.0%
Watershed Fund Subsidy	300,000	0	(300,000)	-100.0%
<b>TOTAL FINANCING USES</b>	<b>\$3,078,000</b>	<b>\$2,029,000</b>	<b>(\$1,049,000)</b>	<b>-34.1%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>\$433,441,200</b>	<b>\$450,350,300</b>	<b>\$16,909,100</b>	<b>3.9%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

# GENERAL FUND OPERATING BUDGET

## FY21 ADOPTED BUDGET \$433,441,200



## FY22 ADOPTED BUDGET \$450,350,300



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

# CAPITAL IMPROVEMENT PROGRAM

## FISCAL YEAR 2022 APPROVED CAPITAL PROJECT BUDGET FY2022-FY2026 CAPITAL IMPROVEMENT PROGRAM

(\$ in thousands)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5-Year Total '22-'26	Prior Approp. thru FY21	Beyond FY 2026	Project Total
<b>Governmental Projects</b>									
<b>CAPITAL COSTS</b>									
Board of Education .....	\$23,385	\$78,888	\$58,200	\$8,882	\$35,357	\$204,712	\$58,386	\$30,151	\$293,249
College of Southern Maryland.....	6,641	3,075	0	0	0	9,716	0	0	9,716
General Government.....	20,519	18,155	15,694	6,011	3,253	63,632	39,145	3,949	106,726
Parks.....	3,870	4,700	2,071	953	349	11,943	496	443	12,882
Transportation.....	10,915	14,093	5,928	6,191	6,659	43,786	39,555	16,284	99,625
<b>Total Governmental</b>	<b>\$65,330</b>	<b>\$118,911</b>	<b>\$81,893</b>	<b>\$22,037</b>	<b>\$45,618</b>	<b>\$333,789</b>	<b>\$137,582</b>	<b>\$50,827</b>	<b>\$522,198</b>
<b>FINANCE SOURCES</b>									
General Obligation Bonds.....	\$36,529	\$46,797	\$28,855	\$13,391	\$10,830	\$136,401	\$90,953	\$19,165	\$246,519
Fair Share Excise Tax Bonds.....	2,217	19,040	17,428	4,245	15,804	58,734	19,944	11,401	90,079
Capital Project Fund - Fund Balance.....	1,879	0	0	0	0	1,879	3,287	0	5,166
General Fund Operating Transfer.....	2,029	2,007	2,574	1,854	1,354	9,818	1,394	1,500	12,712
Total County Funding	\$42,654	\$67,844	\$48,857	\$19,490	\$27,988	\$206,832	\$115,578	\$32,066	\$354,476
Federal.....	600	4,200	3,600	0	0	8,400	840	0	9,240
State.....	14,329	46,566	36,384	2,446	17,529	117,254	20,664	18,637	156,555
Other: Forward funding State Share.....	7,099	(50)	(7,049)	0	0	0	0	0	0
Other.....	648	351	101	102	102	1,303	500	125	1,928
<b>Total Governmental</b>	<b>\$65,330</b>	<b>\$118,911</b>	<b>\$81,893</b>	<b>\$22,037</b>	<b>\$45,618</b>	<b>\$333,789</b>	<b>\$137,582</b>	<b>\$50,827</b>	<b>\$522,198</b>
<b>Enterprise Fund Projects</b>									
<b>CAPITAL COSTS</b>									
Water.....	\$12,894	\$33,167	\$46,360	\$44,857	\$16,595	\$153,873	\$38,779	\$215,527	\$408,179
Sewer.....	32,102	39,955	42,492	33,241	21,811	169,601	99,002	10,441	279,044
Solid Waste (Landfill).....	4,421	925	900	881	806	7,933	14,251	0	22,184
Watershed Protection & Restoration.....	8,922	8,762	7,760	7,762	7,206	40,412	46,904	7,206	94,522
Environmental Service.....	659	0	0	0	0	659	92	0	751
<b>Total Enterprise Funds</b>	<b>\$58,998</b>	<b>\$82,809</b>	<b>\$97,512</b>	<b>\$86,741</b>	<b>\$46,418</b>	<b>\$372,478</b>	<b>\$199,028</b>	<b>\$233,174</b>	<b>\$804,680</b>
<b>FINANCE SOURCES</b>									
Water Bonds.....	\$12,894	\$33,167	\$46,298	\$44,795	\$16,595	\$153,749	\$38,779	\$215,527	\$408,054
Sewer Bonds.....	28,159	36,289	39,573	31,092	20,332	155,445	90,647	10,221	256,313
Solid Waste Fund Bonds.....	(5,133)	0	0	0	0	(5,133)	5,496	0	363
Watershed Protection & Restoration Bonds.....	8,673	8,588	7,683	7,685	7,129	39,758	46,367	7,129	93,254
Environmental Service Bonds.....	659	0	0	0	0	659	92	0	751
Enterprise Fund Operating Transfers.....	409	174	202	202	77	1,064	820	77	1,961
Solid Waste Capital Reserve.....	9,554	925	900	881	806	13,066	8,755	0	21,821
Total County Funding	\$55,215	\$79,143	\$94,656	\$84,655	\$44,939	\$358,608	\$190,956	\$232,954	\$782,518
State.....	0	0	0	0	0	0	300	0	300
Other: WSSC.....	3,783	3,666	2,856	2,086	1,479	13,870	7,772	220	21,862
<b>Total Enterprise Funds</b>	<b>\$58,998</b>	<b>\$82,809</b>	<b>\$97,512</b>	<b>\$86,741</b>	<b>\$46,418</b>	<b>\$372,478</b>	<b>\$199,028</b>	<b>\$233,174</b>	<b>\$804,680</b>
<b>TOTAL PROJECTS</b>	<b>\$124,328</b>	<b>\$201,720</b>	<b>\$179,405</b>	<b>\$108,778</b>	<b>\$92,036</b>	<b>\$706,267</b>	<b>\$336,609</b>	<b>\$284,001</b>	<b>\$1,326,878</b>

# CAPITAL IMPROVEMENT PROGRAM

## FY2022-FY2026 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$333,789,000

	FY22-FY26 Total	Project* Total		FY22-FY26 Total	Project* Total
<b>BOARD OF EDUCATION</b>			<b>GENERAL GOVERNMENT</b>		
Benjamin Stoddert Middle School - Modernization/Addition	\$9,030,000	\$56,116,000	Radio Communications System Upgrade	\$15,132,000	\$34,679,000
Middle School #9	28,826,000	52,601,000	Charles County Animal Shelter	4,249,000	13,859,500
Elementary School #23	42,791,000	45,191,000	Charles County VanGO Maintenance Facility	11,657,000	12,707,000
T.C. Martin Elementary School Study/Renovation/Addition	29,558,000	31,884,000	La Plata Library Relocation	5,656,000	10,974,000
McDonough High School Renovation Study/Security Enhancements & Performing Arts	15,891,000	19,945,000	Rural Legacy Program	7,072,000	8,484,000
La Plata High School Renovation/ Security Enhancements and Circulation Upgrades	17,110,000	17,110,000	Purchase of Developments Rights (PDR) Program	3,292,000	3,948,000
Limited Renovation: Dr. Gustavus Brown E.S.	6,766,000	6,766,000	Agricultural Preservation	2,542,000	3,048,000
Full Day Kindergarten Addition: Walter J. Mitchell E.S.	6,060,000	6,510,000	Various Maintenance Projects	2,197,000	2,637,000
Full Day Kindergarten Addition: Wade E.S.	4,700,000	4,700,000	Pinefield EMS Station	1,967,000	2,607,000
Smallwood M.S. Roof/Chiller/H&V/UV Replacement	3,950,000	4,428,000	La Plata Library Renovation	2,111,000	2,111,000
Mattawoman MS - Roof Replacement	4,330,000	4,330,000	Office Space Renovations	890,000	1,842,000
Full Day Kindergarten Addition: J.C. Parks E.S.	3,918,000	4,318,000	Capital Clubhouse HVAC Replacement	904,000	1,549,500
Full Day Kindergarten Addition: Dr. Higdon E.S.	4,175,000	4,175,000	Detention Center Pump Station Rehabilitations	619,000	1,486,000
BOE: Various Maintenance Projects	3,055,000	3,666,000	Fueling Site Improvements	1,437,000	1,437,000
Westlake H.S. Roof Replacement	2,579,000	3,642,000	Blue Crabs Stadium Maintenance	1,012,000	1,215,000
Mary H. Matula Elementary - Roof Replacement	1,821,000	1,821,000	Elite Gymnastic Center Water Infiltration Remediation	555,000	597,000
Indian Head E.S. Boiler Replacement	1,197,000	1,326,000	Generator Replacement Program	115,000	588,000
Local Portable Classrooms - Various Schools	1,000,000	1,200,000	Contingency- Inflation	2,225,000	2,957,000
Piccowaxen M.S. Boiler Replacement	795,000	795,000	<b>Total</b>	<b>\$63,632,000</b>	<b>\$106,726,000</b>
Contingency- Inflation	17,160,000	22,725,000	<i>% County Funded</i>	<i>78%</i>	<i>84%</i>
<b>Total</b>	<b>\$204,712,000</b>	<b>\$293,249,000</b>			
<i>% County Funded</i>	<i>51%</i>	<i>53%</i>	<b>PARKS</b>		
<b>TRANSPORTATION</b>			Waldorf Park Development PH I	\$2,002,000	\$2,174,000
Road Overlay Program	\$20,802,000	\$24,963,000	Synthetic Turf Fields	2,010,000	2,010,000
County Drainage Systems Improvement Program	3,705,000	6,736,000	Waldorf Park Development PH II	2,002,000	2,002,000
Safety Improvement Program- Existing Roadways	1,447,000	2,506,600	Popes Creek Waterfront Phase II	1,903,000	1,962,000
Traffic Signal Program	1,437,000	2,718,400	Park Repair & Maintenance Projects	1,396,000	1,662,000
Sidewalk Improvement Program	777,000	933,000	Various Pedestrian & Bicycle Facilities	499,000	820,000
Billingsley Road Safety Improvements	3,216,000	10,590,000	Mallows Bay Restrooms	500,000	500,000
Western Parkway Road Improvements Phase 3	1,851,000	16,633,900	Smallwood Drive Shared Use Paths Ph II	454,000	454,000
Turkey Hill Road Reconstruction	1,179,000	6,042,000	Smallwood Drive Shared Use Paths Ph I	425,000	452,000
Route 301 South Bound Lane and Traffic Signal Improvements	2,838,000	2,838,000	La Plata Farm Park Master Plan	200,000	200,000
Pinefield Road/Md. Route 5 Business Intersection Improvements	1,532,000	1,532,400	La Plata Farm Park Development, Phase I	120,000	120,000
Substation Road Improvements	1,986,000	1,986,000	Contingency- Inflation	432,000	526,000
Bridge Replacement Program	809,000	809,000	<b>Total</b>	<b>\$11,943,000</b>	<b>\$12,882,000</b>
Old Washington Road Reconstruction	0	16,055,000	<i>% County Funded</i>	<i>63%</i>	<i>64%</i>
Billingsley Rd at Bensville Rd Intersection Improvements	1,050,000	1,050,000			
WURC Stormwater Outfall	406,000	545,000	<b>COLLEGE OF SOUTHERN MARYLAND</b>		
Contingency- Inflation	751,000	3,686,600	Health Technology Renovation	\$5,406,500	\$5,406,500
<b>Total</b>	<b>\$43,786,000</b>	<b>\$99,624,900</b>	Waste Water Treatment Plant Replacement	3,903,000	3,903,000
<i>% County Funded</i>	<i>96%</i>	<i>98%</i>	Contingency- Inflation	406,500	406,500
			<b>Total</b>	<b>\$9,716,000</b>	<b>\$9,716,000</b>
			<i>% County Funded</i>	<i>28%</i>	<i>28%</i>

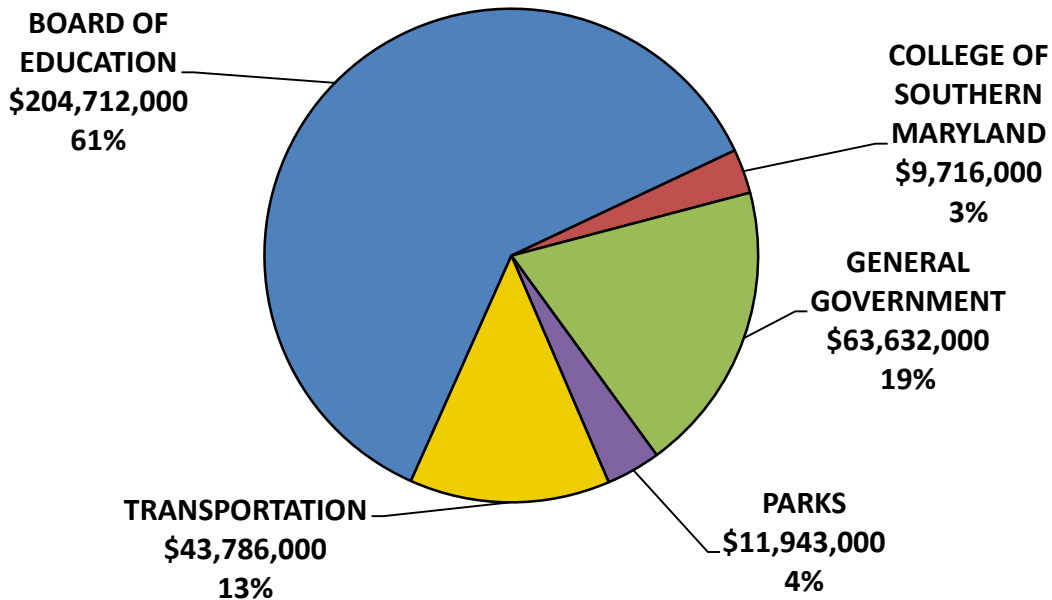
\*Project funding could include appropriations funded prior to FY2022 and/or additional funding beyond FY2026 to complete the project.

# CAPITAL IMPROVEMENT PROGRAM

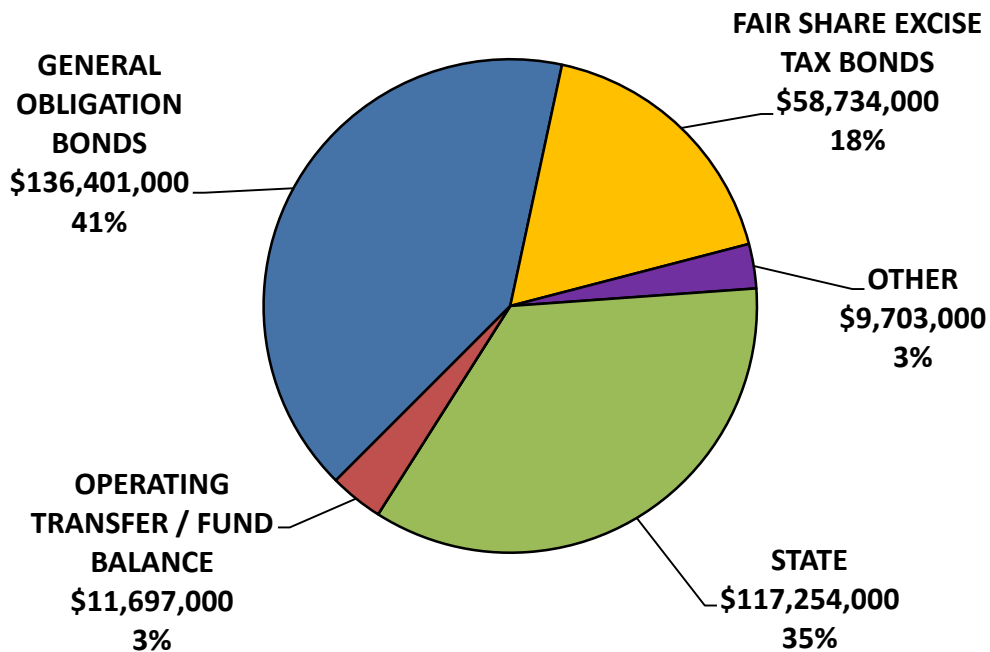
## FY2022-FY2026 CAPITAL IMPROVEMENT PROGRAM

TOTAL GOVERNMENTAL PROJECTS = \$333,789,000

### BY PROJECT TYPE:



### BY REVENUE SOURCE:



# CAPITAL IMPROVEMENT PROGRAM

## FY2022-FY2026 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$372,478,000

	FY22-FY26 Total	Project* Total		FY22-FY26 Total	Project* Total
<b><u>WATER</u></b>			<b><u>SEWER</u></b>		
Potomac River Water Supply Treatment Plant	\$5,362,000	\$179,902,000	MWWTP Flow Equalization	\$28,125,200	\$43,491,000
WSSC Waldorf Interconnection	54,605,000	55,206,000	Mattawoman Infiltration and Inflow	13,593,000	29,627,500
Bel Alton and Chapel Point Connection	17,895,000	17,895,000	Pump Station Rehabs and Replacements	18,355,200	28,891,000
Waldorf Water Tower #6	6,469,000	12,329,000	MWWTP Effluent Filters #7-#16	16,010,300	19,557,900
Satellite Water Facility Upgrades	4,932,000	9,006,100	MWWTP Clarifier and Thickener Repairs	6,639,000	16,671,000
Middletown Rd-Bensville Rd Waterline Interconnection	3,629,000	7,615,200	MWWTP Reclaimed Water Filtration Facility	15,109,300	16,252,400
Underground Infrastructure Repairs	3,742,000	6,993,000	MWWTP Electrical System Replacement	5,807,000	13,794,000
St. Charles Parkway and Rosewick Connection	6,903,000	6,903,000	Mattawoman WWTP Automation	4,620,000	12,158,000
Waldorf Fire House Water Tower Replacement	6,181,000	6,330,000	MWWTP Belt Filter Press Replacement Phase II	6,718,200	10,202,200
Gleneagles 2MG Water Tower	1,851,300	6,264,000	Clifton WWTP Improvements	4,516,200	9,929,700
Bryans Road 2MG Water Tower	3,496,000	5,846,000	Satellite Wastewater Facility Upgrades	3,733,000	8,635,600
Hughesville Water Line	2,138,000	4,872,000	MWWTP Process Improvements	5,712,200	6,916,200
Ellenwood, Mariellen and Newtown Connection	4,673,000	4,673,000	Post Office Road Sewer Capacity Improvements	2,258,000	6,457,200
Automation & Technology Master Plan (50%)	1,141,000	4,122,700	Hughesville Collection Sewer System	4,389,000	5,231,400
Waldorf Well No. 17	1,441,000	4,056,300	MWWTP Utility Water System Evaluation & Improvement	1,590,000	4,353,000
Waldorf Tower No. 5 Rehabilitation	1,541,000	3,144,000	Automation & Technology Master Plan (50%)	1,141,000	4,122,700
Pinefield Water Tower Rehabilitation	1,470,000	3,125,000	MWWTP Grit Removal System #5	3,322,200	3,322,200
Utilities Waldorf Regional Facility (50%)	1,627,500	3,079,500	White Plains Failing Septic Sewer Improvements	963,200	3,132,000
Old Washington Road Waterline	1,302,000	3,042,400	Utilities Waldorf Regional Facility (50%)	1,627,500	3,079,500
Benedict Water System Improvements	1,266,000	2,676,000	Zekiah Pump Station Forcemain	1,145,000	3,009,000
Bryans Village Waterline Interconnection	2,082,400	2,150,000	Zekiah Pump Station Upgrade	1,200,000	2,617,000
Waldorf Fire House Tower Water Distribution	1,524,000	1,612,000	MWWTP Septage Receiving Facility Improvements	2,011,000	2,609,200
Strawberry Hills Waterline	1,438,000	1,591,000	MWWTP Final Filter Disinfection System	1,817,200	2,491,200
Settle Wood Water Tower Rehab	430,000	1,115,000	MWWTP Primary Clarifiers #1-4 Demolition	2,095,000	2,095,400
Marshall Hall Road Waterline Extension	694,000	768,000	MWWTP Effluent PS Forcemain Surge Management System	1,536,200	1,942,200
Utilities Professional Development & Training Center (50%)	752,500	752,500	MWWTP Reclaimed Water Pump Station Improvements	703,200	1,567,200
Mill Hill Waterline Extension	505,000	716,400	Utilities Professional Development & Training Center (50%)	752,500	752,500
Contingency-inflation	14,782,300	52,393,900	Sewer Pump Station Capacity Study	160,200	329,200
<b>TOTAL</b>	<b>\$153,873,000</b>	<b>\$408,179,000</b>	Contingency-inflation	13,951,200	15,806,600
% County Funded	100%	100%	<b>TOTAL</b>	<b>\$169,601,000</b>	<b>\$279,044,000</b>
			% County Funded	92%	92%
<b><u>WATERSHED PROTECTION &amp; RESTORATION FUND (WPRF)</u></b>			<b><u>SOLID WASTE FUND</u></b>		
NPDES Retrofit Projects	\$36,027,000	\$89,072,900	Landfill Cell #4A Expansion	\$3,018,000	\$11,773,000
Full Delivery of Water Quality Improvements	2,221,000	2,749,000	Landfill Leachate Management System	1,348,000	6,844,000
Gilbert Run Watershed Dam Repairs	1,895,000	1,983,000	Landfill Gas to Energy	3,567,000	3,567,000
Floodplain Analysis Study	195,000	571,000	<b>TOTAL</b>	<b>\$7,933,000</b>	<b>\$22,184,000</b>
Benedict Water Quality Study	74,000	146,000	% County Funded	100%	100%
<b>TOTAL</b>	<b>\$40,412,000</b>	<b>\$94,521,900</b>			
% County Funded	100%	100%			
<b><u>ENVIRONMENTAL SERVICE FUND</u></b>					
County Mulching Facility Relocation	\$637,000	\$729,000			
Contingency-inflation	22,000	22,000			
<b>TOTAL</b>	<b>\$659,000</b>	<b>\$751,000</b>			
% County Funded	100%	100%			

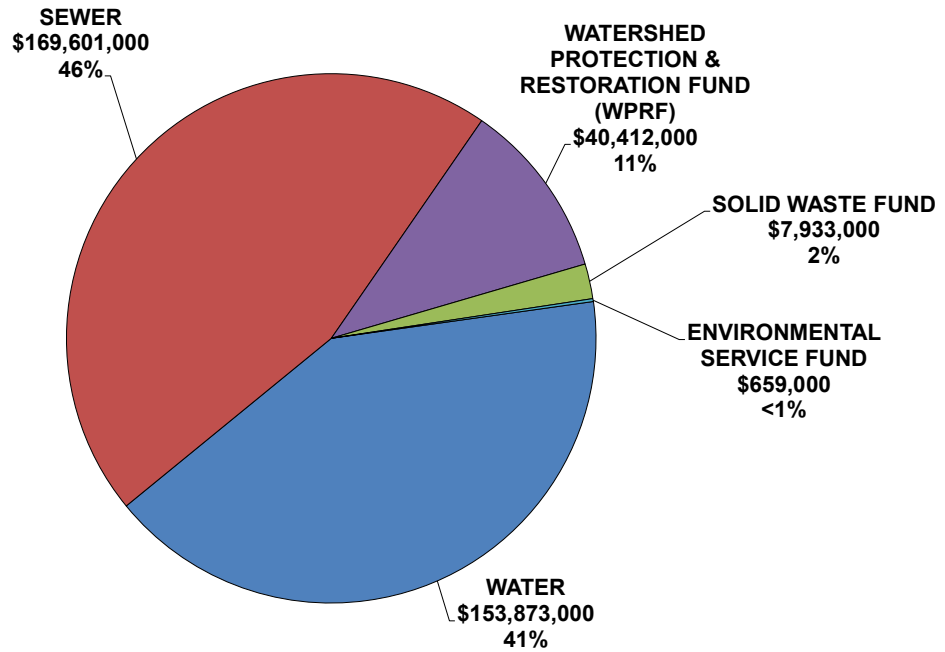
\*Project funding could include appropriations funded prior to FY2022 and/or additional funding beyond FY2026 to complete the project.

# CAPITAL IMPROVEMENT PROGRAM

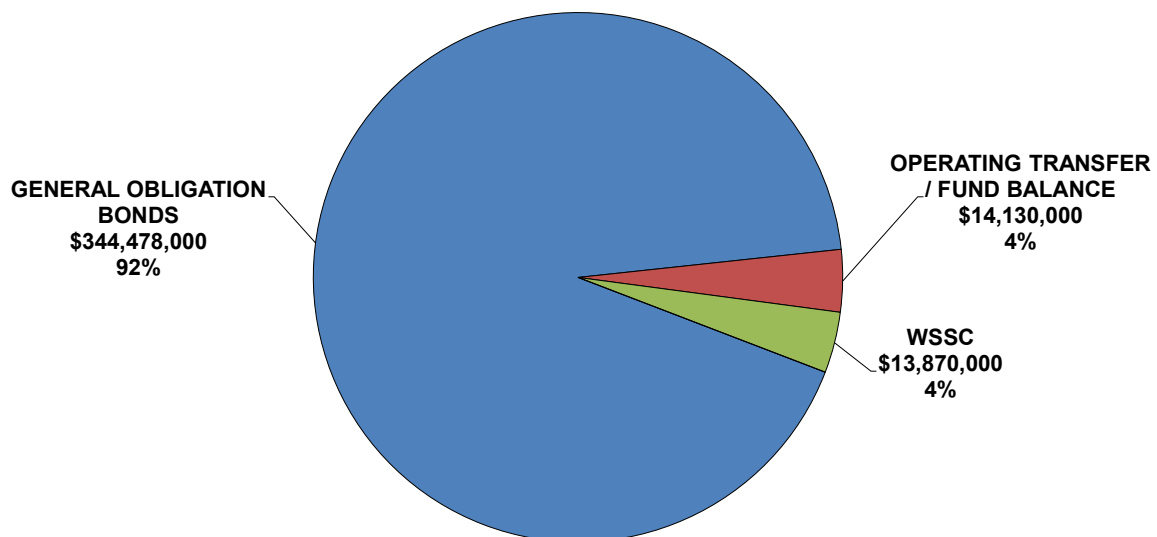
## FY2022-FY2026 CAPITAL IMPROVEMENT PROGRAM

TOTAL ENTERPRISE FUND PROJECTS = \$372,478,000

### BY PROJECT TYPE:



### BY REVENUE SOURCE:

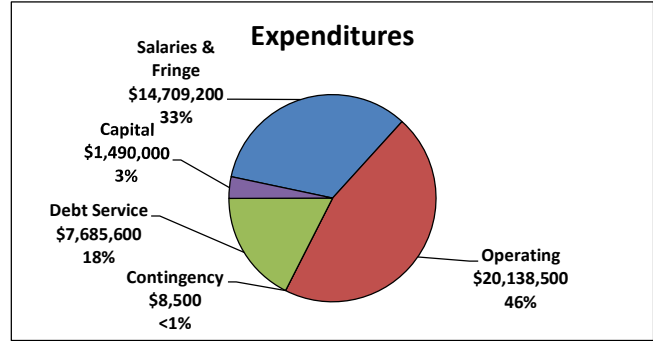
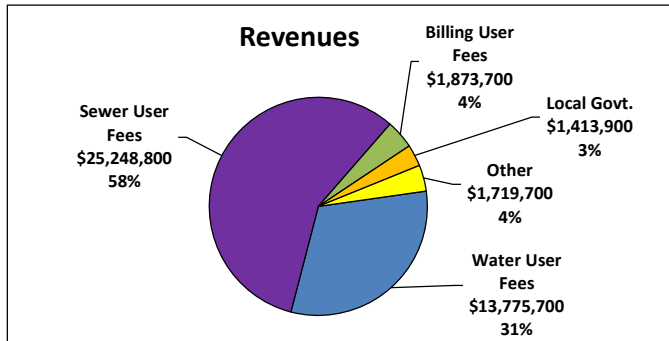




# ENTERPRISE FUNDS

## WATER & SEWER FUND

TOTAL FY22 APPROVED BUDGET = \$44,031,800



FY21 Approved Budget \$41,800,000

FY22 Approved Budget \$44,031,800

Change \$2,231,800 ; 5.3%

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. **The FY22 approved user fees rate will increase the average quarterly bill by 4.2%.**

The approved user fee rates for FY22 are:

### Water User Fee Rate per 1,000 gallons

Single Family Residential: 0 – 18,000 gallons	\$4.81
Single Family Residential: 18,001 – 24,000 gallons	\$9.62
Single Family Residential: over 24,001 gallons	\$14.43
Multi-Family / Commercial: Metered Usage	\$5.73

### Sewer User Fee Rate per 1,000 gallons

Single Family Residential: Usage capped @ 24,000 gallons	\$10.03
Multi-Family / Commercial: Metered Usage	\$10.03

Customer account fee per quarterly bill \$10.15

*NOTE: The average quarterly Water and Sewer bill assuming 138 gallons per day would increase from \$187 to \$195 based on this proposal.*

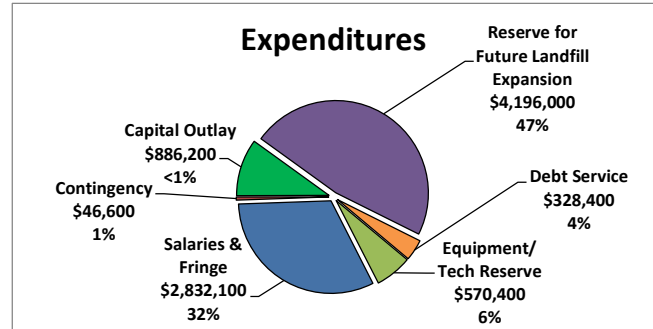
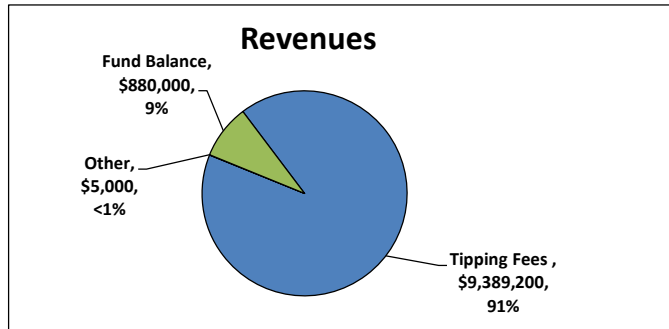
For more information, please visit:

<https://www.charlescountymd.gov/services/public-works-utilities>

<https://www.charlescountymd.gov/services/water-and-sewer-billing>

## LANDFILL FUND

TOTAL FY22 APPROVED BUDGET = \$10,474,200



FY21 Approved Budget

\$10,232,100

FY22 Approved Budget

\$10,474,200

Change

\$242,100

; 2.4%

A tipping fee per ton for commercial and residential refuse is collected to cover the cost of operating the current landfill, future landfill cell expansion, and post closure costs. **The tipping fee was approved to increase from \$78 per ton to \$81 per ton for FY22.** The Open Top Roll-Off Container fee will increase from \$85 per ton to \$88 per ton. The increase in the fee is to cover cost of operating and maintaining the Landfill which includes purchasing needed equipment. This fee is the primary revenue source for the Landfill operation. Citizens also have the option of paying a flat rate tipping fee of \$5 for cars or \$15 for pick-up trucks. To provide an added convenience to citizens, a Recycling Center Bulk Rate of \$15 was approved for the various recycling centers. Also, there will be a flat rate for Commercial Yard Waste once operations are relocated. These Commercial Yard Waste fees were approved at \$30 for Trucks and Trailers, and \$60 for Stake Body Trucks.

Citizens may also purchase Tag-A-Bag tickets for \$2.25. Bagged trash is accepted at the landfill on Billingsley Road and at the recycling centers in the County (Gilbert Run, Pisgah, or Breeze Farm). The landfill is located on a 16 acre site and is estimated to last beyond 2038 due to the utilization of a transfer facility which will allow for disposal options outside of the County's jurisdiction.

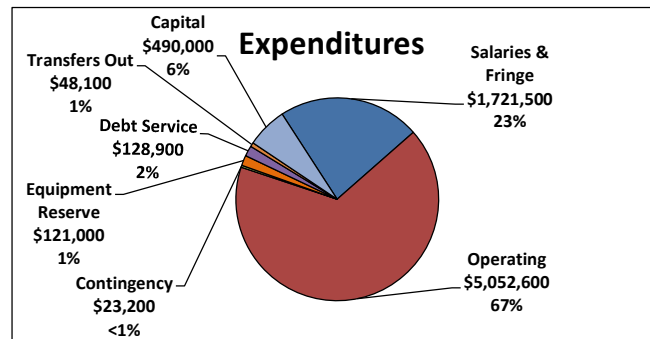
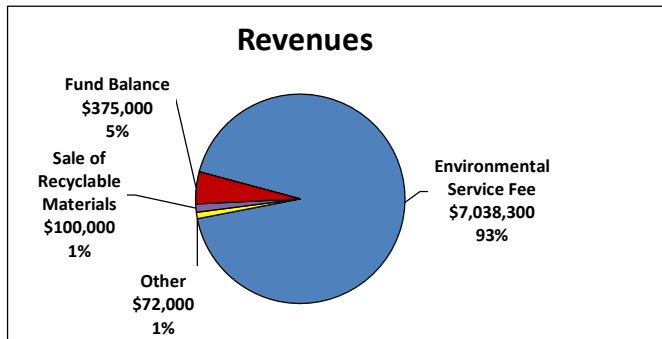
For more information, please visit:

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

# ENTERPRISE FUNDS

## ENVIRONMENTAL SERVICE FUND

TOTAL FY22 APPROVED BUDGET = \$7,585,300



FY21 Approved Budget      \$7,467,500      FY22 Approved Budget      \$7,585,300      Change      \$117,800      ; 1.6%

Recycling and environmental programs are paid with revenues generated primarily by a Environmental Service Fee (ESF), which is charged annually to each improved property within the County. The fee is established annually based on the estimated cost of various programs divided by the number of improved properties. The towns of Indian Head and La Plata have their own recycling program and pay a reduced ESF fee. The approved fee increase is mainly to cover the cost of the Curbside Collection/Material Recycling Fee contract changes. The funds also supports the costs associated with the popular Septic Pump Out Reimbursement and Riser Reimbursement programs. Also included is funding to support the Resiliency Authority. **The approved budget changes the annual ESF fee from \$124 to \$130 per improved property for property owners outside of Indian Head and La Plata. The approved annual fee for properties located within these municipalities is increasing from \$19 to \$20 per improved property. The approved budget changes the Septic Pump Out and Riser Reimbursements to a flat \$100 reimbursement for FY2022.**

Charles County has achieved a 50% waste diversion rate. By the end of FY2021, approximately 48,700 households will be served by curbside collection of recyclable materials. The residential recycling program also consists of four Recycling Centers, one 24-Hour Recycling Drop-off Site, and five 24-Hour Used Motor Oil and Antifreeze Collection Sites. The permanent centers are located at Gilbert Run Park in Dentsville, Breeze Farm in Cobb Island, the Landfill in Waldorf, and the old Landfill in Pisgah.

For more information, please visit:

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

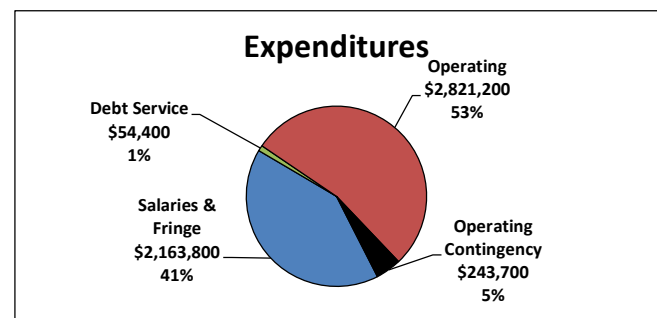
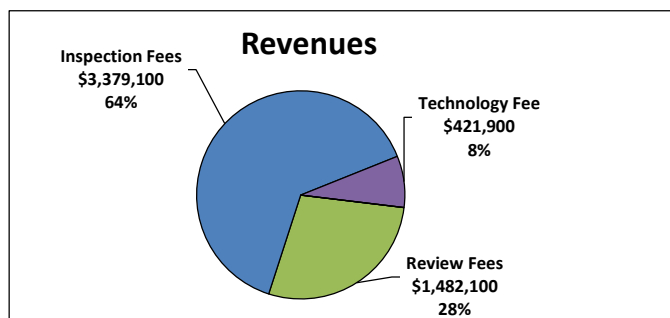
<https://www.charlescountymd.gov/services/environmental-resources/litter-control>

<https://www.charlescountymd.gov/services/environmental-resources/recycling-centers-drop-off-facilities>

<https://www.charlescountymd.gov/government/planning-and-growth-management/septic-system-reimbursement-programs>

## INSPECTION & REVIEW FUND

TOTAL FY22 APPROVED BUDGET = \$5,283,100



FY21 Approved Budget      \$4,921,500      FY22 Approved Budget      \$5,283,100      Change      \$361,600      ; 7.3%

The County manages building inspections and developer plan reviews through the use of an enterprise fund. The recession in the early 1990's depressed the construction industry and left the County with high overhead costs. To allow for greater flexibility regarding the expansion and contraction of the building & renovation activities within the County this operation was privatized and is managed partly with outside contractors. Operating revenues for this fund are generated primarily by service charges such as: environmental site review fees, site plan reviews, main inspection, design reviews, inspection reviews, road inspections, grading inspection, water & sewer inspections, technology fee, and storm drain & storm water inspections. **The FY2022 approved budget adjusted the building permit plan review fees to cover the County's contractual obligated agreement on building permit plan reviews and adjusted other fees to recoup the cost of providing the service. Please note that there are some fees have been consolidated in FY2022. The changes are listed in the FY2022 Approved Fees and Charges (see link below).**

For more information, please visit:

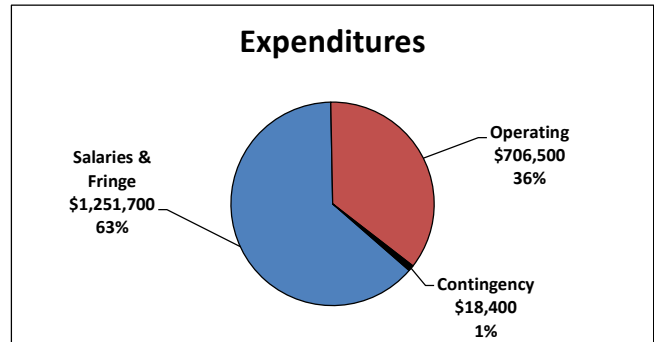
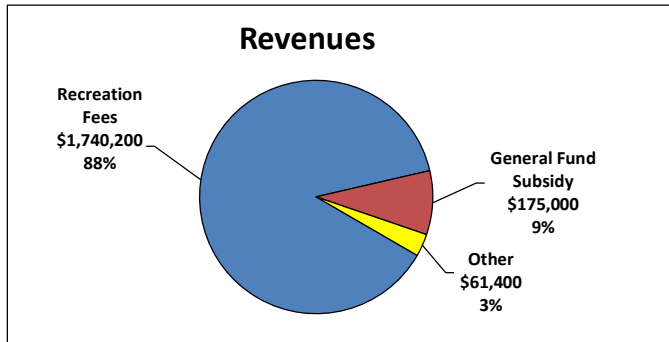
<https://www.charlescountymd.gov/government/planning-and-growth-management>

[FY2022 Adopted Fees and Charges](#)

# ENTERPRISE FUNDS

## RECREATION FUND

TOTAL FY22 APPROVED BUDGET = \$1,976,600



FY21 Approved Budget      \$2,439,600      FY22 Approved Budget      \$1,976,600      Change      (\$463,000)      ; -19.0%

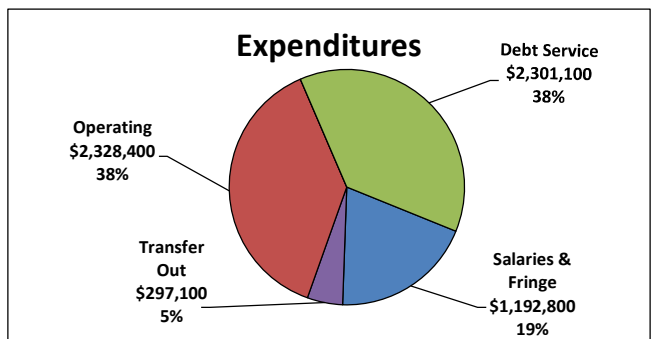
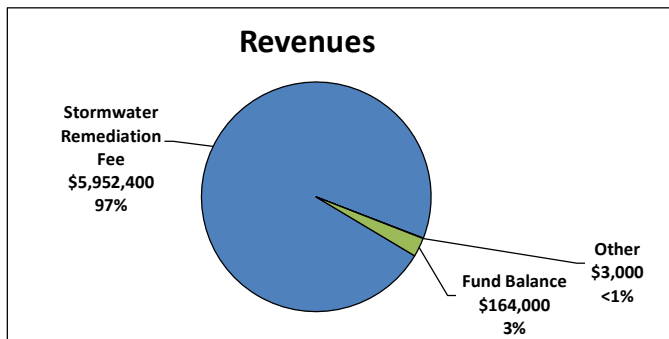
This fund is used to manage the recreational and leisure time activities for County residents including: recreational classes, special events, indoor sports leagues for youth and adult, drop-in programs, special population programs which includes support of the Special Olympics, swim lessons, summer sports camps, trips and tours, and amusement park discount ticket sales. Additionally, the Recreation fund accounts for the operation of the Elite Gymnastics & program related costs at the Waldorf Senior & Recreational Center.

For more information, please visit:

<https://www.charlescountyparks.com/home-recparks>

## WATERSHED PROTECTION & RESTORATION FUND

TOTAL FY22 APPROVED BUDGET = \$6,119,400



FY21 Approved Budget      \$5,579,100      FY22 Approved Budget      \$6,119,400      Change      \$540,300      ; 9.7%

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. In addition this fund provides support for the Resiliency Authority. Revenues to the fund are generated primarily by the Stormwater Remediation Fee, which is charged annually to each improved property within the County. **The FY 2022 approved budget includes an annual fee increase from \$92 to \$115 per improved property.** Properties within the Town of La Plata and Town of Indian Head will not be charged the County fee, since the Towns have their own stormwater permit. The approved fee increase is to cover the cost of new positions, new equipment and to cover the debt service for the Capital Improvement Watershed Projects.

For more information, please visit:

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

# Charles County Commissioners



## Department of Fiscal and Administrative Services

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

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

Equal Opportunity Employer

**[www.CharlesCountyMD.gov](http://www.CharlesCountyMD.gov)**

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

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