

CHARLES COUNTY GOVERNMENT

BUDGET IN BRIEF



CHARLES COUNTY GOVERNMENT

Fiscal Year
2026

July 1, 2025 to June 30, 2026

Table of Contents

INTRODUCTION

Charles County Commissioners	1
Description of Each Fund.....	3
The Budget Process	5
FY2026 Approved Budget – All Funds.....	7
Your Local Taxes	9

GENERAL FUND

General Fund Summary.....	11
Revenue Breakdown.....	13
Expenditure Breakdown	14
Revenues Detail	15
Expenditures by Division	18
Operating Budget	23

CAPITAL IMPROVEMENT PROGRAM

Approved FY2026-FY2030 Summary	24
Governmental Projects.....	25
Enterprise Fund Projects	28

ENTERPRISE FUNDS

Water and Sewer	32
Landfill	33
Environmental Services	34
Inspections and Review	35
Recreation.....	36
Watershed Protection and Restoration	37

Charles County Commissioners

FISCAL YEAR 2026 BUDGET IN BRIEF



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

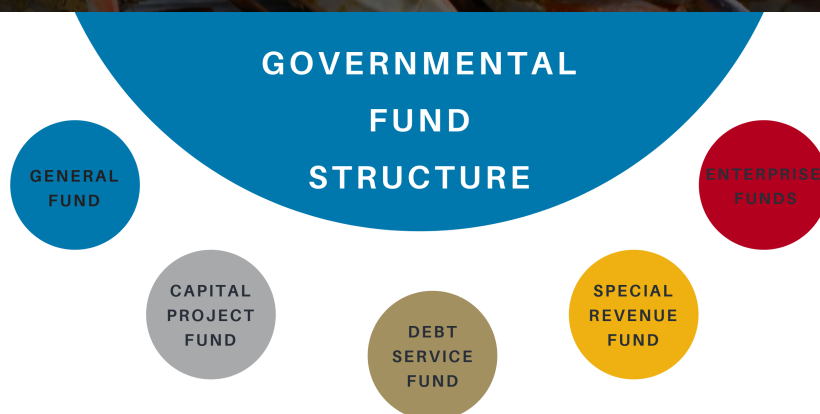
<https://www.charlescountymd.gov/services/media-services/charles-county-government-television/ccgtv-live-stream>, along with previously aired meetings. In addition, the Commissioners hold Public Comment Sessions twice a month and those can be found at CCGTV.

COMMISSIONER APPOINTED BOARDS, COMMITTEES 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>.

Description of Each Fund

FISCAL YEAR 2026 BUDGET IN BRIEF



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 & 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 FY2025 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](#)).

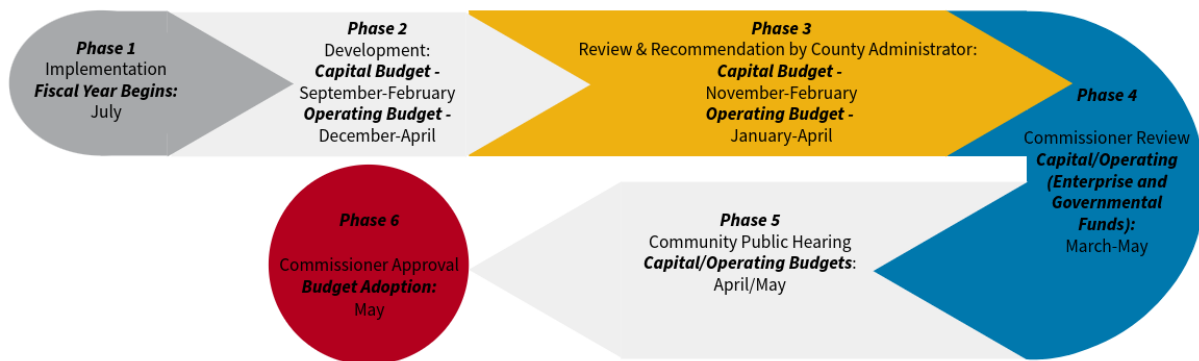
The Budget Process

FISCAL YEAR 2026 BUDGET IN BRIEF

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 budget request for FY2026. 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 where citizens were asked to share their feedback on the budget for the upcoming year. In this survey citizens were asked what was their highest priority as well as how would they 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 the 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, ["Lets 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 allows 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 Adopted Budget - Summary by Fund

FISCAL YEAR 2026 BUDGET IN BRIEF

General Fund

	OPERATING REVENUE	COUNTY SUPPORT	FUND BALANCE	ADOPTED	PRIOR ADOPTED	
	FY2026	FY2026	FY2026	FY2026	FY2025	% Change
Revenues						
01 - General Fund	\$573,224,700	–	\$21,856,800	\$595,081,500	\$561,338,600	6%
REVENUES TOTAL	\$573,224,700	–	\$21,856,800	\$595,081,500	\$561,338,600	6%

Capital Project Fund

	OPERATING REVENUE	COUNTY SUPPORT	FUND BALANCE	ADOPTED	PRIOR ADOPTED	
	FY2026	FY2026	FY2026	FY2026	FY2025	% Change
Revenues						
02 - Capital Projects	\$91,366,100	\$9,615,000	\$5,700,000	\$106,681,100	\$98,960,000	8%
27CP - CIP Solid Waste Mgmt	\$406,000	\$0	–	\$406,000	\$18,007,000	-98%
30CP - CIP Water&Sewer	\$31,126,000	\$0	–	\$31,126,000	\$56,983,000	-45%
35CP - CIP Environmental Svc	\$826,000	–	–	\$826,000	\$2,026,000	-59%
50CP - CIP SW-Watershed Protection	\$3,862,000	\$0	–	\$3,862,000	\$8,568,000	-55%
REVENUES TOTAL	\$127,586,100	\$9,615,000	\$5,700,000	\$142,901,100	\$184,544,000	-23%

Debt Service Fund

	OPERATING REVENUE	COUNTY SUPPORT	FUND BALANCE	ADOPTED	PRIOR ADOPTED	
	FY2026	FY2026	FY2026	FY2026	FY2025	% Change
Revenues						
20 - Debt Service	\$21,084,700	–	\$0	\$21,084,700	\$19,658,200	7%
REVENUES TOTAL	\$21,084,700	–	\$0	\$21,084,700	\$19,658,200	7%

Special Revenue Funds

	OPERATING REVENUE	COUNTY SUPPORT	FUND BALANCE	ADOPTED	PRIOR ADOPTED	
	FY2026	FY2026	FY2026	FY2026	FY2025	% Change
Revenues						
03 - Nuisance Abatement	\$150,000	–	–	\$150,000	\$150,000	0%
05 - Judicial Grants	\$1,824,013	\$128,400	\$0	\$1,952,413	\$1,829,606	7%
06 - Transit Grants	\$4,998,887	\$7,214,400	\$677,516	\$12,890,803	\$12,445,474	4%
09 - Econ Dvlpmnt Loan Programs	\$0	\$0	\$275,000	\$275,000	\$275,000	0%
11 - Opioid Restitution Fund	\$1,619,009	–	–	\$1,619,009	\$1,375,500	18%
12 - Public Safety Grants	\$1,602,941	\$1,226,820	\$0	\$2,829,761	\$2,819,600	0%
14 - Housing Assistance	\$11,420,247	\$207,000	\$0	\$11,627,247	\$11,240,884	3%
15 - Housing Loans	\$404,500	\$0	–	\$404,500	\$404,500	0%
17 - Cannabis Reform Act Fund	\$480,000	–	\$331,000	\$811,000	–	–
18 - Sheriff's Special Programs	\$12,900	–	\$0	\$12,900	\$12,900	0%
21 - Animal Shelter/Control	\$201,200	–	\$0	\$201,200	\$161,200	25%
22 - Drug Forfeitures	\$84,500	–	\$0	\$84,500	\$84,500	0%
23 - Ag Preservation	\$31,200	–	\$0	\$31,200	\$31,200	0%
26 - Fire And Rescue	\$17,806,400	–	\$0	\$17,806,400	\$16,798,300	6%
33 - Law Library	\$42,200	\$39,200	\$2,800	\$84,200	\$81,200	4%
38 - Vending Machine	\$138,800	–	\$0	\$138,800	\$138,800	0%
39 - Tourism Grants	\$113,740	–	–	\$113,740	\$41,923	171%
40 - Federal Aging Grants	\$1,028,187	–	\$0	\$1,028,187	\$912,113	13%
43 - State Aging Grants	\$913,155	\$0	\$0	\$913,155	\$908,295	1%
44 - SM Criminal Justice Academy	\$102,000	\$93,300	\$0	\$195,300	\$195,300	0%
46 - Local Management Board	\$968,601	\$29,000	\$0	\$997,601	\$1,038,690	-4%
48 - Cable Franchise Fund	\$2,751,400	\$0	\$89,500	\$2,840,900	\$3,438,200	-17%
49 - Emergency Mgmt	\$123,526	\$119,826	\$0	\$243,352	\$212,052	15%
REVENUES TOTAL	\$46,817,406	\$9,057,946	\$1,375,816	\$57,251,168	\$54,595,237	5%

Enterprise Funds

	OPERATING REVENUE	COUNTY SUPPORT	FUND BALANCE	ADOPTED	PRIOR ADOPTED	
	FY2026	FY2026	FY2026	FY2026	FY2025	% Change
Revenues						
07 - Inspections & Review	\$12,659,000	\$0	\$170,000	\$12,829,000	\$10,438,300	23%
24 - Recreation Programs	\$2,216,300	\$75,000	\$0	\$2,291,300	\$2,173,400	5%
27 - Solid Waste Management	\$11,794,400	\$0	\$2,333,800	\$14,128,200	\$14,425,800	-2%
30 - Water and Sewer Operation	\$57,475,100	\$0	\$3,341,000	\$60,816,100	\$56,931,000	7%
35 - Environmental Svc	\$11,509,100	\$0	\$218,700	\$11,727,800	\$10,021,100	17%
50 - SW-Watershed Protection	\$8,662,700	\$0	\$150,000	\$8,812,700	\$8,246,900	7%
REVENUES TOTAL	\$104,316,600	\$75,000	\$6,213,500	\$110,605,100	\$102,236,500	8%

Your Local Taxes

FISCAL YEAR 2026 BUDGET IN BRIEF

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 and public utility, corporate personal and business personal property subject to taxation. The personal property tax rate of \$2.8525 is combined with a Fire and Rescue business personal property tax rate at \$0.16 for a **total personal property tax rate of \$3.0125 per one hundred dollars of assessed value**.

How are your property taxes calculated?



Assessed property value	\$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.

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 3.30% of the state tax liability.

RECORDATION TAX is generated from the recording of real property transfers and mortgages upon property settlement. **An increased rate of \$7.00 per \$500 value is proposed for FY2026** from \$5.00 per \$500 value in FY2025. This proposed increase will be voted on by the County Commissioners on June 10, 2025 and, if approved, will go into effect on July 25, 2025.

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 FY2026, the fair share school construction excise tax will be levied in a maximum amount of **\$21,972 for a single-family detached home, \$22,021 for a town house (triplex, duplex, etc.) and \$19,417 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 Summary

FISCAL YEAR 2026 BUDGET IN BRIEF

Revenues

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	\$ Change	% Change
Revenues					
Property Taxes	\$273,140,620	\$295,682,800	\$314,067,100	\$18,384,300	6%
Tax Credits	-\$5,258,831	-\$7,957,000	-\$8,888,000	-\$931,000	12%
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%
State Shared Taxes	\$2,910,982	\$3,410,000	\$3,810,000	\$400,000	12%
Licenses & Permits	\$1,224,876	\$1,094,800	\$1,223,300	\$128,500	12%
Inter_Governmental	\$2,743,978	\$2,843,900	\$2,693,100	-\$150,800	-5%
Service Charges	\$12,686,826	\$15,079,500	\$16,731,200	\$1,651,700	11%
Other	\$32,241,135	\$28,048,600	\$26,408,000	-\$1,640,600	-6%
Bond Proceeds	\$1,429,169	\$0	\$0	\$0	—
Transfers	\$1,652,015	\$25,706,000	\$21,856,800	-\$3,849,200	-15%
REVENUES TOTAL	\$527,597,595	\$561,338,600	\$595,081,500	\$33,742,900	6%

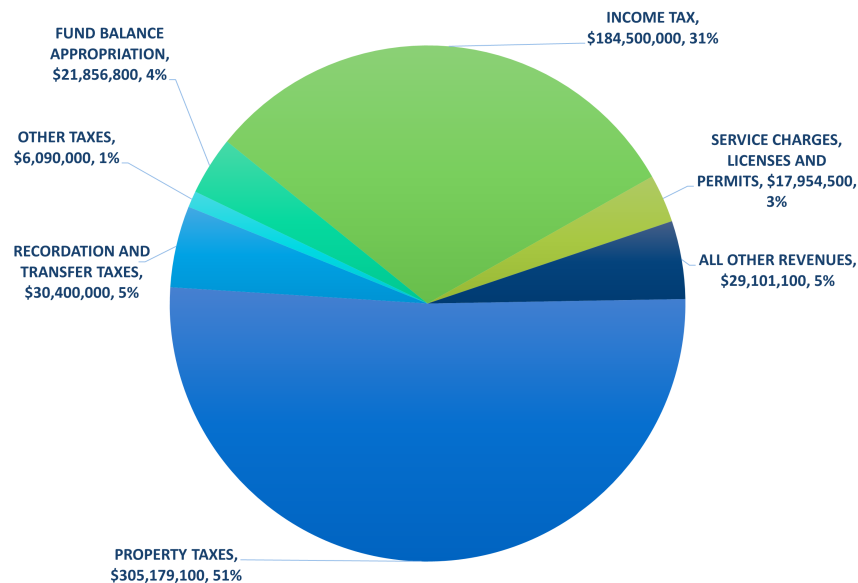
Expenditures

	ACTUALS	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	\$ Change	% Change
Expenses					
34 - Education	\$230,058,800	\$243,048,500	\$257,931,700	\$14,883,200	6%
47 - Library	\$5,334,800	\$5,720,200	\$6,040,800	\$320,600	6%
24 - Sheriff	\$121,304,100	\$130,585,500	\$138,974,247	\$8,388,747	6%
10 - Fire & Rescue	\$27,000	\$31,000	\$32,000	\$1,000	3%
26 - Em Svcs & Comm	\$26,236,900	\$30,244,700	\$32,216,474	\$1,971,774	7%
18 - Debt Service	\$33,106,400	\$32,644,400	\$33,063,700	\$419,300	1%
23 - Central Services	\$14,429,000	\$16,164,100	\$19,842,980	\$3,678,880	23%
02 - Commissioners	\$784,400	\$909,300	\$788,246	-\$121,054	-13%
03 - County Administrator	\$2,251,500	\$2,587,100	\$2,566,771	-\$20,329	-1%
16 - County Attorney's Office	\$1,499,900	\$1,598,300	\$1,795,118	\$196,818	12%
15 - Liquor Board	\$332,900	\$355,500	\$393,054	\$37,554	11%
17 - Human Resources	\$2,016,200	\$2,032,000	\$2,255,167	\$223,167	11%
03 - County Administrator	\$231,100	\$239,700	\$246,951	\$7,251	3%
04 - Fiscal & Admin Services	\$10,683,400	\$12,128,900	\$13,188,881	\$1,059,981	9%
12 - Election Board	\$2,699,300	\$3,319,200	\$3,389,000	\$69,800	2%
08 - State's Attorney's Office	\$6,912,200	\$7,899,900	\$8,315,118	\$415,218	5%
09 - Circuit Court	\$2,619,800	\$2,677,500	\$2,840,604	\$163,104	6%
11 - Criminal Justice INIT	\$382,200	\$439,300	\$499,300	\$60,000	14%
71 - Orphan s Court	\$65,700	\$70,500	\$67,718	-\$2,782	-4%
05 - Public Works - Facilities	\$17,945,200	\$18,811,900	\$19,191,140	\$379,240	2%
48 - Capital Projects	\$13,379,000	\$11,142,000	\$9,468,900	-\$1,673,100	-15%
06 - Community Services	\$3,241,300	\$3,563,700	\$3,757,963	\$194,263	5%
23 - Central Services	—	\$50,000	\$0	-\$50,000	-100%
30 - Recreation Parks Tourism	\$12,783,700	\$14,196,600	\$14,976,862	\$780,262	6%
07 - Planning & Growth Mgmt	\$9,906,000	\$11,475,800	\$12,762,352	\$1,286,552	11%
23 - Central Services	\$450,000	—	\$0	\$0	—
38 - Economic Development	\$2,131,900	\$2,285,800	\$2,512,887	\$227,087	10%
39 - Econ Dvlpmnt-Outside Agen	\$138,000	\$38,000	\$88,000	\$50,000	132%
35 - Health	\$3,777,200	\$4,481,800	\$4,601,600	\$119,800	3%
20 - Social Services	\$1,602,500	\$1,704,000	\$1,806,100	\$102,100	6%
22 - Weed Control Program	\$17,300	\$20,100	\$20,100	\$0	0%
36 - Conservation Of Nat Res	\$17,400	\$18,100	\$19,948	\$1,848	10%
49 - Univ Maryland Extension	\$270,700	\$310,300	\$327,900	\$17,600	6%
57 - Soil Conservation	\$602,300	\$480,100	\$599,919	\$119,819	25%
54 - Contingency	\$124,000	\$64,800	\$500,000	\$435,200	672%
EXPENSES TOTAL	\$527,362,100	\$561,338,600	\$595,081,500	\$33,742,900	6%

General Fund Revenue Breakdown

FISCAL YEAR 2026 BUDGET IN BRIEF

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

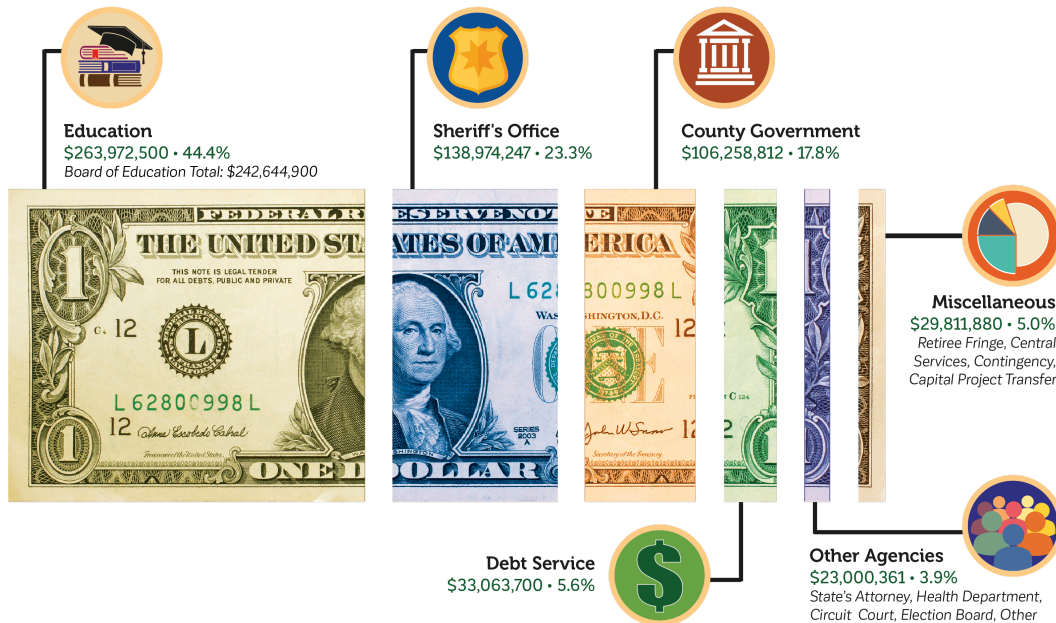
SERVICE CHARGES, LICENSES AND PERMITS	
Service Charges	\$16,731,200
Licenses	\$471,400
Permits	\$751,900
SERVICE CHARGES, LICENSES AND PERMITS TOTAL	\$17,954,500

OTHER REVENUES	
Fines & Forfeitures	\$120,000
Rent	\$250,000
State Grants	\$2,693,100
Interest	\$250,000
Sale of Fixed Assets	\$0
Miscellaneous	\$19,684,000
OTHER REVENUES TOTAL	\$22,997,100

General Fund Expenditure Breakdown

FISCAL YEAR 2026 BUDGET IN BRIEF

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 & Administrative Services	\$13,188,881
Planning & Growth Management	\$12,762,352
Community Services	\$3,757,963
Economic Development Dept.	\$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 Revenue Detail

FISCAL YEAR 2026 BUDGET IN BRIEF

By Account Classification

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	\$ Change from FY2025	% Change
Revenues					
Property Taxes					
RealFullYearProperty	\$247,377,000	\$271,358,000	\$291,827,000	\$20,469,000	8%
Real1/2YearProperty	\$382,200	\$447,300	\$482,100	\$34,800	8%
BusPersonalProperty	\$268,000	\$268,000	\$166,000	-\$102,000	-38%
Railroad/PublicUtilities	\$12,011,000	\$11,492,000	\$10,114,000	-\$1,378,000	-12%
OrdinaryBusinessCorp	\$7,238,100	\$7,357,000	\$6,170,000	-\$1,187,000	-16%
Real1/4YearProperty	\$191,100	\$223,600	\$241,000	\$17,400	8%
Real3/4YearProperty	\$573,000	\$671,000	\$723,000	\$52,000	8%
PaymentinLieuofTax	\$3,020,200	\$2,445,900	\$2,824,000	\$378,100	15%
Penalties&Interest	\$600,000	\$620,000	\$620,000	\$0	0%
Half-yearTaxBillingFee	\$300,000	\$800,000	\$900,000	\$100,000	13%
PROPERTY TAXES TOTAL	\$271,960,600	\$295,682,800	\$314,067,100	\$18,384,300	6%
Tax Credits					
CommercialRehabTaxCredit	\$0	\$0	-\$15,000	-\$15,000	—
VolunteerTaxCreditt	\$0	-\$350,000	-\$185,000	\$165,000	-47%
Homestead(Hb)TaxCredit	-\$1,870,000	-\$3,930,000	-\$5,030,000	-\$1,100,000	28%
LowIncomeTaxCredit	-\$700,000	-\$800,000	-\$800,000	\$0	0%
SeniorTaxCredit	-\$320,000	-\$250,000	-\$270,000	-\$20,000	8%
LaPlataTaxDifferential	-\$2,200,000	-\$2,320,000	-\$2,320,000	\$0	0%
IndianHeadTaxDifferent	-\$133,000	-\$160,000	-\$110,000	\$50,000	-31%
AgPreservationCredit	-\$140,000	-\$140,000	-\$150,000	-\$10,000	7%
LODSurvivingSpouseCredit	-\$8,000	-\$7,000	-\$8,000	-\$1,000	14%
ConservEasementTaxCredit	-\$200	\$0	\$0	\$0	—
TAX CREDITS TOTAL	-\$5,371,200	-\$7,957,000	-\$8,888,000	-\$931,000	12%
Local Taxes					
IncomeTax	\$169,000,000	\$169,000,000	\$184,500,000	\$15,500,000	9%
Admissions/AmusementTax	\$810,000	\$810,000	\$750,000	-\$60,000	-7%
RecordationTax	\$16,600,000	\$18,000,000	\$22,300,000	\$4,300,000	24%
TransferTax	\$7,470,000	\$8,100,000	\$8,100,000	\$0	0%
Hotel/MotelRoomTax	\$1,240,000	\$1,320,000	\$1,330,000	\$10,000	1%
HeavyEquipmentTax	\$120,000	\$200,000	\$200,000	\$0	0%
LOCAL TAXES TOTAL	\$195,240,000	\$197,430,000	\$217,180,000	\$19,750,000	10%
State Shared Taxes					
HighwayUserTax	\$2,830,000	\$3,410,000	\$3,810,000	\$400,000	12%
STATE SHARED TAXES TOTAL	\$2,830,000	\$3,410,000	\$3,810,000	\$400,000	12%
Licenses & Permits					
AlcoholLicenses	\$203,600	\$203,600	\$215,000	\$11,400	6%
AnimalLicenses	\$15,000	\$16,200	\$20,200	\$4,000	25%
TradersLicenses	\$210,200	\$209,100	\$200,000	-\$9,100	-4%
CivilMarriageLicenses	\$36,000	\$36,100	\$33,200	-\$2,900	-8%
AutoTagRenewal	\$4,000	\$4,000	\$3,000	-\$1,000	-25%
GamblingPermit	\$2,300	\$3,000	\$3,000	\$0	0%
TrailerOccupancyPermit	\$45,300	\$44,700	\$44,000	-\$700	-2%
BuildingPermit	\$398,000	\$400,000	\$470,000	\$70,000	18%

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	\$ Change from FY2025	% Change
ZoningCertificatePermit	\$26,000	\$80,000	\$85,000	\$5,000	6%
ParkPermits	\$43,200	\$36,000	\$54,000	\$18,000	50%
FieldUsePermits	\$50,800	\$50,400	\$85,900	\$35,500	70%
BOEFieldUse	\$5,000	\$5,000	\$5,000	\$0	0%
HorsePermits	\$6,600	\$6,700	\$5,000	-\$1,700	-25%
LICENSES & PERMITS TOTAL	\$1,046,000	\$1,094,800	\$1,223,300	\$128,500	12%
Inter_Governmental					
AidForPoliceProtection	\$2,184,000	\$2,345,300	\$2,214,800	-\$130,500	-6%
StateAidforInmateOp	\$70,000	\$150,000	\$113,000	-\$37,000	-25%
AidForTransportation	\$0	\$0	\$3,000	\$3,000	—
StateSharedParkRevenue	\$20,000	\$20,000	\$20,000	\$0	0%
SoilConservation	\$66,500	\$69,400	\$77,100	\$7,700	11%
JuryFeeReimb	\$259,200	\$259,200	\$265,200	\$6,000	2%
INTER_GOVERNMENTAL TOTAL	\$2,599,700	\$2,843,900	\$2,693,100	-\$150,800	-5%
Service Charges					
IndirectCostRevenue	\$2,797,800	\$3,290,200	\$3,559,800	\$269,600	8%
Custodial/GroundsFees	\$9,200	\$15,000	\$15,000	\$0	0%
HealthDeptCustodial	\$383,000	\$422,700	\$437,100	\$14,400	3%
ReturnPaymentFees	\$3,300	\$3,100	\$2,900	-\$200	-6%
AdvertisingFees	\$34,300	\$34,300	\$34,300	\$0	0%
TaxSaleRegistration	\$10,500	\$10,500	\$11,000	\$500	5%
EconomicSummit	\$4,000	\$8,500	\$9,000	\$500	6%
MosquitoControlFees	\$90,000	\$100,000	\$115,000	\$15,000	15%
WeedClearing&Removal	\$15,000	\$15,000	\$15,000	\$0	0%
BailBondFees	\$8,500	\$0	\$0	\$0	—
MiscFees	\$3,000	\$4,000	\$48,000	\$44,000	1,100%
SaleOfMaps/Publications	\$4,200	\$3,700	\$2,000	-\$1,700	-46%
SpecialExceptionFees	\$19,300	\$16,900	\$11,000	-\$5,900	-35%
PlatReviewProcessing	\$120,000	\$20,000	\$0	-\$20,000	-100%
TDRReview&TransferFee	\$1,900	\$1,200	\$0	-\$1,200	-100%
ForestConservReview	\$16,800	\$20,400	\$19,300	-\$1,100	-5%
ZoningMapAmendments	\$7,500	\$7,300	\$0	-\$7,300	-100%
AdministrationFees	\$7,100	\$8,800	\$9,800	\$1,000	11%
APFResStudyReviewFee	\$1,100	\$2,100	\$0	-\$2,100	-100%
APFComStudyReviewFee	\$1,200	\$500	\$0	-\$500	-100%
SoilConserPlanRevFee	\$56,100	\$54,900	\$60,000	\$5,100	9%
Planning&ZoningInspectionFee	\$0	\$11,700	\$12,000	\$300	3%
SchoolAllocExtTime	\$1,800	\$1,400	\$0	-\$1,400	-100%
AppFeeforCommSiteDes	\$600	\$1,200	\$0	-\$1,200	-100%
ApplFeeforResSiteDes	\$900	\$700	\$0	-\$700	-100%
CriticalAreaFee	\$10,000	\$10,000	\$13,000	\$3,000	30%
CBCAFinalMinorSubdiv	\$600	\$900	\$0	-\$900	-100%
Deeds&TaxVerification	\$120,000	\$150,000	\$150,000	\$0	0%
HomeOwnersDisputeApp	\$100	\$100	\$200	\$100	100%
ArchitecturalReviewFees	\$6,000	\$0	\$0	\$0	—
SDPApplicationFee	\$44,000	\$41,000	\$0	-\$41,000	-100%
SDAR Review	\$0	\$29,000	\$50,000	\$21,000	72%
APF Fees	\$0	\$10,000	\$25,000	\$15,000	150%
Modification104	\$500	\$500	\$0	-\$500	-100%
Admin1yrExtPrelSubdvn	\$1,000	\$500	\$0	-\$500	-100%
6YrConformityReview	\$100	\$100	\$0	-\$100	-100%
ResubmissionsActiveAppl	\$600	\$0	\$0	\$0	—
APFApplication	\$2,000	\$2,000	\$0	-\$2,000	-100%
CulturalResourcesReview	\$7,000	\$8,400	\$10,000	\$1,600	19%
MasterPlanGDPRRevision	\$5,000	\$5,000	\$0	-\$5,000	-100%
General Planning Review	\$0	\$243,000	\$350,000	\$107,000	44%
ReclaimedWaterSales	\$1,183,700	\$1,343,800	\$1,343,800	\$0	0%

	ACTUAL	PRIOR ADOPTED	ADOPTED		
	FY2024	FY2025	FY2026	\$ Change from FY2025	% Change
EMSBillingFee	\$1,900,000	\$3,250,000	\$4,350,000	\$1,100,000	34%
AnimalShelterBoardFee	\$16,200	\$15,500	\$16,600	\$1,100	7%
ResidentialRegistration	\$239,400	\$235,300	\$225,300	-\$10,000	-4%
CommercialRegistration	\$26,000	\$26,000	\$25,000	-\$1,000	-4%
AlarmCompanyABLRegis	\$21,000	\$18,700	\$17,500	-\$1,200	-6%
Local911Fees	\$1,800,000	\$3,800,000	\$4,000,000	\$200,000	5%
SheriffFees	\$460,000	\$520,000	\$520,000	\$0	0%
SheriffPayPhoneCommiss	\$90,000	\$45,000	\$0	-\$45,000	-100%
Sheriff-ServiceCharges	\$27,000	\$27,000	\$27,000	\$0	0%
StateFingerprinting	\$140,000	\$190,000	\$160,000	-\$30,000	-16%
SheriffsFuelAdminFee	\$5,400	\$7,000	\$9,200	\$2,200	31%
LoanApplicationFee	\$100	\$0	\$0	\$0	-
LoanClosingAdminFee	\$2,000	\$0	\$0	\$0	-
ProgramTuitionFees	\$700	\$700	\$500	-\$200	-29%
Food&DrinkSales	\$47,700	\$35,300	\$35,500	\$200	1%
MerchandiseSales	\$19,900	\$21,300	\$25,600	\$4,300	20%
EquipmentRental	\$253,400	\$277,400	\$284,200	\$6,800	2%
EntranceFees	\$45,900	\$46,300	\$50,000	\$3,700	8%
HandicapFees	\$400	\$200	\$200	\$0	0%
MembershipFees	\$62,000	\$63,000	\$66,000	\$3,000	5%
GreenFees	\$170,000	\$255,500	\$274,800	\$19,300	8%
DrivingRangeFees	\$27,100	\$28,900	\$28,800	-\$100	0%
PoolFees	\$215,000	\$215,000	\$200,000	-\$15,000	-7%
YouthSoccer	\$30,000	\$41,000	\$42,800	\$1,800	4%
AdultSoftball	\$40,000	\$50,000	\$50,000	\$0	0%
AdultSoccer	\$9,600	\$12,000	\$19,000	\$7,000	58%
SERVICE CHARGES TOTAL	\$10,626,500	\$15,079,500	\$16,731,200	\$1,651,700	11%
Other					
VicsFines	\$10,000	\$10,000	\$10,300	\$300	3%
CountyParkingFines	\$10,000	\$5,000	\$6,000	\$1,000	20%
RedLightCamFines	\$2,200,000	\$2,250,000	\$2,400,000	\$150,000	7%
SpeedCameraFines	\$1,400,000	\$1,450,000	\$1,500,000	\$50,000	3%
DogFines	\$9,000	\$9,000	\$8,000	-\$1,000	-11%
AlcoholicBeverageFines	\$34,000	\$10,000	\$5,000	-\$5,000	-50%
BuildingPermitFine	\$10,000	\$39,000	\$54,000	\$15,000	38%
CriticalAreaFine	\$300	\$300	\$0	-\$300	-100%
Fines	\$2,065,500	\$2,145,500	\$1,310,000	-\$835,500	-39%
InterestOnTreasuries	\$3,500,000	\$4,700,000	\$4,800,000	\$100,000	2%
InterestOnMLGIP	\$4,000,000	\$5,400,000	\$5,300,000	-\$100,000	-2%
MiscellaneousInterest	\$2,300,000	\$4,600,000	\$3,300,000	-\$1,300,000	-28%
IntonUSGovtAgencies	\$3,700,000	\$5,300,000	\$5,600,000	\$300,000	6%
Rent	\$588,200	\$557,100	\$482,000	-\$75,100	-13%
FarmLandRent	\$3,700	\$3,700	\$3,700	\$0	0%
PostOfficeRent	\$12,000	\$15,000	\$15,000	\$0	0%
CourthouseRent	\$930,000	\$930,000	\$930,000	\$0	0%
Other	\$250,000	\$250,000	\$250,000	\$0	0%
Donations	\$4,000	\$4,000	\$4,000	\$0	0%
PurchasingCards	\$22,000	\$30,000	\$50,000	\$20,000	67%
MobileIntegratedHealth	\$90,000	\$90,000	\$130,000	\$40,000	44%
Gain/LossOnFixedAssets	\$250,000	\$250,000	\$250,000	\$0	0%
OTHER TOTAL	\$21,388,700	\$28,048,600	\$26,408,000	-\$1,640,600	-6%
Transfers					
FundBalanceApprop	\$25,541,800	\$25,006,000	\$21,856,800	-\$3,149,200	-13%
SRF-Miscellaneous	\$300,000	\$100,000	\$0	-\$100,000	-100%
CapitalProjectFund	\$1,200,000	\$600,000	\$0	-\$600,000	-100%
TRANSFERS TOTAL	\$27,041,800	\$25,706,000	\$21,856,800	-\$3,849,200	-15%
REVENUES TOTAL	\$527,362,100	\$561,338,600	\$595,081,500	\$33,742,900	6%

General Fund Expenditures by Division

FISCAL YEAR 2026 BUDGET IN BRIEF

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 ADMINSTRERED 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	ADOPTED		
Expenditures	FY2024	FY2025	FY2026	\$ Change from FY2025	% Change from FY2025
University of MD Extension	\$269,104	\$310,300	\$327,900	\$17,600	6%
Soil Conservation	\$580,614	\$480,100	\$599,919	\$119,819	25%
Weed Control	\$21,679	\$20,100	\$20,100	\$0	0%
Southern Maryland Resource Conservation	\$13,975	\$13,100	\$14,948	\$1,848	14%
Gypsy Moth	\$2,700	\$5,000	\$5,000	\$0	0%
EXPENDITURES TOTAL	\$888,072	\$828,600	\$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%

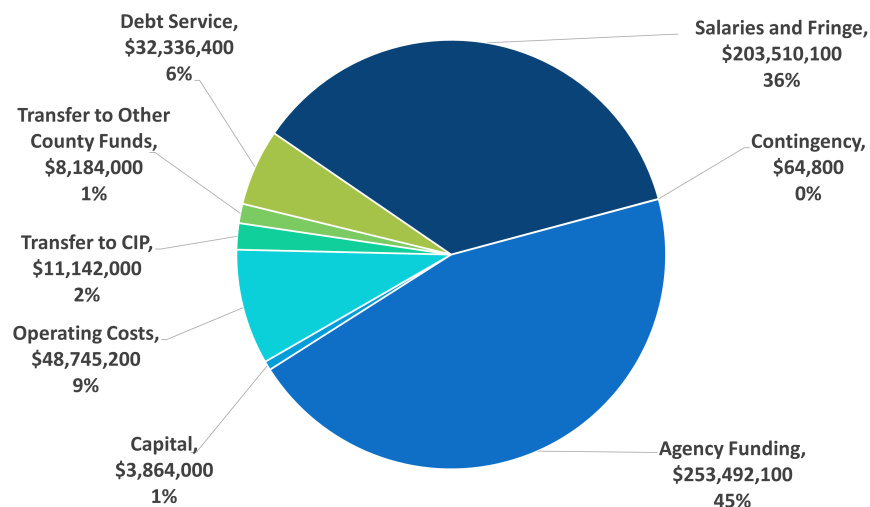
Financing Uses

	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%

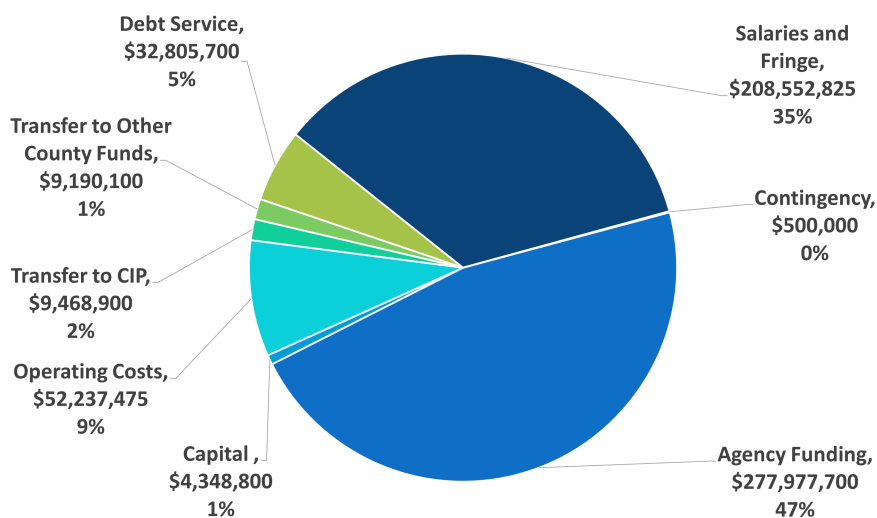
General Fund Operating Budget

FISCAL YEAR 2026 BUDGET IN BRIEF

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.

FY2026-FY2030 Capital Improvement Program

FISCAL YEAR 2026 BUDGET

Governmental Projects

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenditures				
College of Southern Maryland	\$487,350	\$46,476,000	\$0	\$46,963,350
Transportation	\$71,159,867	\$85,933,000	\$27,536,000	\$184,628,867
General Government	\$110,544,270	\$113,782,000	\$157,232,000	\$381,558,270
Parks	\$9,519,730	\$22,641,000	\$48,118,000	\$80,278,730
Board of Education	\$107,224,170	\$255,983,100	\$49,848,000	\$413,055,270
EXPENDITURES TOTAL	\$298,935,387	\$524,815,100	\$282,734,000	\$1,106,484,487

Enterprise Fund Projects

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenditures				
Water	\$76,768,270	\$204,878,000	\$271,817,000	\$553,463,270
Sewer	\$216,375,560	\$264,103,000	\$194,676,000	\$675,154,560
Watershed Protection and Restoration	\$55,108,410	\$19,742,000	\$5,656,000	\$80,506,410
Environmental Service	\$3,210,000	\$826,000	\$0	\$4,036,000
Solid Waste (Landfill)	\$2,561,000	\$9,717,000	\$0	\$12,278,000
EXPENDITURES TOTAL	\$354,023,240	\$499,266,000	\$472,149,000	\$1,325,438,240

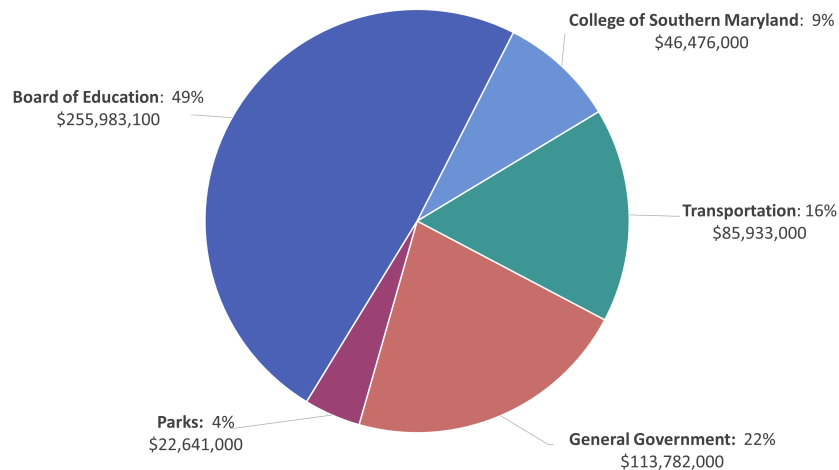
FY2026-FY2030 Capital Improvement Program

FISCAL YEAR 2026 BUDGET

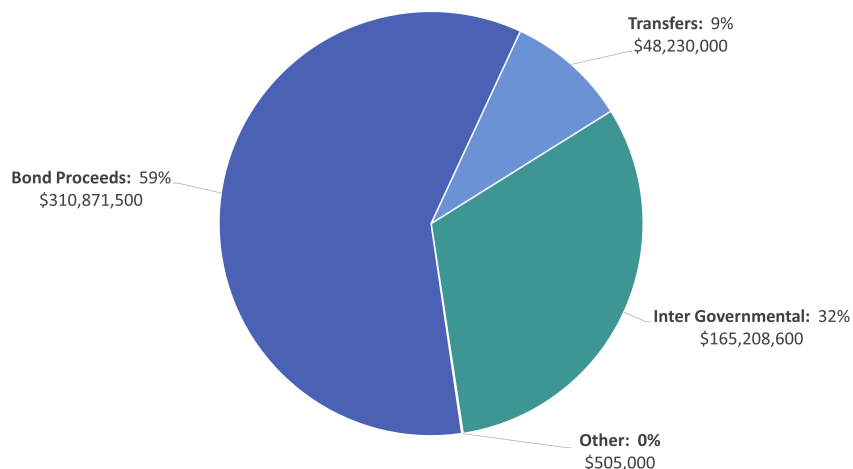
FY2026 - FY2030 Total Governmental Projects: \$524,815,100

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.

FY2026 - FY2030 Governmental Projects by Project Type



FY2026 - FY2030 Governmental Projects by Revenue Source



College of Southern Maryland

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
CSM Contingency	\$487,350	\$3,281,000	\$0	\$3,768,350
Fine Arts Center	–	\$29,420,000	\$0	\$29,420,000
Building Repairs: Bookstore & Campus Center	–	\$13,775,000	\$0	\$13,775,000
EXPENSES TOTAL	\$487,350	\$46,476,000	\$0	\$46,963,350

Transportation

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
Collaborative Community Partnership	\$250,000	\$250,000	\$0	\$500,000
Transportation Contingency	\$3,178,800	\$5,218,000	\$3,323,000	\$11,719,800
FY25 Road Overlay Program	\$6,321,000	\$27,605,000	\$5,321,000	\$39,247,000
FY25 Sidewalk Improvement Program	\$186,000	\$1,030,000	\$206,000	\$1,422,000
WURC Stormwater Outfall	\$2,446,800	\$1,256,000	\$0	\$3,702,800
Mill Hill Road Extended	\$4,786,257	\$510,000	\$0	\$5,296,257
Billingsley Road Improvements	\$7,909,000	\$5,578,000	\$368,000	\$13,855,000
Substation Road Improvements	\$2,605,000	\$5,542,000	\$0	\$8,147,000
Traffic Signal Program (Parent)	\$2,022,550	\$1,674,000	\$0	\$3,696,550
Miscellaneous RRFB Locations	\$35,000	\$142,000	\$0	\$177,000
Davis Road Bridge Repairs	\$29,000	\$1,398,000	\$0	\$1,427,000
Turkey Hill Reconstruction	–	\$336,000	\$6,363,000	\$6,699,000
EXPENSES TOTAL	\$29,769,407	\$50,539,000	\$15,581,000	\$95,889,407

General Government

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
Land Preservation Programs (Parent)	–	\$900,000	\$0	\$900,000
New Charles County Circuit Court Building	–	\$681,000	\$120,273,000	\$120,954,000
EMS Mobile Office at Armory	–	\$290,000	\$0	\$290,000
La Plata EMS & HAZMAT Station	–	\$681,000	\$12,854,000	\$13,535,000
Existing Government Building Retrofit Study	–	\$387,000	\$0	\$387,000
General Government Contingency	\$3,935,430	\$4,594,000	\$18,975,000	\$27,504,430
FY23 Blue Crabs Stadium Maintenance	\$787,400	\$1,045,000	\$209,000	\$2,041,400
FY25 Various Maintenance Projects	\$544,000	\$2,630,000	\$526,000	\$3,700,000
FY25 Agricultural Preservation	\$812,000	\$6,160,000	\$1,412,000	\$8,384,000
Recreation Center	\$8,411,000	\$45,140,000	\$0	\$53,551,000
Old La Plata Library Renovation	\$100,000	\$2,625,000	\$0	\$2,725,000
Courthouse Copula Rehabilitation	\$134,000	\$111,000	\$0	\$245,000
Charles County Animal Shelter	\$17,876,440	\$764,000	\$0	\$18,640,440
Pinefield EMS Station	\$7,611,000	\$4,174,000	\$0	\$11,785,000
EXPENSES TOTAL	\$40,211,270	\$70,182,000	\$154,249,000	\$264,642,270

Parks

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
White Plains Park Sewer Pump Station Improvements	–	\$1,414,500	\$0	\$1,414,500
White Plains Park Water System Connection	–	\$694,500	\$0	\$694,500
Sidewalk Expansion Program (Parent)	–	\$5,798,000	\$0	\$5,798,000
Parks Contingency	\$795,230	\$1,193,000	\$5,807,000	\$7,795,230
Parks Restrooms Replacements	\$489,000	\$356,000	\$0	\$845,000
Mill Hill Road Sidewalk	\$1,838,670	\$277,000	\$0	\$2,115,670
Smallwood Drive Shared Use Paths	\$1,102,000	\$5,624,000	\$0	\$6,726,000
EXPENSES TOTAL	\$4,224,900	\$15,357,000	\$5,807,000	\$25,388,900

Board of Education

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
St. Charles High - Pool Egress Modifications for Joint Use Recreation, Parks and Tourism (RPT)	–	\$114,000	\$0	\$114,000
Henry E. Lackey High - Pool Egress Modifications for Joint Use Recreation, Parks and Tourism (RPT)	–	\$391,000	\$0	\$391,000
BOE Contingency	\$7,535,900	\$14,706,100	\$6,016,000	\$28,258,000
Middle School #10	\$3,051,000	\$70,168,000	\$0	\$73,219,000
Thornton Elementary School	\$52,553,070	\$812,000	\$0	\$53,365,070
EXPENSES TOTAL	\$63,139,970	\$86,191,100	\$6,016,000	\$155,347,070

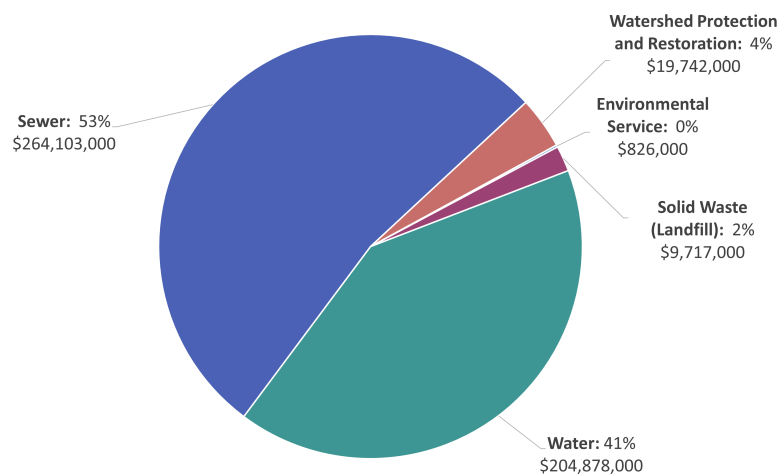
FY2026-FY2030 Capital Improvement Program

FISCAL YEAR 2026 BUDGET

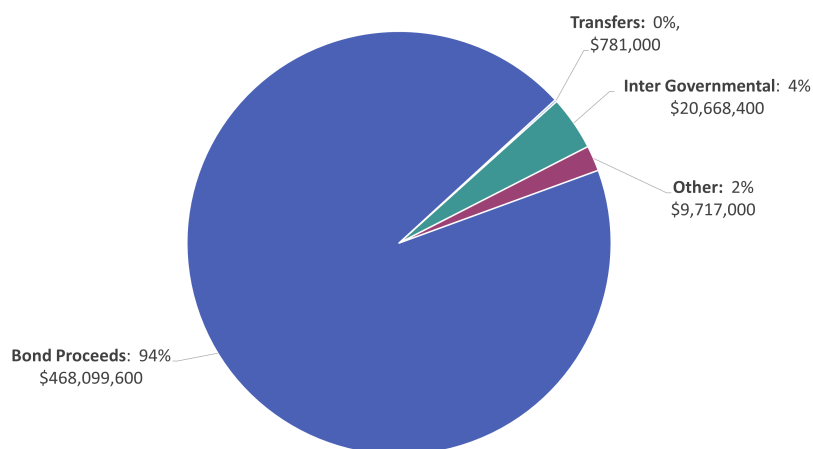
FY2026 - FY2030 Total Enterprise Fund Projects: \$499,266,000

Enterprise Fund projects include Water, Sewer, Watershed Protection and Restoration, Environmental Services, and Solid Waste projects. Financing for these projects is provided by revenue bonds, operating revenue, and federal or state grants.

FY2026 - FY2030 Enterprise Fund Projects by Project Type



FY2026 - FY2030 Enterprise Fund Projects by Revenue Source



Water

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
Reclaimed Water Elevated Storage Tank	–	\$9,836,000	\$5,527,000	\$15,363,000
Water Contingency	\$7,356,760	\$10,277,000	\$36,743,000	\$54,376,760
Waldorf Well #18	\$465,000	\$3,788,000	\$0	\$4,253,000
Bryans Road 2MG Water Tower	\$3,477,000	\$12,718,000	\$0	\$16,195,000
Waldorf Water Tower #8	\$874,000	\$14,468,000	\$0	\$15,342,000
White Plains Water Enhancements	\$707,000	\$3,600,000	\$0	\$4,307,000
Hughesville Water Line	\$5,317,000	\$20,230,000	\$4,576,000	\$30,123,000
WSSC Waldorf Interconnection	\$9,656,000	\$71,124,000	\$0	\$80,780,000
Mill Hill Waterline Extension	\$892,000	\$130,000	\$0	\$1,022,000
Utilities Waldorf Regional Facility	\$506,000	\$1,931,000	\$9,939,000	\$12,376,000
Waldorf Water Tower #6	\$13,328,570	\$73,000	\$0	\$13,401,570
Old Washington Road Waterline	\$1,395,190	\$4,508,000	\$0	\$5,903,190
Cliffon Water System Improvements	\$5,655,780	\$23,000	\$0	\$5,678,780
Benedict Water System Improvements	\$2,690,000	\$1,225,000	\$0	\$3,915,000
EXPENSES TOTAL	\$52,320,300	\$153,931,000	\$56,785,000	\$263,036,300

Sewer

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
Sewer Contingency	\$15,755,190	\$17,879,000	\$27,193,000	\$60,827,190
Hughesville Package Treatment Plant	\$8,263,000	\$22,760,000	\$6,062,000	\$37,085,000
Zekiah Interceptor Sewer Upgrades	\$4,164,000	\$4,633,000	\$0	\$8,797,000
Hughesville Sewer System	\$3,779,000	\$21,830,000	\$5,506,000	\$31,115,000
Cliffon WWTP Improvements	\$14,352,000	\$2,976,000	\$0	\$17,328,000
MWWTP Headworks Improvements	\$2,656,000	\$15,580,000	\$0	\$18,236,000
Mattawoman WWTP Automation	\$13,341,000	\$2,400,000	\$0	\$15,741,000
MWWTP Effluent Filters Improvements	\$11,468,000	\$29,949,000	\$0	\$41,417,000
MWWTP Process Improvements (Parent)	\$8,372,080	\$53,706,000	\$139,308,000	\$201,386,080
EXPENSES TOTAL	\$82,150,270	\$171,713,000	\$178,069,000	\$431,932,270

Watershed Protection and Restoration Fund (WPRF)

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
Gilbert Run Watershed Dam Repairs	\$9,349,000	\$3,862,000	\$0	\$13,211,000
Full Delivery of Water Quality Improvement	\$2,094,000	\$1,506,000	\$0	\$3,600,000
National Pollutant Discharge Elimination System (NPDES) Retrofit Projects (Parent)	\$43,665,410	\$14,374,000	\$5,656,000	\$63,695,410
Floodplain Analysis Studies	\$473,610	\$0	\$0	\$473,610
Forest Cons. Watershed Prgm Parent	\$1,005,000	\$0	\$0	\$1,005,000
EXPENSES TOTAL	\$56,587,020	\$19,742,000	\$5,656,000	\$81,985,020

Environmental Service Fund

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
County Mulching Facility Relocation	\$3,210,000	\$826,000	\$0	\$4,036,000
EXPENSES TOTAL	\$3,210,000	\$826,000	\$0	\$4,036,000

Solid Waste Fund (Landfill)

	APPROP. THRU	FY2026-FY2030	BEYOND FY2030	TOTAL PROJECT
	FY2025	Aggregated Total	Aggregated Total	Aggregated Total
Expenses				
Landfill Gas to Energy	\$2,561,000	\$1,212,000	\$0	\$3,773,000
EXPENSES TOTAL	\$2,561,000	\$1,212,000	\$0	\$3,773,000

Enterprise Funds

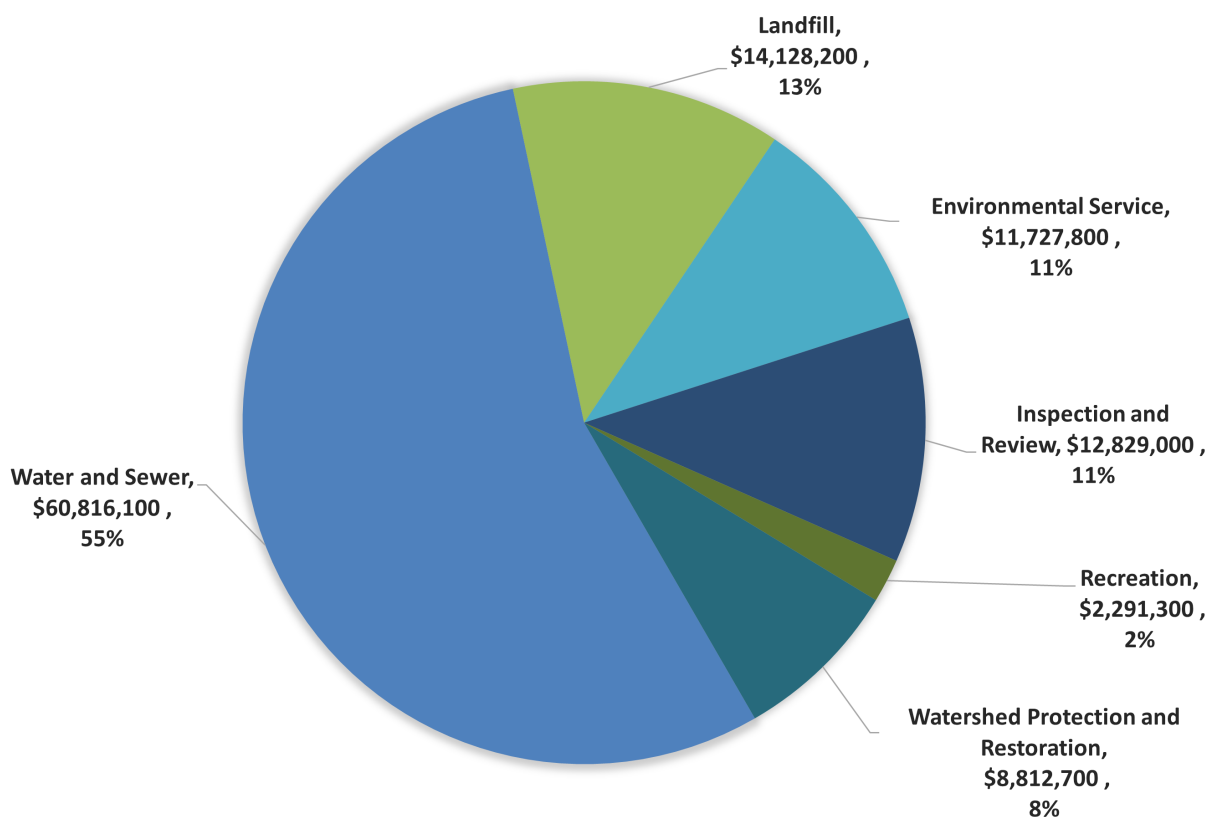
FISCAL YEAR 2026 BUDGET IN BRIEF

Fund Description

ENTERPRISE FUND 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.

The Enterprise Funds are comprised of the following: the Water and Sewer Fund, the Landfill Fund, the Environmental Service Fund, the Inspection and Review Fund, the Recreation Fund and the Watershed Protection and Restoration Fund.

FY2026 Total Adopted Budget: \$110,605,100



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%.

The **user fee rates** for FY2026 are:

WATER USER FEE RATE PER 1,000 GALLONS

• Single Family Residential: 0 – 18,000 gallons	\$6.05
• Single Family Residential: 18,001 – 24,000 gallons	\$12.10
• Single Family Residential: Over 24,001 gallons	\$18.15
• Multi-Family / Commercial: Metered Usage	\$7.19

SEWER USER FEE RATE PER 1,000 GALLONS

• Single Family Residential: Usage capped at 24,000 gallons	\$13.69
• Multi-Family / Commercial: Metered Usage	\$13.69

CUSTOMER ACCOUNT FEE PER QUARTERLY BILL

\$11.60

Note: The average quarterly Water and Sewer bill assuming 137 gallons per day would increase from \$234.67 to \$244.33 (\$9.66 or 4.1%) based on this proposal.

For more information, please visit:

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

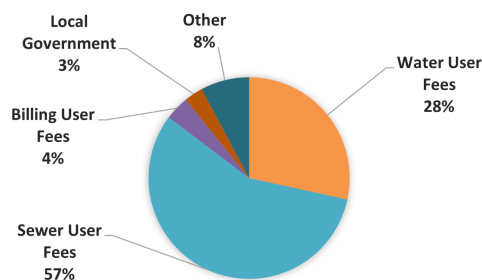
<https://www.charlescountymd.gov/services/water-and-sewer-billing>

FY25 Adopted Budget	FY26 Adopted Budget	Change	% Change
\$56,931,000	\$60,816,100	\$3,885,100	6.8%

Total FY2026 Adopted Budget: \$60,816,100

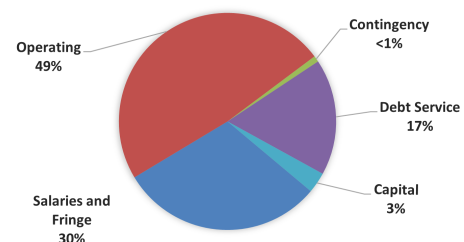
Revenues

Revenue Type	
Water User Fees	\$17,289,662
Sewer User Fees	\$34,575,838
Billing User Fees	\$2,348,300
Local Government	\$1,851,200
Other	\$4,751,100
REVENUE TYPE TOTAL	\$60,816,100



Expenditures

Expenditures	
Salaries and Fringe	\$18,392,248
Operating	\$29,400,900
Contingency	\$550,552
Debt Service	\$10,531,400
Capital	\$1,885,000
Capital Projects	\$56,000
EXPENDITURES TOTAL	\$60,816,100



Landfill Fund

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** is increasing from **\$101 per ton** to **\$108 per ton** for FY2026. The **open top roll-off container fee** will increase from **\$125 per ton** to **\$132 per ton/\$15 minimum fee**. The increase in the fee is to cover the cost of operating and maintaining the landfill, which includes purchasing needed equipment, and the cost of the following positions: (2) Landfill Gas and Pretreatment Operators and an Environmental Resources Technician. 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 promote recycling, there is a flat rate fee of \$10 per load for cars with mixed loads, and \$20 per load for trucks without trailers mixed load. For **vehicles with trailer weigh in** the fee is increasing from **\$101 per ton** to **\$108 per ton/\$15 minimum fee**, and for mixed loads the fee will increase from **\$125 per ton** to **\$132 per ton/\$15 minimum fee**. New for FY2026, a **new fee of \$132 per ton/\$15 minimum fee** will be established for **loads of shingles and roofing materials**.

Citizens may also purchase **Tag-A-Bag tickets** for **\$2.50**. 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 until 2035.

For more information, please visit:

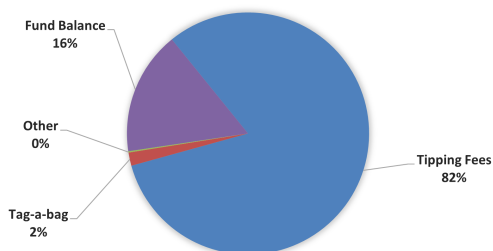
<https://www.charlescountymd.gov/services/environmental-resources/landfill>

FY25 Adopted Budget	FY26 Adopted Budget	Change	% Change
\$14,425,800	\$14,128,200	(\$297,600)	-2.1%

Total FY2026 Adopted Budget: \$14,128,200

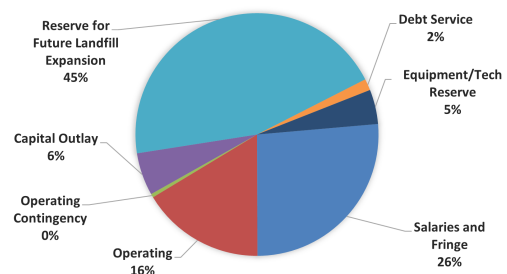
Revenues

Revenue Type	
Tipping Fees	\$11,519,400
Tag-a-bag	\$250,000
Other	\$25,000
Fund Balance	\$2,333,800
REVENUE TYPE TOTAL	\$14,128,200



Expenditures

Expenditures	
Salaries and Fringe	\$3,720,200
Operating	\$2,317,700
Operating Contingency	\$68,800
Capital Outlay	\$803,000
Reserve for Future Landfill Expansion	\$6,354,100
Debt Service	\$215,000
Equipment/Tech Reserve	\$649,400
EXPENDITURES TOTAL	\$14,128,200



Environmental Service Fund

Recycling and environmental programs are paid with revenues generated primarily by an 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 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 support the costs associated with the popular Septic Pump Out Reimbursement and Riser Reimbursement programs. The budget changes 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.

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>

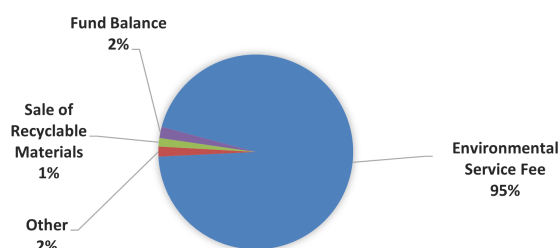
<https://www.charlescountymd.gov/government/planning-and-growth-management/septic-system-reimbursement-programs>

FY25 Adopted Budget	FY26 Adopted Budget	Change	% Change
\$10,021,100	\$11,727,800	\$1,706,700	17.0%

Total FY2026 Adopted Budget: \$11,727,800

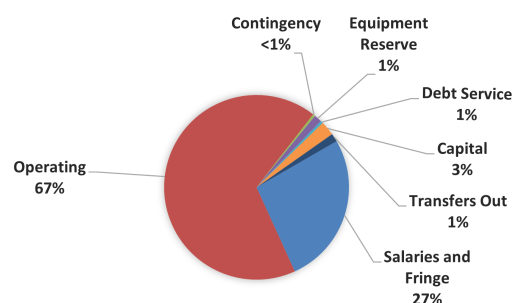
Revenues

Revenue Type	
Environmental Service Fee	\$11,149,100
Other	\$195,000
Sale of Recyclable Materials	\$165,000
Fund Balance	\$218,700
REVENUE TYPE TOTAL	\$11,727,800



Expenditures

Expenditures	
Salaries and Fringe	\$3,112,814
Operating	\$7,892,300
Contingency	\$46,686
Equipment Reserve	\$159,000
Debt Service	\$52,500
Capital	\$296,700
Transfers Out	\$167,800
EXPENDITURES TOTAL	\$11,727,800



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 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 and storm water inspections. The FY2026 budget assumes fees are adjusted to recoup the cost of providing the service. Changes to existing fees, as well as new fees, are listed in the [FY2026 Fees and Charges](#). 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:

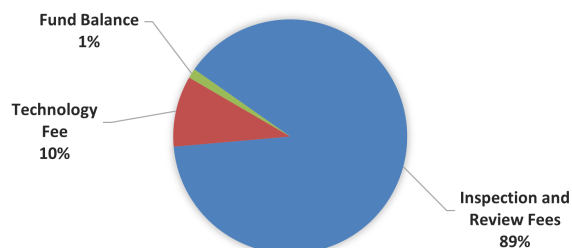
<https://www.charlescountymd.gov/government/planning-and-growth-management>

FY25 Adopted Budget	FY26 Adopted Budget	Change	% Change
\$10,438,300	\$12,829,000	\$2,390,700	22.9%

FY2026 Total Adopted Budget: \$12,829,000

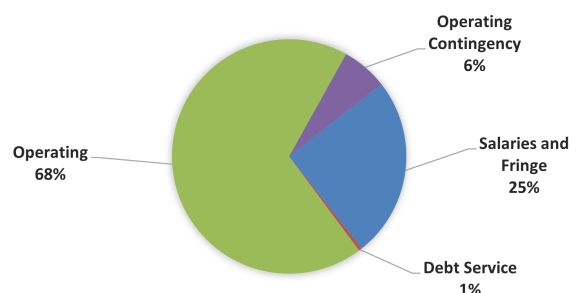
Revenues

Revenue Type	
Inspection and Review Fees	\$11,403,000
Technology Fee	\$1,256,000
Fund Balance	\$170,000
REVENUE TYPE TOTAL	\$12,829,000



Expenditures

Expenditures	
Salaries and Fringe	\$3,199,793
Debt Service	\$55,597
Operating	\$8,758,900
Operating Contingency	\$814,710
EXPENDITURES TOTAL	\$12,829,000



Recreation Fund

This fund is used to manage the recreational and leisure time activities for county residents including the following: 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, and trips and tours. Additionally, the fund accounts for the operation of the Elite Gymnastics and program related costs at the Waldorf Senior & Recreational Center. The FY2026 budget includes additional contract services for sports and class programs to support increased participation.

For more information, please visit:

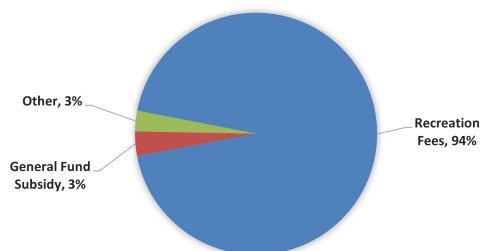
<https://www.charlescountyparks.com/home-recparks>

FY25 Adopted Budget	FY26 Adopted Budget	Change	% Change
\$2,173,400	\$2,291,300	\$117,900	5.4%

FY2026 Total Adopted Budget: \$2,291,300

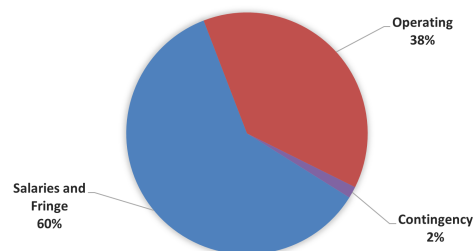
Revenues

Revenue Type	
Recreation Fees	\$2,153,400
General Fund Subsidy	\$75,000
Other	\$62,900
REVENUE TYPE TOTAL	\$2,291,300



Expenditures

Expenditures	
Salaries and Fringe	\$1,380,821
Operating	\$874,900
Contingency	\$35,579
EXPENDITURES TOTAL	\$2,291,300



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. The FY2026 adopted budget includes an annual fee increase from **\$156** to **\$162** (\$6 increase) 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 fee increase is to cover additional contract services to meet permit requirements.

For more information, please visit:

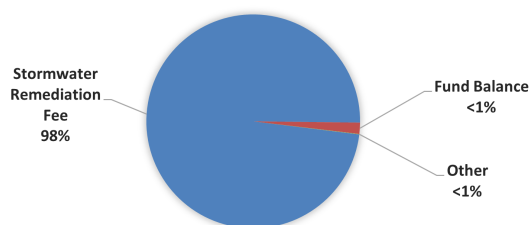
<https://www.charlescountymd.gov/government/planning-and-growth-management/stormwater-management/watershed-protection-and-restoration-fund>

FY25 Adopted Budget	FY26 Adopted Budget	Change	% Change
\$8,246,900	\$8,812,700	\$565,800	6.9%

FY2026 Total Adopted Budget: \$8,812,700

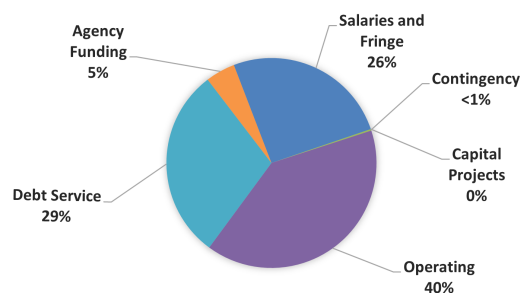
Revenues

Revenue Type	
Stormwater Remediation Fee	\$8,657,700
Fund Balance	\$150,000
Other	\$5,000
REVENUE TYPE TOTAL	\$8,812,700



Expenditures

Expenditures	
Salaries and Fringe	\$2,256,040
Operating	\$3,534,300
Contingency	\$20,060
Debt Service	\$2,600,700
Agency Funding	\$401,600
EXPENDITURES TOTAL	\$8,812,700



Charles County Commissioners



Department of Fiscal and Administrative Services

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

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

Equal Opportunity Employer

www.CharlesCountyMD.gov

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

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

Americans With Disabilities – The Charles County Government welcomes the participation of individuals with disabilities. We comply fully with the Americans With Disabilities Act in making reasonable accommodations to encourage involvement. If you require special assistance and would like to participate in our programs, please contact Charles County Government directly.