



Vanetta N. Van Cleave, Chief Financial Officer

ADVANCED MEMORANDUM

TO: Commissioners of St. Mary's County
County Administrator – David Weiskopf
FROM: Vanetta N. Van Cleave, Chief Financial Officer
SUBJECT: FY2027 Approval Recommended Budget for Public Hearing
DATE: March 31, 2026

Historical Background:

After many budget work sessions starting with CIP on November 18, 2025, we bring forward to you a balanced budget – to include \$78,145 in the Public Hearing reserve to allocate after the Public Hearing on April 21, 2026.

Current general fund budgeted expenditures are \$360,099,861, in addition unassigned fund balance of \$16,908,163 is budgeted to be used for non-recurring expenditures and support of enterprise funds.

CIP for the FY2027 is \$76,466,830 and out years from FY2028 – FY2033 total \$396,925,899. Enterprise and Special Revenue funds were updated, with approved requests. Total new positions are 13, of which 8 are included in Emergency Services, 3 in countywide support departments, and 2 in the State's Attorney Office.

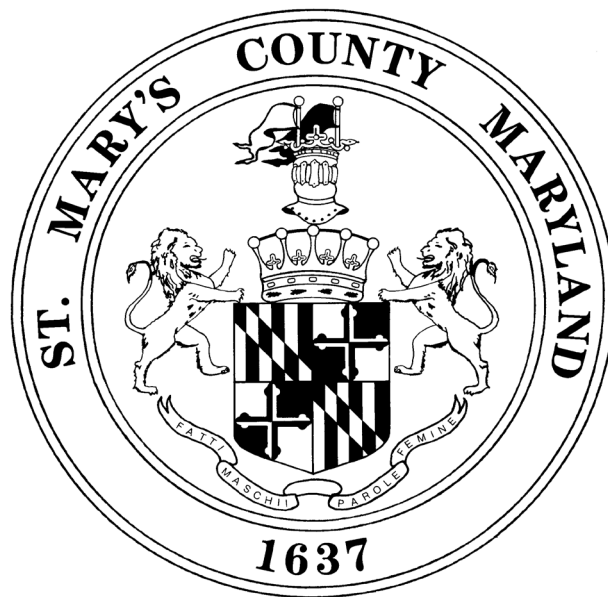
Summary:

The approval and execution of the FY2027 Recommended Budget for public hearing will require a separate motion for each of the three public hearings – the FY2027 Recommended Budget, County Fee & Charge changes, and Bay District VFD Fire Tax Rate increase.

Timeline

Recommended Budget Approval – March 31, 2026
Legal Advertisement for PH – April 3rd and April 10th
Public Hearing on FY2027 Recommended Budget on April 21st, 2026 – at Chopticon High School
April 28th, 2026 – Comment period closes.
BWS – May 5th – Debrief from Public Hearing and Appeals
BWS – May 12th – Final Balancing
Approve FY2027 Budget & Set Tax Rates – May 19th, 2026

***COMMISSIONERS
OF
ST. MARY'S COUNTY***



***FISCAL YEAR
2027
RECOMMENDED
BUDGET***

ST. MARY'S COUNTY, MARYLAND
RECOMMENDED ESTIMATE OF
REVENUES AND APPROPRIATIONS
OPERATING AND CAPITAL BUDGETS

FISCAL YEAR 2027

COMMISSIONERS OF ST. MARY'S COUNTY

JAMES R. GUY, PRESIDENT

MICHAEL R. ALDERSON

ERIC S. COLVIN

MICHAEL L. HEWITT

SCOTT R. OSTROW



St. Mary's County Government

David A. Weiskopf
County Administrator

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GOVERNMENT
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Equal Opportunity

Mission Statement

St. Mary's County Government will deliver high quality public services, foster opportunities for residents and businesses, and work to preserve the county's natural environment, rich heritage, and rural character.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation*

Award

PRESENTED TO

**Commissioners of St. Mary's County
Maryland**

For the Fiscal Year Beginning
July 1, 2025

Christopher P. Morill

Executive Director

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

FY2027 RECOMMENDED BUDGET

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St. Mary's County Government
 FY2027
 Budget Allocation - General Fund

	FTE's	Undesignated FYE 2025 Fund Balance	General Revenue	General Expense
Available Balance		\$ 18,923,251	\$360,099,862	\$ 339,016,373
Compensation				
CO Scale 3.66% (Year 3 of 3 year phase in)				3,332,250
2% Cola				3,062,094
2.5% Step Merit				2,060,357
AE Scale 2.5% Merit				69,375
Corrections 1% Market Adjustment Ranks for Sworn				131,285
Ranks for Corrections				71,212
Add Step - Adjust Structural				35,094
				258,992
Open Items				
MD Budget Potential Impacts				650,000
Commissioner's Emergency Reserve (Including Snow Events \$3.2m)		1,000,000	1,000,000	1,324,862
Non-Profit Grants		1,050,627	1,050,627	1,050,627
County Departments				
CSMC Leadership Academy				50,000
Replacement Refrigerated Van (Full Cost-\$135,000)		135,000	135,000	135,000
Loading Dock Lift		15,000	15,000	15,000
Economic Development Strategy Update		240,000	240,000	240,000
2nd Market Manager				24,989
Zero-Based Budget (increase from PY budget - Non-salary)				(3,572)
Zero-Based Budget (increase from PY budget - Salary)				21,692
Personnel Request	1			135,538
Zero-Based Budget (increase from PY budget - Non-salary)				(179,445)
Zero-Based Budget (increase from PY budget - Salary)				42,211
Personnel Request	1			116,031
Zero-Based Budget (increase from PY budget - Non-salary)				722,491
Zero-Based Budget (increase from PY budget - Salary)				43,728
Personnel Request	1			130,676
IT costs for new positions in other departments				14,211
Replacement #6164 Culway Van; Total Cost \$85,000		85,000	85,000	85,000
Replacement #6208 F-450 with liftgate; Total Cost 121,000		121,000	121,000	121,000
Replacement Unit# 6220 Dump Truck - Total Vehicle Cost \$283,490		283,490	283,490	283,490
Replacement Unit#6226 Dump Truck - Total Vehicle Cost \$283,490		283,490	283,490	283,490
Replacement Unit#6227 Dump Truck - Total Vehicle Cost \$283,490		283,490	283,490	283,490
Piney Point Museum Monitoring				40,000
Replacement Transit Van #6192. Total Cost \$60,000		60,000	60,000	60,000
Bus driver contracts to match BOE and PVA two new buses				103,522
Replacement (2) F350 Service Body Trucks - Total cost \$180,000		180,000	180,000	180,000
Replacement F450 Dump Truck; Total cost \$104,000		104,000	104,000	104,000
New Track Loader with Power Rake attachment; Total Cost \$89,300		89,300	89,300	89,300
Ground Maintenance deep clean (6) synthetic fields and maint for SWM		38,000	38,000	38,000
New Pilot Robotic Lawn Mower for Bermuda fields		55,000	55,000	55,000
Hourly New First Mates for new water vessel; 30 hrs week/40 weeks year				20,883
Emergency Operations Plan Update		30,000	30,000	30,000
USGS-St. George Island				15,000
Hazmat vehicle 1 replacement EF cost (full price \$212,300)		212,300	212,300	212,300
Hazmat vehicle 1 new EF cost (full price \$212,300)		212,300	212,300	212,300
Lexipol Software				5,700
Medical Supplies				120,000
Lexipol Software				9,120
Upgrade P25 radio system (full cost \$2,825,000)		2,825,000	2,825,000	2,825,000
Replace existing portables (full cost \$1,125,000)		1,125,000	1,125,000	1,125,000
New mobile and portable radios		107,660	107,660	107,660
New pagers for fire departments		42,400	42,400	42,400
Travel Dispatcher - Pilot Program		687,000	687,000	687,000
Sandgates Tower payment				33,292
Smart Courtroom Purchase & Installation (4 trial rooms)		279,625	279,625	279,625
Replacement of 25 vehicles projected cost if purchased \$2,703,750		2,703,750	2,703,750	2,703,750
Increase in Veterinary Care for three (3) K-9's				7,500
Sr. Assistant State's Attorney I supplies		3,620	3,620	3,620
Assistant States Attorney supplies		3,080	3,080	3,080
Sr Assistant State's Attorney I (IT costs \$2,849)	1			176,124
Assistant States Attorney (IT costs \$2,849)	1			125,334
To cover temp services during tax season - request for an hourly position				3,452
COLA & Salary scale adjustments				4,680
COLA & Salary scale adjustments				26,664
TB Treatment				10,000
COLA & Salary scale adjustments				43,213
COLA & Salary scale adjustments				22,139
Operations				125,000
COLA & Salary scale adjustments				85,399
Child Support Enforcement Positions COLA and annual increments				7,513
Family Support Worker COLA and annual increments				551
Increase in Retainer/Litigation Fees				9,116
Xerox monthly lease fee				414

	FTE's	Undesignated FYE 2025 Fund Balance	General Revenue	General Expense
Increase board salaries of 5 Board members				16,572
Uniformed sample ballot increase in postage				13,000
COLA and step increases				5,385
Compensation Increase				8,423,893
Library Admin 2% COLA, 3.66 % market increase & step				161,317
Library Admin decrease in furniture & equipment expense				(10,000)
Library Admin Operating Supplies				(29,440)
Library Charlotte Hall 2% COLA, 3.66 % market increase & step				63,355
Library Charlotte Hall decrease in utilities				(1,900)
Library Leonardtown 2% COLA, 3.66 market increase & step				52,041
Library Leonardtown Increase in utility costs				53,800
Library LP 2% COLA, 3.66% market increase & step				170,228
Library LP Increase in utility costs				56,550
Subtotal - General Fund	5	12,255,132	12,255,132	33,338,621
Available Balance		\$ 6,668,119	\$ 372,354,994	\$ 372,354,994
Excess(Shortfall)				\$ -
Other Fund Requests:				
Additional Operating allocation requested by ALS				
Paramedic Supervisors (\$910)	2			237,441
EMT's (\$910)	2			189,971
Paramedics (\$1,820)	4			435,483
Exempt Financing for replacement vehicle (Full cost \$439,650)		439,650	439,650	439,650
Respirator Fit Testing system		20,000	20,000	20,000
LION MedPro EMS certified turnout gear		115,000	115,000	115,000
20 Portable CO Monitors		10,000	10,000	10,000
Tilt Trailer; Total cost \$9,250		9,250	9,250	9,250
Replacement (2) Pushout trash trailers; Total Cost \$400,000		400,000	400,000	400,000
Contract Services for irrigation system				6,000
Replacement Dishwasher		5,500	5,500	5,500
Banquet Room Tables		6,000	6,000	6,000
Sprayer Utility Vehicle		30,000	30,000	30,000
Zero Turn Mower		16,000	16,000	16,000
Walk Behind Aerator		25,000	25,000	25,000
Cyclone Debris Blower		10,000	10,000	10,000
Subtotal - Other funds	8	1,086,400	1,086,400	1,955,295
Emergency Services Support		1,364,012		
Emergency Services Billing		28,673		
Recreation Activity		730,833		
Solid Waste & Recycling		1,443,113		
Subtotal - Enterprise Funds Transfer		3,566,631		

BUDGET HIGHLIGHTS

FY2027 RECOMMENDED OPERATING BUDGET

The following represents brief highlights of budget changes between FY2026 and FY2027. For more detail, please refer to the appropriate sections in this Recommended Budget book.

GENERAL:

The general fund budget totals \$372,354,994 which is \$23,791,882 or 6.8% more than the Approved FY2026 Budget.

This is comprised of revenues totaling \$360,099,862 which is a 7.0% increase from FY2026 revenues and the use of Fund Balance of \$12,255,132 for Non-Recurring General Fund expenditures.

REVENUES:

Real Property Tax Rate continues at \$.8478 per \$100 of assessed value; this is .0233 or 2.3% higher than the Constant Yield Rate of .8245 and generates \$3,764,021 in additional revenue. The Constant Yield Tax rate is the rate utilized to keep revenue the same as the prior year based on increased assessments. Property tax revenue is estimated to increase \$8.3 million over the FY2026 budget – to \$146.2 million, a 6.0% increase. Property tax revenue is calculated using the State’s estimated assessed value multiplied by the County’s tax rate. The County’s Homestead percentage remains at 3%, which may limit the amount of assessment increase on a principal residence. Senior tax credits are set at \$870,000. Property tax revenue and senior tax credits are reduced from the impact of the Federal PACT Act by reducing property tax assessments for 100% disabled veterans.

St. Mary’s County Income Tax rate is proposed to remain at the 3.20% of net taxable income, effective January 1, 2025. Income tax revenues are projected to increase \$13.8 million or 8.9% over the FY2026 budget to a total of \$168.3 million. Tax year 2024 returns demonstrated a growth rate of 10.2% for St. Mary’s County. Over the last six years, the County’s average Tax Year growth is 6.5%. This FY2027 recommended budget uses a growth rate of 8.9%, an increase from last year at 5.1%.

Other local taxes total \$11.3 million which is a \$525,000 increase or 4.9% more than the Approved FY2026 Budget. The increase in FY2027 is attributed to increased recordation tax revenue estimates.

Highway User Revenue is a state formula driven distribution. The formula which includes motor fuel, vehicle titling taxes, and vehicle registration fees, has been severely reduced as a part of State budget balancing initiated in the 2010 Budget – FY2009 receipts were \$6.5 million. In FY2027,

estimated receipts from the State are \$3,061,954 or \$(40,308) decrease from the approved FY2026 budget.

State and federal grants are projected to be \$14,627,483 in FY2027, an increase of \$2,179,068 compared to FY2026. As with past years, grants are variable from year to year and reduced revenue is offset by reduced expenditures.

Other revenues are projected to increase by 6.3% or \$791,620 principally from reimbursement income.

FUND BALANCE:

The June 30, 2025, audit reflects an unassigned general fund balance of \$69,036,595. The ratio of County reserves to revenue percentage was 20.66%. The available unassigned fund balance that can be used to maintain the 15% ratio is \$18.9 million. The planned use of non-recurring funds will maintain the County’s policy percentage of retaining 15% of the fund balance in reserve.

It is important to the County and the rating agencies to maintain an adequate reserve level to avoid sudden disruption or elimination of services. The County Reserve allows time to plan and address changes such as revenue shortfalls or cost shifts.

EXPENSES:

COUNTY DEPARTMENTS

- Unassigned Fund balance in the amount of \$11,204,505 is being used for non-recurring equipment and vehicles in various departments – including replacement portables for Emergency Services and Law Enforcement.
- Five positions were added to County Departments – three in countywide support departments, and two in the State’s Attorney Office. Additionally, eight Paramedic & EMT positions are being funded in the Emergency Medical Billing fund –
- The County’s merit scale will receive the third and final year of a three-year phase in of 3.66% market increase as recommended by the consultant. Additionally, County Employees will receive a 2% COLA and a 1 step merit increase.

ELECTED OFFICIALS

- Ranks were added for the Sheriff’s Sworn – Law and Corrections.
- The Sheriff’s Sworn Law and Corrections salary scale will be expanded by step to align with the market.
- The Sheriff’s office will be replacing 25 vehicles with a cost of \$2,703,750
- Elected Officials will also receive a 2% COLA and a 1 step merit increase.

BOARDS and STATE AGENCIES

- Boards and State Agencies will largely receive requested salary, step and COLA.
- Board of Education request fully funded at \$8.4 million

OTHER BUDGET COSTS

- Retiree Health for current retirees will be funded from the Retiree Benefit Trust for FY2027, offsetting the revenue in Other Income \$5,468,142. The County Net OPEB Liability on June 30, 2024, was \$18.382 million, 86.83% funded.
- Debt service increased by \$815,000, an increase reflecting payments due on an anticipated bond sale at the beginning of FY2027. The debt service on the bond sale will be partially offset by retirement of current debt.

TRANSFERS and RESERVES

- \$500,000 is reserved for emergency appropriations to address unbudgeted expenditures, such as severe weather events, unbudgeted grant opportunities that may require a match, or budget shortfalls due to unexpected costs.
- \$78,145 is reserved for post Public Hearing adjustments
- \$650,000 is budgeted for Open Items pending legislation regarding the State budget.
- \$3,566,631 of Unassigned Fund balance is budgeted for Enterprise Fund support.

BUDGET REVENUES - SUMMARY

REVENUE SOURCE	FY2025	FY2026	FY2027	INCREASE / (DECREASE) OVER FY2025 APPROVED	
	ACTUAL	APPROVED	RECOMMENDED	AMOUNT	PERCENT
Total, Property Taxes	132,952,559	137,961,869	146,239,581	8,277,712	6.0%
Total, Income Taxes	153,144,551	154,532,802	168,286,221	13,753,419	8.9%
Total, Other Local Taxes	10,202,990	10,800,000	11,325,000	525,000	4.9%
Total, Highway User	2,974,623	3,102,262	3,061,954	-40,308	-1.3%
Total, Licenses and Permits	552,882	635,720	636,220	500	0.1%
Total, Charges for Services	4,780,714	4,240,896	4,093,925	(146,971)	-3.5%
Total, Fines and Forfeitures	38,171	52,875	56,875	4,000	7.6%
Total, State/Federal Grants	13,653,871	12,448,415	14,627,483	2,179,068	17.5%
Total, Other Revenues	10,852,903	12,650,380	11,772,602	(877,778)	-6.9%
Total, General Fund Revenues	\$329,153,264	\$336,425,219	\$360,099,861	\$23,674,642	7.0%
Total - Other Financing Sources	0	12,137,893	16,908,163	4,770,270	39.3%
TOTAL, GENERAL FUND REVENUE SOURCES INCLUDING OTHER SOURCES	\$329,153,264	\$348,563,112	\$377,008,024	\$28,444,912	8.2%

FY2027 Expenditures Summary

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027	FY2027	INCREASE/(DECREASE)	
			TOTAL REQUEST	RECOMMENDED BUDGET	OVER 2026 AMOUNT	APPROVED PERCENT
County Commissioners/County Administrator	1,701,439	1,778,887	1,835,887	1,828,212	49,325	2.8%
Aging & Human Services	6,617,181	7,249,485	6,508,671	7,595,397	345,912	4.8%
County Attorney	1,311,411	1,439,560	1,431,918	1,500,618	61,058	4.2%
Economic Development	3,380,134	2,296,783	2,614,692	2,585,980	289,197	12.6%
Emergency Services	16,149,696	13,207,580	14,123,833	17,547,700	4,340,120	32.9%
Finance	2,395,054	2,582,928	2,601,048	2,951,688	368,760	14.3%
Human Resources	3,017,891	3,649,974	3,512,740	3,741,296	91,322	2.5%
Information Technology	6,980,983	6,466,178	7,272,397	7,667,077	1,200,899	18.6%
Land Use & Growth Management	3,034,716	3,507,869	3,761,791	3,615,826	107,957	3.1%
Public Works & Transportation	27,226,618	27,962,004	28,462,685	29,291,190	1,329,186	4.8%
Recreation & Parks	6,129,215	6,829,683	7,057,112	7,519,511	689,828	10.1%
Total, Departments	77,944,338	76,970,931	79,182,774	85,844,495	8,873,564	11.5%
Circuit Court	2,179,740	2,285,901	2,725,037	2,833,870	547,969	24.0%
Orphans' Court	67,969	76,868	75,788	75,788	(1,080)	-1.4%
Office of the Sheriff	63,585,491	72,673,115	72,239,733	76,614,515	3,941,400	5.4%
Office of the State's Attorney	6,354,167	7,061,059	7,776,858	8,015,216	954,157	13.5%
Office of the County Treasurer	592,575	616,181	623,303	691,164	74,983	12.2%
Total, Elected Officials	72,779,942	82,713,124	83,440,719	88,230,553	5,517,429	6.7%
Department of Health	5,344,465	5,554,720	5,993,938	5,871,815	317,095	5.7%
Department of Agriculture	126,912	130,000	138,000	138,000	8,000	6.2%
Department of Social Services	559,452	589,734	597,798	602,635	12,901	2.2%
Alcohol Beverage Board	324,780	383,167	398,755	423,051	39,884	10.4%
Board of Elections	1,772,368	2,312,883	2,345,455	2,341,880	28,997	1.3%
University of Maryland Extension (UME)	303,016	329,819	329,819	329,819	-	0.0%
Ethics Commission	173	833	833	833	-	0.0%
So. MD Forest Conservation Board	2,500	2,500	2,500	2,500	-	0.0%
Soil Conservation District	122,349	132,404	137,789	137,789	5,385	4.1%
So. MD Resource Conservation & Development	20,600	20,600	21,000	20,600	-	0.0%
So. MD Tri-County Community Action Committee, Inc.	35,000	35,000	100,000	35,000	-	0.0%
Tri-County Council for Southern Maryland	125,000	125,000	125,000	125,000	-	0.0%
SDAT - Leonardtown Office	435,704	793,507	979,525	979,525	186,018	23.4%
University System of MD at Southern MD (USMSM)	40,000	40,000	40,000	40,000	-	0.0%
County Funds - Board of Education	134,369,907	139,031,907	147,455,800	147,455,800	8,423,893	6.1%
County Funds - College of Southern Maryland	5,282,620	5,478,050	5,839,259	5,478,050	-	0.0%
County Funds - Board of Library Trustees	4,318,036	4,504,664	5,115,615	4,912,615	407,951	9.1%
Total, Boards and State Agencies	153,182,882	159,464,788	169,621,086	168,894,912	9,430,124	5.9%
SUB-TOTAL	303,907,162	319,148,843	332,244,579	342,969,960	23,821,117	7.5%
Other Budget Costs						
Appropriation Reserve	-	2,500,000	2,500,000	2,500,000	-	0.0%
Leonardtown Tax Rebate	72,786	76,128	79,666	79,666	3,538	4.6%
Employer Contributions - Retiree Health Benefit	4,795,046	6,182,000	5,468,142	5,468,142	(713,858)	-11.5%
Employer Contributions - Unemployment	20,182	5,000	5,000	5,000	-	0.0%
Bank / GOB Costs	19,654	55,000	50,000	50,000	(5,000)	-9.1%
Debt Service	15,482,150	16,489,244	17,304,244	17,304,244	815,000	4.9%
Other Budget Costs	20,389,818	25,307,372	25,407,052	25,407,052	99,680	0.4%
Subtotal, Excludes Transfers	324,296,980	344,456,215	357,651,631	368,377,012	23,920,797	6.9%
Transfers & Reserves						
Reserve Open Items			-	6,303,031	6,303,031	-100.0%
Pay-Go	(2,400,000)	3,853,614	-	1,749,836	(2,103,778)	-54.6%
Reserve - Emergency	-	253,283	253,283	578,145	324,862	128.3%
Transfers & Reserves	(2,400,000)	4,106,897	253,283	8,631,012	4,524,115	110.2%
TOTAL GENERAL FUND BUDGET	321,896,980	348,563,112	357,904,914	377,008,024	28,444,912	8.2%

**CHANGES IN POSITIONS
FOR COUNTY DEPARTMENTS and ELECTED OFFICIALS
FY2027 BUDGET**

INCREASE / (DECREASE) GRADE	POSITION DESCRIPTION	GRADE
Emergency Services		
4.00	Paramedic	C07
2.00	Paramedic Supervisor	C08
2.00	Emergency Medical Technician	C06
Finance		
1.00	Payroll Manager	C10
Human Services		
1.00	Employee Relations Supervisor	C09
Information Technology		
1.00	AS/400 Programmer Analyst	C09
States Attorney		
1.00	Senior Assistant States Attorney I	SA5
1.00	Assistant States Attorney	SA1
Sheriff's Office		
	LAW	
	Law DFC Promotional Ranks (6)	
	Law CPL Promotional Ranks (3)	
	CORRECTIONS	
	Corrections CFC Promotional Ranks (8)	
	Corrections CPL Promotional Ranks (1)	
13.00	TOTAL	

Schedule of Pay Differentials, Premium Pay and Insurance Premiums (FY2027)

Type of Pay	Reference*	Amount
Shift Differential	Para 1908 / 4.5	\$2.00 per hour
ECC & EMS Training Officer Shift Differential	Para 1912(a)	\$2.00 per hour
ECC Shift Supervisor Differential	Para 1912(b)	\$1.00 per hour
Emergency Closing Premium Pay	Para 1911 / 4.5	two times the regular rate of pay
Call Back Pay	Para 1910	non-exempt employees: time and one half the regular rate of pay plus floating holiday hours when called back on non-premium holiday
On Call Pay	Para 1915	16 hours of compensatory time for each 7 day rotation
Holiday Premium Pay	Para 1903 / 4.5	time and one half the regular rate of pay plus paid holiday leave hours
Employee Health, Prescription and Vision Insurance Premium Subsidy	Para 1702(b)(c), Table 17-1 Para 3909/3910	85% of premium (prorated for RPT)
Health Insurance Waiver Credit	Para 1702	Waiver credit will be paid to eligible employees who waive participation in the County medical, prescription and vision insurance coverage
Acting Capacity Pay	Para 2403	Stipend will be paid based upon difference between current grade and that of the temporary acting grade using the associated % increase
Tuition Reimbursement	Chapter 26	Up to a maximum of \$3500 per fiscal year, per eligible employee
Retiree Health, Prescription and Vision Insurance Premium Subsidy	Para 3909/3910, Table 17-1	21.25% of premium 10-15 years of service; prorated for RPT 42.5% of premium 15-20 years of service; prorated for RPT 63.75% of premium 20-25 years of service; prorated for RPT 85% of premium 25 or more years of service; prorated for RPT
Cost of Living Adjustment (COLA)	Para 1909	2% all full and regular part-time employees, effective 7/1/26
Market Adjustment	Para 1801, 1802	3.66% merit scale market adjustment - 3rd of 3 year phase-in 1% market adjustment for corrections officers - effective 7/1/26
Merit Increase	Para 1811, (a) and (b)	2.5% step increase for eligible employees with at least satisfactory performance, awarded at the anniversary date 2.5% stipend for sworn employees at TOG, awarded at the anniversary date

* St. Mary's County Government Manual of Personnel Policies & Procedures; June 2023 update / Hourly Handbook of Personnel Policies and Procedures; May 2023 update

FY2027 Grants Match

Dept.	Project #	CFDA #	Project Description	Federal	State	County Match	Additional County		Total
							Funding	Other	
AGING	MD2701		Ombudsman State		18,197		8,293		26,490
AGING	MD2702		Senior I & A		105,916				105,916
AGING	MD2703		Senior Care		188,845	12,088			200,933
AGING	MD2704		Guardianship		9,452				9,452
AGING	MD2705		Senior Rides		12,000	3,000	20,614	2,000	37,614
AGING	MD2706		Senior Nutrition		31,170				31,170
AGING	MD2711		MFP Level One Screening		10,000				10,000
AGING	MD2712		MFP Options Counseling		2,000				2,000
AGING	MD2714		Vulnerable Elderly Prog Initiative		6,884				6,884
AGING	MD2735		SCOF-Remote Online Fitness		6,340				6,340
AGING	MD2742		Long Term Care/Dementia		41,923				41,923
AGING/HS	MD2762		HS Inter-Agency Liason		59,000				59,000
AGING/HS	MD2770		Circles/Poverty Alloc System		100,000				100,000
AGING/HS	MD2771		Enough Initiative		40,000				40,000
AGING/HS	MD2777		Building Bridges		50,000				50,000
AGING/HS	MD2779		Patuxent Partnership		25,000				25,000
AGING/HS	MD2778		Nurse Family Partnership		50,000				50,000
AGING/HS	MD2780		Boys & Girls Club of SOMD		25,000				25,000
AGING/HS	MD2768		HS LMB Local Care		97,980				97,980
AGING/HS	MD2788		HS LMB Admin (Local Mgmt Board)		101,451	6,985			108,436
AGING	US2700	93.044	Title IIIB/Ombudsman	2,028					2,028
AGING	US2702	93.044	Title IIIB/Community Service	92,028		9,203	26,721		127,952
AGING	US2704	93.045	Title IIIC1/Congregate Meals	131,802		13,180	13,721	32,000	190,703
AGING	US2705	93.045	Title IIIC2/Home Delivered Meals	89,884		8,988	23,294	22,000	144,166
AGING	US2706	93.053	NSIP/Meals Congregate/HD	37,935					37,935
AGING	US2708	93.043	Title IIID/Preventative Health	9,000					9,000
AGING	US2709	93.042	Ombudsman /Elder Abuse	7,559					7,559
AGING	US2710	94.002	RSVP Retired & Senior Volunteer	141,309		14,131	7,526		162,966
AGING	US2713	93.071	MIPPA-1	4,803					4,803
AGING	US2718	93.071	MIPPA-2	3,403					3,403
AGING	US2719	93.071	MIPPA-3	1,053					1,053
AGING	US2714	93.324	Senior Health Insurance (SHIP)	15,000					15,000
AGING	US2733	93.052	Title IIIE Family Caregivers	45,804		11,451	67,671		124,926
AGING	US2745	93.778	MAP-FFP	85,000			14,803		99,803
AGING	US2761	93.048	Senior Medicare Patrol (SMP)	6,639					6,639
AGING	US2762	93.778	Medicaid Waiver	123,290			102,618		225,908
ES	US2712	97.042	Emergency Management	102,092					102,092
ES	US2720	97.067	Homeland Security	118,000					118,000
ES	OT2710		Exelon Grant					30,000	30,000
ES	US2786		BRIC Building Resilient	60,000					60,000
ES	OT2711		ASPCA Publishing Fund		95,000				95,000
ES	MD2756		MIEMSS Emergency Medical		60,000			60,000	120,000
ES	MD2739		MD Dept of Agriculture Spay/Neuter		60,000				60,000
ES	MD2740		MD Dept of Agriculture Feral Cat Spay		75,000				75,000

Dept.	Project #	CFDA #	Project Description	Federal	State	County Match	Additional County Funding	Other	Total
ES	MD2738		Maryland 911 Board		1,767,950				1,767,950
LUGM	OT2750		Metropolitan Planning Organization					20,000	20,000
LUGM	US2750		Certified Local Government Education	1,500					1,500
DPWT	MD2773		ADA Transportation		135,000	152,154			287,154
DPWT	MD2774		SSTAP Transportation		140,699	115,603			256,302
DPWT	MD2776		Job Access III (Sunday)		40,000	124,324			164,324
DPWT	US2728		Capital Projects	439,778	27,485	82,461			549,724
DPWT	US2770		Public 5311/5307 includes Social Services	2,142,329	339,926	778,957			3,261,212
R&P	MD2708		Countywide Maintenance		15,000				15,000
R&P	MD2726		Elm's Property		10,000				10,000
Circuit Court	MD2725	N/A	Adult and Family Recovery Court	-	342,563	232,000	-	-	574,563
Circuit Court	MD2794	N/A	MDH/BHA Grant	-	84,607	-	-	-	84,607
Circuit Court	MD2720	N/A	Family Services Grant	-	248,589	-	-	-	248,589
Circuit Court	US2727	93.563	Cooperative Reimbursement Grant	12,851	-	6,620	-	-	19,471
SHERIFF	MD2715	N/A	School Resource Officers	-	196,906	172,702	-	-	369,608
SHERIFF	MD2719	N/A	STOP Grant	-	522,536	-	-	-	522,536
SHERIFF	MD2722	N/A	Heroin Coordinator	-	61,767	12,925	-	-	74,692
SHERIFF	MD2724	N/A	Sex Offender Compliance	-	12,772	-	-	-	12,772
SHERIFF	MD2728	N/A	Performance Incentive Grant Fund	-	185,688	-	-	-	185,688
SHERIFF	MD2730	N/A	State Aid - Police Protection (REVENUE ONLY)	-	1,287,413	-	-	-	1,287,413
SHERIFF	MD2743	N/A	Tobacco Enforcement (REVENUE ONLY)	-	25,000	-	-	-	25,000
SHERIFF	MD2746	N/A	Sex Offender Registration Reimbursement (REVENUE ONLY)	-	27,200	-	-	-	27,200
SHERIFF	MD2750	N/A	Crisis Intervention Team (CIT)	-	36,182	-	-	-	36,182
SHERIFF	MD2782	N/A	Jail Mental Health Services	-	68,753	-	-	-	68,753
SHERIFF	OT2704	N/A	Health Management Associates, Inc. (REVENUE ONLY)	-	-	-	-	35,000	35,000
SHERIFF	US2717	93.563	Cooperative Reimbursement Grant - Child Support	519,536	-	315,432	-	-	834,968
SHERIFF	US2749	16.593	Residential Substance Abuse Treatment (RSAT)	224,556	-	-	-	-	224,556
SHERIFF	US2783	20.616	Highway Safety - Satur./ Ck. Pt./ Impaired	12,000	-	-	-	-	12,000
SHERIFF	US2784	20.616	Highway Safety - Speed Enf. / Adapt / Agress.	4,500	-	-	-	-	4,500
SHERIFF	US2785	20.616	Highway Safety - BUPD	3,000	-	-	-	-	3,000
SAO	MD2795	N/A	Gun Violence Reduction Grant (GVRG)		79,552	8,867			88,419
SAO	MD2797	16.575	Victims of Crime Act (VOCA)		523,878	290,254			814,132
SS	MD2732	N/A	Social Services 001-3703-334.3101		122,244 2,500,000				122,244 2,500,000
Reserve			FY2027 RECOMMENDED	4,436,679	10,072,868	2,371,325	285,261	201,000	17,367,133
			<u>Other Fund Grants</u>						
	MD2733	N/A	AMOSS-508		331,094				331,094
	505-5206		DHMH - New Horizon's Camp						

Recommended Capital Purchases FY2027

County Total	\$	1,814,250
Sheriff total	\$	2,703,750
Equipment	\$	4,120,300
Grand Total	\$	8,638,300

FY2027 FLEET VEHICLE REPLACEMENT PROGRAM (FRP)

Unit #	Qty	Description	Department /Fund	Mileage	Total Costs
6192	1	Transit Van (Redlined 1/8/2026)	DPW&T/Mailroom (001)	140,366	\$ 60,000
6208	1	F-350 Truck RIGHTSIZE to F-450 Boxtruck w/liftgate & buildout	DPW&T/FAC (001)	195,115	\$ 121,000
6164	1	Cutway Van (Carpentry vehicle)	DPW&T/FAC (001)	157,427	\$ 85,000
6197	1	F-450 Dump Truck	Rec & Parks (001)	117,541	\$ 104,000
6214	2	F-350 Service Body Truck	Rec & Parks (001)	142,141	\$ 180,000
6347	1	F-250 w/ buildout (Rightsize - replace Hazmat vehicle)	DES (001)	205,425	\$ 212,300
	11	Sub-total FY 2027 - General Fund	Sub-Total		\$ 762,300
	2	Trash Trailers (NEW)	Solid Waste (514)	N/A	\$ 400,000
6379	1	Ambulance	DES (252)	189,151	\$ 439,650
	2	Sub-total FY 2027- Enterprise Fund	Sub-Total		\$ 839,650

SHERIFF FY27 FLEET VEHICLE REPLACEMENT PROGRAM (FRP)

Unit #	Qty	Description	Department	Mileage	Est Cost (\$)
2403	1	Unmarked Extended Passenger (12) Van (transport cadets)	Sheriff (001)	151,689	\$ 70,000
2330	1	Rightsize Crown Vic to Marked SUV (Interceptor) includes buildout, et	Sheriff (001)	122,820	\$ 109,500
2433	1	Rightsize Unmarked Tahoe to Unmarked Interceptor (@ \$58,000)	Sheriff (001)	162,169	\$ 58,000
		Build-out Equipment w/Camera (@40,000 ea)			\$ 40,000
		Radios (@ \$6,000 ea)			\$ 6,000
2449	22	Marked SUVs Interceptor @ \$58,000	Sheriff (001)	142,982	\$ 1,276,000
2451		Build-out Equipment w/ Camera, (@ \$42,000 ea)	Sheriff (001)	128,836	\$ 924,000
2453		Graphics (@ \$3,500 ea)	Sheriff (001)	133,144	\$ 77,000
2454		Radios (@ \$6,000 ea)	Sheriff (001)	135,550	\$ 132,000
2463			Sheriff (001)	125,200	
2465			Sheriff (001)	125,278	
2467			Sheriff (001)	131,355	
2468			Sheriff (001)	136,224	
2469			Sheriff (001)	127,837	
2492			Sheriff (001)	128,306	
2500			Sheriff (001)	131,867	
2501			Sheriff (001)	137,365	
2502			Sheriff (001)	135,050	
2503			Sheriff (001)	125,123	
2504			Sheriff (001)	129,288	
2510			Sheriff (001)	139,417	
2511			Sheriff (001)	122,843	
2515			Sheriff (001)	132,538	
2517			Sheriff (001)	126,232	
2536			Sheriff (001)	128,848	
2538			Sheriff (001)	125,225	
2546			Sheriff (001)	137,283	
Sub total	25	Sub-total			\$ 2,692,500
		Transportation for vehicle delivery (\$200.00 per vehicle)	Sheriff (001)		\$ 5,000
		Title/Tags/Lien (\$250 per vehicle)			\$ 6,250
	25	Sub-total - Sheriff's Office - Delivery, Title, Tags, and Lien Costs			\$ 11,250
		Total Replacement- Sheriff's Overall			\$ 2,703,750
	53	Total Replacement Vehicle Requests			\$ 4,305,700

NEW Vehicles Requested in FY2027 Budget

Position	Qty	Description	Department	Mileage	Est Cost (\$)
	1	F-250 w/buildout	DES (001)		\$ 212,300
	2	Total New Vehicle Requests			\$ 212,300
	55	Total Vehicle Requests			\$ 4,518,000
Equipment Recommended in FY2027 Budget					
		New Track Loader with Power Rake attachment	R&P - Parks Maintenance (001)		\$ 89,300
		Upgrade P25 Radio System	Emerg Radio Comm (001)		\$ 2,825,000
		Replace Existing Portables	Emerg Radio Comm (001)		\$ 1,125,000
		Total Equipment			\$ 4,039,300
		Sprayer Utility Vehicle, Zero Turn, Walk behind Aerator, Cyclone Debris Blower	R&P - Wicomico (520)		\$ 81,000
		Total Equipment - Enterprise Fund			\$ 81,000
		GRAND TOTAL			\$ 8,638,300

FY2027 NON-PROFIT FUNDING

		COUNTY ADMINISTRATOR RECOMMENDED
<u>AGENCY</u>	<u>CATEGORY</u>	
<u>AGING & HUMAN SERVICES</u>		
Arc of Southern Maryland	Disability Services	130,000
Boundless Expectations	Behavioral Health	5,000
Building Bridges Corp (NEW)	Community Services	10,000
Carolyn E. Parker Foundation (NEW)	Community Services	2,000
Center for Children, Inc.	Disability Services	15,000
Center for Life Enrichment	Disability Services	150,908
Community Mediation Center of St. Mary's County	Behavioral Health	2,500
Feed St. Mary's	Community Services	5,750
Greenwell Foundation	Behavioral Health	34,500
Helpers Overcoming Problems Effectively (H.O.P.E.) of Southern Maryland, Inc.	Community Services	5,000
Seeds of Courage, Inc.	Homeless Prevention	2,500
Special Olympics	Community Services	12,592
Southern Maryland Center for Family Advocacy (SMCFA)	Community Services	280,797
Southern Maryland Center for Independent Living	Disability Services	7,500
St. Mary's Caring	Behavioral Health	15,000
Warfighter Advance Inc.	Behavioral Health	10,000
Wrapping Arms 'Round Many	Homeless Prevention	2,500
The Mission 01 Inc.	Homelessness Prevention	6,500
Three Oaks Homeless Shelter, Inc.	Homelessness Prevention	140,000
TOTAL AGING & HUMAN SERVICES		838,047
<u>ECONOMIC DEVELOPMENT</u>		
Southern Maryland Navy Alliance (SMNA)	Economic Development	33,580
Watermens Association of St. Mary's County	Conservation of Natural Resources	12,500
College of Southern Maryland Foundation	Workforce Development	25,000
St. Mary's River Watershed Association, Inc.	Conservation of Natural Resources	7,500
Chesapeake Charter School Alliance	Conservation of Natural Resources	2,500
Literacy Council of St. Mary's County	Economic Development	10,000
Leadership of Southern Maryland	Economic Development	10,000
TOTAL ECONOMIC DEVELOPMENT		101,080
<u>RECREATION AND PARKS</u>		
St. Mary's County Arts Council	Cultural Activities	10,000
St. Mary's County Historical Society	Historical & Heritage Interpretations	10,000
Unified Committee for Afro-American Contributions	Community Events	4,000
Chamber Orchestra of Southern MD, In Concert (aka Cosmic Symphony)	Community Events	10,000
Historic Sotterley	Historical & Heritage Interpretations	63,500
7th District Optimist	Community Events	12,000
The Newtowne Players, Inc. (NEW)	Cultural Activities	2,000
TOTAL RECREATION & PARKS		111,500
	TOTAL	\$ 1,050,627
The above reflects only the proposals which meet the following criteria:		
(1) In compliance with proposal requirements.		
(2) Allocation cannot exceed prior year funding levels (unless new entity)		
(3) Allocation cannot exceed request		

EMERGENCY SERVICES SUPPORT FUND

Through an Emergency Services Tax, the County dedicates a funding stream for the County's emergency services activities and organizations, funded by that tax. By identifying a special tax, based on assessed property values, the Commissioners set into place a funding mechanism to allow emergency services organizations, including fire and rescue, to plan for the future.

The Emergency Services Support Tax funds are remitted by the Treasurer and credited to this revolving fund. Revenues generated are budgeted to support base allocations of \$23,000 and \$19,000 to each volunteer fire department and rescue squad, respectively, as well as for the other purposes listed below. The Emergency Services Support tax is \$0.024. It was set in FY2017.

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Recommended
Emergency Services – Support Tax	\$ 3,742,758	\$ 3,650,000	\$ 3,850,000	3,850,000
Amoss (508) Grant - Fire & Rescue	302,167	302,000	331,094	331,094
General Fund - Pay-Go	-	235,988	-	1,364,012
General Government - Transfer				16,008
Appropriation Reserve - Emergency Services	-	50,000	50,000	50,000
Total Revenues	\$ 4,044,925	\$ 4,237,988	\$ 4,231,094	\$ 5,611,114
Emergency Management Recruiting	\$ 177,984	\$ 217,186	\$ 217,186	233,194
Volunteer Tax Incentive - Fire Department				800,000
Volunteer Tax Incentive - Rescue Squads				800,000
Advanced Life Support Operating	247,832	247,832	247,832	247,832
Emergency Services Board	353,328	382,695	343,140	343,140
Fire Department Operating Allocation	207,000	207,000	207,000	207,000
Fire Department LOSAP	1,118,077	1,346,590	1,346,590	1,346,590
Amoss (508) Grant - Fire	151,084	151,000	165,547	165,547
Rescue Squad Operating Allocation	133,000	133,000	133,000	133,000
Rescue Squad LOSAP	443,159	546,914	546,914	546,914
Amoss (508) Grant - Rescue	151,083	151,000	165,547	165,547
LOSAP - Trust Contribution	1,000,000	1,000,000	1,000,000	1,000,000
F & R Revolving Loan Fund, Debt Service	36,350	36,350	-	-
Appropriation Reserve - Emergency Services	-	50,000	50,000	50,000
Total Expenditures	\$ 4,018,897	\$ 4,469,567	\$ 4,422,756	\$ 6,038,764
Revenues Over (Under) Expenditures	\$ 26,028	\$ (231,579)	\$ (191,662)	
* Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited	\$ 367,982			

* Page 117 - FY2025 Audit

EMERGENCY SERVICES BILLING FUND

Emergency Services Billing Fund - established 2021 with initial revenue from CARES funding. Contract with Quick Medic Claims for EMS Transport billing services and medical service fees approved on March 9, 2021. With start date of May 1, 2021.

MOA's approved by CSMC on March 9, 2021. The MOA's with the rescue squads will allow the County government to conduct EMS transport services billing on their behalf.

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Recommended
Emergency Services Billing - 50% (net of fee)	\$ 3,014,258	\$ 4,200,000	4,200,000	4,200,000
General Fund - PayGo	-	1,868,851	-	613,323
General Government Transfers				1,599,116
Appropriation Reserve - Emergency Services				
Total Revenues	\$ 3,014,258	\$ 6,068,851	\$ 4,200,000	6,412,439
Personnel Services	\$ 6,190,922	\$ 7,354,436	\$ 7,354,436	9,773,647
Operating Supplies	209,568	389,337	373,083	411,083
Professional Services	259,266	387,163	392,163	396,963
Communication	11,774	26,640	26,640	26,640
Transportation	33,199	40,000	40,000	40,000
Liability Insurance	-	20,193	20,193	20,193
Miscellaneous	4,850	4,500	4,500	4,500
Equipment & Furniture	123,384	-	-	584,650
Lease Payment	-	45,540	47,650	47,650
Total Expenditures	\$ 6,832,963	\$ 8,267,809	\$ 8,258,665	\$ 11,305,326
Revenues Over (Under) Expenditures	\$ (3,818,705)	\$ (2,198,958)	\$ (4,058,665)	\$ (4,892,887)
* Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited	\$ (1,897,524)			

* Page 118 - FY2025 Audit

MISCELLANEOUS REVOLVING FUND

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Recommended
Fuel Operations	\$ 19,412	\$ 20,000	\$ 20,000	20,000
Community Service Teen Court	-	500	-	-
Department of Aging Special Events/CRAC	162,603	170,350	330,350	330,350
LUGM - Historic Book	300	-	-	-
Economic Development	52,760	28,000	28,000	28,000
Sheriff's Local Forfeiture Fund	59,693	-	-	-
St. Mary's County Weed Control	55,613	73,559	73,559	73,559
Opioid Settlement Revenue 18 years	2,008,781	500,000	500,000	500,000
Community Reinvestment & Repair Fund	857,600	300,000	300,000	300,000
Appropriation Reserve		140,000	140,000	140,000
General Fund Pay-Go for Snow Removal				1,000,000
Public Safety/Speed Enforcement	-	670,165	670,165	670,165
Sheriff's Office Forfeiture Fund	4,778	-	-	-
Willows Storm Water Management	11,049	9,300	9,300	9,300
Total Revenues	\$ 3,232,589	\$ 1,911,874	\$ 2,071,374	\$ 3,071,374
Fuel Operations	\$ 13,505	\$ 15,000	\$ 15,000	15,000
Community Service Teen Court	270	400	400	400
Department of Aging Special Events/CRAC	152,066	170,000	170,900	170,900
Economic Development	27,973	28,000	28,000	28,000
Sheriff's Federal Forfeiture Fund	-	-	-	-
Opioid Settlement for 18 years	1,573,982	500,000	500,000	500,000
Community Reinvestment & Repair Fund		300,000	300,000	300,000
Sheriff's Local Forfeiture Fund	-	-	-	-
Public Safety/Speed Enforcement	-	670,165	670,165	658,166
St. Mary's County Weed Control	52,350	73,559	61,199	61,199
Appropriation Reserve		140,000	140,000	140,000
Snow Removal Costs				1,000,000
Willows Storm Water Management	-	9,300	9,300	9,300
Total Expenditures	\$ 1,820,146	\$ 1,906,424	\$ 1,894,964	\$ 2,882,965
Revenues Over (Under) Expenditures	\$ 1,412,443	\$ 5,450	\$ 176,410	\$ 188,409
Fund Equity (deficit) at June 30 - audited	* \$3,269,444			

The Miscellaneous Revolving Fund is a special revenue fund established to account for certain earmarked revenue sources designed to finance particular functions or activities.

The combination of audited fund balance and projected revenues should equal or exceed the requested expenses.

* Page 72 - FY2025 Audit

RECREATION AND PARKS ENTERPRISE FUND

Source and Use of Funds	FY2025	FY2026	FY2027	FY2027
	Actual	Approved	Request	Recommended
School Age Care	\$ 907,610	\$ 2,498,654	\$ 1,802,216	1,802,216
CSM Aquatics	\$ 531,522	\$ 677,085	\$ 580,000	580,000
Therapeutic Division	168,923	168,810	165,140	165,140
Gymnastics Department	449,955	625,000	600,062	600,062
Leisure / Special Programs	65,645	281,340	292,380	292,380
Special Facilities	471,381	874,001	634,254	634,254
Sports Programs	728,239	859,010	827,050	827,050
General Administration	104,741	72,951	82,951	82,951
General Fund PayGo	-	1,003,596	-	730,833
Appropriation Reserve	-	80,000	80,000	80,000
Total Revenues	\$ 3,428,016	\$ 7,140,447	\$ 5,064,053	\$ 5,794,886
School Age Care	\$ 750,771	\$ 2,195,407	\$ 1,554,868	1,554,868
CSM Aquatics	\$ 612,569	\$ 670,350	\$ 686,368	686,368
Therapeutic Division	122,645	168,005	157,015	157,015
Gymnastics Department	458,891	620,634	602,048	602,048
Leisure / Special Programs	106,308	200,018	221,580	221,580
Special Facilities	979,686	1,190,509	732,809	732,809
Sports Programs	489,316	768,604	726,235	726,235
General Administration	149,162	187,926	213,879	213,879
Appropriation Reserve	-	80,000	80,000	80,000
Total Expenditures	\$ 3,669,348	\$ 6,081,453	\$ 4,974,802	\$ 4,974,802
Revenues Over(Under) Expenditures	\$ (241,332)	\$ 1,058,994	\$ 89,251	\$ 820,084
* Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited	\$ (1,734,429)			

An enterprise fund is established to account for governmental services which are entirely or predominantly funded by user charges. Programs offered through the Recreation Division of the Department of Recreation and Parks are financed through fees established for the different activities. Programs and facilities include child care centers, summer day camps, sports programs, youth and adult leisure programs, amusement park ticket sales, gymnastics center, regional park, indoor recreation center, teen center, and museums.

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SOLID WASTE AND RECYCLING FUND

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Recommended
SW and Recycling Fees-Residential	\$ 4,801,147	\$ 4,904,795	\$ 4,904,795	5,102,940
General Fund - PayGo	-	611,485	-	1,852,363
General Government Transfer				116,520
Landfill Tipping Fee	649,102	600,000	600,000	600,000
Recycle Containers	184,218	200,000	200,000	200,000
Appropriation Reserve	-	30,000	30,000	30,000
Total Revenues	\$ 5,634,467	\$ 6,346,280	\$ 5,734,795	7,901,823
<u>Solid Waste</u>				
Personal Services	\$ 1,203,096	\$ 1,413,852	\$ 1,413,852	1,517,271
Operating Supplies	36,834	59,200	60,550	60,550
Hauling & Post-Closure Costs	1,566,219	1,740,818	1,846,998	1,846,998
Communications	4,082	6,860	6,860	6,860
Transportation	110,382	166,500	166,500	166,500
Public Utility	26,181	28,167	28,517	28,517
Tipping Fees	1,371,866	1,627,325	1,699,126	1,699,126
Equipment	61,568	-	8,530	417,780
Retiree Health	23,000	23,000	23,000	23,000
Memberships	-	500	500	500
Lease Payments	303,795	312,125	312,074	312,074
Total, Solid Waste	\$ 4,707,023	\$ 5,378,347	\$ 5,566,507	6,079,176
<u>Recycling</u>				
Personal Services	\$ 138,334	\$ 128,755	\$ 128,755	141,856
Operating Supplies	718.00	1,400	1,400	1,400
Professional Services	499,278	664,533	697,660	697,660
Transportation	1,280	3,500	3,500	3,500
Rentals	61,527	119,504	139,402	139,402
Hazardous Waste Day Events	36,051	97,800	157,279	157,279
Memberships	-	175	175	175
Appropriation Reserve	-	30,000	30,000	30,000
Total, Recycling	\$ 737,188	\$ 1,045,667	\$ 1,158,171	\$ 1,171,272
Total Expenditures	\$ 5,444,211	\$ 6,424,014	\$ 6,724,678	\$ 7,250,448
Revenues Over (Under) Expenditures	\$ 190,256	\$ (77,734)	\$ (989,883)	
Fund Equity (deficit) at June 30 - audited*	(\$1,576,807)			

This enterprise fund captures the direct operating costs and related fees. The Solid Waste and Recycling Fee is collected annually through the Property Tax bills. Not included above are expenditures for capital projects and related debt service, indirect costs, overhead and administration; these are still carried as General Fund or Capital Project expenditures.

FY2026 - Environmental Service Fee \$104.53 - Ordinance 2018 - 13 in Section 223 - 34 (3) allows for a 2% increase every year on July 1. **FY2027 fee \$106.62**

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WICOMICO SHORES GOLF ENTERPRISE FUND

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Recommended
Golf Operations	\$ 1,241,018	\$ 1,149,762	\$ 1,243,562	1,243,562
Greens and Grounds	-	\$ 19,724	-	-
Restaurant	604,034	612,000	641,000	641,000
House	33,936	46,800	46,800	46,800
General Fund PayGo	-	133,694	-	92,500
Golf Shop	120,621	154,333	179,333	179,333
Admin	817	800	850	850
Appropriation Reserve	-	50,000	50,000	50,000
General Fund Transfer	-			18,192
Total Revenues	\$ 2,000,426	\$ 2,167,113	\$ 2,161,545	\$ 2,272,237
Golf Operations	\$ 212,473	\$ 201,069	\$ 205,689	205,689
Greens and Grounds	533,870	570,638	583,638	590,874
Restaurant	585,123	589,664	595,764	619,895
House	84,310	78,010	90,430	90,430
Administration	204,713	207,892	238,405	213,897
Golf Shop	88,054	85,792	117,042	117,042
Capital	178,065	57,960	58,978	139,978
OPEB (post-retirement health)	36,000	36,000	36,000	36,000
Appropriation Reserve	-	50,000	50,000	50,000
Total Expenditures, before debt service	\$ 1,922,608	\$ 1,877,025	\$ 1,975,946	2,063,805
Debt Service - Building	\$ 87,169	\$ 84,868	\$ 61,035	61,035
Total Expenditures, including debt service	\$ 2,009,777	\$ 1,961,893	\$ 2,036,981	\$ 2,124,840
Revenues Over(Under) Expenditures-incl. debt	\$ (9,351)	\$ 205,220	\$ 124,564	\$ 147,397
Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited	\$ (436,946)			

The Wicomico Shores Golf Enterprise fund finances the public golf operation in St. Mary's County. The Wicomico Golf Course and Recreation Complex includes an 18-hole golf course, restaurant, banquet room, club house, pro shop, and two tennis courts. Primary revenue sources for this self-supporting enterprise are the greens fees generated through golf course operations and the revenue collections from the restaurant and banquet facility. All expenditures, including debt service on the financing, is funded by net revenues of the golf course operation.

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SPECIAL ASSESSMENT FUND

In St. Mary's County there are four distinct classifications of special assessments. These include: Shore erosion control, Roadway improvements and lighting, Storm water drainage, and Waterway dredging. Following are the current districts:

DISTRICT	NUMBER OF PROPERTIES	RATES
Erosion Control		
Holly Point Shore Erosion Control	4	\$3,139.12 – 25 years through 2032.
Holly Point Shore Erosion Control		\$2,160.20 – 25 years through 2032.
Holly Point Shore Erosion Control		\$2,270.30 – 25 years through 2032.
Holly Point Shore Erosion Control		\$3,933.03 – 25 years through 2032.
Villas on Waters Edge Shore Erosion	91	\$243.24 per property – 20 years through 2032.
Waterway Improvement		
Kingston Creek Waterway	22	\$34.14 per parcel – 20 years through 2027.
Kingston Creek Waterway #2	25	\$674.75 per property – 25 years through 2037.
Street Lights		
SouthHampton Lighting	75	\$19.76 per lot – prior year SMECO charges

Depending upon the type of special assessment, the project may require interfund loans. Provision is then made for the benefiting property owner to pay installments through the property tax system on an annual basis. Debt Service required in FY2027 for existing Special Assessments will be \$42,368

FIRE TAX

According to the St. Mary's County Code, a Fire Tax is to be assessed on every \$100 of assessed valuation of all real and personal property. The proceeds from the tax are distributed to those fire companies located in the election districts in which the money is collected. The fire companies submit an annual budget and independent audit report to the Commissioners of St. Mary's County. The funds received by the fire companies shall be used for the purpose of purchasing, repairing, replacing, operating, maintaining and housing their fire-fighting equipment and apparatus, and for the training of new volunteer firefighters.

DISTRICT	NUMBER OF PROPERTIES	RATES
Ridge - 1st Election District	3,581	5.6¢ per \$100 of assessment
Valley Lee - 2nd Election District	3,687	5.6¢ per \$100 of assessment
Leonardtown - 3rd Election District	7,876	5.6¢ per \$100 of assessment
Mechanicsville - 5th Election District 5th District Accounts 5,156 4th District Accounts 3,894	9,050	5.6¢ per \$100 of assessment
Hollywood - 6th Election District	5,851	5.6¢ per \$100 of assessment
Avenue – 7th Election District 7th District Accounts 3,191 4th District Accounts 1,035	4,226	5.6¢ per \$100 of assessment
Bay District - 8th Election District	13,133	*5.6¢ per \$100 of assessment
St. George Island - 9th Election District	222	5.6¢ per \$100 of assessment

2024 Property taxable information – Total accounts = 47,626

County Code Chapter 49 – Maximum Rate 5.6 cents per \$100 of assessment

*Proposed change from 5.0¢ to 5.6¢

RESCUE TAX

The Rescue Tax is assessed at a rate per \$100 of assessed valuation of all real and personal property on property in each election district, as identified below. The proceeds from the tax are distributed by the Treasurer to those rescue squads located in the election districts in which the money is collected. The Rescue Squads submit an annual budget and audit report to support the expenditure of these funds, which are to be used for the purpose of purchasing, repairing, replacing, operating, maintaining and housing their Rescue equipment, and for the training of volunteer Rescue Personnel.

DISTRICT	NUMBER OF PROPERTIES	RATES
Ridge – 1st Election District	3,581	1.1¢ per \$100 of assessment
Valley Lee - 2nd Election District	3,687	1.7¢ per \$100 of assessment
Leonardtown - 3rd Election District	7,876	3.0¢ per \$100 of assessment
Mechanicsville 5th Election District 5,156 4th Election District 3,894	9,050	2.0¢ per \$100 of assessment
Hollywood - 6th Election District	5,851	3.0¢ per \$100 of assessment
Avenue 7th Election District 3,191 4th Election District 1,035	4,226	3.0¢ per \$100 of assessment
Lexington Park - 8th Election District	13,133	2.3¢ per \$100 of assessment
St. George’s Island - 9th Election District	222	1.7¢ per \$100 of assessment

2025 Property taxable information – Total accounts = 47,626

County Code Chapter 49 – Maximum Rate 3.0 cents per \$100 of assessment

RECOMMENDED 2027 CAPITAL BUDGET

CAPITAL PROJECT	Total	Bonds	X-fer Tax	Excise Tax	Pay-Go	State	Federal	Other
LAND CONSERVATION								
Agricultural Land Preservation Programs	3,333,333		543,333			2,000,000		790,000
Rural Legacy Program	4,200,000		1,050,000			1,050,000	2,100,000	
Urban Legacy Program	1,100,000		600,000				500,000	
Total Land Conservation	8,633,333	-	2,193,333	-	-	3,050,000	2,600,000	790,000
HIGHWAYS								
Southampton Neighborhood Revitalization	3,125,775	2,790,069	335,706					
Neighborhood Drainage Improvements	1,025,000	925,000	100,000					
Roadway & Safety Improvements	7,731,800	4,537,878	3,193,922					
Retrofit Sidewalk Program	574,160	574,160						
County Bridge Replacement & Repair	852,000	852,000						
Water Quality & Nutrient Removal	248,400	248,400						
Street Lighting & Streetscape Improvements	52,500		52,500					
Culvert Replacement & Repair	540,000	540,000						
Total Highways	14,149,635	10,467,507	3,682,128	-	-	-	-	-
PUBLIC LANDINGS								
St. Georges and Tall Timbers Landings	249,000					249,000		
Total Public Landings	249,000	-	-	-	-	249,000	-	-
PUBLIC FACILITIES								
Airport Improvements	500,000	500,000						
Health Department Renovations	366,395	366,395						
Parking and Site Improvements	146,000	146,000						
Fire Department Water Supply Points	500,000	500,000						
College of Southern Maryland Building A	648,000	162,000				486,000		
Sheriff's Headquarters Facility, Phase II	2,600,000		2,600,000					
Parking at Garvey	1,143,500		478,500	665,000				
Building Maintenance & Repair - Critical	478,500	83,500	395,000					
Building Maintenance & Repair - Programmatic	467,500	67,500	400,000					
911 Center Server Room HVAC	130,000		130,000					
County Courthouse Roof Replacement	280,000		280,000					
ADRC Safety and Security Modernization	625,940						625,940	
Adult Detention Center Upgrades, Housing & Med Units	185,000			92,500		92,500		
New Emergency Operations Center	1,500,000						1,500,000	
HVAC Chiller Replacement	300,000	300,000						
Total Public Facilities	9,870,835	2,125,395	4,283,500	757,500	-	578,500	2,125,940	-
PUBLIC SCHOOLS								
Relocatables for Various Sites	175,000			175,000				
Building Infrastructure - Critical	190,000	190,000						
Building Infrastructure - Programmatic	742,000	742,000						
Renovation	25,773,752	10,075,847				15,697,905		
Leonardtwn HS HVAC Systemic	75,000		75,000					
Leonardtwn HW - Chiller #2 Replacement	2,431,406		1,135,717			1,295,689		
Esperanza MS - Chiller/Controls	7,308,100		1,286,000	375,000		5,647,100		
Total Public Schools	36,695,258	11,007,847	2,496,717	550,000	-	22,640,694	-	-
RECREATION & PARKS								
Park Planning Grant	25,000					25,000		
Park Land and Facility Acquisition	300,000					300,000		
Energy Modernization	2,951,769		295,177			2,656,592		
Museums Improvements	42,000		42,000					
Recreation Facility & Park Improvements	3,000,000	1,446,000	204,000			1,000,000	350,000	
Wicomico Shores Golf Club	450,000	450,000						
Athletic Fields	100,000				100,000			
Total Recreation & Parks	6,868,769	1,896,000	541,177	100,000	-	3,981,592	350,000	-
TOTAL	76,466,830	25,496,749	13,196,855	1,407,500	-	30,499,786	5,075,940	790,000

SUMMARY

Project Type	Total	Bonds	X-fer Tax	Excise Tax	Pay-Go	State /Fed	State /Fed	Other
Highways	14,149,635	10,467,507	3,682,128	-	-	-	-	-
Land Conservation	8,633,333	-	2,193,333	-	-	3,050,000	2,600,000	790,000
Marine	-	-	-	-	-	-	-	-
Public Facilities	9,870,835	2,125,395	4,283,500	757,500	-	578,500	2,125,940	-
Recreation & Parks	6,868,769	1,896,000	541,177	100,000	-	3,981,592	350,000	-
Public Landings	249,000	-	-	-	-	249,000	-	-
Public Schools	36,695,258	11,007,847	2,496,717	550,000	-	22,640,694	-	-
Total	76,466,830	25,496,749	13,196,855	1,407,500	-	30,499,786	5,075,940	790,000

Included in the funding identified above are the normal annual collections of capital project funding sources as well as accumulated unapplied resources, which may result from collections that exceed estimates or expenditures that are less than budgeted. To the extent that such variances occur, these excess funds are retained within the capital projects fund and applied to subsequent years' capital projects, based on the approved budget.

Estimated annual excise tax for Schools, Roads, Parks and Public Safety is \$1.5 Million per year.

RECOMMENDED 2027 CAPITAL BUDGET AND FY2028 TO FY2031 PLAN

CAPITAL PROJECT		Requested Changes to 5-Year Capital Plan					
		FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total	FY2032 Total
AP2301	Agricultural Land Preservation Programs	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333
AP2302	Rural Legacy Program	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
AP2603	Urban Legacy Program	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Total Land Conservation		\$ 8,633,333	\$ 8,633,333	\$ 8,633,333	\$ 8,633,333	\$ 8,633,333	\$ 8,633,333
HW2001	Southampton Neighborhood Revitalization	3,125,775	2,465,500	-	-	-	-
HW2003	Neighborhood Drainage Improvements	1,025,000	1,025,000	1,025,000	1,091,625	1,091,625	1,124,393
HW2101	Roadway & Safety Improvements	7,731,800	9,512,600	9,512,600	11,033,419	10,033,419	8,789,421
HW2103	Retrofit Sidewalk Program	574,160	587,160	587,160	625,325	625,325	644,085
HW2104	County Bridge Replacement & Repair	852,000	852,000	852,000	907,380	907,380	934,602
HW2105	4-Way Intersection MD4/Wildewood Parkway	-	100,000	-	-	-	-
HW2108	Water Quality & Nutrient Removal	248,400	248,400	248,400	264,546	264,546	272,483
HW2204	Street Lighting & Streetscape Improvements	52,500	7,500	52,500	60,000	52,500	15,000
HW2205	Culvert Replacement & Repair	540,000	540,000	540,000	575,100	575,100	592,352
Total Highways		\$ 14,149,635	\$ 15,338,160	\$ 12,817,660	\$ 14,557,395	\$ 13,549,895	\$ 12,372,336
MA3001	St. Jerome Creek Maintenance Dredge	-	-	-	50,000	-	-
Total Marine		\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
PL2701	St. Georges and Tall Timbers Landings	249,000	-	-	-	-	-
Total Public Landings		\$ 249,000	\$ -	\$ -	\$ -	\$ -	\$ -
PF1809	Airport Improvements	500,000	1,055,555	957,875	6,488,889	7,222,222	5,400,000
PF1904	Health Department Renovations	366,395	-	-	-	-	-
PF1906	Fire and Rescue Revolving Loan Fund	-	-	700,000	200,000	-	-
PF2101	Sheriff's Evidence Storage	-	2,500,000	-	-	-	-
PF2205	Parking & Site Improvements	146,000	66,000	66,000	66,000	66,000	66,000
PF2301	Buses and Bus Facility	-	-	102,330	-	-	-
PF2401	Fire Department Water Supply Points	500,000	500,000	450,000	-	-	-
PF2501	College of Southern MD Building A Renovation	648,000	11,443,200	4,618,800	-	-	-
PF2509	Sheriff's Headquarters Facility, Phase II	2,600,000	23,691,000	-	-	-	-
PF2601	Charlotte Hall Library Renovations	-	5,579,450	-	-	-	-
PF2602	Parking at Garvey	1,143,500	-	-	-	-	-
PF2607	Building Maintenance & Repairs - Critical	478,500	472,500	472,500	570,000	620,000	620,000
PF2608	Building Maintenance & Repairs-Programmatic	467,500	467,500	528,000	481,000	490,000	560,000
PF2701	911 Center Server Room HVAC	130,000	-	-	-	-	-
PF2702	County Courthouse Roof Replacement	280,000	-	-	-	-	-
PF2703	ADRC Safety and Security Modernization	625,940	-	-	-	-	-
PF27XX	Adult Det Center and Rehab Program Update	185,000	-	-	-	-	-
PF2901	New Emergency Operations Center	1,500,000	-	-	-	-	-
PF2902	Northern Senior Activity Center Pickleball Courts/Prk	-	-	140,900	1,437,005	-	-
PF29XX	Enterprise Software Implementation	-	-	200,000	2,000,000	-	-
PF3001	Airport Innovation District Master Plan	-	75,000	-	314,500	-	-
PF3003	Health Department Lexington Park Space Needs	-	-	-	75,000	-	-
PF-3102	ADRC Installation of Safety Psychiatric Beds	-	-	-	-	232,883	-
PF3104	HVAC Chiller Replacements	300,000	-	-	-	500,000	-
PF3105	Sheriff's District 3 Office Security Upgrade	-	-	-	-	810,820	-
PF3106	Sheriff's Office Firearms Range Facility	-	-	-	-	3,116,834	759,300
Total Public Facilities		\$ 9,870,835	\$ 45,850,205	\$ 8,236,405	\$ 11,632,394	\$ 13,058,759	\$ 7,405,300
RP1601	Elms Beach Park Improvements	-	1,370,418	-	-	-	-
RP1901	Snow Hill Park	-	-	65,000	-	65,000	-
RP1905	Shannon Farm Property	-	5,372,034	6,148,934	-	-	-
RP2005	Myrtle Point Park	-	100,000	1,387,456	3,000,000	-	-
RP2102	Park Planning Grant	25,000	25,000	25,000	25,000	25,000	25,000
RP2104	Three Notch Trail - Phase Eight	-	100,000	400,000	-	9,900,000	-
RP2204	Park Land and Facility Acquisition	300,000	300,000	300,000	300,000	300,000	300,000
RP2701	Energy Moderization	2,951,769	-	-	-	-	-
RP2702	Museums Improvements	42,000	42,000	42,000	42,000	42,000	42,000
RP2703	Recreation Facility & Park Improvements	3,000,000	3,000,000	3,000,000	3,050,000	3,000,000	3,000,000
RP2704	Wicomico Shores Golf Club	450,000	50,000	1,500,000	-	250,000	-
RP27XX	Athletic Fields	100,000	-	-	-	-	-
Total Recreation and Parks		\$ 6,868,769	\$ 10,359,452	\$ 12,868,390	\$ 6,417,000	\$ 13,582,000	\$ 3,367,000

RECOMMENDED 2027 CAPITAL BUDGET AND FY2028 TO FY2031 PLAN

CAPITAL PROJECT	Requested Changes to 5-Year Capital Plan					
	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total	FY2032 Total
SW3001 Landfill and Convenience Center Maint and Repair	-	-	-	146,000	165,500	-
SW3002 Recycling Improvements - Convenience Center	-	-	-	75,000	-	-
SW3003 Valley Lee Convenience Center Improvement	-	-	-	170,600	-	-
Total Solid Waste	\$ -	\$ -	\$ -	\$ 391,600	\$ 165,500	\$ -
PS1403 Relocatables for Various Sites	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -
PS1804 Building Infrastructure - Critical	190,000	3,525,000	190,000	660,000	2,595,000	2,050,000
PS1805 Building Infrastructure - Programmatic	742,000	-	204,000	-	-	290,000
PS2203 Chopticon HS Multi Systemic Renovation	25,773,752	3,122,033	-	-	-	-
Lexington Park ES Roof/HVAC Systemic Reno and Skylights	-	-	-	40,000	-	6,174,850
PS2602 Ridge ES Roof/HVAC Systemic Renovation	-	-	40,000	-	3,383,000	4,154,000
PS2702 Leonardtown HS - HVAC Systemic Renovation	75,000	-	14,959,000	14,254,000	-	-
PS2703 Leonardtown HS - Chiller #2 Replacement	2,431,406	-	-	-	-	-
PS2801 Benjamin Banneker ES Roof/HVAC Systemic Reno	-	40,000	-	2,527,000	12,536,000	-
PS2802 Town Creek ES Roof Systemic Renovation	-	40,000	-	2,147,000	1,729,000	-
PS2803 Esperanza Middle School - Chillers/Controls	7,308,100	9,327,900	-	-	-	-
PS3001 Leonardtown Middle School Roof/HVAC Systemic	-	-	40,000	-	15,318,200	11,291,800
PS3002 Mechanicsville ES Roof/HVAC	-	-	40,000	-	5,998,000	4,594,000
PS3003 Oakville ES Roof/HVAC	-	-	40,000	-	6,416,350	5,716,650
Dr. James A. Forrest Career & Technology Roof/HVAC Systemic Renovation	-	-	-	40,000	-	1,402,000
PS3005 Leonardtown ES HVAC Systemic Renovation	-	-	-	40,000	-	766,000
PS3006 Margaret Brent MS HVAC Systemic Renovation	-	-	-	40,000	-	1,414,000
PS3101 Great Mills HS - AHU/RTU Mechanical Replacement	-	-	-	-	1,288,000	13,187,000
PS3201 Esperanza Middle School Roof Systemic Renovation	-	-	-	-	-	40,000
PS3202 Greenview Knolls ES Roof Systemic Renovation	-	-	-	-	-	40,000
PS3203 Leonardtown High School Roof Systemic Renovation	-	-	-	-	-	40,000
Total Public Schools	\$ 36,695,258	\$ 16,054,933	\$ 15,513,000	\$ 19,748,000	\$ 49,263,550	\$ 51,160,300
TOTAL	\$ 76,466,830	\$ 96,236,083	\$ 58,068,788	\$ 61,429,722	\$ 98,253,037	\$ 82,938,269
Highways	\$ 14,149,635	\$ 15,338,160	\$ 12,817,660	\$ 14,557,395	\$ 13,549,895	\$ 12,372,336
Land	8,633,333	8,633,333	8,633,333	8,633,333	8,633,333	8,633,333
Marine	-	-	-	50,000	-	-
Public Facilities	9,870,835	45,850,205	8,236,405	11,632,394	13,058,759	7,405,300
Recreation and Parks	6,868,769	10,359,452	12,868,390	6,417,000	13,582,000	3,367,000
Public Landing	249,000	-	-	-	-	-
Public Schools	36,695,258	16,054,933	15,513,000	19,748,000	49,263,550	51,160,300
Solid Waste	-	-	-	391,600	165,500	-
Total	\$ 76,466,830	\$ 96,236,083	\$ 58,068,788	\$ 61,429,722	\$ 98,253,037	\$ 82,938,269
Federal	\$ 5,075,940	\$ 3,900,000	\$ 3,762,087	\$ 8,790,000	\$ 9,000,000	\$ 7,810,000
State	30,499,786	17,213,590	18,298,100	12,229,444	30,712,661	30,329,300
Excise Tax - Schools	550,000	666,500	474,000	590,750	586,500	500,000
Excise Tax -Roads	-	467,250	579,750	467,250	242,250	-
Excise Tax - Parks	100,000	124,000	204,000	204,000	204,000	650,000
Excise Tax - Safety	757,500	242,250	242,250	-	467,250	66,000
Transfer Taxes	13,196,855	8,605,555	8,500,000	8,500,000	8,500,000	8,459,000
Ag/Recordation	740,000	740,000	740,000	740,000	740,000	740,000
Ag/Transfer	50,000	50,000	50,000	50,000	50,000	50,000
Mitigation	-	-	-	-	-	-
Forestation/Critical Area/Private	-	-	-	-	-	-
Pay-Go	-	-	-	-	-	-
Bonds	25,496,749	64,226,938	25,218,601	29,858,278	47,750,376	34,333,969
Total	\$ 76,466,830	\$ 96,236,083	\$ 58,068,788	\$ 61,429,722	\$ 98,253,037	\$ 82,938,269
County Portion	\$ 40,891,104	\$ 75,122,493	\$36,008,601	\$40,410,278	\$58,540,376	\$ 44,798,969

DEBT CAPACITY - CSMC

Fiscal year	2026	2027	2028	2029	2030	2031	2032
Real Property Assessable Base 11-30-2025	15,735,065,000	16,319,130,000	17,004,533,460	17,718,723,865	18,462,910,268	19,238,352,499	20,046,363,304
% increase	4.5%	3.7%	4.2%	4.2%	4.2%	4.2%	4.2%
Personal Property & Utilities Assessment 11-30-2025	316,281,000	312,819,000	312,819,000	312,819,000	312,819,000	312,819,000	312,819,000
% increase	4.7%	-1.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Legal Debt Limit - 3.15% County - 60% 2021 Legislation - ch. 510 - rate 1.89%	297,392,729	308,431,557	321,385,682	334,883,881	348,949,004	363,604,862	378,876,266
Personal Property & Utilities 5%	15,814,050	15,640,950	15,640,950	15,640,950	15,640,950	15,640,950	15,640,950
Total Limit - 1.89% and 5%	313,206,779	324,072,507	337,026,632	350,524,831	364,589,954	379,245,812	394,517,216
Potential Borrowing - County	41,000,000	30,000,000	60,000,000	30,000,000	30,000,000	45,000,000	35,000,000
<u>Calculations based on potential borrowing</u>							
Outstanding Debt - County Audit	218,376,680	237,343,328	284,807,450	299,687,723	312,883,470	341,217,109	357,335,928
Total Debt - County	218,376,680	237,343,328	284,807,450	299,687,723	312,883,470	341,217,109	357,335,928
Outstanding Debt as % of Base	1.36%	1.43%	1.64%	1.66%	1.67%	1.75%	1.76%
Debt Margin	94,830,099	86,729,179	52,219,183	50,837,108	51,706,484	38,028,703	37,181,288
20 years, 4.00% County							
PRINCIPAL	9,825,137	11,033,352	12,535,878	15,119,726	16,804,253	16,666,361	18,881,181
INTEREST	6,706,475	8,467,800	9,148,801	10,971,876	11,487,501	11,998,696	13,103,753
Total debt service	16,531,612	19,501,152	21,684,680	26,091,602	28,291,755	28,665,057	31,984,934
Approved Bond Authority \$136,124,310 after sale 5-6-2025	41,000,000	30,000,000					
Bonds Unissued - beginning of year	65,124,310	106,124,310	136,124,310	140,351,248	135,569,849	135,428,127	138,178,503
Borrowing - Estimated each year	(41,000,000)	(30,000,000)	(60,000,000)	(30,000,000)	(30,000,000)	(45,000,000)	(35,000,000)
Adjustments to current unexpended (i.e. FINXX) through 10-31-2025	40,826,824	34,503,251					
Premium from Bond Sale							
GOB Request	41,173,176	25,496,749	64,226,938	25,218,601	29,858,278	47,750,376	34,333,969
New Bonds Unissued	106,124,310	136,124,310	140,351,248	135,569,849	135,428,127	138,178,503	137,512,472
Prior Outstanding Debt	187,201,817	218,376,680	237,343,328	284,807,450	299,687,723	312,883,470	341,217,109
Plus New Debt	41,000,000	30,000,000	60,000,000	30,000,000	30,000,000	45,000,000	35,000,000
Less Principal Payments	(9,825,137)	(11,033,352)	(12,535,878)	(15,119,726)	(16,804,253)	(16,666,361)	(18,881,181)
Outstanding Debt	218,376,680	237,343,328	284,807,450	299,687,723	312,883,470	341,217,109	357,335,928
General Fund Operating Budget - Revenues -Recurring	336,425,219	360,099,862	370,902,858	382,029,944	393,490,842	405,295,567	417,454,434
Percent Increase/Change	4.0%	7.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Debt Service	16,531,612	19,501,152	21,684,680	26,091,602	28,291,755	28,665,057	31,984,934
Debt Service as % of Total Revenues	4.91%	5.42%	5.85%	6.83%	7.19%	7.07%	7.66%
Policy Limit = 10% Average GOB - \$35 million - 2025-2030							
Current Approved Capital Budget & 5 Year Plan Local Funding	75,402,517	40,891,104	75,122,493	36,008,601	40,410,278	58,540,376	44,798,969
Total Proposed Capital	75,402,517	40,891,104	75,122,493	36,008,601	40,410,278	58,540,376	44,798,969
Total Proposed Bond Funding	41,173,176	25,496,749	64,226,938	25,218,601	29,858,278	47,750,376	34,333,969
Bond Funding Ratio	55%	62%	85%	70%	74%	82%	77%

**CAPITAL IMPROVEMENT PLAN
OPERATING IMPACTS FY2027 - FY2031**

FY2027 Approved Plan included in operating budget CAPITAL PROJECT	FY2027		FY2028		FY2029		FY2030		FY2031		FY2032	
	FTE'S	TOTAL IMPACT	FTE'S	TOTAL IMPACT	FTE'S	TOTAL IMPACT	FTE'S	TOTAL IMPACT	FTE'S	TOTAL IMPACT	FTE'S	TOTAL IMPACT
HIGHWAYS												
Buck Hewitt Road - Phase 4												
FDR Boulevard (MD4 to Pegg Road)												
Johnson Farm Pond Repair												
Neighborhood Drainage Improvements & Rehab												
Patuxent Park Neighborhood Preservation Program												
Retrofit Sidewalk Program		4,750										
4-Way Intersection MD4/Wildewood Parkway							2,000					
Roadway & Safety Improvements		1,000				1,000						1,000
Side-Path or Bikeways												
Southampton Neighborhood Revitalization				15,000		5,000		5,000				
Street Lighting & Streetscape Improvements		5,760		8,000				10,000				
Water Quality & Nutrient Removal												
PUBLIC FACILITIES												
Adult Detention Center Upgrades, Housing & Medical Units												
Airport Improvements												
Animal Shelter New Building												
Emergency Communication Center Expansion												
Health Department Renovations												
North County Farmers Market												
Northern Senior Activity Center Pickleball Courts						6,500						
Public Administration Enterprise Software Upgrade												
Public Safety Computer Aided Dispatch Replacement/Enhancement Project												
Sheriff's Office Support Services Facility				112,365								
Vehicle Maintenance Facility Addition												
Sheriff's Headquarters Building						311,880						
PUBLIC SCHOOLS												
Dynard Elementary School Roof/HVAC												
Green Holly Elementary School Switch Gear & HVAC												
Relocatables for Various Sites												
Parking at Garvey		11,500										
RECREATION & PARKS												
Elms Beach Park Improvements						3,600						
Myrtle Point Park												
Sports Complex												
St. Clements Island Museum Renovations												
Three Notch Trail - Phase Seven												
SOLID WASTE												
Clements Convenience Center Improvements												
Landfill and Convenience Center Maintenance & Repair		70,000		117,500		80,000		139,000				
Total Operating Impacts FY2027 - FY2031	0	93,010	0	252,865	0	407,980	0	156,000	0	0	0	1,000

**BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2025 ACTUAL	FY2026 APPROVED	FY2027 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
PROPERTY TAXES					
Real Property - Full Year	124,729,842	133,376,994	140,135,936	6,758,942	5.1%
Real Property - Half Year	336,941	350,327	108,095	(242,232)	-69.1%
Personal Property - Sole Prop	110,594	144,656	324,156	179,500	124.1%
Public Utilities	3,030,927	3,049,749	2,758,996	(290,753)	-9.5%
Ordinary Bus Corporation	3,665,224	2,748,462	3,547,047	798,585	29.1%
Personal Property - Collection Fees	(34,556)	-	-	-	0.0%
Additions and Abatements	733,305	(250,000)	(1,278,149)	(1,028,149)	411.3%
Penalties and Interest	1,339,986	760,000	1,300,000	540,000	71.1%
Homeowners Tax Credit (County)	(588,143)	(700,000)	(600,000)	100,000	-14.3%
Other Tax Reimbursement	(28,420)	(1,640,000)	5,000	1,645,000	-100.3%
Tax Sale Revenue	5,117	10,000	8,500	(1,500)	-15.0%
Payments In Lieu of Taxes	257,407	244,681	250,000	5,319	2.2%
Senior Tax Cap Credit 70	(556,656)	(500,000)	(590,000)	(90,000)	18.0%
Senior Tax Credit/Recaptured Sr. Tax Credit	(197,279)	(230,000)	(230,000)	-	0.0%
Local Sr. Tax Credit 65-10	(32,925)	(60,000)	(50,000)	10,000	-16.7%
Veterans Exemption	(357,107)	-	-	-	-
State Homeowners Credit	588,143	700,000	600,000	(100,000)	-14.3%
Ag Tax Deduction/Tobacco Barn Tax Credit	(49,841)	(43,000)	(50,000)	(7,000)	16.3%
Total, Property Taxes	132,952,559	137,961,869	146,239,581	8,277,712	6.0%
INCOME TAXES					
Local Income Tax	153,144,551	154,532,802	168,286,221	13,753,419	8.9%
Total, Income Taxes	153,144,551	154,532,802	168,286,221	13,753,419	8.9%
OTHER LOCAL TAXES					
Admissions and Amusement	130,247	140,000	150,000	10,000	7.1%
CATV Franchise Fee	743,240	1,000,000	1,000,000	-	0.0%
Energy Taxes	354,278	-	-	-	0.0%
Public Accommodations Tax	1,259,962	1,310,000	1,275,000	(35,000)	-2.7%
Recordation Taxes	7,318,609	8,000,000	8,500,000	500,000	6.3%
Trailer Park Tax	396,654	350,000	400,000	50,000	14.3%
Total, Other Local Taxes	10,202,990	10,800,000	11,325,000	525,000	4.9%
Shared Revenues					
Highway Users Revenue	2,974,623	3,102,262	3,061,954	(40,308)	-1.3%
Total, Shared Revenues	2,974,623	3,102,262	3,061,954	(40,308)	-1.3%
LICENSES AND PERMITS					
Auto Tag Fees	598	1,000	1,000	-	0.0%
Beer, Wine, Liquor Licenses	82,064	89,000	89,000	-	0.0%
Beer, Wine, Liquor Transfer	600	700	700	-	0.0%
LUGM Inspections & Compliance	103,865	99,000	99,000	-	0.0%
LUGM Business Licenses & Permit Services	201,486	245,000	245,000	-	0.0%
Marriage Licenses	8,740	8,000	8,500	500	6.3%
DPW & T Constr.&Insp. Licenses-Materials Testing	1,620	23,000	23,000	-	0.0%
Taxicab Licenses, Peddlers & Bingo	13	20	20	-	0.0%
Traders Licenses	153,896	170,000	170,000	-	0.0%
Total, Licenses and Permits	552,882	635,720	636,220	500	0.1%

**BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2025 ACTUAL	FY2026 APPROVED	FY2027 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
CHARGES FOR SERVICES					
Aging - Rents and Concessions	19,832	18,000	19,000	1,000	5.6%
Alcohol Beverage - Application Fees	3,250	3,000	3,000	-	0.0%
Circuit Court Juror Fee Reimbursement/Other	102,650	91,000	91,000	-	0.0%
Corrections - Home Detention	167	-	-	-	0.0%
Corrections - Housing State Prisoners	112,635	75,000	136,845	61,845	82.5%
Corrections - Sex Offender Fees/Inmate Medical	27,969	1,000	1,000	-	0.0%
DPW & T Development Review	-	1,000	1,000	-	0.0%
DPW & T Engineering Services	42,780	92,190	92,190	-	0.0%
DPW & T Highways Fees	1,225	75	75	-	0.0%
DPW & T Passenger Fees/Other Income	257,417	238,294	64,000	(174,294)	-73.1%
DPW & T Airport Charges	66,269	65,000	65,000	-	0.0%
Economic Development Rents and Concessions	83,390	76,500	78,091	1,591	2.1%
General Gov't - Other Fees	13,637	5,000	5,000	-	0.0%
HR-Medicare Drug Subsidy	171,876	183,379	(1,598)	(184,977)	-100.9%
LUGM Board of Electrical Examiners	4,300	5,800	5,800	-	0.0%
LUGM Boards & Commissions	23,014	15,000	15,000	-	0.0%
LUGM Comprehensive Planning	-	5,000	-	(5,000)	-100.0%
LUGM Development Services	109,741	100,485	100,485	-	0.0%
LUGM Metropolitan Planning Organization	18,400	18,100	20,000	1,900	10.5%
LUGM Other Income/Advertising/Admin Recovery	15,131	12,500	16,000	3,500	28.0%
LUGM Zoning Administration	3,500	5,500	2,000	(3,500)	-63.6%
Maps & Publications	1	150	150	-	0.0%
Other Revenue -Incl.Ins. Proceeds/ComData Reb.	1,283,492	565,350	1,000,000	434,650	76.9%
Other Revenue - Admin Recovery	92,086	1,700	1,700	-	0.0%
ES 911 Service Fees	1,241,901	1,200,000	1,200,000	-	0.0%
ES Tower Revenue	184,235	180,000	180,000	-	0.0%
R & P Grass Cutting & Parks Lighting	-	8,000	8,000	-	0.0%
R & P Museum	54,030	50,600	45,600	(5,000)	-9.9%
R & P Park Entrance Fees	92,279	150,000	135,000	(15,000)	-10.0%
Regional Library	97,659	80,000	80,000	-	0.0%
Rents and Concessions	10,979	5,059	5,059	-	0.0%
Sheriff - Alcohol Enforcement	109,194	113,600	114,240	640	0.6%
Sheriff - Fingerprinting	96,815	105,000	105,000	-	0.0%
Sheriff - Overtime Reimb/Other-Corrections	153,485	130,500	106,500	(24,000)	-18.4%
Sheriff - Town Patrol	88,126	110,000	80,000	(30,000)	-27.3%
Sheriff - Fees	88,638	95,000	90,000	(5,000)	-5.3%
Sheriff - School Bus Enforcement	-	210,566	-	(210,566)	-100.0%
Sheriff - Juvenile Transport	11,901	8,000	9,000	1,000	12.5%
Social Services Reimbursement	79,718	166,556	170,796	4,240	2.5%
States Attorney Reimbursement	-	30,000	18,992	(11,008)	-36.7%
States Attorney Services for Drug Court	18,992	18,992	30,000	11,008	58.0%
Total, Charges for Services	4,780,714	4,240,896	4,093,925	(146,971)	-3.5%
FINES AND FORFEITURES					
Alcohol Beverage Fines	12,750	11,000	15,000	4,000	36.4%
Animal Control Fines	11,665	21,125	21,125	-	0.0%
Court Fees, Fines, Forfeitures	13,556	18,500	18,500	-	0.0%
LUGM Fines	200	250	250	-	0.0%
State's Attorney Other Fines & Forfeitures	-	2,000	2,000	-	0.0%
Total, Fines and Forfeitures	38,171	52,875	56,875	4,000	7.6%

BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED

<u>REVENUE SOURCE</u>	FY2025 ACTUAL	FY2026 APPROVED	FY2027 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
STATE/FEDERAL GRANTS					
<u>Aging & Human Services</u>					
ARP Title IIIB	13,811	-	-	-	0.0%
ARP Title IIIC-1	16,293	-	-	-	0.0%
ARP Title IIID	908	-	-	-	0.0%
Boys & Girls Club	-	-	25,000	25,000	0.0%
Building Bridges	-	-	50,000	50,000	0.0%
CDBG	42,999	-	-	-	-
Circles/Poverty Allev Syst	143,774	145,000	100,000	(45,000)	-31.0%
Community Options Waiver	135,828	123,290	123,290	-	0.0%
Enough Initiative	75,985	-	40,000	40,000	100.0%
Guardian ship	10,476	10,434	9,452	(982)	-9.4%
Health Family/Nursing	(10,976)	107,583	-	(107,583)	-100.0%
Health Family/Nursing	84,662	-	-	-	100.0%
Hold Harmless	1,988	-	-	-	100.0%
HS After School Prog	(4,377)	-	-	-	0.0%
HS LMB Admin	77,252	92,681	101,451	8,770	9.5%
HS LMB Local Care Coord.	69,551	101,201	97,980	(3,221)	-3.2%
HS LMB Mentoring Grant	(11,335)	27,637	-	(27,637)	-100.0%
Inter Agency Liaison	59,000	59,000	59,000	-	0.0%
Level One Screening	10,500	10,000	10,000	-	0.0%
LMB Community Support	28,365	20,000	-	(20,000)	-100.0%
Long Term Care/Dementia	26,554	22,368	41,923	19,555	87.4%
MAP Fee for Service	29,647	85,000	85,000	-	0.0%
MFP Options	2,118	1,583	2,000	417	26.3%
MIPPA	2,842	3,243	4,803	1,560	48.1%
MIPPA-3	-	2,214	-	(2,214)	-100.0%
MIPPA-AAAs Prior2	991	3,254	3,403	149	4.6%
MIPPA-ADRC Prior3	1,321	-	1,053	1,053	0.0%
NSIP (Nutrition Services)	3,444	37,051	37,935	884	2.4%
Nurse Family Partnership	-	-	50,000	50,000	0.0%
Ombudsman (State & Elder)	5,137	18,014	7,559	(10,455)	-58.0%
Ombudsman/Elder Abuse	18,014	6,652	18,197	11,545	173.6%
Patuxent Partnership	-	-	25,000	25,000	0.0%
Recon Youth Edu/Employ	53,561	60,200	-	(60,200)	-100.0%
RSVP	50,860	-	141,309	141,309	0.0%
SCOF Online	6,522	6,522	6,340	(182)	-2.8%
Senior Care	195,876	195,876	188,845	(7,031)	-3.6%
Senior I & A	135,966	108,512	105,916	(2,596)	-2.4%
Senior Medicare Patrol	6,405	6,527	6,639	112	1.7%
Senior Nutrition	30,952	30,952	31,170	218	0.7%
Senior Ride	11,723	14,000	12,000	(2,000)	-14.3%
SHIP Senior Health Insurance	14,996	15,000	15,000	-	0.0%
Title IIIB-Community Service	74,017	104,042	92,028	(12,014)	-11.5%
Title IIIB-Ombudsman	1,176	1,620	2,028	408	25.2%
Title IIIC1Congregate Meals	96,829	138,785	131,802	(6,983)	-5.0%
Title IIID Preventive Health	6,616	9,000	9,000	-	0.0%
Title IIIE Caregivers	81,158	50,483	45,804	(4,679)	-9.3%
Titlec IIIC2 Home Del Meals	108,532	95,545	89,884	(5,661)	-5.9%
VEPI	6,744	6,791	6,884	93	1.4%

**BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2025 ACTUAL	FY2026 APPROVED	FY2027 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
STATE / FEDERAL GRANTS - Continued					
<u>Economic Development</u>					
Community Façade Grant	6,000	-	-	-	0.0%
Rural Maryland	1,045,000	-	-	-	0.0%
Military Resilense	96,286	-	-	-	0.0%
<u>Land Use & Growth Management (LUGM)</u>					
Critical Area	7,000	-	-	-	0.0%
MHT Cert Local Gov't - Education	-	1,500	1,500	-	0.0%
<u>Public Works and Transportation (DPW&T)</u>					
Cares STS	17,207	-	-	-	0.0%
Cares STS Rural	-	-	-	-	0.0%
STS 5311-5307 Public	136,778	851,271	-	(851,271)	-100.0%
STS Capital Equip	154,740	563,957	467,263	(96,694)	-17.1%
St. Mary's Transit System ADA	135,442	135,000	135,000	-	0.0%
DSS Sunday Service	40,000	40,000	40,000	-	0.0%
STS 5311-5307 Public	1,220,565	135,169	2,482,255	2,347,086	1736.4%
STS - SSTAP	-	-	140,699	140,699	0.0%
Tall Timber Mitigation	-	-	-	-	0.0%
<u>Recreation and Parks</u>					
Clements Handicap VES	68,415	-	-	-	0.0%
Countywide Maintenance	-	15,000	15,000	-	0.0%
Elms Beach	10,000	10,000	10,000	-	0.0%
Portable Toilets/Trash	-	-	-	-	0.0%
Water Taxi	140,000	-	-	-	0.0%
<u>Information Technology</u>					
Neighborhood Connect Broadband	1,612	-	-	-	0.0%
<u>Emergency Services</u>					
American Rescue Funds	2,656,721	-	-	-	0.0%
ASPCA Publishing Fund	-	-	95,000	95,000	0.0%
Emergency Isaias TS	(750,779)	-	-	-	0.0%
Emergency Management	39,589	102,092	102,092	-	0.0%
Emergency Numbers Board	1,610,506	951,900	1,767,950	816,050	85.7%
Excelon Grant	4,783	30,000	30,000	-	0.0%
Homeland Security	117,039	118,000	118,000	-	0.0%
MD Dept of Ag Spay/Neuter	-	-	60,000	60,000	0.0%
MD Dept of Ag Feral Cat Spay	-	-	75,000	75,000	0.0%
BRIC Building Resilient	-	-	60,000	60,000	0.0%
MIEMSS Emergency Medical	-	120,000	120,000	-	0.0%
<u>Circuit Court</u>					
Cooperative Reimbursement	5,980	13,730	12,851	(879)	-6.4%
Court House Security Equipment	201,963	-	-	-	100.0%
Family Services	215,902	244,797	248,589	3,792	1.5%
MDH/BHA Grant	84,607	84,607	84,607	-	0.0%
Recovery Court	311,286	325,000	342,563	17,563	5.4%
Drug Court	2,603	-	-	-	0.0%
<u>Human Resources</u>					
Employee Wellness	(9,159)	-	-	-	100.0%
Maryland Corps Service Opt Yr 1	15,039	-	-	-	100.0%

**BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2025 ACTUAL	FY2026 APPROVED	FY2027 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
STATE / FEDERAL GRANTS - Continued					
<u>Sheriff's Office</u>					
BJAG Grant - Equipment		-		-	0.0%
Buckle Down	967		3,000		
Cooperative Reimbursement	367,394	549,851	519,536	(30,315)	-5.5%
Critical Incident Training (CIT)	12,958	25,000	36,182	11,182	44.7%
Day Reporting	196,786	556,928		(556,928)	-100.0%
Edward Byrne Opioid	(7,220)	-		-	0.0%
Exm&Tmt Act Grant		-		-	0.0%
Five County	81,365	81,365		(81,365)	-100.0%
Heroin Coordinator	26,216	61,866	61,767	(99)	-0.2%
HIDTA	3,750	7,500		(7,500)	-100.0%
Highway Safety SO - Adapt	3,739	4,500	4,500	-	0.0%
Highway Safety SO - Distract	446	3,000		(3,000)	-100.0%
Highway Safety SO - impaired	6,708	12,000	12,000	-	0.0%
MD JDX Tech Asst Behave			35,000	35,000	
Mental Health Services	68,753	68,753	68,753	-	0.0%
Performance Incentive			185,688	185,688	
Police Accountability, Community & Transparency		-		-	0.0%
State Aid Police Protection Aid	1,747,177	1,315,601	1,287,413	(28,188)	-2.1%
Recruitment		-		-	0.0%
Residential Substance Abuse Treatment	159,573	221,270	224,556	3,286	1.5%
School Resource Officers	196,491	196,491	196,906	415	0.2%
Sex Offender Compliance	11,501	13,855	12,772	(1,083)	-7.8%
Sex Offender Registration	27,200	27,200	27,200	-	0.0%
Sex Offender Registry		-		-	0.0%
STOP Grant	481,357	522,536	522,536	-	0.0%
Tobacco Enforcement	20,000	20,000	25,000	5,000	25.0%
	57,591				
<u>State's Attorney's Office</u>					
Byrne Justice	10,034	-		-	0.0%
Gun Violence Reduction	94,301	96,777	72,488	(24,289)	-25.1%
Victims of Crime Act	669,299	586,299	523,878	(62,421)	-10.6%
<u>Social Services</u>					
Legal Services Grant	115,661	115,540	122,244	6,704	5.8%
Appropriation Reserve		2,500,000	2,500,000	-	0.0%
Total, State/Federal Grants	13,653,871	12,448,415	14,627,483	2,179,068	17.5%
OTHER REVENUES					
Investment income (Interest & Dividends)	5,836,474	6,000,620	6,000,000	(620)	0.0%
Disposal of Fixed Assets	168,769	324,000	150,000	(174,000)	-53.7%
Other Income - Retiree Health Reimb	4,736,046	6,241,000	5,527,142	(713,858)	-11.4%
Contributions and Donations:					
Aging Grant Programs	59,642	46,000	56,000	10,000	21.7%
Community Services	8,715	9,000	9,000	-	0.0%
Emergency Services	40,852	28,760	29,260	500	1.7%
Sheriff's Office	2,405	1,000	1,200	200	20.0%
Total - Other Revenues	10,852,903	12,650,380	11,772,602	(877,778)	-6.9%
TOTAL, GENERAL FUND REVENUES	329,153,264	336,425,219	360,099,861	23,674,642	7.0%
OTHER FINANCING SOURCES					
Appropriation of Fund Balance:					
Fund Balance - Pay-Go and Non-recurring	-	12,137,893	16,908,163	4,770,270	39.3%
Total - Other Financing Sources	-	12,137,893	16,908,163	4,770,270	39.3%
TOTAL, GENERAL FUND REVENUES	329,153,264	348,563,112	377,008,024	28,444,912	8.2%

**BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 RECOMMENDED BUDGET	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					AMOUNT	PERCENT
COUNTY DEPARTMENTS						
County Commissioners						
Legislative/County Commissioners						
Personnel Services	527,415	553,463	553,463	572,138	18,675	3.4%
Operating Supplies	932	1,300	1,300	1,300	-	0.0%
Communications	3,581	3,750	3,750	3,750	-	0.0%
Transportation	2,019	2,650	2,650	2,650	-	0.0%
Miscellaneous	38,342	45,180	45,180	45,180	-	0.0%
Legislative/County Commissioners	572,289	606,343	606,343	625,018	18,675	3.1%
County Administrator						
Personnel Services	692,504	741,209	741,209	634,363	(106,846)	-14.4%
Operating Supplies	3,069	10,200	10,200	10,200	-	0.0%
Professional Services	6,578	8,732	8,732	8,732	-	0.0%
Communications	1,005	2,100	2,100	2,100	-	0.0%
Transportation	356	500	500	500	-	0.0%
Miscellaneous	49,171	9,300	59,300	59,300	50,000	537.6%
County Administrator	752,683	772,041	822,041	715,195	(56,846)	-7.4%
Public Information						
Personnel Services	353,611	376,293	376,293	456,789	80,496	21.4%
Operating Supplies	3,595	5,200	5,200	5,200	-	0.0%
Communications	503	1,000	1,000	1,000	-	0.0%
Transportation	259	220	220	220	-	0.0%
Miscellaneous	15,034	17,790	24,790	24,790	7,000	39.3%
Equipment	3,465	-	-	-	-	0.0%
Public Information	376,467	400,503	407,503	487,999	87,496	21.8%
Total - County Commissioners/County Admin.	1,701,439	1,778,887	1,835,887	1,828,212	49,325	2.8%
Aging & Human Services						
Aging Administration						
Personnel Services	2,335,097	2,744,540	2,827,519	2,900,020	155,480	5.7%
Operating Supplies	421,666	563,200	572,700	572,700	9,500	1.7%
Professional Services	80,984	114,700	123,000	123,000	8,300	7.2%
Communications	48,195	38,000	52,000	52,000	14,000	36.8%
Transportation	11,954	21,663	16,150	16,150	(5,513)	-25.4%
Miscellaneous	7,396	6,876	6,500	6,500	(376)	-5.5%
Equipment	101,220	13,200	31,200	166,200	153,000	1159.1%
Other - Lease Payments	-	-	31,050	-	-	0.0%
Aging Administration	3,006,512	3,502,179	3,660,119	3,836,570	334,391	9.5%
Grants - Aging						
Personnel Services	837,638	963,143	1,054,080	1,015,669	52,526	5.5%
Operating Supplies	448,879	336,118	316,004	326,513	(9,605)	-2.9%
Professional Services	152,851	204,182	221,727	240,482	36,300	17.8%
Communications	2,617	4,854	4,353	13,448	8,594	177.0%
Transportation	24,710	27,782	25,600	25,651	(2,131)	-7.7%
Insurance	2,102	1,777	2,183	2,183	406	22.8%
Miscellaneous	9,484	17,000	14,619	14,619	(2,381)	-14.0%
Equipment	24,421	750	4,000	4,000	3,250	433.3%
Grants - Aging	1,502,702	1,555,606	1,642,566	1,642,565	86,959	5.6%
Human Services-Admin Grants						
Personnel Services	148,309	262,771	184,916	199,108	(63,663)	-24.2%
Operating Supplies	6,331	6,500	4,500	6,182	(318)	-4.9%
Professional Services	10,492	15,500	16,000	16,000	500	3.2%
Miscellaneous	1,000	1,000	1,000	1,000	-	0.0%
Human Services-Admin Grants	166,132	285,771	206,416	222,290	(63,481)	-22.2%
Aging & Human Services - continued						
Community Services						
Personnel Services	455,349	474,355	474,355	530,710	56,355	11.9%
Operating Supplies	2,329	4,373	4,850	4,850	477	10.9%
Professional Services	5,258	5,927	6,500	6,500	573	9.7%
Communications	2,765	3,350	2,800	2,800	(550)	-16.4%
Transportation	2,086	2,650	2,500	2,500	(150)	-5.7%
Rentals	-	407	-	-	(407)	-100.0%
Miscellaneous	148,865	148,550	148,550	148,550	-	0.0%
Community Services	616,652	639,612	639,555	695,910	56,298	8.8%

**BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	INCREASE/(DECREASE)					
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED	
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT
Human Relations Commission						
Human Relations Commission						
Operating Supplies	1,167	250	850	850	600	240.0%
Professional Services	-	1,400	800	800	(600)	-42.9%
Miscellaneous	123	200	200	200	-	0.0%
Human Relations Commission	1,290	1,850	1,850	1,850	-	0.0%
Commission for Women						
Commission for Women						
Operating Supplies	747	765	965	965	200	26.1%
Professional Services	8,465	5,335	7,700	7,700	2,365	44.3%
Rentals	-	400	-	-	(400)	-100.0%
Miscellaneous	417	2,500	500	500	(2,000)	-80.0%
Commission for Women	9,629	9,000	9,165	9,165	165	1.8%
Non-Profits - Aging & Human Services						
Non-Profits - Aging & Human Services						
Miscellaneous (Operating Allocation)	815,547	836,047	-	838,047	2,000	0.2%
Non-Profits - Aging & Human Services	815,547	836,047	-	838,047	2,000	0.2%
Grants - Human Services (Non-Administration)						
Grants - Human Services (Non-Administration)						
Professional Services	498,717	419,420	349,000	349,000	(70,420)	-16.8%
Grants - Human Services (Non-Admin.)	498,717	419,420	349,000	349,000	(70,420)	-16.8%
Total - Aging & Human Services	6,617,181	7,249,485	6,508,671	7,595,397	345,912	4.8%
County Attorney						
County Attorney						
Personnel Services	1,162,695	1,266,752	1,266,752	1,338,845	72,093	5.7%
Operating Supplies	36,870	49,631	49,025	49,025	(606)	-1.2%
Professional Services	59,719	66,077	56,741	56,741	(9,336)	-14.1%
Communications	3,743	3,550	3,950	3,950	400	11.3%
Transportation	908	1,056	1,056	1,056	-	0.0%
Miscellaneous	10,452	11,400	13,300	13,300	1,900	16.7%
Equipment	3,730	-	-	-	-	0.0%
County Attorney	1,278,117	1,398,466	1,390,824	1,462,917	64,451	4.6%
Police Accountability Board/Admin Charging Committee						
Police Accountability Board/Admin Charging Committee						
Personnel Services	33,294	39,594	39,594	36,201	(3,393)	-8.6%
Miscellaneous	-	1,500	1,500	1,500	-	0.0%
PAB and ACC	33,294	41,094	41,094	37,701	(3,393)	-8.3%
Total - County Attorney	1,311,411	1,439,560	1,431,918	1,500,618	61,058	4.2%
Economic Development						
Administration/Office of the Director						
Administration/Office of the Director						
Personnel Services	494,373	539,363	539,363	519,817	(19,546)	-3.6%
Operating Supplies	12,664	12,060	12,060	12,060	-	0.0%
Professional Services	134,198	2,900	242,900	242,900	240,000	8275.9%
Communications	6,434	12,900	12,900	12,900	-	0.0%
Transportation	722	2,200	2,200	2,200	-	0.0%
Rentals	112	168	168	168	-	0.0%
Miscellaneous	7,688	9,360	9,360	9,360	-	0.0%
Administration/Office of the Director	656,191	578,951	818,951	799,405	220,454	38.1%
Tourism Development						
Tourism Development						
Professional Services	480,312	525,954	525,954	525,954	-	0.0%
Tourism Development	480,312	525,954	525,954	525,954	-	0.0%
Agriculture & Seafood Development						
Agriculture & Seafood Development						
Personnel Services	324,576	362,667	387,656	402,693	40,026	11.0%
Operating Supplies	10,097	12,092	12,092	12,092	-	0.0%
Professional Services	-	-	40,000	-	-	0.0%
Transportation	46	258	258	258	-	0.0%
Miscellaneous	-	631	631	631	-	0.0%
Agriculture & Seafood Development	334,719	375,648	440,637	415,674	40,026	10.7%
Business Development						
Business Development						
Personnel Services	357,976	373,890	373,890	410,107	36,217	9.7%
Operating Supplies	39,884	73,280	73,280	73,280	-	0.0%
Professional Services	98,859	110,536	232,036	110,536	-	0.0%
Transportation	304	1,000	1,000	1,000	-	0.0%
Miscellaneous	138,428	148,944	148,944	148,944	-	0.0%
Equipment & Furniture	16,920	-	-	-	-	0.0%
Business Development	652,371	707,650	829,150	743,867	36,217	5.1%

**BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027 RECOMMENDED	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					ACTUAL	APPROVED
Non-Profits - Economic Development						
Miscellaneous-Economic Development	20,000	20,000	-	20,000	-	0.0%
Miscellaneous-Economic Development Conservati	54,255	53,580	-	53,580	-	0.0%
Miscellaneous-Post Secondary Education	35,000	35,000	-	27,500	(7,500)	-21.4%
Non-Profits - Economic Development	109,255	108,580	-	101,080	(7,500)	-6.9%
Grants						
Professional Services	96,286	-	-	-	-	0.0%
Miscellaneous	1,051,000	-	-	-	-	0.0%
Grants	1,147,286	-	-	-	-	0.0%
Total - Economic Development	3,380,134	2,296,783	2,614,692	2,585,980	289,197	12.6%
Emergency Services						
Emergency Communications						
Personnel Services	3,831,964	4,229,969	4,651,305	4,436,706	206,737	4.9%
Operating Supplies	44,488	61,839	61,839	70,959	9,120	14.7%
Professional Services	23,098	39,750	39,750	726,750	687,000	1728.3%
Communications	127,606	170,318	170,318	170,318	-	0.0%
Transportation	3,536	15,617	15,617	15,617	-	0.0%
Rentals	3,000	3,000	3,000	3,000	-	0.0%
Miscellaneous	11,168	16,100	25,220	16,100	-	0.0%
Equipment	16,916	-	-	-	-	0.0%
Other - Lease Payment	8,693	-	-	-	-	0.0%
Emergency Communications	4,070,469	4,536,593	4,967,049	5,439,450	902,857	19.9%
Emergency Radio Communications						
Personnel Services	355,439	404,892	407,892	479,250	74,358	18.4%
Operating Supplies	17,742	28,000	28,000	28,000	-	0.0%
Professional Services	926,033	960,059	984,679	984,679	24,620	2.6%
Communications	2,302	1,500	1,500	1,500	-	0.0%
Transportation	4,552	6,000	6,000	6,000	-	0.0%
Rentals	38,915	41,493	42,773	42,773	1,280	3.1%
Miscellaneous	-	3,950	3,950	3,950	-	0.0%
Equipment	3,982,722	2,549,555	1,103,815	4,145,315	1,595,760	62.6%
Other - Lease Payments	7,741	-	33,292	33,292	33,292	0.0%
Emergency Radio Communications	5,335,446	3,995,449	2,611,901	5,724,759	1,729,310	43.3%
Emergency Management						
Personnel Services	729,181	728,688	733,688	837,923	109,235	15.0%
Operating Supplies	46,562	63,900	43,100	43,100	(20,800)	-32.6%
Professional Services	38,315	59,050	104,050	74,050	15,000	25.4%
Communications	12,253	26,600	26,600	26,600	-	0.0%
Transportation	4,096	10,000	10,000	10,000	-	0.0%
Miscellaneous	30,705	40,500	40,500	40,500	-	0.0%
Equipment	271	-	-	424,600	424,600	0.0%
Other - Lease Payments	-	-	97,658	-	-	0.0%
Emergency Management	861,383	928,738	1,055,596	1,456,773	528,035	56.9%
Animal Services						
Personnel Services	1,614,773	1,942,077	2,513,929	1,955,360	13,283	0.7%
Operating Supplies	125,584	159,165	304,250	304,250	145,085	91.2%
Professional Services	133,159	185,300	185,800	185,800	500	0.3%
Communications	4,460	5,584	5,584	5,584	-	0.0%
Transportation	21,558	43,432	43,432	43,432	-	0.0%
Miscellaneous	3,417	4,250	8,250	4,250	-	0.0%
Equipment	-	85,000	-	-	(85,000)	-100.0%
Animal Services	1,902,951	2,424,808	3,061,245	2,498,676	73,868	3.0%
Grants						
Personnel Services	20,242	-	-	-	-	0.0%
Operating Supplies	146,643	259,992	348,542	348,542	88,550	34.1%
Professional Services	1,601,446	431,500	639,000	639,000	207,500	48.1%
Communications	(453,691)	-	-	-	-	0.0%
Miscellaneous - American Rescue Act	137,067	-	-	-	-	0.0%
Capital Improvements	229,185	-	-	-	-	0.0%
Equipment	2,298,555	630,500	1,440,500	1,440,500	810,000	128.5%
Grants	3,979,447	1,321,992	2,428,042	2,428,042	1,106,050	83.7%
Total - Emergency Services	16,149,696	13,207,580	14,123,833	17,547,700	4,340,120	32.9%

**BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027 RECOMMENDED	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					ACTUAL	APPROVED
Finance						
Administration/Budget						
Personnel Services	914,439	1,007,261	1,035,275	620,553	(386,708)	-38.4%
Operating Supplies	14,779	21,025	12,350	12,350	(8,675)	-41.3%
Professional Services	6,065	9,250	4,800	4,800	(4,450)	-48.1%
Communications	11,550	14,500	12,000	12,000	(2,500)	-17.2%
Transportation	332	300	500	500	200	66.7%
Miscellaneous	6,665	4,200	6,400	6,400	2,200	52.4%
Administration	953,830	1,056,536	1,071,325	656,603	(399,933)	-37.9%
Accounting						
Personnel Services	906,975	968,115	968,115	1,232,538	264,423	27.3%
Operating Supplies	7,174	7,810	6,260	6,260	(1,550)	-19.8%
Professional Services	-	-	50,000	50,000	50,000	0.0%
Transportation	161	400	400	400	-	0.0%
Rentals	3,494	4,000	4,000	4,000	-	0.0%
Miscellaneous	410	500	500	500	-	0.0%
Equipment	-	-	150	150	150	0.0%
Accounting	918,214	980,825	1,029,425	1,293,848	313,023	31.9%
Auditing						
Professional Services	33,477	50,000	-	-	(50,000)	-100.0%
Auditing	33,477	50,000	-	-	(50,000)	-100.0%
Procurement						
Personnel Services	485,416	490,188	490,188	531,314	41,126	8.4%
Operating Supplies	2,215	2,675	3,650	3,650	975	36.4%
Communications	315	624	-	-	(624)	-100.0%
Miscellaneous	1,587	2,080	860	860	(1,220)	-58.7%
Procurement	489,533	495,567	494,698	535,824	40,257	8.1%
Budget						
Personnel Services	-	-	-	459,813	459,813	0.0%
Operating Supplies	-	-	4,300	4,300	4,300	0.0%
Professional Services	-	-	800	800	800	0.0%
Miscellaneous	-	-	500	500	500	0.0%
Budget	-	-	5,600	465,413	465,413	0.0%
Total - Finance	2,395,054	2,582,928	2,601,048	2,951,688	368,760	14.3%
Human Resources						
Human Resources						
Personnel Services	962,086	1,145,913	1,145,913	853,528	(292,385)	-25.5%
Operating Supplies	103,236	118,871	16,441	16,441	(102,430)	-86.2%
Professional Services	83,598	80,717	3,595	3,595	(77,122)	-95.5%
Communications	3,353	3,725	1,955	1,955	(1,770)	-47.5%
Transportation	183	200	200	200	-	0.0%
Miscellaneous	178,971	430,557	4,718	4,718	(425,839)	-98.9%
Equipment	4,057	-	-	-	-	0.0%
Human Resources	1,335,484	1,779,983	1,172,822	880,437	(899,546)	-50.5%
Risk Management						
Personnel Services	99,837	105,813	105,813	112,266	6,453	6.1%
Operating Supplies	3,567	1,775	1,775	1,775	-	0.0%
Professional Services	98	2,565	2,600	2,600	35	1.4%
Transportation	-	100	400	400	300	300.0%
Insurance	1,536,415	1,716,812	1,801,358	1,801,358	84,546	4.9%
Miscellaneous	1,974	2,050	2,050	2,050	-	0.0%
Risk Management	1,641,891	1,829,115	1,913,996	1,920,449	91,334	5.0%
Commission for the Disabled						
Operating Supplies	1,121	600	600	600	-	0.0%
Professional Services	-	1,700	1,700	1,700	-	0.0%
Miscellaneous	200	-	-	-	-	0.0%
Commission for the Disabled	1,321	2,300	2,300	2,300	-	0.0%

**BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027	INCREASE/(DECREASE)	
				RECOMMENDED	OVER 2026 APPROVED	
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT
Benefits						
Personnel Services	-	-	-	318,050	318,050	0.0%
Operating Supplies	-	-	57,500	57,500	57,500	0.0%
Professional Services	-	-	55,697	55,697	55,697	0.0%
Miscellaneous	-	-	230,000	230,000	230,000	0.0%
Benefits	-	-	343,197	661,247	661,247	0.0%
Wellness & Employee Engagements						
Personnel Services	-	-	-	103,711	103,711	0.0%
Operating Supplies	-	-	4,000	4,000	4,000	0.0%
Professional Services	-	-	10,300	10,300	10,300	0.0%
Miscellaneous	-	-	125	125	125	0.0%
Wellness & Employee Engagement	-	-	14,425	118,136	118,136	0.0%
Recruitment & Retention						
Personnel Services	-	-	-	92,727	92,727	0.0%
Operating Supplies	-	-	40,500	40,500	40,500	0.0%
Professional Services	-	-	19,000	19,000	19,000	0.0%
Recruitment & Retention	-	-	59,500	152,227	152,227	0.0%
Risk & Safety						
Operating Supplies	-	-	1,000	1,000	1,000	0.0%
Miscellaneous	-	-	5,500	5,500	5,500	0.0%
Risk and Safety	-	-	6,500	6,500	6,500	0.0%
Grants						
Professional Services	42,834	37,286	-	-	(37,286)	-100.0%
Miscellaneous	(3,639)	1,290	-	-	(1,290)	-100.0%
Grants	39,195	38,576	-	-	(38,576)	-100.0%
Total - Human Resources	3,017,891	3,649,974	3,512,740	3,741,296	91,322	2.5%
Information Technology						
Personnel Services	3,320,511	3,613,670	3,613,670	4,039,012	425,342	11.8%
Operating Supplies	1,785,328	2,138,348	2,564,000	2,570,228	431,880	20.2%
Professional Services	202,437	176,969	314,332	314,332	137,363	77.6%
Communications	162,144	132,832	141,628	141,628	8,796	6.6%
Transportation	475	1,200	1,200	1,200	-	0.0%
Miscellaneous	1,734	1,000	1,500	1,500	500	50.0%
Equipment	1,501,432	402,159	636,067	599,177	197,018	49.0%
Other - Lease Payments	5,310	-	-	-	-	0.0%
Grant	1,612	-	-	-	-	0.0%
Total - Information Technology	6,980,983	6,466,178	7,272,397	7,667,077	1,200,899	18.6%
Land Use & Growth Management (LUGM)						
Administration						
Personnel Services	890,745	847,188	847,188	944,917	97,729	11.5%
Operating Supplies	35,093	34,980	40,980	40,980	6,000	17.2%
Professional Services	13,680	17,400	18,650	18,650	1,250	7.2%
Communications	8,864	10,500	10,500	10,500	-	0.0%
Transportation	87	750	750	750	-	0.0%
Miscellaneous	7,292	9,903	10,553	10,553	650	6.6%
Equipment	1,158	-	-	-	-	0.0%
Administration	956,919	920,721	928,621	1,026,350	105,629	11.5%
Long-Range Planning						
Personnel Services	125,475	413,505	413,505	184,867	(228,638)	-55.3%
Operating Supplies	5,208	7,026	7,026	7,026	-	0.0%
Professional Services	125,289	-	-	-	-	0.0%
Transportation	-	350	350	350	-	0.0%
Miscellaneous	336	1,760	1,760	1,760	-	0.0%
Long-Range Planning	256,308	422,641	422,641	194,003	(228,638)	-54.1%
Development Services						
Personnel Services	346,976	448,789	448,789	459,226	10,437	2.3%
Operating Supplies	196	2,889	2,889	2,889	-	0.0%
Transportation	191	300	300	300	-	0.0%
Miscellaneous	345	1,721	252,525	2,525	804	46.7%
Development Services	347,708	453,699	704,503	464,940	11,241	2.5%

**BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 RECOMMENDED BUDGET	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					AMOUNT	PERCENT
Environmental Planning						
Personnel Services	366,755	404,236	404,236	448,550	44,314	11.0%
Operating Supplies	6,526	1,915	1,915	1,915	-	0.0%
Professional Services	1,252	-	-	-	-	0.0%
Miscellaneous	743	1,120	1,120	1,120	-	0.0%
Environmental Planning	375,276	407,271	407,271	451,585	44,314	10.9%
Planning Commission						
Personnel Services	23,597	25,491	25,491	23,671	(1,820)	-7.1%
Miscellaneous	200	800	800	800	-	0.0%
Planning Commission	23,797	26,291	26,291	24,471	(1,820)	-6.9%
Boards and Commissions						
Personnel Services	14,448	25,576	25,576	16,751	(8,825)	-34.5%
Operating Supplies	-	-	1,725	1,725	1,725	0.0%
Professional Services	16,800	20,000	20,000	20,000	-	0.0%
Transportation	-	475	-	-	(475)	-100.0%
Miscellaneous	506	2,050	800	800	(1,250)	-61.0%
Boards and Commissions	31,754	48,101	48,101	39,276	(8,825)	-18.3%
Historical Preservation						
Operating Supplies	732	1,480	1,480	1,480	-	0.0%
Miscellaneous	540	750	750	750	-	0.0%
Historical Preservation	1,272	2,230	2,230	2,230	-	0.0%
Permit Services						
Personnel Services	391,029	518,248	518,248	646,467	128,219	24.7%
Operating Supplies	4,368	2,400	2,400	2,400	-	0.0%
Professional Services	6,904	50	50	50	-	0.0%
Miscellaneous	543	1,200	1,200	1,200	-	0.0%
Permit Services	402,844	521,898	521,898	650,117	128,219	24.6%
Inspections & Compliance						
Personnel Services	596,983	612,357	612,357	674,976	62,619	10.2%
Operating Supplies	4,255	6,050	6,050	6,050	-	0.0%
Professional Services	5,924	24,500	24,500	24,500	-	0.0%
Transportation	7,568	12,000	12,000	12,000	-	0.0%
Miscellaneous	310	300	300	300	-	0.0%
Other - Lease Payments	15,918	16,100	15,918	15,918	(182)	-1.1%
Inspections & Compliance	630,958	671,307	671,125	733,744	62,437	9.3%
Board of Electrical Examiners						
Operating Supplies	190	1,800	1,800	1,800	-	0.0%
Professional Services	2,525	3,250	3,250	3,250	-	0.0%
Communications	25	50	50	50	-	0.0%
Miscellaneous	100	150	150	150	-	0.0%
Board of Electrical Examiners	2,840	5,250	5,250	5,250	-	0.0%
Commission on the Environment						
Operating Supplies	1,971	2,230	2,230	2,230	-	0.0%
Professional Services	800	-	-	-	-	0.0%
Rentals	675	1,350	1,350	1,350	-	0.0%
Miscellaneous	-	280	280	280	-	0.0%
Commission on the Environment	3,446	3,860	3,860	3,860	-	0.0%
Grants						
Operating Supplies	-	-	-	-	-	0.0%
Professional Services	1,594	18,100	15,000	15,000	(3,100)	-17.1%
Miscellaneous	-	6,500	5,000	5,000	(1,500)	-23.1%
Grants	1,594	24,600	20,000	20,000	(4,600)	-18.7%
Total - Land Use & Growth Management	3,034,716	3,507,869	3,761,791	3,615,826	107,957	3.1%
Public Works & Transportation (DPW&T)						
Administration						
Personnel Services	591,566	751,230	751,230	741,415	(9,815)	-1.3%
Operating Supplies	6,788	14,882	19,080	19,080	4,198	28.2%
Professional Services	2,704	3,322	3,200	3,200	(122)	-3.7%
Communications	7,006	13,225	12,225	12,225	(1,000)	-7.6%
Transportation	-	170	170	170	-	0.0%
Miscellaneous	1,473	5,450	15,250	15,250	9,800	179.8%
Administration	609,537	788,279	801,155	791,340	3,061	0.4%

**BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	INCREASE/(DECREASE)					
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED	
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT
Engineering Services						
Personnel Services	1,172,024	1,248,697	1,248,697	1,350,895	102,198	8.2%
Operating Supplies	3,353	6,732	3,334	3,334	(3,398)	-50.5%
Transportation	7,386	7,800	2,000	2,000	(5,800)	-74.4%
Miscellaneous	75	500	500	500	-	0.0%
Engineering Services	1,182,838	1,263,729	1,254,531	1,356,729	93,000	7.4%
Development Review						
Personnel Services	326,600	319,114	319,114	365,514	46,400	14.5%
Operating Supplies	-	250	250	250	-	0.0%
Development Review	326,600	319,364	319,364	365,764	46,400	14.5%
Construction & Inspections						
Personnel Services	867,507	864,264	864,264	827,604	(36,660)	-4.2%
Operating Supplies	7,253	7,090	9,900	9,900	2,810	39.6%
Professional Services	179,416	221,745	450,450	221,745	-	0.0%
Communications	3,806	3,970	3,970	3,970	-	0.0%
Transportation	19,606	23,358	23,358	23,358	-	0.0%
Equipment	70,122	96,136	-	-	(96,136)	-100.0%
Other - Lease Payment	31,835	32,200	31,835	31,835	(365)	-1.1%
Construction & Inspections	1,179,545	1,248,763	1,383,777	1,118,412	(130,351)	-10.4%
County Highways						
Personnel Services	3,698,191	4,103,309	4,103,309	4,353,487	250,178	6.1%
Operating Supplies	96,678	153,698	175,698	175,698	22,000	14.3%
Professional Services	285,582	444,070	573,379	442,070	(2,000)	-0.5%
Communications	5,627	10,000	10,000	10,000	-	0.0%
Transportation	256,627	535,879	535,879	535,879	-	0.0%
Public Utility Service	91,519	104,221	104,221	104,221	-	0.0%
Rentals	16,185	20,000	20,000	20,000	-	0.0%
Snow Removal	2,220,095	304,225	304,225	304,225	-	0.0%
Miscellaneous	943,410	216,890	216,890	216,890	-	0.0%
Equipment	554,547	-	36,745	887,215	887,215	100.0%
Other - Lease Payment	265,100	269,100	460,709	265,100	(4,000)	-1.5%
County Highways	8,433,561	6,161,392	6,541,055	7,314,785	1,153,393	18.7%
MS4 Program						
Personnel Services	417,305	576,199	625,281	609,253	33,054	5.7%
Operating Supplies	10,307	22,935	20,935	20,935	(2,000)	-8.7%
Professional Services	219,834	333,000	373,000	373,000	40,000	12.0%
Communications	1,155	-	-	-	-	0.0%
Transportation	11,520	-	10,980	10,980	10,980	0.0%
Repairs and Maintenance	89,632	161,738	161,738	161,738	-	0.0%
Miscellaneous Services	7,080	9,923	9,923	9,923	-	0.0%
Equipment	3,972	-	-	-	-	0.0%
Other - Lease Payment	9,327	-	-	-	-	0.0%
MS4 Program	770,132	1,103,795	1,201,857	1,185,829	82,034	7.4%
Mailroom/Messenger Services						
Personnel Services	113,163	141,751	141,751	145,763	4,012	2.8%
Operating Supplies	2,336	4,450	4,450	4,450	-	0.0%
Communications	4,005	1,650	-	-	(1,650)	-100.0%
Transportation	1,456	2,224	2,000	2,000	(224)	-10.1%
Rentals	10,292	15,500	15,500	15,500	-	0.0%
Equipment	-	3,690	13,800	-	(3,690)	-100.0%
Mailroom/Messenger Services	131,252	169,265	177,501	167,713	(1,552)	-0.9%
Vehicle Maintenance Shop						
Personnel Services	1,025,614	1,137,661	1,215,534	1,193,873	56,212	4.9%
Operating Supplies	56,186	65,586	81,000	81,000	15,414	23.5%
Professional Services	21,061	49,200	49,200	49,200	-	0.0%
Communications	1,721	2,000	2,000	2,000	-	0.0%
Transportation	771,493	677,939	677,939	677,939	-	0.0%
Equipment & Furniture	107,365	303,000	-	60,000	(243,000)	-80.2%
Vehicle Maintenance Shop	1,983,440	2,235,386	2,025,673	2,064,012	(171,374)	-7.7%
Non-Public School Bus Transportation						
Personnel Services	46,207	97,792	97,792	122,533	24,741	25.3%
Operating Supplies	45	2,050	2,700	2,700	650	31.7%
Professional Services	3,281,197	3,556,218	3,659,740	3,659,740	103,522	2.9%
Communications	503	16,650	16,650	16,650	-	0.0%
Insurance	29,233	30,000	30,000	30,000	-	0.0%
Non-Public School Bus Transportation	3,357,185	3,702,710	3,806,882	3,831,623	128,913	3.5%

**BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027	INCREASE/(DECREASE)	
				RECOMMENDED	OVER 2026 APPROVED	
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT
St. Mary's County Airport						
Personnel Services	93,878	140,600	140,600	166,789	26,189	18.6%
Operating Supplies	872	2,010	2,010	2,010	-	0.0%
Professional Services	21,769	33,850	35,000	35,000	1,150	3.4%
Communications	2,424	2,600	2,600	2,600	-	0.0%
Transportation	2,276	3,000	3,000	3,000	-	0.0%
Public Utility Service	10,439	13,000	16,000	16,000	3,000	23.1%
Miscellaneous	2,249	3,700	3,700	3,700	-	0.0%
Equipment & Furniture	81,323	-	-	-	-	100.0%
St Mary's County Airport	215,230	198,760	202,910	229,099	30,339	15.3%
Grants (<i>principally STS</i>)						
Personnel Services	2,672,058	3,249,242	3,321,155	3,424,854	175,612	5.4%
Operating Supplies	40,026	47,300	51,300	51,300	4,000	8.5%
Professional Services	102,375	545,119	468,224	468,224	(76,895)	-14.1%
Communications	4,434	6,000	6,000	6,000	-	0.0%
Transportation	614,427	945,037	614,037	510,338	(434,699)	-46.0%
Miscellaneous	2,152	3,000	3,000	3,000	-	0.0%
Equipment	136,070	55,000	55,000	55,000	-	0.0%
Grants (<i>principally STS</i>)	3,571,542	4,850,698	4,518,716	4,518,716	(331,982)	-6.8%
Building Services						
Personnel Services	2,749,776	2,923,171	3,088,479	3,047,763	124,592	4.3%
Operating Supplies	144,780	166,992	191,992	191,992	25,000	15.0%
Professional Services	285,657	359,324	431,324	431,324	72,000	20.0%
Communications	26,757	26,880	26,880	26,880	-	0.0%
Transportation	48,931	98,692	98,692	98,692	-	0.0%
Public Utility Service	2,084,883	2,205,797	2,205,797	2,205,797	-	0.0%
Repairs and Maintenance	82,811	109,055	109,055	109,055	-	0.0%
Rentals	-	2,352	2,352	2,352	-	0.0%
Equipment	-	-	-	206,000	206,000	100.0%
Other - Lease Payment	42,161	27,600	74,693	27,313	(287)	-1.0%
Building Services	5,465,756	5,919,863	6,229,264	6,347,168	427,305	7.2%
Total - Public Works & Transportation	27,226,618	27,962,004	28,462,685	29,291,190	1,329,186	4.8%
Recreation & Parks						
Administration						
Personnel Services	1,487,020	1,830,658	1,830,658	2,014,917	184,259	10.1%
Operating Supplies	12,505	15,350	17,650	17,650	2,300	15.0%
Professional Services	26,462	57,000	7,500	7,500	(49,500)	-86.8%
Communications	4,034	3,800	4,900	4,900	1,100	28.9%
Transportation	2,841	3,400	6,000	6,000	2,600	76.5%
Miscellaneous	9,652	17,990	27,700	27,700	9,710	54.0%
Equipment	5,022	135,000	4,500	4,500	(130,500)	-96.7%
Administration	1,547,536	2,063,198	1,898,908	2,083,167	19,969	1.0%
Parks Maintenance						
Personnel Services	1,788,599	2,106,832	2,293,571	2,203,820	96,988	4.6%
Operating Supplies	105,532	98,660	103,160	103,160	4,500	4.6%
Professional Services	188,699	116,206	133,706	133,706	17,500	15.1%
Communications	7,172	5,400	6,900	6,900	1,500	27.8%
Transportation	62,196	100,593	100,593	100,593	-	0.0%
Public Utility Service	218,415	219,340	234,340	234,340	15,000	6.8%
Repairs and Maintenance	472,155	532,231	570,231	570,231	38,000	7.1%
Rentals	116,173	175,190	175,190	175,190	-	0.0%
Miscellaneous	15,573	8,840	83,840	8,840	-	0.0%
Equipment	62,431	10,000	69,000	442,300	432,300	4323.0%
Other - Lease Payments	44,498	47,080	130,358	44,499	(2,581)	-5.5%
Parks Maintenance	3,081,443	3,420,372	3,900,889	4,023,579	603,207	17.6%
Non-Profits - Recreation & Parks						
Miscellaneous (Operating Allocation)	138,830	121,500	-	111,500	(10,000)	-8.2%
Non-Profits - Recreation & Parks	138,830	121,500	-	111,500	(10,000)	-8.2%
Grants						
Personnel Services	1,506	1,439	1,439	1,439	-	0.0%
Professional Services	1,707	1,707	1,707	1,707	-	0.0%
Public Utility Service	385	231	231	231	-	0.0%
Repairs & Maintenance	-	15,000	15,000	15,000	-	0.0%
Rentals	1,622	1,622	1,622	1,622	-	0.0%
Miscellaneous	5,000	5,000	5,000	5,000	-	0.0%
Equipment	208,415	-	-	-	-	0.0%
Grants Division	218,635	24,999	24,999	24,999	-	0.0%

**BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027	INCREASE/(DECREASE)	
				RECOMMENDED	OVER 2026 APPROVED	
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT
Museum Division						
Personnel Services	828,653	838,618	878,139	922,089	83,471	10.0%
Operating Supplies	49,478	39,850	52,150	52,150	12,300	30.9%
Professional Services	42,011	41,735	43,500	43,500	1,765	4.2%
Communications	7,725	7,900	8,400	8,400	500	6.3%
Transportation	5,569	10,434	10,434	10,434	-	0.0%
Public Utility Service	48,651	67,580	55,096	55,096	(12,484)	-18.5%
Repairs & Maintenance	43,508	47,608	47,608	47,608	-	0.0%
Rentals	-	500	500	500	-	0.0%
Insurance	9,012	19,000	14,000	14,000	(5,000)	-26.3%
Miscellaneous	4,411	5,750	5,850	5,850	100	1.7%
Equipment	3,749	6,000	2,000	2,000	(4,000)	-66.7%
Museum Division	1,042,767	1,084,975	1,117,677	1,161,627	76,652	7.1%
Chancellor's Run Regional Park						
Operating Supplies	24,964	25,039	25,039	25,039	-	0.0%
Professional Services	56,443	68,000	68,000	68,000	-	0.0%
Transportation	622	3,000	3,000	3,000	-	0.0%
Public Utility	53	600	600	600	-	0.0%
Repairs and Maintenance	15,499	15,500	15,500	15,500	-	0.0%
Equipment & Furniture	2,423	2,500	2,500	2,500	-	0.0%
Chancellor's Run Reg. Park	100,004	114,639	114,639	114,639	-	0.0%
Total - Recreation & Parks	6,129,215	6,829,683	7,057,112	7,519,511	689,828	10.1%
ELECTED OFFICIALS						
Circuit Court						
Administration						
Personnel Services	990,269	1,135,035	1,224,122	1,383,393	248,358	21.9%
Operating Supplies	20,806	36,120	38,000	38,000	1,880	5.2%
Professional Services	20,481	59,500	59,500	59,500	-	0.0%
Communications	22,687	30,300	32,300	32,300	2,000	6.6%
Transportation	-	3,000	3,000	3,000	-	0.0%
Miscellaneous	110,613	179,050	179,050	179,050	-	0.0%
Equipment	17,404	-	297,625	279,625	279,625	100.0%
Administration	1,182,260	1,443,005	1,833,597	1,974,868	531,863	36.9%
Law Library						
Operating Supplies	28,251	42,250	42,250	42,250	-	0.0%
Law Library	28,251	42,250	42,250	42,250	-	0.0%
Grants						
Personnel Services	466,725	384,337	427,239	394,801	10,464	2.7%
Operating Supplies	660	1,800	1,800	1,800	-	0.0%
Professional Services	285,721	400,509	406,151	406,151	5,642	1.4%
Communications	757	1,000	1,000	1,000	-	0.0%
Transportation	7,217	8,000	8,000	8,000	-	0.0%
Miscellaneous	6,186	5,000	5,000	5,000	-	0.0%
Equipment	201,963	-	-	-	-	0.0%
Grants	969,229	800,646	849,190	816,752	16,106	2.0%
Total - Circuit Court	2,179,740	2,285,901	2,725,037	2,833,870	547,969	24.0%
Orphans' Court						
Personnel Services	57,713	55,716	55,716	55,716	-	0.0%
Professional Services	350	5,350	5,370	5,370	20	0.4%
Operating Supplies	1,809	2,770	2,750	2,750	(20)	-0.7%
Communications	1,497	3,072	1,992	1,992	(1,080)	-35.2%
Miscellaneous	6,600	9,960	9,960	9,960	-	0.0%
Total - Orphans' Court	67,969	76,868	75,788	75,788	(1,080)	-1.4%
Office of the Sheriff						
Law Enforcement						
Personnel Services	36,222,461	39,421,511	40,563,623	42,474,784	3,053,273	7.7%
Operating Supplies	1,468,204	1,355,207	1,465,207	1,465,207	110,000	8.1%
Professional Services	403,357	460,810	452,810	452,810	(8,000)	-1.7%
Communications	164,096	135,100	140,300	140,300	5,200	3.8%
Transportation	532,341	828,101	753,101	753,101	(75,000)	-9.1%
Rentals	100,025	105,170	115,170	115,170	10,000	9.5%
Miscellaneous	111,011	148,143	148,143	148,143	-	0.0%
Equipment	1,386,818	2,030,771	382,835	382,835	(1,647,936)	-81.1%
Other - Lease Payments	599,678	504,828	1,116,490	3,198,378	2,693,550	533.6%
Law Enforcement	40,987,991	44,989,641	45,137,679	49,130,728	4,141,087	9.2%

**BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	INCREASE/(DECREASE)					
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED	
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT
Corrections						
Personnel Services	15,026,583	17,659,891	18,448,386	18,692,594	1,032,703	5.8%
Operating Supplies	1,115,247	1,204,474	1,269,676	1,269,676	65,202	5.4%
Professional Services	2,371,352	2,493,380	2,728,160	2,728,160	234,780	9.4%
Communications	9,933	11,780	11,280	11,280	(500)	-4.2%
Rentals	313,003	332,763	332,763	332,763	-	0.0%
Miscellaneous	29,803	36,491	35,991	35,991	(500)	-1.4%
Equipment	439,401	55,400	55,400	55,400	-	0.0%
Other - Lease Payments	25,723	18,873	18,181	18,181	(692)	-3.7%
Corrections	19,331,045	21,813,052	22,899,837	23,144,045	1,330,993	6.1%
Training						
Operating Supplies	122,966	139,370	139,370	139,370	-	0.0%
Miscellaneous	308,475	445,605	466,705	466,705	21,100	4.7%
Training	431,441	584,975	606,075	606,075	21,100	3.6%
Canine						
Operating Supplies	7,530	10,000	15,300	15,300	5,300	53.0%
Professional Services	17,479	19,700	30,900	30,900	11,200	56.9%
Equipment	10,473	15,000	39,150	13,350	(1,650)	-11.0%
Canine	35,482	44,700	85,350	59,550	14,850	33.2%
Court Security						
Personnel Services	929,555	1,159,853	1,159,853	1,598,707	438,854	37.8%
Operating Supplies	1,199	1,683	1,683	1,683	-	0.0%
Court Security	930,754	1,161,536	1,161,536	1,600,390	438,854	37.8%
Grants						
Personnel Services	981,973	2,970,037	1,289,006	1,013,475	(1,956,562)	-65.9%
Operating Supplies	2,853	15,643	2,215	2,215	(13,428)	-85.8%
Professional Services	836,882	964,088	1,001,617	1,001,617	37,529	3.9%
Communications	1,437	2,160	2,160	2,160	-	0.0%
Transportation	7,391	15,180	12,480	12,480	(2,700)	-17.8%
Rentals	(3,620)	93,354	-	-	(93,354)	-100.0%
Miscellaneous	6,879	17,665	41,777	41,777	24,112	136.5%
Equipment	34,983	1,084	-	-	(1,084)	-100.0%
Grants	1,868,778	4,079,211	2,349,255	2,073,724	(2,005,487)	-49.2%
Total - Office of the Sheriff	63,585,491	72,673,115	72,239,734	76,614,515	3,941,399	5.4%
Office of the State's Attorney						
Judicial						
Personnel Services	5,098,658	5,887,219	-	-	(5,887,219)	-100.0%
Operating Supplies	96,996	148,203	-	-	(148,203)	-100.0%
Professional Services	67,376	101,066	-	-	(101,066)	-100.0%
Communications	16,712	19,000	-	-	(19,000)	-100.0%
Transportation	5,786	11,800	-	-	(11,800)	-100.0%
Miscellaneous	99,368	71,897	-	-	(71,897)	-100.0%
Equipment	132,463	19,159	-	-	(19,159)	-100.0%
Judicial	5,517,359	6,258,344	-	-	(6,258,344)	-100.0%
Administration						
Personnel Services	-	-	2,756,612	3,056,098	3,056,098	0.0%
Operating Supplies	-	-	149,220	145,060	145,060	0.0%
Professional Services	-	-	107,066	107,066	107,066	0.0%
Communications	-	-	21,000	21,540	21,540	0.0%
Transportation	-	-	11,800	11,800	11,800	0.0%
Miscellaneous	-	-	104,000	104,000	104,000	0.0%
Equipment	-	-	23,559	23,559	23,559	0.0%
Administration	-	-	3,173,257	3,469,123	3,469,123	0.0%
Judicial Prosecutors						
Personnel Services	-	-	3,753,932	3,587,625	3,587,625	0.0%
Judicial Prosecutors	-	-	3,753,932	3,587,625	3,587,625	0.0%
Grants						
Personnel Services	768,822	759,415	843,595	958,468	199,053	26.2%
Operating Supplies	7,312	8,700	-	-	(8,700)	-100.0%
Professional Services	35,911	10,000	6,074	-	(10,000)	-100.0%
Miscellaneous	16,110	21,000	-	-	(21,000)	-100.0%
Equipment	8,653	3,600	-	-	(3,600)	-100.0%
Grants	836,808	802,715	849,669	958,468	155,753	19.4%
Total - Office of the State's Attorney	6,354,167	7,061,059	7,776,858	8,015,216	954,157	13.5%

**BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 RECOMMENDED BUDGET	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					AMOUNT	PERCENT
Office of the County Treasurer						
Personnel Services	541,936	559,826	559,826	631,139	71,313	12.7%
Operating Supplies	15,352	18,375	19,075	19,075	700	3.8%
Professional Services	1,362	1,500	5,652	2,200	700	46.7%
Communications	32,648	35,280	37,600	37,600	2,320	6.6%
Transportation	612	600	650	650	50	8.3%
Equipment	665	600	500	500	(100)	-16.7%
Total - Office of the County Treasurer	592,575	616,181	623,303	691,164	74,983	12.2%
STATE AGENCIES / INDEPENDENT BOARDS						
Department of Health						
Operating Allocation	5,328,172	5,538,384	5,977,602	5,855,479	317,095	5.7%
Personnel Services	16,293	16,336	16,336	16,336	-	0.0%
Total - Department of Health	5,344,465	5,554,720	5,993,938	5,871,815	317,095	5.7%
Department of Agriculture						
Operating Allocation	126,912	130,000	138,000	138,000	8,000	6.2%
Total - Department of Agriculture	126,912	130,000	138,000	138,000	8,000	6.2%
Department of Social Services						
Operating Allocation	343,746	358,833	366,897	366,897	8,064	2.2%
Personnel Services	98,745	102,157	102,157	106,994	4,837	4.7%
Professional Services	1,300	6,500	6,500	6,500	-	0.0%
Grant	115,661	122,244	122,244	122,244	-	0.0%
Total - Department of Social Services	559,452	589,734	597,798	602,635	12,901	2.2%
Alcohol Beverage Board						
Personnel Services	190,991	227,180	227,180	251,476	24,296	10.7%
Operating Supplies	1,495	6,790	6,790	6,790	-	0.0%
Professional Services	20,980	27,000	36,530	36,530	9,530	35.3%
Communications	1,768	2,315	2,315	2,315	-	0.0%
Transportation	352	5,500	5,500	5,500	-	0.0%
Miscellaneous	109,194	114,382	120,440	120,440	6,058	5.3%
Total - Alcohol Beverage Board	324,780	383,167	398,755	423,051	39,884	10.4%
Board of Elections						
Personnel Services	419,586	38,302	54,874	54,299	15,997	41.8%
Operating Supplies	62,547	81,177	81,177	81,177	-	0.0%
Professional Services	1,163,049	2,031,364	2,031,364	2,031,364	-	0.0%
Communications	53,399	36,200	49,200	49,200	13,000	35.9%
Transportation	5,311	11,350	11,350	11,350	-	0.0%
Rentals	50,500	94,500	94,500	94,500	-	0.0%
Miscellaneous	17,976	19,990	22,990	19,990	-	0.0%
Total - Board of Elections	1,772,368	2,312,883	2,345,455	2,341,880	28,997	1.3%
University of Maryland Extension - St. Mary's Co.						
Operating Supplies	3,828	4,750	4,750	4,750	-	0.0%
Professional Services	269,957	292,319	292,319	292,319	-	0.0%
Communications	2,813	4,250	400	400	(3,850)	-90.6%
Transportation	21,000	21,000	21,000	21,000	-	0.0%
Public Utilities	3,812	4,400	4,400	4,400	-	0.0%
Rentals	-	500	500	500	-	0.0%
Insurance	1,401	1,400	1,400	1,400	-	0.0%
Miscellaneous	205	1,200	5,050	5,050	3,850	320.8%
Total - University of MD Extension-St. Mary's	303,016	329,819	329,819	329,819	-	0.0%
Ethics Commission						
Operating Supplies	173	183	183	183	-	0.0%
Professional Services	-	650	650	650	-	0.0%
Total - Ethics Commission	173	833	833	833	-	0.0%
St. Mary's County Forest Conservation Board						
Personnel Services						
Operating Allocation	2,500	2,500	2,500	2,500	-	0.0%
Total - SMC Forest Conservation Board	2,500	2,500	2,500	2,500	-	0.0%
Soil Conservation District						
Personnel Services	22,976	28,000	33,385	28,000	-	0.0%
Operating Allocation	99,373	104,404	104,404	109,789	5,385	5.2%
Total - Soil Conservation District	122,349	132,404	137,789	137,789	5,385	4.1%
So. MD Resource Conservation & Development						
Operating Allocation	20,600	20,600	21,000	20,600	-	0.0%
Total - Southern Maryland RC&D	20,600	20,600	21,000	20,600	-	0.0%

**BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT	
So. MD Tri-County Community Action Committee, Inc.							
Operating Allocation	35,000	35,000	100,000	35,000	-	0.0%	
Total - So. MD Tri-County Community Action	35,000	35,000	100,000	35,000	-	0.0%	
Tri-County Council for Southern Maryland							
Operating Allocation	125,000	125,000	125,000	125,000	-	0.0%	
Total - Tri-County Council for Southern Maryland	125,000	125,000	125,000	125,000	-	0.0%	
SDAT - Leonardtown Office							
Operating Allocation	435,704	793,507	979,525	979,525	186,018	23.4%	
Total - SDAT - Leonardtown Office	435,704	793,507	979,525	979,525	186,018	23.4%	
University System of Maryland at Southern Maryland (USMSM)							
Operating Allocation	40,000	40,000	40,000	40,000	-	0.0%	
Total - USMSM	40,000	40,000	40,000	40,000	-	0.0%	
Board of Education							
Administration	4,520,719	5,001,804	5,214,462	5,214,462	212,658	4.3%	
Mid-Level Administration	20,751,798	21,294,257	21,817,012	21,817,012	522,755	2.5%	
Instructional Salaries	99,402,164	103,821,728	107,372,879	107,372,879	3,551,151	3.4%	
Instructional Textbooks & Supplies	6,937,743	5,491,364	6,126,325	6,126,325	634,961	11.6%	
Other Instructional Costs	1,929,029	2,702,322	2,354,893	2,354,893	(347,429)	-12.9%	
Special Education	24,526,293	25,951,034	27,804,817	27,804,817	1,853,783	7.1%	
Student Personnel Services	1,881,148	1,862,980	1,907,767	1,907,767	44,787	2.4%	
Student Health Services	3,149,569	3,595,242	3,763,204	3,763,204	167,962	4.7%	
Student Transportation	24,398,587	25,697,113	26,773,290	26,773,290	1,076,177	4.2%	
Operation of Plant	22,491,909	23,397,160	24,007,309	24,007,309	610,149	2.6%	
Maintenance of Plant	6,646,429	6,152,686	6,417,491	6,417,491	264,805	4.3%	
Fixed Charges	66,149,146	70,635,938	72,684,983	72,684,983	2,049,045	2.9%	
Capital Outlay	1,152,880	2,467,588	1,184,557	1,184,557	(1,283,031)	-52.0%	
Sub-Total - General Operations	283,937,414	298,071,216	307,428,989	307,428,989	9,357,773	3.1%	
Funding other than County Appropriation							
Fund Balance - Used (generated)	9,729,112	7,859,432	6,462,641	6,462,641	(1,396,791)	-17.8%	
State, Federal, Other Revenue Sources	149,642,805	152,741,877	155,072,548	155,072,548	2,330,671	1.5%	
County Funding - Board of Education							
BOE - Recurring - MOE	134,369,907	137,469,907	145,893,800	145,893,800	8,423,893	6.1%	
BOE - Recurring - Teacher Pension Mandate		1,562,000	1,562,000	1,562,000	-	0.0%	
County Appropriation - BOE	134,369,907	139,031,907	147,455,800	147,455,800	8,423,893	6.1%	
College of Southern Maryland							
Instructional	24,232,760	25,088,607	26,284,253	26,284,253	1,195,646	4.8%	
Research	234,212	273,957	265,010	265,010	(8,947)	-3.3%	
Academic Support	6,228,821	7,036,202	7,221,037	7,221,037	184,835	2.6%	
Student Services	7,734,819	8,309,575	8,865,051	8,865,051	555,476	6.7%	
Plant	6,516,102	7,185,437	7,285,349	7,285,349	99,912	1.4%	
Institutional Support	23,425,432	20,552,142	22,033,210	22,033,210	1,481,068	7.2%	
Scholarships	383,952	365,451	383,453	383,453	18,002	4.9%	
Sub-Total - General Operations	68,756,098	68,811,371	72,337,363	72,337,363	3,525,992	5.1%	
Funding other than County Appropriation							
State, Federal, Other Revenue Sources	63,473,478	63,333,321	66,859,313	66,859,313	3,525,992	5.6%	
County Appropriation	5,282,620	5,478,050	5,839,259	5,478,050	-	0.0%	
County Appropriation - CSM	5,282,620	5,478,050	5,839,259	5,478,050	-	0.0%	
Board of Library Trustees							
Lexington Park Library	1,484,583	1,416,107	1,628,885	1,628,885	212,778	15.0%	
Leonardtown Library	1,106,399	1,248,858	1,352,699	1,352,699	103,841	8.3%	
Charlotte Hall Library	841,515	792,481	871,936	871,936	79,455	10.0%	
Administration	2,080,260	2,248,195	2,444,595	2,444,595	196,400	8.7%	
Sub-Total - General Operations	5,512,757	5,705,641	6,298,115	6,298,115	592,474	10.4%	
Funding other than County Appropriation							
Fund Balance - Used (Generated)	100,000	50,000	25,000	25,000	(25,000)	-50.0%	
State, Federal, Other Revenue Sources	1,094,721	1,150,977	1,157,500	1,157,500	6,523	0.6%	
County Appropriation	4,318,036	4,504,664	5,115,615	4,912,615	407,951	9.1%	
County Appropriation - Library	4,318,036	4,504,664	5,115,615	4,912,615	407,951	9.1%	

**BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2025	FY2026	FY2027	FY2027 RECOMMENDED	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					ACTUAL	APPROVED
Other Budget Costs						
Appropriation Reserve	-	2,500,000	2,500,000	2,500,000	-	0.0%
Leonardtown Tax Rebate	72,786	76,128	79,666	79,666	3,538	4.6%
Employer Contributions - Retiree Health Benefits	4,795,046	6,182,000	5,468,142	5,468,142	(713,858)	-11.5%
Employer Contributions - Unemployment	20,182	5,000	5,000	5,000	-	0.0%
Bank / GOB Costs	19,654	55,000	50,000	50,000	(5,000)	-9.1%
Debt Service	15,482,150	16,489,244	17,304,244	17,304,244	815,000	4.9%
Total - Other Budget Costs	20,389,818	25,307,372	25,407,052	25,407,052	99,680	0.4%
Transfers & Reserves						
Pay-Go	(2,400,000)	3,853,614	-	6,303,031	2,449,417	0.0%
Reserve - Enterprise			-	1,749,836	1,749,836	0.0%
Reserve - Emergency	-	253,283	253,283	578,145	324,862	128.3%
Total Transfers & Reserves	(2,400,000)	4,106,897	253,283	8,631,012	4,524,115	110.2%
TOTAL GENERAL FUND	<u>321,896,980</u>	<u>348,563,112</u>	<u>357,904,915</u>	<u>377,008,024</u>	<u>28,444,911</u>	<u>8.2%</u>

PROPOSED FY2027 FEES AND CHARGES

	Approved Fiscal Year July 1, 2025 - June 30,2026		Proposed Fiscal Year July 1, 2026 - June 30,2027	
SOLID WASTE AND RECYCLING FUND REVENUES:				
Property Taxes - Environmental & Solid Waste Service Fee	\$	104.53	\$	106.62
RECREATION & PARKS - WICOMICO SHORES:				
<u>Golf Course</u>				
Individual	\$	975.00	\$	1,050.00
Family (2 passes)	\$	1,500.00	\$	1,750.00
Senior (60 and over)	\$	895.00	\$	950.00
Senior Family (2 passes)	\$	1,400.00	\$	1,600.00
Individual	\$	1,225.00	\$	1,275.00
Family (2 passes)	\$	1,775.00	\$	2,150.00
Senior (60 or over)	\$	1,105.00	\$	1,150.00
Senior Family (2 passes)	\$	1,475.00	\$	1,775.00
Individual	\$	1,475.00	\$	1,550.00
Family (2 passes)	\$	2,025.00	\$	2,075.00
Senior (60 or over)	\$	1,350.00	\$	1,400.00
Senior Family (2 passes)	\$	1,850.00	\$	2,250.00
Individuals - Weekdays	\$	32.00	\$	37.00
Individuals - Weekends / Holidays	\$	39.00	\$	44.00
Seniors (60 and over) - Weekdays	\$	23.00	\$	28.00
Seniors - Weekends / Holidays	\$	35.00	\$	40.00
Individuals - Weekdays	\$	17.00	\$	22.00
Individuals - Weekends / Holidays	\$	21.00	\$	26.00
Seniors (60 and over) - Weekdays	\$	15.00	\$	20.00
Seniors - Weekends / Holidays	\$	18.00	\$	23.00
"Twilight" Play - Weekdays	\$	18.00	\$	23.00
"Twilight" Play - Weekends / Holidays	\$	22.00	\$	27.00
"Twilight" Play - Senior/Junior Weekdays	\$	19.00	\$	24.00
"Twilight" Play - Senior/Junior Weekends	\$	19.00	\$	24.00
Mon-Thurs 18-hole	\$	35.00	\$	38.00
Mon-Thurs 9-hole	\$	23.00	\$	25.00
Fri-Sun & Holiday - 18-Hole	\$	45.00	\$	47.00
Fri-Sun & Holiday - 9-Hole	\$	29.00	\$	30.00
Mon-Thurs 18-hole	\$	25.00	\$	30.00
Mon-Thurs 9-hole	\$	12.00	\$	18.00
Fri-Sun & Holiday - 18-Hole	\$	28.00	\$	30.00
Fri-Sun & Holiday - 9-Hole	\$	18.00	\$	20.00
Junior Golf Ticket (Monthly)	\$	40.00	\$	50.00
1 Player - 18 Hole	\$	18.00	\$	17.00
1 Player - 9 Hole	\$	11.00	\$	10.00
Golf Handicap Fee	\$	38.00	\$	40.00
<u>Riverview Restaurant</u>				
Bar and Grill Restaurant - see County website for more information				
Chair Cover Rental	\$	1.50	\$	2.00
Outdoor Chair Rental	\$	2.50	\$	3.00
Linen Rental (per table)	\$	8.00	\$	8.50
RECREATION & PARKS ENTERPRISE FUNDS:				
		Res.	Non-Res.	
<u>School Age Care Programs</u>				
All Centers - (Combined all School Age Care) Contact R&P for Centers Summerstock				
Youth Admission	\$	7.00	\$	7.00
			\$	9.00
			\$	9.00

PROPOSED FY2027 FEES AND CHARGES

	Approved Fiscal Year July 1, 2025 - June 30,2026		Proposed Fiscal Year July 1, 2026 - June 30,2027	
SCHOOL AGE CARE AND CAMPS				
Hollywood Rec Center (Family Programs)				
Family Kickball Series (4 games) per participant	\$ 40.00	\$ 45.00	\$ -	\$ -
Father Son Event	\$ 10.00	\$ 15.00	\$ -	\$ -
add'l participant	\$ 10.00	\$ 15.00	\$ -	\$ -
Mother Daughter Tea	\$ 40.00	\$ 45.00	\$ -	\$ -
add'l participant	\$ 15.00	\$ 20.00	\$ -	\$ -
Grandparent Event	\$ 25.00	\$ 30.00	\$ -	\$ -
add'l participant	\$ 10.00	\$ 15.00	\$ -	\$ -
Family Event	\$ 20.00	\$ 25.00	\$ 25.00	\$ 30.00
Birthday Parties	\$ 200.00	\$ 210.00	\$ -	\$ -
add'l participant	\$ 10.00	\$ 15.00	\$ -	\$ -
add'l pizza	\$ 18.00	\$ 23.00	\$ -	\$ -
soda	\$ 5.00	\$ 10.00	\$ -	\$ -
cookie	\$ 10.00	\$ 15.00	\$ -	\$ -
Rec-tivity Bag	\$ 10.00	\$ 15.00	\$ -	\$ -
Christmas Event-Tiny Elves	\$ 25.00	\$ 30.00	\$ -	\$ -
add'l participant	\$ 8.00	\$ 13.00	\$ -	\$ -
Christmas Event-Santa's Workshop	\$ 30.00	\$ 35.00	\$ -	\$ -
Family 5K Fun Run Adult			\$ 40.00	\$ 45.00
Family 5K Fun Run Child			\$ 25.00	\$ 30.00
Family Dance			\$ 5.00	\$ 10.00
Summer Camps				
Specialized Themed Camps	\$ 200.00	\$ 205.00	\$ 210.00	\$ 220.00
STEM Themed Camps	\$ 225.00	\$ 230.00	\$ 235.00	\$ 245.00
Teens	\$ 300.00	\$ 305.00	\$ 300.00	\$ 310.00
Field Trip Camps	\$ 225.00	\$ 230.00	\$ 235.00	\$ 240.00
Tiny Tots	\$ 225.00	\$ 230.00	\$ 235.00	\$ 240.00
Therapeutic Recreation				
TR Fitness	\$ 20.00	\$ 25.00	\$ 40.00	\$ 45.00
TR Classes			\$10-\$60	\$15-\$65
Adapted Aquatics (Full Session)	\$ 205.00	\$ 210.00	\$ -	\$ -
TR Yoga	\$ 125.00	\$ 130.00	\$ -	\$ -
Mardi Gras (pre-registration)	\$ 10.00	\$ 15.00	\$ -	\$ -
Mardi Gras (at the door)	\$ 15.00	\$ 20.00	\$ -	\$ -
Mardi Gras Sponsor	\$ 150.00	\$ 150.00	\$ -	\$ -
Mardi Gras Sponsor	\$ 250.00	\$ 250.00	\$ -	\$ -
Mardi Gras Sponsor	\$ 500.00	\$ 500.00	\$ -	\$ -
Therapeutic Recreation Camps				
Family Programs	\$ 50.00	\$ 55.00	\$ -	\$ -
Sports Programs				
Gymnastics Classes				
Kartwheel Kids	\$ 103.00	\$ 108.00	\$ 108.00	\$ 113.00
Cheermasters	\$ 108.00	\$ 113.00	\$ -	\$ -
Team Late Payment Fee			\$ 15.00	\$ 15.00
Pickleball Pass - 10 punch pass			\$ 72.00	\$ 80.00
Pickleball Pass - 25 punch pass			\$ 150.00	\$ 175.00
Pickleball Drop In			\$ 8.00	\$ 8.00
Tours/Trips				
Bus Trip Screamfest				
Great Mills Pool —			\$ 110.00	\$ 120.00
Admission - Adult	\$ 8.00	\$ 10.00	\$ -	\$ -
Admission - Senior	\$ 6.00	\$ 8.00	\$ -	\$ -
Admission - Child	\$ 6.00	\$ 8.00	\$ -	\$ -
Admission - Lap Swimmer	\$ 6.00	\$ 8.00	\$ -	\$ -
Admission - NonSwimmer	\$ 3.00	\$ 5.00	\$ -	\$ -
Swim Lessons - Parent & Child	\$ 85.00	\$ 90.00	\$ -	\$ -
Swim Lessons Preschool	\$ 85.00	\$ 90.00	\$ -	\$ -
Swim Lessons Learn to Swim	\$ 85.00	\$ 90.00	\$ -	\$ -
Swim Lessons Adult	\$ 85.00	\$ 90.00	\$ -	\$ -
Aerobics Drop In	\$ 8.00	\$ 10.00	\$ -	\$ -
Aerobics Adult Punch Pass - 6	\$ 48.00	\$ 53.00	\$ -	\$ -
Aerobics Senior Punch Pass - 6	\$ 44.00	\$ 49.00	\$ -	\$ -
Aerobics Adult Punch Pass - 12	\$ 90.00	\$ 95.00	\$ -	\$ -
Aerobics Senior Punch Pass - 12	\$ 81.00	\$ 86.00	\$ -	\$ -
Aerobics Adult Punch Pass - 18	\$ 126.00	\$ 131.00	\$ -	\$ -
Aerobics Senior Punch Pass - 18	\$ 114.00	\$ 119.00	\$ -	\$ -
Aerobics Adult Punch Pass - 24	\$ 144.00	\$ 149.00	\$ -	\$ -
Aerobics Senior Punch Pass - 24	\$ 130.00	\$ 135.00	\$ -	\$ -

PROPOSED FY2027 FEES AND CHARGES

	Approved Fiscal Year July 1, 2025 - June 30,2026		Proposed Fiscal Year July 1, 2026 - June 30,2027	
Sports Programs continued:				
Pass: Lap Swim Punch Pass - 24	\$ 96.00	\$ 101.00	\$ -	\$ -
Pass: Lap Swim Senior Punch Pass - 24	\$ 87.00	\$ 92.00	\$ -	\$ -
Pass: Adult Punch Pass - 24	\$ 144.00	\$ 158.00	\$ -	\$ -
Pass: Senior Punch Pass - 24	\$ 130.00	\$ 143.00	\$ -	\$ -
Pass: Youth Punch Pass - 24	\$ 130.00	\$ 143.00	\$ -	\$ -
Pass: HH Annual	\$ 425.00	\$ 467.00	\$ -	\$ -
Pass: Annual Adult	\$ 325.00	\$ 357.00	\$ -	\$ -
Pass: Annual #2	\$ 293.00	\$ 322.00	\$ -	\$ -
Pass: Annual additional child	\$ 240.00	\$ 264.00	\$ -	\$ -
Pass: Annual Senior	\$ 225.00	\$ 247.00	\$ -	\$ -
Pass: Annual Senior #2	\$ 203.00	\$ 223.00	\$ -	\$ -
Pass: Annual Youth	\$ 225.00	\$ 247.00	\$ -	\$ -
Pass: HH 6 month	\$ 255.00	\$ 280.00	\$ -	\$ -
Pass: 6 month Adult	\$ 260.00	\$ 286.00	\$ -	\$ -
Pass: 6 month Adult #2	\$ 234.00	\$ 257.00	\$ -	\$ -
Pass: 6 month Additional Child	\$ 120.00	\$ 132.00	\$ -	\$ -
Pass: 6 month Senior	\$ 155.00	\$ 170.00	\$ -	\$ -
Pass: 6 month Senior #2	\$ 140.00	\$ 154.00	\$ -	\$ -
Pass: 6 month Youth	\$ 155.00	\$ 170.00	\$ -	\$ -
Pass: Special Bubble to Bubble	\$ 378.00	\$ 415.00	\$ -	\$ -
Pass: Special Summer Only	\$ 125.00	\$ 137.00	\$ -	\$ -
All Access Swim Pass - 30 Punch	\$ 150.00	\$ 165.00	\$ -	\$ -
Rental: GMAC lane rental/hour	\$ 15.00	\$ 20.00	\$ -	\$ -
Rental: Party small	\$ 275.00	\$ 295.00	\$ -	\$ -
Rental: Party large	\$ 350.00	\$ 370.00	\$ -	\$ -
Additional Party Participant	\$ 5.00	\$ 7.00	\$ -	\$ -
Team: Swim Team Meets	\$ 370.00	\$ 407.00	\$ -	\$ -
Wellness & Aquatics Center				
Family Season Pass	\$ 70.00	\$ 90.00	\$ -	\$ -
All Access Youth One Month Pass			\$ 59.00	\$ 73.00
All Access Youth Bi-Annual			\$ 316.00	\$ 395.00
All Access Swim Pass - 30-Punch	\$ 150.00	\$ 165.00	\$ -	\$ -
Water Safety Instructor Certification Class			\$ 300.00	\$ 310.00
Swim Evaluations			\$ 10.00	\$ 10.00
Rentals - Party (Small)	\$ 250.00	\$ 275.00	\$ 275.00	\$ 300.00
Rentals - Party (Large)	\$ 320.00	\$ 352.00	\$ 350.00	\$ 375.00
Rentals - Party Additional Participant			\$ 8.00	\$ 8.00
Karate				
Aikido Self-Defence	\$ 120.00	\$ 125.00	\$65-\$120	\$70-\$125
Shotokan Karate	\$ 65.00	\$ 70.00	\$65-\$120	\$70-\$125
Shorin RYU	\$ 65.00	\$ 70.00	\$15-\$120	\$20-\$125
Fitness			\$15-\$120	\$20-\$125
Leonard Hall Recreation Center				
Gym Rent - UNDER 50	\$ 80.00	\$ 95.00	\$ 100.00	\$ 115.00
Gym Rent - 51 -100	\$ 100.00	\$ 115.00	\$ 120.00	\$ 135.00
Wellness Room			\$ 60.00	\$ 65.00
Margaret Brent Recreation Center				
Volleyball Youth - Practice			\$ 75.00	\$ 80.00
Volleyball Youth - League			\$ 150.00	\$ 175.00
Volleyball Drop-In - Youth	\$ 5.00	\$ 7.00	\$ -	\$ -
Youth Indoor Soccer U6			\$ 85.00	\$ 90.00
Pickleball Pass - 10 punch pass			\$ 72.00	\$ 80.00
Pickleball Pass - 25 punch pass			\$ 150.00	\$ 175.00
Pickleball Drop In			\$ 8.00	\$ 8.00
Leonard Hall Recreation Center (Programs)				
Roller Hockey - Youth	\$ 100.00	\$ 105.00	\$ 150.00	\$ 155.00
Family Skate			\$ 5.00	\$ 5.00
Skate Rental			\$ 2.50	\$ 2.50
YOUTH SPORTS				
Youth Basketball				
Select Basketball Game Admission			\$ 5.00	\$ 5.00
Select Basketball Playoff Game Admission			\$ 5.00	\$ 5.00
Youth Sports				
Lessons - Spring/Fall	\$ 90.00	\$ 95.00	\$ 150.00	\$ 155.00
Youth Kickball	\$ -	\$ -	\$ 80.00	\$ 95.00
Fast Pitch Clinic	\$ -	\$ -	\$ 50.00	\$ 55.00
Archery	\$ -	\$ -	\$80-\$100	\$85-\$105
ADULT SPORTS				
Mens Basketball - Individual	\$ -	\$ -	\$ 120.00	\$ 130.00
Womens Basketball - Individual	\$ -	\$ -	\$ 120.00	\$ 130.00
Pickleball Lessons	\$ -	\$ -	\$ 105.00	\$ 115.00
Tennis Lessons	\$ -	\$ -	\$ 105.00	\$ 115.00

PROPOSED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2025 - June 30,2026		Proposed Fiscal Year July 1, 2026 - June 30,2027	
Pickleball					
	PICKLEBALL LESSONS	\$ 90.00	\$ 95.00	\$ 105.00	\$ 115.00
	PICKLEBALL CAMP	\$ 105.00	\$ 110.00	\$ 110.00	\$ 115.00
Sports Camps					
	BASEBALL CAMP	\$ 115.00	\$ 120.00	\$ 110.00	\$ 115.00
	BASEBALL HITTING CAMP	\$ 115.00	\$ 120.00	\$ 110.00	\$ 115.00
	BASKETBALL CAMP BOYS	\$ 120.00	\$ 125.00	\$ 110.00	\$ 115.00
	BASKETBALL CAMP GIRLS	\$ 85.00	\$ 90.00	\$ 110.00	\$ 115.00
	BIDDY BASKETBALL CAMP	\$ 65.00	\$ 70.00	\$ 110.00	\$ 115.00
	FIELD HOCKEY CAMP	\$ 120.00	\$ 125.00	\$ 130.00	\$ 135.00
	SOCCER CAMP - Beginner	\$ 85.00	\$ 90.00	\$ 120.00	\$ 125.00
	SOCCER CAMP - Advanced	\$ 100.00	\$ 105.00	\$ 120.00	\$ 125.00
	SOFTBALL CAMP	\$ 85.00	\$ 90.00	\$ 110.00	\$ 115.00
	VOLLEYBALL CAMP	\$ 100.00	\$ 105.00	\$ 110.00	\$ 115.00
	LACROSSE CAMP	\$ 100.00	\$ 105.00	\$ 130.00	\$ 135.00
	BOY LACROSSE CAMP	\$ 110.00	\$ 115.00	\$ 130.00	\$ 135.00
	GIRLS LACROSSE CAMP	\$ 110.00	\$ 115.00	\$ 130.00	\$ 135.00
	ARCHERY CAMP			\$ 110.00	\$ 115.00
	SPORTS SAMPLER CAMP			\$ 110.00	\$ 115.00
	ROLLER HOCKEY CAMP			\$ 110.00	\$ 115.00
	TENNIS CAMP	\$ 105.00	\$ 110.00	\$ 110.00	\$ 115.00
	PICKLEBALL CAMP	\$ 105.00	\$ 110.00	\$ 110.00	\$ 115.00
	SPECIALIZED SPORTS CAMPS	\$ 100.00	\$ 105.00	\$110-\$130	\$115-\$135

BAY DISTRICT VOLUNTEER FIRE DEPARTMENT
NOTICE OF PUBLIC HEARING FOR
RESIDENTS OF THE 8TH ELECTION DISTRICT
PROPOSAL BY BAY DISTRICT VFD
TO INCREASE THE FIRE TAX RATE EFFECTIVE JULY 1, 2026

Residents of the Eighth Election District have their fire services provided by Bay District Volunteer Fire Department. The funding for this service is provided from several sources, principally the district-specific Fire Tax, the county-wide Emergency Services Support Tax, and fund raising by the Bay District Volunteer Fire Department. The Eighth Election District is served by Bay District VFD.

The Bay District Volunteer Fire Department. is seeking approval from the Commissioners of St. Mary's County (Commissioners) to increase Fire Tax Rate in the Eighth District effective July 1, 2026. Bay District Volunteer Fire Department, Inc. is seeking this increase because, in developing their FY2027 budget, they have identified a need for additional funding in order to cover costs for rising operational costs, higher fuel prices, escalating maintenance expenses and replacement of apparatus. This increased funding is proposed to be raised by increasing the Rescue Tax rate from \$.050 to \$.056, per \$100 of assessed value. Based on an estimated 13,019 properties in the Eighth Election District, the increase is expected to average \$ 23.41 per property in the first year. Each property will be impacted differently. The actual amount of the increase will depend upon the value of the land and improvements as established by the State Department of Assessments and Taxation.

NOTICE IS HEREBY GIVEN that a public hearing for residents of the Eighth Election District will be held on February 24, 2026, at 7 p.m., at the Bay District Volunteer Fire Department, Braddock Hall, 46900 South Shangri La Drive, Lexington Park, MD 20653. At this time, a representative of Bay District Volunteer Fire Department will make presentation regarding these budgetary needs, and respond to questions, as appropriate. Documents relating to this proposal, including audit report and budget information, are available at Bay District Volunteer Fire Department, 46900 South Shangri La Drive, Lexington Park, MD 20653, the Public Information Office, Chesapeake Building, 41770 Baldrige Street, Leonardtown, MD, 20650 and each of the three public libraries in St. Mary's County, during regular business hours. Public comment and participation is encouraged.

Written comments on this hearing should be submitted to the attention of the Commissioners of St. Mary's County, P.O. Box 653, 41770 Baldrige Street, Leonardtown, MD 20650 through March 3, 2026. The Commissioners of St. Mary's County will also accept testimony regarding this matter on April 21, 2026, at Chopticon High School, and will make a decision on May 19, 2026, in connection with the adoption of the annual budget.

Bay District Volunteer Fire Department

ST. MARY'S COUNTY

RECOMMENDED ESTIMATE OF REVENUES AND APPROPRIATIONS

FOR FISCAL YEAR 2026-2027

The Recommended Budget for St. Mary's County for Fiscal Year beginning July 1, 2026 and ending June 30, 2027, as represented by the detailed and fully itemized statement contained within the "Recommended Budget Document", is this date, March 31, 2026 approved by the Commissioners of St. Mary's County.

THIS DATE:

March 31, 2026

BY ORDER OF
THE COMMISSIONERS
OF
ST. MARY'S COUNTY

James R. Guy, President

Michael R. Alderson, Commissioner

Eric S. Colvin, Commissioner

ATTEST:

Michael L. Hewitt, Commissioner

David Weiskopf
County Administrator

Scott R. Ostrow, Commissioner

Vanetta N. Van Cleave
Chief Financial Officer

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Commissioners of St. Mary's County will hold a Public Hearing on April 21, 2026, at 6:30 p.m. at the Chopticon High School, 25390 Colton Point Road, Morganza, MD 20660 to consider adoption of:

#1 FY2027 Recommended Budget

#2 St. Mary's County Fees & Charges for the following Departments:

- a) Wicomico Golf Course
- b) Dept of Public Works – Solid Waste Service Fees
- c) Recreation & Parks

#3 Bay District VFD Tax Rate Increase to .056

Citizens are encouraged to attend and participate in the public hearing.

Written comments may be submitted on or before April 28, 2026, to: Commissioners of St. Mary's County, P.O. Box 653, Leonardtown, MD 20650, or to csmc@stmaryscountymd.gov.

Copies of the FY2027 Recommended Budget are available in the Department of Finance, Chesapeake Building, Leonardtown, MD 20650, and under "Public Hearing Notices" at <https://www.stmaryscountymd.gov/>.

Any reasonable accommodation for persons with disabilities should be requested by contacting the St. Mary's Public Information Office at (301) 475-4200, ext. *1342.

Appropriate accommodations for individuals with special needs will be provided upon request. In order to meet these requirements, we respectfully ask for one week's prior notice. Please contact the County Commissioners Office at 301-475-4200, Ext. 1340. Proceedings are televised live and/or recorded for later broadcast on television. All content of these proceedings is subject to disclosure under the Maryland Public Information Act. Photographic and electronic audio and visual broadcasting and recording devices are used during the Commissioners' meetings. These are public meetings and attendance at these meetings automatically grants St. Mary's County Government permission to broadcast your audio and visual image.

COMMISSIONERS OF ST. MARY'S COUNTY

By: Vanetta N. Van Cleave, Chief Financial Officer

Advertise April 3 and 10, 2026