

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

**FY2027 BUDGET
APPROVAL
MAY 19, 2026**

FY2027 BUDGET APPROVAL

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SUBJECT: FINANCE - ORDINANCE FOR LEVYING RATES FOR ST. MARY'S COUNTY REVENUE TAXES, EMERGENCY SERVICES TAX RATES, PROPERTY TAX RATE, SERVICE CHARGE, ENERGY AND FUEL TAX RATES, AND SPECIAL DISTRICT TAX RATES FOR FISCAL YEAR 2027

REVENUE TAX ORDINANCE

Budget Authority

WHEREAS, Sections 27-1 through 27-11 of the *Code of St. Mary's County, Maryland*, authorize and empower the Commissioners of St. Mary's County to adopt the Annual Budget and Appropriation Act by June 1 of each year; and

Compliance with Budget Procedures

WHEREAS, in accordance with § 27-5 of the *Code of St. Mary's County, Maryland*, the Recommended Budget was filed with the Commissioners of St. Mary's County on March 31, 2026, a public hearing was held on April 21, 2026, with separate notices of the public hearing published in *The Southern Maryland News*, a newspaper of general circulation in St. Mary's County, on April 3, 2026, and April 10, 2026; and

Emergency Services Property Tax Levy Authority and Maximum Rates

WHEREAS, pursuant to §§ 49-1, *et seq.*, of the *Code of St. Mary's County, Maryland*, the Commissioners of St. Mary's County are authorized to impose annually an emergency services tax on all real and personal property located in the election districts of St. Mary's County; and

WHEREAS, the fire tax, imposed at a rate of not more than five and six-tenths cents (\$0.056) on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and fourteen cents (\$0.14) on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility; and

WHEREAS, the rescue tax, imposed at a rate of not more than three cents (\$0.03) on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and seven and one-half cents (\$0.075) on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility; and

WHEREAS, the support services tax, imposed at a rate of not more than two and four-tenths cents (\$0.024) on each one hundred dollars (\$100.00) of assessable real property other than

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EMERGENCY SERVICES TAX
RATES, PROPERTY TAX RATE,
SERVICE CHARGE, ENERGY AND
FUEL TAX RATES, AND SPECIAL
DISTRICT TAX RATES FOR
FISCAL YEAR 2027**

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operating real property of a public utility and six cents (\$0.06) on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility; and

Authority for a Service Charge for the Semi-Annual Payment of Property Taxes

WHEREAS, Sections 6-202, 6-204, 6-302, 6-306 and 6-308 of the *Tax-Property Article* of the *Annotated Code of Maryland*, and § 27-7(C) of the *Code of St. Mary's County, Maryland*, authorizes and empowers the Commissioners of St. Mary's County to levy a property tax rate for each fiscal year; and

WHEREAS, Section 10-204.3 of the *Tax-Property Article* of the *Annotated Code of Maryland* authorizes the Commissioners of St. Mary's County to adopt a service charge for the semi-annual payment of property taxes after approval by the Maryland Department of Assessments and Taxation, and a service charge not to exceed one and five tenths percent (1.5%) of the amount of tax due at the second installment.

Income Tax Levy Authority

WHEREAS, pursuant to § 10-106(a)(1) of the *Tax-General Article* of the *Annotated Code of Maryland* and § 267-15 of the *Code of St. Mary's County, Maryland*, the Commissioners of St. Mary's County shall set, by ordinance or resolution, a county income tax equal to at least two and one quarter percent (2.25%), but not more than three and two-tenths percent, (3.20%), of an individual's Maryland taxable income for the taxable years beginning after December 31, 2001; and

WHEREAS, Section 10-106(a)(2) of the *Tax-General Article* of the *Annotated Code of Maryland*, and § 267-16 of the *Code of St. Mary's County, Maryland*, provide that the County income tax continue until the County changes the rate by ordinance or resolution; and

Energy and Fuel Tax Rate Levy Authority

WHEREAS, Section 20-606 of the *Local Government Article* of the *Annotated Code of Maryland* authorizes and empowers the Commissioners of St. Mary's County to impose, by ordinance, and collect a sales or use tax on any form of energy or fuel used or consumed in St.

SUBJECT: FINANCE - ORDINANCE FOR LEVYING RATES FOR ST. MARY'S COUNTY REVENUE TAXES, EMERGENCY SERVICES TAX RATES, PROPERTY TAX RATE, SERVICE CHARGE, ENERGY AND FUEL TAX RATES, AND SPECIAL DISTRICT TAX RATES FOR FISCAL YEAR 2027

Mary's County; and

WHEREAS, the Commissioners of St. Mary's County have imposed such a tax on energy or fuel pursuant by Ordinance 86-13 adopted on May 16, 1989 and repealed and re-enacted by Ordinance 90-19 adopted on October 16, 1990, which ordinance was codified as §§ 267-23 through 267-28 of the *Code of St. Mary's County, Maryland*; and

Compliance with Energy and Fuel Tax Rate Levy Procedures

WHEREAS, Section 20-606 of the *Local Government Article* of the *Annotated Code of Maryland* provides that the sales or use tax on energy or fuel may not exceed five percent (5%) of the sum of the total amounts billed in the County by all vendors for energy and fuel subject to the tax within classifications separated by energy or fuel during the calendar year that ends before the beginning of the fiscal year divided by the total number of units of energy or fuel subject to the tax within the classifications used or consumed in St. Mary's County during the calendar year that ends before the beginning of each fiscal year; and

WHEREAS, Section 267-24(F) of the *Code of St. Mary's County, Maryland* provides that the Commissioners of St. Mary's County shall levy the Energy and Fuel tax rates for each fiscal year ensuing after the fiscal year beginning after June 30, 1990, in accordance with the procedures set forth in that sub-section.

Special District Tax Rate Levy Authority

WHEREAS, the Commissioners of St. Mary's County are empowered by virtue of §§ 21-301 through 21-305 of the *Local Government Article* of the *Annotated Code of Maryland*, to establish and designate shore erosion control districts; and

WHEREAS, the Commissioners of St. Mary's County are authorized to act as District Council pursuant to § 21-305 of the *Local Government Article* of the *Annotated Code of Maryland* and § 8-705 of the *Natural Resources Article* of the *Annotated Code of Maryland* for the Special Districts created as Shore Erosion Control Districts, Waterway Improvement Districts, or both; and

WHEREAS, pursuant to § 109-2(D) of the *Code of St. Mary's County, Maryland*, the

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FUEL TAX RATES, AND SPECIAL
DISTRICT TAX RATES FOR
FISCAL YEAR 2027**

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Commissioners of St. Mary's County may construct and improve private roads, and drainage incident to construction or improvement on or along those private roads, and impose an annual benefit assessment for said construction, improvement, or both after the approval of a petition of a two-thirds of the property owners whose property benefits from said improvements; and

WHEREAS, the Commissioners of St. Mary's County, acting as District Council, shall certify the amount of each assessment to the Treasurer of St. Mary's County, Maryland on or before May 1 of each year for debt service on the capital construction costs, using a uniform assessment method whereby each property within the special district shall pay an equal share; and

WHEREAS, pursuant to § 21-801 of the *Local Government Article* of the *Annotated Code of Maryland*, the Commissioners of St. Mary's County are empowered to provide lighting along the roads of the County, and enter into agreements for the installation, maintenance, and operation of said lighting, which costs shall be paid by ad valorem taxes levied upon the property within the area to be served by the lighting upon the approval of a petition signed by a majority of the property owners within the district; and

WHEREAS, pursuant to § 13-403(b)(3) of the *Local Government Article of the Annotated Code of Maryland* the Commissioners of St. Mary's County adopted Ordinance 18-13 that was codified as §§223-31 through 223-36 of the *Code of St. Mary's County, Maryland* that provides beginning on July 1, 2022, the established rate for the Environmental and Solid Waste Service Fee is ninety-eight dollars and fifty cents (\$98.50) per dwelling unit with a two-percent increase every year on July 1; and

Excise Tax Levy Authority

WHEREAS, pursuant to § 20-807 of the *Local Government Article of the Annotated Code of Maryland* the Commissioners of St. Mary's County adopted Ordinance 23-09 on May 2, 2023 codifying §§ 267-81 through 91 of the *Code of St. Mary's County, Maryland* to impose a building excise tax on any building construction in St. Mary's County.

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NOW, THEREFORE, BE IT ORDAINED, by the Commissioners of St. Mary's County, that:

Section 1. Levy of Emergency Services Tax Rate

The Emergency Services Tax is assessed on each one hundred dollars (\$100.00) of assessed valuation of all real and personal property, effective July 1, 2026, as follows:

Fire Tax Rates:

| <u>Election District</u> | <u>Real Prop.</u> | <u>Personal/Real Prop. of Pub. Util.</u> |
|--------------------------|-------------------|--|
| District 1 | \$0.056 | \$0.14 |
| District 2 | \$0.056 | \$0.14 |
| District 3 | \$0.056 | \$0.14 |
| District 5 | \$0.056 | \$0.14 |
| District 6 | \$0.056 | \$0.14 |
| District 7 | \$0.056 | \$0.14 |
| District 8 | \$0.056 | \$0.14 |
| District 9 | \$0.056 | \$0.14; and |

Rescue Tax Rates:

| <u>Election District</u> | <u>Real Prop.</u> | <u>Personal/Real Prop. for Pub. Util.</u> |
|--------------------------|-------------------|---|
| District 1 | \$0.011 | \$0.0275 |
| District 2 | \$0.017 | \$0.0425 |
| District 3 | \$0.030 | \$0.0750 |
| District 5 | \$0.020 | \$0.0500 |
| District 6 | \$0.030 | \$0.0750 |
| District 7 | \$0.030 | \$0.0750 |
| District 8 | \$0.023 | \$0.0575 |
| District 9 | \$0.017 | \$0.0425; and |

Support Services Tax Rates:

| <u>Election District</u> | <u>Real Prop.</u> | <u>Personal/Real Prop. for Pub. Util.</u> |
|--------------------------|-------------------|---|
| All Districts | \$0.024 | \$0.06 and |

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Section 2. Levy of Property Tax and Service Charge for Semi-Annual Payment

The property tax rate for St. Mary's County for Fiscal Year 2027, is established at eight thousand four hundred seventy-eight ten thousandths dollars (\$.8478) per one hundred dollars, (\$100.00), of assessed valuation, for real property and two and one thousand one hundred ninety-five thousandths dollars (\$2.1195) per one hundred dollars (\$100.00) of assessed valuation for other property; and

Section 3. Service Charge for the Semi-Annual Payment of Property Taxes

The service charge applicable to the semiannual payment schedule for State, County, and special taxing district property taxes due on owner-occupied residential property pursuant to Section 10-204.3 of the *Tax-Property Article* of the *Annotated Code of Maryland* is established at one and four-tenths percent (1.4%) of the amount of tax due at the second installment.

Section 4. Levy of County Income Tax Rate

The Income Tax Rate is three and two-tenths percent (3.20%) of an individual's Maryland taxable income, effective January 1, 2027.

Section 5. Levy of Energy and Fuel Tax Rate

The energy and fuel tax rates for St. Mary's County for Fiscal Year 2027 are as follows:

| | |
|-------------------------|----------------------------------|
| Electricity | 0% of the billed charge per unit |
| Fuel Oil | 0% of the billed charge per unit |
| Liquefied Petroleum Gas | 0% of the billed charge per unit |
| Natural Gas | 0% of the billed charge per unit |

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Section 6. Levy of Special District Tax Rate

The following Special District tax rates for Fiscal Year 2027 for the following districts are:

| | |
|-----------------------------------|-----------------------|
| Southampton Lighting | \$19.76 per lot |
| Holly Point Shore Erosion | \$11,502.65 per year |
| Kingston Creek Waterway | \$34.14 per parcel |
| Villas on Waters Edge Shore Eros. | \$243.24 per property |
| Kingston Creek Waterway #2 | \$674.75 per property |

Section 7. Environmental and Solid Waste Service Fee

The Environmental and Solid Waste Service Fee as of July 1, 2026 is \$106.62.

Section 8. Excise Tax

The Excise Tax for Fiscal Year 2027 is set at:

For Residential Development:

| | |
|---------------|------------------|
| Single Family | \$6,697 per unit |
| Multifamily | \$3,218 per unit |

For Non-Residential Development:

| | |
|------------------------------|---------------------|
| Retail/Commercial/Services | \$4.11 per sq. ft. |
| Office/Institutional/Medical | \$1.82 per sq. ft. |
| Industrial/Flex/Other | \$0.80 per sq. ft. |
| Lodging | \$1,342.35 per room |

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Those voting aye: _____

Those voting nay: _____

Those abstaining or absent: _____

Adoption Date: May 19, 2026

| | |
|--|-----------------|
| Effective Date of Ordinance: | July 1, 2026 |
| Effective Date of Emergency Service Tax Rates: | July 1, 2026 |
| Effective Date of Property Tax & Service Charge: | July 1, 2026 |
| Effective Date of Income Tax Rate: | January 1, 2027 |
| Effective Date of Energy and Fuel Tax Rate: | July 1, 2026 |
| Effective Date of Special District Tax Rate: | July 1, 2026 |
| Effective Date of Environmental Service Fee: | July 1, 2026 |
| Effective Date of Excise Tax: | July 1, 2026 |

ATTEST:

COMMISSIONERS OF ST. MARY'S COUNTY

David Weiskopf
County Administrator

James R. Guy, President

Michael R. Alderson, Jr., Commissioner

Approved as to form and legal
sufficiency:

Eric Colvin, Commissioner

Buffy Giddens
County Attorney

Michael L. Hewitt, Commissioner

Scott Ostrow, Commissioner

APPROPRIATION ORDINANCE

WHEREAS, Sections 27-1 through 27-11 of the *Code of St. Mary's County, Maryland*, authorizes and empowers the Commissioners of St. Mary's County to adopt the Annual Budget and Appropriation Act by June 1 of each year; and

WHEREAS, in accordance with Section 27-5 of the *Code of St. Mary's County, Maryland*, the Recommended Budget was filed with the Commissioners of St. Mary's County on March 31, 2026, a public hearing was held on April 21, 2026, with separate notices of the public hearing published in *The Southern Maryland News*, a newspaper of general circulation in St. Mary's County, on April 3, 2026, and April 10, 2026.

NOW, THEREFORE, BE IT ORDAINED by the Commissioners of St. Mary's County, that the operating budget for fiscal year 2027 ("FY2027") is hereby adopted as set forth in the St. Mary's County Approved Budget for Fiscal Year 2027, a copy of which is incorporated herein by reference. In accordance with Section 27-8 of the *Code of St. Mary's County, Maryland*, transfer of appropriations between general classification of expenditures as outlined in this Ordinance may be authorized by the Commissioners of St. Mary's County; and

NOW, THEREFORE, BE IT FURTHER ORDAINED, by the Commissioners of St. Mary's County, that the following appropriations and capital improvement program are enacted for St. Mary's County for the fiscal year beginning July 1, 2026 (FY2027) as follows:

SECTION 1. OPERATING APPROPRIATIONS

County Departments

| | |
|--|-------------------|
| County Commissioners/County Administrator | \$1,828,212 |
| Aging & Human Services | 7,595,400 |
| County Attorney | 1,500,618 |
| Department of Economic Development | 2,585,980 |
| Department of Finance | 2,951,688 |
| Department of Information Technology | 7,674,780 |
| Department of Human Resources | 3,741,296 |
| Department of Land Use and Growth Management | 3,630,057 |
| Department of Public Works & Transportation | 29,581,102 |
| Department of Recreation and Parks | 7,634,297 |
| Department of Emergency Services | <u>17,690,807</u> |

Total County Departments \$86,414,237

Elected Officials

| | |
|--------------------------------|---------------------|
| Circuit Court | \$2,829,829 |
| Orphan's Court | 75,788 |
| Office of the Sheriff | 77,696,349 |
| Office of the State's Attorney | 8,091,155 |
| County Treasurer | <u>692,764</u> |
| Total Elected Officials | <u>\$89,385,885</u> |

State Agencies and Independent Boards

| | |
|--|----------------------|
| Department of Health | \$5,871,815 |
| Department of Agriculture | 138,000 |
| Department of Social Services | 602,635 |
| Alcohol Beverages Board | 423,051 |
| Board of Elections | 2,341,880 |
| University of Maryland Extension Service | 329,819 |
| Ethics Commission | 833 |
| Forest Conservation Board | 2,500 |
| Soil Conservation District | 137,789 |
| Resource Conservation & Development | 20,600 |
| Tri-County Community Action Committee | 35,000 |
| Tri-County Council for Southern Maryland | 125,000 |
| SDAT – Leonardtown Office | 979,525 |
| Univ System of Maryland at Southern Maryland | 40,000 |
| Board of Education | 145,893,800 |
| Board of Education – Teacher Pension | 2,188,885 |
| College of Southern Maryland | 5,478,050 |
| Board of Library Trustees | 4,962,615 |
| Board of Library Trustees – Pension | <u>16,420</u> |
| Total State Agencies and Independent Boards | <u>\$169,588,217</u> |

Other Government Budget Costs

| | |
|---|---------------------|
| Appropriation Reserve | \$2,500,000 |
| Leonardtown Tax Rebate | 79,666 |
| Employer Contributions – Retiree Health Costs | 5,468,142 |
| Employer Contributions - Unemployment | 5,000 |
| Bank Fees | 50,000 |
| Debt Service | <u>17,304,244</u> |
| Total Other Government Budget Costs | <u>\$25,407,052</u> |

| | | |
|----------------------|----------------------------|-----------------------------|
| Transfers & Reserves | Reserve – Pay-Go | 6,136,631 |
| | Reserve - Enterprise | 1,749,836 |
| | Reserve – Emergency | <u>590,993</u> |
| | Total Transfers & Reserves | <u>\$8,477,460</u> |
| | TOTAL GENERAL FUND | <u>\$379,272,851</u> |

| | | |
|--------------------------------------|---|----------------------------|
| Enterprise and Special Revenue Funds | | |
| | Recreation and Parks Activities Fund | \$5,049,802 |
| | Wicomico Shores Golf Fund | 2,136,157 |
| | Solid Waste & Recycling | 7,250,448 |
| | Miscellaneous Revolving Fund | 2,882,965 |
| | Special Assessment Fund | 42,369 |
| | Emergency Services Support Fund | 5,109,348 |
| | Emergency Services Billing Fund | <u>11,685,268</u> |
| | TOTAL ENTERPRISE & SPECIAL REVENUE FUNDS | <u>\$34,156,357</u> |

SECTION 2. CAPITAL IMPROVEMENTS FUND APPROPRIATIONS

| | | |
|-------------------|---|---------------------------|
| Public Facilities | | |
| | ADRC Safety and Security Modernization | \$625,940 |
| | Adult Detention Center Upgrades | 185,000 |
| | Airport Improvements | 500,000 |
| | Building Maintenance & Repairs – Critical | 478,500 |
| | Building Maintenance & Repairs - Programmatic | 467,500 |
| | 911 Center Server Room HVAC | 130,000 |
| | College of Southern Maryland Building A | 648,000 |
| | County Courthouse Roof Replacement | 280,000 |
| | Fire Department Water Supply Points | 500,000 |
| | Health Department Renovations | 366,395 |
| | HVAC Chiller Replacements | 300,000 |
| | New Emergency Operations Center | 1,500,000 |
| | Parking at Garvey | 1,143,500 |
| | Parking & Site Improvements | <u>146,000</u> |
| | Total Public Facilities | <u>\$7,270,835</u> |

| | | |
|---------------------------------|--|---------------------|
| Land Conservation | Agricultural Land Preservation Programs | \$3,333,333 |
| | Rural Legacy Program | 4,200,000 |
| | Urban Legacy Program | <u>1,100,000</u> |
| | Total Land Conservation | <u>\$8,633,333</u> |
| Highways | County Bridge Replacement & Repair | \$852,000 |
| | Culvert Replacement & Repair | 540,000 |
| | Neighborhood Drainage Improvements | 1,025,000 |
| | Retrofit Sidewalk Program | 574,160 |
| | Roadway & Safety Improvements | 7,731,800 |
| | Southampton Neighborhood Revitalization | 3,125,775 |
| | Street Lighting & Streetscape Improvements | 52,500 |
| | Water Quality & Nutrient Removal | <u>248,400</u> |
| | | Total Highways |
| Recreation & Parks | Athletic Fields | 100,000 |
| | Energy Modernization | 1,371,419 |
| | Museum Improvements | 42,000 |
| | Park Land and Facility Acquisition | 300,000 |
| | Park Planning Grant | 25,000 |
| | Recreation Facility & Park Improvements | 3,000,000 |
| | Wicomico Shores Golf Club | <u>450,000</u> |
| | Total Recreation and Parks | <u>\$5,288,419</u> |
| Public Landings | St. George's and Tall Timbers Landings | <u>\$249,000</u> |
| | Total Public Landings | <u>\$249,000</u> |
| Public Schools | Building Infrastructure – Critical | 190,000 |
| | Building Infrastructure – Programmatic | 204,000 |
| | Chopticon High School – Multi Systemic | 30,274,510 |
| | Leonardtown HS HVAC Systemic | 75,000 |
| | Leonardtown HS – Chiller #2 Replacement | 2,431,406 |
| | Relocatables for Various Sites | 175,000 |
| | Esperanza MS – Chiller/Controls | <u>3,649,653</u> |
| | Total Public Schools | <u>\$36,999,569</u> |
| TOTAL CAPITAL IMPROVEMENTS FUND | | <u>\$72,590,791</u> |

AND BE IT FURTHER ORDAINED, by the Commissioners of St. Mary's County, that, in accordance with Section 27-3 of the *Code of St. Mary's County, Maryland*, the Capital Program for the fiscal years ending June 30, 2028; June 30, 2029; June 30, 2030; June 30, 2031 and June 30, 2032; is hereby adopted as set forth in the St. Mary's County Approved Budget for Fiscal Year 2027, a copy of which is incorporated herein by reference, by the Commissioners of St. Mary's County.

Those voting Aye: _____

Those voting Nay: _____

Those Abstaining: _____

Adoption Date: May 19, 2026

Effective Date: July 1, 2026

ATTEST:

COMMISSIONERS OF ST. MARY'S COUNTY

David Weiskopf
County Administrator

James R. Guy, President

Michael R. Alderson, Commissioner

Approved as to form and legal
sufficiency:

Eric S. Colvin, Commissioner

Buffy N. Giddens
County Attorney

Michael L. Hewitt, Commissioner

Scott R. Ostrow, Commissioner

ST. MARY'S COUNTY

APPROVED OPERATING AND CAPITAL BUDGETS

FOR FISCAL YEAR 2026-2027

The Approved 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 "Approved Budget Document", is this date, May 19, 2026 approved by the Commissioners of St. Mary's County.

THIS DATE:

May 19, 2026



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

James R. Guy, President

Michael R. Alderson, Commissioner

Eric S. Colvin, Commissioner

Michael L. Hewitt, Commissioner

Scott R. Ostrow, Commissioner

ATTEST:

David A. Weiskopf
County Administrator

Vanetta N. Van Cleave
Chief Financial Officer

FY2027 APPROVED BUDGET SUMMARY

| FUND DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED | FY2027 REQUESTED | FY2027 APPROVED |
|---|-------------------|--------------------|---------------------|--------------------|
| <u>General Fund</u> | \$321,896,980 | \$348,563,112 | \$ 357,904,914 | \$ 379,272,851 |
| <u>Enterprise Funds</u> | | | | |
| Recreation and Parks Activity Fund | 3,669,438 | 6,081,453 | 4,974,802 | 5,049,802 |
| Wicomico Shores Golf Fund | 2,009,777 | 1,961,893 | 2,204,691 | 2,136,157 |
| Solid Waste & Recycling | 5,444,211 | 6,424,014 | 7,235,178 | 7,250,448 |
| <u>Special Revenue Funds</u> | | | | |
| Miscellaneous Revolving Fund | 1,820,146 | 1,906,424 | 1,894,964 | 2,882,965 |
| Special Assessments Fund | 42,369 | 42,369 | 42,369 | 42,369 |
| Emergency Services Support Fund | 4,018,897 | 4,469,567 | 4,493,340 | 5,109,348 |
| Emergency Services Billing Fund | 6,832,963 | 8,267,809 | 8,638,607 | 11,685,268 |
| <u>Other Operating Funds-Independent Board</u> <i>(Non-Appropriated State, Federal, Miscellaneous Funds)</i> | | | | |
| Board of Education-General Operating | 159,371,917 | 160,601,309 | 161,535,189 | 161,535,189 |
| Board of Education - Restricted Fund | 25,338,675 | 33,304,926 | 29,942,302 | 29,942,302 |
| Board of Education - Revolving Fund | 10,443,853 | 13,946,807 | 11,644,598 | 11,644,598 |
| Board of Library Trustees | 1,194,721 | 1,200,977 | 1,182,500 | 1,182,500 |
| College of Southern Maryland | <u>63,473,478</u> | <u>63,333,321</u> | <u>66,859,313</u> | <u>66,859,313</u> |
| <u>Total Operating Funds</u> | \$605,557,425 | \$650,103,981 | \$658,552,767 | \$684,593,110 |
| <u>Capital Projects Fund</u> | \$79,139,694 | \$75,402,517 | \$76,466,830 | \$72,590,791 |

THE TOTAL BUDGET FOR ST. MARY'S COUNTY

The General Fund is the portion of the budget where general tax revenues such as property and income taxes are collected, and where general expenditures such as the County's cost for education, law enforcement, highway maintenance, and libraries are reported.

Additionally, County expenditures are incurred in several other funds. There are two separate enterprise funds which account for the operations of various county-wide recreation programs and the operations of the County's public golf course, as well as the solid waste enterprise fund. There are also special revenue funds which account for the emergency services support tax, special tax district costs, emergency services billing and other miscellaneous programs. These miscellaneous revolving funds include several Department of Aging and Human Service activities.

In addition to the county funding, the Library, Public Schools, and College of Southern Maryland receive significant resources from other sources, such as the State of Maryland, which are reflected as Other Operating Funds. As part of the annual budget process, the Commissioners of St. Mary's County must also authorize the expenditure of State, Federal, and other revenues of the independent boards which manage the school system, public libraries, and the College of Southern Maryland. These revenues are received by the respective boards and not by the County government; thus, the revenues are not appropriated in the annual budget ordinance but are still authorized for expenditure by the Commissioners.

The combination of the general fund, enterprise funds, special funds, and the non-county operating funds of the independent boards comprise the entire operating budget for St. Mary's County. The Commissioners of St. Mary's County adopts a separate capital budget for the financing of long-term capital improvements.

BUDGET HIGHLIGHTS

FY2027 APPROVED 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 Final Budget book.

GENERAL:

The general fund budget totals \$379,272,851 which is \$30,708,739 or 8.8% more than the Approved FY2026 Budget.

This is comprised of revenues totaling \$360,381,181 which is a 7.1% increase from FY2026 revenues and the use of Fund Balance of \$18,891,670 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 \$14,908,803 in FY2027, an increase of \$2,260,388 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 decrease by (6.9%) or (\$877,778) 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 \$13,755,039 is being used for non-recurring equipment and vehicles in various departments – including replacement portables for Emergency Services and Law Enforcement, and early retirement of equipment financing.
- Six positions were added to County Departments – four in countywide support departments, and two in the State's Attorney Office. Additionally, twelve 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

- Elected Officials merit scale staff will receive the third year of a three-year phase in of 3.66% market increase.
- Elected Officials will also receive a 2% COLA and a 1 step merit increase.
- The Sheriff's Sworn Law and Corrections salary scale will be adjusted with a 2% increase.
- Ranks were added for the Sheriff's Sworn – Law and Corrections.
- The Sheriff's Sworn Law and Corrections will receive a Top of Grade stipend in the amount of 2.5%.
- The Sheriff's office will be replacing 23 vehicles with a cost of \$2,490,250.

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
- Board of Education Pension funded at \$626,885
- Library Pension funded at \$16,420

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

- \$590,993 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.
- \$5,136,631 of Unassigned Fund balance is budgeted for Enterprise Fund support.

FY2027 GENERAL FUND - REVENUES

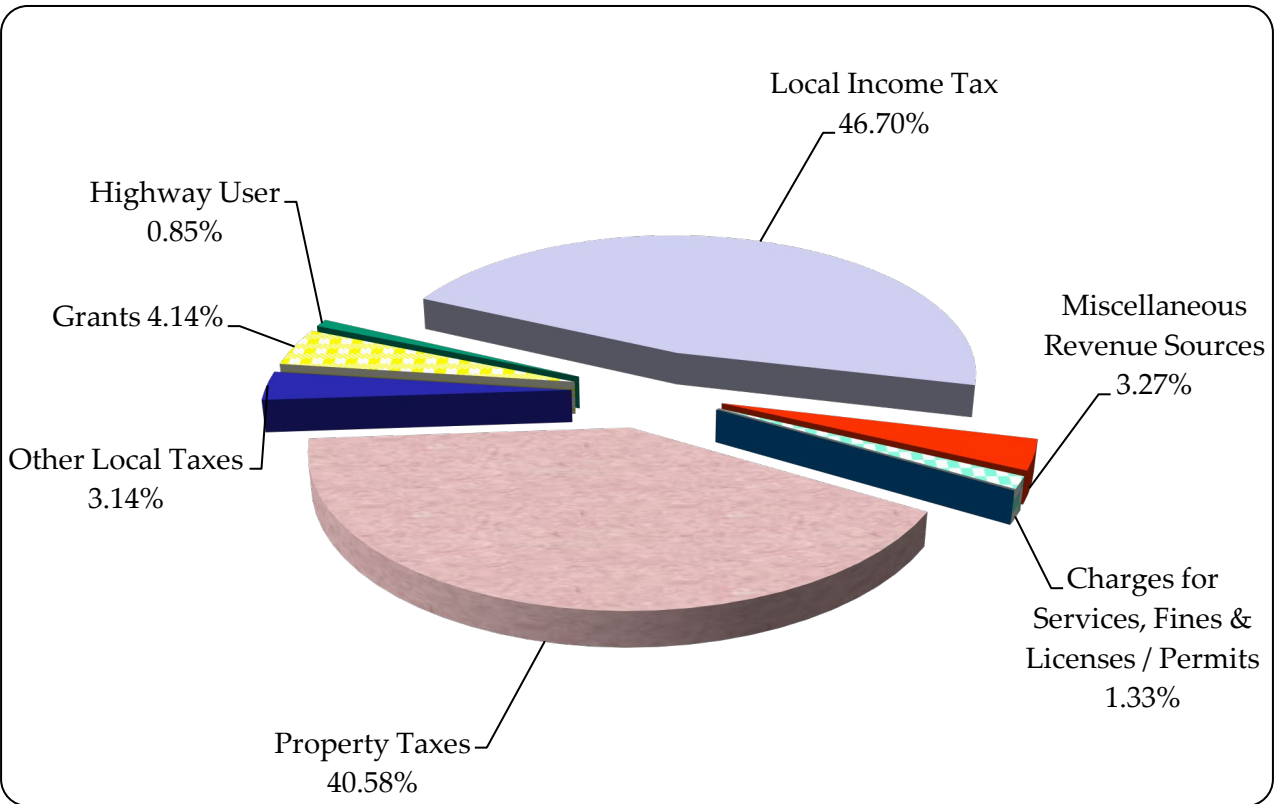


Chart is % of Total County Revenue (excluding Fund Balance) - \$360,381,181 – by Revenue Source

| | |
|---|-----------------------------|
| Local Income Tax | \$168,286,221 |
| Property Tax | 146,239,581 |
| State / Federal Grants | 14,908,803 |
| Miscellaneous Revenue Sources | 11,772,602 |
| Other Local Taxes | 11,325,000 |
| Charges for Services / Licenses / Fines | 4,787,020 |
| Highway User Revenues | 3,061,954 |
| TOTAL GENERAL FUND – REVENUES (Excluding Fund Balance) | <u>\$360,381,181</u> |
| Other Financing Sources – Fund Balance | <u>18,891,670</u> |
| TOTAL GENERAL FUND – REVENUES | <u>\$379,272,851</u> |

BUDGET REVENUES - SUMMARY

| REVENUE SOURCE | FY2025 ACTUAL | FY2026 APPROVED | FY2027 APPROVED | INCREASE / (DECREASE) OVER FY2026 APPROVED | |
|--|----------------------|----------------------|----------------------|---|-------------|
| | | | | 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 | 14,908,803 | 2,460,388 | 19.8% |
| 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 | \$360,381,181 | \$23,955,962 | 7.1% |
| Total - Other Financing Sources | 0 | 12,137,893 | 18,891,670 | 6,753,777 | 55.6% |
| TOTAL, GENERAL FUND REVENUE SOURCES INCLUDING OTHER SOURCES | \$329,153,264 | \$348,563,112 | \$379,272,851 | \$30,709,739 | 8.8% |

BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED

| <u>REVENUE SOURCE</u> | FY2025 ACTUAL | FY2026 APPROVED | FY2027 APPROVED | 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) | - | - | - | 0.0% |
| 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 APPROVED | 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 APPROVED | 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 | - | - | - | 0.0% |
| 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 APPROVED | 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 Resilience | 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% |
| 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% |
| <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% |
| 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 | - | - | - | 100.0% |
| <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 APPROVED | INCREASE (DECREASE) OVER FY2026 APPROVED | |
|---|--------------------|--------------------|--------------------|---|--------------|
| | | | | AMOUNT | PERCENT |
| STATE / FEDERAL GRANTS - Continued | | | | | |
| <u>Sheriff's Office</u> | | | | | |
| Buckle Down | 967 | - | - | - | 0.0% |
| 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% |
| 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 | 0.0% |
| Mental Health Services | 68,753 | 68,753 | 68,753 | - | 0.0% |
| Performance Incentive | - | - | 445,008 | 445,008 | 0.0% |
| State Aid Police Protection Aid | 1,747,177 | 1,315,601 | 1,287,413 | (28,188) | -2.1% |
| 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% |
| STOP Grant | 481,357 | 522,536 | 522,536 | - | 0.0% |
| Tobacco Enforcement | 20,000 | 20,000 | 25,000 | 5,000 | 25.0% |
| Friends Research Institute | 57,591 | - | 25,000 | 25,000 | 0.0% |
| <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 | 14,908,803 | 2,460,388 | 19.8% |
| 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 | 360,381,181 | 23,955,962 | 7.1% |
| OTHER FINANCING SOURCES | | | | | |
| Appropriation of Fund Balance: | | | | | |
| Fund Balance - Pay-Go and Non-recurring | - | 12,137,893 | 18,891,670 | 6,753,777 | 55.6% |
| Total - Other Financing Sources | - | 12,137,893 | 18,891,670 | 6,753,777 | 55.6% |
| TOTAL, GENERAL FUND REVENUES | 329,153,264 | 348,563,112 | 379,272,851 | 30,709,739 | 8.8% |

FY2027 GENERAL FUND - EXPENDITURES

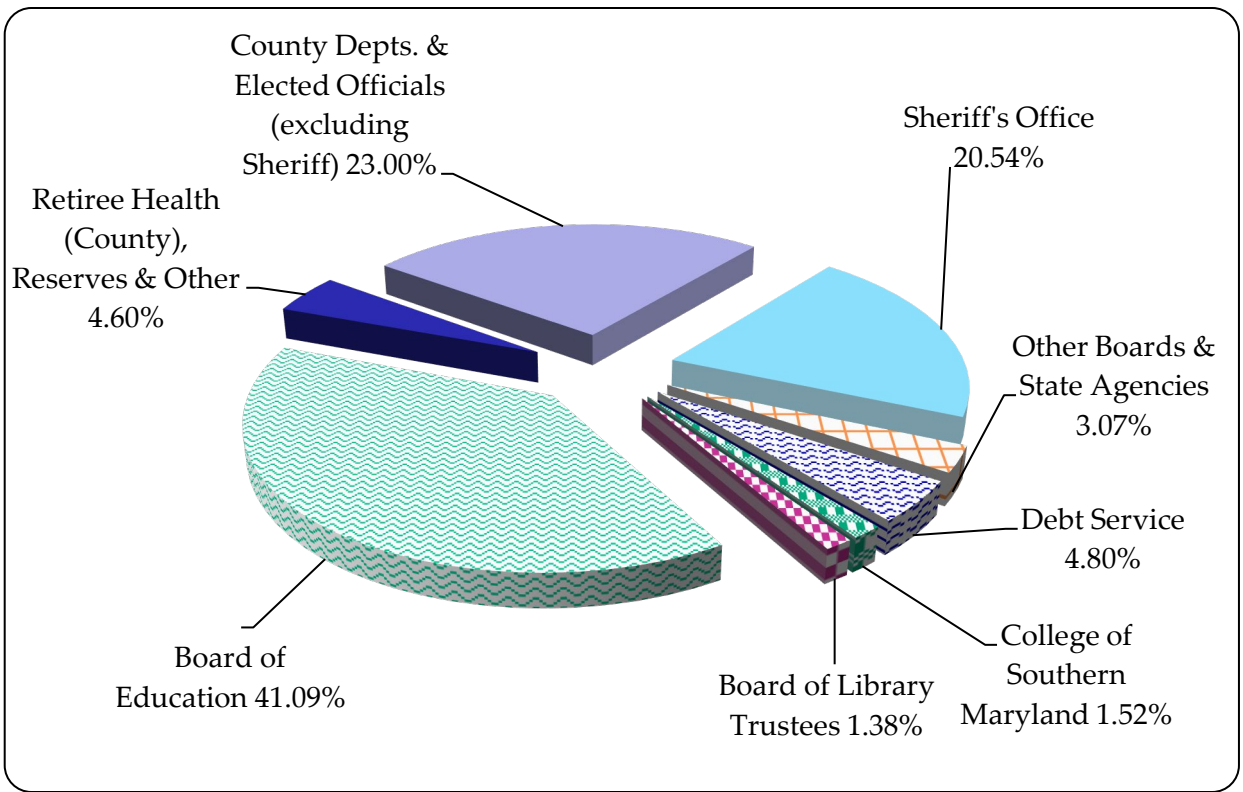


Chart is % of Total County Expenditures (excluding Fund Balance) - \$360,381,181- by Entity

| | |
|---|------------------|
| Board of Education | \$148,082,685 |
| County Departments, Elected Officials (excluding Sheriff) | 98,103,773 |
| Sheriff's Office | 77,696,349 |
| Debt Service | 17,304,244 |
| Retiree Health (County), Reserves, & Other Costs | 16,580,268 |
| Other Boards & State Agencies | 11,048,447 |
| College of Southern Maryland | 5,478,050 |
| Board of Library Trustees | <u>4,979,035</u> |

TOTAL GENERAL FUND EXPENDITURES \$379,272,851

EXPENDITURES SUMMARY

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | AMOUNT | 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 | 7,595,400 | 345,915 | 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 | 17,690,807 | 4,483,227 | 33.9% |
| 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 | 7,674,780 | 1,208,602 | 18.7% |
| Land Use & Growth Management | 3,034,716 | 3,507,869 | 3,761,791 | 3,630,057 | 122,188 | 3.5% |
| Public Works & Transportation | 27,226,618 | 27,962,004 | 28,462,685 | 29,581,102 | 1,619,098 | 5.8% |
| Recreation & Parks | 6,129,215 | 6,829,683 | 7,057,112 | 7,634,297 | 804,614 | 11.8% |
| Total, Departments | 77,944,338 | 76,970,931 | 79,182,774 | 86,414,237 | 9,443,306 | 12.3% |
| Circuit Court | 2,179,740 | 2,285,901 | 2,725,037 | 2,829,829 | 543,928 | 23.8% |
| Orphans' Court | 67,969 | 76,868 | 75,788 | 75,788 | (1,080) | -1.4% |
| Office of the Sheriff | 63,585,491 | 72,673,115 | 72,239,732 | 77,696,349 | 5,023,234 | 6.9% |
| Office of the State's Attorney | 6,354,167 | 7,061,059 | 7,776,858 | 8,091,155 | 1,030,096 | 14.6% |
| Office of the County Treasurer | 592,575 | 616,181 | 623,303 | 692,764 | 76,583 | 12.4% |
| Total, Elected Officials | 72,779,942 | 82,713,124 | 83,440,718 | 89,385,885 | 6,672,761 | 8.1% |
| 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 | 148,082,685 | 9,050,778 | 6.5% |
| 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 | 4,979,035 | 474,371 | 10.5% |
| Total, Boards and State Agencies | 153,182,882 | 159,464,788 | 169,621,086 | 169,588,217 | 10,123,429 | 6.3% |
| SUB-TOTAL | 303,907,162 | 319,148,843 | 332,244,578 | 345,388,339 | 26,239,496 | 8.2% |
| 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% |
| 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% |
| 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 | 357,651,630 | 370,795,391 | 26,339,176 | 7.6% |
| Transfers & Reserves | | | | | | |
| Pay-Go | (2,400,000) | 3,853,614 | - | 6,136,631 | 2,283,017 | 59.2% |
| Enterprise - Operating Transfer | - | - | - | 1,749,836 | 1,749,836 | -100.0% |
| Reserve - Emergency | - | 253,283 | 253,283 | 590,993 | 337,710 | 133.3% |
| Transfers & Reserves | (2,400,000) | 4,106,897 | 253,283 | 8,477,460 | 4,370,563 | 106.4% |
| TOTAL GENERAL FUND BUDGET | 321,896,980 | 348,563,112 | 357,904,913 | 379,272,851 | 30,709,739 | 8.8% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 ACTUAL | FY2026 APPROVED | FY2027 REQUEST | FY2027 APPROVED 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 | 2,900,023 | 155,483 | 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 | 3,836,573 | 334,394 | 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% |
| Aging & Human Services - continued | | | | | | |
| 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% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 ACTUAL | FY2026 APPROVED | FY2027 REQUEST | FY2027 APPROVED BUDGET | INCREASE/(DECREASE) OVER 2026 APPROVED | |
|---|------------------|--------------------|-------------------|------------------------------|---|---------------|
| | | | | | AMOUNT | PERCENT |
| Community Services | | | | | | |
| 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% |
| 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 | 7,595,400 | 345,915 | 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 | | | | | | |
| Economic Development | | | | | | |
| 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% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|---|------------------|------------------|------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| 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 | | | | | | |
| 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 | | | | | | |
| 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% |
| 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% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|-------------------------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| Emergency Management | | | | | | |
| 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 | 119,050 | 60,000 | 101.6% |
| 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 | 1,501,773 | 573,035 | 61.7% |
| Animal Services | | | | | | |
| Animal Services | | | | | | |
| Personnel Services | 1,614,773 | 1,942,077 | 2,513,929 | 2,053,467 | 111,390 | 5.7% |
| 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 | 2,596,783 | 171,975 | 7.1% |
| Grants | | | | | | |
| 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 | 17,690,807 | 4,483,227 | 33.9% |
| Finance | | | | | | |
| Administration/Budget | | | | | | |
| 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 | | | | | | |
| 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 | | | | | | |
| Auditing | | | | | | |
| Professional Services | 33,477 | 50,000 | - | - | (50,000) | -100.0% |
| Auditing | 33,477 | 50,000 | - | - | (50,000) | -100.0% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 ACTUAL | FY2026 APPROVED | FY2027 REQUEST | FY2027 APPROVED BUDGET | INCREASE/(DECREASE) OVER 2026 APPROVED | |
|--|------------------|--------------------|-------------------|------------------------------|---|---------------|
| | | | | | AMOUNT | PERCENT |
| Procurement | | | | | | |
| 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 | | | | | | |
| 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 | | | | | | |
| 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 | | | | | | |
| 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% |
| Benefits | | | | | | |
| 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 | | | | | | |
| 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 | | | | | | |
| 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% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|--|------------------|------------------|------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| 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 | 606,880 | 204,721 | 50.9% |
| Other - Lease Payments | 5,310 | - | - | - | - | 0.0% |
| Grant | 1,612 | - | - | - | - | 0.0% |
| Total - Information Technology | 6,980,983 | 6,466,178 | 7,272,397 | 7,674,780 | 1,208,602 | 18.7% |
| 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 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|---|------------------|------------------|------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED 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 | 30,149 | 14,049 | 87.3% |
| Inspections & Compliance | 630,958 | 671,307 | 671,125 | 747,975 | 76,668 | 11.4% |
| 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 | 3,630,057 | 122,188 | 3.5% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|--|------------------|------------------|------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| 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% |
| 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 | 60,299 | 28,099 | 87.3% |
| Construction & Inspections | 1,179,545 | 1,248,763 | 1,383,777 | 1,146,876 | (101,887) | -8.2% |
| 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 | 502,127 | 233,027 | 86.6% |
| County Highways | 8,433,561 | 6,161,392 | 6,541,055 | 7,551,812 | 1,390,420 | 22.6% |
| 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% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|--|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| 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% |
| 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 (principally STS) | | | | | | |
| 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 (principally STS) | 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 | 51,734 | 24,134 | 87.4% |
| Building Services | 5,465,756 | 5,919,863 | 6,229,264 | 6,371,589 | 451,726 | 7.6% |
| Total - Public Works & Transportation | 27,226,618 | 27,962,004 | 28,462,685 | 29,581,102 | 1,619,098 | 5.8% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|---|------------------|------------------|------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| 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 | 83,840 | 75,000 | 848.4% |
| Equipment | 62,431 | 10,000 | 69,000 | 442,300 | 432,300 | 4323.0% |
| Other - Lease Payments | 44,498 | 47,080 | 130,358 | 84,285 | 37,205 | 79.0% |
| Parks Maintenance | 3,081,443 | 3,420,372 | 3,900,889 | 4,138,365 | 717,993 | 21.0% |
| 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% |
| 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% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|---------------------------------------|------------------|------------------|------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| 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 | 7,634,297 | 804,614 | 11.8% |
| 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 | 437,703 | 53,366 | 13.9% |
| Operating Supplies | 660 | 1,800 | 1,800 | 1,800 | - | 0.0% |
| Professional Services | 285,721 | 400,509 | 406,151 | 359,208 | (41,301) | -10.3% |
| 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 | 812,711 | 12,065 | 1.5% |
| Total - Circuit Court | 2,179,740 | 2,285,901 | 2,725,037 | 2,829,829 | 543,928 | 23.8% |
| 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% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 ACTUAL | FY2026 APPROVED | FY2027 REQUEST | FY2027 APPROVED BUDGET | INCREASE/(DECREASE) OVER 2026 APPROVED | |
|--------------------------------------|-------------------|--------------------|-------------------|------------------------------|---|---------------|
| | | | | | AMOUNT | PERCENT |
| Office of the Sheriff | | | | | | |
| Law Enforcement | | | | | | |
| Personnel Services | 36,222,461 | 39,421,511 | 40,563,623 | 42,963,627 | 3,542,116 | 9.0% |
| 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 | 2,873,085 | 842,314 | 41.5% |
| Other - Lease Payments | 599,678 | 504,828 | 1,116,490 | 936,879 | 432,051 | 85.6% |
| Law Enforcement | 40,987,991 | 44,989,641 | 45,137,679 | 49,848,322 | 4,858,681 | 10.8% |
| Corrections | | | | | | |
| Personnel Services | 15,026,583 | 17,659,891 | 18,448,386 | 18,781,262 | 1,121,371 | 6.3% |
| 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 | 34,436 | 15,563 | 82.5% |
| Corrections | 19,331,045 | 21,813,052 | 22,899,837 | 23,248,968 | 1,435,916 | 6.6% |
| 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 | 1,260,937 | 296,849 | 30.8% |
| 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 | 2,333,044 | (1,746,167) | -42.8% |
| Total - Office of the Sheriff | 63,585,491 | 72,673,115 | 72,239,732 | 77,696,349 | 5,023,234 | 6.9% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 ACTUAL | FY2026 APPROVED | FY2027 REQUEST | FY2027 APPROVED BUDGET | INCREASE/(DECREASE) OVER 2026 APPROVED | |
|---|------------------|--------------------|-------------------|------------------------------|---|----------------|
| | | | | | AMOUNT | PERCENT |
| 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 | 3,663,564 | 3,663,564 | 0.0% |
| Judicial Prosecutors | - | - | 3,753,932 | 3,663,564 | 3,663,564 | 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 | 8,091,155 | 1,030,096 | 14.6% |
| 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 | 20,675 | 2,300 | 12.5% |
| 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 | 692,764 | 76,583 | 12.4% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|--|------------------|------------------|------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| 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% |

**BUDGET
EXPENDITURES - DETAIL**

| <u>Department/Spending Unit</u> | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| 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% |
| 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 | 2,188,885 | 626,885 | 40.1% |
| County Appropriation - BOE | 134,369,907 | 139,031,907 | 147,455,800 | 148,082,685 | 9,050,778 | 6.5% |

**BUDGET
EXPENDITURES - DETAIL**

| Department/Spending Unit | FY2025 | FY2026 | FY2027 | FY2027 | INCREASE/(DECREASE) | |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| | ACTUAL | APPROVED | REQUEST | APPROVED BUDGET | OVER 2026 AMOUNT | APPROVED PERCENT |
| 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 | 4,962,615 | 457,951 | 10.2% |
| County Appropriation - State Pension Shift | | | | 16,420 | 16,420 | 0.0% |
| County Appropriation - Library | 4,318,036 | 4,504,664 | 5,115,615 | 4,979,035 | 474,371 | 10.5% |
| 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% |
| 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 | - | 6,136,631 | 2,283,017 | 0.0% |
| Enterprise - Operating Transfer | | | | 1,749,836 | 1,749,836 | 0.0% |
| Reserve - Emergency | - | 253,283 | 253,283 | 590,993 | 337,710 | 133.3% |
| Total Transfers & Reserves | (2,400,000) | 4,106,897 | 253,283 | 8,477,460 | 4,370,563 | 106.4% |
| TOTAL GENERAL FUND | 321,896,980 | 348,563,112 | 357,904,913 | 379,272,851 | 30,709,739 | 8.8% |

GENERAL FUND FY2027 & FOUR-YEAR PROJECTION (2028 - 2031)

| (\$ IN THOUSANDS) | FY2027 | Approved | FY2028 | | | |
|---|--------|----------------|------------------------------------|--------------------|--------------------|--------------------|
| | | | ESTIMATE less non- recurring | FY2029 ESTIMATE | FY2030 ESTIMATE | FY2031 ESTIMATE |
| Revenues | | | | | | |
| Property Taxes | | 146,240 | 152,089 | 158,173 | 164,500 | 171,080 |
| Income Taxes | | 168,286 | 175,018 | 182,018 | 189,299 | 196,871 |
| Local Taxes | | 11,325 | 11,438 | 11,553 | 11,668 | 11,785 |
| Highway User | | 3,062 | 3,093 | 3,123 | 3,155 | 3,186 |
| Licenses and Permits | | 636 | 643 | 649 | 655 | 662 |
| Charges for Services | | 4,094 | 4,135 | 4,176 | 4,218 | 4,260 |
| Fines and Forfeitures | | 57 | 57 | 57 | 57 | 57 |
| State/Federal Grants | | 14,909 | 15,058 | 15,208 | 15,361 | 15,514 |
| Other Revenues - OPEB Reimbursement | | 11,773 | 12,025 | 12,142 | 12,260 | 12,382 |
| <i>Use of County Fund Balance</i> | | 18,892 | 0 | 0 | 0 | 0 |
| REVENUES | | 379,273 | 373,555 | 387,099 | 401,173 | 415,797 |
| Expenditures: | | | | | | |
| Aging & Human Services | | 7,595 | 7,530 | 7,868 | 8,223 | 8,593 |
| Information Technology | | 7,675 | 8,020 | 8,381 | 8,758 | 9,152 |
| Public Works & Transportation | | 29,581 | 29,104 | 30,413 | 31,782 | 33,212 |
| Recreation & Parks | | 7,634 | 7,402 | 7,736 | 8,084 | 8,447 |
| Emergency Services | | 17,691 | 13,009 | 13,595 | 14,207 | 14,846 |
| Other County Departments | | 16,238 | 16,208 | 17,563 | 18,265 | 18,996 |
| Total, Departments | | 86,414 | 81,273 | 85,556 | 89,318 | 93,246 |
| Office of the Sheriff | | 77,696 | 77,352 | 80,833 | 84,471 | 88,272 |
| Office of the State's Attorney | | 8,091 | 8,448 | 8,828 | 9,226 | 9,641 |
| Other Elected Officials | | 3,598 | 3,319 | 3,892 | 4,048 | 4,210 |
| Total, Elected Officials | | 89,386 | 89,119 | 93,554 | 97,744 | 102,122 |
| Department of Health | | 5,872 | 6,019 | 6,169 | 6,323 | 6,481 |
| County Funds - Board of Ed | | 148,083 | 148,083 | 148,083 | 148,083 | 148,083 |
| County Funds - College of Southern Maryland | | 5,478 | 5,615 | 5,755 | 5,899 | 6,047 |
| County Funds - Board of Library Trustees | | 4,979 | 5,104 | 5,231 | 5,362 | 5,496 |
| Other Boards and State Agencies | | 5,177 | 5,177 | 5,378 | 5,482 | 5,588 |
| Total, Boards and State Agencies | | 169,588 | 169,996 | 170,617 | 171,149 | 171,695 |
| Employer Contributions - OPEB expense | | 5,468 | 5,825 | 5,942 | 6,060 | 6,182 |
| Debt Service | | 17,304 | 19,501 | 21,685 | 26,092 | 28,292 |
| Other Budget Costs | | 2,635 | 2,635 | 2,636 | 2,637 | 2,638 |
| Total, Other Budget Costs | | 25,407 | 27,962 | 30,263 | 34,789 | 37,111 |
| Transfers & Reserves | | 8,477 | 500 | 500 | 500 | 500 |
| Total, Transfers & Reserves | | 8,477 | 500 | 500 | 500 | 500 |
| EXPENDITURES | | 379,273 | 368,850 | 380,489 | 393,501 | 404,675 |
| <i>Operating Impacts FTE's</i> | | | 0 | 0 | 0 | 0 |
| <i>CIP Operating Impacts - In year started</i> | | | 253 | 408 | 156 | 0 |
| <i>CIP Operating Impacts - recurring</i> | | | 253 | 661 | 817 | 817 |
| <i>Amount available after Operating Impacts</i> | | | 4,451 | 5,950 | 6,855 | 10,305 |

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 Approved |
|--|-----------------------|---------------------|---------------------|----------------------|
| 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 | \$ 7,734,378 | 10,132,191 |
| Operating Supplies | 209,568 | 389,337 | 373,083 | 430,083 |
| Professional Services | 259,266 | 387,163 | 392,163 | 399,361 |
| 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 | \$ 8,638,607 | \$ 11,685,268 |
| Revenues Over (Under) Expenditures | \$ (3,818,705) | \$ (2,198,958) | \$ (4,438,607) | \$ (5,272,829) |
| * Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited | \$ (1,897,524) | | | |

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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 Approved |
|--|---------------------|---------------------|---------------------|---------------------|
| 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 | 312,832 | 312,832 |
| Emergency Services Board | 353,328 | 382,695 | 348,724 | 348,724 |
| 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 | - |
| 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 | \$ 4,493,340 | \$ 5,109,348 |
| Revenues Over (Under) Expenditures | \$ 26,028 | \$ (231,579) | \$ (262,246) | |
| * Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited | \$ 367,982 | | | |

* Page 117 - FY2025 Audit

MISCELLANEOUS REVOLVING FUND

| Source and Use of Funds | FY2025 Actual | FY2026 Approved | FY2027 Request | FY2027 Approved |
|---|---------------------|---------------------|---------------------|---------------------|
| Fuel Operations | \$ 19,412 | \$ 20,000 | \$ 20,000 | 20,000 |
| State's Attorney Drug Enforcement | 39,795 | | | |
| Community Service Teen Court | - | 500 | - | - |
| Department of Aging Special Events/CRAC | 162,603 | 170,350 | 170,350 | 170,350 |
| 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 | 61,199 | 61,199 |
| 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 |
| Sheriff's Office Forfeiture Fund | 4,778 | - | - | - |
| Willows Storm Water Management | 11,049 | 9,300 | 9,300 | 9,300 |
| Total Revenues | \$ 3,272,384 | \$ 1,241,709 | \$ 1,899,014 | \$ 2,899,014 |
| Fuel Operations | \$ 6,362 | \$ 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 | 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 | \$ 1,813,003 | \$ 1,236,259 | \$ 1,894,964 | \$ 2,882,965 |
| Revenues Over (Under) Expenditures | \$ 1,459,381 | \$ 5,450 | \$ 4,050 | \$ 16,049 |
| 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.

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RECREATION AND PARKS ENTERPRISE FUND

| Source and Use of Funds | FY2025 | FY2026 | FY2027 | FY2027 |
|--|-----------------------|---------------------|---------------------|---------------------|
| | Actual | Approved | Request | Approved |
| 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 | 157,951 |
| 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 | \$ 5,869,886 |
| 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 | 288,879 |
| Appropriation Reserve | - | 80,000 | 80,000 | 80,000 |
| Total Expenditures | \$ 3,669,348 | \$ 6,081,453 | \$ 4,974,802 | \$ 5,049,802 |
| 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 Approved |
|--|----------------------|---------------------|---------------------|---------------------|
| SW and Recycling Fees-Residential | \$ 4,801,147 | \$ 4,904,795 | \$ 5,102,940 | 5,102,940 |
| General Fund - PayGo | - | 611,485 | - | 1,852,363 |
| General Government Transfer | | | | 116,250 |
| 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 | \$ 5,932,940 | 7,901,553 |
| <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 | - | 417,780 | 417,780 |
| Retiree Health | 23,000 | 23,000 | 23,000 | 23,000 |
| Memberships | - | 500 | 500 | 500 |
| Lease Payments | 303,795 | 312,125 | 413,324 | 312,074 |
| Total, Solid Waste | \$ 4,707,023 | \$ 5,378,347 | \$ 6,077,007 | 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 | \$ 7,235,178 | \$ 7,250,448 |
| Revenues Over (Under) Expenditures | \$ 190,256 | \$ (77,734) | \$ (1,302,238) | |
| 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 Approved |
|--|---------------------|---------------------|---------------------|---------------------|
| Golf Operations | \$ 1,241,018 | \$ 1,149,762 | \$ 1,389,017 | 1,389,017 |
| Greens and Grounds | - | \$ 19,724 | - | - |
| Restaurant | 604,034 | 612,000 | 641,000 | 641,000 |
| House | 33,936 | 46,800 | 47,400 | 47,800 |
| General Fund PayGo | - | 133,694 | - | 92,500 |
| Golf Shop | 120,621 | 154,333 | 179,603 | 179,603 |
| 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 | \$ 2,307,870 | \$ 2,418,962 |
| Golf Operations | \$ 212,473 | \$ 201,069 | \$ 233,531 | 217,006 |
| Greens and Grounds | 533,870 | 570,638 | 615,506 | 590,874 |
| Restaurant | 585,123 | 589,664 | 607,764 | 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 | 132,042 | 117,042 |
| Capital | 178,065 | 57,960 | 139,978 | 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 | \$ 2,143,656 | 2,075,122 |
| Debt Service - Building | \$ 87,169 | \$ 84,868 | \$ 61,035 | 61,035 |
| Total Expenditures, including debt service | \$ 2,009,777 | \$ 1,961,893 | \$ 2,204,691 | \$ 2,136,157 |
| Revenues Over(Under) Expenditures-incl. debt | \$ (9,351) | \$ 205,220 | \$ 103,179 | \$ 282,805 |
| 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 | 3,547 | 5.6¢ per \$100 of assessment |
| Valley Lee - 2nd Election District | 3,654 | 5.6¢ per \$100 of assessment |
| Leonardtown - 3rd Election District | 7,805 | 5.6¢ per \$100 of assessment |
| Mechanicsville - 5th Election District 5th District Accounts 5,140 4th District Accounts 3,918 | 9,058 | 5.6¢ per \$100 of assessment |
| Hollywood - 6th Election District | 5,817 | 5.6¢ per \$100 of assessment |
| Avenue – 7th Election District 7th District Accounts 3,220 4th District Accounts 1,042 | 4,262 | 5.6¢ per \$100 of assessment |
| Bay District - 8th Election District | 13,019 | 5.6¢ per \$100 of assessment |
| St. George Island - 9th Election District | 222 | 5.6¢ per \$100 of assessment |

2025 Property taxable information – Total accounts = 47,384
 County Code Chapter 49 – Maximum Rate 5.6 cents per \$100 of assessment

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 | 3,547 | 1.1¢ per \$100 of assessment |
| Valley Lee - 2nd Election District | 3,654 | 1.7¢ per \$100 of assessment |
| Leonardtown - 3rd Election District | 7,805 | 3.0¢ per \$100 of assessment |
| Mechanicsville 5th Election District 5,140 4th Election District 3,918 | 9,058 | 2.0¢ per \$100 of assessment |
| Hollywood - 6th Election District | 5,817 | 3.0¢ per \$100 of assessment |
| Avenue 7th Election District 3,220 4th Election District 1,042 | 4,262 | 3.0¢ per \$100 of assessment |
| Lexington Park - 8th Election District | 13,019 | 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 = 47,384

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

APPROVED CAPITAL BUDGET - FY2027

| 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 | 40,000 | 500,000 | | | | | |
| Total Highways | 14,149,635 | 9,967,507 | 4,182,128 | - | - | - | - | - |
| 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 | | |
| 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 | 250,000 | 50,000 | | | | | |
| Total Public Facilities | 7,270,835 | 2,075,395 | 1,733,500 | 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 | 204,000 | 204,000 | | | | | | |
| Chopticon High School - Multi Systemic Renovation | 30,274,510 | 10,613,847 | 1,600,000 | | | 18,060,663 | | |
| Leonardtown HS HVAC Systemic | 75,000 | | 75,000 | | | | | |
| Leonardtown HS - Chiller #2 Replacement | 2,431,406 | | 1,135,717 | | | 1,295,689 | | |
| Esperanza MS - Chiller/Controls | 3,649,653 | | 1,286,000 | 375,000 | | 1,988,653 | | |
| Total Public Schools | 36,999,569 | 11,007,847 | 4,096,717 | 550,000 | - | 21,345,005 | - | - |
| RECREATION & PARKS | | | | | | | | |
| Park Planning Grant | 25,000 | | | | | 25,000 | | |
| Park Land and Facility Acquisition | 300,000 | | | | | 300,000 | | |
| Energy Modernization | 1,371,419 | | 295,177 | | | 1,076,242 | | |
| 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 | 5,288,419 | 1,446,000 | 991,177 | 100,000 | - | 2,401,242 | 350,000 | - |
| TOTAL | 72,590,791 | 24,496,749 | 13,196,855 | 1,407,500 | - | 27,623,747 | 5,075,940 | 790,000 |

SUMMARY

| Project Type | Total | Bonds | X-fer Tax | Excise Tax | Pay-Go | State | Federal | Other |
|--------------------|-------------------|-------------------|-------------------|------------------|----------|-------------------|------------------|----------------|
| Land Conservation | 8,633,333 | - | 2,193,333 | - | - | 3,050,000 | 2,600,000 | 790,000 |
| Highways | 14,149,635 | 9,967,507 | 4,182,128 | - | - | - | - | - |
| Public Landings | 249,000 | - | - | - | - | 249,000 | - | - |
| Public Facilities | 7,270,835 | 2,075,395 | 1,733,500 | 757,500 | - | 578,500 | 2,125,940 | - |
| Public Schools | 36,999,569 | 11,007,847 | 4,096,717 | 550,000 | - | 21,345,005 | - | - |
| Recreation & Parks | 5,288,419 | 1,446,000 | 991,177 | 100,000 | - | 2,401,242 | 350,000 | - |
| Total | 72,590,791 | 24,496,749 | 13,196,855 | 1,407,500 | - | 27,623,747 | 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 | | Approved 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 | - | - |
| 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 | | \$ 7,270,835 | \$ 24,759,205 | \$ 31,927,405 | \$ 11,632,394 | \$ 12,825,876 | \$ 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 | 1,371,419 | - | - | - | - | - |
| 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 | | \$ 5,288,419 | \$ 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 | Approved 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 | 204,000 | - | 204,000 | - | - | 290,000 |
| PS2203 Chopticon HS Multi Systemic Renovation | 30,274,510 | 5,531,279 | - | - | - | - |
| 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 | 3,649,653 | 12,986,347 | - | - | - | - |
| 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 | \$ 36,999,569 | \$ 22,122,626 | \$ 15,513,000 | \$ 19,748,000 | \$ 49,263,550 | \$ 51,160,300 |
| TOTAL | \$ 72,590,791 | \$ 81,212,776 | \$ 81,759,788 | \$ 61,429,722 | \$ 98,020,154 | \$ 82,938,269 |

Capital Project Summary - By Type

| | | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 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 | 7,270,835 | 24,759,205 | 31,927,405 | 11,632,394 | 12,825,876 | 7,405,300 |
| Recreation and Parks | 5,288,419 | 10,359,452 | 12,868,390 | 6,417,000 | 13,582,000 | 3,367,000 |
| Public Landing | 249,000 | - | - | - | - | - |
| Public Schools | 36,999,569 | 22,122,626 | 15,513,000 | 19,748,000 | 49,263,550 | 51,160,300 |
| Solid Waste | - | - | - | 391,600 | 165,500 | - |
| Total | \$ 72,590,791 | \$ 81,212,776 | \$ 81,759,788 | \$ 61,429,722 | \$ 98,020,154 | \$ 82,938,269 |

Capital Project Summary - By Source of Funds

| | | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Federal | \$ 5,075,940 | \$ 3,900,000 | \$ 3,762,087 | \$ 8,790,000 | \$ 9,000,000 | \$ 7,810,000 |
| State | 27,623,747 | 23,281,283 | 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 | 8,468,283 | 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 |
| Pay-Go | - | - | 13,000,000 | - | - | - |
| Bonds | 24,496,749 | 43,135,938 | 35,909,601 | 29,858,278 | 47,549,210 | 34,333,969 |
| Total | \$ 72,590,791 | \$ 81,212,776 | \$ 81,759,788 | \$ 61,429,722 | \$ 98,020,154 | \$ 82,938,269 |

| | | | | | | |
|----------------|---------------|---------------|--------------|--------------|--------------|---------------|
| County Portion | \$ 39,891,104 | \$ 54,031,493 | \$59,699,601 | \$40,410,278 | \$58,307,493 | \$ 44,798,969 |
|----------------|---------------|---------------|--------------|--------------|--------------|---------------|

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

| FY2027 Approved Plan included in operating budget CAPITAL PROJECT | 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 |
| 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-Way Intersection MD4/Wildewood Parkway | | | | | | 2,000 | | | | |
| Roadway & Safety Improvements | | | | 1,000 | | | | | | 1,000 |
| Side-Path or Bikeways | | | | | | | | | | |
| Southampton Neighborhood Revitalization | | 15,000 | | 5,000 | | 5,000 | | | | |
| Street Lighting & Streetscape Improvements | | 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 | | | | | | |
| Parking at Garvey | | | | | | | | | | |
| | | | | | | | | | | |
| PUBLIC SCHOOLS | | | | | | | | | | |
| Dynard Elementary School Roof/HVAC | | | | | | | | | | |
| Green Holly Elementary School Switch Gear & HVAC | | | | | | | | | | |
| Relocatables for Various Sites | | | | | | | | | | |
| | | | | | | | | | | |
| 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 | | 117,500 | | 80,000 | | 139,000 | | | | |
| | | | | | | | | | | |
| Total Operating Impacts FY2028 - FY2032 | 0 | 252,865 | 0 | 407,980 | 0 | 156,000 | 0 | 0 | 0 | 1,000 |

DEBT CAPACITY - CSMC

| Fiscal year | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| County Assessable Base | | | | | | | | |
| Real Property Assessable Base 03-31-2026 | 15,390,749,000 | 16,357,453,000 | 17,050,928,000 | 17,767,066,976 | 18,513,283,789 | 19,290,841,708 | 20,101,057,060 | 20,945,301,456 |
| % increase | | 6.3% | 4.2% | 4.2% | 4.2% | 4.2% | 4.2% | 4.2% |
| Personal Property & Utilities Assessment 03-31-2026 | 311,325,000 | 327,230,000 | 326,754,000 | 326,754,000 | 326,754,000 | 326,754,000 | 326,754,000 | 326,754,000 |
| % increase | | 5.1% | -0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Legal Debt Limit - 3.15% County - 60% | 290,885,156 | 309,155,862 | 322,262,539 | 335,797,566 | 349,901,064 | 364,596,908 | 379,909,978 | 395,866,198 |
| 2021 Legislation - ch. 510 - rate 1.89% | | | | | | | | |
| Personal Property & Utilities 5% | 15,566,250 | 16,361,500 | 16,337,700 | 16,337,700 | 16,337,700 | 16,337,700 | 16,337,700 | 16,337,700 |
| Total Limit - 1.89% and 5% | 306,451,406 | 325,517,362 | 338,600,239 | 352,135,266 | 366,238,764 | 380,934,608 | 396,247,678 | 412,203,898 |
| Total Effective Limit - % of Assessable Base | | | 1.95% | 1.95% | 1.94% | 1.94% | 1.94% | 1.94% |

| | | | | | | | | |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|
| County Debt | | | | | | | | |
| Beginning Debt - County | | 187,201,817 | 218,376,680 | 237,343,328 | 269,807,450 | 289,687,723 | 302,883,470 | 331,217,109 |
| Increase(Decrease) to Debt | | | | | | | | |
| 20 years, 4.00% County | | | | | | | | |
| Principal Payments | | (9,825,137) | (11,033,352) | (12,535,878) | (15,119,726) | (16,804,253) | (16,666,361) | (18,881,181) |
| Bond Issue | | 41,000,000 | 30,000,000 | 45,000,000 | 35,000,000 | 30,000,000 | 45,000,000 | 35,000,000 |
| Ending Debt - County | | 218,376,680 | 237,343,328 | 269,807,450 | 289,687,723 | 302,883,470 | 331,217,109 | 347,335,928 |
| Beginning GOB Authority | | 136,124,310 | 64,146,367 | 66,646,367 | 62,624,310 | 62,624,310 | 62,624,310 | 62,624,310 |
| Increase(Decrease) to GOB Authority | | | | | | | | |
| Bonds Issued From Current Authority | | (41,000,000) | (27,500,000) | (5,000,000) | - | - | - | - |
| Prior Year Authority - Available for Future Years | | (30,977,943) | 30,000,000 | 977,943 | | | | |
| Potential Additional Borrowing - County GOB Authority | | 64,146,367 | 66,646,367 | 62,624,310 | 62,624,310 | 62,624,310 | 62,624,310 | 62,624,310 |
| Total Planned Debt - County | | 187,201,817 | 282,523,047 | 303,989,695 | 332,431,760 | 352,312,033 | 365,507,780 | 393,841,419 |
| | | | | | | | | |
| Planned Debt as % of Assessable Base | | | 1.69% | 1.75% | 1.84% | 1.87% | 1.86% | 1.93% |
| Debt Margin | 119,249,589 | 42,994,315 | 34,610,544 | 19,703,506 | 13,926,730 | 15,426,828 | 2,406,260 | 2,243,660 |

| | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| County Recurring Operating Revenues | | | | | | | | |
| General Fund Operating Budget - Revenues -Recurring | 323,471,556 | 336,425,219 | 360,099,862 | 378,104,855 | 397,010,098 | 416,860,603 | 437,703,633 | 459,588,815 |
| Percent Increase/Change | 6.3% | 4.0% | 7.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| 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% | 5.74% | 6.57% | 6.79% | 6.55% | 6.96% |

**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 |
| 6.00 | Emergency Medical Technician | C06 |
| 1.00 | Veterinarian | AE |
| 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) | |
| 18.00 | 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; 2% market adjustment for sworn and 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 and corrections officers 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

ST. MARY'S COUNTY TAX RATES

| TAX | BASIS | FY2026 APPROVED RATE | FY2027 APPROVED RATE |
|--|--|----------------------------|----------------------------|
| Property Tax | Per \$100 of assessed value | 0.8478 | 0.8478 |
| Local Income Tax | Percentage of taxable income | 3.20% | 3.20% |
| Admissions & Amusement Tax | Percentage of receipts | 2% | 2% |
| Recordation Tax | Per each \$500 of value when property is sold and title recorded | Oper \$3.65 CIP Ag .35 | Oper \$3.65 CIP Ag .35 |
| Transfer Tax | Property transfer value | 1% | 1% |
| Trailer Park Tax | Space rental receipts | 10% | 10% |
| Cable T.V. Franchise Tax | Percentage of subscriber revenues | 5% | 5% |
| 911 Fee (Local) | Monthly telephone bill | 75¢ | 75¢ |
| Public Accommodations Tax | Percentage of transient charge | 5% | 5% |
| Energy Taxes | per unit charged | 0.0% | 0.0% |
| Excise Tax | Residential: | | |
| Roads, Parks, Public Schools & Public Safety | Single Family | \$6,697 | \$6,697 |
| Roads, Parks, Public Schools & Public Safety | Multi-Family | \$3,218 | \$3,218 |
| | Nonresidential: | | |
| Roads & Public Safety | Retail/Commercial/Services | \$4.11/sq ft | \$4.11/sq ft |
| Roads & Public Safety | Office/Institutional/Medical | \$1.82/sq ft | \$1.82/sq ft |
| Roads & Public Safety | Industrial/Flex/Other | .80/sq ft | .80/sq ft |
| Roads & Public Safety | Lodging per room | \$1,342.35 | \$1,342.35 |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30, 2027 | |
|---|--|--|---|
| GENERAL FUND REVENUES: | | | |
| DEPARTMENT OF AGING AND HUMAN SERVICES | | | |
| Senior Center Room Rental Rates | | Garvey & Northern Rates | |
| Garvey & Northern Senior Activity Centers | | | |
| | Security Deposit | \$ | 300.00 |
| | Dining/Great Room 1 & 2 (100 Banquet Style) | | \$300/3 Hours |
| | Dining Room 2 (25 Banquet Style) | \$ | 150.00 |
| | Activity Room 1 (20 Classroom Style) | \$ | 150.00 |
| | Activity Room 2 (24 Classroom Style) | \$ | 150.00 |
| | Northern Social Room (40 people) | \$ | 150.00 |
| | Northern Great Room - Less than 50 people/4 hr max | \$ | 150.00 |
| | Art Studio (18 Classroom Style) | \$ | 150.00 |
| | Kitchen | | Not Available |
| | Required On-Site Building Attendant (Open/Close/Lock-up) | | \$20/Hour |
| | Courtesy Station (Lobby, bathrooms, parking lot) | | \$50/Hour |
| | Property and Grounds (with/without electric) | | \$25/hour |
| | Senior Activity Center Fitness Pass Card/10 classes | \$ | 40.00 |
| <p>Security Deposit is due at the time of reservation and is refundable (held and returned post-event) based on the condition of the space after the rental. 501c3 rental fees are 50% less; however, must pay the full cost of on-site building attendant. Rentals are available for after-hour times only. Kitchen not available.</p> <p>(All terms are included in contracts and documents emailed to licensee.) Rental fees are for a 3-hour minimal rental time (includes set up and break down time). Rental needs exceeding 3-hour period will be charged an hourly rate for the room above 3 hours (pro-rated).</p> | | | |
| ECONOMIC DEVELOPMENT | | | |
| <u>Agricultural & Seafood</u> | | | |
| California Farmers Market Fees | | | |
| | Vendor Fees | \$ | 40.00 |
| North County Farmers Market | | | |
| | Yearly Stall Rental | \$ | 2,000.00 |
| | Early Season Stall Rental (January 1 - April 30) | \$ | 175.00 |
| | Prime Season Stall Rental (May 1 - October 31) | \$ | 1,750.00 |
| | Late Season Stall Rental (November 1 - December 31) | \$ | 200.00 |
| EMERGENCY SERVICES | | | |
| <u>Animal Control Division</u> | | | |
| <p>Regulations and detailed descriptions of violations are located under St. Mary's County Ordinance No 2017-03 and The Code of St. Mary's County Maryland, Chapter 212</p> | | | |
| | Commercial Kennel License | | |
| | 12 to 24 Animals | \$ | 200.00 |
| | 25 or more animals | \$ | 400.00 |
| | Failure to License (Commercial) | | Must appear in court and up to a \$1,000 fine |
| | Animal Care/Cruelty | | |
| | Public Nuisance | | |
| | Dangerous and/or Vicious | | |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30, 2027 | |
|--|---|--|--|
| GENERAL FUND REVENUES: | | | |
| EMERGENCY SERVICES continued: | | | |
| Animal Fees/Fines | 1st Offense | \$ | 50.00 |
| | 2nd Offense | \$ | 100.00 |
| | 3rd Offense | \$ | 250.00 |
| | | | |
| <u>Animal Shelter</u> | Impound Fee | | |
| | 1st Offense | \$ | 25.00 |
| | 2nd Offense | \$ | 50.00 |
| | 3rd Offense | \$ | 100.00 |
| | Daily Fee | \$ | 20.00 |
| | Microchip | \$ | 15.00 |
| | | | |
| Animal Adoption | Cat Adoption | \$ | 40.00 |
| | Dog Adoption | \$ | 75.00 |
| | Small Animal | \$ | 10.00 |
| | Livestock | \$ | 15.00 |
| | | | |
| <u>Communications Division</u> | | | |
| 911 Service Fee | Tax charge per subscriber on all switched local exchange services, wireless telephone services or other 911 accessible services | | \$0.75 per month |
| | | | |
| <u>Emergency Services Support</u> | | | |
| Emergency Services Support | Emergency Services Support Tax | \$ | 0.024 |
| | | | |
| <u>Emergency Services Billing Fees</u> | | | |
| Emergency Services Billing | Transport Fee Schedule | | |
| | Paramedic Ambulance Transport Fee | \$ | 1,000.00 |
| | Basic Life Support Transport | \$ | 750.00 |
| | Paramedic Ambulance - Emergent Transport Fee | | |
| | Higher level of Critical Care Provided | \$ | 1,200.00 |
| | Treat No Transport | \$ | 200.00 |
| | Ground Mileage | \$ | 15.00 |
| | Medicare Transport Fees | | |
| | | | Cost Amount Due from Patient 20% |
| | Paramedic Ambulance Transport Fee | \$ | 1,000.00 \$ 200.00 |
| | Basic Life Support Transport | \$ | 750.00 \$ 150.00 |
| | Paramedic Ambulance - Emergent Transport Fee | | |
| | Higher level of Critical Care Provided | \$ | 1,200.00 \$ 240.00 |
| | Treat No Transport | \$ | 200.00 \$ 40.00 |
| | Ground Mileage | \$ | 15.00 \$ 3.00 |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 |
|--|--|---|
| GENERAL FUND REVENUES: | | |
| LAND USE & GROWTH MANAGEMENT | | |
| <u>Administrative Division</u> | | |
| Advertising Fees | | Actual cost |
| <u>Comprehensive Planning Division</u> | | |
| LUGM Environmental Permit Review | | \$ 30.00 |
| LUGM Impervious Surface | | \$1.20 per square foot |
| <u>Development Services Division</u> | | |
| Minor Subdivision | 1 - 7 Lots >Technical Evaluation Committee (TEC) | 750 plus \$100 single lot fee (up to 7 lots) |
| | & Review fee per lot | \$ 60.00 |
| Major Subdivision | 7+ Lots | \$1,900 plus \$100 per lot |
| Major Site Plan | Per acre of disturbed area | \$ 1,500.00 |
| Minor Site Plan under 144 | Review fee for under 500 square feet | \$ 125.00 |
| | Fee for over 500 square feet | \$ 250.00 |
| <u>Development Services Division</u> | | |
| Boundary Line Adjust Plat | Development review application fee | \$ 80.00 |
| | Recording package review fee | \$60 plus recording costs |
| Confirmatory Plats | Development review application fee | \$ 80.00 |
| | Recording package review fee | \$60 plus recording costs |
| Plat Exempt by Deed/Plat | Development review application fee | \$ 80.00 |
| | Recording package review fee | \$60 plus recording costs |
| Re-Review of Submissions | After first review | \$25 each |
| Review of Recording Doc/P | Development review application fee | \$ 60.00 |
| | Recording package review fee | \$60 plus recording costs |
| Transfer Development Rights | | \$ 80.00 |
| Concept Site Plan Review | | \$920 each + \$20 application fee |
| PUD Application | Will credit against future charges (i.e. Tec Review Charges) | \$ 10,000.00 |
| <u>Board of Appeals</u> | | |
| LUGM BOA Conditional Use | Per Appeal | \$ 750.00 |
| LUGM BOA Exp NonConform | Per Appeal | \$ 670.00 |
| LUGM BOA Variance of Zoning | Per Appeal | \$ 500.00 |
| <u>Permits Services Division</u> | | |
| Zoning Permit | Application Fee | \$ 20.00 |
| | Electrical Permit | \$ 20.00 |
| | Environmental Review Fee | \$ 30.00 |
| | SWM Engineering Plan Review Fee | \$ 30.00 |
| | Re-Submission Review Fee | \$25 each after the first |
| Sign Permit | Sign Area up to 32 square feet | \$ 60.00 |
| | Sign Area over 32 square feet | \$ 110.00 |
| Building Permits | Regular Cost (Individual items, i.e. swimming pool, piers, pumps, etc. costs listed when inquiring) | \$0.16 cents per square footage |
| <u>Inspections & Compliance Division</u> | | |
| Occupancy Permits | Single Family Dwelling, Townhouse, Duplex | \$20 per dwelling unit |
| | Multi-family Dwelling (Apartments, Condos) | \$20 + \$5 per dwelling unit |
| | Mobile Home/ RV Park Pads, Lots & Spaces | \$20 per each 10 or less pads, lots, spaces |
| | Hotels, Motels, Inns, Bed & Breakfasts | \$20 + \$5 per guest room |
| | Commercial, Industrial, Non-Residential | \$20 per structure or building |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30, 2027 |
|--|---|--|
| GENERAL FUND REVENUES: | | |
| LAND USE & GROWTH MANAGEMENT: Continued | | |
| Occupancy Permits continued | Home Based Business (Home Occupation) | \$ 20.00 |
| | Non-Profit/Religious Organizations | No Fee |
| Coin Operated Amusement Machine | Annual fee for coin operated pool tables | \$100 each, due July 1st of each year |
| LUGM Overlot Grading Insp | Per Inspection | \$160 per visit |
| Stormwater Management Inspections (Engineer Plans) | | \$160 per plan |
| Critical Area Fines | Unauthorized clearing in Critical Area | \$1.80 per sq. ft. of area cleared |
| | Fine for violation of Forest Conservation | \$1,000 per day |
| Non-Critical Area Fines | | \$ 200.00 |
| Zoning Violations | | \$ 200.00 |
| Blight Properties Violations | | \$ 1,000.00 |
| <u>Board of Electrical Exam</u> | | |
| Electrical License | Per License | \$ 150.00 |
| LUGM Homeowner Elec Exam | Each Exam | \$ 25.00 |
| <u>Zoning Administration</u> | | |
| LUGM Zoning/Text Amendment | | \$3,000 each |
| LUGM Admin Variances | Application | \$ 500.00 |
| PUBLIC WORKS & TRANSPORTATION: | | |
| <u>Engineering Services Division</u> | | |
| DPW & T GP Inspection Fee | | \$310 per disturbed area |
| Bond Reduction&Reinspection | | \$250 each |
| Permit Extension (Re-Application) | | \$60 after 3 extensions |
| DPW's PWA Inspection Fees | | 3% of construction costs |
| DPWT Offsite Ent. Inspect | | 3% of construction costs |
| Permit Ext. Fee over 3 | | \$100 each |
| Application Construction | | \$25 each |
| Application Fee | | \$100 each |
| App Fee-Grading Permit | | \$50 each |
| Construction Right-of-Way Permit | | \$25 each |
| Permit Transfer Fee | | \$100 each |
| Application Fee - PWA | | \$100 each |
| Concept Site Plan Review | | \$160 each |
| DPW&T Contract Review Fee (Engineering) | | Contact LUGM and/or DPWT for Consultant fee cost - |
| Major Subdivision 6+ lots | | \$400 plus \$30 per lot |
| Minor Subdivision | | \$150 plus \$40 per lot |
| Major Site Plan | | \$400 per acre of disturbed area |
| Minor Site Plan | | \$125 each |
| Review of Recording | 1 up to 10 Lots | \$ 30.00 |
| | More than 10 Lots | \$ 60.00 |
| Re-inspections | | \$60 each |
| | Requiring outside consultant | Consultant fee plus 5% processing |
| | Resubmitted plans that do not address all DPW&T comments (additional charges) | 50% of DWPT Review Fee |
| BOCC Railroad Right-of-Way | | \$500 each per easement |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 |
|--|--|---|
| GENERAL FUND REVENUES: | | |
| PUBLIC WORKS & TRANSPORTATION continued: | | |
| <u>Construction & Inspection Division</u> | | |
| Material Testing | | Reimbursement of actual costs from contract |
| <u>Highways Division</u> | | |
| Application Utility Permit | | \$25 each |
| Traffic Impact Study Review | | \$200 per traffic impact study |
| <u>Non-Public School Bus Transportation Division</u> | | |
| Passenger / Non Public School Bus | Out of County Student Transport Fee | |
| | Full-Time Student Rider: per year / student | \$ 900.00 |
| | Half-Time Student Rider: per year / student - those students who ride the school bus either in the AM only, PM only or will only ride the school bus for one semester | \$ 450.00 |
| Passenger / Non Public School Bus continued | Part-Time Student Rider: per year / student - those students who ride the bus a total of less than one semester, regardless of the number of days or weeks that ridership is requested | \$ 225.00 |
| <u>Airport</u> | | |
| Airport Charges | Transient Ramp Fee | |
| | All single piston & twin-engine aircraft | No Fee |
| | All small turbine aircraft <12,500 lbs* | (1-8 hrs) \$20 / (8-24 Hrs) \$35 |
| | All large turbine aircraft ≥ 12,500 lbs* | (1-8 hrs) \$40 / (8-24 Hrs) \$70 |
| | Transient Ramp Fees Overnight | \$10 |
| | Long term | The lesser of the sum of the overnight fees and the monthly tie-down fee |
| | Tie-down Fee - Monthly | |
| | Grass | \$ 50.00 |
| | Asphalt | \$ 75.00 |
| | Electric | \$ 100.00 |
| | *certified gross weight | |
| | conditions: -purchase of 100 gallons or more for turbine aircraft - temporary ramp occupancy of less than 1 hr - special events (single day) | |
| Rents and Concessions / Airport | Lease/Rent Payments | vary between \$1 per year & \$809.43 per month |
| | Fuel is market driven | Co is paid \$950 per month or a fuel flow rate fee per gallon (\$0.08), which ever is greater |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 |
|---|---|--|
| GENERAL FUND REVENUES: | | |
| PUBLIC WORKS & TRANSPORTATION continued: | | |
| <u>Vehicle Maintenance / Transportation</u> | | |
| Passenger Fares | General Public Pass | |
| | One-Way Trip | No Fee |
| | Transfer Fee | No Fee |
| | All Day | No Fee |
| | Monthly | No Fee |
| | Seniors/Medicare Holders/Disabled Pass | |
| | One-Way | No Fee |
| | Transfer | No Fee |
| | All Day | No Fee |
| | Monthly | No Fee |
| | Discount & Reduced Tickets | |
| | Purchased in sheets of 10 tickets: | |
| | General Public - One Way Trip | No Fee |
| | General Public - Transfer Fee | No Fee |
| | Seniors / Pesons with Disabilities/Students with I.D. / Children - all ages / Medicare Card Holder - One Way | No Fee |
| | Seniors / Pesons with Disabilities/Students with I.D. / Children - all ages / Medicare Card Holder - Transfer | No Fee |
| | Special Programs and Fares | |
| | ADA Paratransit - One Way Trip (Per Stop) | No Fee |
| | ADA Paratransit - Round Trip | No Fee |
| | Additional per stop charge for above | No Fee |
| | Certified Personal Care Attendant with ADA Paratransit | No Fee |
| | SSTAP Program (Transportation Service for areas in St. Mary's County that are not served by Public Transportation or ADA transportation for Seniors & Persons with Disabilities) | |
| | One Way Trip (Per Stop) | No Fee |
| | Round Trip | No Fee |
| | Additional per stop charge for above | No Fee |
| SOLID WASTE AND RECYCLING FUND REVENUES: | | |
| Property Taxes - Environmental & Solid Waste Service Fee | Annual Environmental Surcharge | \$ 106.62 |
| Landfill Tipping Fee | Residential - per pickup | \$ 10.00 |
| | Excessive Loads | \$95 per ton |
| | Commercial | \$64 per ton |
| | Green Waste Excessive Loads | \$50 per ton |
| | Tires | No Fee for 5 tires but in excess of 5 tires \$190 per ton |
| | Appliances | No Fee |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 |
|--|---|---|
| MISCELLANEOUS REVOLVING FUNDS REVENUES: | | |
| PW&T / Fuel Operations | Only Authorized Departments & Agencies allowed | 5% Surcharge |
| LUGM / Historical Preservation | Book Sales: I'm Goin' Down County: An Architectural Journey through St. Mary's County (A Maryland Historical Trust Press Publication) | \$25 each (book) |
| Agricultural/Develop Tax - Other | | Recordation Tax Property is sold & title recorded @ 0.35 |
| Transfer Tax | | Property transfer value 1% |
| Mitigation - Roads | The project cost varies by the project & there are exceptions / fee-in-lieu amounts allowable | Mitigation Fee= Project cost x Percent intersection capacity used by Percent intersection capacity used by development= (Critical Lane Volume total - Critical Lane Volume background) / Critical Lane Volume background. |
| Critical Area Fee-in-Lieu | Fee in lieu of required plantings in Critical Area | \$1.50 per sq. ft. |
| | Bond for Critical Area compliance | \$1.50 per sq. ft. of req planting |
| Forest Cons. Fee-in-Lieu | Fee in lieu of planting in Forest Conservation | \$.30 per sq. ft. of area in PFA |
| | Fee in lieu of planting in Forest Conservation | \$.36 per sq. ft. of area outside PFA |
| | Bond amount for Forest Conservation compliance | Cost of afforestation and/or reforestation |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 | |
|--|---|---|----------|
| RECREATION & PARKS - WICOMICO SHORES: | | | |
| <u>Golf Course</u> | | | |
| Season Pass Fees | | | |
| | Five (5) Day (Weekdays Only) | | |
| | Junior | \$ | 500.00 |
| | Individual | \$ | 1,050.00 |
| | Family (2 passes) | \$ | 1,750.00 |
| | Senior (60 and over) | \$ | 950.00 |
| | Senior Family (2 passes) | \$ | 1,600.00 |
| | Seven (7) Day Limited Pass (after 12 pm on weekends/holidays) | | |
| | Junior | \$ | 600.00 |
| | Individual | \$ | 1,275.00 |
| | Family (2 passes) | \$ | 2,150.00 |
| | Senior (60 or over) | \$ | 1,150.00 |
| | Senior Family (2 passes) | \$ | 1,775.00 |
| | Seven (7) Day Unlimited Pass (no restrictions) | | |
| | Junior | \$ | 700.00 |
| | Individual | \$ | 1,550.00 |
| | Family (2 passes) | \$ | 2,075.00 |
| | Senior (60 or over) | \$ | 1,400.00 |
| | Senior Family (2 passes) | \$ | 2,250.00 |
| Green Fees | | | |
| | 18 Hole | | |
| | Individuals - Weekdays | \$ | 37.00 |
| | Individuals - Weekends / Holidays | \$ | 44.00 |
| | Seniors (60 and over) - Weekdays | \$ | 28.00 |
| | Seniors - Weekends / Holidays | \$ | 40.00 |
| | Juniors - Weekday | \$ | 23.00 |
| | Juniors - Weekend | \$ | 35.00 |
| | 9 Hole | | |
| | Individuals - Weekdays | \$ | 22.00 |
| | Individuals - Weekends / Holidays | \$ | 26.00 |
| | Seniors (60 and over) - Weekdays | \$ | 20.00 |
| | Seniors - Weekends / Holidays | \$ | 23.00 |
| | Juniors - Weekday | \$ | 15.00 |
| | Juniors - Weekend | \$ | 18.00 |
| | "Twilight" Play - Weekdays | \$ | 23.00 |
| | "Twilight" Play - Weekends / Holidays | \$ | 27.00 |
| | "Twilight" Play - Senior/Junior Weekdays | \$ | 24.00 |
| | "Twilight" Play - Senior/Junior Weekends | \$ | 24.00 |
| | 10am - Twilight | | |
| | Weekday - 9 Hole | \$ | 19.00 |

APPROVED FY2027 FEES AND CHARGES

Approved Fiscal Year
July 1, 2026 - June 30,2027

RECREATION & PARKS - WICOMICO SHORES continued:

| | | | |
|-----------------------------|---|----|-------------|
| Green Fees Continued: | December 1 - March 15 - Winter Rates (Includes Cart) | | |
| | Mon-Thurs 18-hole | \$ | 38.00 |
| | Mon-Thurs 9-hole | \$ | 25.00 |
| | Fri-Sun & Holiday - 18-Hole | \$ | 47.00 |
| | Fri-Sun & Holiday - 9-Hole | \$ | 30.00 |
| | December 1 - March 15 - Winter Rates (Walking) | | |
| | Mon-Thurs 18-hole | \$ | 30.00 |
| | Mon-Thurs 9-hole | \$ | 18.00 |
| | Fri-Sun & Holiday - 18-Hole | \$ | 30.00 |
| | Fri-Sun & Holiday - 9-Hole | \$ | 20.00 |
| | Junior Golf Ticket (Monthly) | \$ | 50.00 |
| Cart Fees | 1 Player - 18 Hole | \$ | 17.00 |
| | 1 Player - 9 Hole | \$ | 10.00 |
| Miscellaneous Fees | Range Balls (bucket) | \$ | 5.00 |
| | Golf Handicap Fee | \$ | 40.00 |
| | Club Rental | | |
| | 18 holes | \$ | 18.00 |
| | 9 holes | \$ | 11.00 |
| | Golf Lessons (Pro) - 1/2 Hour | \$ | 75.00 |
| | Golf Lessons (Apprentice) - 1/2 Hour | \$ | 75.00 |
| | Tournaments (see County website for more information) | | |
| <u>Riverview Restaurant</u> | Bar and Grill Restaurant - see County website for more information | | |
| | Chair Cover Rental | \$ | 2.00 |
| | Outdoor Chair Rental | \$ | 3.00 |
| | Linen Rental (per table) | \$ | 8.50 |
| | <i>Banquet Room (seating capacity 175 people) see County website for rental details for meetings and special events</i> | \$ | 3,000.00 |
| | Per Hour over 5 hours | \$ | 300.00 |
| | East Side Only | | \$10/person |
| | Per Hour over 5 hours | \$ | 125.00 |
| <u>The Pro Shop</u> | The Pro Shop has a variety of golf attire, accessories and gift ideas for the golf enthusiast. | | |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 | |
|--|--|---|-----------------|
| 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 | | | |
| | Registration Fee (per family) | \$ 60.00 | |
| | Before Care Only | \$ 280.00 | |
| | After Care Only | \$ 290.00 | |
| | Before and After Care | \$ 405.00 | |
| | Inclusive Package (includes out of school days) | \$ 440.00 | |
| | Teens after school | \$ 305.00 | |
| | Before Care Only (2nd Child) | \$ 265.00 | |
| | After Care Only (2nd Child) | \$ 275.00 | |
| | Before and After Care (2nd Child) | \$ 385.00 | |
| | Inclusive Package (includes out of school days - 2nd Child) | \$ 400.00 | |
| | Teens after school (2nd Child) | \$ 290.00 | |
| | Out of school camp (per day) | \$ 40.00 | \$ 45.00 |
| | Drop in care (per session) | \$ 30.00 | |
| | Drop in care (2 hour early dismissal) | \$ 35.00 | |
| | Late payment fee | \$ 15.00 | |
| | Late Pickup Fee (per minute, per child) | \$ 1.00 | |
| | Returned Check | \$ 25.00 | |
| Special Events | | | |
| | Easter Festival - Egg Hunt | \$ 7.00 | \$ 7.00 |
| | Special Event - Vendor Fees | \$ 60.00 | \$ 60.00 |
| | Golf Tournament - per team | \$ 375.00 | \$ 375.00 |
| | <i>*Trip fees can change based on contracted bus rates for gas and mileage</i> | | |
| Summerstock | | | |
| | Youth Admission | \$ 9.00 | \$ 9.00 |
| | Adult Admission | \$ 15.00 | \$ 15.00 |
| <u>SCHOOL AGE CARE AND CAMPS</u> | | | |
| Hollywood Rec Center (Family Programs) | | | |
| | PNO (fee per event) | \$ 35.00 | \$ 40.00 |
| | OSC (fee per day) | \$ 40.00 | \$ 45.00 |
| | Family Kickball | \$ 10.00 | \$ 15.00 |
| | addt'l participant | \$ 10.00 | \$ 15.00 |
| | Daddy Daughter Dance | \$ 60.00 | \$ 65.00 |
| | addt'l participant | \$ 25.00 | \$ 30.00 |
| | Mother Son Dance | \$ 60.00 | \$ 65.00 |
| | addt'l participant | \$ 25.00 | \$ 30.00 |
| | Family Event | \$ 25.00 | \$ 30.00 |
| | addt'l participant | \$ 15.00 | \$ 20.00 |

APPROVED FY2027 FEES AND CHARGES

| | Approved Fiscal Year July 1, 2026 - June 30,2027 | |
|---|---|-------------------|
| | Res. | Non-Res. |
| RECREATION & PARKS ENTERPRISE FUNDS continued: | | |
| Hollywood Rec Center (Family Programs) addt'l pizza | \$ - | \$ - |
| 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 | | |
| Camp Registration Fee (per child) | \$ 30.00 | \$ 35.00 |
| Specialized Themed Camps | \$ 210.00 | \$ 220.00 |
| STEM Themed Camps | \$ 235.00 | \$ 245.00 |
| Teens | \$ 300.00 | \$ 310.00 |
| Field Trip Camps | \$ 235.00 | \$ 240.00 |
| Tiny Tots | \$ 235.00 | \$ 240.00 |
| Therapeutic Recreation | | |
| TR Fitness | \$ 40.00 | \$ 45.00 |
| TR Classes | \$10-\$60 | \$ 15-\$65 |
| Adapted Gymnastics | \$ 160.00 | \$ 165.00 |
| Adapted Aquatics | \$105-\$225 | \$110-\$230 |
| Kids Night Out | \$ 45.00 | \$ 50.00 |
| TR Trips | \$ 115.00 | \$ 125.00 |
| TR Social Skills | \$ 125.00 | \$ 130.00 |
| TR Events | \$5-\$50 | \$10-\$55 |
| Therapeutic Recreation Camps | | |
| Camp Discovery | \$ 850.00 | \$ 860.00 |
| Additional Therapeutic Programs / Classes / Events on County website under Recreation & Parks | | |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 | |
|---|---|---|------------|
| RECREATION & PARKS ENTERPRISE FUNDS continued: | | Res. | Non-Res. |
| <u>Sports Programs</u> | | | |
| St. Mary's County Gymnastics Center | Gymnastics Center Rental for Parties (2 hours): | | |
| | Small Room | | |
| | 12 children | \$ 175.00 | \$ 200.00 |
| | Large Room | | |
| | 18 children | \$ 225.00 | \$ 250.00 |
| | Additional children (each) up to 6 additional | \$ 5.00 | \$ 5.00 |
| | Open Play/Drop In | \$ 5.00 | \$ 5.00 |
| | 3 Lesson Punch Pass (30) | \$ 81.00 | \$ 85.00 |
| | 3 Lesson Punch Pass (60) | \$ 135.00 | \$ 140.00 |
| | 5 Lesson Punch Pass (30) | \$ 120.00 | \$ 125.00 |
| | 5 Lesson Punch Pass (60) | \$ 200.00 | \$ 205.00 |
| | 10 Lesson Punch Pass (30) | \$ 210.00 | \$ 215.00 |
| | 10 Lesson Punch Pass (60) | \$ 350.00 | \$ 355.00 |
| | Summer Camps - Visiting (2hrs/max 24) | \$ 300.00 | \$ 310.00 |
| | Fun with Flips/Little Tumblers | \$ 100.00 | \$ 110.00 |
| Gymnastics Classes | Parents and Tots I | \$ 103.00 | \$ 108.00 |
| | Parents and Tots II | \$ 103.00 | \$ 108.00 |
| | Tumble Tots | \$ 103.00 | \$ 108.00 |
| | Kindergym | \$ 103.00 | \$ 108.00 |
| | Kartwheel Kids | \$ 108.00 | \$ 113.00 |
| | Beginner Gymnastics | \$ 108.00 | \$ 113.00 |
| | Advance Gymnastics | \$ 113.00 | \$ 118.00 |
| | Boys Gymnastics | \$ 113.00 | \$ 118.00 |
| | Intermediate Gymnastics | \$ 108.00 | \$ 113.00 |
| | Level 1 | \$ 175.00 | \$ 180.00 |
| | Level 2 & Xcel Silver | \$ 218.00 | \$ 228.00 |
| | Level 3 & Xcel Gold | \$ 270.00 | \$ 280.00 |
| | Level 4 & Xcel Platinum | \$ 320.00 | \$ 330.00 |
| | Level 5 & Xcel Diamond | \$ 362.00 | \$ 372.00 |
| | Level 6 | \$ 430.00 | \$ 440.00 |
| | Level 7-10 | \$ 430.00 | \$ 440.00 |
| | Team Tryouts | \$ 30.00 | \$ 35.00 |
| | Team Late Payment Fee | \$ 15.00 | \$ 15.00 |
| | Cheer Camp | \$ 100.00 | \$ 105.00 |
| | 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 |
| Leisure Programs | | | |
| Combined All Classes | Animals & Pets | \$30-\$200 | \$35-\$205 |
| | Arts & Crafts | \$2-\$450 | \$4-\$450 |
| | Dance & Drama | \$50-\$150 | \$55-\$160 |
| | Foreign Language | \$ 60.00 | \$ 65.00 |
| | Foreign Language | \$ 70.00 | \$ 75.00 |
| | Physical Fitness Program | \$24-\$120 | \$29-\$125 |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 | |
|---|---|---|------------------|
| RECREATION & PARKS ENTERPRISE FUNDS continued: | | Res. | Non-Res. |
| Leisure Programs continued: | Self-Defense | \$45-\$80 | \$50-\$85 |
| | Music | \$ 60.00 | \$ 65.00 |
| | Special Interests | \$5-\$200 | \$10-\$205 |
| | Fitness | \$15-\$120 | \$20-\$125 |
| Tours/Trips | Bus Trips NYC | \$ 120.00 | \$ 130.00 |
| | Bus Trips Philadelphia | \$ 100.00 | \$ 110.00 |
| | Bus Trips Ocean City | \$ 90.00 | \$ 100.00 |
| | Bus Trip Screamefest | \$ 110.00 | \$ 120.00 |
| | Bus Trips TBD | \$ 140.00 | \$ 150.00 |
| | <i>*Fees can adjust based on bus contracts if gas or mileage rates change</i> | | |
| Regional Park | Adult League Field Rental | \$ 45.00 | \$ 50.00 |
| | Tournament Field Rental | \$ 200.00 | \$ 300.00 |
| | Field Rental (Night Games - Adults) | \$ 45.00 | \$ 65.00 |
| | Field Rental (Night Games - Youth) | \$ 35.00 | \$ 55.00 |
| | Field Usage (Day/Night) | \$ 20.00 | \$ 30.00 |
| Chancellors Activity Center | Activity Room #1 & #2 (per hour) | \$ 40.00 | \$ 50.00 |
| | Loffler (per hour) | \$ 105.00 | \$ 115.00 |
| | Loffler (youth sports leagues) per hour | \$ 20.00 | \$ 30.00 |
| | Weisman (per hour) | \$ 105.00 | \$ 115.00 |
| | Senior Lounge (per hour) | \$ 50.00 | \$ 60.00 |
| | Kitchen | \$ 200.00 | \$ 400.00 |
| | Teen Lounge (per hour) | \$ 45.00 | \$ 55.00 |
| | Alcohol Fee | \$ 110.00 | \$ 125.00 |
| | Hall of Fame (per hour) | \$ 105.00 | \$ 115.00 |
| | Hall of Fame (Nov-Feb) per hour | \$ 20.00 | \$ 30.00 |
| Spray Park | Admission per person | \$ 5.00 | \$ 7.00 |
| | Season Passes | \$ 30.00 | \$ 45.00 |
| | Family Season Passes | \$ 70.00 | \$ 90.00 |
| | Rental Party - 1 hour - 50 people | \$ 75.00 | \$ 90.00 |
| | Rental Party - 2 hours - 50 people | \$ 150.00 | \$ 175.00 |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30, 2027 | |
|---|---|--|------------|
| RECREATION & PARKS ENTERPRISE FUNDS continued: | | Res. | Non-Res. |
| Waterfront Parks Admissions | *Admission per vehicle | \$ 8.00 | \$ 30.00 |
| | Season Passes One Park | \$ 35.00 | \$ 110.00 |
| | Season Pass Both | \$ 50.00 | \$ 150.00 |
| | Season Pass Three | \$ 75.00 | \$ 220.00 |
| | <i>*Myrtle Point, Elms Beach and Snow Hill are all now Waterfront Parks, with the same admission amounts for all 3.</i> | | |
| Parks Support | Player Fees | \$ 9.50 | \$ 12.00 |
| | Turf Spring / Fall Rate (4/1 - 11/30) | | |
| | Full Field (Per Hour) | \$ 80.00 | \$ 100.00 |
| | One-Half Field (Per Hour) | \$ 75.00 | \$ 125.00 |
| | Turf Winter Rate (12/1 - 3/31) - Peak | | |
| | Full Field (Per Hour) | \$ 150.00 | \$ 170.00 |
| | One-Half Field (Per Hour) | \$ 75.00 | \$ 125.00 |
| | Turf Winter Rate (12/1 - 3/31) - Non-Peak | | |
| | Full Field (Per Hour) | \$ 90.00 | \$ 110.00 |
| | One-Half Field (Per Hour) | \$ 50.00 | \$ 60.00 |
| | Clinics (Turf Field) - Misc Use | | |
| | Up to 8 People (Per Hour) | \$ 40.00 | \$ 60.00 |
| | 9-20 People (Per Hour) | \$ 50.00 | \$ 70.00 |
| | Over 20 People (Per Hour) | \$ 100.00 | \$ 120.00 |
| | Field Rental (Games-Adults) | \$ 45.00 | \$ 65.00 |
| | Field Usage (Practice) | \$ 20.00 | \$ 30.00 |
| | Pavilion Rental | \$ 220.00 | \$ 245.00 |
| | Pavilion Rental (Small) | \$ 170.00 | \$ 190.00 |
| | Alcohol Fee | \$ 100.00 | \$ 100.00 |
| | <i>See Below: Park Reservation Fees-Non Profit</i> | | |
| | Non Refundable Application Fee | \$ 50.00 | \$ 50.00 |
| | Reservation Fee (Includes trash collection station) | \$ 750.00 | \$ 750.00 |
| | Each additional hourly employee per hour | \$ 20.00 | \$ 20.00 |
| | Each Law Enforcement Deputy per hour | \$ 75.00 | \$ 75.00 |
| | Trash & Picnic Table on Site re-location | \$ 100.00 | \$ 100.00 |
| | Vendor | \$60-\$600 | \$60-\$600 |
| | <i>See Below: Park Reservation Fees-Commercial</i> | | |
| | Non Refundable Application Fee | \$ 50.00 | \$ 75.00 |
| | Reservation Fee (Includes trash collection station) | \$ 800.00 | \$ 895.00 |
| | Each additional hourly employee | \$ 30.00 | \$ 45.00 |
| | Each Law Enforcement Deputy per hour | \$ 75.00 | \$ 75.00 |
| | Trash & Picnic Table on Site re-location | \$ 100.00 | \$ 100.00 |
| Athletic Field Lighting | Field Lighting per hour (2 hr minimum) | \$ 25.00 | \$ 35.00 |

APPROVED FY2027 FEES AND CHARGES

| RECREATION & PARKS ENTERPRISE FUNDS continued: | Approved Fiscal Year July 1, 2026 - June 30,2027 | |
|--|---|------------------|
| | Res. | Non-Res. |
| Wellness & Aquatics Center | | |
| Adult Daily Rate | \$ 10.00 | \$ 12.00 |
| Adult Lap Swim | \$ 7.00 | \$ 8.00 |
| Adult Lap Swim 24-Punch | \$ 96.00 | \$ 120.00 |
| Adult 12-Punch Pass | \$ 96.00 | \$ 120.00 |
| Adult 24-Punch Pass | \$ 168.00 | \$ 210.00 |
| Adult 1-Month Pass | \$ 65.00 | \$ 81.00 |
| Adult #2 1-Month Pass | \$ 58.00 | \$ 72.00 |
| Adult Cardio Only 1-Month Pass | \$ 43.00 | \$ 48.00 |
| All Access Adult Bi-Annual Pass | \$ 351.00 | \$ 438.00 |
| All Access Adult #2 Bi-Annual Pass | \$ 314.00 | \$ 392.00 |
| Adult Cardio Only Bi-Annual Pass | \$ 216.00 | \$ 259.00 |
| All Access Adult Annual Pass | \$ 624.00 | \$ 780.00 |
| All Access Adult #2 Annual Pass | \$ 557.00 | \$ 696.00 |
| Adult Cardio Only Annual Pass | \$ 384.00 | \$ 460.00 |
| Senior Daily Rate | \$ 7.00 | \$ 8.00 |
| Senior Lap Swim | \$ 6.00 | \$ 7.00 |
| Senior Lap Swim 24-Punch | \$ 87.00 | \$ 104.00 |
| All Access Senior 12-Punch Pass | \$ 87.00 | \$ 104.00 |
| All Access Senior 24-Punch Pass | \$ 116.00 | \$ 139.00 |
| All Access Senior 1-Month Pass | \$ 59.00 | \$ 73.00 |
| All Access Senior #2 1-Month Pass | \$ 53.00 | \$ 65.00 |
| Senior Cardio Only 1-Month Pass | \$ 36.00 | \$ 43.00 |
| All Access Senior Bi-Annual Pass | \$ 316.00 | \$ 395.00 |
| All Access Senior #2 Bi-Annual Pass | \$ 283.00 | \$ 353.00 |
| Senior Cardio Only Bi-Annual Pass | \$ 195.00 | \$ 234.00 |
| All Access Senior Annual Pass | \$ 562.00 | \$ 702.00 |
| All Access Senior #2 Annual Pass | \$ 502.00 | \$ 627.00 |
| Senior Cardio Only Annual Pass | \$ 346.00 | \$ 415.00 |
| Youth Daily Rate | \$ 7.00 | \$ 8.00 |
| Youth Lap Swim | \$ 6.00 | \$ 7.00 |
| Youth Lap Swim 24-Punch | \$ 87.00 | \$ 104.00 |
| All Access Youth 12-Punch Pass | \$ 87.00 | \$ 104.00 |
| All Access Youth 24-Punch Pass | \$ 116.00 | \$ 139.00 |
| Youth Add-On Monthly Pass | \$ 20.00 | \$ 20.00 |
| Youth Add-On Bi-Annual Pass | \$ 120.00 | \$ 120.00 |
| Youth Add On Annual Pass | \$ 240.00 | \$ 240.00 |
| All Access Youth One Month Pass | \$ 59.00 | \$ 73.00 |
| All Access Youth Bi-Annual | \$ 316.00 | \$ 395.00 |
| Household Couple + Child Monthly Pass | \$ 143.00 | \$ 178.00 |
| Household Couple + Child Bi-Annual Pass | \$ 785.00 | \$ 951.00 |
| Household Couple + Child Annual Pass | \$ 1,421.00 | \$ 1,716.00 |
| Personal Training 30 minute session | \$ 40.00 | \$ 45.00 |
| Personal Training 60 minute session | \$ 60.00 | \$ 65.00 |
| Personal Training 30-min, 3-pass | \$ 105.00 | \$ 110.00 |
| Personal Training 30-min, 5-pass | \$ 150.00 | \$ 155.00 |
| Personal Training 30-min, 10-pass | \$ 250.00 | \$ 255.00 |
| Personal Training 60-min, 3-pass | \$ 165.00 | \$ 170.00 |
| Personal Training 60-min, 5-pass | \$ 250.00 | \$ 255.00 |
| Personal Training 60-min, 10-pass | \$ 450.00 | \$ 455.00 |
| Swim Training 30 minute session | \$ 40.00 | \$ 45.00 |
| Swim Training 60 minute session | \$ 60.00 | \$ 65.00 |
| Swim Training 30-min, 3-pass | \$ 105.00 | \$ 110.00 |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 | |
|--------------------------------------|--|---|------------------|
| Sports Programs continued: | Swim Training 30-min, 5-pass | \$ 150.00 | \$ 155.00 |
| Wellness & Aquatics Center Continued | Swim Training 30-min, 10-pass | \$ 250.00 | \$ 255.00 |
| | Swim Training 60-min, 3-pass | \$ 165.00 | \$ 170.00 |
| | Swim Training 60-min, 5-pass | \$ 250.00 | \$ 255.00 |
| | Swim Training 60-min, 10-pass | \$ 450.00 | \$ 455.00 |
| | Lifeguard Training Certification Class | \$ 275.00 | \$ 280.00 |
| | Lifeguard Training Certification Review Class | \$ 125.00 | \$ 130.00 |
| | Water Safety Instructor Certification Class | \$ 300.00 | \$ 310.00 |
| | Swim Lessons - Parent & Child | \$ 80.00 | \$ 85.00 |
| | Swim Lessons - Preschool | \$ 80.00 | \$ 85.00 |
| | Swim Evaluations | \$ 10.00 | \$ 10.00 |
| | Swim Lessons - Learn to Swim | \$ 85.00 | \$ 90.00 |
| | Swim Lessons - Adult | \$ 85.00 | \$ 90.00 |
| | Swim Clinics - Summer Camps | \$ 100.00 | \$ 105.00 |
| | Swim Clinics - Adult | \$ 85.00 | \$ 90.00 |
| | Swim Clinics - Beginner | \$ 85.00 | \$ 90.00 |
| | Swim Clinics - Intermediate | \$ 85.00 | \$ 90.00 |
| | Swim Clinics - Advanced | \$ 85.00 | \$ 90.00 |
| | Rentals - Swim Teams (Lane Rental by Hour) | \$ 15.00 | \$ 20.00 |
| | Rentals - Private Groups (Events/Swim Meets) | \$ 370.00 | \$ 407.00 |
| | Rentals - Party (Small) | \$ 275.00 | \$ 300.00 |
| | Rentals - Party (Large) | \$ 350.00 | \$ 375.00 |
| | Rentals - Party Additional Participant | \$ 8.00 | \$ 8.00 |
| Karate | Aikido Self-Defence | \$65-\$120 | \$70-\$125 |
| | Shotokan Karate | \$65-\$120 | \$70-\$125 |
| | Shorin RYU | \$15-\$120 | \$20-\$125 |
| | Fitness | \$15-\$120 | \$20-\$125 |
| | <i>*Fees for leisure classes can vary based on instructor availability and any new contracts</i> | | |
| Carver Recreation Center | Gym Rent 0 - 50 people | \$ 80.00 | \$ 95.00 |
| | Gym Rent 51- 100 people | \$ 90.00 | \$ 105.00 |
| | Gym Rent 101 - 200 people | \$ 100.00 | \$ 115.00 |
| | Gym Rent 201 - 300 people | \$ 170.00 | \$ 195.00 |
| | Room Rent 30 people or less | \$ 40.00 | \$ 55.00 |
| | Stage Rent | \$ 20.00 | \$ 35.00 |
| | Tables and Chairs | \$ 35.00 | \$ 50.00 |
| Hollywood Recreation Center | Gym Rent 0 - 50 people | \$ 50.00 | \$ 65.00 |
| | Gym Rent 51- 100 people | \$ 60.00 | \$ 75.00 |
| | Room Rent | \$ 40.00 | \$ 55.00 |
| | Tables and Chairs | \$ 40.00 | \$ 55.00 |
| Leonard Hall Recreation Center | Gym Rent - UNDER 50 | \$ 100.00 | \$ 115.00 |
| | Gym Rent - 51 -100 | \$ 120.00 | \$ 135.00 |
| | Wellness Room | \$ 60.00 | \$ 65.00 |

APPROVED FY2027 FEES AND CHARGES

| RECREATION & PARKS ENTERPRISE FUNDS continued: | Approved Fiscal Year July 1, 2026 - June 30,2027 | |
|---|---|------------|
| | Res. | Non-Res. |
| Margaret Brent Recreation Center | | |
| Gym Rental for 24 - under | \$ 60.00 | \$ 75.00 |
| Gym Rental for 25 - up | \$ 80.00 | \$ 95.00 |
| Adult Volleyball (without refs) | \$ 425.00 | \$ 525.00 |
| Volleyball Drop-In - Adult | \$ 8.00 | \$ 10.00 |
| Volleyball Youth - Practice | \$ 75.00 | \$ 80.00 |
| Volleyball Youth - League | \$ 150.00 | \$ 175.00 |
| 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 |
| Clinics | \$ 10.00 | \$ 15.00 |
| Leonard Hall Recreation Center (Programs) | | |
| Roller Hockey - Youth | \$ 150.00 | \$ 155.00 |
| Floor Hockey - Youth | \$ 120.00 | \$ 125.00 |
| Roller Hockey - Adult | \$ 120.00 | \$ 125.00 |
| Floor Hockey - Adult | \$ 160.00 | \$ 165.00 |
| Soccer - Youth Individual U8-U12 | \$ 85.00 | \$ 90.00 |
| Soccer - Team (Youth) U10-HS | \$ 600.00 | \$ 700.00 |
| Soccer - Team (Adult Women & Coed) | \$ 600.00 | \$ 700.00 |
| Soccer - Adult - Individual | \$ 95.00 | \$ 100.00 |
| Family Skate | \$ 5.00 | \$ 5.00 |
| Skate Rental | \$ 2.50 | \$ 2.50 |
| YOUTH SPORTS | | |
| Youth Basketball | | |
| Youth Basketball - Rec League | \$ 140.00 | \$ 145.00 |
| Biddy Basketball - 6-7 years | \$ 100.00 | \$ 105.00 |
| Basketball 9-10th Grade | \$ 140.00 | \$ 145.00 |
| Select Basketball | \$ 175.00 | \$ 180.00 |
| Cheerleading | \$ 210.00 | \$ 215.00 |
| Summer Basketball | \$ 120.00 | \$ 125.00 |
| Drop In | \$ 5.00 | \$ 7.00 |
| Select Basketball Game Admission | \$ 5.00 | \$ 5.00 |
| Select Basketball Playoff Game Admission | \$ 5.00 | \$ 5.00 |
| Youth Sports | | |
| Lessons - Spring/Fall | \$ 150.00 | \$ 155.00 |
| Youth Kickball | \$ 80.00 | \$ 95.00 |
| Track & Field Summer | \$ 50.00 | \$ 55.00 |
| Cross County | \$ 50.00 | \$ 55.00 |
| Fast Pitch Clinic | \$ 50.00 | \$ 55.00 |
| Archery | \$80-\$100 | \$85-\$105 |

APPROVED FY2027 FEES AND CHARGES

| | | Approved Fiscal Year July 1, 2026 - June 30,2027 | |
|---|---------------------------------------|---|-------------|
| RECREATION & PARKS ENTERPRISE FUNDS continued: | | Res. | Non-Res. |
| ADULT SPORTS | | | |
| | Adult Kickball | \$ 500.00 | \$ 550.00 |
| | Mens Basketball - Team | \$ 1,100.00 | \$ 1,200.00 |
| | Mens Basketball - Individual | \$ 120.00 | \$ 130.00 |
| | Mens Basketball - Drop-In | \$ 8.00 | \$ 10.00 |
| | Womens Basketball - Team | \$ 1,100.00 | \$ 1,200.00 |
| | Womens Basketball - Individual | \$ 120.00 | \$ 130.00 |
| | Womens Basketball - Drop-In | \$ 8.00 | \$ 10.00 |
| | Pickleball Lessons | \$ 105.00 | \$ 115.00 |
| | Tennis Lessons | \$ 105.00 | \$ 115.00 |
| | Clinics | \$ 10.00 | \$ 15.00 |
| Adult Volleyball | | | |
| | ADULT VOLLEYBALL (with refs) | \$ 525.00 | \$ 625.00 |
| | ADULT VOLLEYBALL (without refs) | \$ 425.00 | \$ 525.00 |
| | DROP IN YOUTH | \$ 5.00 | \$ 7.00 |
| | DROP IN ADULT | \$ 8.00 | \$ 10.00 |
| Pickleball | | | |
| | PICKLEBALL LESSONS | \$ 105.00 | \$ 115.00 |
| | PICKLEBALL CAMP | \$ 110.00 | \$ 115.00 |
| Sports Camps | | | |
| | BASEBALL CAMP | \$ 110.00 | \$ 115.00 |
| | BASEBALL HITTING CAMP | \$ 110.00 | \$ 115.00 |
| | BASKETBALL CAMP BOYS | \$ 110.00 | \$ 115.00 |
| | BASKETBALL CAMP GIRLS | \$ 110.00 | \$ 115.00 |
| | BIDDY BASKETBALL CAMP | \$ 110.00 | \$ 115.00 |
| | FIELD HOCKEY CAMP | \$ 130.00 | \$ 135.00 |
| | SOCCER CAMP - Beginner | \$ 120.00 | \$ 125.00 |
| | SOCCER CAMP - Advanced | \$ 120.00 | \$ 125.00 |
| | SOFTBALL CAMP | \$ 110.00 | \$ 115.00 |
| | VOLLEYBALL CAMP | \$ 110.00 | \$ 115.00 |
| | LACROSSE CAMP | \$ 130.00 | \$ 135.00 |
| | BOY LACROSSE CAMP | \$ 130.00 | \$ 135.00 |
| | GIRLS LACROSSE CAMP | \$ 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 | \$ 110.00 | \$ 115.00 |
| | PICKLEBALL CAMP | \$ 110.00 | \$ 115.00 |
| | SPECIALIZED SPORTS CAMPS | \$110-\$130 | \$115-\$135 |
| | SPORTS ACADEMIES | \$ 150.00 | \$ 200.00 |
| Youth Sports Clinics | | | |
| | Clinics | \$ 50.00 | \$ 55.00 |
| Coaches Clinics | | | |
| | Clinics | \$ 10.00 | \$ 15.00 |

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| <p>St. Mary's County offers numerous opportunities for recreational activities at a variety of Park locations</p> <p>See St. Mary's County Recreation and Parks (Seasonal Guide published 4 times each year) located on the St. Mary's County Website under Recreation & Parks for Activities and Programs</p> |
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