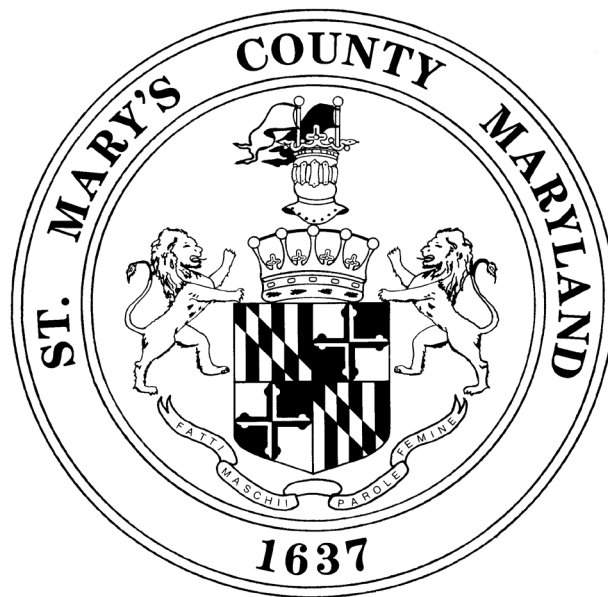


***COMMISSIONERS  
OF  
ST. MARY'S COUNTY***



***FISCAL YEAR 2027  
RECOMMENDED  
BUDGET***

**ST. MARY'S COUNTY, MARYLAND**

**RECOMMENDED ESTIMATE OF  
REVENUES AND APPROPRIATIONS  
OPERATING AND CAPITAL BUDGETS**

**FISCAL YEAR 2027**

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

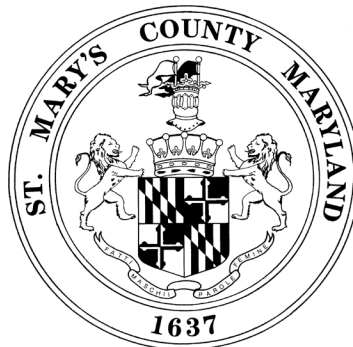
**JAMES R. GUY, PRESIDENT**

**MICHAEL R. ALDERSON**

**ERIC S. COLVIN**

**MICHAEL L. HEWITT**

**SCOTT R. OSTROW**



# St. Mary's County Government

David A. Weiskopf  
County Administrator

Prepared by:  
Department of Finance

Vanetta N. Van Cleave..Chief Financial  
Officer  
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Shelly K. Bean.....Budget Analyst  
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Angela M. Stirling.....Budget Analyst  
Dana M. DiGregorio.....Coordinator II

ST. MARY'S COUNTY  
GOVERNMENT  
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301.475.4200  
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## Equal Opportunity

### *Mission Statement*

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

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

For the Fiscal Year Beginning  
July 1, 2025

*Christopher P. Morrill*

Executive Director

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

**ST. MARY'S COUNTY**

**RECOMMENDED ESTIMATE OF REVENUES AND APPROPRIATIONS**

**FOR FISCAL YEAR 2026-2027**

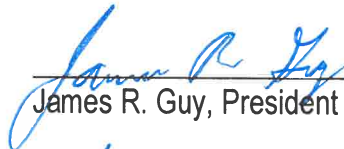
The Recommended Budget for St. Mary's County for Fiscal Year beginning July 1, 2026 and ending June 30, 2027, as represented by the detailed and fully itemized statement contained within the "Recommended Budget Document", is this date, March 31, 2026 approved by the Commissioners of St. Mary's County.

THIS DATE:

March 31, 2026

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



  
James R. Guy, President

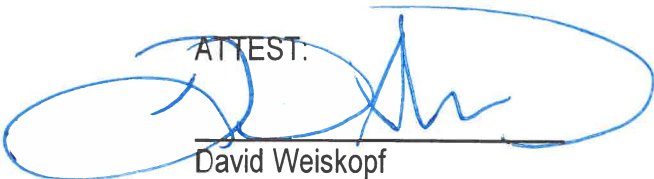
  
Michael R. Alderson, Commissioner

  
Eric S. Colvin, Commissioner

  
Michael L. Hewitt, Commissioner

  
Scott R. Ostrow, Commissioner

ATTEST:



David Weiskopf  
County Administrator

  
Vanetta N. Van Cleave  
Chief Financial Officer

# FY2027 RECOMMENDED BUDGET MESSAGE

## TO THE CITIZENS OF ST. MARY'S COUNTY:

The Commissioners of St. Mary's County ratified this FY2027 Recommended Budget on March 24<sup>th</sup>, 2026. It is based on recurring revenues of \$360,099,862 and the use of fund balance of \$12,255,132 resulting in a combined increase of \$23,791,882 or 6.8% compared to FY2026. The revenue change reflects increased property tax assessments and income taxes.

There is a reserve budgeted in FY2027 of \$650,000 to cover Open Items pending legislation regarding the State budget. The County's merit scale employees will receive the third year of a three-year phase in of a 3.66% market increase. Additionally, it is recommended that County Employees receive a 2% COLA and a one step merit increase. The capital improvement program (CIP) budget includes funding for Roadway & Safety Improvements, Land Conservation, Recreation Facility & Park Improvements, Public Facilities, and public school projects - for a total of \$76.5 million.

### **REVENUE RATES**

The County's Property tax rate remains the same as the prior fiscal year at .8478 which is .0233 higher than the Constant Yield Tax (CYT) rate of \$.8245. The overall Property Tax Revenue increase is \$8.3 million or 6.0%, over the FY2026 Approved Budget. The senior tax credit programs collectively reduce property taxes by an estimated \$870,000. County's property tax rate continues to be one of the lowest in the State along with the Homestead percentage of 3%.

The County's Income tax rate is proposed to remain at 3.2% of net taxable income. This rate became effective January 1, 2025. Revenue is expected to increase \$13.8 million over the FY2026 Approved Budget. This Recommended Budget uses a 8.9% growth projection, up from last year at 5.1%. Revenues, excluding grants and the use of fund balance, are estimated to increase by approximately \$21.5 million over FY2026. As we have made decisions about this budget, we have considered the long-term and recurring impact of any changes proposed. CIP Operating Impacts continue to be reviewed closely as an additional \$910,000 related to new facilities/projects will be needed resulting from the 5-year plan.

### **ALLOCATIONS REFLECT COMMUNITY PRIORITIES**

The County's funding increases for the Sheriff's office primarily reflect the addition of a step to the scale for Law & Corrections, promotional ranks, step increase, and 2% COLA. The CIP budget includes final funding for the Sheriff's Headquarters Facility starting in FY2027 with design and development, for a total of \$26.3 million over the course of the project years.

Elected Officials are recommended to receive a 2% COLA and 1 Merit Step increase. County employees will also receive a 2% COLA, 1 step merit, based on a salary study – Employees on the County's merit scale will receive the third of three 3.66% market increases.

Fee related changes are included for, Recreation & Parks – Recreation Activity Fees, and Solid Waste fees for annual recurring update.

A total of 5 FTEs were added to County Departments – three in countywide support departments, and two in the State's Attorney Office. Eight positions were added in the Emergency Service Billing Fund –Paramedics and EMT's.

This Recommended Budget includes Fire tax rate increase to .056 maximum for Bay District VFD.

## **MAINTAINING ADEQUATE RESERVES**

The June 30, 2025 audit reflects an unassigned general fund balance of \$18.9 million. The ratio of County reserves to Revenue percentage is 20.66%. This budget includes the use of \$12.3 million of unassigned general fund balance for Non-Recurring costs in the general fund. We feel this planned use of non-recurring funds will maintain our policy percentage of 15%. Maintaining a healthy fund balance can help the County to weather negative revenue results and avoid sudden disruption or elimination of services, by allowing time for a plan to be developed to address negative trends.

Retiree Health Benefits will be funded from the Retiree Benefit Trust for FY2026, based on funding level. The County Net OPEB liability on June 30, 2024, the date of the latest Actuarial Report, was \$18.4 million, funded at 86.83%. The net position of the trust was \$121.2 million. Funding from the Trust will be reviewed annually.

Debt Service increased by \$815,000 – includes the principal and interest of the projected bond issuance.

Debt Capacity is analyzed during the Capital Improvement Process using two ratios: 1) The Debt to Assessed Value, below our Legal Debt Limit of 3.15%, of which 40% of the percentage is allocated to METCOM – 1.26%, and 2) Debt Service expense to Operating Revenues below 10%. In the six-year plan, The County's Debt to Assessed Value ratio ranges from 1.43% to 1.76%. The Debt Service expense to Operating Revenues ratio ranges from 5.42% to 6.96%.

## **POSITIONING COUNTY SERVICES FOR STABILITY**

This Recommended Budget is our proposed fiscal plan for FY2027. We reviewed each budget request carefully and applied available resources based on the needs and priorities of this community.

Included in this budget is \$78,145 to be allocated after the Public Hearing.

Our public hearing on this budget is scheduled for April 21, 2026, at Chopticon High School. Your comments will assist in the final allocation in the Approved Budget to be adopted on May 19, 2026.

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

# FY2027 RECOMMENDED BUDGET

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## FY2027 RECOMMENDED BUDGET SUMMARY

FUND DESCRIPTION	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUESTED	FY2027 RECOMMENDED
<u>General Fund</u>	\$321,896,980	\$348,563,112	\$ 357,904,914	\$ 377,008,024
<u>Enterprise Funds</u>				
Recreation and Parks Activity Fund	3,669,438	6,081,453	4,974,802	4,974,802
Wicomico Shores Golf Fund	2,009,777	1,961,893	2,036,981	2,124,840
Solid Waste & Recycling	5,444,211	6,424,014	6,724,678	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	4,422,756	6,038,764
Emergency Services Billing Fund	6,832,963	8,267,809	8,258,665	11,305,326
<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	\$657,424,031	\$682,791,440
<u>Capital Projects Fund</u>	\$79,139,694	\$75,402,517	\$76,466,830	\$76,466,830

## 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 RECOMMENDED OPERATING BUDGET

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

### **GENERAL:**

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

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

### **REVENUES:**

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

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

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

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

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

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

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

**FUND BALANCE:**

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

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

**EXPENSES:**

**COUNTY DEPARTMENTS**

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

**ELECTED OFFICIALS**

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

## **BOARDS and STATE AGENCIES**

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

## **OTHER BUDGET COSTS**

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

## **TRANSFERS and RESERVES**

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

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# THE GENERAL FUND

The general fund is the largest fiscal activity of St. Mary's County and accounts for all the revenues and expenditures for basic services provided to citizens. These services include education, public safety, public works, regulatory services, library services, and various health and human services. The general fund is financed from a broad array of taxes and revenues such as property taxes, income taxes, other local taxes, licenses and permits, service charges, grants, highway user fees, investment income and fund balance.

# BUDGET REVENUES - SUMMARY

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

**BUDGET  
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2025 ACTUAL	FY2026 APPROVED	FY2027 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
<b>PROPERTY TAXES</b>					
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%
<b>Total, Property Taxes</b>	<b>132,952,559</b>	<b>137,961,869</b>	<b>146,239,581</b>	<b>8,277,712</b>	<b>6.0%</b>
<b>INCOME TAXES</b>					
Local Income Tax	153,144,551	154,532,802	168,286,221	13,753,419	8.9%
<b>Total, Income Taxes</b>	<b>153,144,551</b>	<b>154,532,802</b>	<b>168,286,221</b>	<b>13,753,419</b>	<b>8.9%</b>
<b>OTHER LOCAL TAXES</b>					
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%
<b>Total, Other Local Taxes</b>	<b>10,202,990</b>	<b>10,800,000</b>	<b>11,325,000</b>	<b>525,000</b>	<b>4.9%</b>
<b>Shared Revenues</b>					
Highway Users Revenue	2,974,623	3,102,262	3,061,954	(40,308)	-1.3%
<b>Total, Shared Revenues</b>	<b>2,974,623</b>	<b>3,102,262</b>	<b>3,061,954</b>	<b>(40,308)</b>	<b>-1.3%</b>
<b>LICENSES AND PERMITS</b>					
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%
<b>Total, Licenses and Permits</b>	<b>552,882</b>	<b>635,720</b>	<b>636,220</b>	<b>500</b>	<b>0.1%</b>

**BUDGET  
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2025 ACTUAL	FY2026 APPROVED	FY2027 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
<b>CHARGES FOR SERVICES</b>					
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%
<b>Total, Charges for Services</b>	<b>4,780,714</b>	<b>4,240,896</b>	<b>4,093,925</b>	<b>(146,971)</b>	<b>-3.5%</b>
<b>FINES AND FORFEITURES</b>					
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%
<b>Total, Fines and Forfeitures</b>	<b>38,171</b>	<b>52,875</b>	<b>56,875</b>	<b>4,000</b>	<b>7.6%</b>

**BUDGET  
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2025 ACTUAL	FY2026 APPROVED	FY2027 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
<b>STATE/FEDERAL GRANTS</b>					
<b><u>Aging &amp; Human Services</u></b>					
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 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
<b>STATE / FEDERAL GRANTS - Continued</b>					
<b><u>Economic Development</u></b>					
Community Façade Grant	6,000	-	-	-	0.0%
Rural Maryland	1,045,000	-	-	-	0.0%
Military Resilience	96,286	-	-	-	0.0%
<b><u>Land Use &amp; Growth Management (LUGM)</u></b>					
Critical Area	7,000	-	-	-	0.0%
MHT Cert Local Gov't - Education	-	1,500	1,500	-	0.0%
<b><u>Public Works and Transportation (DPW&amp;T)</u></b>					
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%
<b><u>Recreation and Parks</u></b>					
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%
<b><u>Information Technology</u></b>					
Neighborhood Connect Broadband	1,612	-	-	-	0.0%
<b><u>Emergency Services</u></b>					
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%
<b><u>Circuit Court</u></b>					
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%
<b><u>Human Resources</u></b>					
Employee Wellness	(9,159)	-	-	-	100.0%
Maryland Corps Service Opt Yr 1	15,039	-	-	-	100.0%

**BUDGET  
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2025 ACTUAL	FY2026 APPROVED	FY2027 RECOMMENDED	INCREASE (DECREASE) OVER FY2026 APPROVED	
				AMOUNT	PERCENT
<b>STATE / FEDERAL GRANTS - Continued</b>					
<b><u>Sheriff's Office</u></b>					
Buckle Down	967	-	3,000	3,000	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	-	-	185,688	185,688	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	-	-	-	0.0%
<b><u>State's Attorney's Office</u></b>					
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%
<b><u>Social Services</u></b>					
Legal Services Grant	115,661	115,540	122,244	6,704	5.8%
Appropriation Reserve	-	2,500,000	2,500,000	-	0.0%
<b>Total, State/Federal Grants</b>	<b>13,653,871</b>	<b>12,448,415</b>	<b>14,627,483</b>	<b>2,179,068</b>	<b>17.5%</b>
<b>OTHER REVENUES</b>					
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%
<b>Contributions and Donations:</b>					
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%
<b>Total - Other Revenues</b>	<b>10,852,903</b>	<b>12,650,380</b>	<b>11,772,602</b>	<b>(877,778)</b>	<b>-6.9%</b>
<b>TOTAL, GENERAL FUND REVENUES</b>	<b>329,153,264</b>	<b>336,425,219</b>	<b>360,099,861</b>	<b>23,674,642</b>	<b>7.0%</b>
<b>OTHER FINANCING SOURCES</b>					
Appropriation of Fund Balance:					
Fund Balance - Pay-Go and Non-recurring	-	12,137,893	16,908,163	4,770,270	39.3%
<b>Total - Other Financing Sources</b>	<b>-</b>	<b>12,137,893</b>	<b>16,908,163</b>	<b>4,770,270</b>	<b>39.3%</b>
<b>TOTAL, GENERAL FUND REVENUES</b>	<b>329,153,264</b>	<b>348,563,112</b>	<b>377,008,024</b>	<b>28,444,912</b>	<b>8.2%</b>

## THE GENERAL FUND EXPENDITURES STRUCTURE

The detailed budget pages which follow provide a breakdown by department/spending unit of the audited FY2025 expenditures, the original approved FY2026 budget, and both the requested and recommended FY2027 budget. The categorization of expenditures within each department/spending unit is in accordance with the County's automated financial system and chart of accounts. Expenditures are further refined within the chart of accounts for budgeting and expenditure tracking purposes.

**PERSONAL SERVICES** - Includes regular salaries, overtime, shift differential, and associated costs such as employer contributions to social security, pension and health insurance.

**OPERATING EXPENSES** - Includes the day-to-day operating expenses of the County categorized as follows:

1. **Operating Supplies** - Includes the cost of office supplies, advertising and legal notices, printing and binding, books and publications, uniforms and clothing, supplies and materials, food and staff development.
2. **Professional Services** - Includes the use of architects and engineers, consultants, individuals who perform services for the County but are not employees, use of outside firms to maintain County office equipment, and employment of accounting, auditing and medical experts.
3. **Communications**-Includes costs associated with telephone, postage and freight.
4. **Transportation** - Includes purchased fuel and oil, vehicle maintenance and repair, and costs reimbursed to employees when traveling on County business.
5. **Public Utility Service** - Includes such utility costs as electricity, gas, water and sewer, and heating oil.
6. **Repairs and Maintenance** - Includes the costs to repair and maintain County facilities (heating, air-conditioning, ventilation, electrical, plumbing, and roofing).
7. **Rentals**-Includes the cost whenever the County must rent facilities, tools, equipment or land.
8. **Insurance** - Consists of the costs for which the County must insure its' fixed assets as well as general public liability and official's performance bonds.
9. **Miscellaneous** - Consists primarily of funds to be allocated to independent spending units outside the County government. Also includes costs of conferences, lodging, professional memberships, and other costs not identified in other expense categories. This category will also include any transfers from the general fund to enterprise/special revenue funds to cover on-going subsidy.
10. **Leases** – Includes equipment lease payments incurred in the acquisition of new or replacement equipment and vehicles using 5-year exempt financing. The amount shown is the annual lease cost.

**EQUIPMENT** - Cost of acquiring new and replacement vehicles, shop and custodial equipment, and office and communications equipment.

## EXPENDITURES SUMMARY

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

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027 RECOMMENDED	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					AMOUNT	PERCENT
	ACTUAL	APPROVED	REQUEST	BUDGET		
<b>COUNTY DEPARTMENTS</b>						
<b>County Commissioners</b>						
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%
<b>Legislative/County Commissioners</b>	<b>572,289</b>	<b>606,343</b>	<b>606,343</b>	<b>625,018</b>	<b>18,675</b>	<b>3.1%</b>
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%
<b>County Administrator</b>	<b>752,683</b>	<b>772,041</b>	<b>822,041</b>	<b>715,195</b>	<b>(56,846)</b>	<b>-7.4%</b>
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%
<b>Public Information</b>	<b>376,467</b>	<b>400,503</b>	<b>407,503</b>	<b>487,999</b>	<b>87,496</b>	<b>21.8%</b>
<b>Total - County Commissioners/County Admin.</b>	<b>1,701,439</b>	<b>1,778,887</b>	<b>1,835,887</b>	<b>1,828,212</b>	<b>49,325</b>	<b>2.8%</b>
<b>Aging &amp; Human Services</b>						
Aging Administration						
Personnel Services	2,335,097	2,744,540	2,827,519	2,900,020	155,480	5.7%
Operating Supplies	421,666	563,200	572,700	572,700	9,500	1.7%
Professional Services	80,984	114,700	123,000	123,000	8,300	7.2%
Communications	48,195	38,000	52,000	52,000	14,000	36.8%
Transportation	11,954	21,663	16,150	16,150	(5,513)	-25.4%
Miscellaneous	7,396	6,876	6,500	6,500	(376)	-5.5%
Equipment	101,220	13,200	31,200	166,200	153,000	1159.1%
Other - Lease Payments	-	-	31,050	-	-	0.0%
<b>Aging Administration</b>	<b>3,006,512</b>	<b>3,502,179</b>	<b>3,660,119</b>	<b>3,836,570</b>	<b>334,391</b>	<b>9.5%</b>
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%
<b>Grants - Aging</b>	<b>1,502,702</b>	<b>1,555,606</b>	<b>1,642,566</b>	<b>1,642,565</b>	<b>86,959</b>	<b>5.6%</b>
<b>Aging &amp; Human Services - continued</b>						
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%
<b>Human Services-Admin Grants</b>	<b>166,132</b>	<b>285,771</b>	<b>206,416</b>	<b>222,290</b>	<b>(63,481)</b>	<b>-22.2%</b>

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027 RECOMMENDED	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					ACTUAL	APPROVED
<b>Community Services</b>	<b>616,652</b>	<b>639,612</b>	<b>639,555</b>	<b>695,910</b>	<b>56,298</b>	<b>8.8%</b>
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%
<b>Human Relations Commission</b>	<b>1,290</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>	<b>-</b>	<b>0.0%</b>
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%
<b>Commission for Women</b>	<b>9,629</b>	<b>9,000</b>	<b>9,165</b>	<b>9,165</b>	<b>165</b>	<b>1.8%</b>
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%
<b>Non-Profits - Aging &amp; Human Services</b>	<b>815,547</b>	<b>836,047</b>	<b>-</b>	<b>838,047</b>	<b>2,000</b>	<b>0.2%</b>
Non-Profits - Aging & Human Services						
Miscellaneous (Operating Allocation)	815,547	836,047	-	838,047	2,000	0.2%
<b>Grants - Human Services (Non-Administration)</b>	<b>498,717</b>	<b>419,420</b>	<b>349,000</b>	<b>349,000</b>	<b>(70,420)</b>	<b>-16.8%</b>
Grants - Human Services (Non-Admin.)						
Professional Services	498,717	419,420	349,000	349,000	(70,420)	-16.8%
<b>Total - Aging &amp; Human Services</b>	<b>6,617,181</b>	<b>7,249,485</b>	<b>6,508,671</b>	<b>7,595,397</b>	<b>345,912</b>	<b>4.8%</b>
<b>County Attorney</b>	<b>1,278,117</b>	<b>1,398,466</b>	<b>1,390,824</b>	<b>1,462,917</b>	<b>64,451</b>	<b>4.6%</b>
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%
<b>Police Accountablity Board/Admin Charging Committee</b>	<b>33,294</b>	<b>41,094</b>	<b>41,094</b>	<b>37,701</b>	<b>(3,393)</b>	<b>-8.3%</b>
Police Accountablity 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%
<b>Total - County Attorney</b>	<b>1,311,411</b>	<b>1,439,560</b>	<b>1,431,918</b>	<b>1,500,618</b>	<b>61,058</b>	<b>4.2%</b>
<b>Economic Development</b>	<b>656,191</b>	<b>578,951</b>	<b>818,951</b>	<b>799,405</b>	<b>220,454</b>	<b>38.1%</b>
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%

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT	
Tourism Development							
Professional Services	480,312	525,954	525,954	525,954	-	0.0%	
<b>Tourism Development</b>	<b>480,312</b>	<b>525,954</b>	<b>525,954</b>	<b>525,954</b>	<b>-</b>	<b>0.0%</b>	
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%	
<b>Agriculture &amp; Seafood Development</b>	<b>334,719</b>	<b>375,648</b>	<b>440,637</b>	<b>415,674</b>	<b>40,026</b>	<b>10.7%</b>	
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%	
<b>Business Development</b>	<b>652,371</b>	<b>707,650</b>	<b>829,150</b>	<b>743,867</b>	<b>36,217</b>	<b>5.1%</b>	
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%	
<b>Non-Profits - Economic Development</b>	<b>109,255</b>	<b>108,580</b>	<b>-</b>	<b>101,080</b>	<b>(7,500)</b>	<b>-6.9%</b>	
Grants							
Professional Services	96,286	-	-	-	-	0.0%	
Miscellaneous	1,051,000	-	-	-	-	0.0%	
<b>Grants</b>	<b>1,147,286</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	
<b>Total - Economic Development</b>	<b>3,380,134</b>	<b>2,296,783</b>	<b>2,614,692</b>	<b>2,585,980</b>	<b>289,197</b>	<b>12.6%</b>	
<b>Emergency Services</b>							
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%	
<b>Emergency Communications</b>	<b>4,070,469</b>	<b>4,536,593</b>	<b>4,967,049</b>	<b>5,439,450</b>	<b>902,857</b>	<b>19.9%</b>	
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%	
<b>Emergency Radio Communications</b>	<b>5,335,446</b>	<b>3,995,449</b>	<b>2,611,901</b>	<b>5,724,759</b>	<b>1,729,310</b>	<b>43.3%</b>	

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT	
<b>Emergency Management</b>							
Emergency Management							
Personnel Services	729,181	728,688	733,688	837,923	109,235	15.0%	
Operating Supplies	46,562	63,900	43,100	43,100	(20,800)	-32.6%	
Professional Services	38,315	59,050	104,050	74,050	15,000	25.4%	
Communications	12,253	26,600	26,600	26,600	-	0.0%	
Transportation	4,096	10,000	10,000	10,000	-	0.0%	
Miscellaneous	30,705	40,500	40,500	40,500	-	0.0%	
Equipment	271	-	-	424,600	424,600	0.0%	
Other - Lease Payments	-	-	97,658	-	-	0.0%	
<b>Emergency Management</b>	<b>861,383</b>	<b>928,738</b>	<b>1,055,596</b>	<b>1,456,773</b>	<b>528,035</b>	<b>56.9%</b>	
<b>Animal Services</b>							
Animal Services							
Personnel Services	1,614,773	1,942,077	2,513,929	1,955,360	13,283	0.7%	
Operating Supplies	125,584	159,165	304,250	304,250	145,085	91.2%	
Professional Services	133,159	185,300	185,800	185,800	500	0.3%	
Communications	4,460	5,584	5,584	5,584	-	0.0%	
Transportation	21,558	43,432	43,432	43,432	-	0.0%	
Miscellaneous	3,417	4,250	8,250	4,250	-	0.0%	
Equipment	-	85,000	-	-	(85,000)	-100.0%	
<b>Animal Services</b>	<b>1,902,951</b>	<b>2,424,808</b>	<b>3,061,245</b>	<b>2,498,676</b>	<b>73,868</b>	<b>3.0%</b>	
<b>Grants</b>							
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%	
<b>Grants</b>	<b>3,979,447</b>	<b>1,321,992</b>	<b>2,428,042</b>	<b>2,428,042</b>	<b>1,106,050</b>	<b>83.7%</b>	
<b>Total - Emergency Services</b>	<b>16,149,696</b>	<b>13,207,580</b>	<b>14,123,833</b>	<b>17,547,700</b>	<b>4,340,120</b>	<b>32.9%</b>	
<b>Finance</b>							
<b>Administration/Budget</b>							
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%	
<b>Administration</b>	<b>953,830</b>	<b>1,056,536</b>	<b>1,071,325</b>	<b>656,603</b>	<b>(399,933)</b>	<b>-37.9%</b>	
<b>Accounting</b>							
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%	
<b>Accounting</b>	<b>918,214</b>	<b>980,825</b>	<b>1,029,425</b>	<b>1,293,848</b>	<b>313,023</b>	<b>31.9%</b>	
<b>Auditing</b>							
Auditing							
Professional Services	33,477	50,000	-	-	(50,000)	-100.0%	
<b>Auditing</b>	<b>33,477</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>(50,000)</b>	<b>-100.0%</b>	

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT	
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%	
<b>Procurement</b>	<b>489,533</b>	<b>495,567</b>	<b>494,698</b>	<b>535,824</b>	<b>40,257</b>	<b>8.1%</b>	
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%	
<b>Budget</b>	<b>-</b>	<b>-</b>	<b>5,600</b>	<b>465,413</b>	<b>465,413</b>	<b>0.0%</b>	
<b>Total - Finance</b>	<b>2,395,054</b>	<b>2,582,928</b>	<b>2,601,048</b>	<b>2,951,688</b>	<b>368,760</b>	<b>14.3%</b>	
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%	
<b>Human Resources</b>	<b>1,335,484</b>	<b>1,779,983</b>	<b>1,172,822</b>	<b>880,437</b>	<b>(899,546)</b>	<b>-50.5%</b>	
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%	
<b>Risk Management</b>	<b>1,641,891</b>	<b>1,829,115</b>	<b>1,913,996</b>	<b>1,920,449</b>	<b>91,334</b>	<b>5.0%</b>	
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%	
<b>Commission for the Disabled</b>	<b>1,321</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>-</b>	<b>0.0%</b>	
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%	
<b>Benefits</b>	<b>-</b>	<b>-</b>	<b>343,197</b>	<b>661,247</b>	<b>661,247</b>	<b>0.0%</b>	
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%	
<b>Wellness &amp; Employee Engagement</b>	<b>-</b>	<b>-</b>	<b>14,425</b>	<b>118,136</b>	<b>118,136</b>	<b>0.0%</b>	
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%	
<b>Recruitment &amp; Retention</b>	<b>-</b>	<b>-</b>	<b>59,500</b>	<b>152,227</b>	<b>152,227</b>	<b>0.0%</b>	

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT	
Risk & Safety							
Operating Supplies	-	-	1,000	1,000	1,000	0.0%	
Miscellaneous	-	-	5,500	5,500	5,500	0.0%	
<b>  Risk and Safety</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0.0%</b>	
Grants							
Professional Services	42,834	37,286	-	-	(37,286)	-100.0%	
Miscellaneous	(3,639)	1,290	-	-	(1,290)	-100.0%	
<b>  Grants</b>	<b>39,195</b>	<b>38,576</b>	<b>-</b>	<b>-</b>	<b>(38,576)</b>	<b>-100.0%</b>	
<b>Total - Human Resources</b>	<b>3,017,891</b>	<b>3,649,974</b>	<b>3,512,740</b>	<b>3,741,296</b>	<b>91,322</b>	<b>2.5%</b>	
<b>Information Technology</b>							
Personnel Services	3,320,511	3,613,670	3,613,670	4,039,012	425,342	11.8%	
Operating Supplies	1,785,328	2,138,348	2,564,000	2,570,228	431,880	20.2%	
Professional Services	202,437	176,969	314,332	314,332	137,363	77.6%	
Communications	162,144	132,832	141,628	141,628	8,796	6.6%	
Transportation	475	1,200	1,200	1,200	-	0.0%	
Miscellaneous	1,734	1,000	1,500	1,500	500	50.0%	
Equipment	1,501,432	402,159	636,067	599,177	197,018	49.0%	
Other - Lease Payments	5,310	-	-	-	-	0.0%	
Grant	1,612	-	-	-	-	0.0%	
<b>Total - Information Technology</b>	<b>6,980,983</b>	<b>6,466,178</b>	<b>7,272,397</b>	<b>7,667,077</b>	<b>1,200,899</b>	<b>18.6%</b>	
<b>Land Use &amp; Growth Management (LUGM)</b>							
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%	
<b>    Administration</b>	<b>956,919</b>	<b>920,721</b>	<b>928,621</b>	<b>1,026,350</b>	<b>105,629</b>	<b>11.5%</b>	
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%	
<b>    Long-Range Planning</b>	<b>256,308</b>	<b>422,641</b>	<b>422,641</b>	<b>194,003</b>	<b>(228,638)</b>	<b>-54.1%</b>	
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%	
<b>    Development Services</b>	<b>347,708</b>	<b>453,699</b>	<b>704,503</b>	<b>464,940</b>	<b>11,241</b>	<b>2.5%</b>	

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT	
Environmental Planning							
Personnel Services	366,755	404,236	404,236	448,550	44,314	11.0%	
Operating Supplies	6,526	1,915	1,915	1,915	-	0.0%	
Professional Services	1,252	-	-	-	-	0.0%	
Miscellaneous	743	1,120	1,120	1,120	-	0.0%	
<b>Environmental Planning</b>	<b>375,276</b>	<b>407,271</b>	<b>407,271</b>	<b>451,585</b>	<b>44,314</b>	<b>10.9%</b>	
Planning Commission							
Personnel Services	23,597	25,491	25,491	23,671	(1,820)	-7.1%	
Miscellaneous	200	800	800	800	-	0.0%	
<b>Planning Commission</b>	<b>23,797</b>	<b>26,291</b>	<b>26,291</b>	<b>24,471</b>	<b>(1,820)</b>	<b>-6.9%</b>	
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%	
<b>Boards and Commissions</b>	<b>31,754</b>	<b>48,101</b>	<b>48,101</b>	<b>39,276</b>	<b>(8,825)</b>	<b>-18.3%</b>	
Historical Preservation							
Operating Supplies	732	1,480	1,480	1,480	-	0.0%	
Miscellaneous	540	750	750	750	-	0.0%	
<b>Historical Preservation</b>	<b>1,272</b>	<b>2,230</b>	<b>2,230</b>	<b>2,230</b>	<b>-</b>	<b>0.0%</b>	
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%	
<b>Permit Services</b>	<b>402,844</b>	<b>521,898</b>	<b>521,898</b>	<b>650,117</b>	<b>128,219</b>	<b>24.6%</b>	
Inspections & Compliance							
Personnel Services	596,983	612,357	612,357	674,976	62,619	10.2%	
Operating Supplies	4,255	6,050	6,050	6,050	-	0.0%	
Professional Services	5,924	24,500	24,500	24,500	-	0.0%	
Transportation	7,568	12,000	12,000	12,000	-	0.0%	
Miscellaneous	310	300	300	300	-	0.0%	
Other - Lease Payments	15,918	16,100	15,918	15,918	(182)	-1.1%	
<b>Inspections &amp; Compliance</b>	<b>630,958</b>	<b>671,307</b>	<b>671,125</b>	<b>733,744</b>	<b>62,437</b>	<b>9.3%</b>	
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%	
<b>Board of Electrical Examiners</b>	<b>2,840</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>-</b>	<b>0.0%</b>	
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%	
<b>Commission on the Environment</b>	<b>3,446</b>	<b>3,860</b>	<b>3,860</b>	<b>3,860</b>	<b>-</b>	<b>0.0%</b>	
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%	
<b>Grants</b>	<b>1,594</b>	<b>24,600</b>	<b>20,000</b>	<b>20,000</b>	<b>(4,600)</b>	<b>-18.7%</b>	
<b>Total - Land Use &amp; Growth Management</b>	<b>3,034,716</b>	<b>3,507,869</b>	<b>3,761,791</b>	<b>3,615,826</b>	<b>107,957</b>	<b>3.1%</b>	

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT	
<b>Public Works &amp; Transportation (DPW&amp;T)</b>							
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%	
<b>Administration</b>	<b>609,537</b>	<b>788,279</b>	<b>801,155</b>	<b>791,340</b>	<b>3,061</b>	<b>0.4%</b>	
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%	
<b>Engineering Services</b>	<b>1,182,838</b>	<b>1,263,729</b>	<b>1,254,531</b>	<b>1,356,729</b>	<b>93,000</b>	<b>7.4%</b>	
Development Review							
Personnel Services	326,600	319,114	319,114	365,514	46,400	14.5%	
Operating Supplies	-	250	250	250	-	0.0%	
<b>Development Review</b>	<b>326,600</b>	<b>319,364</b>	<b>319,364</b>	<b>365,764</b>	<b>46,400</b>	<b>14.5%</b>	
Construction & Inspections							
Personnel Services	867,507	864,264	864,264	827,604	(36,660)	-4.2%	
Operating Supplies	7,253	7,090	9,900	9,900	2,810	39.6%	
Professional Services	179,416	221,745	450,450	221,745	-	0.0%	
Communications	3,806	3,970	3,970	3,970	-	0.0%	
Transportation	19,606	23,358	23,358	23,358	-	0.0%	
Equipment	70,122	96,136	-	-	(96,136)	-100.0%	
Other - Lease Payment	31,835	32,200	31,835	31,835	(365)	-1.1%	
<b>Construction &amp; Inspections</b>	<b>1,179,545</b>	<b>1,248,763</b>	<b>1,383,777</b>	<b>1,118,412</b>	<b>(130,351)</b>	<b>-10.4%</b>	
County Highways							
Personnel Services	3,698,191	4,103,309	4,103,309	4,353,487	250,178	6.1%	
Operating Supplies	96,678	153,698	175,698	175,698	22,000	14.3%	
Professional Services	285,582	444,070	573,379	442,070	(2,000)	-0.5%	
Communications	5,627	10,000	10,000	10,000	-	0.0%	
Transportation	256,627	535,879	535,879	535,879	-	0.0%	
Public Utility Service	91,519	104,221	104,221	104,221	-	0.0%	
Rentals	16,185	20,000	20,000	20,000	-	0.0%	
Snow Removal	2,220,095	304,225	304,225	304,225	-	0.0%	
Miscellaneous	943,410	216,890	216,890	216,890	-	0.0%	
Equipment	554,547	-	36,745	887,215	887,215	100.0%	
Other - Lease Payment	265,100	269,100	460,709	265,100	(4,000)	-1.5%	
<b>County Highways</b>	<b>8,433,561</b>	<b>6,161,392</b>	<b>6,541,055</b>	<b>7,314,785</b>	<b>1,153,393</b>	<b>18.7%</b>	
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%	
<b>MS4 Program</b>	<b>770,132</b>	<b>1,103,795</b>	<b>1,201,857</b>	<b>1,185,829</b>	<b>82,034</b>	<b>7.4%</b>	

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027 RECOMMENDED	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					ACTUAL	APPROVED
<b>Mailroom/Messenger Services</b>						
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%
<b>Mailroom/Messenger Services</b>	<b>131,252</b>	<b>169,265</b>	<b>177,501</b>	<b>167,713</b>	<b>(1,552)</b>	<b>-0.9%</b>
<b>Vehicle Maintenance Shop</b>						
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%
<b>Vehicle Maintenance Shop</b>	<b>1,983,440</b>	<b>2,235,386</b>	<b>2,025,673</b>	<b>2,064,012</b>	<b>(171,374)</b>	<b>-7.7%</b>
<b>Non-Public School Bus Transportation</b>						
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%
<b>Non-Public School Bus Transportation</b>	<b>3,357,185</b>	<b>3,702,710</b>	<b>3,806,882</b>	<b>3,831,623</b>	<b>128,913</b>	<b>3.5%</b>
<b>St. Mary's County Airport</b>						
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%
<b>St Mary's County Airport</b>	<b>215,230</b>	<b>198,760</b>	<b>202,910</b>	<b>229,099</b>	<b>30,339</b>	<b>15.3%</b>
<b>Grants (principally STS)</b>						
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%
<b>Grants (principally STS)</b>	<b>3,571,542</b>	<b>4,850,698</b>	<b>4,518,716</b>	<b>4,518,716</b>	<b>(331,982)</b>	<b>-6.8%</b>
<b>Building Services</b>						
Personnel Services	2,749,776	2,923,171	3,088,479	3,047,763	124,592	4.3%
Operating Supplies	144,780	166,992	191,992	191,992	25,000	15.0%
Professional Services	285,657	359,324	431,324	431,324	72,000	20.0%
Communications	26,757	26,880	26,880	26,880	-	0.0%
Transportation	48,931	98,692	98,692	98,692	-	0.0%
Public Utility Service	2,084,883	2,205,797	2,205,797	2,205,797	-	0.0%
Repairs and Maintenance	82,811	109,055	109,055	109,055	-	0.0%
Rentals	-	2,352	2,352	2,352	-	0.0%
Equipment	-	-	-	206,000	206,000	100.0%
Other - Lease Payment	42,161	27,600	74,693	27,313	(287)	-1.0%
<b>Building Services</b>	<b>5,465,756</b>	<b>5,919,863</b>	<b>6,229,264</b>	<b>6,347,168</b>	<b>427,305</b>	<b>7.2%</b>
<b>Total - Public Works &amp; Transportation</b>	<b>27,226,618</b>	<b>27,962,004</b>	<b>28,462,685</b>	<b>29,291,190</b>	<b>1,329,186</b>	<b>4.8%</b>

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027 RECOMMENDED	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					ACTUAL	APPROVED
<b>Recreation &amp; Parks</b>						
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%
<b>Administration</b>	<b>1,547,536</b>	<b>2,063,198</b>	<b>1,898,908</b>	<b>2,083,167</b>	<b>19,969</b>	<b>1.0%</b>
Parks Maintenance						
Personnel Services	1,788,599	2,106,832	2,293,571	2,203,820	96,988	4.6%
Operating Supplies	105,532	98,660	103,160	103,160	4,500	4.6%
Professional Services	188,699	116,206	133,706	133,706	17,500	15.1%
Communications	7,172	5,400	6,900	6,900	1,500	27.8%
Transportation	62,196	100,593	100,593	100,593	-	0.0%
Public Utility Service	218,415	219,340	234,340	234,340	15,000	6.8%
Repairs and Maintenance	472,155	532,231	570,231	570,231	38,000	7.1%
Rentals	116,173	175,190	175,190	175,190	-	0.0%
Miscellaneous	15,573	8,840	83,840	8,840	-	0.0%
Equipment	62,431	10,000	69,000	442,300	432,300	4323.0%
Other - Lease Payments	44,498	47,080	130,358	44,499	(2,581)	-5.5%
<b>Parks Maintenance</b>	<b>3,081,443</b>	<b>3,420,372</b>	<b>3,900,889</b>	<b>4,023,579</b>	<b>603,207</b>	<b>17.6%</b>
Non-Profits -Recreation & Parks						
Miscellaneous (Operating Allocation)	138,830	121,500	-	111,500	(10,000)	-8.2%
<b>Non-Profits - Recreation &amp; Parks</b>	<b>138,830</b>	<b>121,500</b>	<b>-</b>	<b>111,500</b>	<b>(10,000)</b>	<b>-8.2%</b>
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%
<b>Grants Division</b>	<b>218,635</b>	<b>24,999</b>	<b>24,999</b>	<b>24,999</b>	<b>-</b>	<b>0.0%</b>
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%
<b>Museum Division</b>	<b>1,042,767</b>	<b>1,084,975</b>	<b>1,117,677</b>	<b>1,161,627</b>	<b>76,652</b>	<b>7.1%</b>

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	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%	
<b>Chancellor's Run Reg. Park</b>	<b>100,004</b>	<b>114,639</b>	<b>114,639</b>	<b>114,639</b>	<b>-</b>	<b>0.0%</b>	
<b>Total - Recreation &amp; Parks</b>	<b>6,129,215</b>	<b>6,829,683</b>	<b>7,057,112</b>	<b>7,519,511</b>	<b>689,828</b>	<b>10.1%</b>	
<b>ELECTED OFFICIALS</b>							
<b>Circuit Court</b>							
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%	
<b>Administration</b>	<b>1,182,260</b>	<b>1,443,005</b>	<b>1,833,597</b>	<b>1,974,868</b>	<b>531,863</b>	<b>36.9%</b>	
Law Library							
Operating Supplies	28,251	42,250	42,250	42,250	-	0.0%	
<b>Law Library</b>	<b>28,251</b>	<b>42,250</b>	<b>42,250</b>	<b>42,250</b>	<b>-</b>	<b>0.0%</b>	
Grants							
Personnel Services	466,725	384,337	427,239	394,801	10,464	2.7%	
Operating Supplies	660	1,800	1,800	1,800	-	0.0%	
Professional Services	285,721	400,509	406,151	406,151	5,642	1.4%	
Communications	757	1,000	1,000	1,000	-	0.0%	
Transportation	7,217	8,000	8,000	8,000	-	0.0%	
Miscellaneous	6,186	5,000	5,000	5,000	-	0.0%	
Equipment	201,963	-	-	-	-	0.0%	
<b>Grants</b>	<b>969,229</b>	<b>800,646</b>	<b>849,190</b>	<b>816,752</b>	<b>16,106</b>	<b>2.0%</b>	
<b>Total - Circuit Court</b>	<b>2,179,740</b>	<b>2,285,901</b>	<b>2,725,037</b>	<b>2,833,870</b>	<b>547,969</b>	<b>24.0%</b>	
<b>Orphans' Court</b>							
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%	
<b>Total - Orphans' Court</b>	<b>67,969</b>	<b>76,868</b>	<b>75,788</b>	<b>75,788</b>	<b>(1,080)</b>	<b>-1.4%</b>	

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT	
<b>Office of the Sheriff</b>							
Law Enforcement							
Personnel Services	36,222,461	39,421,511	40,563,623	42,474,784	3,053,273	7.7%	
Operating Supplies	1,468,204	1,355,207	1,465,207	1,465,207	110,000	8.1%	
Professional Services	403,357	460,810	452,810	452,810	(8,000)	-1.7%	
Communications	164,096	135,100	140,300	140,300	5,200	3.8%	
Transportation	532,341	828,101	753,101	753,101	(75,000)	-9.1%	
Rentals	100,025	105,170	115,170	115,170	10,000	9.5%	
Miscellaneous	111,011	148,143	148,143	148,143	-	0.0%	
Equipment	1,386,818	2,030,771	382,835	382,835	(1,647,936)	-81.1%	
Other - Lease Payments	599,678	504,828	1,116,490	3,198,378	2,693,550	533.6%	
<b>Law Enforcement</b>	<b>40,987,991</b>	<b>44,989,641</b>	<b>45,137,679</b>	<b>49,130,728</b>	<b>4,141,087</b>	<b>9.2%</b>	
Corrections							
Personnel Services	15,026,583	17,659,891	18,448,386	18,692,594	1,032,703	5.8%	
Operating Supplies	1,115,247	1,204,474	1,269,676	1,269,676	65,202	5.4%	
Professional Services	2,371,352	2,493,380	2,728,160	2,728,160	234,780	9.4%	
Communications	9,933	11,780	11,280	11,280	(500)	-4.2%	
Rentals	313,003	332,763	332,763	332,763	-	0.0%	
Miscellaneous	29,803	36,491	35,991	35,991	(500)	-1.4%	
Equipment	439,401	55,400	55,400	55,400	-	0.0%	
Other - Lease Payments	25,723	18,873	18,181	18,181	(692)	-3.7%	
<b>Corrections</b>	<b>19,331,045</b>	<b>21,813,052</b>	<b>22,899,837</b>	<b>23,144,045</b>	<b>1,330,993</b>	<b>6.1%</b>	
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%	
<b>Training</b>	<b>431,441</b>	<b>584,975</b>	<b>606,075</b>	<b>606,075</b>	<b>21,100</b>	<b>3.6%</b>	
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%	
<b>Canine</b>	<b>35,482</b>	<b>44,700</b>	<b>85,350</b>	<b>59,550</b>	<b>14,850</b>	<b>33.2%</b>	
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%	
<b>Court Security</b>	<b>930,754</b>	<b>1,161,536</b>	<b>1,161,536</b>	<b>1,600,390</b>	<b>438,854</b>	<b>37.8%</b>	
Grants							
Personnel Services	981,973	2,970,037	1,289,006	1,013,475	(1,956,562)	-65.9%	
Operating Supplies	2,853	15,643	2,215	2,215	(13,428)	-85.8%	
Professional Services	836,882	964,088	1,001,617	1,001,617	37,529	3.9%	
Communications	1,437	2,160	2,160	2,160	-	0.0%	
Transportation	7,391	15,180	12,480	12,480	(2,700)	-17.8%	
Rentals	(3,620)	93,354	-	-	(93,354)	-100.0%	
Miscellaneous	6,879	17,665	41,777	41,777	24,112	136.5%	
Equipment	34,983	1,084	-	-	(1,084)	-100.0%	
<b>Grants</b>	<b>1,868,778</b>	<b>4,079,211</b>	<b>2,349,255</b>	<b>2,073,724</b>	<b>(2,005,487)</b>	<b>-49.2%</b>	
<b>Total - Office of the Sheriff</b>	<b>63,585,491</b>	<b>72,673,115</b>	<b>72,239,734</b>	<b>76,614,515</b>	<b>3,941,399</b>	<b>5.4%</b>	

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	INCREASE/(DECREASE)					
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED	
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT
<b>Office of the State's Attorney</b>						
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%
<b>Judicial</b>	<b>5,517,359</b>	<b>6,258,344</b>	<b>-</b>	<b>-</b>	<b>(6,258,344)</b>	<b>-100.0%</b>
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%
<b>Administration</b>	<b>-</b>	<b>-</b>	<b>3,173,257</b>	<b>3,469,123</b>	<b>3,469,123</b>	<b>0.0%</b>
Judicial Prosecutors						
Personnel Services	-	-	3,753,932	3,587,625	3,587,625	0.0%
<b>Judicial Prosecutors</b>	<b>-</b>	<b>-</b>	<b>3,753,932</b>	<b>3,587,625</b>	<b>3,587,625</b>	<b>0.0%</b>
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%
<b>Grants</b>	<b>836,808</b>	<b>802,715</b>	<b>849,669</b>	<b>958,468</b>	<b>155,753</b>	<b>19.4%</b>
<b>Total - Office of the State's Attorney</b>	<b>6,354,167</b>	<b>7,061,059</b>	<b>7,776,858</b>	<b>8,015,216</b>	<b>954,157</b>	<b>13.5%</b>
<b>Office of the County Treasurer</b>						
Personnel Services	541,936	559,826	559,826	631,139	71,313	12.7%
Operating Supplies	15,352	18,375	19,075	19,075	700	3.8%
Professional Services	1,362	1,500	5,652	2,200	700	46.7%
Communications	32,648	35,280	37,600	37,600	2,320	6.6%
Transportation	612	600	650	650	50	8.3%
Equipment	665	600	500	500	(100)	-16.7%
<b>Total - Office of the County Treasurer</b>	<b>592,575</b>	<b>616,181</b>	<b>623,303</b>	<b>691,164</b>	<b>74,983</b>	<b>12.2%</b>

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027 RECOMMENDED	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					ACTUAL	APPROVED
<b>STATE AGENCIES / INDEPENDENT BOARDS</b>						
<b>Department of Health</b>						
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%
<b>Total - Department of Health</b>	<b>5,344,465</b>	<b>5,554,720</b>	<b>5,993,938</b>	<b>5,871,815</b>	<b>317,095</b>	<b>5.7%</b>
<b>Department of Agriculture</b>						
Operating Allocation	126,912	130,000	138,000	138,000	8,000	6.2%
<b>Total - Department of Agriculture</b>	<b>126,912</b>	<b>130,000</b>	<b>138,000</b>	<b>138,000</b>	<b>8,000</b>	<b>6.2%</b>
<b>Department of Social Services</b>						
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%
<b>Total - Department of Social Services</b>	<b>559,452</b>	<b>589,734</b>	<b>597,798</b>	<b>602,635</b>	<b>12,901</b>	<b>2.2%</b>
<b>Alcohol Beverage Board</b>						
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%
<b>Total - Alcohol Beverage Board</b>	<b>324,780</b>	<b>383,167</b>	<b>398,755</b>	<b>423,051</b>	<b>39,884</b>	<b>10.4%</b>
<b>Board of Elections</b>						
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%
<b>Total - Board of Elections</b>	<b>1,772,368</b>	<b>2,312,883</b>	<b>2,345,455</b>	<b>2,341,880</b>	<b>28,997</b>	<b>1.3%</b>
<b>University of Maryland Extension - St. Mary's Co.</b>						
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%
<b>Total - University of MD Extension-St. Mary's</b>	<b>303,016</b>	<b>329,819</b>	<b>329,819</b>	<b>329,819</b>	<b>-</b>	<b>0.0%</b>
<b>Ethics Commission</b>						
Operating Supplies	173	183	183	183	-	0.0%
Professional Services	-	650	650	650	-	0.0%
<b>Total - Ethics Commission</b>	<b>173</b>	<b>833</b>	<b>833</b>	<b>833</b>	<b>-</b>	<b>0.0%</b>
<b>St. Mary's County Forest Conservation Board</b>						
Personnel Services						
Operating Allocation	2,500	2,500	2,500	2,500	-	0.0%
<b>Total - SMC Forest Conservation Board</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>0.0%</b>

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2025	FY2026	FY2027	FY2027 RECOMMENDED	INCREASE/(DECREASE)	
					OVER 2026 APPROVED	
					ACTUAL	APPROVED
<b>Soil Conservation District</b>						
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%
<b>Total - Soil Conservation District</b>	<b>122,349</b>	<b>132,404</b>	<b>137,789</b>	<b>137,789</b>	<b>5,385</b>	<b>4.1%</b>
<b>So. MD Resource Conservation &amp; Development</b>						
Operating Allocation	20,600	20,600	21,000	20,600	-	0.0%
<b>Total - Southern Maryland RC&amp;D</b>	<b>20,600</b>	<b>20,600</b>	<b>21,000</b>	<b>20,600</b>	<b>-</b>	<b>0.0%</b>
<b>So. MD Tri-County Community Action Committee, Inc.</b>						
Operating Allocation	35,000	35,000	100,000	35,000	-	0.0%
<b>Total - So. MD Tri-County Community Action</b>	<b>35,000</b>	<b>35,000</b>	<b>100,000</b>	<b>35,000</b>	<b>-</b>	<b>0.0%</b>
<b>Tri-County Council for Southern Maryland</b>						
Operating Allocation	125,000	125,000	125,000	125,000	-	0.0%
<b>Total - Tri-County Council for Southern Maryland</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>	<b>0.0%</b>
<b>SDAT - Leonardtown Office</b>						
Operating Allocation	435,704	793,507	979,525	979,525	186,018	23.4%
<b>Total - SDAT - Leonardtown Office</b>	<b>435,704</b>	<b>793,507</b>	<b>979,525</b>	<b>979,525</b>	<b>186,018</b>	<b>23.4%</b>
<b>University System of Maryland at Southern Maryland (USMSM)</b>						
Operating Allocation	40,000	40,000	40,000	40,000	-	0.0%
<b>Total - USMSM</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>0.0%</b>
<b>Board of Education</b>						
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%
<b>Sub-Total - General Operations</b>	<b>283,937,414</b>	<b>298,071,216</b>	<b>307,428,989</b>	<b>307,428,989</b>	<b>9,357,773</b>	<b>3.1%</b>
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%
<b>County Funding - Board of Education</b>						
BOE - Recurring - MOE	134,369,907	137,469,907	145,893,800	145,893,800	8,423,893	6.1%
BOE - Recurring - Teacher Pension Mandate		1,562,000	1,562,000	1,562,000	-	0.0%
<b>County Appropriation - BOE</b>	<b>134,369,907</b>	<b>139,031,907</b>	<b>147,455,800</b>	<b>147,455,800</b>	<b>8,423,893</b>	<b>6.1%</b>

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>						INCREASE/(DECREASE)	
	FY2025	FY2026	FY2027	FY2027	OVER 2026 APPROVED		
	ACTUAL	APPROVED	REQUEST	BUDGET	AMOUNT	PERCENT	
<b>College of Southern Maryland</b>							
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%	
<b>Sub-Total - General Operations</b>	<b>68,756,098</b>	<b>68,811,371</b>	<b>72,337,363</b>	<b>72,337,363</b>	<b>3,525,992</b>	<b>5.1%</b>	
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%	
<b>County Appropriation - CSM</b>	<b>5,282,620</b>	<b>5,478,050</b>	<b>5,839,259</b>	<b>5,478,050</b>	<b>-</b>	<b>0.0%</b>	
<b>Board of Library Trustees</b>							
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%	
<b>Sub-Total - General Operations</b>	<b>5,512,757</b>	<b>5,705,641</b>	<b>6,298,115</b>	<b>6,298,115</b>	<b>592,474</b>	<b>10.4%</b>	
Funding other than County Appropriation							
Fund Balance - Used (Generated)	100,000	50,000	25,000	25,000	(25,000)	-50.0%	
State, Federal, Other Revenue Sources	1,094,721	1,150,977	1,157,500	1,157,500	6,523	0.6%	
County Appropriation	4,318,036	4,504,664	5,115,615	4,912,615	407,951	9.1%	
<b>County Appropriation - Library</b>	<b>4,318,036</b>	<b>4,504,664</b>	<b>5,115,615</b>	<b>4,912,615</b>	<b>407,951</b>	<b>9.1%</b>	
<b>Other Budget Costs</b>							
Appropriation Reserve	-	2,500,000	2,500,000	2,500,000	-	0.0%	
Leonardtown Tax Rebate	72,786	76,128	79,666	79,666	3,538	4.6%	
Employer Contributions - Retiree Health Benefits	4,795,046	6,182,000	5,468,142	5,468,142	(713,858)	-11.5%	
Employer Contributions - Unemployment	20,182	5,000	5,000	5,000	-	0.0%	
Bank / GOB Costs	19,654	55,000	50,000	50,000	(5,000)	-9.1%	
Debt Service	15,482,150	16,489,244	17,304,244	17,304,244	815,000	4.9%	
<b>Total - Other Budget Costs</b>	<b>20,389,818</b>	<b>25,307,372</b>	<b>25,407,052</b>	<b>25,407,052</b>	<b>99,680</b>	<b>0.4%</b>	
<b>Transfers &amp; Reserves</b>							
Pay-Go	(2,400,000)	3,853,614	-	6,303,031	2,449,417	0.0%	
Reserve - Enterprise				1,749,836	1,749,836	0.0%	
Reserve - Emergency	-	253,283	253,283	578,145	324,862	128.3%	
<b>Total Transfers &amp; Reserves</b>	<b>(2,400,000)</b>	<b>4,106,897</b>	<b>253,283</b>	<b>8,631,012</b>	<b>4,524,115</b>	<b>110.2%</b>	
<b>TOTAL GENERAL FUND</b>	<b>321,896,980</b>	<b>348,563,112</b>	<b>357,904,915</b>	<b>377,008,024</b>	<b>28,444,911</b>	<b>8.2%</b>	

**EXPENDITURES - SUMMARY BY FUNCTION DETAIL**

DEPARTMENT / SPENDING UNIT	FY2025	FY2026	FY2027	FY2027	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	RECOMMENDED BUDGET	OVER FY2027 APPROVED AMOUNT	PERCENT
<b>GENERAL GOVERNMENT</b>						
<b>Legislative/County Commissioners</b>						
Legislative/County Commissioners	572,289	606,343	606,343	625,018	18,675	3.1%
County Administrator	752,683	772,041	822,041	715,195	(56,846)	-7.4%
Public Information	376,467	400,503	407,503	487,999	87,496	21.8%
County Attorney	1,311,411	1,439,560	1,431,918	1,500,618	61,058	4.2%
<b>Total - Legislative/County Commissioners</b>	<b>3,012,850</b>	<b>3,218,447</b>	<b>3,267,805</b>	<b>3,328,830</b>	<b>110,383</b>	<b>3.4%</b>
<b>Finance</b>						
Administration/Budget	953,830	1,056,536	1,071,325	656,603	(399,933)	-37.9%
Accounting	918,214	980,825	1,029,425	1,293,848	313,023	31.9%
Auditing	33,477	50,000	-	-	(50,000)	-100.0%
Procurement	489,533	495,567	494,698	535,824	40,257	8.1%
Budget	-	-	5,600	465,413	465,413	0.0%
<b>Total - Finance</b>	<b>2,395,054</b>	<b>2,582,928</b>	<b>2,601,048</b>	<b>2,951,688</b>	<b>368,760</b>	<b>14.3%</b>
<b>Total - Information Technology</b>	<b>6,980,983</b>	<b>6,466,178</b>	<b>7,272,397</b>	<b>7,667,077</b>	<b>1,200,899</b>	<b>18.6%</b>
<b>Human Resources</b>						
Human Resources	1,335,484	1,779,983	1,172,822	880,437	(899,546)	-50.5%
Risk Management	1,641,891	1,829,115	1,913,996	1,920,449	91,334	5.0%
Benefits	-	-	343,197	661,247	661,247	0.0%
Wellness & Employee Engagement	-	-	14,425	118,136	118,136	0.0%
Recruitment & Retention	-	-	59,500	152,227	152,227	0.0%
Risk and Safety	-	-	6,500	6,500	6,500	0.0%
Grants	39,195	38,576	-	-	(38,576)	-100.0%
<b>Total - Human Resources</b>	<b>3,016,570</b>	<b>3,647,674</b>	<b>3,510,440</b>	<b>3,738,996</b>	<b>91,322</b>	<b>2.5%</b>
<b>Public Works &amp; Transportation (DPW&amp;T)</b>						
Development Review	326,600	319,364	319,364	365,764	46,400	14.5%
Mailroom/Messenger Services	131,252	169,265	177,501	167,713	(1,552)	-0.9%
Vehicle Maintenance Shop	1,983,440	2,235,386	2,025,673	2,064,012	(171,374)	-7.7%
Building Services/Grant	5,465,756	5,919,863	6,229,264	6,347,168	427,305	7.2%
<b>Total - Public Works &amp; Transportation</b>	<b>7,907,048</b>	<b>8,643,878</b>	<b>8,751,802</b>	<b>8,944,657</b>	<b>300,779</b>	<b>3.5%</b>
<b>Land Use &amp; Growth Management</b>						
Administration	956,919	920,721	928,621	1,026,350	105,629	11.5%
Comprehensive Planning	256,308	422,641	422,641	194,003	(228,638)	-54.1%
Development Services	347,708	453,699	704,503	464,940	11,241	2.5%
Zoning Administration	375,276	407,271	407,271	451,585	44,314	10.9%
Planning Commission	23,797	26,291	26,291	24,471	(1,820)	-6.9%
Boards and Commissions	31,754	48,101	48,101	39,276	(8,825)	-18.3%
Historical Preservation	1,272	2,230	2,230	2,230	-	0.0%
Permit Services	402,844	521,898	521,898	650,117	128,219	24.6%
Inspections & Compliance	630,958	671,307	671,125	733,744	62,437	9.3%
Board of Electrical Examiners	2,840	5,250	5,250	5,250	-	0.0%
Commission on the Environment	3,446	3,860	3,860	3,860	-	0.0%
Grants	1,594	24,600	20,000	20,000	(4,600)	-18.7%
<b>Total - Land Use &amp; Growth Management</b>	<b>3,034,716</b>	<b>3,507,869</b>	<b>3,761,791</b>	<b>3,615,826</b>	<b>107,957</b>	<b>3.1%</b>
<b>Circuit Court</b>						
Administration	1,182,260	1,443,005	1,833,597	1,974,868	531,863	36.9%
Law Library	28,251	42,250	42,250	42,250	-	0.0%
Grant	969,229	800,646	849,190	816,752	16,106	2.0%
<b>Orphans' Court</b>	<b>67,969</b>	<b>76,868</b>	<b>75,788</b>	<b>75,788</b>	<b>(1,080)</b>	<b>-1.4%</b>
<b>Total - Circuit Court / Orphans' Court</b>	<b>2,247,709</b>	<b>2,362,769</b>	<b>2,800,825</b>	<b>2,909,658</b>	<b>546,889</b>	<b>23.1%</b>
<b>Office of the State's Attorney</b>						
Judicial	5,517,359	6,258,344	-	-	(6,258,344)	-100.0%
Administration	-	-	3,173,257	3,469,123	3,469,123	0.0%
Judicial Prosecutors	-	-	3,753,932	3,587,625	3,587,625	0.0%
Grants	836,808	802,715	849,669	958,468	155,753	19.4%
<b>Total - State's Attorney</b>	<b>6,354,167</b>	<b>7,061,059</b>	<b>7,776,858</b>	<b>8,015,216</b>	<b>954,157</b>	<b>13.5%</b>

**EXPENDITURES - SUMMARY BY FUNCTION DETAIL**

DEPARTMENT / SPENDING UNIT	FY2025	FY2026	FY2027	FY2027	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	RECOMMENDED BUDGET	OVER FY2027 APPROVED AMOUNT	PERCENT
<b>GENERAL GOVERNMENT - Continued</b>						
Total - County Treasurer	592,575	616,181	623,303	691,164	74,983	12.2%
Total - Alcohol Beverage Board	324,780	383,167	398,755	423,051	39,884	10.4%
Total - Board of Elections	1,772,368	2,312,883	2,345,455	2,341,880	28,997	1.3%
Total - Ethics Commission	173	833	833	833	-	0.0%
Total - SDAT - Leonardtown Office	435,704	793,507	979,525	979,525	186,018	23.4%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>38,074,697</b>	<b>41,597,373</b>	<b>44,090,837</b>	<b>45,608,401</b>	<b>4,011,028</b>	<b>9.6%</b>
<b>PUBLIC SAFETY</b>						
<b>Emergency Services</b>						
Emergency Communications Center	4,070,469	4,536,593	4,967,049	5,439,450	902,857	19.9%
Emergency Radio Communications	5,335,446	3,995,449	2,611,901	5,724,759	1,729,310	43.3%
Emergency Management	861,383	928,738	1,055,596	1,456,773	528,035	56.9%
Animal Control	1,902,951	2,424,808	3,061,245	2,498,676	73,868	3.0%
Grants (Recov-Princ FEMA & Emerg Events)	3,979,447	1,321,992	2,428,042	2,428,042	1,106,050	83.7%
<b>Total Emergency Services</b>	<b>16,149,696</b>	<b>13,207,580</b>	<b>14,123,833</b>	<b>17,547,700</b>	<b>4,340,120</b>	<b>32.9%</b>
<b>Office of the Sheriff</b>						
Law Enforcement	40,987,991	44,989,641	45,137,679	49,130,728	4,141,087	9.2%
Corrections	19,331,045	21,813,052	22,899,837	23,144,045	1,330,993	6.1%
Training	431,441	584,975	606,075	606,075	21,100	3.6%
Canine	35,482	44,700	85,350	59,550	14,850	33.2%
Court Security	930,754	1,161,536	1,161,536	1,600,390	438,854	37.8%
Grants	1,868,778	4,079,211	2,349,255	2,073,724	(2,005,487)	-49.2%
<b>Total Office of the Sheriff</b>	<b>63,585,491</b>	<b>72,673,115</b>	<b>72,239,734</b>	<b>76,614,515</b>	<b>3,941,400</b>	<b>5.4%</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>79,735,187</b>	<b>85,880,695</b>	<b>86,363,567</b>	<b>94,162,215</b>	<b>8,281,520</b>	<b>9.6%</b>
<b>PUBLIC WORKS</b>						
<b>Public Works &amp; Transportation (DPW&amp;T)</b>						
Administration	609,537	788,279	801,155	791,340	3,061	0.4%
Engineering Services	1,182,838	1,263,729	1,254,531	1,356,729	93,000	7.4%
Construction & Inspections	1,179,545	1,248,763	1,383,777	1,118,412	(130,351)	-10.4%
County Highways	8,433,561	6,161,392	6,541,055	7,314,785	1,153,393	18.7%
MS4 Program	770,132	1,103,795	1,201,857	1,185,829	82,034	7.4%
St Mary's County Airport	215,230	198,760	202,910	229,099	30,339	15.3%
Grants (principally STS)	3,571,542	4,850,698	4,518,716	4,518,716	(331,982)	-6.8%
<b>TOTAL PUBLIC WORKS</b>	<b>15,962,385</b>	<b>15,615,416</b>	<b>15,904,001</b>	<b>16,514,910</b>	<b>899,494</b>	<b>5.8%</b>

**EXPENDITURES - SUMMARY BY FUNCTION DETAIL**

DEPARTMENT / SPENDING UNIT	FY2025	FY2026	FY2027	FY2027	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	RECOMMENDED BUDGET	OVER FY2027 APPROVED	PERCENT
<b>HEALTH</b>						
<b>Total - Department of Health</b>	<b>5,344,465</b>	<b>5,554,720</b>	<b>5,993,938</b>	<b>5,871,815</b>	<b>317,095</b>	<b>5.7%</b>
Department Of Agriculture - Mosquito Control	126,912	130,000	138,000	138,000	8,000	6.2%
<b>Aging &amp; Human Services</b>						
Human Services-Admin Grants (0409)	166,132	285,771	206,416	222,290	(63,481)	-22.2%
Grants - Human Services (Non-Admin.-440)	498,717	419,420	349,000	349,000	(70,420)	-16.8%
<b>Total - Aging &amp; Human Services</b>	<b>664,849</b>	<b>705,191</b>	<b>555,416</b>	<b>571,290</b>	<b>(133,901)</b>	<b>-19.0%</b>
<b>TOTAL HEALTH</b>	<b>6,136,226</b>	<b>6,389,911</b>	<b>6,687,354</b>	<b>6,581,105</b>	<b>191,194</b>	<b>3.0%</b>
<b>SOCIAL SERVICES</b>						
<b>Aging &amp; Human Services</b>						
Aging Administration	3,006,512	3,502,179	3,660,119	3,836,570	334,391	9.5%
Grants - Aging	1,502,702	1,555,606	1,642,566	1,642,565	86,959	5.6%
Non-Profit Allocation	815,547	836,047	-	838,047	2,000	0.2%
<b>Total - Aging &amp; Human Services</b>	<b>5,324,761</b>	<b>5,893,832</b>	<b>5,302,685</b>	<b>6,317,182</b>	<b>423,350</b>	<b>7.2%</b>
<b>Total - Department of Social Services</b>	<b>559,452</b>	<b>589,734</b>	<b>597,798</b>	<b>602,635</b>	<b>12,901</b>	<b>2.2%</b>
<b>Other State Agencies</b>						
So.MD Tri-County Comm. Action	35,000	35,000	100,000	35,000	-	0.0%
<b>Total - Other State Agencies</b>	<b>35,000</b>	<b>35,000</b>	<b>100,000</b>	<b>35,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL SOCIAL SERVICES</b>	<b>5,919,213</b>	<b>6,518,566</b>	<b>6,000,483</b>	<b>6,954,817</b>	<b>436,251</b>	<b>6.7%</b>
<b>PRIMARY &amp; SECONDARY EDUCATION</b>						
County Appropriation - BOE	134,369,907	139,031,907	147,455,800	147,455,800	8,423,893	6.1%
Non-Public School Bus Transportation	3,357,185	3,702,710	3,806,882	3,831,623	128,913	3.5%
Non-Profit Allocation	35,000	35,000	-	27,500	(7,500)	-21.4%
<b>TOTAL PRIMARY &amp; SECONDARY EDUCATION</b>	<b>137,762,092</b>	<b>142,769,617</b>	<b>151,262,682</b>	<b>151,314,923</b>	<b>8,545,306</b>	<b>6.0%</b>
<b>POST SECONDARY EDUCATION</b>						
County Appropriation - College of So MD University System of Maryland at Southern Maryland (USMSM)	5,282,620	5,478,050	5,839,259	5,478,050	-	0.0%
<b>TOTAL POST SECONDARY EDUCATION</b>	<b>5,322,620</b>	<b>5,518,050</b>	<b>5,879,259</b>	<b>5,518,050</b>	<b>0</b>	<b>0.0%</b>
<b>PARKS, RECREATION &amp; CULTURE</b>						
<b>Recreation &amp; Parks - Department</b>						
Administration	1,547,536	2,063,198	1,898,908	2,083,167	19,969	1.0%
Parks Maintenance	3,181,447	3,535,011	4,015,528	4,138,218	603,207	17.1%
Grants Division	218,635	24,999	24,999	24,999	-	0.0%
Museum Division	1,042,767	1,084,975	1,117,677	1,161,627	76,652	7.1%
Non-Profit Allocation	138,830	121,500	-	111,500	(10,000)	-8.2%
<b>TOTAL PARKS, RECREATION, &amp; CULTURE</b>	<b>6,129,215</b>	<b>6,829,683</b>	<b>7,057,112</b>	<b>7,519,511</b>	<b>689,828</b>	<b>10.1%</b>
<b>TOTAL LIBRARY</b>	<b>4,318,036</b>	<b>4,504,664</b>	<b>5,115,615</b>	<b>4,912,615</b>	<b>407,951</b>	<b>9.1%</b>

**EXPENDITURES - SUMMARY BY FUNCTION DETAIL**

DEPARTMENT / SPENDING UNIT	FY2025	FY2026	FY2027	FY2027	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	RECOMMENDED BUDGET	OVER FY2027 APPROVED AMOUNT	PERCENT
<b>CONSERVATION OF NATURAL RESOURCES</b>						
University of MD Extension-St. Mary's	303,016	329,819	329,819	329,819	-	0.0%
Soil Conservation District	122,349	132,404	137,789	137,789	5,385	4.1%
SMC Forest Conservation Board	2,500	2,500	2,500	2,500	-	0.0%
Southern Maryland RC&D	20,600	20,600	21,000	20,600	-	0.0%
Watermen's Association of St. Mary's Co., Inc.	20,000	20,000	-	20,000	-	0.0%
Allocation of Agriculture & Seafood (75% DED)	251,039	281,736	330,478	311,756	30,020	10.7%
<b>TOTAL CONSV. OF NATURAL RESOURCES</b>	<b>719,504</b>	<b>787,059</b>	<b>821,586</b>	<b>822,464</b>	<b>35,405</b>	<b>4.5%</b>
<b>ECONOMIC &amp; DEVELOPMENT</b>						
<b>Economic Development - Department</b>						
Administration/Office of the Director	656,191	578,951	818,951	799,405	220,454	38.1%
Tourism Development	480,312	525,954	525,954	525,954	-	0.0%
Agriculture & Seafood Development	334,719	375,648	440,637	415,674	40,026	10.7%
Less Allocation (See above)	(251,039)	(281,736)	(330,478)	(311,756)	(30,020)	10.7%
Business Development	652,371	707,650	829,150	743,867	36,217	5.1%
Non-Profit Allocation	54,255	53,580	-	53,580	-	0.0%
Grants	1,147,286	-	-	-	-	0.0%
<b>Total - Economic Development</b>	<b>3,074,095</b>	<b>1,960,047</b>	<b>2,284,214</b>	<b>2,226,725</b>	<b>266,678</b>	<b>13.6%</b>
<b>Human Resources</b>						
Commission for the Disabled	1,321	2,300	2,300	2,300	-	0.0%
<b>Total - Human Resources</b>	<b>1,321</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>-</b>	<b>0.0%</b>
<b>Office of Community Services</b>						
Community Services	616,652	639,612	639,555	695,910	56,298	8.8%
Human Relations Commission	1,290	1,850	1,850	1,850	-	0.0%
Commission for the Disabled	-	-	-	-	-	0.0%
Commission for Women	9,629	9,000	9,165	9,165	165	1.8%
<b>Total - Office of Community Services</b>	<b>627,571</b>	<b>650,462</b>	<b>650,570</b>	<b>706,925</b>	<b>56,463</b>	<b>8.7%</b>
<b>Tri-County Council for Southern Maryland</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total - Tri-County Council for Southern Maryland</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL ECONOMIC &amp; DEVELOPMENT</b>	<b>3,827,987</b>	<b>2,737,809</b>	<b>3,062,084</b>	<b>3,060,950</b>	<b>323,141</b>	<b>11.8%</b>
<b>DEBT SERVICE / INTER-GOVERNMENTAL</b>						
<b>TOTAL DEBT SERVICE</b>	<b>15,482,150</b>	<b>16,489,244</b>	<b>17,304,244</b>	<b>17,304,244</b>	<b>815,000</b>	<b>4.9%</b>
<b>TOTAL INTER-GOVERNMENTAL - LEONARDTOWN TAX REBATE</b>	<b>72,786</b>	<b>76,128</b>	<b>79,666</b>	<b>79,666</b>	<b>3,538</b>	<b>4.6%</b>
<b>OTHER</b>						
Employer Contributions - Retiree Health Benefits	4,795,046	6,182,000	5,468,142	5,468,142	(713,858)	-11.5%
Employer Contributions - Unemployment	20,182	5,000	5,000	5,000	-	0.0%
Bank / GOB Costs	19,654	55,000	50,000	50,000	(5,000)	-9.1%
<b>TOTAL OTHER</b>	<b>4,834,882</b>	<b>6,242,000</b>	<b>5,523,142</b>	<b>5,523,142</b>	<b>(718,858)</b>	<b>-11.5%</b>
<b>RESERVES</b>						
Reserve - Grant/Appropriation	-	2,500,000	2,500,000	2,500,000	-	0.0%
Reserve - Enterprise	-	-	-	1,749,836	1,749,836	0.0%
Reserve - Emergency	-	253,283	253,283	578,145	324,862	128.3%
<b>TOTAL RESERVES</b>	<b>-</b>	<b>2,753,283</b>	<b>2,753,283</b>	<b>4,827,981</b>	<b>2,074,698</b>	<b>75.4%</b>
<b>TRANSFERS</b>						
Pay-Go	(2,400,000)	3,853,614	-	6,303,031	2,449,417	63.6%
<b>TOTAL TRANSFERS</b>	<b>(2,400,000)</b>	<b>3,853,614</b>	<b>-</b>	<b>6,303,031</b>	<b>2,449,417</b>	<b>63.6%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$321,896,980</b>	<b>\$348,563,112</b>	<b>\$357,904,915</b>	<b>\$377,008,024</b>	<b>28,444,912</b>	<b>8.2%</b>

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## ENTERPRISE AND SPECIAL REVENUE FUNDS

Enterprise funds are used to account for certain services and programs which are operated similar to separate business enterprises. Generally, fees and charges are levied at rates necessary to cover the costs of operation; thus enterprise fund activities are not dependent on taxes for their operating revenue.

The Department of Recreation and Parks operates two enterprise funds: the Recreation and Parks Activity Fund accounts for the operation of numerous countywide recreation programs, and the Wicomico Shores Enterprise Fund accounts for the operations of the County's public golf course.

The Solid Waste and Recycling Fund is a separate fund to capture the direct operating costs of the Solid Waste and Recycling divisions/activities and related fees.

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

The Emergency Services Support Fund is a separate fund to collect revenue (Emergency Service Support Fees) and expend resources for Advanced Life Support, LOSAP and base operating allocations to Fire & Rescue entities. This also funds the principal and interest on the Fire and Rescue Revolving Loan Fund debt.

The Emergency Services Billing Fund is a separate fund to collect emergency service billing for transport and medical transport to fund paid support staff to supplement current volunteers.

## EMERGENCY SERVICES SUPPORT FUND

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

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

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Recommended
Emergency Services – Support Tax	\$ 3,742,758	\$ 3,650,000	\$ 3,850,000	3,850,000
Amoss (508) Grant - Fire & Rescue	302,167	302,000	331,094	331,094
General Fund - Pay-Go	-	235,988	-	1,364,012
General Government - Transfer				16,008
Appropriation Reserve - Emergency Services	-	50,000	50,000	50,000
<b>Total Revenues</b>	<b>\$ 4,044,925</b>	<b>\$ 4,237,988</b>	<b>\$ 4,231,094</b>	<b>\$ 5,611,114</b>
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	247,832
Emergency Services Board	353,328	382,695	343,140	343,140
Fire Department Operating Allocation	207,000	207,000	207,000	207,000
Fire Department LOSAP	1,118,077	1,346,590	1,346,590	1,346,590
Amoss (508) Grant - Fire	151,084	151,000	165,547	165,547
Rescue Squad Operating Allocation	133,000	133,000	133,000	133,000
Rescue Squad LOSAP	443,159	546,914	546,914	546,914
Amoss (508) Grant - Rescue	151,083	151,000	165,547	165,547
LOSAP - Trust Contribution	1,000,000	1,000,000	1,000,000	-
F & R Revolving Loan Fund, Debt Service	36,350	36,350	-	-
Appropriation Reserve - Emergency Services	-	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>\$ 4,018,897</b>	<b>\$ 4,469,567</b>	<b>\$ 4,487,756</b>	<b>\$ 5,038,764</b>
Revenues Over (Under) Expenditures	\$ 26,028	\$ (231,579)	\$ (256,662)	
<b>* Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited</b>	<b>\$ 367,982</b>			

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## EMERGENCY SERVICES BILLING FUND

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

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

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

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## MISCELLANEOUS REVOLVING FUND

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

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

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

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## SOLID WASTE AND RECYCLING FUND

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

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

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

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# WICOMICO SHORES GOLF ENTERPRISE FUND

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

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
<b>Erosion Control</b>		
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.
<b>Waterway Improvement</b>		
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.
<b>Street Lights</b>		
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	<b>*5.6¢ per \$100 of assessment</b>
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

\*Proposed change from 5.0¢ to 5.6¢

# RESCUE TAX

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

DISTRICT	NUMBER OF PROPERTIES	RATES
Ridge – 1st Election District	3,547	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

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## CAPITAL IMPROVEMENTS FUND

The St. Mary's County Code requires the annual adoption, by the Commissioners of St. Mary's County, of a separate capital budget and program. The capital *budget* is the plan of the County to receive and expend funds for capital projects during the first fiscal year included in the capital program. The capital *program* is the plan of the County to receive and expend funds for capital projects during the fiscal year covered by the capital budget and the succeeding five years thereafter.

The following pages are divided into three sections:

- 1) Fiscal Year 2027 Recommended Capital Budget - by project and funding source
- 2) Fiscal Year 2028 – Fiscal Year 2032 Recommended Capital Program
- 3) Detailed project information showing funding sources and uses throughout the period covered by the budget and plan are categorized according to the following project classifications:

Land Conservation  
Highways  
Marine  
Public Facilities  
Public Landings  
Public Schools  
Recreation and Parks

Projects are shown for the recommended FY2027 appropriation year as well as the planned projects for fiscal years 2028 through 2032. Recommended financing is presented in total for each of the respective years.

Capital project expenditures and revenues are accounted for in a separate Capital Improvements Fund.

## RECOMMENDED CAPITAL BUDGET - FY2027

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

## SUMMARY

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

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		Recommended 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
<b>Total Land Conservation</b>		<b>\$ 8,633,333</b>	<b>\$ 8,633,333</b>	<b>\$ 8,633,333</b>	<b>\$ 8,633,333</b>	<b>\$ 8,633,333</b>	<b>\$ 8,633,333</b>
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
<b>Total Highways</b>		<b>\$ 14,149,635</b>	<b>\$ 15,338,160</b>	<b>\$ 12,817,660</b>	<b>\$ 14,557,395</b>	<b>\$ 13,549,895</b>	<b>\$ 12,372,336</b>
MA3001	St. Jerome Creek Maintenance Dredge	-	-	-	50,000	-	-
<b>Total Marine</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
PL2701	St. Georges and Tall Timbers Landings	249,000	-	-	-	-	-
<b>Total Public Landings</b>		<b>\$ 249,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
PF1809	Airport Improvements	500,000	1,055,555	957,875	6,488,889	7,222,222	5,400,000
PF1904	Health Department Renovations	366,395	-	-	-	-	-
PF1906	Fire and Rescue Revolving Loan Fund	-	-	700,000	200,000	-	-
PF2101	Sheriff's Evidence Storage	-	2,500,000	-	-	-	-
PF2205	Parking & Site Improvements	146,000	66,000	66,000	66,000	66,000	66,000
PF2301	Buses and Bus Facility	-	-	102,330	-	-	-
PF2401	Fire Department Water Supply Points	500,000	500,000	450,000	-	-	-
PF2501	College of Southern MD Building A Renovation	648,000	11,443,200	4,618,800	-	-	-
PF2509	Sheriff's Headquarters Facility, Phase II	2,600,000	23,691,000	-	-	-	-
PF2601	Charlotte Hall Library Renovations	-	5,579,450	-	-	-	-
PF2602	Parking at Garvey	1,143,500	-	-	-	-	-
PF2607	Building Maintenance & Repairs - Critical	478,500	472,500	472,500	570,000	620,000	620,000
PF2608	Building Maintenance & Repairs-Programmatic	467,500	467,500	528,000	481,000	490,000	560,000
PF2701	911 Center Server Room HVAC	130,000	-	-	-	-	-
PF2702	County Courthouse Roof Replacement	280,000	-	-	-	-	-
PF2703	ADRC Safety and Security Modernization	625,940	-	-	-	-	-
PF27XX	Adult Det Center and Rehab Program Update	185,000	-	-	-	-	-
PF2901	New Emergency Operations Center	1,500,000	-	-	-	-	-
PF2902	Northern Senior Activity Center Pickleball Courts/Prk	-	-	140,900	1,437,005	-	-
PF29XX	Enterprise Software Implementation	-	-	200,000	2,000,000	-	-
PF3001	Airport Innovation District Master Plan	-	75,000	-	314,500	-	-
PF3003	Health Department Lexington Park Space Needs	-	-	-	75,000	-	-
PF-3102	ADRC Installation of Safety Psychiatric Beds	-	-	-	-	232,883	-
PF3104	HVAC Chiller Replacements	300,000	-	-	-	500,000	-
PF3105	Sheriff's District 3 Office Security Upgrade	-	-	-	-	810,820	-
PF3106	Sheriff's Office Firearms Range Facility	-	-	-	-	3,116,834	759,300
<b>Total Public Facilities</b>		<b>\$ 9,870,835</b>	<b>\$ 45,850,205</b>	<b>\$ 8,236,405</b>	<b>\$ 11,632,394</b>	<b>\$ 13,058,759</b>	<b>\$ 7,405,300</b>
RP1601	Elms Beach Park Improvements	-	1,370,418	-	-	-	-
RP1901	Snow Hill Park	-	-	65,000	-	65,000	-
RP1905	Shannon Farm Property	-	5,372,034	6,148,934	-	-	-
RP2005	Myrtle Point Park	-	100,000	1,387,456	3,000,000	-	-
RP2102	Park Planning Grant	25,000	25,000	25,000	25,000	25,000	25,000
RP2104	Three Notch Trail - Phase Eight	-	100,000	400,000	-	9,900,000	-
RP2204	Park Land and Facility Acquisition	300,000	300,000	300,000	300,000	300,000	300,000
RP2701	Energy Moderization	2,951,769	-	-	-	-	-
RP2702	Museums Improvements	42,000	42,000	42,000	42,000	42,000	42,000
RP2703	Recreation Facility & Park Improvements	3,000,000	3,000,000	3,000,000	3,050,000	3,000,000	3,000,000
RP2704	Wicomico Shores Golf Club	450,000	50,000	1,500,000	-	250,000	-
RP27XX	Athletic Fields	100,000	-	-	-	-	-
<b>Total Recreation and Parks</b>		<b>\$ 6,868,769</b>	<b>\$ 10,359,452</b>	<b>\$ 12,868,390</b>	<b>\$ 6,417,000</b>	<b>\$ 13,582,000</b>	<b>\$ 3,367,000</b>

**RECOMMENDED 2027 CAPITAL BUDGET AND FY2028 TO FY2031 PLAN**

CAPITAL PROJECT	Recommended 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	-	-
<b>Total Solid Waste</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 391,600</b>	<b>\$ 165,500</b>	<b>\$ -</b>
PS1403 Relocatables for Various Sites	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -
PS1804 Building Infrastructure - Critical	190,000	3,525,000	190,000	660,000	2,595,000	2,050,000
PS1805 Building Infrastructure - Programmatic	742,000	-	204,000	-	-	290,000
PS2203 Chopticon HS Multi Systemic Renovation	25,773,752	3,122,033	-	-	-	-
Lexington Park ES Roof/HVAC Systemic Reno and Skylights	-	-	-	40,000	-	6,174,850
PS2602 Ridge ES Roof/HVAC Systemic Renovation	-	-	40,000	-	3,383,000	4,154,000
PS2702 Leonardtown HS - HVAC Systemic Renovation	75,000	-	14,959,000	14,254,000	-	-
PS2703 Leonardtown HS - Chiller #2 Replacement	2,431,406	-	-	-	-	-
PS2801 Benjamin Banneker ES Roof/HVAC Systemic Reno	-	40,000	-	2,527,000	12,536,000	-
PS2802 Town Creek ES Roof Systemic Renovation	-	40,000	-	2,147,000	1,729,000	-
PS2803 Esperanza Middle School - Chillers/Controls	7,308,100	9,327,900	-	-	-	-
PS3001 Leonardtown Middle School Roof/HVAC Systemic	-	-	40,000	-	15,318,200	11,291,800
PS3002 Mechanicsville ES Roof/HVAC	-	-	40,000	-	5,998,000	4,594,000
PS3003 Oakville ES Roof/HVAC	-	-	40,000	-	6,416,350	5,716,650
Dr. James A. Forrest Career & Technology Roof/HVAC Systemic Renovation	-	-	-	40,000	-	1,402,000
PS3005 Leonardtown ES HVAC Systemic Renovation	-	-	-	40,000	-	766,000
PS3006 Margaret Brent MS HVAC Systemic Renovation	-	-	-	40,000	-	1,414,000
PS3101 Great Mills HS - AHU/RTU Mechanical Replacement	-	-	-	-	1,288,000	13,187,000
PS3201 Esperanza Middle School Roof Systemic Renovation	-	-	-	-	-	40,000
PS3202 Greenview Knolls ES Roof Systemic Renovation	-	-	-	-	-	40,000
PS3203 Leonardtown High School Roof Systemic Renovation	-	-	-	-	-	40,000
<b>Total Public Schools</b>	<b>\$ 36,695,258</b>	<b>\$ 16,054,933</b>	<b>\$ 15,513,000</b>	<b>\$ 19,748,000</b>	<b>\$ 49,263,550</b>	<b>\$ 51,160,300</b>
<b>TOTAL</b>	<b>\$ 76,466,830</b>	<b>\$ 96,236,083</b>	<b>\$ 58,068,788</b>	<b>\$ 61,429,722</b>	<b>\$ 98,253,037</b>	<b>\$ 82,938,269</b>


**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	9,870,835	45,850,205	8,236,405	11,632,394	13,058,759	7,405,300
Recreation and Parks	6,868,769	10,359,452	12,868,390	6,417,000	13,582,000	3,367,000
Public Landing	249,000	-	-	-	-	-
Public Schools	36,695,258	16,054,933	15,513,000	19,748,000	49,263,550	51,160,300
Solid Waste	-	-	-	391,600	165,500	-
<b>Total</b>	<b>\$ 76,466,830</b>	<b>\$ 96,236,083</b>	<b>\$ 58,068,788</b>	<b>\$ 61,429,722</b>	<b>\$ 98,253,037</b>	<b>\$ 82,938,269</b>

**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	30,499,786	17,213,590	18,298,100	12,229,444	30,712,661	30,329,300
Excise Tax - Schools	550,000	666,500	474,000	590,750	586,500	500,000
Excise Tax -Roads	-	467,250	579,750	467,250	242,250	-
Excise Tax - Parks	100,000	124,000	204,000	204,000	204,000	650,000
Excise Tax - Safety	757,500	242,250	242,250	-	467,250	66,000
Transfer Taxes	13,196,855	8,605,555	8,500,000	8,500,000	8,500,000	8,459,000
Ag/Recordation	740,000	740,000	740,000	740,000	740,000	740,000
Ag/Transfer	50,000	50,000	50,000	50,000	50,000	50,000
Mitigation	-	-	-	-	-	-
Forestation/Critical Area/Private	-	-	-	-	-	-
Pay-Go	-	-	-	-	-	-
Bonds	25,496,749	64,226,938	25,218,601	29,858,278	47,750,376	34,333,969
<b>Total</b>	<b>\$ 76,466,830</b>	<b>\$ 96,236,083</b>	<b>\$ 58,068,788</b>	<b>\$ 61,429,722</b>	<b>\$ 98,253,037</b>	<b>\$ 82,938,269</b>

County Portion	\$ 40,891,104	\$ 75,122,493	\$36,008,601	\$40,410,278	\$58,540,376	\$ 44,798,969
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<b>Project Title</b> Maryland Agricultural Land Preservation Foundation (MALPF)	<b>Project Number</b> AP-2301	<b>Classification</b> Land Conservation
<b>Project Description</b> Dedicated funding sources for all agriculture land preservation programs come from the agriculture transfer tax, local transfer tax, a portion of the County Recordation Tax (\$.35 of every \$4.00 collected), Transfer of Development Rights Fee-In-Lieu, and Forest Conservation Fee-In-Lieu funds. The following programs are funded through this CIP utilizing the actual collections of these funding sources. Updated to show General Allotment State Funding. Forest Conservation Fee-In-Lieu added to FY2026 is \$599,720; TDR Fee-In-Lieu added to FY2026 is \$233,308 for a total of \$833,028. A. The County provides matching funds for the Maryland Agriculture Land Preservation Foundation Program easement acquisition and may fund the administration, incidentals, and compliance costs associated with easement acquisition. Each year the Maryland Agricultural Land Preservation Foundation (MALPF) requests the amount of matching funds the County has available to commit to the MALPF program. The State has a general allotted amount of \$658,380 available to every County. In the matching funds program, for every dollar the County allocates, the State matches it with \$1.50 up to a maximum of \$2,000,000. When the State provides this level of matching funds and there is a demand for the program the County expects to continue to provide the maximum amount of matching funds to leverage the most state dollars. B. The County also provides matching funds for the Rural Legacy Program through CIP AP-2302.		 <p data-bbox="805 751 1484 806"><b>Compliance With Comprehensive Plan Section</b> 5.14.1 Preserve available agricultural and rural resource areas. P. 5-26</p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
				FY2027	FY2028	FY2029	FY2030	FY2031	
EASEMENT ACQUISITION	34,166,358	14,166,360	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333
LAND ACQUISITIONS									
CONSULTING									
INSPECTION									
<b>TOTAL COSTS</b>	<b>34,166,358</b>	<b>14,166,360</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>

**Funding Schedule**

BONDS	388,072	100,000	288,072						
TRANSFER TAXES	5,045,258	2,073,332	255,261	543,333	543,333	543,333	543,333	543,333	543,333
AG/RECORDATION	7,410,000	2,970,000	740,000	740,000	740,000	740,000	740,000	740,000	740,000
AG/TRANSFER	490,000	190,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
STATE FUNDS	12,000,000	4,800,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
OTHER SOURCES	833,028	833,028							
GENERAL ALLOTMENT STATE	8,000,000	3,200,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
CIGARETTT RESTITUTION									
<b>TOTAL FUNDS</b>	<b>34,166,358</b>	<b>14,166,360</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>	<b>3,333,333</b>

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Rural Legacy Program	<b>Project Number</b> AP-2302	<b>Classification</b> Land Conservation
<b>Project Description</b> Dedicated funding sources for all agriculture land preservation programs come from the agriculture transfer tax, local transfer tax, a portion of the County Recordation Tax (\$.35 of every \$4.00 collected), Transfer of Development Rights Fee-In-Lieu, and Forest Conservation Fee-In-Lieu funds. The following programs are funded through this CIP utilizing the actual collections of these funding sources. A). The County provides matching funds for the Rural Legacy Program. Southern Maryland Resource & Conservation Development (RC&D), United States Navy, Maryland Department of Natural Resources and St. Mary's County Government are co-sponsors of the Rural Legacy project in the Mattapani Rural Legacy Area. St. Mary's County has prioritized funding for the Mattapani Rural Legacy Area (RLA). The Patuxent Tidewater Land Trust (PTLT), Maryland Department of Natural Resources and St. Mary's County Government are co-sponsors of the Rural Legacy project in the Huntersville Rural Legacy Area; B). The County provides matching funds for Rural Legacy Program easement acquisition and may fund the administration, incidentals, and compliance costs associated with easement acquisition. DNR provides funds for easement acquisition and for the administration, incidentals, and compliance cost, and REPI provides matching funds for easement acquisition. Easements are held in perpetuity; C). The County also provides matching funds for the Maryland Agriculture Land Preservation Foundation Program through CIP AP-2302.		<b>Compliance With Comprehensive Plan Section</b> 5.14.1 Preserve available agricultural and rural resource areas. P. 5-26
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
EASEMENT ACQUISITION	42,000,000	16,800,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
LAND ACQUISITION									
CONSULTING									
INSPECTION									
<b>TOTAL COSTS</b>	<b>42,000,000</b>	<b>16,800,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>

**Funding Schedule**

BONDS	1,050,000	1,050,000							
TRANSFER TAXES	9,450,000	3,150,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	
AG/RECORDATION									
AG/TRANSFER									
CIGARETTE RESTITUTION									
STATE FUNDS	10,500,000	4,200,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	
FEDERAL FUNDS	21,000,000	8,400,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	
<b>TOTAL FUNDS</b>	<b>42,000,000</b>	<b>16,800,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>	<b>4,200,000</b>

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
UTILITIES						
FURNITURE						
OTHER						
SUPPLIES & MATERIALS						
CONTRACTED SERVICES						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Urban Legacy Program	<b>Project Number</b> AP-2603	<b>Classification</b> Land Conservation
<b>Project Description</b> New development on undeveloped land in the AICUZ threatens encroachment near Patuxent Naval Air Station (PNAS). The Department of Defense (DoD) established a Readiness & Environmental Protection Integration (REPI) Program for the DoD and its partners to protect its installations, ranges, airspace, and nearby habitats, and to prevent restrictions or costly & inadequate training & testing alternatives. Use of REPI funding typically requires 50% match funding from a non-Federal source. DoD works through REPI with state and local governments, conservation organizations, and willing landowners to address these challenges to the military mission and maintain the viability of DoD installations and ranges. REPI could spend funds to purchase development rights and preserve parcels in designated growth areas near PNAS if the County created a program to provide the necessary matching funds. This proposed County Urban Legacy Program, modeled on the MD's Rural Legacy Program, would fund a County land preservation program within undeveloped urban areas that fall within the AICUZ and the Atlantic Test Range (ATR) zone. Local program administration would use a third-party non-profit land trust to seek landowners to participate, negotiate contracts, provide/process easement documentation and reports required by DOD, and to co-hold and manage easements with the Navy. County funds would be used to match up the 50% cost for REPI easement acquisition and to fund the administration, Incidentals & compliance costs.		
<b>Discussion of Operating Budget Impact</b>		<b>Compliance With Comprehensive Plan Section</b> 4.5.4.B.vii Encroachment Partnering. Work with the Navy to identify and mitigate all forms of encroachment that may potentially impact base operations.


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
				FY2027	FY2028	FY2029	FY2030	FY2031	
Easement Acquisition	7,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Administrative & Compliance Fee	700,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL COSTS</b>	<b>7,700,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>

**Funding Schedule**

	Total Project	Prior Approval	Budget	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
BONDS	600,000	600,000							
TRANSFER TAXES	3,600,000		600,000	600,000	600,000	600,000	600,000	600,000	600,000
AG/RECORDATION									
AG/TRANSFER									
STATE FUNDS									
FEDERAL FUNDS	3,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>TOTAL FUNDS</b>	<b>7,700,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Southampton Neighborhood Revitalization	<b>Project Number</b> HW-2001	<b>Classification</b> Highways
<b>Project Description</b> Project includes the infrastructure improvements to the Southampton Subdivision in conjunction with preservation and revitalization efforts in the immediate area, which will provide new and/or reconstructed infrastructure (storm drainage and street improvements) for over 6,700 linear feet of existing roadways where substandard, deteriorated, or no infrastructure exists. Upgrades include approximately 6,715 linear feet of roadways that are anticipated to be designed at one time, but constructed in several phases. Reconstruction costs for the rehabilitation work are based on experience with the Patuxent Park Neighborhood Preservation Program project. Phase 1 includes a portion of Lincoln Avenue and Southampton Drive, Bristol Avenue, and Windsor Drive (2,165 linear feet) with construction funding in FY2023. Phase 2 includes a portion of Lincoln Avenue and Southampton Drive, Cambridge Avenue, Brighton Avenue (2,364 linear feet) with construction funding in FY2026. Phase 3 includes a portion of Lincoln Avenue and Thurman Davis Lane (2,186 linear feet) with construction funding in FY2028. Due to narrow road right-of-way widths (30' wide) on most streets, additional property acquisition for fee/easement areas may be needed as ex. curb and sidewalks are located on many properties along the roadways. Following the completion of design, additional property acquisition for Phase 1 will begin in FY2024 with construction to start at the end of FY2025 or beginning of FY2026.		 <p data-bbox="797 737 1529 856"> <b>Compliance With Comprehensive Plan Section</b>                      11.3.2.A Provide safe, efficient, economical roads which support community revitalization, economic development, and environmental stewardship. P. 11-1                 </p>
<b>Discussion of Operating Budget Impact</b> There will be an undefined savings in road maintenance costs due to a reduction in repairs to the substandard roadway features. The savings will be partially offset by an increase in maintenance of stormwater management devices/facilities estimated at approx. \$15,000 annually for Phase 1. Phase 2 & 3 SWM maintenance est. \$5,000 each phase.		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
ENGINEERING/SURVEY (3 PHASES)	725,220	725,220							
CONSTRUCTION	6,949,125	2,143,350	2,550,775	2,255,000					
UTILITY RELOCATION (7%)	481,395	136,395	345,000						
MATERIAL TESTING/INSPECTION (3%)	130,155	58,455	35,000	36,700					
CONTINGENCIES(10%)	214,335	214,335							
PROPERTY/EASEMENT ACQUISITION	300,000	300,000							
CONSTRUCTION MANAGEMENT	538,800	170,000	195,000	173,800					
<b>TOTAL COSTS</b>	<b>9,339,030</b>	<b>3,747,755</b>	<b>3,125,775</b>	<b>2,465,500</b>					

Funding Schedule									
BONDS	6,070,789	815,220	2,790,069	2,465,500					
TRANSFER TAXES	1,859,387	1,523,681	335,706						
PAY-GO	1,408,854	1,408,854							
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>9,339,030</b>	<b>3,747,755</b>	<b>3,125,775</b>	<b>2,465,500</b>					

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE &EQUIPMENT						
SWM MAINTENANCE		15,000	5,000	5,000		
<b>TOTAL COSTS</b>		<b>15,000</b>	<b>5,000</b>	<b>5,000</b>		

<b>Project Title</b> Neighborhood Drainage Improvements and Rehabilitation	<b>Project Number</b> HW-2003	<b>Classification</b> Highways
<b>Project Description</b> Design and correct drainage deficiencies within the County. Will include MDE and SCD Permit acquisition. Project may include re-grading roadside channels, adding or increasing drainage pipe sizes, and redirecting runoff via overland flow or storm drain systems to an appropriate outfall location. Project could also include Storm Drain and Stormwater Management (SWM) infrastructure improvements to the larger, older subdivisions such as Discovery. Design consultant JMT prepared a regional stormwater management study in 1999 which identified subdivisions with drainage issues and now additional areas have been recognized by the implementation of the 311 program. The proposal for creating this project is in response to citizen complaints where detailed design work is necessary due to critical grading, slopes, and site limitations are present. Approved funds will be used to further assess drainage in communities throughout the County. Locations have been identified through the County Nuisance Flooding Plan inventory, mitigation sites include but are not limited to: Golden Beach Subdivision, St. Clements Shores, Tall Timbers, Green View Knolls (Belvoir Rd), Cecils Mill Subdivision, Hickory Hills Subdivision, Broadcreek Subdivision, as well as many other areas with either historical flooding or vulnerable locations to drainage issues.		
<b>Discussion of Operating Budget Impact</b> Stormwater Management maintenance needs.		<b>Compliance With Comprehensive Plan Section</b> 11.3.2.A Provide safe, efficient, economical roads which support community revitalization, economic benefit, and environmental stewardship. P.11-1

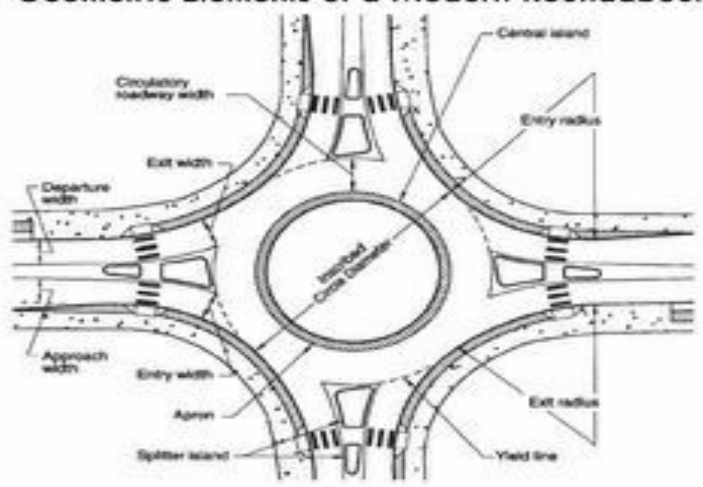
Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
ENGINEERING/SURVEY	1,489,625	1,025,000	75,000	75,000	75,000	79,875	79,875	79,875	
CONSTRUCTION	10,530,913	4,612,895	950,000	950,000	950,000	1,011,750	1,011,750	1,044,518	
PROPERTY/EASEMENT ACQU	100,000	100,000							
UTILITY RELOCATION	60,000	60,000							
CONTINGENCIES	90,000	90,000							
<b>TOTAL COSTS</b>	<b>12,270,538</b>	<b>5,887,895</b>	<b>1,025,000</b>	<b>1,025,000</b>	<b>1,025,000</b>	<b>1,091,625</b>	<b>1,091,625</b>	<b>1,124,393</b>	

**Funding Schedule**

BONDS	8,722,548	5,005,000	925,000	925,000	1,025,000			842,548	
TRANSFER TAXES	2,665,095		100,000	100,000		1,091,625	1,091,625	281,845	
PAY-GO	882,895	882,895							
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>12,270,538</b>	<b>5,887,895</b>	<b>1,025,000</b>	<b>1,025,000</b>	<b>1,025,000</b>	<b>1,091,625</b>	<b>1,091,625</b>	<b>1,124,393</b>	

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
SWM Maintenance						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Roadway & Safety Improvements	<b>Project Number</b> HW-2101	<b>Classification</b> Highways
<b>Project Description</b> This project addresses a prioritized listing of existing County maintained roadways that are recommended for overlay, modified seal, shoulder improvements, and widening to meet the minimum eighteen (18) foot width requirement or are in need of extensive base repairs prior to overlay. Improve alignments of roads, removal of roadside hazards, earthwork operations, sight distance improvements, intersection safety/capacity improvements, guardrail installation/upgrade, utility relocations, extending the length of drainage culverts etc., to reduce the potential and severity of roadway run-off and collisions. Traffic calming, installation of special traffic control devices, and intersection improvements to improve safety and the quality of life in neighborhoods. Improvements include addressing traffic safety issues in areas where higher bicycle/horse carriage volumes have been observed, and to address the need for improved pedestrian/bicycle access. Studies of intersections Golden Beach/All Faith and Wildewood Prky/Blvd came with recommendations of RABs. Pedestrian travel will be accommodated in the design of WW Prwy/Blvd. Roundabout Appropriation added. Widening Appropriation added-sub-standard roads are the intended recipient. Sheriff Office identified the need to improve the St Johns Rd/Sandy Bottom Rd intersection. Higher traffic flows have been noticed since the Wildewood connection tied to Lawrence Hayden. Evaluating a roundabout at FDR/First Colony Blvd, Triangle/Golden Beach, Tulagi/Shangri-La, & Pegg/Westbury.		<div style="text-align: center;"> <b>Geometric Elements of a Modern Roundabout</b> </div>  <p><b>Compliance With Comprehensive Plan Section</b>                  11.3.2.A Provide safe, efficient, economical roads which support community revitalization, economic development, and environmental stewardship. P. 11-1</p>
<b>Discussion of Operating Budget Impact</b> Facilities constructed for the new roundabouts will require maintenance. The size of the facility and impact to operating has been estimated.		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032		
ASPHALT OVERLAY	60,060,000	22,900,000	6,000,000	6,000,000	6,000,000	6,000,000	6,390,000	6,390,000	6,380,000	
ARCHITECT/ENGINEERING	967,330	632,800	54,000	54,000	54,000	54,000	57,510	57,510	57,510	
CONSTRUCTION/SURFACING	11,654,026	7,184,500	486,000	766,800	766,800	766,800	816,642	816,642	816,642	
GUARDRAIL ENDTREATMENTS	1,153,060	484,000	108,000	108,000	108,000	108,000	115,020	115,020	115,020	
CRACKSEALING	749,625	285,000	75,000	75,000	75,000	75,000	79,875	79,875	79,875	
OTHER(unanticipated and equipment rental)	1,312,366	576,400	118,800	118,800	118,800	118,800	126,522	126,522	126,522	
LAND ACQUISTION	2,592,250	424,000	350,000	350,000	350,000	350,000	372,750	372,750	372,750	
ROUNDAABOUT CONSTRUCTION	13,466,002	6,200,000		1,500,000	1,500,000	1,500,000	2,500,000	1,500,000	266,002	
ROAD WIDENING	1,639,590	636,000	162,000	162,000	162,000	162,000	172,530	172,530	172,530	
Design for Intersection Improvement	4,075,710	1,734,000	378,000	378,000	378,000	378,000	402,570	402,570	402,570	
<b>TOTAL COSTS</b>	<b>97,669,959</b>	<b>41,056,700</b>	<b>7,731,800</b>	<b>9,512,600</b>	<b>9,512,600</b>	<b>9,512,600</b>	<b>11,033,419</b>	<b>10,033,419</b>	<b>8,789,421</b>	

Funding Schedule										
BONDS	74,338,465	27,474,485	4,537,878	5,045,350	8,358,993	10,566,169	9,566,169	8,789,421		
TRANSFER TAXES	16,829,736	8,949,457	3,193,922	4,000,000	686,357					
PAY-GO	3,975,669	3,975,669								
EXCISE TAX	2,526,089	657,089		467,250	467,250	467,250	467,250			
FEDERAL FUNDS										
<b>TOTAL FUNDS</b>	<b>97,669,959</b>	<b>41,056,700</b>	<b>7,731,800</b>	<b>9,512,600</b>	<b>9,512,600</b>	<b>11,033,419</b>	<b>10,033,419</b>	<b>8,789,421</b>		


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
SWM Maintenance	1,000		1,000			1,000
<b>TOTAL COSTS</b>	<b>1,000</b>		<b>1,000</b>			<b>1,000</b>

<b>Project Title</b> Retrofit Sidewalk Program	<b>Project Number</b> HW-2103	<b>Classification</b> Highways
<b>Project Description</b> This project is created as a consolidation of multiple existing projects of sidewalk retrofit activities. Installation of new sidewalks in warranted locations along County roads and at County facilities; retrofit of existing sidewalks and ramps to comply with Americans with Disabilities (ADA) requirements, and major repairs of existing failed sidewalks. Includes compliance studies, design of improvements, update of transition plan, field inventory, GIS database, and post construction certification. Projects listed but not limited to the following: Buck Hewitt Road - North, South Shangri-La, Willows Road, Wildewood Blvd, Pegg Road, Westbury Blvd, MD235 repairs, and upgrades due to the road (mill and overlay) program. Three Notch Trail Signal Beacons upgrades. Adding mapping and CityWorks data collection along with sidewalk inspection for all walks to identify areas in need of maintenance/repair/retrofit/replacement (i.e. cracked or heaved sections).		 <p data-bbox="805 737 1516 814"> <b>Compliance With Comprehensive Plan Section</b>                      11.5.2.A.i Construct sidewalk networks between neighborhoods, schools, parks, and other activity nodes / centers. P. 11-10                 </p>
<b>Discussion of Operating Budget Impact</b> SWM Maintenance needed.		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ASSESSMENT	20,000	20,000							
ENGINEERING/SURVEY	518,850	336,000	27,000	30,000	30,000	31,950	31,950	31,950	
LAND ACQUISITION	75,000	75,000							
CONSTRUCTION	6,410,674	2,994,664	540,000	550,000	550,000	585,750	585,750	604,510	
MGMT/INSPECT	168,475	137,500	5,000	5,000	5,000	5,325	5,325	5,325	
MATERIAL TESTING	32,360	18,980	2,160	2,160	2,160	2,300	2,300	2,300	
UTILITY RELOCATION	270,000	270,000							
CONTINGENCIES	75,000	75,000							
AS-BUILT	15,000	15,000							
<b>TOTAL COSTS</b>	<b>7,585,359</b>	<b>3,942,144</b>	<b>574,160</b>	<b>587,160</b>	<b>587,160</b>	<b>625,325</b>	<b>625,325</b>	<b>644,085</b>	

Funding Schedule									
BONDS	1,512,480	651,160	574,160	287,160					
TRANSFER TAXES	4,625,745	1,843,850		300,000	587,160	625,325	625,325	644,085	
PAY-GO	507,017	507,017							
EXCISE TAX	440,995	440,995							
STATE FUNDS	259,122	259,122							
FEDERAL FUNDS	240,000	240,000							
<b>TOTAL FUNDS</b>	<b>7,585,359</b>	<b>3,942,144</b>	<b>574,160</b>	<b>587,160</b>	<b>587,160</b>	<b>625,325</b>	<b>625,325</b>	<b>644,085</b>	

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
OTHER (ROADWAY MAINTENANCE COST)	4,750					
<b>TOTAL COSTS</b>	<b>4,750</b>					

<b>Project Title</b> County Bridge Replacement & Repair	<b>Project Number</b> HW-2104	<b>Classification</b> Highways
<b>Project Description</b> Design, replace, rehabilitate, inspect, County Bridges throughout the County's Highway Maintenance Road Network. Project is created to cover bridge or bridge like structures that do not qualify for Federal Bridge Inspections due to the short span. Approved monies will be utilized to address the County's consultant recommendations for structural repair and maintenance based on their Bridge Inspection Reports. Repairs may include replacement of decking, safety railings, pilings, structural beams and bulkheads. Construction is anticipated for replacement/repair projects. Also, will require setting up a database by consultants of countywide culverts and their conditions to allow for annual programs to replace or repair those with highest priority as necessary. The Asset Management Division would maintain the database once created. NOTE: There are many bridge like structures that are the responsibility of the County to inspect and maintain. The "Assessment" Appropriation Phase is intended to create a benchmark or current status of all County Inspected Bridges. Large diameter culverts have been identified and are being scheduled for replacement using the rental contractor.		
<b>Compliance With Comprehensive Plan Section</b> 11.3.2.A Provide safe, efficient, economical roads which support community revitalization , economic development , and environmental stewardship. P. 11-1.		
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032		
Architect / Engineering										
Bridge Replacement Manor Road (Design Install)	662,500	662,500								
Bridge Replacement Busy Corner Rd (Design & Install)	632,500	632,500								
Inspection / Assessment of County Bridges (<20' Span Non-Federal)	398,265	231,000	27,000	27,000	27,000	28,755	28,755	28,755		
Cross Pipe Replacements (Pipes larger than 36" Dia)	7,636,250	2,990,000	750,000	750,000	750,000	798,750	798,750	798,750		
Other (Unanticipated and Equip Rental)										
Contingencies (10%)	716,847	225,000	75,000	75,000	75,000	79,875	79,875	107,097		
<b>TOTAL COSTS</b>	<b>10,046,362</b>	<b>4,741,000</b>	<b>852,000</b>	<b>852,000</b>	<b>852,000</b>	<b>907,380</b>	<b>907,380</b>	<b>934,602</b>		

**Funding Schedule**

BONDS	4,296,530	1,960,150	852,000	577,000				907,380		
TRANSFER TAXES	3,820,982	852,000		275,000	852,000	907,380			934,602	
PAY-GO	558,850	558,850								
EXCISE TAX										
STATE FUNDS										
FEDERAL FUNDS	1,370,000	1,370,000								
<b>TOTAL FUNDS</b>	<b>10,046,362</b>	<b>4,741,000</b>	<b>852,000</b>	<b>852,000</b>	<b>852,000</b>	<b>907,380</b>	<b>907,380</b>	<b>934,602</b>		

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
Personal Services Costs						
Supplies & Materials						
<b>TOTAL COSTS</b>						

<b>Project Title</b> 4-Way Intersection MD4/Wildewood Parkway	<b>Project Number</b> HW-2105	<b>Classification</b> Highways
<b>Project Description</b> This project is created to facilitate a safer left turn situation into existing properties. The intersection improvement would enhance the MDOT project which creates a turn lane on MD4 from Wildewood Parkway to Old St. Andrews Church Road. The Left Turn Lane Project has been on hold at MDOT but is expected to restart design soon; however, MDOT has not announced an official re-start date. MDOT is proposing that a MOU be established to identify the County and State's responsibility/obligation on the project. MDOT offered to draft the MOU and incorporate the proposed 4-way intersection into the MD4 Left Turn Lane Design. The MOU is expected to list the County's monetary contribution. The adjacent landowners support that project. Exact cost sharing and responsibilities have not been determined nor has the MOU draft circulated. The County will have an agreement with the MDOT for coordinating the State MD4 Left Turn Lane Project and the 4-Way Intersection and a separate agreement with the Patriot Pointe, LLC for property right-of-way over the proposed county road alignment to the Landfill Parcel. Negotiations will be needed with the developer once MDOT and the County have the MOU in place. Requesting funds in 2030 but it is not clear whether the developer is donating land, trading lands, and/or offering a road design. The County should be prepared to coordinate the Left Turn and 4-way Intersection Projects.		 <p><b>Compliance With Comprehensive Plan Section</b>                  11.3.2.A Provide safe, efficient, economical roads which support community revitalization, economic development, and environmental stewardship. P. 11-1</p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Engineering/Survey	150,000	50,000		100,000					
Land Acquisition									
Construction									
MGMT/Inspect									
Material Testing									
Utility Relocations									
Contingencies									
As-Built									
<b>TOTAL COSTS</b>	<b>150,000</b>	<b>50,000</b>		<b>100,000</b>					

Funding Schedule										
	Total Project	Prior Approval	Budget	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Balance to Complete
BONDS	100,000				100,000					
TRANSFER TAXES	50,000	50,000								
PAY-GO										
EXCISE TAX										
STATE FUNDS										
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>150,000</b>	<b>50,000</b>			<b>100,000</b>					

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
SWM and Road Maintenance				2,000		
<b>TOTAL COSTS</b>				<b>2,000</b>		

<b>Project Title</b> Water Quality & Nutrient Removal	<b>Project Number</b> HW-2108	<b>Classification</b> Highways
<p><b>Project Description</b></p> <p>Project is focused on impending Watershed Implementation &amp; Management efforts that include; stormwater management retrofit efforts, potential Municipal Separate Storm Sewer System (MS4), National Pollutant Discharge Elimination System (NPDES) creditable practices that may be required to ensure that County meets its current MS4 commitments, and support for creditable shoreline, stream restoration or wetland type projects with grant funding potential. These efforts all provide County watershed benefits as well as to ensure MS4 Permit compliance. Recommending that funds be aligned with the MS4 Permit Cycle. The current permit has been extended, with the Year 6 reporting due at the end of October. The associated design and construction funds are based on the requirement of maintaining a 20% impervious cover treatment credit. Continued planning for restoration implementation beyond 2025 in ongoing. The Maryland Department of Environment (MDE) recommends the County should plan for additional restoration equivalent to 10% of the current baseline by 2030 to account for future increased treatment permit requirements, associated increased construction funding may be necessary.</p>		 <p><b>Compliance With Comprehensive Plan Section</b> 7.9.1.A.i Develop a comprehensive water quality protection framework for both point and nonpoint sources of pollution. P.7-30.</p>
<p><b>Discussion of Operating Budget Impact</b></p> <p>Operational impacts include funding for MS4 data management and compliance assessment to support reporting functions, on-demand tasking for emergent issues related to manpower support and potential testing requirements for water quality management practices and funding to address annual maintenance activities for the previous year's completed projects.</p>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
				FY2027	FY2028	FY2029	FY2030	FY2031		FY2032
ARCHITECT/ENGINEERING	517,918	317,200	32,400	32,400	32,400	32,400	34,506	34,506	34,506	
GIS IMPLEMENTATION/ANALYSIS										
CONSTRUCTION										
TMDL IDENTIFICATION										
DISCHARGE CHARACTERIZATION MANAGEMENT PROGRAM										
PHASE 3 WIP RETROFIT CONSTRUCTION	3,004,057	1,658,000	216,000	216,000	216,000	216,000	230,040	230,040	237,977	
<b>TOTAL COSTS</b>	<b>3,521,975</b>	<b>1,975,200</b>	<b>248,400</b>	<b>248,400</b>	<b>248,400</b>	<b>248,400</b>	<b>264,546</b>	<b>264,546</b>	<b>272,483</b>	

**Funding Schedule**

BONDS	820,579	248,400	248,400	59,233			264,546			
TRANSFER TAXES	2,701,396	1,726,800		189,167	248,400	264,546			272,483	
PAY-GO										
EXCISE TAX										
STATE FUNDS										
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>3,521,975</b>	<b>1,975,200</b>	<b>248,400</b>	<b>248,400</b>	<b>248,400</b>	<b>264,546</b>	<b>264,546</b>	<b>272,483</b>		

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Street Lighting & Streetscape Improvements	<b>Project Number</b> HW-2204	<b>Classification</b> Highways
<p><b>Project Description</b></p> <p>Provide and conduct major maintenance of neighborhood safety /security lighting, street tree plantings, and other streetscape improvements (street trees, sidewalk benches, crosswalk pavers, specialized signage etc.) along designated County roadways and in established priority funding areas, Village / Town Centers, Development Districts and approved Master Plans (i.e. Lexington Park). Project may also include the development of public/private partnerships for streetscape improvements by the Department of Economic Development. Address priority safety / security lighting needs along County roadways as identified by citizen requests, Sheriff patrols, traffic studies, and the Local Roadway Safety Plan (LRSP Resolution No. 2023-14) modeled after part of the new MDOT highway safety campaign "Zero Deaths Maryland" to help improve public safety and deter criminal activity. Retrofit existing County maintained street lighting to LED. Lighting projects are usually installed and billed by SMECO, on an individual basis. Includes existing FDR Boulevard sidewalk widening (10' wide to connect to the Three Notch Trail Ph 7). FDR from MD 235 to MD 4 does not have street lighting currently. Includes globe change-out for existing lights on FDR. Estimated 24 lights on FDR to produce bills by FY2027. The cost for streetlighting can vary with location but generally estimated at \$10,000 per post installed.</p>		 <p><b>Compliance With Comprehensive Plan Section</b> 9.1.1.D Revitalize established business and commercial centers in designated growth areas. P. 9-7</p>
<p><b>Discussion of Operating Budget Impact</b></p> <p>Cost for electric service and maintenance is approximately \$20 per light per month. For LED 80 Watt retrofits, the operating cost is only about \$5.00 per light per month, SMECO fee would be about \$15.00 per month.</p>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	97,500	15,000		7,500			60,000		15,000
LAND ACQUISITION	150,000	150,000							
CONSTRUCTION	1,170,000	1,012,500	52,500		52,500			52,500	
DEMOLITION									
INSPECTION									
UTILITIES									
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>1,417,500</b>	<b>1,177,500</b>	<b>52,500</b>	<b>7,500</b>	<b>52,500</b>	<b>60,000</b>	<b>52,500</b>	<b>15,000</b>	

**Funding Schedule**

BONDS	492,750	492,750							
TRANSFER TAXES	457,500	217,500	52,500	7,500	52,500	60,000	52,500	15,000	
PAY-GO									
EXCISE TAX	467,250	467,250							
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>1,417,500</b>	<b>1,177,500</b>	<b>52,500</b>	<b>7,500</b>	<b>52,500</b>	<b>60,000</b>	<b>52,500</b>	<b>15,000</b>	

**Operating Impacts**

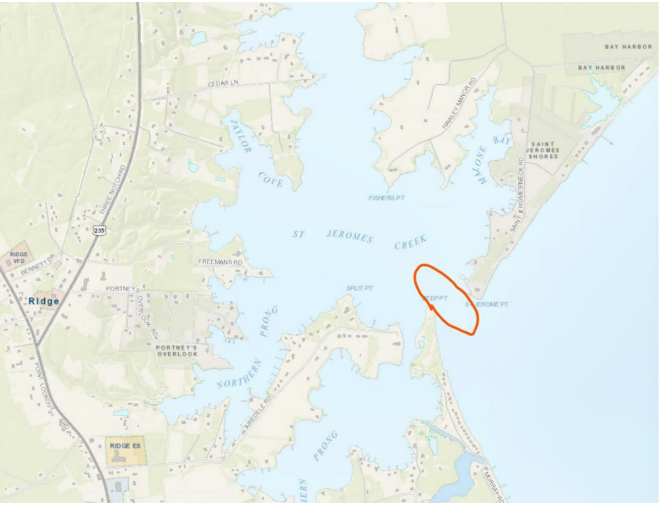
	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES (electric)	5,760	8,000		10,000		
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>	<b>5,760</b>	<b>8,000</b>		<b>10,000</b>		

<b>Project Title</b> Culvert Replacement & Repair	<b>Project Number</b> HW-2205	<b>Classification</b> Highways
<b>Project Description</b> Design, replace, rehabilitate, inspect, line and/or upgrade deteriorated/inadequate culvert crossings and outfall channels throughout the County's Highway Maintenance road network. Project may also include the upgrade of failing or inadequate storm drain systems and eroded outfalls. Construction costs increase to account for a higher than anticipated number of replacement/repair projects. This project will also require setting up a database for the countywide culverts and their conditions to allow for yearly programs to replace or repair those with highest priority. Completion dates for culverts associated with streams will be impacted and are dependent upon MDE restrictions. Appropriation Phase Item "Construction/Repair" is intended for pipes along county roadways. New item "Construction/Repair of Cross-Pipes/Liner" is for the repair/replacement or additional pipes crossing a county road.		 <p data-bbox="805 737 1518 842"> <b>Compliance With Comprehensive Plan Section</b>                      11.3.2.A Provide safe, efficient, economical roads which support community revitalization, economic development, and environmental stewardship. P. 11-1                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032		
ARCHITECT/ENGINEERING	716,530	382,000	54,000	54,000	54,000	54,000	57,510	57,510	57,510	
CONSTRUCTION/REPAIR	4,189,240	1,513,000	432,000	432,000	432,000	432,000	460,080	460,080	460,080	
ALL FAITH CHURCH ROAD	60,000	60,000								
Prior Approved Completed Projects										
ST JOHNS ROAD	448,000	448,000								
CONSTRUCTION/REPAIR OF CROSS-PIPES/LINER	613,782	262,000	54,000	54,000	54,000	57,510	57,510	74,762		
<b>TOTAL COSTS</b>	<b>6,027,552</b>	<b>2,665,000</b>	<b>540,000</b>	<b>540,000</b>	<b>540,000</b>	<b>575,100</b>	<b>575,100</b>	<b>592,352</b>		

Funding Schedule										
BONDS	3,320,100	2,165,000	540,000	40,000				575,100		
TRANSFER TAXES	2,094,952			500,000	427,500	575,100			592,352	
PAY-GO	500,000	500,000								
EXCISE TAX	112,500				112,500					
STATE FUNDS										
FEDERAL FUNDS										
<b>TOTAL FUNDS</b>	<b>6,027,552</b>	<b>2,665,000</b>	<b>540,000</b>	<b>540,000</b>	<b>540,000</b>	<b>575,100</b>	<b>575,100</b>	<b>592,352</b>		


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
SUPPLIES & MATERIALS						
UTILITIES						
<b>TOTAL COSTS</b>						

<b>Project Title</b> St Jerome Creek Maintenance Dredge	<b>Project Number</b> MA-3001	<b>Classification</b> Marine
<b>Project Description</b> The evaluation of the Dredge Material Placement (DMP) site for the Army Corps of Engineers dredging of the Federal Navigation Channel at St. Jerome's Creek. Projected contract for dredging St. Jerome's Creek Southern Prong channel to use the DMP site. An area within the Southern Prong has shoaled since the prior dredge. The depth at low tide can be as low as 1.5' and at extreme low tide it is < than 1'. Shoaling in the area makes safe passage for the vessels difficult, if not impossible. This waterway is used as a Harbor of Refuge. It is the only refuge on the Western Shore from Lake Canoy/Point Lookout Creek on the Potomac River to Solomon's Island on the Patuxent (26-mile stretch of shoreline) and is under the Safe Harbor Act. Dredging in this area will allow for the continued safe passage of the vessels, particularly the Water Rescue Operations out of Ridge Fire and Rescue and Tow Boat. A. The easement and DMP site are established but the volume of material to store has yet to be determined. B. Project cost has yet to be determined but base the cost on prior dredges of this creek. \$337,000 estimated. C. Reimbursed via the State Waterway Improvement Fund based on the Department of Natural Resources Need and Feasibility Report has not been completed. D. A Waterway Improvement Project Request Form cannot be submitted until bathymetric survey has been completed. F. The Board of County Commissioners have approved dredge projects of this channel in the past.		
		<b>Compliance With Comprehensive Plan Section</b> Accommodate and promote fishing, boating, sailing and other water oriented recreational activities by county residents, visitors, and commercial fishermen.
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Construction									
Engineering	50,000						50,000		
DMP Site Dredge/Costs									
<b>TOTAL COSTS</b>	<b>50,000</b>						<b>50,000</b>		

Funding Schedule									
BONDS	50,000						50,000		
TRANSFER TAXES									
PAY-GO									
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>50,000</b>						<b>50,000</b>		

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> St. Georges and Tall Timbers Landings	<b>Project Number</b> PL-2701	<b>Classification</b> Recreation and Parks
<b>Project Description</b> Repairs will be made at St. Georges Landing and Tall Timbers Landing and will consist of the replacement of railings, all deck boards and hardware. The hardware will be replaced with stainless steel. This project will be funded 100% by Waterway Improvement Funds through the Department of Natural Resources.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.D Create new and enhanced parks & rec. facilities that link existing parks and communities to provide expanded recreational opportunities while preserving environmental, aesthetic, and cultural quality P.10-5		
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Construction	249,000		249,000						
<b>TOTAL COSTS</b>	<b>249,000</b>		<b>249,000</b>						

**Funding Schedule**

STATE FUNDS	249,000		249,000						
<b>TOTAL FUNDS</b>	<b>249,000</b>		<b>249,000</b>						

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Airport Improvements	<b>Project Number</b> PF-1809	<b>Classification</b> Public Facilities
<b>Project Description</b> The St. Mary's County Regional Airport project provided the airfield improvements identified in the 2002 Airport Master Plan Update (APMU) to meet the current FAA standards for the Airport Reference Code (ARC) B-II (large). The previous ARC designation was B-II (small). This change allows larger, faster aircraft to access the airfield. Under the 2002 AMPU, the existing parallel taxiway was relocated to provide the 240-ft separation to address wingspan criteria. The project also extended the existing 4,150-ft runway by 1,200-ft, resulting in a total length of 5,350-ft to address approach speed criteria. FY2027 projects include a new Airport Master Plan Update, funded with previously approved FY2026 allocations, as well as continued maintenance and repair of airport infrastructure. The FAA has programmed design funding for runway rehabilitation in FY2028, with construction to follow in two phases: FY2030 and FY2031.		
		<b>Compliance With Comprehensive Plan Section</b> 11.4.4.A.i Continue to support the expansion of the airport. P. 11-7
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT / ENGINEERING	2,910,115	774,560		1,055,555			400,000		680,000
PLANNING / SURVEY/ PLATS	1,577,932	1,120,057			457,875				
CONST. MGMT & INSPECTIONS	2,775,000	575,000				600,000	600,000	400,000	600,000
OBSTRUCTION REMOVAL									
CONSTRUCTION - AIRFIELD	39,078,173	20,467,062				5,888,889	5,722,222		7,000,000
CONSTRUCTION - HANGARS / BLDGS	1,570,000	1,570,000							
CONSTRUCTION - ROADS	3,000,000	3,000,000							
CONSTRUCTION - APRON & RAMP	5,462,626	462,626						5,000,000	
CONSTRUCTION - UTILITY & SITE	390,870	390,870							
MAINTENANCE & REPAIR	3,590,000	2,090,000	500,000		500,000		500,000		
ACCESS & SECURITY	600,000								600,000
LAND ACQUISITION	284,210	284,210							
<b>TOTAL COSTS</b>	<b>61,238,926</b>	<b>30,734,385</b>	<b>500,000</b>	<b>1,055,555</b>	<b>957,875</b>	<b>6,488,889</b>	<b>7,222,222</b>	<b>5,400,000</b>	<b>8,880,000</b>

**Funding Schedule**

BONDS	9,088,880	6,358,981	500,000		545,788		886,111	290,000	508,000
TRANSFER TAXES	4,234,257	3,774,257		105,555		354,445			
PAY-GO	681,527	681,527							
EXCISE TAX									
STATE FUNDS	1,797,268	586,713				294,444	286,111	250,000	380,000
FEDERAL FUNDS	45,436,994	19,332,907		950,000	412,087	5,840,000	6,050,000	4,860,000	7,992,000
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>61,238,926</b>	<b>30,734,385</b>	<b>500,000</b>	<b>1,055,555</b>	<b>957,875</b>	<b>6,488,889</b>	<b>7,222,222</b>	<b>5,400,000</b>	<b>8,880,000</b>

**Operating Impacts**

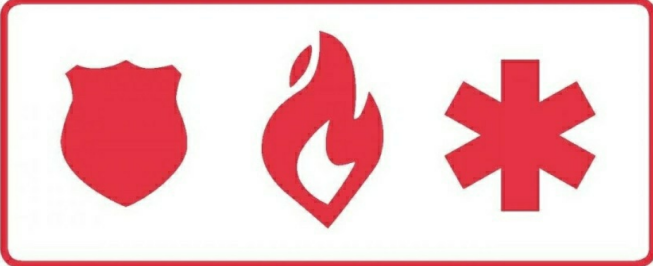
	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
UTILITIES						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Health Department Renovations	<b>Project Number</b> PF-1904	<b>Classification</b> Public Facilities
<b>Project Description</b> The goal of this project is to address accreditation standards (National Public Health Accreditation Board), operational needs, and records management requirements associated with population growth and change in demographics. The 2021 space needs study determined that new construction is required as the most effective way to improve the Health Department operations. The 2021 space needs study was updated in 2025 to capture the impacts of pandemic related operations. The 2025 update recommends new construction of a Health Department Facility for a total of 91,100 SF at \$58.3M for the 2040 planning horizon. The balance of the prior approval will be used to prioritize and phase the needs determined in the 2025 study. The project costs shown are FY27 funding for site selection and concept site approval.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.B Meet the existing and future demands of the population for community and social services. P. 10-3		
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
PLANNING/DESIGN	466,395	100,000	366,395						
SITE WORK/ UTILITIES									
BLDG CONSTRUCTION									
INSPECTION/CM SERVICES									
EQUIPMENT									
OTHER CONTINGENCIES									
<b>TOTAL COSTS</b>	<b>466,395</b>	<b>100,000</b>	<b>366,395</b>						

Funding Schedule									
	Total Project	Prior Approval	Budget FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Balance to Complete
BONDS	466,395	100,000	366,395						
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>466,395</b>	<b>100,000</b>	<b>366,395</b>						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES (moving)						
TRAILER FACILITY RENTAL (24months)						
UTILITIES						
RECORDS STORAGE						
OTHER (Information Technology)						
Grounds & SWM						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Fire & Rescue Revolving Loan Fund	<b>Project Number</b> PF-1906	<b>Classification</b> Public Facilities
<b>Project Description</b> Volunteer Fire Departments and Rescue Squads have submitted their plan for FY2027 to FY2032 which outlines the expected loan requests they will make from the Revolving Loan Fund maintained by the County. Loans are provided at .5% Interest Rate. Term is typically seven years for Rolling Stock and fifteen years for Building costs. Total Legislative Appropriation is \$5M. Currently at \$3.2M through 2025.		
		<b>Compliance With Comprehensive Plan Section</b> 10.2.2.A.vi Meet increasing health and public safety needs of the population. P. 10-2
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING									
CONSTRUCTION	1,850,000	950,000			700,000	200,000			
LAND ACQUISITION									
INSPECTION									
DEMOLITION									
UTILITIES									
EQUIPMENT/ROLLING STOCK									
RENOVATION									
ROLLING STOCK									
<b>TOTAL COSTS</b>	<b>1,850,000</b>	<b>950,000</b>			<b>700,000</b>	<b>200,000</b>			

**Funding Schedule**

BONDS									
TRANSFER TAXES	1,850,000	950,000			700,000	200,000			
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>1,850,000</b>	<b>950,000</b>			<b>700,000</b>	<b>200,000</b>			

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
UTILITIES						
FURNITURE & EQUIPMENT						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Sheriff's Office Support Services Facility	<b>Project Number</b> PF-2101	<b>Classification</b> Public Facilities
<b>Project Description</b> Construct the Sheriff's Office Support Services Facility, complete site construction and install facility infrastructure requirements for a future Headquarters building as a result of the 2019 Sheriff's Office Master Planning study: 1) 20,611 SF Support Services Building, 2) 40,000 SF Vehicle Evidence Storage Lot, 3) Secure personnel/patrol parking lot (235 car capacity), 4) Secure patrol/overflow vehicle parking (140 car capacity). The new facility will be in the rear of the 10.6 acre site in the northeast portion of the Governmental Center. Construction costs from study based upon FY2022 construction start and should be escalated 3% for future years. Support Services Facility and Site Improvements (Phase 1) top priority for FY2025. Phase 1 Design awarded on 10-19-2021. For FY24: FY2024 and FY2026 project costs have been increased by 8% to reflect the Engineering News Record national average for construction price increases for 2022. For FY25: HQ Building construction costs have been increased 6.5% for FY25 and an additional 2.31% for FY26. For FY26: Construction costs for Headquarters Building have been created in a new project PF-2509.		 <p data-bbox="805 730 1513 814"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.A.vi. Meet increasing health and public safety needs of the population. P. 10-2                 </p>
<b>Discussion of Operating Budget Impact</b> Annual cleaning costs are estimated at \$1.60 SF for all County facilities. \$73,955 for HQ Facility and \$24,720 for the Evidence Storage Building. Alarm services \$2,165, fire extinguisher testing \$125, pest control is \$885 annually for annual total cost of \$3,175. Annual utility costs at \$4/SF. The HQ Facility utilities are \$185,400. The Evidence Storage Building is \$61,800. Maintenance mechanic costs are estimated at \$1.10/SF.		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
PLANNING/DESIGN	889,126	889,126							
CONST. HQ FACILITY									
CONST. EVIDENCE STORAGE	17,725,329	15,225,329		2,500,000					
UTILITIES									
INSPECTION/CONST. MNGMT	364,968	364,968							
FURNISHINGS & EQUIPMENT									
INFORMATION TECHNOLOGY									
CONTINGENCY (3%)									
<b>TOTAL COSTS</b>	<b>18,979,423</b>	<b>16,479,423</b>		<b>2,500,000</b>					

Funding Schedule									
BONDS	15,702,544	13,202,544		2,500,000					
TRANSFER TAXES	134,095	134,095							
PAY-GO	2,330,529	2,330,529							
EXCISE TAX	812,255	812,255							
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>18,979,423</b>	<b>16,479,423</b>		<b>2,500,000</b>					


Operating Impacts						
	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
CONTRACTED SERVICES (Alarm, FE testing, pest control)		3,175				
HQ FACILITY CLEANING COSTS		24,720				
HQ FACILITY UTILITIES (Elec./Water & Sewer)		61,800				
ADDITIONAL MAINTENANCE MECH COST (\$1.10/SF)		22,670				
<b>TOTAL COSTS</b>		<b>112,365</b>				

<b>Project Title</b> Parking and Site Improvements	<b>Project Number</b> PF-2205	<b>Classification</b> Public Facilities
<b>Project Description</b> Parking area improvements, security lighting, safety, drainage and perimeter fencing and regrading improvements, sheds, facility and directional signage (Governmental Center), concrete wheel stop replacement, curb, gutter and sidewalk repairs and other exterior features at various County locations. Project may also include minor convenience center improvements, pothole / base repairs, crack sealing, painting and restriping, parking lot expansions / repaving, and additional STS solar and standard bus stop shelters. This account covers most repairs or upgrades to the property around the facilities that are not attached to facilities. As the larger projects such as resurfacing parking lots, adding parking area and any major digging outside of the facilities are not covered here unless specific more expensive projects are requested and added to this account. A minimum of \$66,000 should be the minimum added to this account yearly as is the current standard process.		 <p data-bbox="805 730 1520 842"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.A Provide infrastructure to accommodate development in growth areas and address adequate facilities and services outside of growth areas. P. 10-1                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
DESIGN/PLANNING									
CONSTRUCTION									
SEAL, COAT & RESTRIPE Incl ADA	236,000	104,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
MILL & REPAVE									
EQUIPMENT/LIGHTING	476,000	264,000	102,000	22,000	22,000	22,000	22,000	22,000	22,000
OTHER -SITE REPAIRS Incl ADA	236,000	104,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
<b>TOTAL COSTS</b>	<b>948,000</b>	<b>472,000</b>	<b>146,000</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>

Funding Schedule									
BONDS	490,000	146,000	146,000	66,000	66,000		66,000		
TRANSFER TAXES	392,000	326,000				66,000			
PAY-GO									
EXCISE TAX	66,000							66,000	
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>948,000</b>	<b>472,000</b>	<b>146,000</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
IMPACTON ANNUAL OPERATING BUDGET						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
FURNITURE & EQUIPMENT						
OTHER (DESCRIBE SIGNIFICANT ITEMS)						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Buses and Bus Facilities	<b>Project Number</b> PF-2301	<b>Classification</b> Public Facilities
<b>Project Description</b> The project consists of two elements; 1) a renovation of the second-floor area to convert from storage to office space to reduce crowding on the first floor. The current operations have outgrown the first floor, breakroom facilities are a documented need, and a request for a trailer was not approved to address sanitation and overcrowding of employees in the first-floor work areas. The renovation includes alteration of the 1,800 SF second floor, an elevator for code compliance, and extension of network infrastructure service to the second. 2) This project also includes the purchasing of an additional two Light-Duty Small Cutaway Buses and two Paratransit Mini-Vans.		 <p data-bbox="805 730 1520 814"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.3.D Maintain and improve levels of efficiency and service of community facilities to meet population needs. P. 10-6                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	352,330	250,000				102,330			
RENOVATION (2nd Floor Area)									
ELEVATOR									
NETWORK INFRASTRUCTURE									
CONST. MANAGEMENT									
Light Duty Buses (2 each)									
Paratransit Minivans (2 each)									
<b>TOTAL COSTS</b>	<b>352,330</b>	<b>250,000</b>				<b>102,330</b>			

Funding Schedule									
	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
BONDS	258,830	156,500				102,330			
TRANSFER TAXES	17,000	17,000							
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS	76,500	76,500							
<b>TOTAL FUNDS</b>	<b>352,330</b>	<b>250,000</b>				<b>102,330</b>			

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Fire Department Water Supply Points	<b>Project Number</b> PF-2401	<b>Classification</b> Public Facilities
<b>Project Description</b> The Mechanicsville Volunteer Fire Department requests a project to plan, design, and construct water supply points, beginning in the Second District and then expanding to other remote locations throughout the county. The purpose of the project is to address adequate fire-fighting capabilities for subdivisions that were approved prior to the 2010 Subdivision Ordinance requiring detailed engineering studies to make a determination of adequate water supply. Per the ordinance, all subdivisions of 25 lots or more must be connected to a public water system. Anticipated material and installation costs for a dry hydrant and a 30,000-gallon underground water tank are \$15,000 and \$250,000, respectively. Project costs below represent construction of up to two tanks per year for five years, for planning purposes, with the installation of dry hydrants using the remaining funds.		 <p data-bbox="805 730 1518 835"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.A.vi.d.ii) c. In rural areas, provide standpipes or other infrastructure to draw on existing water impoundment areas such as lakes and farm ponds. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Contingency	250,000	100,000	50,000	50,000	50,000				
Construction Management	150,000	60,000	30,000	30,000	30,000				
Construction / Installation	1,700,000	680,000	340,000	340,000	340,000				
Sitework	150,000	60,000	30,000	30,000	30,000				
Planning	250,000	150,000	50,000	50,000					
<b>TOTAL COSTS</b>	<b>2,500,000</b>	<b>1,050,000</b>	<b>500,000</b>	<b>500,000</b>	<b>450,000</b>				

**Funding Schedule**

BONDS	1,257,750	500,000	500,000	257,750					
TRANSFER TAXES	757,750	550,000			207,750				
PAY-GO									
EXCISE TAX	484,500			242,250	242,250				
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>2,500,000</b>	<b>1,050,000</b>	<b>500,000</b>	<b>500,000</b>	<b>450,000</b>				

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> College of Southern Maryland Building A Renovation	<b>Project Number</b> PF-2501	<b>Classification</b> Public Facilities
<b>Project Description</b> The CSM Leonardtown A Building comprehensive renovation, and expansion to convert it to a library and learning commons is key to the overall vision for the campus in St. Mary's County. The county portion of this project is 25%. The first floor houses the Math Resource Center, general classrooms, and office space. The second floor is comprised of office, classrooms, and meeting spaces. On the third floor are four computer labs. Building A is 14,382 NASF and 25,111 GSF. The concept for the comprehensive renovation and expansion will be to make a three-floor Library and Learning Commons building the heart of the campus – a dynamic physical and virtual collaborative hub of participatory learning and collaboration for students, faculty, and staff. The Commons will centralize academic support services including the Library, the Math Resource Center, and the Writing Center, as well as the general tutoring services, which is currently spread across three different buildings. Also included in the new concept is Disability Support Services, Counseling, and the College Store. The building will offer students and employees alike the choice between active and quiet places in which to study/work, featuring a selection of pods and individual flex spaces.		 <p data-bbox="805 751 1516 835"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
LAND ACQUISITION									
PLANNING	1,417,000	769,000	648,000						
CONSTRUCTION PHASE 1	11,443,200			11,443,200					
CONSTRUCTION PHASE 2	2,860,800				2,860,800				
CAPITAL EQUIPMENT	1,758,000				1,758,000				
<b>TOTAL COSTS</b>	<b>17,479,000</b>	<b>769,000</b>	<b>648,000</b>	<b>11,443,200</b>	<b>4,618,800</b>				

Funding Schedule									
BONDS	4,370,500	193,000	162,000	2,860,800	1,154,700				
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS	13,108,500	576,000	486,000	8,582,400	3,464,100				
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>17,479,000</b>	<b>769,000</b>	<b>648,000</b>	<b>11,443,200</b>	<b>4,618,800</b>				

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Sheriff's Headquarters Building	<b>Project Number</b> PF-2509	<b>Classification</b> Public Facilities
<b>Project Description</b> Construct the Sheriff's Office headquarters facility based on the 2019 Sheriff's Office Master Planning study: 1) 44,860 SF Headquarters Facility, The facilities will be designed as Risk Category Four per the St. Mary's County adopted Building Code, 2015 IBC. The new facilities will be situated on the front half of the 10.6 acre site developed during the construction of the Sheriff's Office Support Services Facility. Construction costs from study based upon FY2022 construction start and should be escalated 3% for future years. Construction cost of HQ facility (Phase 2) is in FY2028. For FY24: FY2024 and FY2026 project costs have been increased by 8% to reflect the Engineering News Record national average for construction price increases for 2022. For FY25: HQ Building construction costs have been increased 6.5% for FY25 and an additional 2.31% for FY26. PF-2509 New Project to track Headquarters Building construction separately from Evidence Storage facility and site development. Construction costs moved to FY28		 <p data-bbox="805 730 1284 758"><b>Compliance With Comprehensive Plan Section</b></p>

**Discussion of Operating Budget Impact**  
 Annual cleaning costs are estimated at \$1.60 SF for all County facilities. \$73,955 for HQ Facility and \$24,720 for the Evidence Storage Building. Alarm services \$2,165, fire extinguisher testing \$125, pest control is \$885 annually for annual total cost of \$3,175. Annual utility costs at \$4/SF. The HQ Facility utilities are \$185,400. The Evidence Storage Building is \$61,800. Maintenance mechanic costs are estimated at \$1.10/SF.


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Planning/Design									
Const HQ Facility	25,285,000		2,600,000	22,685,000					
Utilities									
Inspection/Const Mgmt									
Furnishings & Equipment	801,000			801,000					
Information Technology									
Contingency (3%)	205,000			205,000					
<b>TOTAL COSTS</b>	<b>26,291,000</b>		<b>2,600,000</b>	<b>23,691,000</b>					

**Funding Schedule**

BONDS	23,691,000			23,691,000					
TRANSFER TAXES	2,600,000		2,600,000						
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>26,291,000</b>		<b>2,600,000</b>	<b>23,691,000</b>					

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
CONTRACTED SERVICES (Alarm, FE testing, pest control)			3,175			
ADDITIONAL MAINTENANCE MECH COST (\$1.10/SF)			49,350			
HQ FACILITY UTILITIES (Elec.Water & Sewer)			185,400			
HQ FACILITY CLEANING COSTS			73,955			
<b>TOTAL COSTS</b>			<b>311,880</b>			

<b>Project Title</b> Charlotte Hall Library Renovations	<b>Project Number</b> PF-2601	<b>Classification</b> Public Facilities
<b>Project Description</b> The Charlotte Hall Library requires alterations and renovations to adequately provide modern library services in the current facility. This project proposes creating a more welcoming entry by alterations that make it more obvious when entering the building through the shared lobby. Improving visibility into the County branch by incorporating storefront glass systems is also a consideration. The project also proposes to update the collections area to incorporate study rooms, mobile shelving, furniture, and book displays. The children's area needs improvements such as shelving, furniture, lighting, and interactive play elements, along with a family restroom conveniently located nearby. The current service desk is too large for its space and could be modified to include a mobile service point. The project will also consider ADA compliance, HVAC upgrades such as roof-top unit replacements, and any roof repairs. Finishes, such as carpet, ceilings and light fixtures will all be upgraded. The planning-phase estimate for the 10,500 SF branch library is \$5,000,000, equating to approximately \$550-\$700 per square foot (depending on finish levels) for construction anticipated in FY28. Architect/Engineering fees are estimated at 6% of construction cost, or about \$300,000.		 <p data-bbox="805 730 1518 842"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.ii. Follow the recommendations of the 2007 St. Mary's County Library Comprehensive and Integrated Systems Analysis &amp; Recommendations                 </p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	300,000	300,000							
CONSTRUCTION	5,004,960			5,004,960					
CONST. MANAGEMENT	178,290			178,290					
CONTINGENCY	396,200			396,200					
<b>TOTAL COSTS</b>	<b>5,879,450</b>	<b>300,000</b>		<b>5,579,450</b>					

**Funding Schedule**

BONDS	4,879,450	300,000		4,579,450					
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS	1,000,000			1,000,000					
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>5,879,450</b>	<b>300,000</b>		<b>5,579,450</b>					

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
CONTRACTED SERVICES						
PERSONAL SERVICES COSTS						
OTHER COSTS						
UTILITIES						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Parking at Garvey	<b>Project Number</b> PF-2602	<b>Classification</b> Public Facilities
<p><b>Project Description</b></p> <p>The Department of Aging &amp; Human Services has requested additional parking at the Leonardtown Library and Garvey Senior Center. This project will install up to seventy-two (72) additional parking spaces North of the existing improvements as an extension of the existing parking lot, parallel to Hayden Farm Lane. A mass grading plant will be included in the design so that the onsite cut materials can be used to prepare for future development along Hayden Farm Lane. This project also includes funding for storm water management to reroute existing SWM Engineering Site Design (ESD) facilities and treatment any new impervious surface being added by this project.</p>		 <p><b>Compliance With Comprehensive Plan Section</b> 10.2.2.B Meet the existing and future demands of the population for community and social services. P. 10-3</p>
<p><b>Discussion of Operating Budget Impact</b></p>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Site Improvements	142,000		142,000						
Paving	250,000		250,000						
Storm Water Management	325,000		325,000						
Grading	426,500		426,500						
<b>TOTAL COSTS</b>	<b>1,143,500</b>		<b>1,143,500</b>						

Funding Schedule									
BONDS									
TRANSFER TAXES	478,500		478,500						
EXCISE TAX	665,000		665,000						
<b>TOTAL FUNDS</b>	<b>1,143,500</b>		<b>1,143,500</b>						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
SWM & Grounds	9,000					
Utilities	2,500					
<b>TOTAL COSTS</b>	<b>11,500</b>					

<b>Project Title</b> Building Maintenance and Repair Projects - Critical	<b>Project Number</b> PF-2607	<b>Classification</b> Public Facilities
<b>Project Description</b> This program provides funds for major equipment replacement & repair projects, system upgrades, critical maintenance & major repair items to include building envelope, mechanical, electrical, HVAC, roofing, & alarms. FY24 2 sections of the Courthouse roof replaced, masonry point up at multiple locations, multiple facility HVAC smaller unit replacements, Roof replacements at CCC Bldg. due to buzzards ripping apart, replaced roof on Old Hollywood School and two sections of the Courthouse roof replaced, multiple HVAC piping valves changed at Lex Pk Library. FY25 HVAC upgrades to multiple facilities, BOE 2nd floor TPO roof replacement and mid-year minor remodel needs. FY26 Completed replacement of fire alarm system at Char. Hall Library, HVAC Unit replacements multiple facilities including one 911 small unit and Leonard Hall School-Daycare TPO roof replacement. FY27 Evaluate next round of roof and HVAC equipment to schedule for replacement which will include the 911 center, Arnold Building, and others. FY28, FY29, FY30 & FY31 based on historical repair costs for lower cost repairs & replacements. Building Services will be changing our overall project planning & estimating. Due to the escalating costs of labor & materials the larger projects will be added into future years as stand-alone projects. This will affect the Critical Projects PFX07 more often than the Programmatic PFX08 planning. These two accounts should stay in the \$500-600K range in future budget planning, which will still cover all of the less expensive projects.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.A Provide infrastructure to accommodate development in growth areas and address adequate facilities and services outside of growth areas. P. 10-1		

**Discussion of Operating Budget Impact**


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
WINDOW REPLACEMENT	251,000	33,000	33,000	27,000	38,000	40,000	40,000	40,000	
ALARM SYSTEMS	244,000	25,000	33,000	33,000	33,000	40,000	40,000	40,000	
HVAC-CONST	881,000	165,000	99,000	132,000	110,000	125,000	125,000	125,000	
ROOF/GUTTER CONST	1,658,500	253,000	203,500	170,500	181,500	250,000	300,000	300,000	
SIDING/ EXTERIOR CONST	330,000		55,000	55,000	55,000	55,000	55,000	55,000	
EQUIPMENT/CONST	172,500		27,500	27,500	27,500	30,000	30,000	30,000	
OTHER (Unanticipated)	200,000	27,500	27,500	27,500	27,500	30,000	30,000	30,000	
<b>TOTAL COSTS</b>	<b>3,737,000</b>	<b>503,500</b>	<b>478,500</b>	<b>472,500</b>	<b>472,500</b>	<b>570,000</b>	<b>620,000</b>	<b>620,000</b>	

**Funding Schedule**

BONDS	2,250,354	503,500	83,500	109,500	472,500	461,354	620,000		
TRANSFER TAXES	1,486,646		395,000	363,000		108,646		620,000	
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>3,737,000</b>	<b>503,500</b>	<b>478,500</b>	<b>472,500</b>	<b>472,500</b>	<b>570,000</b>	<b>620,000</b>	<b>620,000</b>	

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Building Maintenance and Repair Projects - Programmatic	<b>Project Number</b> PF-2608	<b>Classification</b> Public Facilities
<b>Project Description</b> This program provides funds for minor programmatic construction & repair projects to include carpet/tile replacement, interior painting, exterior doors, exterior shell maintenance, energy conservation measures & general maintenance items. This account covers general replacement of non-critical maintenance and repairs. FY2024 moved \$50,000 from Carpet/Tile to Code Compliance/ADA upgrades to cover costs associated with ADA upgrades. Currently the FY2027 - FY2032 years will continue with programmatic repairs as described throughout this section based on historical needs, new compliance requirements & increased security needs. FY2029 \$50,000 added to construct an accessible emergency exit for the lower level of the Courthouse. FY25 added \$10,000 to add UV duct equipment to the Arnold Bldg. & Bldg. Services facilities as test sites for treating air systems. Added \$40,000 to renovate the public restrooms at the ADRC, these restrooms were not a part of the renovations. FY2025 \$70,000 for Detention Center Lobby. There was sizeable funding from this account in FY24 & FY25 used to cover painting, adding shutoff valves in the cell water supply chases, repairing uncovered leaking joints & adding much needed shutoff valves throughout the remodel project. All were necessary while the access to these areas were available. FY26 & FY27 will see more smaller projects completed now that the ADRC remodel has been completed. See future plan below for PF2027 and beyond. Both the 07 & 08 accounts also cover storm damages & unforeseen cost.		
		<b>Compliance With Comprehensive Plan Section</b> 10.2.2.A Provide infrastructure to accommodate development in growth areas and address adequate facilities and services outside of growth areas. P. 10-1

**Discussion of Operating Budget Impact**


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
CONSTRUCTION	318,000	33,000	33,000	38,500	93,500	40,000	40,000	40,000	
CARPET/TILE REPLACEMENT	998,500	126,500	143,000	143,000	143,000	143,000	150,000	150,000	
PAINTING/CARPENTRY	748,000	99,000	99,000	110,000	110,000	110,000	110,000	110,000	
SAFETY/SECURITY	433,000	71,500	66,000	55,000	60,500	60,000	60,000	60,000	
EQUIPMENT (includes lighting)	416,500	66,000	60,500	55,000	55,000	60,000	60,000	60,000	
CODE COMPLIANCE/ADA UPGRADES	353,500	55,000	49,500	49,500	49,500	50,000	50,000	50,000	
OTHER CONTIGENCY	194,000	16,500	16,500	16,500	16,500	18,000	20,000	90,000	
PLANNING/DESIGN									
HVAC (Leonard Hall School)									
<b>TOTAL COSTS</b>	<b>3,461,500</b>	<b>467,500</b>	<b>467,500</b>	<b>467,500</b>	<b>528,000</b>	<b>481,000</b>	<b>490,000</b>	<b>560,000</b>	

**Funding Schedule**

BONDS	2,101,500	467,500	67,500	67,500	528,000	481,000	490,000		
TRANSFER TAXES	1,360,000		400,000	400,000				560,000	
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>3,461,500</b>	<b>467,500</b>	<b>467,500</b>	<b>467,500</b>	<b>528,000</b>	<b>481,000</b>	<b>490,000</b>	<b>560,000</b>	

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
<b>TOTAL COSTS</b>						

<b>Project Title</b> 911 Center Server Room HVAC	<b>Project Number</b> PF-2701	<b>Classification</b> Public Facilities
<b>Project Description</b> Replace two existing HVAC units in the 911 Center server room with new, higher- capacity equipment to accommodate the increased heat load from additional server equipment installed since the facility's original design and construction.		 <p data-bbox="805 730 1284 762"><b>Compliance With Comprehensive Plan Section</b></p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
HVAC UNIT REPLACEMENT	130,000		130,000						
<b>TOTAL COSTS</b>	<b>130,000</b>		<b>130,000</b>						

**Funding Schedule**

	Total Project	Prior Approval	Budget	FY2028	FY2029	FY2030	FY2031	FY2032	Balance to Complete
BONDS									
TRANSFER TAXES	130,000		130,000						
<b>TOTAL FUNDS</b>	<b>130,000</b>		<b>130,000</b>						

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> County Courthouse Roof Replacement	<b>Project Number</b> PF-2702	<b>Classification</b> Public Facilities
<b>Project Description</b> Finish the replacement of the existing roof on the County Courthouse. Three sections of roof have been completed, and three section remain. New insulation requirements from updated energy codes are driving up project costs that cannot be addressed by the reoccurring maintenance project for critical infrastructure (HVAC, roofs, etc)		 <p data-bbox="805 730 1523 762"><b>Compliance With Comprehensive Plan Section</b></p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ROOF REPLACEMENT	280,000		280,000						
<b>TOTAL COSTS</b>	<b>280,000</b>		<b>280,000</b>						

**Funding Schedule**

	Total Project	Prior Approval	Budget	FY2028	FY2029	FY2030	FY2031	FY2032	Balance to Complete
BONDS									
TRANSFER TAXES	280,000		280,000						
<b>TOTAL FUNDS</b>	<b>280,000</b>		<b>280,000</b>						

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

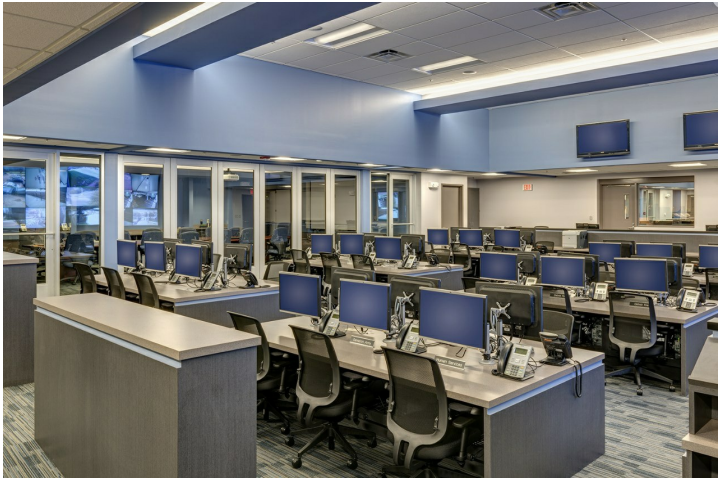
<b>Project Title</b> ADRC Safety and Security Moderization	<b>Project Number</b> PF-2703	<b>Classification</b> Public Facilities
<b>Project Description</b> The Sheriff's Office Corrections Division staff has identified the need to enhance physical security measures for the Adult Detention and Rehabilitation Center. The exterior doors to the public lobby have been in service since 1989, have undergone numerous repairs, and now require replacement. The intended upgrade areas are as follows: a ballistic-rated door and storefront public entrance in the lobby to protect access to the Video Visitation Area, the Employee Weapons Area, and the Attorney/Client Conference Area. Additionally, the Sheriff's Office Corrections Division staff needs to be able to individually isolate the water service to housing area cells. This capability would allow the staff to minimize the hazard of flooding caused by intentional damage inflicted by the occupant. Electronic controls capability also promotes greater water conservation and helps reduce the risk of communicable diseases caused by fixture overflow. The amount of staff time to clean up after an overflow would be greatly reduced. The Corrections Division has obtained quotes for such a system for four of the housing areas in the Adult Detention and Rehabilitation Center. The costs indicated have been escalated at 4-5% from 2024 to 2030 (FY2031) as a new capital project scheduled for Year 6, in accordance with the budget instructions. Individual line items are included for each housing unit for phasing considerations.		 <p data-bbox="805 737 1516 814"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.A.vi Meet increasing health and public safety needs of the population. P. 10-2                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
Electronic Plumbing Controls	109,919		109,919						
Public Entrance / Lobby Area	258,080		258,080						
Lobby Area/ Admin Offices	96,511		96,511						
Work Incentive Entrance	136,858		136,858						
Contingency (5% Overall)	24,572		24,572						
<b>TOTAL COSTS</b>	<b>625,940</b>		<b>625,940</b>						

Funding Schedule									
BONDS									
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS	625,940		625,940						
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>625,940</b>		<b>625,940</b>						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						




<b>Project Title</b> New Emergency Operations Center	<b>Project Number</b> PF-2901	<b>Classification</b> Public Facilities
<b>Project Description</b> This project will demolish the former Garvey Center and construct a new three-story, 25,500 SF Emergency Operations Center in its place. The project design is currently planned to be funded by approved FEMA earmark funding through coordination with the Maryland Department of Emergency Management (MDEM). If the grant funds are ultimately approved, the construction drawings will be completed in May 2027 (FY2027). Design costs are currently not in this project as they are anticipated to be added as prior approval with the earmark funding. Costs have been updated for 6.5% in FY2025 and 2.32% annually. Per CSMC direction at November 28, 2023 Budget Work Session, the draft has been updated to include a third floor within the same foot print for a total of 25,500 SF, increasing construction (\$18,905,000) and FE costs (\$894,855) by a factor of 1.5. The construction contingency of 20% construction costs has also been updated to reflect the revised construction cost (\$3,781,000). Demolition costs for the former Garvey building and the renovation costs for the Patuxent and Potomac buildings remain the same. Architect and Engineering budget is provided under PF-2002 Emergency Communications Center Expansion project at a total of \$1,924,950. Federal funds \$1,537,000, Transfer Tax \$97,950, Bonds \$290,000		 <p data-bbox="805 730 1284 758"><b>Compliance With Comprehensive Plan Section</b></p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	1,500,000		1,500,000						
DEMOLITION (former Garvey)									
CONSTRUCTION (new EOC)									
CONST. MANAGEMENT									
FURNITURE & EQUIPMENT									
NETWORK (TBD)									
CONTINGENCY (20% construction)									
RENOVATIONS (Potomac Bldg)									
RENOVATIONS (Patuxent Bldg)									
<b>TOTAL COSTS</b>	<b>1,500,000</b>		<b>1,500,000</b>						

Funding Schedule									
BONDS									
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS	1,500,000		1,500,000						
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>1,500,000</b>		<b>1,500,000</b>						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Northern Senior Activity Center Pickleball Courts & Parking	<b>Project Number</b> PF-2902	<b>Classification</b> Public Facilities
<b>Project Description</b> The Department of Aging and Human Services has requested the addition of pickleball courts at the Northern Senior Activity Center. Pickleball courts would provide the first outdoor sports offering at the Northern Senior Activity Center and would attract participants, given the sport's rapid growth and the increasing demand for facilities. Many community members have requested this addition. This project includes the installation of four regulation-sized pickleball courts with fencing, wind screens and lighting. To accommodate the addition of these courts and improve access to their proposed location at the rear of the property, additional parking will be installed, and existing ADA parking spaces will be relocated. Project costs also include stormwater management for additional impervious area, as well as associated design and construction management expenses to complete the project. The indicated expenses have been increased by 6.5% for FY25 and 2.31% annually for FY30.		
<b>Discussion of Operating Budget Impact</b> Utilities based upon estimated annual increase of electrical costs for court lighting. Additional costs for maintenance of SWM and grounds.		<b>Compliance With Comprehensive Plan Section</b> 10.2.2.D Create new and enhanced recreation facilities that expand recreational opportunities.


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
Engineering / Survey	140,900				140,900				
Site Development	154,670					154,670			
Construction	790,370					790,370			
Construction Management	96,100					96,100			
Utilities / Equipment	35,450					35,450			
Contingency	360,415					360,415			
<b>TOTAL COSTS</b>	<b>1,577,905</b>				<b>140,900</b>	<b>1,437,005</b>			

**Funding Schedule**

BONDS	1,577,905				140,900	1,437,005			
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>1,577,905</b>				<b>140,900</b>	<b>1,437,005</b>			

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
Utilities			2,500			
SWM & Grounds			4,000			
<b>TOTAL COSTS</b>			<b>6,500</b>			

<b>Project Title</b> Enterprise Software Implementation	<b>Project Number</b> PF-29XX	<b>Classification</b> Public Facilities
<b>Project Description</b> The current Central Square (formerly H.T.E\Sungard\Superion) software was purchased in 1999 and has been upgraded numerous times over the past 25 years. Best practices for a number of these modules have surpassed the capabilities of the existing software applications and significant technology enhancements have occurred in the last 25 years. The project includes funding for additional hardware which would support a Windows Platform and / or Cloud Based Software As A Service (SaaS) solutions. The county utilizes a number of software modules for all Public Administration and Community Services corporate applications.		
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
Furnishing and Equipment	2,200,000				200,000	2,000,000			
<b>TOTAL COSTS</b>	<b>2,200,000</b>				<b>200,000</b>	<b>2,000,000</b>			

**Funding Schedule**

BONDS	2,200,000				200,000	2,000,000			
TRANSFER TAXES									
IMPACT FEES									
PAY-GO									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>2,200,000</b>				<b>200,000</b>	<b>2,000,000</b>			

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Airport Innovation District Master Plan	<b>Project Number</b> PF-3001	<b>Classification</b> Public Facilities
<b>Project Description</b> The St. Mary's County Innovation District Master Plan has been designed as a series of interconnected, walkable neighborhoods linked by a network of walking and biking paths near the St. Mary's County Regional Airport. In support of the airport, the Innovation District should establish a unified and recognizable identity, enhance visibility, and improve its interface with MD235. The indicated costs represent additional planning costs for the sidewalk along Aviation Drive.		 <p data-bbox="805 730 1516 810"> <b>Compliance With Comprehensive Plan Section</b>                      11.4.4.A Encourage regional economic activities that support airport, such as tourism P. 11-7                 </p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
PLANNING	75,000			75,000					
SIDEWALKS	314,500					314,500			
<b>TOTAL COSTS</b>	<b>389,500</b>			<b>75,000</b>		<b>314,500</b>			

**Funding Schedule**

BONDS	389,500			75,000		314,500			
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>389,500</b>			<b>75,000</b>		<b>314,500</b>			

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Health Department Lexington Park Space Needs	<b>Project Number</b> PF-3003	<b>Classification</b> Public Facilities
<p><b>Project Description</b></p> <p>The St. Mary's County Health Hub located in Lexington Park improves access to mental health and wellness services. The Hub, located in the former PNC Bank on Great Mills Road, offers walk-in evaluations for mental health and addiction, crisis counseling, primary medical care, and a variety of community services that address the non-medical factors affecting people's ability to stay healthy. As a continuation of the earlier infrastructure improvements to establish the current facility, the Health Department requests a space needs study to evaluate expansion on the current property.</p>		 <p><b>Compliance With Comprehensive Plan Section</b> 10.2.2.B Meet the existing and future demands of the population for community and social services P. 10-3</p>
<p><b>Discussion of Operating Budget Impact</b></p>		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
PLANNING / FEASIBILITY STUDY	75,000					75,000			
<b>TOTAL COSTS</b>	<b>75,000</b>					<b>75,000</b>			

Funding Schedule									
BONDS									
TRANSFER TAXES	75,000					75,000			
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>75,000</b>					<b>75,000</b>			


Operating Impacts		FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs							
<b>TOTAL COSTS</b>							

<b>Project Title</b> ADRC Installation of Safety Psychiatric Beds	<b>Project Number</b> PF-3102	<b>Classification</b> Public Facilities
<b>Project Description</b> The Sheriff's Office Corrections Division staff has identified the current bunks in housing areas as potential suicide risk. The newest bunks designed for correctional institutions are one-piece construction that meets national and state fire codes, include a pick-proof perimeter sealant forming an impenetrable barrier, and have no exposed fasteners and no spaces for concealment. The Corrections Division has obtained quotes in the amount of \$185,748 for such a bunk system for four of the housing areas in the Adult Detention and Rehabilitation Center. The indicated cost has been escalated by 3% from 2024 to 2030 (FY2031) as a new capital project for Year 6, in accordance with the budget instructions.		 <p data-bbox="797 730 1529 814"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.A.vi Meet increasing health and public safety needs of the population. P. 10-2                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Safety Bunks Installed	221,793							221,793	
Contingency (5% Overall)	11,090							11,090	
<b>TOTAL COSTS</b>	<b>232,883</b>							<b>232,883</b>	

Funding Schedule									
BONDS	201,166							201,166	
TRANSFER TAXES	31,717							31,717	
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>232,883</b>							<b>232,883</b>	


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> HVAC Chiller Replacements	<b>Project Number</b> PF-3104	<b>Classification</b> Public Facilities
<b>Project Description</b> This project funds the replacement of HVAC infrastructure that has exceeded its useful life at select county facilities, where many replacement parts are no longer available. Chiller replacements will occur at the Potomac Building at the Governmental Center in Leonardtown, the Health Department on Peabody Street, and the Lexington Park Library. The project also includes upgrades to the Building Automation System (BAS) to enable monitoring and control of each facility's HVAC system from the Building Services Division. Because the equipment's expected useful life has been surpassed, the Department recommends approving this project for FY2026 capital funding as a separate project outside of the Critical Maintenance and Repair Project, due to the magnitude of the expense exceeding that project's annual allocation. FY27: Recommend moving the Lexington Park Library chiller replacement up to current budget year		 <p data-bbox="805 730 1520 787"><b>Compliance With Comprehensive Plan Section</b> Not Applicable. Maintenance.</p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Chiller Replacement (Potomac Building)	300,000							300,000	
Chiller Replacement (Lexington Park Library)	300,000		300,000						
Chiller Replacement (Health Department)	200,000							200,000	
<b>TOTAL COSTS</b>	<b>800,000</b>		<b>300,000</b>					<b>500,000</b>	

Funding Schedule									
BONDS	800,000		300,000					500,000	
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>800,000</b>		<b>300,000</b>					<b>500,000</b>	


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Sheriff's District 3 Office Security Upgrades	<b>Project Number</b> PF-3105	<b>Classification</b> Public Facilities
<b>Project Description</b> Provide security upgrades to the Sheriff's District 3 Office located in California, MD. Upgrades include ballistic-rated storefront windows, bollards, a vehicle barrier gate to protect the garage area, and blinds. Costs indirectly related to security upgrades include the relocation of the existing irrigation lines to install the bollards at the proper distance from the facility. Planning/design costs are included as well as a 20% construction contingency. Planning Phase estimate based upon current non-binding quotes received from vendors that provide these type of services. Costs have been escalated by 2.31% annually to Year 6 (FY-2031) in accordance with Finance Department's policy for new projects.		 <p data-bbox="805 737 1518 814"><b>Compliance With Comprehensive Plan Section</b> 10.2.A.vi Meet increasing health and public safety needs of the population per national standards. P. 10-2</p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
BALLISTIC STOREFRONTS	456,965							456,965	
BLINDS	9,990							9,990	
IRRIGATION SYSTEM RELOCATION	11,470							11,470	
VEHICLE BARRIER GATE	103,515							103,515	
BOLLARDS	63,650							63,650	
PLANNING/DESIGN	18,980							18,980	
CONTINGENCY (20%)	146,250							146,250	
<b>TOTAL COSTS</b>	<b>810,820</b>							<b>810,820</b>	

Funding Schedule									
BONDS	568,570							568,570	
TRANSFER TAXES									
PAY-GO									
EXCISE TAX	242,250							242,250	
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>810,820</b>							<b>810,820</b>	

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Sheriff's Office Firearms Range Facility	<b>Project Number</b> PF-3106	<b>Classification</b> Public Facilities
<b>Project Description</b> The deployment and discharge of a firearm carries significant responsibility and liability. The Code of Maryland Regulation (COMAR) – Title 12: Department of Public Safety and Correctional Services, Subtitle 04: Police Training and Standards Commission, Chapter 02: Firearms Training mandates qualifications and training standards for each type of firearm. Currently, the Sheriff's Office does not have a dedicated County-owned range to conduct critical firearms qualifications and training for sworn and correctional officers. Other agencies have generously allowed the Sheriff's Office to utilize their spaces at no cost, but only at their convenience and if their schedule allows. The Sheriff's Office used its own funds to perform a feasibility study, and the final study was delivered to the County in August of 2024. This CIP sheet is based upon the results of this study, and it includes a cost for placement of the facility at the Clements Convenience Center. The St. Mary's County Sheriff's Office is requesting a 75-yard indoor range based on the results of the needs assessment of the organization and recommendations from the consultant hired to perform the feasibility study. The final study's cost recommendations were based upon construction in 2031. Costs indicated represent a 2.31% annual increase over the costs provided in the study.		 <p data-bbox="805 730 1516 806"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.A.vi. Meet increasing health and public safety needs of the population per national standards.                 </p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
				FY2027	FY2028	FY2029	FY2030	FY2031		FY2032
Planning / Design	2,616,834							2,616,834		
Construction Indoor Range	21,144,019								21,144,019	
Site Dev/SWM/Utilities	4,166,000								4,166,000	
Construction Management (3%)	759,300								759,300	
Network Infrastructure	92,079								92,079	
Contingency (40%)	10,124,007							500,000	9,624,007	
<b>TOTAL COSTS</b>	<b>38,902,239</b>							<b>3,116,834</b>	<b>759,300</b>	<b>35,026,105</b>

**Funding Schedule**

BONDS	38,142,939							3,116,834		35,026,105
TRANSFER TAXES	759,300								759,300	
STATE FUNDS										
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>38,902,239</b>							<b>3,116,834</b>	<b>759,300</b>	<b>35,026,105</b>

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Elms Beach Park Improvements	<b>Project Number</b> RP-1601	<b>Classification</b> Recreation and Parks
<p><b>Project Description</b></p> <p>This project addresses needed facility improvements at Elms Beach Park. This is the County's most heavily used waterfront park and is sometimes closed to additional visitors when overcrowding occurs on summer weekends and holidays. The master plan recommendations for the park includes: upgrade facilities that are at the end of their life cycle; optimize and delineate parking; improve access to the Chesapeake Bay; install new playground; improve the park entry and provide for crowd control; provide ADA accessible paths to facilities; provide a composting toilet system; a well for drinking water; and provide gathering spaces for individuals and families. FY28 Funding includes Phase III construction expenses for the new Environmental Education side improvements and project cost increases for the recreational side.</p>		 <p><b>Compliance With Comprehensive Plan Section</b></p> <p>10.2.2.D Create new and enhanced facilities to provide recreational opportunities while preserving environmental, aesthetic, and cultural quality. P. 10-5</p>
<p><b>Discussion of Operating Budget Impact</b></p> <p>Additional maintenance staff will be needed upon completion of the planned improvements. It is recommended a FTE grade 4 Crew Chief and one season staff per side. Also, funding will be needed for grass cutting, cleaning supplies, paper products and electric costs. Significant stormwater facilities will be added to the property and annual maintenance costs will need to be added.</p>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	250,000	200,000		50,000					
LAND ACQUISITION									
CONSTRUCTION	4,288,871	2,968,453		1,320,418					
INSPECTION/PROJ. MGMT	25,000	25,000							
UTILITIES	150,000	150,000							
EQUIPMENT	435,000	435,000							
OTHER-Master Plan	54,074	54,074							
<b>TOTAL COSTS</b>	<b>5,202,945</b>	<b>3,832,527</b>		<b>1,370,418</b>					

**Funding Schedule**

	Total Project	Prior Approval	Budget	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Balance to Complete
BONDS	3,770,418	2,400,000			1,370,418					
TRANSFER TAXES	1,311,998	1,311,998								
PAY-GO	120,529	120,529								
EXCISE TAX										
STATE FUNDS										
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>5,202,945</b>	<b>3,832,527</b>			<b>1,370,418</b>					

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES			3,600			
<b>TOTAL COSTS</b>			<b>3,600</b>			

<b>Project Title</b> Snow Hill Park	<b>Project Number</b> RP-1901	<b>Classification</b> Recreation and Parks
<p><b>Project Description</b> Design and construct a new waterfront park. The Park is envisioned to include, but not limited to hiking and nature trails, forested/conservation areas and nature interpretation, fishing, canoeing, and kayaking, motorized boat ramp and pier, picnic areas, playground, parking, and restrooms. Historic, environmental and archeological studies and the Park Master Plan have been completed. Planning and architect and engineering for the boat ramp and kayak launch are permitted with the Maryland Department of the Environment and Critical Area Commission an only waiting on the Army Corp permit for putting the project to bid. Design continues for the entrance improvements and park road. This project includes a \$500,000 Waterway Improvement Fund grant for use on the construction of the boat ramp.</p>		
		<p><b>Compliance With Comprehensive Plan Section</b> 10.2.2.D Create new and enhanced parks &amp; rec. facilities that link existing parks and communities to provide expanded recreational opportunities while preserving environmental, aesthetic, and cultural quality P.10-5</p>
<p><b>Discussion of Operating Budget Impact</b> Annual stormwater facility maintenance costs and bi annual dredging need to be account for in future budgets. Dredging has been placed in this CIP budget outyears.</p>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	705,000	575,000				65,000		65,000	
CONSTRUCTION	5,906,405	5,906,405							
DEMOLITION									
INSPECTION/PROJECT MANAGEMENT	100,000	100,000							
EQUIPMENT AND FURNITURE	30,000	30,000							
ACQUISITION	50,000	50,000							
<b>TOTAL COSTS</b>	<b>6,791,405</b>	<b>6,661,405</b>				<b>65,000</b>		<b>65,000</b>	

**Funding Schedule**

BONDS	4,030,000	3,965,000			65,000				
TRANSFER TAXES	65,000						65,000		
IMPACT FEES	460,000	460,000							
PAY-GO	1,236,405	1,236,405							
STATE FUNDS	1,000,000	1,000,000							
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>6,791,405</b>	<b>6,661,405</b>				<b>65,000</b>		<b>65,000</b>	

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
SUPPLIES AND MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Shannon Farm Property	<b>Project Number</b> RP-1905	<b>Classification</b> Recreation and Parks
<b>Project Description</b> The proposed park is envisioned to provide additional passive recreational and waterfront activities such as walking, hiking trails, kayaking, canoeing, fishing, sailing, educational and cultural activities and horseback riding on approximately 212-acre property with beach access to the Chesapeake Bay. FY2022- Master Planning is completed and under review. Architect and Engineering are in process. 65% concept plans showed a significant increase in cost due to the steep slope in the first ¼ of mile of the trail connecting the parking lot to the beach. To maximize compliance with the American with Disabilities Act, the design was updated to include a bridge over the steepest area and a trail slope of no more than 5%. (Additional 1,500,000) FY2024 includes the addition of upgrades to the boardwalk to allow for emergency vehicle use and additional funding due to the relocation of the trail to avoid lands designated by the Navy as wetlands, associated surveys and additional boardwalks needed.		
<b>Discussion of Operating Budget Impact</b> This project will include numerous stormwater facilities with annual maintenance cost. It is predicted that an additional four seasonal staff will need to be added for parks operations as well has significant capital equipment expenses included but not limited to: gator and storage container/building.		<b>Compliance With Comprehensive Plan Section</b> 10.2.2.D Create new and enhanced facilities to provide recreational opportunities while preserving environmental, aesthetic, and cultural quality. P. 10-5


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	405,240	405,240							
LAND ACQUISITION									
CONSTRUCTION	11,870,968	350,000		5,372,034	6,148,934				
DEMOLITION									
INSPECTION/PROJ. MGMT									
UTILITIES									
EQUIPMENT- Picnic Tables, etc.									
OTHER- Master Plan									
<b>TOTAL COSTS</b>	<b>12,276,208</b>	<b>755,240</b>		<b>5,372,034</b>	<b>6,148,934</b>				

**Funding Schedule**

BONDS	11,520,968			5,372,034	6,148,934				
TRANSFER TAXES									
PAY-GO	184,287	184,287							
EXCISE TAX	570,953	570,953							
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>12,276,208</b>	<b>755,240</b>		<b>5,372,034</b>	<b>6,148,934</b>				

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Myrtle Point Park	<b>Project Number</b> RP-2005	<b>Classification</b> Recreation and Parks
<b>Project Description</b> The 192-acre property on the Patuxent River was acquired for a county park in January 1997 and has been open for public use for hiking, picnicking, nature study and other passive uses since that time. The Commissioners of St. Mary's County adopted a park master plan in October 2005 that formally established Myrtle Point as a nature park. Park facilities and amenities presented in the master plan include a canoe and kayak launch, picnic areas, trails, restrooms, environmental boardwalks, parking, and shoreline access. FY28 includes Phase III funding for the Visitors Center, Access roads, parking lots and ADA beach access. FY29 includes Phase III funding for the two kayak launches.		 <p data-bbox="805 730 1520 835"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.D Create new and enhanced facilities to provide recreational opportunities while preserving environmental, aesthetic, and cultural quality. P. 10-5                 </p>
<b>Discussion of Operating Budget Impact</b> Annual stormwater maintenance funding will need to be added to the budget as well as 2 additional seasonal staff for operations.		

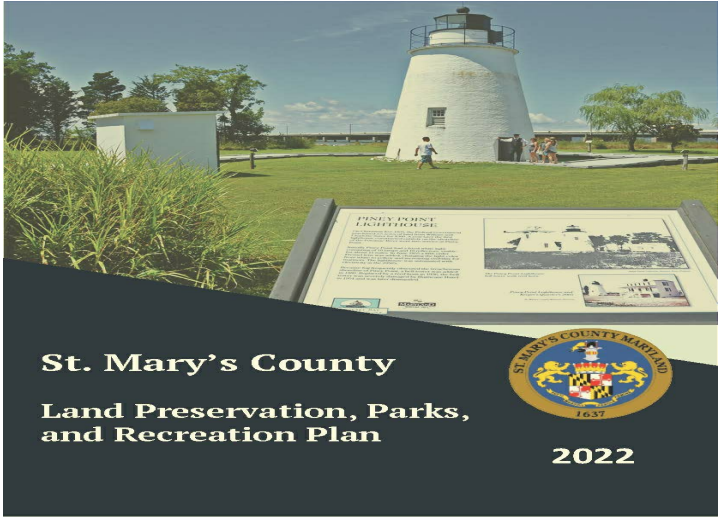
Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	528,084	428,084		100,000					
CONSTRUCTION	3,500,000					1,000,000	2,500,000		
INSPECTIONS / PROJECT MANAGEMENT	887,456					387,456	500,000		
Contingency									
<b>TOTAL COSTS</b>	<b>4,915,540</b>	<b>428,084</b>		<b>100,000</b>	<b>1,387,456</b>	<b>3,000,000</b>			

**Funding Schedule**

	Total Project	Prior Approval	Budget	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Balance to Complete
BONDS	4,515,540	28,084			100,000	1,387,456	3,000,000			
TRANSFER TAXES	275,000	275,000								
PAY-GO	125,000	125,000								
EXCISE TAX										
STATE FUNDS										
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>4,915,540</b>	<b>428,084</b>			<b>100,000</b>	<b>1,387,456</b>	<b>3,000,000</b>			

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
GRASS & GROUNDS						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Park Planning Grant	<b>Project Number</b> RP-2102	<b>Classification</b> Recreation and Parks
<b>Project Description</b> This project is to update the 2022 Land Preservation, Parks and Recreation Plan which serves at the County's five year Recreation and Parks Master Plan. A parkland planning consulting firm will be hired to work with county staff, the Recreation and Parks Advisory Board and the public to develop the Plan which is then presented to the Planning Commission for review and the Commissioners of St. Mary's County for adoption. The update of the St. Mary's County Land Preservation, Parks, and Recreation Plan (LPPRP) serves two significant functions: • This plan provides current information and establishes goals and recommendations to guide St. Mary's County in providing, improving, and best leveraging its system of public parks, recreation services, and open-space amenities to meet the growing needs and desires of residents and visitors. • County update and adoption of this plan on a five-year cycle fulfills the planning requirement of Maryland's Program Open Space Local (per Section 5-905[b][2] of the Natural Resources Article – Annotated Code of Maryland). The county relies on annual Local funding for park land acquisition, capital improvements and on Local POS funding. The plan was last updated in 2022, and final review and approval of this update is anticipated in 2027. This projects funding is 100% Program Open Space funding. The County can match funding to provide additional sections to the plan if desired.		 <p><b>St. Mary's County</b>  <b>Land Preservation, Parks, and Recreation Plan</b>  <b>2022</b></p> <p><b>Compliance With Comprehensive Plan Section</b>                  10.2.2.D Create new and enhanced facilities to provide recreational opportunities while representing environmental, aesthetic, and cultural quality. P.10-5</p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Inspection Consultants	325,000	175,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>TOTAL COSTS</b>	<b>325,000</b>	<b>175,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

**Funding Schedule**

	Total Project	Prior Approval	Budget	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Balance to Complete
BONDS										
TRANSFER TAXES										
PAY-GO										
EXCISE TAX										
STATE FUNDS	325,000	175,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>325,000</b>	<b>175,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
FURNITURE & EQUIPMENT						
SUPPLIES & MATERIALS						
UTILITIES						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Three Notch Trail - Phase Eight	<b>Project Number</b> RP-2104	<b>Classification</b> Recreation and Parks
<b>Project Description</b> Phase Eight: 24475 Three Notch Road, Hollywood MD 20636 Road to Friendship School Road. This project continues the development of the Three Notch Trail (TNT), a 10 ft. wide multi-use trail on the former railroad right-of-way. Phase eight will be approximately 4.5 miles long. They FY28 request will fund a Phase I preliminary design. FY29 funding will include Phase II design and engineering and Phase III construction in 2031. The TNT will enable walking, bicycling, running and roller blading. The trail will also serve as a transportation alternative from residential neighborhoods to shopping, restaurants, and businesses.		
		<b>Compliance With Comprehensive Plan Section</b> 11.5.3.A Provide expanded pedestrian and bicycle recreational and transportation opportunities. P. 11-10
<b>Discussion of Operating Budget Impact</b> Annual stormwater maintenance funding will need to be added as well as a seasonal staff member.		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	738,286	338,286				400,000			
LAND ACQUISITION									
INSPECTION/PROJ. MGMT									
OTHER: SIGNAGE/LANDSCAPING									
CONSTRUCTION	9,900,000							9,900,000	
Feasibility Study	100,000			100,000					
<b>TOTAL COSTS</b>	<b>10,738,286</b>	<b>338,286</b>		<b>100,000</b>	<b>400,000</b>			<b>9,900,000</b>	

**Funding Schedule**

BONDS	10,000,000			100,000			9,900,000		
TRANSFER TAXES									
PAY-GO	338,286	338,286							
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS	400,000				400,000				
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>10,738,286</b>	<b>338,286</b>		<b>100,000</b>	<b>400,000</b>		<b>9,900,000</b>		

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Park Land and Facility Acquisition	<b>Project Number</b> RP-2204	<b>Classification</b> Recreation and Parks
<b>Project Description</b> Utilizing Local Program Open Space (POS) funds, this project enables property acquisition for County parks, public landings, and recreation facilities. Citizens made the following prioritization on waterfront property: (1) Patuxent River, (2) Chesapeake Bay and (3) Potomac River. The LPPRP also identifies acquisitions to enhance current or future recreational opportunities. This projects is 100% Program Open Space funding.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.D Create new and enhanced facilities to provide recreational opportunities while preserving environmental, aesthetic, and cultural quality. P. 10-5		
<b>Discussion of Operating Budget Impact</b> The addition of any new park property impacts staffing and maintenance time. In 2025 the Department has 12 fulltime staff positions maintaining the park system of over 1,776 acres; 148 acres per staff.		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
LAND ACQUISITION	3,296,350	1,496,350	300,000	300,000	300,000	300,000	300,000	300,000	300,000
<b>TOTAL COSTS</b>	<b>3,296,350</b>	<b>1,496,350</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

**Funding Schedule**

BONDS									
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS	3,296,350	1,496,350	300,000	300,000	300,000	300,000	300,000	300,000	
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>3,296,350</b>	<b>1,496,350</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Maryland Energy Administration - Local Government Energy Modernization Grant	<b>Project Number</b> RP-2701	<b>Classification</b> Recreation and Parks
<b>Project Description</b> This project includes funding from the AO11 Non-competitive Formula Block Grant through the Maryland Energy Administration. The projects consist of ASHRAE Level 2 in depth analysis of building energy consumption for 16 County facilities, LED light conversions for 5th District Field 11 and Dorsey Park field 5, implementation of solar energy for the Gymnastics Academy and Wicomico Shores Golf Club and any needed roof repairs as well as 12 water heaters in park bathrooms that will be replaced with tankless on demand units. Additional project have been proposed if the formula funding allots additional funds to St. Mary's County. Those consist of additional LED light conversions at Bagget, Cecil, and Chancellors Run Park, completing the conversion project for athletic field lights. Solar parking covers and parking lot lights at Wicomico Shores are also under consideration for additional funding.		
<b>Discussion of Operating Budget Impact</b>		<b>Compliance With Comprehensive Plan Section</b>

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
				FY2027	FY2028	FY2029	FY2030	FY2031	
Formula Block Grant	2,951,769		2,951,769						
<b>TOTAL COSTS</b>	<b>2,951,769</b>		<b>2,951,769</b>						

Funding Schedule									
BONDS									
TRANSFER TAXES	295,177		295,177						
STATE FUNDS	2,656,592		2,656,592						
<b>TOTAL FUNDS</b>	<b>2,951,769</b>		<b>2,951,769</b>						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Museum Improvements	<b>Project Number</b> RP-2702	<b>Classification</b> Recreation and Parks
<b>Project Description</b> The Museum Division collects, preserves, researches, and interprets the historic sites and artifacts that illustrate the natural, cultural, and social histories of St. Mary's County history unique to St. Clement's Island Museum, Piney Point Lighthouse & Historic Park Old Jail Museum & Leonardtown Visitor Center, and the Drayden African American Schoolhouse. This project may consist of phases 1-3 and examples such as building repairs/ lighting, parking, walkways, pier repair, and capital equipment. Routine projects such as painting historical structures, caring for memorials and artifacts such as the wooden boat collection and outdoor exhibit repair would be included.	 <p data-bbox="805 730 1520 852"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.D Create new and enhanced parks &amp; rec. facilities that link existing parks and communities to provide expanded recreational opportunities while preserving environmental, aesthetic, and cultural quality P.10-5                 </p>	
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032		
Maintenance and repair	252,000		42,000	42,000	42,000	42,000	42,000	42,000	42,000	
<b>TOTAL COSTS</b>	<b>252,000</b>		<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	

**Funding Schedule**

	Total Project	Prior Approval	Budget	FY2028	FY2029	FY2030	FY2031	FY2032	Balance to Complete
BONDS									
TRANSFER TAXES	252,000		42,000	42,000	42,000	42,000	42,000	42,000	
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
<b>TOTAL FUNDS</b>	<b>252,000</b>		<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Rec and Facility Improvements	<b>Project Number</b> RP-2703	<b>Classification</b> Recreation and Parks
<b>Project Description</b> Phase three funding preventative maintenance and repair for Department facilities and Parks. Projects are prioritized on safety, the Department Maintenance Manual and adopted replacement schedules. Example projects may consist of, roofs/building repairs/pavilions, water, septic, electrical, lighting, trails, roads, parking, walkways, courts, playgrounds and more. Large scale projects may also be included based on the standards above and have consisted of the Skatepark and Splashpad projects. The funding for these projects includes \$1,000,000 in Program Opens Space and other state funding and \$350,000 in Federal Land, Water Conservation Funds.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.D Create new and enhanced parks & rec. facilities that link existing parks and communities to provide expanded recreational opportunities while preserving environmental, aesthetic, and cultural quality P.10-5		
<b>Discussion of Operating Budget Impact</b> Leonardtown Splash Pad operations are expected to increase electric and water utilities for Leonard Hall Recreation Center.		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Playgrounds	1,640,000		240,000	550,000	350,000	500,000			
ADA Transition Plan	1,160,000		160,000	200,000	300,000	300,000	100,000	100,000	
Recreation Facility Upgrades	800,000		100,000	100,000	150,000	150,000	150,000	150,000	
Critical Infrastructure and Maintenance	5,850,000		650,000	800,000	850,000	750,000	1,400,000	1,400,000	
Park Improvements	8,600,000		1,850,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	
<b>TOTAL COSTS</b>	<b>18,050,000</b>		<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,050,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	

**Funding Schedule**

BONDS	6,834,000		1,446,000	1,446,000	1,446,000	1,496,000		1,000,000	
TRANSFER TAXES	1,730,000		204,000	80,000			1,446,000		
EXCISE TAX	1,386,000			124,000	204,000	204,000	204,000	650,000	
STATE FUNDS	6,000,000		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
FEDERAL FUNDS	2,100,000		350,000	350,000	350,000	350,000	350,000	350,000	
<b>TOTAL FUNDS</b>	<b>18,050,000</b>		<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,050,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Wicomico Shores Golf Course	<b>Project Number</b> RP-2704	<b>Classification</b> Recreation and Parks
<b>Project Description</b> The Wicomico Shores Golf Course is a 145-acre recreational facility providing golf, food service and banquet facilities. The operation is primarily self-supporting and is also administered through an Enterprise Fund. Features an 18-hole golf course, practice facility, golf shop, Riverview Restaurant and banquet room. The Department Strategic Plan was adopted by the Commissioners of St. Mary's County on June 25, 2024. Goal 3.2 is to develop comprehensive plan for maintenance and improvement of existing parks, facilities and amenities. Strategy D recommends a comprehensive plan to improve golf course amenities that enhance player experience and increase participation. This project may consist of phases 1-3 and examples such as roofs/building repairs/weather shelters, water, septic, electrical, lighting, parking, walkways, furniture, fixtures, capital equipment and more. Large scale projects include of irrigation projects and major repairs or additions to the course and building.		 <p data-bbox="805 730 1518 835"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.D Create new and enhanced parks &amp; rec. facilities that link existing parks and communities to provide expanded recreational opportunities while preserving environmental, aesthetic, and cultural quality P.10-5                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
				FY2027	FY2028	FY2029	FY2030	FY2031	
Facility Repairs	50,000		50,000						
Critical Infrastructure	1,700,000		200,000			1,500,000			
Capital Equipment	50,000			50,000					
Course Improvements	450,000		200,000				250,000		
Land Acquisition									
<b>TOTAL COSTS</b>	<b>2,250,000</b>		<b>450,000</b>	<b>50,000</b>	<b>1,500,000</b>		<b>250,000</b>		

Funding Schedule									
BONDS	1,950,000		450,000		1,500,000				
TRANSFER TAXES	300,000			50,000			250,000		
<b>TOTAL FUNDS</b>	<b>2,250,000</b>		<b>450,000</b>	<b>50,000</b>	<b>1,500,000</b>		<b>250,000</b>		


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Athletic Fields	<b>Project Number</b> RP-27XX	<b>Classification</b> Recreation and Parks
<b>Project Description</b> The Department of Recreation and Parks manages twenty-three parks with 85 athletic fields. Fields vary based on size, composition and use. The Department inventory consists of 42 multipurpose fields used for a variety of sports including, soccer, football, field hockey and lacrosse. They manage 37 softball/baseball fields that include: (2) T-ball fields, (27) 60ft fields and (8) 90ft fields. The most recent addition to the fields in the county consists of (6) artificial turf fields at three different parks. Playing field reservation time is always at a premium and continues increase in community need. Funding below will allow for a phase 1 needs assessment, concept plan and cost estimate, phase two design and engineering plan and phase three construction.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.D Create new and enhanced parks & rec. facilities that link existing parks and communities to provide expanded recreational opportunities while preserving environmental, aesthetic, and cultural quality P.10-5		
<b>Discussion of Operating Budget Impact</b> The addition of new fields will trigger additional budgeting for part time staff hours, grass cutting expenses and possible utility increases if lights are included on the new fields.		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Phase I -assessment/concept plans	100,000		100,000						
Phase III Construction									
Phase II Design and Engineering									
<b>TOTAL COSTS</b>	<b>100,000</b>		<b>100,000</b>						

Funding Schedule									
BONDS									
TRANSFER TAXES									
EXCISE TAX	100,000		100,000						
<b>TOTAL FUNDS</b>	<b>100,000</b>		<b>100,000</b>						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Landfill and Convenience Center Maintenance and Repair	<b>Project Number</b> SW-3001	<b>Classification</b> Solid Waste
<b>Project Description</b> Deferred maintenance at the convenience centers has created a need to program funding to replace major elements of the facilities that are integral to the operations. All of the existing recycling compactors were purchased in 2010 and have reached the end of lifecycle. This program will replace at least one compactor at each facility over the coming years. Several attendant shacks need to be replaced from their original construction in the 90s. Landfill Maintenance needs to address the settling, which is occurring on top of the landfill affecting drainage running off the cover. The convenience centers that have no major improvements planned will need to be milled and repaved. Additional costs have been included to address repairs and replacements of accessory structures, as well as to maintain striping and fencing repairs. The County spent \$22,350 dollars on repairs to compactors in CY2023.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.A.v Meet increasing demand for solid waste management through use of traditional and innovative methods. P.10-1		
<b>Discussion of Operating Budget Impact</b> Utilities based upon estimated annual increase of electrical costs for court lighting. Additional costs for maintenance of SWM and grounds.		


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
RECYCLING COMPACTOR REPLACEMENT	92,500					45,000	47,500		
ATTENDANT SHED REPLACEMENT	50,000					50,000			
ASPHALT OVERLAY	55,000						55,000		
ACCESSORY STRUCTURE	15,000						15,000		
LANDFILL MAINTENANCE	65,000					35,000	30,000		
FENCING & PAVEMENT STRIPING	34,000					16,000	18,000		
<b>TOTAL COSTS</b>	<b>311,500</b>					<b>146,000</b>	<b>165,500</b>		

**Funding Schedule**

BONDS	146,000					146,000			
TRANSFER TAXES	165,500						165,500		
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>311,500</b>					<b>146,000</b>	<b>165,500</b>		

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
MS4 SW Management				2,000		
Compactor Replacement	40,000	42,500	45,000	47,500		
Asphalt Overlay		45,000		55,000		
Landfill Maintenance	30,000	30,000	35,000	30,000		
Landscaping/Grounds				2,000		
Utilities				2,500		
<b>TOTAL COSTS</b>	<b>70,000</b>	<b>117,500</b>	<b>80,000</b>	<b>139,000</b>		

<b>Project Title</b> Recycling Improvements - Convenience Centers	<b>Project Number</b> SW-3002	<b>Classification</b> Solid Waste
<b>Project Description</b> Add recycling capacity at four facilities so that two recycling compactors are available at all convenience centers allowing for redundancy at each location when one compactor requires maintenance. This project will also provide provisions for installing metal recycling containers at the facilities which do not currently have any. Where disturbance requires this project will also provide for civil site design costs to accommodate any required storm water management devices for additional impervious area. As well as the associated construction management costs to complete the project. The indicated costs have been increased by 3% annually for FY30.		 <p data-bbox="805 730 1520 814"> <b>Compliance With Comprehensive Plan Section</b>                      Meet increasing demand for solid waste management through use of traditional and innovative methods. P.10-1                 </p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
PLANNING / DESIGN / SURVEY	75,000					75,000			
OAKVILLE									
VALLEY LEE									
CLEMENTS									
RIDGE									
CONST. MANAGEMENT									
CONTINGENCY (40%)									
<b>TOTAL COSTS</b>	<b>75,000</b>					<b>75,000</b>			

**Funding Schedule**

BONDS									
TRANSFER TAXES	75,000					75,000			
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>75,000</b>					<b>75,000</b>			

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Valley Lee Convenience Center Improvements	<b>Project Number</b> SW-3003	<b>Classification</b> Solid Waste
<b>Project Description</b> Completion of planned site expansion to improve operations at the Valley Lee Convenience Center. Includes a wall extension to allow a second trash compactor, additional pavement to provide vehicle circulation, and stormwater management improvements. Project costs also include stormwater management for additional impervious area, as well as the associated design and construction management costs to complete the project. The indicated costs have been increased by 5% annually for FY30 from Clements Project construction costs.		
<b>Compliance With Comprehensive Plan Section</b> Meet increasing demand for solid waste management through use of traditional and innovative methods. P.10-1		
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
PLANNING / DESIGN / SURVEY	170,600					170,600			
STORMWATER MANAGEMENT									
SITE DEVELOPMENT									
CONSTRUCTION									
CONST. MANAGEMENT									
UTILITIES / EQUIPMENT									
IT EQUIPMENT / CAMERAS									
CONTINGENCY (20%)									
<b>TOTAL COSTS</b>	<b>170,600</b>					<b>170,600</b>			

Funding Schedule									
BONDS									
TRANSFER TAXES	170,600					170,600			
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>170,600</b>					<b>170,600</b>			

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Relocatables for Various Sites	<b>Project Number</b> PS-1403	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> Based on current and projected enrollment, this project is to provide relocatable classrooms to meet the capacity needs at various locations. The current and projected enrollments are evaluated, both in the fall and the spring, to identify which schools will need relocatables for the following year. The intention of the school system is to design and place units so that they are available for August of each year, which requires design funding to be funded a year prior to installation. This project provides for the relocation of relocatables, the purchase of relocatables, and the demolition of relocatables that have exceeded their useful life.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3		
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	304,000	282,000	22,000						
CONSTRUCTION	4,149,228	3,996,228	153,000						
DEMOLITION									
INSPECTION/ PROJ. MGMT	87,500	87,500							
UTILITIES	142,500	142,500							
EQUIPMENT	126,000	126,000							
OTHER									
<b>TOTAL COSTS</b>	<b>4,809,228</b>	<b>4,634,228</b>	<b>175,000</b>						

**Funding Schedule**

BONDS	1,188,899	1,188,899							
TRANSFER TAXES	1,905,329	1,905,329							
IMPACT FEES	1,155,000	1,155,000							
PAY-GO	385,000	385,000							
EXCISE TAX	175,000		175,000						
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>4,809,228</b>	<b>4,634,228</b>	<b>175,000</b>						

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Building Infrastructure - Critical	<b>Project Number</b> PS-1804	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This program provides funds for major replacement, deferred maintenance & repair projects, system upgrades, & critical maintenance & repairs to critical building components to include: air handlers, chillers, cooling towers, fire alarms, oil tanks, water feeds, well pumps, & fields/grounds. FY 2027:GMHS AHU/RTU Mech Rep(study) \$20,000;OES Water Tank/Well Pump/Controls Rep(study) \$10,000;BBES Boiler,Oil Tank,Fuel Lift Station(design) \$50,000;GKES VRF(design) \$110,000 FY 2028:GKES VRF \$950,000;OES Rep Water Tank & Well Pump/Controls \$400,000;BBES Boiler,Oil Tank,Fuel Lift Station \$800,000;LES HVAC Sys Ren(study) \$20,000;CHS Sewage Site Upgrade \$350,000;RES Bladder Tank Rep/Well Vault Mod/Tank Abandon \$105,000;HES Well Tank Rep. \$100,000;BBES ECC Sewer Lift Station \$600,000;GWCES Roof Patch & Reseal \$200,000 FY 2029:MBMS Well Controls(study/design) \$50,000;RES Boiler & Hot Water Heater Rep(study) \$20,000;TCES Generator \$120,000 FY 2030:MBMS Sewage Pump Rep(study/design) \$80,000;RES Boiler,Hot Water Heater Rep,& New Generator(design/const) \$380,000;BBES ECC Chiller Rep(study/design) \$20,000;GWCES & EES Chiller Rep(study/design) \$50,000 each;MBMS Well Controls \$50,000;EES Geo HVAC Unit Rep(study) \$30,000 FY 2031:GWCES,EES,& BBES ECC Chiller Rep \$260,000, \$1,000,000, \$260,000;MBMS Sewage Pump Rep \$75,000;DSS Roof/HVAC(design/const) \$1,000,000 FY 2032:EES Geo HVAC Unit Rep(design/const) \$1,400,000;OES Septic/Drainfield(design/const) \$300,000;WMES Elec Panel/Generator \$200,000;DSS, PHES, HES Oil Tank Rep \$50,000 each		
		<b>Compliance With Comprehensive Plan Section</b> 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	230,000	140,000	15,000	15,000	15,000	15,000	15,000	15,000	
LAND ACQUISITION									
CONSTRUCTION	16,783,808	7,663,808	175,000	3,510,000	175,000	645,000	2,580,000	2,035,000	
DEMOLITION									
INSPECTION / PROJ. MGMT.									
UTILITIES									
EQUIPMENT									
OTHER -CONTINGENCY									
<b>TOTAL COSTS</b>	<b>17,013,808</b>	<b>7,803,808</b>	<b>190,000</b>	<b>3,525,000</b>	<b>190,000</b>	<b>660,000</b>	<b>2,595,000</b>	<b>2,050,000</b>	

Funding Schedule										
BONDS	13,493,470	5,133,470	190,000	3,525,000				2,595,000	2,050,000	
TRANSFER TAXES	3,160,842	2,500,842				660,000				
PAY-GO	78,217	78,217								
IMPACT FEES - SCHOOLS	91,279	91,279								
EXCISE TAX	190,000				190,000					
STATE FUNDS										
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>17,013,808</b>	<b>7,803,808</b>	<b>190,000</b>	<b>3,525,000</b>	<b>190,000</b>	<b>660,000</b>	<b>2,595,000</b>	<b>2,050,000</b>		

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Building Infrastructure - Programmatic	<b>Project Number</b> PS-1805	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This program provides funds for programmatic construction and repairs of projects identified in the Comprehensive Maintenance Plan for Educational Facilities for life cycle replacement, to include: site paving, playgrounds, and flooring. Anticipated projects typically require minimal design services. FY 2027: OES Fire Alarm \$134,000; OES Carpet Removal, Flooring, & ACM \$233,000; GHES Caulking & Repointing \$125,000; BBES ECC Flooring & ACM \$180,000; GKES & LMS ADA Chairlift Modernization \$35,000 each FY 2028: No projects FY 2029: EES Fire Alarm \$100,000; PHES Fire Alarm \$104,000 FY 2030: No projects FY 2031: No projects FY 2032: EES Sewage Pump Replacement \$20,000; DSS Paving \$270,000		 <p data-bbox="797 730 1529 814"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	176,000	146,000	10,000			10,000			10,000
LAND ACQUISITION									
CONSTRUCTION	9,423,356	8,217,356	732,000			194,000			280,000
DEMOLITION									
INSPECTION/PROJ. MGMT.									
UTILITIES									
OTHER- CONTINGENCY									
<b>TOTAL COSTS</b>	<b>9,599,356</b>	<b>8,363,356</b>	<b>742,000</b>			<b>204,000</b>			<b>290,000</b>

**Funding Schedule**

BONDS	4,458,667	3,716,667	742,000						
TRANSFER TAXES	4,113,689	4,113,689							
PAY-GO	533,000	533,000							
EXCISE TAX	494,000				204,000				290,000
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>9,599,356</b>	<b>8,363,356</b>	<b>742,000</b>		<b>204,000</b>				<b>290,000</b>

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Chopticon High School - Multi Systemic Renovation	<b>Project Number</b> PS-2203	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> Based on budget constraints, project was revised from a limited renovation to a multi-systemic renovation including the building envelope, electrical, roof, and HVAC system. Project includes exterior work to the building envelope including replacement of windows & doors, new window flashings, replacement of window systems, replacement of metal doors and frames, regrading surfaces & install drainage of the rear exit doors, replacing the roofing with (4 ply built) with white cap sheet, & installing additional overflow drains/scuppers. Interior work includes replacement of the ceiling and grid throughout the school. Structural work includes the reinforcement of the existing roof for new HVAC equipment and new dunnage framing. Mechanical work includes replacement of heating plant, piping distribution, air distribution, and automatic temperature control. Plumbing work includes potable water system, replacement of plumbing fixtures, & sanitary and storm replacement of above ground piping. Electrical work includes power distribution switchboard, emergency generator, lighting system from fluorescent to LED, and fire alarm/security compliant voice evacuation system. Fire protection system work includes wet pipe sprinkler system and measures for phased occupied construction. The work will also include ADA restroom modifications and a renovation of the locker rooms. State funding is as follows: HSFF \$6,857,923, BTLA \$13,531,434, SCIP \$10,500,354 prior & \$2,166,471 FY 2027 for total of \$33,056,182.		<b>Compliance With Comprehensive Plan Section</b> 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	6,814,498	6,814,498							
LAND ACQUISITION									
CONSTRUCTION	53,907,005	25,011,220	25,773,752	3,122,033					
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000	10,000							
UTILITIES	15,000	15,000							
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>60,746,503</b>	<b>31,850,718</b>	<b>25,773,752</b>	<b>3,122,033</b>					

Funding Schedule									
BONDS	25,233,821	12,622,441	10,075,847	2,535,533					
TRANSFER TAXES	1,870,000	1,870,000							
PAY-GO									
EXCISE TAX	586,500			586,500					
STATE FUNDS	33,056,182	17,358,277	15,697,905						
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>60,746,503</b>	<b>31,850,718</b>	<b>25,773,752</b>	<b>3,122,033</b>					


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES						
CONTRACTED SERVICES						
OTHER						
Utilities						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Lexington Park Elementary School - Roof/HVAC Systemic Renovation & Skylights	<b>Project Number</b> PS-2601	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace 39,965 square feet of existing roof. The roof was last replaced in 1999 and will be 33 years old at the time of replacement. The project will also include HVAC component replacements. In April 2025 the chiller and BAS were replaced. Once circulating pump was replaced in December 2023. These items will not be included in this project. Components that have not been replaced and will be included in the project are all other equipment, AHU's, rooftop exhaust, unit ventilators in all rooms, and circulation pumps. This project also includes the replacement of skylights. Maintenance monitors these systems and provides repairs on an as-needed basis, pending the replacements. Local funds are being requested in FY 2030 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3		
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	1,192,000					40,000		864,000	288,000
LAND ACQUISITION									
CONSTRUCTION	11,238,000							5,285,850	5,952,150
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000							10,000	
UTILITIES	15,000							15,000	
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>12,455,000</b>					<b>40,000</b>		<b>6,174,850</b>	<b>6,240,150</b>

Funding Schedule									
BONDS	5,798,000							2,136,000	3,662,000
TRANSFER TAXES	40,000					40,000			
PAY-GO									
EXCISE TAX									
STATE FUNDS	6,617,000							4,038,850	2,578,150
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>12,455,000</b>					<b>40,000</b>		<b>6,174,850</b>	<b>6,240,150</b>


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICE COSTS						
CONTRACTED SERVICES						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Ridge Elementary School - Roof/HVAC Systemic Renovation	<b>Project Number</b> PS-2602	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace 32,537 square feet of existing bituminous roof. The roof was last replaced in 1998 and will be 34 years old at the time of replacement. The project will also include HVAC component replacements. In April 2025 the chiller, BAS, all AHU's except one mini split that feeds a small room off the media center were replaced. These items will not be included in this project. Components that have not been replaced and will be included in the project are boilers, associated pumps, unit ventilators in all rooms, oil domestic hot water heaters, circulation pumps, and one split unit servicing an office space. Maintenance monitors these systems and provides repairs on an as-needed basis, pending the replacements. Local funds are being requested in FY 2029 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.		 <p data-bbox="805 751 1516 863"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	5-Year Capital Plan					Balance to Complete	
			Budget FY2027	FY2028	FY2029	FY2030	FY2031		FY2032
ARCHITECT/ENGINEERING	721,000				40,000		511,000	170,000	
LAND ACQUISITION									
CONSTRUCTION	6,831,000						2,847,000	3,984,000	
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000						10,000		
UTILITIES	15,000						15,000		
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>7,577,000</b>				<b>40,000</b>		<b>3,383,000</b>	<b>4,154,000</b>	

Funding Schedule										
BONDS	2,721,000								2,721,000	
TRANSFER TAXES	1,021,000				40,000		981,000			
PAY-GO										
EXCISE TAX										
STATE FUNDS	3,835,000						2,402,000	1,433,000		
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>7,577,000</b>				<b>40,000</b>		<b>3,383,000</b>	<b>4,154,000</b>		


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICE COSTS						
CONTRACTED SERVICES						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Leonardtown High School - HVAC Systemic Renovation	<b>Project Number</b> PS-2702	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project is for the replacement of the HVAC system for the building, last updated in 2002. At the time of completion of the project, the system will be 28 years old. This includes all of the HVAC system components with the exception of Chiller #2 which is being replaced in FY 2027. Other systemic improvements included in the project include mercury floor abatement and a new gym floor and bleachers and replacement of elevators. Maintenance monitors the system and provides repairs on an as-needed basis, pending the replacement. Local funds are being requested in FY 2027 for completion of a study in advance of the project, which is required by the Interagency Commission on School Construction.		 <p data-bbox="805 751 1516 863"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	2,542,000		75,000			1,850,000	617,000		
LAND ACQUISITION									
CONSTRUCTION	26,721,000					13,084,000	13,637,000		
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000					10,000			
UTILITIES	15,000					15,000			
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>29,288,000</b>		<b>75,000</b>			<b>14,959,000</b>	<b>14,254,000</b>		

Funding Schedule									
BONDS	10,490,250					2,077,000	8,413,250		
TRANSFER TAXES	2,498,000		75,000			2,423,000			
PAY-GO									
EXCISE TAX	590,750						590,750		
STATE FUNDS	15,709,000					10,459,000	5,250,000		
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>29,288,000</b>		<b>75,000</b>			<b>14,959,000</b>	<b>14,254,000</b>		


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICE COSTS						
CONTRACTED SERVICES						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Leonardtown High School Chiller #2 Replacement	<b>Project Number</b> PS-2703	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project is for the replacement of Chiller #2 due to failure. The chiller was last replaced as part of the HVAC systemic renovation project completed in 2002 and will be 25 years old at the time of replacement. The design for the chiller is being completed in FY 2026 with building infrastructure critical funding. Leonardtown High School is programmed for an HVAC Systemic Renovation, with local planning/study funding being requested in FY 2027 and state and local construction funding being requested beginning in FY 2029.		 <p data-bbox="805 751 1516 863"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
				FY2027	FY2028	FY2029	FY2030	FY2031	
ARCHITECT/ENGINEERING	156,843		156,843						
LAND ACQUISITION									
CONSTRUCTION	2,274,563		2,274,563						
DEMOLITION									
INSPECTION/PROJ. MGMT									
UTILITIES									
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>2,431,406</b>		<b>2,431,406</b>						

Funding Schedule									
BONDS									
TRANSFER TAXES	1,135,717		1,135,717						
PAY-GO									
EXCISE TAX									
STATE FUNDS	1,295,689		1,295,689						
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>2,431,406</b>		<b>2,431,406</b>						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Benjamin Banneker Elementary School Roof/HVAC Systemic Renovation	<b>Project Number</b> PS-2801	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace approximately 36,000 square feet of the existing roof that was last replaced in 1998, which will be 33 years old at the time of replacement. A pre-design study will review the whole roof to determine if any additional work needs to be included in the project. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. This project will also replace the existing HVAC system which was last replaced in 2002 and which will be 29 years old at the time of replacement. Local funds are being requested in FY 2028 for completion of the pre-design study to assist with project scope development in advance of the project, which is required by the Interagency Commission on School Construction.		 <p><b>Compliance With Comprehensive Plan Section</b>                  10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3</p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget FY2027	5-Year Capital Plan					Balance to Complete
				FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	1,405,000			40,000		1,023,750	341,250		
LAND ACQUISITION									
CONSTRUCTION	13,673,000					1,478,250	12,194,750		
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000					10,000			
UTILITIES	15,000					15,000			
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>15,103,000</b>			<b>40,000</b>		<b>2,527,000</b>	<b>12,536,000</b>		

**Funding Schedule**

BONDS	7,061,000					1,493,000	5,568,000		
TRANSFER TAXES									
PAY-GO									
EXCISE TAX	40,000			40,000					
STATE FUNDS	8,002,000					1,034,000	6,968,000		
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>15,103,000</b>			<b>40,000</b>		<b>2,527,000</b>	<b>12,536,000</b>		

**Operating Impacts**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICE COSTS						
CONTRACTED SERVICES						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Town Creek Elementary School - Roof Systemic Renovation	<b>Project Number</b> PS-2802	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace approximately 35,498 square feet of the existing roof last replaced in 1997 and which will be 34 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. Local funds are being requested in FY 2028 for completion of a study to assist with project scope development in advance of the project, which is required by the Interagency Commission on School Construction.		
<b>Discussion of Operating Budget Impact</b>		<b>Compliance With Comprehensive Plan Section</b> 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
				FY2027	FY2028	FY2029	FY2030	FY2031	
ARCHITECT/ENGINEERING	209,000			40,000			126,750	42,250	
LAND ACQUISITION									
CONSTRUCTION	3,682,000						1,995,250	1,686,750	
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000						10,000		
UTILITIES	15,000						15,000		
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>3,916,000</b>			<b>40,000</b>			<b>2,147,000</b>	<b>1,729,000</b>	

**Funding Schedule**

BONDS									
TRANSFER TAXES	1,843,000						871,000	972,000	
PAY-GO									
EXCISE TAX	40,000			40,000					
STATE FUNDS	2,033,000						1,276,000	757,000	
FEDERAL FUNDS									
OTHER SOURCES									
<b>TOTAL FUNDS</b>	<b>3,916,000</b>			<b>40,000</b>			<b>2,147,000</b>	<b>1,729,000</b>	

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICE COSTS						
CONTRACTED SERVICES						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Esperanza Middle School Multi-Systemic Renovation	<b>Project Number</b> PS-2803	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project is for the replacement of the HVAC system for the building. The scope of the project has been expanded from the replacement of the chiller/controls to a full multi-systemic renovation and has been accelerated by one year based on failure of the chiller and building conditions. The chiller is being replaced in FY 2026 with local building infrastructure critical funding. This project will replace the remaining components of the HVAC system. This includes 3 non condensing boilers, 10 air handling units (5 VAV & 5 CV), 37 unit ventilators, and 5 fan coil units. All HVAC system replacements now include technology to address humidity. The HVAC system was last replaced in 2000 and will be 28 years old at the time of replacement. The project will also include electrical switchgear, LED lighting replacement, painting, window and exterior door replacement, and fire alarm replacement. A local study was previously completed and has been updated to current conditions. Maintenance monitors the system and provides repairs on an as-needed basis, pending the full replacement.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3		
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	5-Year Capital Plan					Balance to Complete
			Budget FY2027	Budget FY2028	Budget FY2029	Budget FY2030	Budget FY2031	
ARCHITECT/ENGINEERING	1,470,000		1,102,500	367,500				
LAND ACQUISITION								
CONSTRUCTION	15,141,000		6,180,600	8,960,400				
DEMOLITION								
INSPECTION/PROJ. MGMT	10,000		10,000					
UTILITIES	15,000		15,000					
EQUIPMENT								
OTHER								
<b>TOTAL COSTS</b>	<b>16,636,000</b>		<b>7,308,100</b>	<b>9,327,900</b>				

Funding Schedule								
BONDS	6,071,710			6,071,710				
TRANSFER TAXES	1,286,000		1,286,000					
PAY-GO								
EXCISE TAX	375,000		375,000					
STATE FUNDS	8,903,290		5,647,100	3,256,190				
FEDERAL FUNDS								
OTHER SOURCES								
<b>TOTAL FUNDS</b>	<b>16,636,000</b>		<b>7,308,100</b>	<b>9,327,900</b>				


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Leonardtown Middle School Roof/HVAC Systemic Renovation	<b>Project Number</b> PS-3001	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace approximately 104,750 square feet of the existing roof, last replaced in 2000, and which will be 32 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. This project will also replace the existing HVAC system, last replaced in 2010 and which will be 22 years old at the time of replacement. Local funds are being requested in FY 2029 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.		 <p data-bbox="805 751 1513 863"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032		
ARCHITECT/ENGINEERING	2,352,000					40,000		1,734,000	578,000	
LAND ACQUISITION										
CONSTRUCTION	24,273,000							13,559,200	10,713,800	
DEMOLITION										
INSPECTION/PROJ. MGMT	10,000							10,000		
UTILITIES	15,000							15,000		
EQUIPMENT										
OTHER										
<b>TOTAL COSTS</b>	<b>26,650,000</b>					<b>40,000</b>		<b>15,318,200</b>	<b>11,291,800</b>	

Funding Schedule										
BONDS	12,203,000							6,952,000	5,251,000	
TRANSFER TAXES	40,000					40,000				
PAY-GO										
EXCISE TAX										
STATE FUNDS	14,407,000							8,366,200	6,040,800	
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>26,650,000</b>					<b>40,000</b>		<b>15,318,200</b>	<b>11,291,800</b>	


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
STAFFING -FTEs						
PERSONAL SERVICE COSTS						
CONTRACTED SERVICES						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Mechanicsville Elementary School Roof/HVAC	<b>Project Number</b> PS-3002	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace approximately 40,095 square feet of the existing roof, which was last replaced in 2004 and which will be 28 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. This project will also replace the existing HVAC system which was last replaced in 2002 and which will be 30 years old at the time of replacement. Local funds are being requested in FY 2029 for completion of a study to assist with development of the project scope in advance of the project, as required by the Interagency Commission on School Construction.		 <p data-bbox="805 737 1518 814"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032		
ARCHITECT/ENGINEERING	1,031,000					40,000		743,000	248,000	
LAND ACQUISITION										
CONSTRUCTION	9,576,000							5,230,000	4,346,000	
DEMOLITION										
INSPECTION/PROJ. MGMT	10,000							10,000		
UTILITIES	15,000							15,000		
EQUIPMENT										
OTHER										
<b>TOTAL COSTS</b>	<b>10,632,000</b>					<b>40,000</b>		<b>5,998,000</b>	<b>4,594,000</b>	

Funding Schedule										
BONDS	4,976,000							2,651,000	2,325,000	
TRANSFER TAXES										
PAY-GO										
EXCISE TAX	40,000					40,000				
STATE FUNDS	5,616,000							3,347,000	2,269,000	
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>10,632,000</b>					<b>40,000</b>		<b>5,998,000</b>	<b>4,594,000</b>	


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
STAFFING -FTEs						
PERSONAL SERVICE COSTS						
CONTRACTED SERVICES						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Oakville Elementary School Roof/HVAC Systemic Renovation	<b>Project Number</b> PS-3003	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace approximately 48,072 square feet of the existing roof, which was last replaced in 2000 and which will be 32 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. This project will also replace the existing HVAC system which was last replaced in 2011, which will be 21 years old at the time of replacement. Local funds are being requested in FY 2029 for completion of a study to assist with development of the project scope in advance of the project, as required by the Interagency Commission on School Construction.		
<b>Discussion of Operating Budget Impact</b>		<b>Compliance With Comprehensive Plan Section</b> 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
				FY2027	FY2028	FY2029	FY2030	FY2031		FY2032
ARCHITECT/ENGINEERING	1,160,000					40,000		840,000	280,000	
LAND ACQUISITION										
CONSTRUCTION	10,988,000							5,551,350	5,436,650	
DEMOLITION										
INSPECTION/PROJ. MGMT	10,000							10,000		
UTILITIES	15,000							15,000		
EQUIPMENT										
OTHER										
<b>TOTAL COSTS</b>	<b>12,173,000</b>					<b>40,000</b>		<b>6,416,350</b>	<b>5,716,650</b>	

Funding Schedule										
BONDS	5,100,500							2,322,500	2,778,000	
TRANSFER TAXES										
PAY-GO										
EXCISE TAX	626,500					40,000		586,500		
STATE FUNDS	6,446,000							3,507,350	2,938,650	
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>12,173,000</b>					<b>40,000</b>		<b>6,416,350</b>	<b>5,716,650</b>	

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
STAFFING -FTEs						
PERSONAL SERVICE COSTS						
CONTRACTED SERVICES						
OTHER						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Dr. James A. Forrest Career & Technology Center Roof/HVAC Systemic Renovation	<b>Project Number</b> PS-3004	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace approximately 130,200 square feet of existing roof, last replaced in 2005, and which will be 28 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. This project will also replace the existing HVAC system, last replaced in 2005 and which will be 28 years old a the time of replacement. Local funds are being requested in FY 2030 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.		 <p data-bbox="805 751 1513 863"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and education resources. P.10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		


Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032		
ARCHITECT/ENGINEERING	1,442,000						40,000		1,402,000	
LAND ACQUISITION										
CONSTRUCTION										
DEMOLITION										
INSPECTION/PROJECT MANAGEMENT										
UTILITIES										
EQUIPMENT										
<b>TOTAL COSTS</b>	<b>1,442,000</b>						<b>40,000</b>		<b>1,402,000</b>	

**Funding Schedule**

BONDS										
TRANSFER TAXES	672,000						40,000		632,000	
PAY-GO										
EXCISE TAX										
STATE FUNDS	770,000								770,000	
FEDERAL FUNDS										
<b>TOTAL FUNDS</b>	<b>1,442,000</b>						<b>40,000</b>		<b>1,402,000</b>	

**Operating Impacts**


	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Leonardtown Elementary School HVAC Systemic Renovation	<b>Project Number</b> PS-3005	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace the existing HVAC system, last replaced in 2007 and which will be 26 years old at the time of replacement. Local funds are being requested in FY 2030 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.		 <p data-bbox="805 751 1516 863"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032		
ARCHITECT/ENGINEERING	766,000						40,000		545,000	181,000
LAND ACQUISITION										
CONSTRUCTION	7,503,000								196,000	7,307,000
DEMOLITION										
INSPECTION/PROJ. MGMT	10,000								10,000	
UTILITIES	15,000								15,000	
EQUIPMENT										
OTHER										
<b>TOTAL COSTS</b>	<b>8,294,000</b>						<b>40,000</b>		<b>766,000</b>	<b>7,488,000</b>

Funding Schedule										
BONDS	3,477,000									3,477,000
TRANSFER TAXES	275,000					40,000			235,000	
PAY-GO										
EXCISE TAX	130,000								130,000	
STATE FUNDS	4,412,000								401,000	4,011,000
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>8,294,000</b>					<b>40,000</b>			<b>766,000</b>	<b>7,488,000</b>


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Margaret Brent Middle School HVAC Systemic Renovation	<b>Project Number</b> PS-3006	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace the existing HVAC system, last replaced in 2006 and which will be 27 years old at the time of replacement. Local funds are being requested in FY 2030 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.	 <p data-bbox="808 751 1515 871"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>	
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
				FY2027	FY2028	FY2029	FY2030	FY2031		FY2032
ARCHITECT/ENGINEERING	1,414,000						40,000		1,031,000	343,000
LAND ACQUISITION										
CONSTRUCTION	14,526,000								358,000	14,168,000
DEMOLITION										
INSPECTION/PROJ. MGMT	10,000								10,000	
UTILITIES	15,000								15,000	
EQUIPMENT										
OTHER										
<b>TOTAL COSTS</b>	<b>15,965,000</b>						<b>40,000</b>		<b>1,414,000</b>	<b>14,511,000</b>

Funding Schedule										
BONDS	6,746,000									6,746,000
TRANSFER TAXES	677,000					40,000			637,000	
PAY-GO										
EXCISE TAX										
STATE FUNDS	8,542,000								777,000	7,765,000
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>15,965,000</b>						<b>40,000</b>		<b>1,414,000</b>	<b>14,511,000</b>


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Great Mills High School AHU/RTU Mechanical Replacement	<b>Project Number</b> PS-3101	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project is for the replacement of the AHU/RTU mechanical units as well as the boilers and water heaters. The project does not include the replacement of the chiller which was replaced with local funding in FY 2025. The HVAC system was last replaced in 1997 and will be 31 years old at the time of replacement. All HVAC replacements now include technology to address humidity. A local study will be completed in FY 2027 with local building infrastructure critical funding. Maintenance monitors the system and provides repairs on an as-needed basis, pending the full replacement.		 <p data-bbox="805 751 1518 873"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete	
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032		
ARCHITECT/ENGINEERING	1,288,000							966,000	322,000	
LAND ACQUISITION										
CONSTRUCTION	13,162,000							297,000	12,865,000	
DEMOLITION										
INSPECTION/PROJ. MGMT	10,000							10,000		
UTILITIES	15,000							15,000		
EQUIPMENT										
OTHER										
<b>TOTAL COSTS</b>	<b>14,475,000</b>							<b>1,288,000</b>	<b>13,187,000</b>	

Funding Schedule										
BONDS	6,151,000								6,151,000	
TRANSFER TAXES	584,000							584,000		
PAY-GO										
EXCISE TAX										
STATE FUNDS	7,740,000							704,000	7,036,000	
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>14,475,000</b>							<b>1,288,000</b>	<b>13,187,000</b>	


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Esperanza Middle School Roof Systemic Renovation	<b>Project Number</b> PS-3201	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace approximately 115,866 square feet of the existing roof, last replaced in 1999, and which will be 35 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. Local funds are being requested in FY 2032 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.		
<b>Compliance With Comprehensive Plan Section</b> 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3		
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
				FY2027	FY2028	FY2029	FY2030	FY2031	
ARCHITECT/ENGINEERING	1,115,000							40,000	1,075,000
LAND ACQUISITION									
CONSTRUCTION	11,283,000								11,283,000
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000								10,000
UTILITIES	15,000								15,000
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>12,423,000</b>							<b>40,000</b>	<b>12,383,000</b>

Funding Schedule										
BONDS	5,749,000									5,749,000
TRANSFER TAXES										
PAY-GO										
EXCISE TAX	40,000							40,000		
STATE FUNDS	6,634,000									6,634,000
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>12,423,000</b>							<b>40,000</b>		<b>12,383,000</b>


Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Greenview Knolls Elementary School Roof Systemic Renovation	<b>Project Number</b> PS-3202	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace approximately 56,528 square feet of the existing roof, last replaced in 2001, and which will be 33 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. Local funds are being requested in FY 2032 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.		 <p data-bbox="805 751 1516 835"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
				FY2027	FY2028	FY2029	FY2030	FY2031	
ARCHITECT/ENGINEERING	547,000							40,000	507,000
LAND ACQUISITION									
CONSTRUCTION	5,504,000								5,504,000
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000								10,000
UTILITIES	15,000								15,000
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>6,076,000</b>							<b>40,000</b>	<b>6,036,000</b>

Funding Schedule										
BONDS	2,800,000									2,800,000
TRANSFER TAXES										
PAY-GO										
EXCISE TAX	40,000							40,000		
STATE FUNDS	3,236,000									3,236,000
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>6,076,000</b>							<b>40,000</b>		<b>6,036,000</b>

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

<b>Project Title</b> Leonardtown High School Roof Systemic Renovation	<b>Project Number</b> PS-3203	<b>Classification</b> St. Mary's County Public Schools
<b>Project Description</b> This project will replace approximately 223,727 square feet of the existing roof, last replaced in 2001, and which will be 33 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. Local funds are being requested in FY 2032 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.		 <p data-bbox="805 751 1513 863"> <b>Compliance With Comprehensive Plan Section</b>                      10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3                 </p>
<b>Discussion of Operating Budget Impact</b>		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	2,020,000							40,000	1,980,000
LAND ACQUISITION									
CONSTRUCTION	21,095,000								21,095,000
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000								10,000
UTILITIES	15,000								15,000
EQUIPMENT									
OTHER									
<b>TOTAL COSTS</b>	<b>23,140,000</b>							<b>40,000</b>	<b>23,100,000</b>

Funding Schedule										
BONDS	10,696,000									10,696,000
TRANSFER TAXES	40,000							40,000		
PAY-GO										
EXCISE TAX										
STATE FUNDS	12,404,000									12,404,000
FEDERAL FUNDS										
OTHER SOURCES										
<b>TOTAL FUNDS</b>	<b>23,140,000</b>							<b>40,000</b>		<b>23,100,000</b>

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
<b>TOTAL COSTS</b>						

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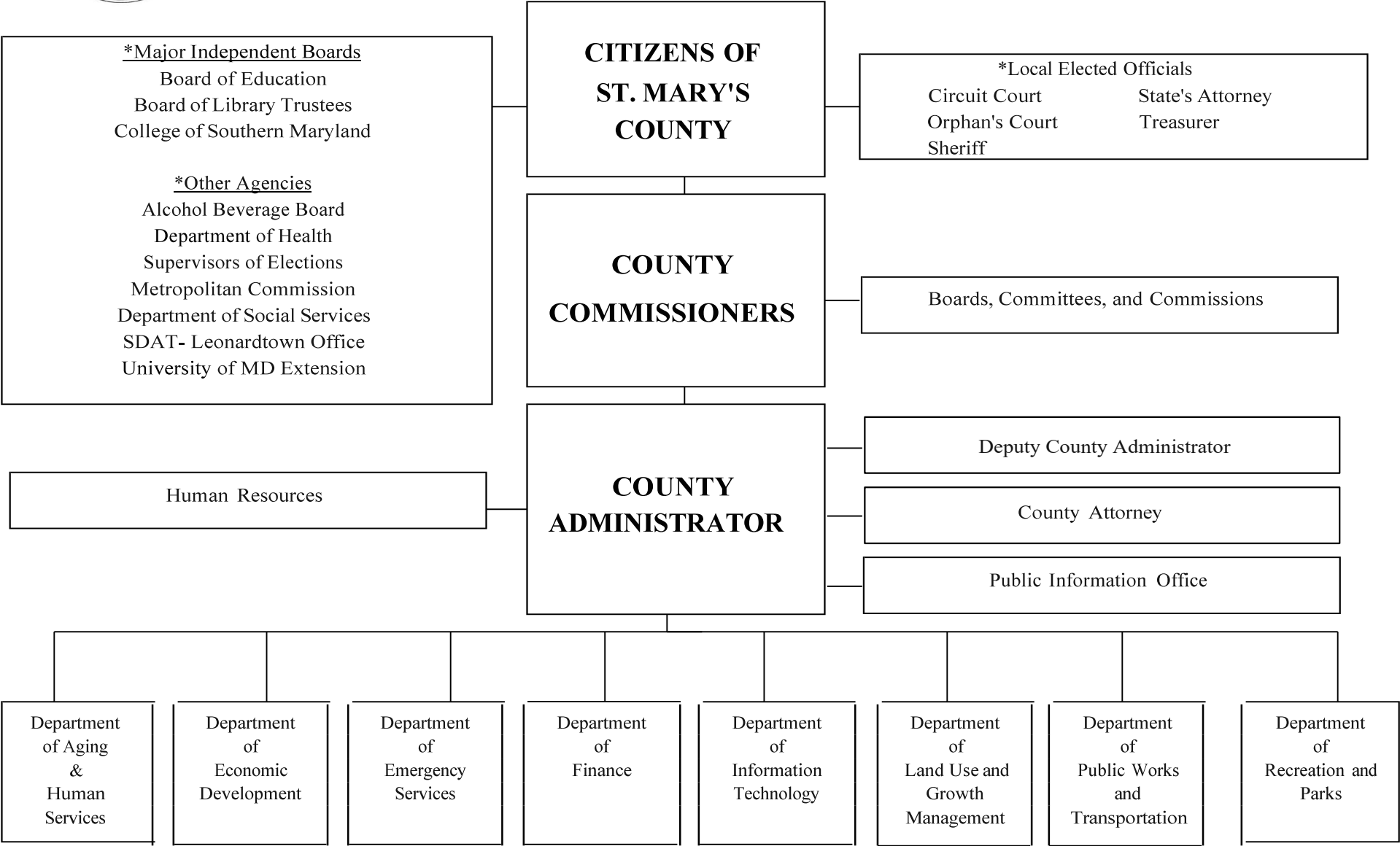
# **MISCELLANEOUS INFORMATION**

- **EMPLOYEES**
- **TAX INFORMATION**
- **UNIVERSAL FEES**
- **DEBT & FUND BALANCE**
- **POLICIES**



# ST. MARY'S COUNTY GOVERNMENT

## Organizational Chart



**\* County Commissioners have funding responsibility only**

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

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



## AUTHORIZED COUNTY GOVERNMENT POSITIONS SUMMARY

STAFFING SUMMARY	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Recommended
Commissioners of St. Mary's County	6.75	6.75	7.00	0.00	7.00
County Administrator	7.00	7.00	7.00	0.00	7.00
Aging & Human Services	38.50	38.50	38.50	1.00	38.50
County Attorney	9.00	9.00	9.00	0.00	9.00
Economic Development	9.00	9.00	9.00	0.00	9.00
Emergency Services	137.50	141.50	141.50	19.00	149.50
Finance	19.00	19.00	19.00	3.00	20.00
Human Resources	9.50	10.00	10.00	1.00	11.00
Information Technology	25.00	25.00	25.00	2.00	26.00
Land Use & Growth Management	30.00	30.00	30.00	0.00	30.00
Public Works and Transportation	171.40	170.40	170.40	4.00	170.40
Recreation & Parks	43.00	43.00	43.00	2.00	43.00
Circuit Court	18.00	18.00	14.00	1.00	14.00
Orphans Court	3.00	3.00	3.00	0.00	3.00
Sheriff	381.00	381.00	384.00	0.00	384.00
States Attorney	54.00	55.00	55.00	4.00	57.00
Treasurer	6.00	6.00	6.00	0.00	6.00
Social Services	2.00	2.00	2.00	0.00	2.00
Alcohol Beverage Office	2.75	2.75	2.75	0.00	2.75
Administrative Charging Committee	4.00	4.00	4.00	0.00	4.00
Alcohol Beverage Board	5.00	5.00	5.00	0.00	5.00
Board of Appeals	6.00	6.00	6.00	0.00	6.00
Board of Elections	5.00	5.00	5.00	0.00	5.00
Planning Commission	8.00	8.00	8.00	0.00	8.00
Police Accountability Board	9.00	9.00	9.00	0.00	9.00
<b>TOTAL COUNTY GOVERNMENT</b>	<b>1,009.40</b>	<b>1,013.90</b>	<b>1,013.15</b>	<b>37.00</b>	<b>1,026.15</b>

## ST. MARY'S COUNTY TAX RATES

TAX	BASIS	FY2026 APPROVED RATE	FY2027 RECOMMENDED 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	0.3125%	0.3125%
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

# ST. MARY'S COUNTY PROPERTY TAX RATES

FISCAL YEAR	APPROVED TAX RATE	CONSTANT YIELD TAX RATE	INCOME TAX
2008	.857	.791	3.00%
2009	.857	.782	3.00%
2010	.857	.798	3.00%
2011	.857	.8192	3.00%
2012	.857	.8607	3.00%
2013	.857	.8608	3.00%
2014	.857	.8526	3.00%
2015	.857	.8532	3.00%
2016	.8523	.8523	3.00%
2017	.8523	.8468	3.00%
2018	.8478	.8478	3.00%
2019	.8478	.8443	3.00%
2020	.8478	.8426	3.17%
2021	.8478	.8359	3.17%
2022	.8478	.8290	3.10%
2023	.8478	.8270	3.00%
2024	.8478	.8203	3.00%
2025	.8478	.8104	3.20%
2026	.8478	.8116	3.20%
2027	.8478	.8245	3.20%

The recommended property tax rate for FY2027 is \$.8478 per \$100 of assessed valuation. This is .0233 higher than the "constant yield" tax rate that is .8245, which is certified to the County by the State Department of Assessments and Taxation letter dated February 14, 2026. The "constant yield" rate is that rate necessary to offset any overall increase/decrease in the level of assessments on existing properties. The estimated annual revenue yield from each 1¢ on the property tax rate is approximately \$1.6 million. The income tax percentage on net taxable income is 3.20%.

# ST. MARY'S COUNTY

## ASSESSABLE PROPERTY BASE

	As of 11.30.25 FY2026	BUDGET ESTIMATE FY2027
<b>Real Property-Full Value:</b>		
Full Year	\$15,705,765,000	\$16,293,630,000
Half Year	29,000,000	25,500,000
<b>Business Personal Property</b>	186,989,000	182,647,000
<b>Public Utilities</b>	129,293,000	130,172,000
<b>Total Assessable Base</b>	<b>\$16,051,047,000</b>	<b>\$16,631,949,000</b>

Source: State Department of Assessments and Taxation (SDAT), SDAT website on November 30, 2025. The assessment increase for FY2027 is 6.00%.

# IMPACT OF LOCAL TAXES

## Using Average Values and Income for St. Mary's County

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### Average Residential Property Taxpayer

Fair Market Value		\$425,340 *
Current Property Tax Bill:	<i>Rate per \$100</i>	
County Property Tax	<b>0.8478</b>	\$3,606
Fire Tax	0.056	238
Rescue Tax	0.03	128
Emergency Services Support Tax	0.024	102
		<hr/>
Sub-Total		\$ 4,074
Solid Waste & Recycling Fee	per property	\$106.62
Total		<u>\$ 4,181</u>

### Average St. Mary's County Personal Income Tax Return

MD Adjusted Gross Income		\$111,951 **
Net Taxable Income		\$99,411 **
Net County Income Tax	<b>3.20%</b>	\$ 3,181

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\* Based on the median value of homes sold in FY2025 from State Department of Assessments and Taxation

\*\*Based on 45,313 taxable returns filed for tax year 2024

Source: Income Tax Summary Report, Tax Year 2024, State Comptroller's Office.

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027	
<b>GENERAL FUND REVENUES:</b>			
<b>DEPARTMENT OF AGING AND HUMAN SERVICES</b>			
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>			
<b>ECONOMIC DEVELOPMENT</b>			
<u>Agricultural &amp; 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
<b>EMERGENCY SERVICES</b>			
<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			

**PROPOSED FY2027 FEES AND CHARGES**

Proposed 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

# PROPOSED FY2027 FEES AND CHARGES

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

**GENERAL FUND REVENUES:**

**LAND USE & GROWTH MANAGEMENT**

Administrative Division

Advertising Fees

Actual cost

Comprehensive Planning Division

LUGM Environmental Permit Review

\$ 30.00

LUGM Impervious Surface

\$1.20 per square foot

Development Services Division

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

Development Services Division

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

Board of Appeals

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

Permits Services Division

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

Inspections & Compliance Division

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

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027
<b>GENERAL FUND REVENUES:</b>		
<b>LAND USE &amp; GROWTH MANAGEMENT: Continued</b>		
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>		
<b>Electrical License</b>	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
<b>PUBLIC WORKS &amp; TRANSPORTATION:</b>		
<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 \$500 each per easement
BOCC Railroad Right-of-Way		\$500 each per easement

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027
<b>GENERAL FUND REVENUES:</b>		
<b>PUBLIC WORKS &amp; TRANSPORTATION continued:</b>		
<u>Construction &amp; 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

**PROPOSED FY2027 FEES AND CHARGES**

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

**GENERAL FUND REVENUES:**

**PUBLIC WORKS & TRANSPORTATION continued:**

Vehicle Maintenance / Transportation

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

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027
<b>MISCELLANEOUS REVOLVING FUNDS REVENUES:</b>		
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

**PROPOSED FY2027 FEES AND CHARGES**

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

**RECREATION & PARKS - WICOMICO SHORES:**

Golf Course

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
Mid Rate		
Weekday - 18 Hole	\$	22.00
10am - Twilight		
Weekday - 9 Hole	\$	19.00
May - September		
Sat., Sun., & Holiday 18 Hole	\$	32.00
Sat., Sun., & Holiday 9 Hole	\$	17.00

## PROPOSED FY2027 FEES AND CHARGES

Proposed 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	2 Players - 18 Hole	\$	36.00
	2 Players - 9 Hole	\$	22.00
	1 Player - 18 Hole	\$	17.00
	1 Player - 9 Hole	\$	10.00
<u>Golf Course Continued:</u>			
Miscellaneous Fees	Range Balls (bucket)	\$	5.00
	Golf Handicap Fee	\$	40.00
	Club Rental		
	18 holes	\$	18.00
	9 holes	\$	11.00
	Trail Fee	\$	800.00
	Golf Lessons/Instructions (see County website for more info)		
	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
	Golf Outings		
	East and West Side		\$5/person
	East Side Only		\$5/person
<u>The Pro Shop</u>	The Pro Shop has a variety of golf attire, accessories and gift ideas for the golf enthusiast.		

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS:</b>		<b>Res.</b>	<b>Non-Res.</b>
<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 Series (4 games) per participant	\$	-	\$ -
Family Kickball	\$	10.00	\$ 15.00
add'l participant	\$	10.00	\$ 15.00
Father Son Event	\$	-	\$ -
add'l participant	\$	-	\$ -
Mother Daughter Tea	\$	-	\$ -
add'l participant	\$	-	\$ -
Daddy Daughter Dance	\$	60.00	\$ 65.00
add'l participant	\$	25.00	\$ 30.00
Mother Son Dance	\$	60.00	\$ 65.00
add'l participant	\$	25.00	\$ 30.00
Grandparent Event	\$	-	\$ -
add'l participant	\$	-	\$ -
Family Event	\$	25.00	\$ 30.00
add'l participant	\$	15.00	\$ 20.00
Birthday Parties	\$	-	\$ -
add'l participant	\$	-	\$ -

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
Hollywood Rec Center (Family Programs)	add'l pizza	\$ -	\$ -
continued:	soda	\$ -	\$ -
	cookie	\$ -	\$ -
	Rec-tivity Bag	\$ -	\$ -
	Christmas Event-Tiny Elves	\$ -	\$ -
	add'l participant	\$ -	\$ -
	Christmas Event-Santa's Workshop	\$ -	\$ -
	<b>Family 5K Fun Run Adult</b>	\$ 40.00	\$ 45.00
	<b>Family 5K Fun Run Child</b>	\$ 25.00	\$ 30.00
	<b>Family Dance</b>	\$ 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
	Adapted Aquatics (Full Session)	\$ -	\$ -
	TR Yoga	\$ -	\$ -
	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
	Mardi Gras (pre-registration)	\$ -	\$ -
	Mardi Gras (at the door)	\$ -	\$ -
	Mardi Gras Sponsor	\$ -	\$ -
	Mardi Gras Sponsor	\$ -	\$ -
	Mardi Gras Sponsor	\$ -	\$ -
Therapeutic Recreation Camps			
	Family Programs	\$ -	\$ -
	Camp Discovery	\$ 850.00	\$ 860.00
Additional Therapeutic Programs / Classes / Events on County website under Recreation & Parks			

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		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	\$ <b>108.00</b>	\$ <b>113.00</b>
	Beginner Gymnastics	\$ 108.00	\$ 113.00
	Advance Gymnastics	\$ 113.00	\$ 118.00
	Boys Gymnastics	\$ 113.00	\$ 118.00
	Intermediate Gymnastics	\$ 108.00	\$ 113.00
	Cheermasters	\$ -	\$ -
	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
	<b>Team Late Payment Fee</b>	\$ <b>15.00</b>	\$ <b>15.00</b>
	Cheer Camp	\$ 100.00	\$ 105.00
	<b>Pickleball Pass - 10 punch pass</b>	\$ <b>72.00</b>	\$ <b>80.00</b>
	<b>Pickleball Pass - 25 punch pass</b>	\$ <b>150.00</b>	\$ <b>175.00</b>
	<b>Pickleball Drop In</b>	\$ <b>8.00</b>	\$ <b>8.00</b>
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

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		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
	<b>Bus Trip Screamfest</b>	<b>\$ 110.00</b>	<b>\$ 120.00</b>
	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

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		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

**PROPOSED FY2027 FEES AND CHARGES**

RECREATION & PARKS ENTERPRISE FUNDS continued:	Proposed Fiscal Year July 1, 2026 - June 30,2027	
	Res.	Non-Res.
Great Mills Pool —		
Admission - Adult	\$ -	\$ -
Admission - Senior	\$ -	\$ -
Admission - Child	\$ -	\$ -
Admission - Lap Swimmer	\$ -	\$ -
Admission - NonSwimmer	\$ -	\$ -
Swim Lessons - Parent & Child	\$ -	\$ -
Swim Lessons Preschool	\$ -	\$ -
Swim Lessons Learn to Swim	\$ -	\$ -
Swim Lessons Adult	\$ -	\$ -
Aerobics Drop In	\$ -	\$ -
Aerobics Adult Punch Pass - 6	\$ -	\$ -
Aerobics Senior Punch Pass - 6	\$ -	\$ -
Aerobics Adult Punch Pass - 12	\$ -	\$ -
Aerobics Senior Punch Pass - 12	\$ -	\$ -
Aerobics Adult Punch Pass - 18	\$ -	\$ -
Aerobics Senior Punch Pass - 18	\$ -	\$ -
Aerobics Adult Punch Pass - 24	\$ -	\$ -
Aerobics Senior Punch Pass - 24	\$ -	\$ -
Pass: Lap Swim Punch Pass - 24	\$ -	\$ -
Pass: Lap Swim Senior Punch Pass - 24	\$ -	\$ -
Pass: Adult Punch Pass - 24	\$ -	\$ -
Pass: Senior Punch Pass - 24	\$ -	\$ -
Pass: Youth Punch Pass - 24	\$ -	\$ -
Pass: HH Annual	\$ -	\$ -
Pass: Annual Adult	\$ -	\$ -
Pass: Annual #2	\$ -	\$ -
Pass: Annual additional child	\$ -	\$ -
Pass: Annual Senior	\$ -	\$ -
Pass: Annual Senior #2	\$ -	\$ -
Pass: Annual Youth	\$ -	\$ -
Pass: HH 6 month	\$ -	\$ -
Pass: 6 month Adult	\$ -	\$ -
Pass: 6 month Adult #2	\$ -	\$ -
Pass: 6 month Additional Child	\$ -	\$ -
Pass: 6 month Senior	\$ -	\$ -
Pass: 6 month Senior #2	\$ -	\$ -
Pass: 6 month Youth	\$ -	\$ -
Pass: Special Bubble to Bubble	\$ -	\$ -
Pass: Special Summer Only	\$ -	\$ -
All Access Swim Pass - 30 Punch	\$ -	\$ -
Rental: GMAC lane rental/hour	\$ -	\$ -
Rental: Party small	\$ -	\$ -
Rental: Party large	\$ -	\$ -
Additional Party Participant	\$ -	\$ -
Team: Swim Team Meets	\$ -	\$ -

**PROPOSED FY2027 FEES AND CHARGES**

RECREATION & PARKS ENTERPRISE FUNDS continued:	Proposed 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
Family Season Pass	\$ -	\$ -
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
<b>All Access Youth One Month Pass</b>	<b>\$ 59.00</b>	<b>\$ 73.00</b>
<b>All Access Youth Bi-Annual</b>	<b>\$ 316.00</b>	<b>\$ 395.00</b>
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
All Access Swim Pass - 30-Punch	\$ -	\$ -
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

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027	
<b>Sports Programs continued:</b>	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
	<b>Water Safety Instructor Certification Class</b>	<b>\$ 300.00</b>	<b>\$ 310.00</b>
	Swim Lessons - Parent & Child	\$ 80.00	\$ 85.00
	Swim Lessons - Preschool	\$ 80.00	\$ 85.00
	<b>Swim Evaluations</b>	<b>\$ 10.00</b>	<b>\$ 10.00</b>
	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
	<b>Rentals - Party Additional Participant</b>	<b>\$ 8.00</b>	<b>\$ 8.00</b>
Karate	Aikido Self-Defence	<b>\$65-\$120</b>	<b>\$70-\$125</b>
	Shotokan Karate	<b>\$65-\$120</b>	<b>\$70-\$125</b>
	Shorin RYU	<b>\$15-\$120</b>	<b>\$20-\$125</b>
	<b>Fitness</b>	<b>\$15-\$120</b>	<b>\$20-\$125</b>
	<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
	<b>Wellness Room</b>	<b>\$ 60.00</b>	<b>\$ 65.00</b>

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		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
	<b>Volleyball Youth - Practice</b>	<b>\$ 75.00</b>	<b>\$ 80.00</b>
	<b>Volleyball Youth - League</b>	<b>\$ 150.00</b>	<b>\$ 175.00</b>
	<b>Volleyball Drop-In - Youth</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Youth Indoor Soccer U6</b>	<b>\$ 85.00</b>	<b>\$ 90.00</b>
	<b>Pickleball Pass - 10 punch pass</b>	<b>\$ 72.00</b>	<b>\$ 80.00</b>
	<b>Pickleball Pass - 25 punch pass</b>	<b>\$ 150.00</b>	<b>\$ 175.00</b>
	<b>Pickleball Drop In</b>	<b>\$ 8.00</b>	<b>\$ 8.00</b>
	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
	<b>Family Skate</b>	<b>\$ 5.00</b>	<b>\$ 5.00</b>
	<b>Skate Rental</b>	<b>\$ 2.50</b>	<b>\$ 2.50</b>
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
	<b>Select Basketball Game Admission</b>	<b>\$ 5.00</b>	<b>\$ 5.00</b>
	<b>Select Basketball Playoff Game Admission</b>	<b>\$ 5.00</b>	<b>\$ 5.00</b>
Youth Sports			
	Lessons - Spring/Fall	\$ 150.00	\$ 155.00
	<b>Youth Kickball</b>	<b>\$ 80.00</b>	<b>\$ 95.00</b>
	Track & Field Summer	\$ 50.00	\$ 55.00
	Cross County	\$ 50.00	\$ 55.00
	<b>Fast Pitch Clinic</b>	<b>\$ 50.00</b>	<b>\$ 55.00</b>
	<b>Archery</b>	<b>\$80-\$100</b>	<b>\$85-\$105</b>

**PROPOSED FY2027 FEES AND CHARGES**

		Proposed Fiscal Year July 1, 2026 - June 30,2027	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
<b>ADULT SPORTS</b>			
	Adult Kickball	\$ 500.00	\$ 550.00
	Mens Basketball - Team	\$ 1,100.00	\$ 1,200.00
	<b>Mens Basketball - Individual</b>	<b>\$ 120.00</b>	<b>\$ 130.00</b>
	Mens Basketball - Drop-In	\$ 8.00	\$ 10.00
	Womens Basketball - Team	\$ 1,100.00	\$ 1,200.00
	<b>Womens Basketball - Individual</b>	<b>\$ 120.00</b>	<b>\$ 130.00</b>
	Womens Basketball - Drop-In	\$ 8.00	\$ 10.00
	<b>Pickleball Lessons</b>	<b>\$ 105.00</b>	<b>\$ 115.00</b>
	<b>Tennis Lessons</b>	<b>\$ 105.00</b>	<b>\$ 115.00</b>
	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
	<b>ARCHERY CAMP</b>	<b>\$ 110.00</b>	<b>\$ 115.00</b>
	<b>SPORTS SAMPLER CAMP</b>	<b>\$ 110.00</b>	<b>\$ 115.00</b>
	<b>ROLLER HOCKEY CAMP</b>	<b>\$ 110.00</b>	<b>\$ 115.00</b>
	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

St. Mary's County offers numerous opportunities for recreational activities at a variety of Park locations
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

# DEBT AND FUND BALANCE

## DEBT

The St. Mary's County Code requires that the budget include a statement of the bonded and other indebtedness of the County government and its agencies, including self-liquidating and special taxing district debts. The statement of long-term obligations is included in the Annual Financial Statement and Independent Auditors' Report of the County Commissioners of St. Mary's County for the year ended June 30, 2025.

Section 27-11 of the Code of St. Mary's County provides that the aggregate amount of bonds outstanding at any one time may not exceed 3.15% upon the assessable real property basis of the County. An amount equal to forty (40) percent of the limitation shall be available to the St. Mary's County Metropolitan Commission for all bonds or other evidence of indebtedness of the Commission. All bonds or other evidence of indebtedness issued under the authority of the Sanitary Commission Act shall be subject to the percent limitation. Excluded from the debt limitation calculation are bonds issued for special taxing districts or self-liquidating projects. Additionally, limits of 5% upon assessable personal property and operating real property of a public utility.

## DEBT MEASUREMENT

Two ratios that are completed during the review of the Capital Improvement Budget process are "Debt to Assessed Value" and "Debt Service to Revenues". In the latest Debt Capacity statement completed – the "Debt to Assessed Value" ratio ranged from 1.43% to 1.76% in the six-year plan. The "Debt Service to Revenues" ratio ranged from 5.42% to 6.96%, beneath the policy limit of 10%.

## FUND BALANCE

Included are selected pages from the most recent audited financial statements regarding fund balance. These include: a schedule summarizing the key elements of fund balance, as reported, and a brief discussion of the designations.

The June 30, 2025 audit reflects an unassigned general fund balance of \$69,036,595. The County's Fund Balance Policy states we will maintain or be above 15% reserves to revenues. As of June 30, 2025, the ratio of County Reserves to Revenues is 20.66%.

It is important for the County and the Rating Agencies to maintain a high level of reserves to avoid sudden disruption or elimination of services. These County Reserves allow time to plan and address changes such as revenue shortfalls, or cost shifts. The FY2027 Recommended Budget includes designation of Fund Balance from the Unassigned of \$12,255,132 for non-recurring expenses in the general fund. With these uses of unassigned fund balance the County will remain within the 15% policy.

**DEBT CAPACITY - CSMC**

<b>Fiscal year</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>
<b>Real Property Assessable Base 11-30-2025</b>	15,735,065,000	16,319,130,000	17,004,533,460	17,718,723,865	18,462,910,268	19,238,352,499	20,046,363,304
% increase	4.5%	3.7%	4.2%	4.2%	4.2%	4.2%	4.2%
<b>Personal Property &amp; Utilities Assessment 11-30-2025</b>	316,281,000	312,819,000	312,819,000	312,819,000	312,819,000	312,819,000	312,819,000
% increase	4.7%	-1.1%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Legal Debt Limit - 3.15% County - 60% 2021 Legislation - ch. 510 - rate 1.89%</b>	297,392,729	308,431,557	321,385,682	334,883,881	348,949,004	363,604,862	378,876,266
<b>Personal Property &amp; Utilities 5%</b>	15,814,050	15,640,950	15,640,950	15,640,950	15,640,950	15,640,950	15,640,950
<b>Total Limit - 1.89% and 5%</b>	<b>313,206,779</b>	<b>324,072,507</b>	<b>337,026,632</b>	<b>350,524,831</b>	<b>364,589,954</b>	<b>379,245,812</b>	<b>394,517,216</b>
Potential Borrowing - County	41,000,000	30,000,000	60,000,000	30,000,000	30,000,000	45,000,000	35,000,000
<u>Calculations based on potential borrowing</u>							
Outstanding Debt - County Audit	218,376,680	237,343,328	284,807,450	299,687,723	312,883,470	341,217,109	357,335,928
Total Debt - County	218,376,680	237,343,328	284,807,450	299,687,723	312,883,470	341,217,109	357,335,928
<b>Outstanding Debt as % of Base</b>	<b>1.36%</b>	<b>1.43%</b>	<b>1.64%</b>	<b>1.66%</b>	<b>1.67%</b>	<b>1.75%</b>	<b>1.76%</b>
<b>Debt Margin</b>	<b>94,830,099</b>	<b>86,729,179</b>	<b>52,219,183</b>	<b>50,837,108</b>	<b>51,706,484</b>	<b>38,028,703</b>	<b>37,181,288</b>
<b>20 years, 4.00% County</b>							
PRINCIPAL	9,825,137	11,033,352	12,535,878	15,119,726	16,804,253	16,666,361	18,881,181
INTEREST	6,706,475	8,467,800	9,148,801	10,971,876	11,487,501	11,998,696	13,103,753
Total debt service	16,531,612	19,501,152	21,684,680	26,091,602	28,291,755	28,665,057	31,984,934
<b>Approved Bond Authority \$136,124,310 after sale 5-6-2025</b>	<b>41,000,000</b>	<b>30,000,000</b>					
Bonds Unissued - beginning of year	136,124,410	95,124,410	65,124,410	64,079,117	59,297,718	59,155,996	61,906,372
Borrowing - Estimated each year	(41,000,000)	(30,000,000)	(60,000,000)	(30,000,000)	(30,000,000)	(45,000,000)	(35,000,000)
Adjustments to current unexpended (i.e. FINXX) through 10-31-2025							
Premium from Bond Sale			58,954,707	25,218,601	29,858,278	47,750,376	34,333,969
<b>GOB Request</b>			58,954,707	25,218,601	29,858,278	47,750,376	34,333,969
New Bonds Unissued	95,124,410	65,124,410	64,079,117	59,297,718	59,155,996	61,906,372	61,240,341
Prior Outstanding Debt	157,201,817	188,376,680	207,343,328	254,807,450	269,687,723	282,883,470	311,217,109
Plus New Debt	41,000,000	30,000,000	60,000,000	30,000,000	30,000,000	45,000,000	35,000,000
Less Principal Payments	(9,825,137)	(11,033,352)	(12,535,878)	(15,119,726)	(16,804,253)	(16,666,361)	(18,881,181)
Outstanding Debt	188,376,680	207,343,328	254,807,450	269,687,723	282,883,470	311,217,109	327,335,928
General Fund Operating Budget - Revenues -Recurring	336,425,219	360,099,862	378,104,855	397,010,098	416,860,603	437,703,633	459,588,815
Percent Increase/Change	4.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%
<b>Debt Service</b>	<b>16,531,612</b>	<b>19,501,152</b>	<b>21,684,680</b>	<b>26,091,602</b>	<b>28,291,755</b>	<b>28,665,057</b>	<b>31,984,934</b>
<b>Debt Service as % of Total Revenues</b>	<b>4.91%</b>	<b>5.42%</b>	<b>5.74%</b>	<b>6.57%</b>	<b>6.79%</b>	<b>6.55%</b>	<b>6.96%</b>
Policy Limit = 10% Average GOB - \$35 million - 2025-2030							

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

**Notes to the Financial Statements  
June 30, 2025**

The annual requirements to amortize all debt outstanding as of June 30, 2025 including interest of \$65,236,489 except for the accrued landfill closure and post-closure costs, accumulated unpaid leave benefits, and exempt financing, are as follows:

For the years ending June 30,	Governmental Activities		
	Principal	Interest	Total
2026	\$ 9,825,137	\$ 6,706,475	\$ 16,531,612
2027	9,656,500	6,827,800	16,484,300
2028	10,096,500	6,363,875	16,460,375
2029	10,567,868	5,884,525	16,452,393
2030	11,062,868	5,382,225	16,445,093
2031-2035	52,481,869	20,636,009	73,117,878
2036-2040	55,326,075	10,547,305	65,873,380
2041-2045	26,080,000	2,801,444	28,881,444
2046	2,105,000	86,831	2,191,831
Subtotal	187,201,817	\$ 65,236,489	\$ 252,438,306
Plus: premium	11,302,402		
Total	\$ 198,504,219		

A summary of the totals above by debt type is as follows:

	General Obligation		Special	Total
	Bonds	State Loans	Assessment Fund	
Principal	\$ 186,715,000	\$ 137,527	\$ 349,290	\$ 187,201,817
Interest	65,236,489	-	-	65,236,489
	\$ 251,951,489	\$ 137,527	\$ 349,290	\$ 252,438,306

Note – this is a copy of page 61 of the FY2025 Audited Financial Statements.

# ST. MARY'S COUNTY LEGAL DEBT MARGIN UNDER EXISTING LAW

Estimated July 1, 2026 assessed real property	\$16,319,130,000
Estimated July 1, 2026 assessed personal/utility	\$312,819,000
Legal debt limit – real property	1.89%
Legal debt limit – personal/utility	5.00%
Borrowing limitation under the law - combined	\$324,072,507
Outstanding debt issued as of July 1, 2026	\$237,343,328
Debt margin as of July 1, 2026	\$86,729,179
Ratio of debt to assessed property value	1.43%

The St. Mary's County Code Legal Debt Limit may not exceed 3.15% of the assessable real property base of the County. An amount equal to forty (40) percent of the limitation shall be available to the St. Mary's County Metropolitan Commission for all bonds or other evidence of indebtedness of the Commission. The remaining sixty (60) percent or 1.89% is included in the above calculation. Excluded from this calculation are bonds issued for projects to be paid from other than County government sources (e.g., special-taxing districts). The County's ratio of debt to estimated assessed property value as of July 1, 2026 is estimated to be 1.43%. By comparison, the ratio as of July 1, 2025 was 1.18%. Based on the plan, and other assumptions, the ratio is estimated to range from 1.43% to 1.76% in the 6-year capital plan.

The legal debt limit must be analyzed in conjunction with other debt affordability measures such as debt service as a percent of general fund revenues, debt per capita, and debt as a percentage of per capita personal income. The County policy also calls for debt service to be less than 10% of the expenses. These debt measures are reviewed with each budget phase by the Department of Finance. The ratio of debt service to the operating budget stays well below the 10% required by the County's debt policy. The ratio for FY2026 was 4.91%. Based on the capital plan, and other assumptions, the ratio is expected to be 5.42% in FY2027 and is expected to range from 5.42% to 6.96% in the 6-year plan.

# COMMISSIONERS OF ST. MARY'S COUNTY

## Notes to the Financial Statements June 30, 2025

### 7. FUND BALANCES

A summary of the nonspendable, restricted, committed, assigned and unassigned fund balances as of June 30, 2025 are as follows:

	General Fund	Special Revenue Funds			Debt Service Fund	
		Fire and Rescue Revolving Loan Fund	Emergency Services Support Fund	Emergency Services Billing Fund	Special Assessments	Capital Projects Fund
<b>Nonspendable</b>						
Inventory	\$ 1,420,919	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund advance (Wicomico)	181,497	-	-	-	-	-
<b>Total Nonspendable</b>	<u>1,602,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Restricted</b>						
County matching funds for approved grants	611,960	-	-	-	-	-
<b>Total Restricted</b>	<u>611,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Committed</b>						
15% policy reserve	50,113,344	-	-	-	-	-
Operating budget, non-recurring items	12,137,893	-	-	-	-	-
Other, net, including grants	-	3,186,497	367,982	-	610,834	-

	General Fund	Special Revenue Funds			Debt Service Fund	
		Fire and Rescue Revolving Loan Fund	Emergency Services Support Fund	Emergency Services Billing Fund	Special Assessments	Capital Projects Fund
<b>Committed (continued)</b>						
Funding sources specified for capital projects:						
Land preservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,552,538
Various capital projects - transfer tax	-	-	-	-	-	20,311,117
County pay-go	-	-	-	-	-	11,842,774
Public safety - excise taxes	-	-	-	-	-	(276,426)
Roads - impact fees and excise taxes	-	-	-	-	-	968,390
Roads - mitigation	-	-	-	-	-	384,707
Parks - impact fees and excise taxes	-	-	-	-	-	(42,130)
Parks - mitigation	-	-	-	-	-	753
Schools - impact fees and excise taxes	-	-	-	-	-	1,079,096
Schools - mitigation	-	-	-	-	-	34,125
<b>Total Committed</b>	<u>62,251,237</u>	<u>3,186,497</u>	<u>367,982</u>	<u>-</u>	<u>610,834</u>	<u>39,854,944</u>
Assigned	5,301,755	-	-	-	-	30,040,070
Unassigned	18,923,250	-	-	(1,897,524)	-	-
<b>Total Fund Balances</b>	<u>\$ 88,690,618</u>	<u>\$ 3,186,497</u>	<u>\$ 367,982</u>	<u>\$ (1,897,524)</u>	<u>\$ 610,834</u>	<u>\$ 69,895,014</u>

St. Mary's County spends funds in the following order: committed, then assigned, then unassigned.

The Board of County Commissioners (Board) is the highest level of decision-making authority, and committed funds are established by resolution, legislation, ordinance, and/or contractual action through the budget process. Those committed amounts cannot be used for any other purpose without Board action.

The authority for assigning fund balances is delegated to the Finance Department by the Board to carry out their approved plan.

# COMMISSIONERS OF ST. MARY'S COUNTY

## Notes to the Financial Statements June 30, 2025

The non-spendable fund balance includes:

- Inventory - The amount of inventory as of June 30, 2025 carried as an asset.
- Interfund advance to Wicomico.

The restricted fund balance includes:

- Domestic violence programs - The amount of marriage license fees committed for domestic violence programs, by resolution.
- County matching funds for approved grants - The amount of county funding that is committed as a match to grants that were budgeted in FY2025, but for which the period extends beyond June 30, 2025. These funds will be needed to meet the obligations of the grant.

7. The committed fund balance includes:

- County Reserve - set by ordinance, 15% of revenue.
- Operating for non-recurring - Prior unassigned fund balance committed for the next budget cycle.
- The amount committed for Special Revenue Funds.
- The debt service assigned fund balance includes:
  - Retirement of long-term obligations - The amount of future revenue (collections) of Special Assessments that is legally restricted to expenditures for specified purposes. This future revenue will be used for the retirement of long-term obligations.
  - Revenues appropriated for capital projects - The amount of revenue collected to date, which has been obligated through the budget process for specific capital projects and will be used for future capital project expenses.

The general fund assigned fund balance is composed of:

Encumbrances	\$ 2,032,311
Miscellaneous revolving fund	<u>3,269,444</u>
	<u>\$ 5,301,755</u>

When unassigned fund balance is used, it is used for one-time, non-recurring expenses. In May 2025, as part of the approval of the fiscal year 2026 budget, the Board approved to use Fiscal year 2024 unassigned fund balance for operating non-recurring of \$12,137,893. A total amount of \$31,037,845 remains unused of the fiscal year 2024 unassigned fund balance to help avoid sudden disruption or elimination of services by allowing time for a plan to be developed to address such changes, revenue shortfalls or cost shifts. Each subsequent budget will include evaluation of the fund balance levels and assumptions upon which the plan was developed to determine whether it needs to be revised.

# CODE OF ST. MARY'S COUNTY

## CHAPTER 27 - BUDGETARY AND FISCAL PROCEDURES

**27-1 Fiscal and tax year.**

The fiscal or budget year and the tax year of the county shall begin on July 1, and shall end on June 30 of the succeeding year, unless otherwise prescribed by State Law.

**27-2 Definitions.**

In this chapter the following words have the meanings indicated:

**CAPITAL BUDGET** - The plan of the county to receive and expend funds for capital projects during the first fiscal year included in the capital program.

**CAPITAL PROGRAM** - The plan of the county to receive and expend funds for capital projects during the fiscal year covered by the capital budget and the next succeeding five (5) fiscal years thereafter.

**CAPITAL PROJECT:**

- (A) Any physical public betterment or improvement and any preliminary studies and surveys relative thereto;
- (B) The acquisition of property of a permanent nature for public use; and
- (C) The purchase of equipment for any public betterment or improvement when first constructed.

**COUNTY GOVERNMENT** - Includes all offices, courts, departments, institutions, corporations, boards, commissions, agencies and their officers, agents and employees who receive or disburse county funds.

**CURRENT EXPENSE BUDGET** - The plan of the county to receive and expend the funds for charges incurred for operation, maintenance, interest, and other charges for the ensuing fiscal year.

**27-3 Submission of lists of proposed projects by county agencies.**

- (A) The county budget shall consist of the current expense budget, the capital budget and capital program and the budget message. It shall represent a complete financial plan for the county reflecting all receipts and disbursements from all sources, including all revenues, all expenditures and the surplus or deficit in the general and all special funds of the county government.
- (B) Annual work programs.
  - (1) When the Board of County Commissioners directs, each office, court, department, institution, board, commission, corporation, or other agency of the county government shall submit to the Chief Financial Officer annual work programs setting forth the nature, volume, cost and other factors concerning the work to be performed and the estimates of the revenues and expenditures of their operations for the ensuing fiscal year. Estimated revenues shall be detailed as to source and estimated expenditures as to function, activity or otherwise, as directed by the Chief Financial Officer.
  - (2) The proposed current expense budget shall contain not less than the following information:
    - (a) A statement of all revenue estimated to be received by the county during the ensuing fiscal year, classified so as to show the receipts by funds and source of income;
    - (b) A statement of debt service requirement for the ensuing fiscal year;
    - (c) A statement of the estimated cash surplus, if any, available for expenditure during the ensuing fiscal year;
    - (d) A statement of the bonded and other indebtedness of the county government and its agencies, including self-liquidating and special taxing district debts;

# CODE OF ST. MARY'S COUNTY

## CHAPTER 27 - BUDGETARY AND FISCAL PROCEDURES

- (e) A detailed statement of the estimated receipts and budget outlays of the current ending fiscal year, listing such budgetary items by function, activity and subactivity, and a detailed statement of the recommended and approved expenditures for the ensuing fiscal year, listing such expenditures by function, activity, and subactivity; and
  - (f) Any other material which the County Commissioners may deem advisable.
- (C) List of Capital Projects.
- (1) At whatever times the Board of County Commissioners may direct, each office, court, department, institution, board, commission, corporation, or other agency of the county government shall submit to the Chief Financial Officer for transmission to the Planning Commission an itemized list of the capital projects which each agency proposes to undertake in the ensuing fiscal year and the next succeeding five (5) fiscal years thereafter. After consideration by the Planning Commission, the Director of Planning and Zoning function shall transmit to the Chief Financial Officer the list of projects recommended by the Commission together with his recommendations on the projects to be undertaken in the periods aforesaid and estimates of the cost thereof. The County Commissioners, with the assistance of the Chief Financial Officer, shall consider such recommendations with the other budget proposals and shall recommend to the general public, together with the current expense budget, a complete capital budget and capital program.
  - (2) The proposed capital budget and capital program shall be so arranged as to set forth clearly the plan of proposed capital projects to be undertaken in the ensuing fiscal year and in each of the next five (5) fiscal years, and the proposed means of financing them. The capital budget shall include a statement of the receipts anticipated during the ensuing fiscal year from all borrowing and from other sources for capital projects.
- (D) The budget message shall contain supporting summary tables and shall explain the proposed current expense budget and capital program, both in fiscal terms and in terms of work to be done. It shall outline the proposed financial policies of the county for the ensuing fiscal year and describe the important features of the current expense budget. It shall indicate any major changes in financial policies and in expenditures, appropriations and revenues, as compared with the fiscal year currently ending, and shall set forth the reasons for such changes. The message shall also include such other material as the County Commissioners may deem desirable.

**27-4 Deadline for preparation and signing; inspection by public.**

Before April 1 in each year, the county budget shall have been prepared and signed by a majority of the Board of County Commissioners. At least three (3) complete copies shall be open to inspection by the public during regular business hours at the office of the Board of County Commissioners. One (1) copy shall be supplied to each newspaper of general circulation in the county and to each county library.

**27-5 Notice of hearings; hearing dates.**

Upon approval of the proposed county budget, the Budget Officer of the county shall cause to be published in at least one (1) or more newspapers of general circulation published in the county, a notice of the places and times of the public hearings on the proposed budget. The hearings shall be held not less than twenty (20) nor more than forty (40) days after the date of the filing of the proposed budget.

# CODE OF ST. MARY'S COUNTY

## CHAPTER 27 - BUDGETARY AND FISCAL PROCEDURES

**27-6 Revisions after public hearing; adoption of budget.**

After the public hearings specified in the preceding section, the Board of County Commissioners may revise the proposed budget and any part of it by increasing, decreasing, eliminating or adding items. Items may not be consolidated in such a manner as to reduce the detailed statements of the appropriations. The Board of County Commissioners shall further be authorized to revise the schedule of anticipated receipts and estimated rates for general and special taxes. The annual budget and appropriation act shall be adopted by June 1, or if June 1 is a legal holiday, the first day thereafter. The adoption of the budget shall be by the affirmative vote of not less than three (3) members of the Board of County Commissioners.

**27-7 Distribution of copies of budget; levy of taxes.**

- (A) The budget, as adopted, shall be reproduced in sufficient copies for distribution, free of charge, to the press and the head of each office, department, or agency of the county government. Copies of the budget shall likewise be given to any interested person on request. However, in order to discourage waste, the County Commissioners may prescribe a charge for each copy of the adopted budget, but that charge is not to exceed the actual cost of its reproduction.
- (B) The adopted budget shall take effect on the first day of the fiscal year to which it applies.
- (C) When the county budget shall have been finally adopted in the Annual Budget and Appropriation Act, the County Commissioners shall levy and cause to be raised the amount of taxes required by the budget in the manner provided by law so that the budget shall be balanced as to proposed income and expenditures.

**27-8 Transfer of appropriations; unexpended and unencumbered appropriations.**

- (A) Transfers of appropriations between general classifications of expenditures in the current expense budget may be authorized by the County Commissioners.
- (B) Interproject transfers of appropriations between capital projects in the capital budget may be authorized by the County Commissioners.
- (C) These provisions may not be construed to prevent the County Commissioners from providing interfund cash borrowing to meet temporary cash requirements nor to prevent reimbursements among funds to services rendered.
- (D) Unless otherwise provided by public general law, all unexpended and unencumbered appropriations in the current expense budget remaining at the end of the fiscal year shall revert to the county treasury. An appropriation for a capital project in the capital budget does not revert until the purpose for which the appropriation was made has been accomplished or abandoned. However, any capital project shall stand abandoned if three (3) fiscal years elapse without any expenditure from or encumbrance of that appropriation. The balances remaining to the credit of the completed or abandoned capital projects shall be available for appropriation in subsequent capital budgets.

**27-9 Additional or emergency appropriations.**

- (A) During any fiscal year, the County Commissioners, upon the recommendation of the Chief Financial Officer, by ordinance, may make additional, supplementary or emergency appropriations from contingent funds, from revenues received from anticipated sources but in excess of budget estimates therefor or from revenues received from sources not anticipated in the budget for the current fiscal year, provided that the Chief Financial Officer shall first certify, in writing, that such funds are available for such appropriation. A supplemental appropriation may not exceed the amount of the funds so certified.

# CODE OF ST. MARY'S COUNTY

## CHAPTER 27 - BUDGETARY AND FISCAL PROCEDURES

- B) To the extent that there are not any available unappropriated revenues to meet such emergency appropriations, the County Commissioners, by ordinance, may authorize the issuance of emergency notes which may be renewed from time to time. However, such notes and renewals shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made. The total of emergency appropriations in any fiscal year shall not exceed one percent (1%) of all appropriations, including those for debt service, made in the budget for such year.

**27-10 Expenditures in excess of amounts appropriated.**

An office, department, institution, board, commission, or other agency of the county government during any fiscal year may not expend, or contract to expend, any money or incur any liability or enter into any contract, which by its terms involves the expenditure of money, for any purpose in excess of the amounts appropriated or allotted for the same general classification of expenditure in the budget for such fiscal year or in any supplemental appropriation as hereinabove provided. A payment may not be made nor any obligation or liability incurred, except for small purchases in an amount less than one hundred dollars (\$100), unless the chief financial officer first certifies that the funds for the designated purpose are available. Any contract, verbal or written, made in violation of this section is null and void.

**27-11 Percentage limitation for certain evidences of indebtedness; exceptions.**

- (A) Unless and until otherwise provided by ordinance of the County Commissioners within the limitations provided by public general law, and subject to Subsection D of this section, the aggregate amount of bonds and other evidences of indebtedness outstanding at any one time may not exceed a total of sum of three and fifteen hundredths (3.15) percent upon the assessable real property in the County other than the operating real property of a public utility and five (5) percent upon the assessable personal property and operating real property of a public utility. However, tax anticipation notes or other evidences of indebtedness having a maturity not in excess of twelve (12) months, bonds or other evidences of indebtedness issued or guaranteed by the County, payable primarily or exclusively from taxes levied in or on or other revenues of special taxing areas or districts heretofore or hereafter established by law, [and] bonds or other evidences of indebtedness issued for self-liquidating and other projects payable primarily or exclusively from the proceeds of assessments or charges for special benefits or services, and agreements or other evidences of indebtedness executed or guaranteed by the County, payable primarily or exclusively from investment instruments purchased by the County, that are guaranteed to yield proceeds equal to or exceeding the amount of the County's indebtedness, are not subject to or to be included as bonds or evidences of indebtedness in computing or applying the percent limitations above provided.
- (B) All bonds or other evidences of indebtedness issued under the authority of the Sanitary Commission Act shall be subject to the percent limitation set forth in Subsection A of this section. Responsibility for repayment shall remain with the St. Mary's County Metropolitan Commission.
- (C) All bonds or other evidences of indebtedness issued by the County Commissioners for the benefit of the St. Mary's Hospital of the St. Mary's County may not be included as bonds or other evidences of indebtedness in computing or applying the percent limitation provided in Subsection A of this section.
- (D) An amount equal to at least forty (40) percent of the percent limitation of indebtedness set forth under Subsection A of this section for assessable real property in the County other than the operating real property of a public utility shall be available to the St. Mary's County Metropolitan Commission for all bonds or other evidences of indebtedness of the Commission.