COMMISSIONERS

OF

ST. MARY'S COUNTY

FY2027 BUDGET

APPROVAL

MAY 19, 2026

FY2027 BUDGET APPROVAL
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REVENUE TAX ORDINANCE

Budget Authority

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

Compliance with Budget Procedures

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

Emergency Services Property Tax Levy Authority and Maximum Rates

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

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

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

WHEREAS, the support services tax, imposed at a rate of not more than two and four-tenths cents ($0.024) on each one hundred dollars ($100.00) of assessable real property other than operating real property of a public utility and six cents ($0.06) on each one hundred dollars ($100.00) of assessable personal property and operating real property of a public utility; and

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

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

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

Income Tax Levy Authority

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

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

Energy and Fuel Tax Rate Levy Authority

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

Mary's County; and

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

Compliance with Energy and Fuel Tax Rate Levy Procedures

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

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

Special District Tax Rate Levy Authority

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

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

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

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

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

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

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

Excise Tax Levy Authority

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

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

Section 1. Levy of Emergency Services Tax Rate

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

Fire Tax Rates:

Election District	Real Prop.	Personal/Real Prop. of Pub. Util.
District 1	$0.056	$0.14
District 2	$0.056	$0.14
District 3	$0.056	$0.14
District 5	$0.056	$0.14
District 6	$0.056	$0.14
District 7	$0.056	$0.14
District 8	$0.056	$0.14
District 9	$0.056	$0.14; and

Rescue Tax Rates:

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

Support Services Tax Rates:

Election District	Real Prop.	Personal/Real Prop. for Pub. Util.
All Districts	$0.024	$0.06 and

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

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

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

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

Section 4. Levy of County Income Tax Rate

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

Section 5. Levy of Energy and Fuel Tax Rate

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

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

Section 6. Levy of Special District Tax Rate

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

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

Section 7. Environmental and Solid Waste Service Fee

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

Section 8. Excise Tax

The Excise Tax for Fiscal Year 2027 is set at:

For Residential Development:

Single Family	$6,697 per unit
Multifamily	$3,218 per unit

For Non-Residential Development:

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

Those voting aye: ________________________________

Those voting nay: ________________________________

Those abstaining or absent: ________________________

Adoption Date: May 19, 2026

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

ATTEST:

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David Weiskopf
County Administrator

Approved as to form and legal sufficiency:

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Buffy Giddens
County Attorney

COMMISSIONERS OF ST. MARY'S COUNTY

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James R. Guy, President

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Michael R. Alderson, Jr., Commissioner

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Eric Colvin, Commissioner

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Michael L. Hewitt, Commissioner

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Scott Ostrow, Commissioner

APPROPRIATION ORDINANCE

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

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

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

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

SECTION 1. OPERATING APPROPRIATIONS

County Departments		
	County Commissioners/County Administrator	$1,828,212
	Aging & Human Services	7,595,400
	County Attorney	1,500,618
	Department of Economic Development	2,585,980
	Department of Finance	2,951,688
	Department of Information Technology	7,674,780
	Department of Human Resources	3,741,296
	Department of Land Use and Growth Management	3,630,057
	Department of Public Works & Transportation	29,581,102
	Department of Recreation and Parks	7,634,297
	Department of Emergency Services	17,690,807
	Total County Departments	$86,414,237

Elected Officials

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

State Agencies and Independent Boards

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

Other Government Budget Costs

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

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

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

SECTION 2. CAPITAL IMPROVEMENTS FUND APPROPRIATIONS

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

Land Conservation	Agricultural Land Preservation Programs	$3,333,333
	Rural Legacy Program	4,200,000
	Urban Legacy Program	1,100,000
	Total Land Conservation	$8,633,333
Highways	County Bridge Replacement & Repair	$852,000
	Culvert Replacement & Repair	540,000
	Neighborhood Drainage Improvements	1,025,000
	Retrofit Sidewalk Program	574,160
	Roadway & Safety Improvements	7,731,800
	Southampton Neighborhood Revitalization	3,125,775
	Street Lighting & Streetscape Improvements	52,500
	Water Quality & Nutrient Removal	248,400
	Total Highways	$14,149,635
Recreation & Parks	Athletic Fields	100,000
	Energy Modernization	1,371,419
	Museum Improvements	42,000
	Park Land and Facility Acquisition	300,000
	Park Planning Grant	25,000
	Recreation Facility & Park Improvements	3,000,000
	Wicomico Shores Golf Club	450,000
	Total Recreation and Parks	$5,288,419
Public Landings	St. George's and Tall Timbers Landings	$249,000
	Total Public Landings	$249,000
Public Schools	Building Infrastructure – Critical	190,000
	Building Infrastructure – Programmatic	204,000
	Chopticon High School – Multi Systemic	30,274,510
	Leonardtown HS HVAC Systemic	75,000
	Leonardtown HS – Chiller #2 Replacement	2,431,406
	Relocatables for Various Sites	175,000
	Esperanza MS – Chiller/Controls	3,649,653
	Total Public Schools	$36,999,569
TOTAL CAPITAL IMPROVEMENTS FUND		$72,590,791

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

Those voting Aye: ____

Those voting Nay: ____

Those Abstaining:____

Adoption Date: May 19, 2026
Effective Date: July 1, 2026

ATTEST:

COMMISSIONERS OF ST. MARY'S COUNTY

____
David Weiskopf
County Administrator

____
James R. Guy, President

____
Michael R. Alderson, Commissioner

Approved as to form and legal sufficiency:

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Eric S. Colvin, Commissioner

____
Buffy N. Giddens
County Attorney

____
Michael L. Hewitt, Commissioner

____
Scott R. Ostrow, Commissioner

ST. MARY'S COUNTY

APPROVED OPERATING AND CAPITAL BUDGETS

FOR FISCAL YEAR 2026-2027

The Approved Budget for St. Mary's County for Fiscal Year beginning July 1, 2026 and ending June 30, 2027, as represented by the detailed and fully itemized statement contained within the "Approved Budget Document", is this date, May 19, 2026 approved by the Commissioners of St. Mary's County.

THIS DATE:

May 19, 2026

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

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James R. Guy, President

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Michael R. Alderson, Commissioner

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Eric S. Colvin, Commissioner

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Michael L. Hewitt, Commissioner

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Scott R. Ostrow, Commissioner

ATTEST:

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David A. Weiskopf
County Administrator

____

Vanetta N. Van Cleave
Chief Financial Officer

FY2027 APPROVED BUDGET SUMMARY

FUND DESCRIPTION	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUESTED	FY2027 APPROVED
General Fund	$321,896,980	$348,563,112	$ 357,904,914	$ 379,272,851
Enterprise Funds				
Recreation and Parks Activity Fund	3,669,438	6,081,453	4,974,802	5,049,802
Wicomico Shores Golf Fund	2,009,777	1,961,893	2,204,691	2,136,157
Solid Waste & Recycling	5,444,211	6,424,014	7,235,178	7,250,448
Special Revenue Funds				
Miscellaneous Revolving Fund	1,820,146	1,906,424	1,894,964	2,882,965
Special Assessments Fund	42,369	42,369	42,369	42,369
Emergency Services Support Fund	4,018,897	4,469,567	4,493,340	5,109,348
Emergency Services Billing Fund	6,832,963	8,267,809	8,638,607	11,685,268
Other Operating Funds-Independent Board				
(Non-Appropriated State, Federal, Miscellaneous Funds)				
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	63,473,478	63,333,321	66,859,313	66,859,313
Total Operating Funds	$605,557,425	$650,103,981	$658,552,767	$684,593,110
Capital Projects Fund	$79,139,694	$75,402,517	$76,466,830	$72,590,791

THE TOTAL BUDGET FOR ST. MARY'S COUNTY

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

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

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

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

BUDGET HIGHLIGHTS
FY2027 APPROVED OPERATING BUDGET

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

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

This is comprised of revenues totaling $360,381,181 which is a 7.1% increase from FY2026 revenues and the use of Fund Balance of $18,891,670 for Non-Recurring General Fund expenditures.

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

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

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

Highway User Revenue is a state formula driven distribution. The formula which includes motor fuel, vehicle titling taxes, and vehicle registration fees, has been severely reduced as a part of State budget balancing initiated in the 2010 Budget – FY2009 receipts were $6.5 million. In FY2027, estimated receipts from the State are $3,061,954 or $($40,308) decrease from the approved FY2026 budget.

State and federal grants are projected to be $14,908,803 in FY2027, an increase of $2,260,388 compared to FY2026. As with past years, grants are variable from year to year and reduced revenue is offset by reduced expenditures.

Other revenues are projected to decrease by (6.9%) or ($877,778) principally from reimbursement income.

FUND BALANCE:

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

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

EXPENSES:

COUNTY DEPARTMENTS

- Unassigned Fund balance in the amount of $13,755,039 is being used for non-recurring equipment and vehicles in various departments – including replacement portables for Emergency Services and Law Enforcement, and early retirement of equipment financing.
- Six positions were added to County Departments – four in countywide support departments, and two in the State's Attorney Office. Additionally, twelve Paramedic & EMT positions are being funded in the Emergency Medical Billing fund.
- The County's merit scale will receive the third and final year of a three-year phase in of 3.66% market increase as recommended by the consultant. Additionally, County Employees will receive a 2% COLA and a 1 step merit increase.

ELECTED OFFICIALS

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

BOARDS and STATE AGENCIES

- Boards and State Agencies will largely receive requested salary, step and COLA.
- Board of Education request fully funded at $8.4 million
- Board of Education Pension funded at $626,885
- Library Pension funded at $16,420

OTHER BUDGET COSTS

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

TRANSFERS and RESERVES

- $590,993 is reserved for emergency appropriations to address unbudgeted expenditures, such as severe weather events, unbudgeted grant opportunities that may require a match, or budget shortfalls due to unexpected costs.
- $5,136,631 of Unassigned Fund balance is budgeted for Enterprise Fund support.

FY2027 GENERAL FUND - REVENUES

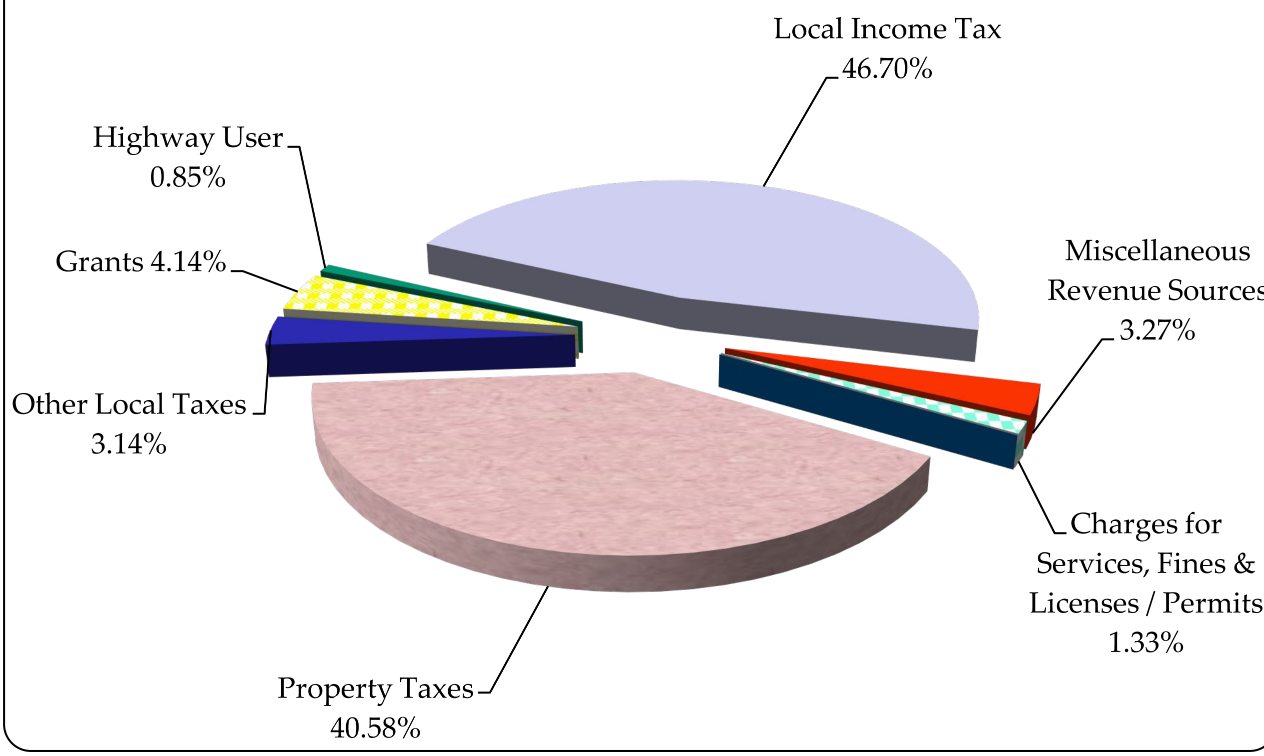

Chart is % of Total County Revenue (excluding Fund Balance) - $360,381,181 – by Revenue Source

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

BUDGET
REVENUES - SUMMARY

REVENUE SOURCE	FY2025 ACTUAL	FY2026 APPROVED	FY2027 APPROVED	INCREASE / (DECREASE) OVER FY2026 APPROVED AMOUNT	PERCENT
Total, Property Taxes	132,952,559	137,961,869	146,239,581	8,277,712	6.0%
Total, Income Taxes	153,144,551	154,532,802	168,286,221	13,753,419	8.9%
Total, Other Local Taxes	10,202,990	10,800,000	11,325,000	525,000	4.9%
Total, Highway User	2,974,623	3,102,262	3,061,954	(40,308)	-1.3%
Total, Licenses and Permits	552,882	635,720	636,220	500	0.1%
Total, Charges for Services	4,780,714	4,240,896	4,093,925	(146,971)	-3.5%
Total, Fines and Forfeitures	38,171	52,875	56,875	4,000	7.6%
Total, State/Federal Grants	13,653,871	12,448,415	14,908,803	2,460,388	19.8%
Total, Other Revenues	10,852,903	12,650,380	11,772,602	(877,778)	-6.9%
Total, General Fund Revenues	**$329,153,264**	**$336,425,219**	**$360,381,181**	**$23,955,962**	**7.1%**
Total - Other Financing Sources	0	12,137,893	18,891,670	6,753,777	55.6%
TOTAL, GENERAL FUND REVENUE SOURCES INCLUDING OTHER SOURCES	**$329,153,264**	**$348,563,112**	**$379,272,851**	**$30,709,739**	**8.8%**

BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED

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

BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED

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

BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED

REVENUE SOURCE	FY2025 ACTUAL	FY2026 APPROVED	FY2027 APPROVED	INCREASE (DECREASE) OVER FY2026 APPROVED AMOUNT	PERCENT
STATE/FEDERAL GRANTS					
Aging & Human Services					
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 Coor.	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

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

BUDGET
REVENUES - DETAIL - ACTUAL COLLECTED

REVENUE SOURCE	FY2025 ACTUAL	FY2026 APPROVED	FY2027 APPROVED	INCREASE (DECREASE) OVER FY2026 APPROVED AMOUNT	PERCENT
STATE / FEDERAL GRANTS - Continued					
Sheriff's Office					
Buckle Down	967	-	-	-	0.0%
Cooperative Reimbursement	367,394	549,851	519,536	(30,315)	-5.5%
Critical Incident Training (CIT)	12,958	25,000	36,182	11,182	44.7%
Day Reporting	196,786	556,928	-	(556,928)	-100.0%
Edward Byrne Opioid	(7,220)	-	-	-	0.0%
Five County	81,365	81,365		(81,365)	-100.0%
Heroin Coordinator	26,216	61,866	61,767	(99)	-0.2%
HIDTA	3,750	7,500	-	(7,500)	-100.0%
Highway Safety SO - Adapt	3,739	4,500	4,500	-	0.0%
Highway Safety SO - Distract	446	3,000	-	(3,000)	-100.0%
Highway Safety SO - impaired	6,708	12,000	12,000	-	0.0%
MD JDX Tech Asst Behave	-	-	35,000	35,000	0.0%
Mental Health Services	68,753	68,753	68,753	-	0.0%
Performance Incentive	-	-	445,008	445,008	0.0%
State Aid Police Protection Aid	1,747,177	1,315,601	1,287,413	(28,188)	-2.1%
Residential Substance Abuse Treatment	159,573	221,270	224,556	3,286	1.5%
School Resource Officers	196,491	196,491	196,906	415	0.2%
Sex Offender Compliance	11,501	13,855	12,772	(1,083)	-7.8%
Sex Offender Registration	27,200	27,200	27,200	-	0.0%
STOP Grant	481,357	522,536	522,536	-	0.0%
Tobacco Enforcement	20,000	20,000	25,000	5,000	25.0%
Friends Research Institute	57,591	-	25,000	25,000	0.0%
State's Attorney's Office					
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%
Social Services					
Legal Services Grant	115,661	115,540	122,244	6,704	5.8%
Appropriation Reserve	-	2,500,000	2,500,000	-	0.0%
Total, State/Federal Grants	**13,653,871**	**12,448,415**	**14,908,803**	**2,460,388**	**19.8%**
OTHER REVENUES					
Investment income (Interest & Dividends)	5,836,474	6,000,620	6,000,000	(620)	0.0%
Disposal of Fixed Assets	168,769	324,000	150,000	(174,000)	-53.7%
Other Income - Retiree Health Reimb	4,736,046	6,241,000	5,527,142	(713,858)	-11.4%
Contributions and Donations:					
Aging Grant Programs	59,642	46,000	56,000	10,000	21.7%
Community Services	8,715	9,000	9,000	-	0.0%
Emergency Services	40,852	28,760	29,260	500	1.7%
Sheriff's Office	2,405	1,000	1,200	200	20.0%
Total - Other Revenues	**10,852,903**	**12,650,380**	**11,772,602**	**(877,778)**	**-6.9%**
TOTAL, GENERAL FUND REVENUES	**329,153,264**	**336,425,219**	**360,381,181**	**23,955,962**	**7.1%**
OTHER FINANCING SOURCES					
Appropriation of Fund Balance:					
Fund Balance - Pay-Go and Non-recurring	-	12,137,893	18,891,670	6,753,777	55.6%
Total - Other Financing Sources	**-**	**12,137,893**	**18,891,670**	**6,753,777**	**55.6%**
TOTAL, GENERAL FUND REVENUES	**329,153,264**	**348,563,112**	**379,272,851**	**30,709,739**	**8.8%**

FY2027 GENERAL FUND - EXPENDITURES

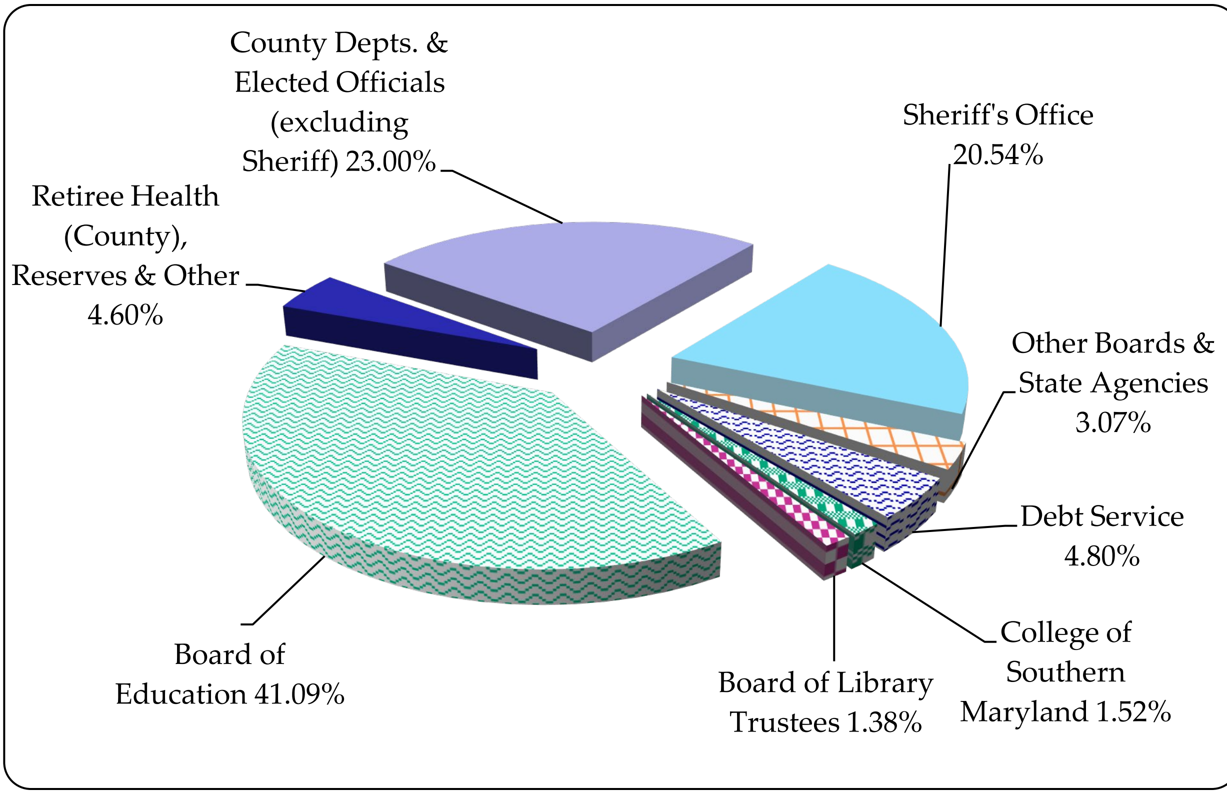

Chart is % of Total County Expenditures (excluding Fund Balance) - $360,381,181– by Entity

Board of Education	$148,082,685
County Departments, Elected Officials (excluding Sheriff)	98,103,773
Sheriff's Office	77,696,349
Debt Service	17,304,244
Retiree Health (County), Reserves, & Other Costs	16,580,268
Other Boards & State Agencies	11,048,447
College of Southern Maryland	5,478,050
Board of Library Trustees	4,979,035
TOTAL GENERAL FUND EXPENDITURES	$379,272,851

EXPENDITURES SUMMARY

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
County Commissioners/County Administrator	1,701,439	1,778,887	1,835,887	1,828,212	49,325	2.8%
Aging & Human Services	6,617,181	7,249,485	6,508,671	7,595,400	345,915	4.8%
County Attorney	1,311,411	1,439,560	1,431,918	1,500,618	61,058	4.2%
Economic Development	3,380,134	2,296,783	2,614,692	2,585,980	289,197	12.6%
Emergency Services	16,149,696	13,207,580	14,123,833	17,690,807	4,483,227	33.9%
Finance	2,395,054	2,582,928	2,601,048	2,951,688	368,760	14.3%
Human Resources	3,017,891	3,649,974	3,512,740	3,741,296	91,322	2.5%
InformationTechnology	6,980,983	6,466,178	7,272,397	7,674,780	1,208,602	18.7%
Land Use & Growth Management	3,034,716	3,507,869	3,761,791	3,630,057	122,188	3.5%
Public Works & Transportation	27,226,618	27,962,004	28,462,685	29,581,102	1,619,098	5.8%
Recreation & Parks	6,129,215	6,829,683	7,057,112	7,634,297	804,614	11.8%
Total, Departments	**77,944,338**	**76,970,931**	**79,182,774**	**86,414,237**	**9,443,306**	**12.3%**
Circuit Court	2,179,740	2,285,901	2,725,037	2,829,829	543,928	23.8%
Orphans' Court	67,969	76,868	75,788	75,788	(1,080)	-1.4%
Office of the Sheriff	63,585,491	72,673,115	72,239,732	77,696,349	5,023,234	6.9%
Office of the State's Attorney	6,354,167	7,061,059	7,776,858	8,091,155	1,030,096	14.6%
Office of the County Treasurer	592,575	616,181	623,303	692,764	76,583	12.4%
Total, Elected Officials	**72,779,942**	**82,713,124**	**83,440,718**	**89,385,885**	**6,672,761**	**8.1%**
Department of Health	5,344,465	5,554,720	5,993,938	5,871,815	317,095	5.7%
Department of Agriculture	126,912	130,000	138,000	138,000	8,000	6.2%
Department of Social Services	559,452	589,734	597,798	602,635	12,901	2.2%
Alcohol Beverage Board	324,780	383,167	398,755	423,051	39,884	10.4%
Board of Elections	1,772,368	2,312,883	2,345,455	2,341,880	28,997	1.3%
University of Maryland Extension (UME)	303,016	329,819	329,819	329,819	-	0.0%
Ethics Commission	173	833	833	833	-	0.0%
So. MD Forest Conservation Board	2,500	2,500	2,500	2,500	-	0.0%
Soil Conservation District	122,349	132,404	137,789	137,789	5,385	4.1%
So. MD Resource Conservation & Development	20,600	20,600	21,000	20,600	-	0.0%
So. MD Tri-County Community Action Committee, Inc.	35,000	35,000	100,000	35,000	-	0.0%
Tri-County Council for Southern Maryland	125,000	125,000	125,000	125,000	-	0.0%
SDAT - Leonardtown Office	435,704	793,507	979,525	979,525	186,018	23.4%
University System of MD at Southern MD (USMSM)	40,000	40,000	40,000	40,000	-	0.0%
County Funds - Board of Education	134,369,907	139,031,907	147,455,800	148,082,685	9,050,778	6.5%
County Funds - College of Southern Maryland	5,282,620	5,478,050	5,839,259	5,478,050	-	0.0%
County Funds - Board of Library Trustees	4,318,036	4,504,664	5,115,615	4,979,035	474,371	10.5%
Total, Boards and State Agencies	**153,182,882**	**159,464,788**	**169,621,086**	**169,588,217**	**10,123,429**	**6.3%**
SUB-TOTAL	**303,907,162**	**319,148,843**	**332,244,578**	**345,388,339**	**26,239,496**	**8.2%**
Other Budget Costs						
Appropriation Reserve	-	2,500,000	2,500,000	2,500,000	-	0.0%
Leonardtown Tax Rebate	72,786	76,128	79,666	79,666	3,538	4.6%
Retiree Health Benefits	4,795,046	6,182,000	5,468,142	5,468,142	(713,858)	-11.5%
Employer Contributions - Unemployment	20,182	5,000	5,000	5,000	-	0.0%
Bank / GOB Costs	19,654	55,000	50,000	50,000	(5,000)	-9.1%
Debt Service	15,482,150	16,489,244	17,304,244	17,304,244	815,000	4.9%
Other Budget Costs	**20,389,818**	**25,307,372**	**25,407,052**	**25,407,052**	**99,680**	**0.4%**
Subtotal, Excludes Transfers	**324,296,980**	**344,456,215**	**357,651,630**	**370,795,391**	**26,339,176**	**7.6%**
Transfers & Reserves						
Pay-Go	(2,400,000)	3,853,614	-	6,136,631	2,283,017	59.2%
Enterprise - Operating Transfer			-	1,749,836	1,749,836	-100.0%
Reserve - Emergency	-	253,283	253,283	590,993	337,710	133.3%
Transfers & Reserves	**(2,400,000)**	**4,106,897**	**253,283**	**8,477,460**	**4,370,563**	**106.4%**
TOTAL GENERAL FUND BUDGET	**321,896,980**	**348,563,112**	**357,904,913**	**379,272,851**	**30,709,739**	**8.8%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
COUNTY DEPARTMENTS						
County Commissioners						
Legislative/County Commissioners						
Personnel Services	527,415	553,463	553,463	572,138	18,675	3.4%
Operating Supplies	932	1,300	1,300	1,300	-	0.0%
Communications	3,581	3,750	3,750	3,750	-	0.0%
Transportation	2,019	2,650	2,650	2,650	-	0.0%
Miscellaneous	38,342	45,180	45,180	45,180	-	0.0%
Legislative/County Commissioners	**572,289**	**606,343**	**606,343**	**625,018**	**18,675**	**3.1%**
County Administrator						
Personnel Services	692,504	741,209	741,209	634,363	(106,846)	-14.4%
Operating Supplies	3,069	10,200	10,200	10,200	-	0.0%
Professional Services	6,578	8,732	8,732	8,732	-	0.0%
Communications	1,005	2,100	2,100	2,100	-	0.0%
Transportation	356	500	500	500	-	0.0%
Miscellaneous	49,171	9,300	59,300	59,300	50,000	537.6%
County Administrator	**752,683**	**772,041**	**822,041**	**715,195**	**(56,846)**	**-7.4%**
Public Information						
Personnel Services	353,611	376,293	376,293	456,789	80,496	21.4%
Operating Supplies	3,595	5,200	5,200	5,200	-	0.0%
Communications	503	1,000	1,000	1,000	-	0.0%
Transportation	259	220	220	220	-	0.0%
Miscellaneous	15,034	17,790	24,790	24,790	7,000	39.3%
Equipment	3,465	-	-	-	-	0.0%
Public Information	**376,467**	**400,503**	**407,503**	**487,999**	**87,496**	**21.8%**
Total - County Commissioners/County Admin.	**1,701,439**	**1,778,887**	**1,835,887**	**1,828,212**	**49,325**	**2.8%**
Aging & Human Services						
Aging Administration						
Personnel Services	2,335,097	2,744,540	2,827,519	2,900,023	155,483	5.7%
Operating Supplies	421,666	563,200	572,700	572,700	9,500	1.7%
Professional Services	80,984	114,700	123,000	123,000	8,300	7.2%
Communications	48,195	38,000	52,000	52,000	14,000	36.8%
Transportation	11,954	21,663	16,150	16,150	(5,513)	-25.4%
Miscellaneous	7,396	6,876	6,500	6,500	(376)	-5.5%
Equipment	101,220	13,200	31,200	166,200	153,000	1159.1%
Other - Lease Payments	-	-	31,050	-	-	0.0%
Aging Administration	**3,006,512**	**3,502,179**	**3,660,119**	**3,836,573**	**334,394**	**9.5%**
Grants - Aging						
Personnel Services	837,638	963,143	1,054,080	1,015,669	52,526	5.5%
Operating Supplies	448,879	336,118	316,004	326,513	(9,605)	-2.9%
Professional Services	152,851	204,182	221,727	240,482	36,300	17.8%
Communications	2,617	4,854	4,353	13,448	8,594	177.0%
Transportation	24,710	27,782	25,600	25,651	(2,131)	-7.7%
Insurance	2,102	1,777	2,183	2,183	406	22.8%
Miscellaneous	9,484	17,000	14,619	14,619	(2,381)	-14.0%
Equipment	24,421	750	4,000	4,000	3,250	433.3%
Grants - Aging	**1,502,702**	**1,555,606**	**1,642,566**	**1,642,565**	**86,959**	**5.6%**
Aging & Human Services - continued						
Human Services-Admin Grants						
Personnel Services	148,309	262,771	184,916	199,108	(63,663)	-24.2%
Operating Supplies	6,331	6,500	4,500	6,182	(318)	-4.9%
Professional Services	10,492	15,500	16,000	16,000	500	3.2%
Miscellaneous	1,000	1,000	1,000	1,000	-	0.0%
Human Services-Admin Grants	**166,132**	**285,771**	**206,416**	**222,290**	**(63,481)**	**-22.2%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Community Services						
Personnel Services	455,349	474,355	474,355	530,710	56,355	11.9%
Operating Supplies	2,329	4,373	4,850	4,850	477	10.9%
Professional Services	5,258	5,927	6,500	6,500	573	9.7%
Communications	2,765	3,350	2,800	2,800	(550)	-16.4%
Transportation	2,086	2,650	2,500	2,500	(150)	-5.7%
Rentals	-	407	-	-	(407)	-100.0%
Miscellaneous	148,865	148,550	148,550	148,550	-	0.0%
Community Services	**616,652**	**639,612**	**639,555**	**695,910**	**56,298**	**8.8%**
Human Relations Commission						
Operating Supplies	1,167	250	850	850	600	240.0%
Professional Services	-	1,400	800	800	(600)	-42.9%
Miscellaneous	123	200	200	200	-	0.0%
Human Relations Commission	**1,290**	**1,850**	**1,850**	**1,850**	**-**	**0.0%**
Commission for Women						
Operating Supplies	747	765	965	965	200	26.1%
Professional Services	8,465	5,335	7,700	7,700	2,365	44.3%
Rentals	-	400	-	-	(400)	-100.0%
Miscellaneous	417	2,500	500	500	(2,000)	-80.0%
Commission for Women	**9,629**	**9,000**	**9,165**	**9,165**	**165**	**1.8%**
Non-Profits - Aging & Human Services						
Miscellaneous (Operating Allocation)	815,547	836,047	-	838,047	2,000	0.2%
Non-Profits - Aging & Human Services	**815,547**	**836,047**	**-**	**838,047**	**2,000**	**0.2%**
Grants - Human Services (Non-Administration)						
Professional Services	498,717	419,420	349,000	349,000	(70,420)	-16.8%
Grants - Human Services (Non-Admin.)	**498,717**	**419,420**	**349,000**	**349,000**	**(70,420)**	**-16.8%**
Total - Aging & Human Services	**6,617,181**	**7,249,485**	**6,508,671**	**7,595,400**	**345,915**	**4.8%**
County Attorney						
Personnel Services	1,162,695	1,266,752	1,266,752	1,338,845	72,093	5.7%
Operating Supplies	36,870	49,631	49,025	49,025	(606)	-1.2%
Professional Services	59,719	66,077	56,741	56,741	(9,336)	-14.1%
Communications	3,743	3,550	3,950	3,950	400	11.3%
Transportation	908	1,056	1,056	1,056	-	0.0%
Miscellaneous	10,452	11,400	13,300	13,300	1,900	16.7%
Equipment	3,730	-	-	-	-	0.0%
County Attorney	**1,278,117**	**1,398,466**	**1,390,824**	**1,462,917**	**64,451**	**4.6%**
Police Accountablilty Board/Admin Charging Committee						
Personnel Services	33,294	39,594	39,594	36,201	(3,393)	-8.6%
Miscellaneous	-	1,500	1,500	1,500	-	0.0%
PAB and ACC	**33,294**	**41,094**	**41,094**	**37,701**	**(3,393)**	**-8.3%**
Total - County Attorney	**1,311,411**	**1,439,560**	**1,431,918**	**1,500,618**	**61,058**	**4.2%**
Economic Development						
Administration/Office of the Director						
Personnel Services	494,373	539,363	539,363	519,817	(19,546)	-3.6%
Operating Supplies	12,664	12,060	12,060	12,060	-	0.0%
Professional Services	134,198	2,900	242,900	242,900	240,000	8275.9%
Communications	6,434	12,900	12,900	12,900	-	0.0%
Transportation	722	2,200	2,200	2,200	-	0.0%
Rentals	112	168	168	168	-	0.0%
Miscellaneous	7,688	9,360	9,360	9,360	-	0.0%
Administration/Office of the Director	**656,191**	**578,951**	**818,951**	**799,405**	**220,454**	**38.1%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Tourism Development						
Professional Services	480,312	525,954	525,954	525,954	-	0.0%
Tourism Development	**480,312**	**525,954**	**525,954**	**525,954**	**-**	**0.0%**
Agriculture & Seafood Development						
Personnel Services	324,576	362,667	387,656	402,693	40,026	11.0%
Operating Supplies	10,097	12,092	12,092	12,092	-	0.0%
Professional Services	-	-	40,000	-	-	0.0%
Transportation	46	258	258	258	-	0.0%
Miscellaneous	-	631	631	631	-	0.0%
Agriculture & Seafood Development	**334,719**	**375,648**	**440,637**	**415,674**	**40,026**	**10.7%**
Business Development						
Personnel Services	357,976	373,890	373,890	410,107	36,217	9.7%
Operating Supplies	39,884	73,280	73,280	73,280	-	0.0%
Professional Services	98,859	110,536	232,036	110,536	-	0.0%
Transportation	304	1,000	1,000	1,000	-	0.0%
Miscellaneous	138,428	148,944	148,944	148,944	-	0.0%
Equipment & Furniture	16,920	-	-	-	-	0.0%
Business Development	**652,371**	**707,650**	**829,150**	**743,867**	**36,217**	**5.1%**
Non-Profits - Economic Development						
Miscellaneous-Economic Development	20,000	20,000	-	20,000	-	0.0%
Miscellaneous-Economic Development Conservati	54,255	53,580	-	53,580	-	0.0%
Miscellaneous-Post Secondary Education	35,000	35,000	-	27,500	(7,500)	-21.4%
Non-Profits - Economic Development	**109,255**	**108,580**	**-**	**101,080**	**(7,500)**	**-6.9%**
Grants						
Professional Services	96,286	-	-	-	-	0.0%
Miscellaneous	1,051,000	-	-	-	-	0.0%
Grants	**1,147,286**	**-**	**-**	**-**	**-**	**0.0%**
Total - Economic Development	**3,380,134**	**2,296,783**	**2,614,692**	**2,585,980**	**289,197**	**12.6%**
Emergency Services						
Emergency Communications						
Personnel Services	3,831,964	4,229,969	4,651,305	4,436,706	206,737	4.9%
Operating Supplies	44,488	61,839	61,839	70,959	9,120	14.7%
Professional Services	23,098	39,750	39,750	726,750	687,000	1728.3%
Communications	127,606	170,318	170,318	170,318	-	0.0%
Transportation	3,536	15,617	15,617	15,617	-	0.0%
Rentals	3,000	3,000	3,000	3,000	-	0.0%
Miscellaneous	11,168	16,100	25,220	16,100	-	0.0%
Equipment	16,916	-	-	-	-	0.0%
Other - Lease Payment	8,693	-	-	-	-	0.0%
Emergency Communications	**4,070,469**	**4,536,593**	**4,967,049**	**5,439,450**	**902,857**	**19.9%**
Emergency Radio Communications						
Personnel Services	355,439	404,892	407,892	479,250	74,358	18.4%
Operating Supplies	17,742	28,000	28,000	28,000	-	0.0%
Professional Services	926,033	960,059	984,679	984,679	24,620	2.6%
Communications	2,302	1,500	1,500	1,500	-	0.0%
Transportation	4,552	6,000	6,000	6,000	-	0.0%
Rentals	38,915	41,493	42,773	42,773	1,280	3.1%
Miscellaneous	-	3,950	3,950	3,950	-	0.0%
Equipment	3,982,722	2,549,555	1,103,815	4,145,315	1,595,760	62.6%
Other - Lease Payments	7,741	-	33,292	33,292	33,292	0.0%
Emergency Radio Communications	**5,335,446**	**3,995,449**	**2,611,901**	**5,724,759**	**1,729,310**	**43.3%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Emergency Management						
Personnel Services	729,181	728,688	733,688	837,923	109,235	15.0%
Operating Supplies	46,562	63,900	43,100	43,100	(20,800)	-32.6%
Professional Services	38,315	59,050	104,050	119,050	60,000	101.6%
Communications	12,253	26,600	26,600	26,600	-	0.0%
Transportation	4,096	10,000	10,000	10,000	-	0.0%
Miscellaneous	30,705	40,500	40,500	40,500	-	0.0%
Equipment	271	-	-	424,600	424,600	0.0%
Other - Lease Payments	-	-	97,658	-	-	0.0%
Emergency Management	**861,383**	**928,738**	**1,055,596**	**1,501,773**	**573,035**	**61.7%**
Animal Services						
Personnel Services	1,614,773	1,942,077	2,513,929	2,053,467	111,390	5.7%
Operating Supplies	125,584	159,165	304,250	304,250	145,085	91.2%
Professional Services	133,159	185,300	185,800	185,800	500	0.3%
Communications	4,460	5,584	5,584	5,584	-	0.0%
Transportation	21,558	43,432	43,432	43,432	-	0.0%
Miscellaneous	3,417	4,250	8,250	4,250	-	0.0%
Equipment	-	85,000	-	-	(85,000)	-100.0%
Animal Services	**1,902,951**	**2,424,808**	**3,061,245**	**2,596,783**	**171,975**	**7.1%**
Grants						
Personnel Services	20,242	-	-	-	-	0.0%
Operating Supplies	146,643	259,992	348,542	348,542	88,550	34.1%
Professional Services	1,601,446	431,500	639,000	639,000	207,500	48.1%
Communications	(453,691)	-	-	-	-	0.0%
Miscellaneous - American Rescue Act	137,067	-	-	-	-	0.0%
Capital Improvements	229,185	-	-	-	-	0.0%
Equipment	2,298,555	630,500	1,440,500	1,440,500	810,000	128.5%
Grants	**3,979,447**	**1,321,992**	**2,428,042**	**2,428,042**	**1,106,050**	**83.7%**
Total - Emergency Services	**16,149,696**	**13,207,580**	**14,123,833**	**17,690,807**	**4,483,227**	**33.9%**
Finance						
Administration/Budget						
Personnel Services	914,439	1,007,261	1,035,275	620,553	(386,708)	-38.4%
Operating Supplies	14,779	21,025	12,350	12,350	(8,675)	-41.3%
Professional Services	6,065	9,250	4,800	4,800	(4,450)	-48.1%
Communications	11,550	14,500	12,000	12,000	(2,500)	-17.2%
Transportation	332	300	500	500	200	66.7%
Miscellaneous	6,665	4,200	6,400	6,400	2,200	52.4%
Administration	**953,830**	**1,056,536**	**1,071,325**	**656,603**	**(399,933)**	**-37.9%**
Accounting						
Personnel Services	906,975	968,115	968,115	1,232,538	264,423	27.3%
Operating Supplies	7,174	7,810	6,260	6,260	(1,550)	-19.8%
Professional Services	-	-	50,000	50,000	50,000	0.0%
Transportation	161	400	400	400	-	0.0%
Rentals	3,494	4,000	4,000	4,000	-	0.0%
Miscellaneous	410	500	500	500	-	0.0%
Equipment			150	150	150	0.0%
Accounting	**918,214**	**980,825**	**1,029,425**	**1,293,848**	**313,023**	**31.9%**
Auditing						
Professional Services	33,477	50,000	-	-	(50,000)	-100.0%
Auditing	**33,477**	**50,000**	**-**	**-**	**(50,000)**	**-100.0%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED 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%
Procurement	**489,533**	**495,567**	**494,698**	**535,824**	**40,257**	**8.1%**
Budget						
Personnel Services	-	-	-	459,813	459,813	0.0%
Operating Supplies	-	-	4,300	4,300	4,300	0.0%
Professional Services	-	-	800	800	800	0.0%
Miscellaneous	-	-	500	500	500	0.0%
Budget	**-**	**-**	**5,600**	**465,413**	**465,413**	**0.0%**
Total - Finance	**2,395,054**	**2,582,928**	**2,601,048**	**2,951,688**	**368,760**	**14.3%**
Human Resources						
Human Resources						
Personnel Services	962,086	1,145,913	1,145,913	853,528	(292,385)	-25.5%
Operating Supplies	103,236	118,871	16,441	16,441	(102,430)	-86.2%
Professional Services	83,598	80,717	3,595	3,595	(77,122)	-95.5%
Communications	3,353	3,725	1,955	1,955	(1,770)	-47.5%
Transportation	183	200	200	200	-	0.0%
Miscellaneous	178,971	430,557	4,718	4,718	(425,839)	-98.9%
Equipment	4,057	-	-	-	-	0.0%
Human Resources	**1,335,484**	**1,779,983**	**1,172,822**	**880,437**	**(899,546)**	**-50.5%**
Risk Management						
Personnel Services	99,837	105,813	105,813	112,266	6,453	6.1%
Operating Supplies	3,567	1,775	1,775	1,775	-	0.0%
Professional Services	98	2,565	2,600	2,600	35	1.4%
Transportation	-	100	400	400	300	300.0%
Insurance	1,536,415	1,716,812	1,801,358	1,801,358	84,546	4.9%
Miscellaneous	1,974	2,050	2,050	2,050	-	0.0%
Risk Management	**1,641,891**	**1,829,115**	**1,913,996**	**1,920,449**	**91,334**	**5.0%**
Commission for the Disabled						
Operating Supplies	1,121	600	600	600	-	0.0%
Professional Services	-	1,700	1,700	1,700	-	0.0%
Miscellaneous	200	-	-	-	-	0.0%
Commission for the Disabled	**1,321**	**2,300**	**2,300**	**2,300**	**-**	**0.0%**
Benefits						
Personnel Services	-	-	-	318,050	318,050	0.0%
Operating Supplies	-	-	57,500	57,500	57,500	0.0%
Professional Services	-	-	55,697	55,697	55,697	0.0%
Miscellaneous	-	-	230,000	230,000	230,000	0.0%
Benefits	**-**	**-**	**343,197**	**661,247**	**661,247**	**0.0%**
Wellness & Employee Engagements						
Personnel Services	-	-	-	103,711	103,711	0.0%
Operating Supplies	-	-	4,000	4,000	4,000	0.0%
Professional Services	-	-	10,300	10,300	10,300	0.0%
Miscellaneous	-	-	125	125	125	0.0%
Wellness & Employee Engagement	**-**	**-**	**14,425**	**118,136**	**118,136**	**0.0%**
Recruitment & Retention						
Personnel Services	-	-	-	92,727	92,727	0.0%
Operating Supplies	-	-	40,500	40,500	40,500	0.0%
Professional Services	-	-	19,000	19,000	19,000	0.0%
Recruitment & Retention	**-**	**-**	**59,500**	**152,227**	**152,227**	**0.0%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Risk & Safety						
Operating Supplies	-	-	1,000	1,000	1,000	0.0%
Miscellaneous	-	-	5,500	5,500	5,500	0.0%
Risk and Safety	**-**	**-**	**6,500**	**6,500**	**6,500**	**0.0%**
Grants						
Professional Services	42,834	37,286	-	-	(37,286)	-100.0%
Miscellaneous	(3,639)	1,290	-	-	(1,290)	-100.0%
Grants	**39,195**	**38,576**	**-**	**-**	**(38,576)**	**-100.0%**
Total - Human Resources	**3,017,891**	**3,649,974**	**3,512,740**	**3,741,296**	**91,322**	**2.5%**
Information Technology						
Personnel Services	3,320,511	3,613,670	3,613,670	4,039,012	425,342	11.8%
Operating Supplies	1,785,328	2,138,348	2,564,000	2,570,228	431,880	20.2%
Professional Services	202,437	176,969	314,332	314,332	137,363	77.6%
Communications	162,144	132,832	141,628	141,628	8,796	6.6%
Transportation	475	1,200	1,200	1,200	-	0.0%
Miscellaneous	1,734	1,000	1,500	1,500	500	50.0%
Equipment	1,501,432	402,159	636,067	606,880	204,721	50.9%
Other - Lease Payments	5,310	-	-	-	-	0.0%
Grant	1,612	-	-	-	-	0.0%
Total - Information Technology	**6,980,983**	**6,466,178**	**7,272,397**	**7,674,780**	**1,208,602**	**18.7%**
Land Use & Growth Management (LUGM)						
Administration						
Personnel Services	890,745	847,188	847,188	944,917	97,729	11.5%
Operating Supplies	35,093	34,980	40,980	40,980	6,000	17.2%
Professional Services	13,680	17,400	18,650	18,650	1,250	7.2%
Communications	8,864	10,500	10,500	10,500	-	0.0%
Transportation	87	750	750	750	-	0.0%
Miscellaneous	7,292	9,903	10,553	10,553	650	6.6%
Equipment	1,158	-	-	-	-	0.0%
Administration	**956,919**	**920,721**	**928,621**	**1,026,350**	**105,629**	**11.5%**
Long-Range Planning						
Personnel Services	125,475	413,505	413,505	184,867	(228,638)	-55.3%
Operating Supplies	5,208	7,026	7,026	7,026	-	0.0%
Professional Services	125,289	-	-	-	-	0.0%
Transportation	-	350	350	350	-	0.0%
Miscellaneous	336	1,760	1,760	1,760	-	0.0%
Long-Range Planning	**256,308**	**422,641**	**422,641**	**194,003**	**(228,638)**	**-54.1%**
Development Services						
Personnel Services	346,976	448,789	448,789	459,226	10,437	2.3%
Operating Supplies	196	2,889	2,889	2,889	-	0.0%
Transportation	191	300	300	300	-	0.0%
Miscellaneous	345	1,721	252,525	2,525	804	46.7%
Development Services	**347,708**	**453,699**	**704,503**	**464,940**	**11,241**	**2.5%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Environmental Planning						
Personnel Services	366,755	404,236	404,236	448,550	44,314	11.0%
Operating Supplies	6,526	1,915	1,915	1,915	-	0.0%
Professional Services	1,252	-	-	-	-	0.0%
Miscellaneous	743	1,120	1,120	1,120	-	0.0%
Environmental Planning	**375,276**	**407,271**	**407,271**	**451,585**	**44,314**	**10.9%**
Planning Commission						
Personnel Services	23,597	25,491	25,491	23,671	(1,820)	-7.1%
Miscellaneous	200	800	800	800	-	0.0%
Planning Commission	**23,797**	**26,291**	**26,291**	**24,471**	**(1,820)**	**-6.9%**
Boards and Commissions						
Personnel Services	14,448	25,576	25,576	16,751	(8,825)	-34.5%
Operating Supplies	-	-	1,725	1,725	1,725	0.0%
Professional Services	16,800	20,000	20,000	20,000	-	0.0%
Transportation	-	475	-	-	(475)	-100.0%
Miscellaneous	506	2,050	800	800	(1,250)	-61.0%
Boards and Commissions	**31,754**	**48,101**	**48,101**	**39,276**	**(8,825)**	**-18.3%**
Historical Preservation						
Operating Supplies	732	1,480	1,480	1,480	-	0.0%
Miscellaneous	540	750	750	750	-	0.0%
Historical Preservation	**1,272**	**2,230**	**2,230**	**2,230**	**-**	**0.0%**
Permit Services						
Personnel Services	391,029	518,248	518,248	646,467	128,219	24.7%
Operating Supplies	4,368	2,400	2,400	2,400	-	0.0%
Professional Services	6,904	50	50	50	-	0.0%
Miscellaneous	543	1,200	1,200	1,200	-	0.0%
Permit Services	**402,844**	**521,898**	**521,898**	**650,117**	**128,219**	**24.6%**
Inspections & Compliance						
Personnel Services	596,983	612,357	612,357	674,976	62,619	10.2%
Operating Supplies	4,255	6,050	6,050	6,050	-	0.0%
Professional Services	5,924	24,500	24,500	24,500	-	0.0%
Transportation	7,568	12,000	12,000	12,000	-	0.0%
Miscellaneous	310	300	300	300	-	0.0%
Other - Lease Payments	15,918	16,100	15,918	30,149	14,049	87.3%
Inspections & Compliance	**630,958**	**671,307**	**671,125**	**747,975**	**76,668**	**11.4%**
Board of Electrical Examiners						
Operating Supplies	190	1,800	1,800	1,800	-	0.0%
Professional Services	2,525	3,250	3,250	3,250	-	0.0%
Communications	25	50	50	50	-	0.0%
Miscellaneous	100	150	150	150	-	0.0%
Board of Electrical Examiners	**2,840**	**5,250**	**5,250**	**5,250**	**-**	**0.0%**
Commission on the Environment						
Operating Supplies	1,971	2,230	2,230	2,230	-	0.0%
Professional Services	800	-	-	-	-	0.0%
Rentals	675	1,350	1,350	1,350	-	0.0%
Miscellaneous	-	280	280	280	-	0.0%
Commission on the Environment	**3,446**	**3,860**	**3,860**	**3,860**	**-**	**0.0%**
Grants						
Operating Supplies					-	0.0%
Professional Services	1,594	18,100	15,000	15,000	(3,100)	-17.1%
Miscellaneous	-	6,500	5,000	5,000	(1,500)	-23.1%
Grants	**1,594**	**24,600**	**20,000**	**20,000**	**(4,600)**	**-18.7%**
Total - Land Use & Growth Management	**3,034,716**	**3,507,869**	**3,761,791**	**3,630,057**	**122,188**	**3.5%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Public Works & Transportation (DPW&T)						
Administration						
Personnel Services	591,566	751,230	751,230	741,415	(9,815)	-1.3%
Operating Supplies	6,788	14,882	19,080	19,080	4,198	28.2%
Professional Services	2,704	3,322	3,200	3,200	(122)	-3.7%
Communications	7,006	13,225	12,225	12,225	(1,000)	-7.6%
Transportation	-	170	170	170	-	0.0%
Miscellaneous	1,473	5,450	15,250	15,250	9,800	179.8%
Administration	**609,537**	**788,279**	**801,155**	**791,340**	**3,061**	**0.4%**
Engineering Services						
Personnel Services	1,172,024	1,248,697	1,248,697	1,350,895	102,198	8.2%
Operating Supplies	3,353	6,732	3,334	3,334	(3,398)	-50.5%
Transportation	7,386	7,800	2,000	2,000	(5,800)	-74.4%
Miscellaneous	75	500	500	500	-	0.0%
Engineering Services	**1,182,838**	**1,263,729**	**1,254,531**	**1,356,729**	**93,000**	**7.4%**
Development Review						
Personnel Services	326,600	319,114	319,114	365,514	46,400	14.5%
Operating Supplies	-	250	250	250	-	0.0%
Development Review	**326,600**	**319,364**	**319,364**	**365,764**	**46,400**	**14.5%**
Construction & Inspections						
Personnel Services	867,507	864,264	864,264	827,604	(36,660)	-4.2%
Operating Supplies	7,253	7,090	9,900	9,900	2,810	39.6%
Professional Services	179,416	221,745	450,450	221,745	-	0.0%
Communications	3,806	3,970	3,970	3,970	-	0.0%
Transportation	19,606	23,358	23,358	23,358	-	0.0%
Equipment	70,122	96,136	-	-	(96,136)	-100.0%
Other - Lease Payment	31,835	32,200	31,835	60,299	28,099	87.3%
Construction & Inspections	**1,179,545**	**1,248,763**	**1,383,777**	**1,146,876**	**(101,887)**	**-8.2%**
County Highways						
Personnel Services	3,698,191	4,103,309	4,103,309	4,353,487	250,178	6.1%
Operating Supplies	96,678	153,698	175,698	175,698	22,000	14.3%
Professional Services	285,582	444,070	573,379	442,070	(2,000)	-0.5%
Communications	5,627	10,000	10,000	10,000	-	0.0%
Transportation	256,627	535,879	535,879	535,879	-	0.0%
Public Utility Service	91,519	104,221	104,221	104,221	-	0.0%
Rentals	16,185	20,000	20,000	20,000	-	0.0%
Snow Removal	2,220,095	304,225	304,225	304,225	-	0.0%
Miscellaneous	943,410	216,890	216,890	216,890	-	0.0%
Equipment	554,547	-	36,745	887,215	887,215	100.0%
Other - Lease Payment	265,100	269,100	460,709	502,127	233,027	86.6%
County Highways	**8,433,561**	**6,161,392**	**6,541,055**	**7,551,812**	**1,390,420**	**22.6%**
MS4 Program						
Personnel Services	417,305	576,199	625,281	609,253	33,054	5.7%
Operating Supplies	10,307	22,935	20,935	20,935	(2,000)	-8.7%
Professional Services	219,834	333,000	373,000	373,000	40,000	12.0%
Communications	1,155	-	-	-	-	0.0%
Transportation	11,520	-	10,980	10,980	10,980	0.0%
Repairs and Maintenance	89,632	161,738	161,738	161,738	-	0.0%
Miscellaneous Services	7,080	9,923	9,923	9,923	-	0.0%
Equipment	3,972	-	-	-	-	0.0%
Other - Lease Payment	9,327	-	-	-	-	0.0%
MS4 Program	**770,132**	**1,103,795**	**1,201,857**	**1,185,829**	**82,034**	**7.4%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Mailroom/Messenger Services						
Personnel Services	113,163	141,751	141,751	145,763	4,012	2.8%
Operating Supplies	2,336	4,450	4,450	4,450	-	0.0%
Communications	4,005	1,650	-	-	(1,650)	-100.0%
Transportation	1,456	2,224	2,000	2,000	(224)	-10.1%
Rentals	10,292	15,500	15,500	15,500	-	0.0%
Equipment	-	3,690	13,800	-	(3,690)	-100.0%
Mailroom/Messenger Services	**131,252**	**169,265**	**177,501**	**167,713**	**(1,552)**	**-0.9%**
Vehicle Maintenance Shop						
Personnel Services	1,025,614	1,137,661	1,215,534	1,193,873	56,212	4.9%
Operating Supplies	56,186	65,586	81,000	81,000	15,414	23.5%
Professional Services	21,061	49,200	49,200	49,200	-	0.0%
Communications	1,721	2,000	2,000	2,000	-	0.0%
Transportation	771,493	677,939	677,939	677,939	-	0.0%
Equipment & Furniture	107,365	303,000	-	60,000	(243,000)	-80.2%
Vehicle Maintenance Shop	**1,983,440**	**2,235,386**	**2,025,673**	**2,064,012**	**(171,374)**	**-7.7%**
Non-Public School Bus Transportation						
Personnel Services	46,207	97,792	97,792	122,533	24,741	25.3%
Operating Supplies	45	2,050	2,700	2,700	650	31.7%
Professional Services	3,281,197	3,556,218	3,659,740	3,659,740	103,522	2.9%
Communications	503	16,650	16,650	16,650	-	0.0%
Insurance	29,233	30,000	30,000	30,000	-	0.0%
Non-Public School Bus Transportation	**3,357,185**	**3,702,710**	**3,806,882**	**3,831,623**	**128,913**	**3.5%**
St. Mary's County Airport						
Personnel Services	93,878	140,600	140,600	166,789	26,189	18.6%
Operating Supplies	872	2,010	2,010	2,010	-	0.0%
Professional Services	21,769	33,850	35,000	35,000	1,150	3.4%
Communications	2,424	2,600	2,600	2,600	-	0.0%
Transportation	2,276	3,000	3,000	3,000	-	0.0%
Public Utility Service	10,439	13,000	16,000	16,000	3,000	23.1%
Miscellaneous	2,249	3,700	3,700	3,700	-	0.0%
Equipment & Furniture	81,323	-	-	-	-	100.0%
St Mary's County Airport	**215,230**	**198,760**	**202,910**	**229,099**	**30,339**	**15.3%**
Grants *(principally STS)*						
Personnel Services	2,672,058	3,249,242	3,321,155	3,424,854	175,612	5.4%
Operating Supplies	40,026	47,300	51,300	51,300	4,000	8.5%
Professional Services	102,375	545,119	468,224	468,224	(76,895)	-14.1%
Communications	4,434	6,000	6,000	6,000	-	0.0%
Transportation	614,427	945,037	614,037	510,338	(434,699)	-46.0%
Miscellaneous	2,152	3,000	3,000	3,000	-	0.0%
Equipment	136,070	55,000	55,000	55,000	-	0.0%
Grants *(principally STS)*	**3,571,542**	**4,850,698**	**4,518,716**	**4,518,716**	**(331,982)**	**-6.8%**
Building Services						
Personnel Services	2,749,776	2,923,171	3,088,479	3,047,763	124,592	4.3%
Operating Supplies	144,780	166,992	191,992	191,992	25,000	15.0%
Professional Services	285,657	359,324	431,324	431,324	72,000	20.0%
Communications	26,757	26,880	26,880	26,880	-	0.0%
Transportation	48,931	98,692	98,692	98,692	-	0.0%
Public Utility Service	2,084,883	2,205,797	2,205,797	2,205,797	-	0.0%
Repairs and Maintenance	82,811	109,055	109,055	109,055	-	0.0%
Rentals	-	2,352	2,352	2,352	-	0.0%
Equipment	-	-	-	206,000	206,000	100.0%
Other - Lease Payment	42,161	27,600	74,693	51,734	24,134	87.4%
Building Services	**5,465,756**	**5,919,863**	**6,229,264**	**6,371,589**	**451,726**	**7.6%**
Total - Public Works & Transportation	**27,226,618**	**27,962,004**	**28,462,685**	**29,581,102**	**1,619,098**	**5.8%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Recreation & Parks						
Administration						
Personnel Services	1,487,020	1,830,658	1,830,658	2,014,917	184,259	10.1%
Operating Supplies	12,505	15,350	17,650	17,650	2,300	15.0%
Professional Services	26,462	57,000	7,500	7,500	(49,500)	-86.8%
Communications	4,034	3,800	4,900	4,900	1,100	28.9%
Transportation	2,841	3,400	6,000	6,000	2,600	76.5%
Miscellaneous	9,652	17,990	27,700	27,700	9,710	54.0%
Equipment	5,022	135,000	4,500	4,500	(130,500)	-96.7%
Administration	**1,547,536**	**2,063,198**	**1,898,908**	**2,083,167**	**19,969**	**1.0%**
Parks Maintenance						
Personnel Services	1,788,599	2,106,832	2,293,571	2,203,820	96,988	4.6%
Operating Supplies	105,532	98,660	103,160	103,160	4,500	4.6%
Professional Services	188,699	116,206	133,706	133,706	17,500	15.1%
Communications	7,172	5,400	6,900	6,900	1,500	27.8%
Transportation	62,196	100,593	100,593	100,593	-	0.0%
Public Utility Service	218,415	219,340	234,340	234,340	15,000	6.8%
Repairs and Maintenance	472,155	532,231	570,231	570,231	38,000	7.1%
Rentals	116,173	175,190	175,190	175,190	-	0.0%
Miscellaneous	15,573	8,840	83,840	83,840	75,000	848.4%
Equipment	62,431	10,000	69,000	442,300	432,300	4323.0%
Other - Lease Payments	44,498	47,080	130,358	84,285	37,205	79.0%
Parks Maintenance	**3,081,443**	**3,420,372**	**3,900,889**	**4,138,365**	**717,993**	**21.0%**
Non-Profits -Recreation & Parks						
Miscellaneous (Operating Allocation)	138,830	121,500	-	111,500	(10,000)	-8.2%
Non-Profits - Recreation & Parks	**138,830**	**121,500**	**-**	**111,500**	**(10,000)**	**-8.2%**
Grants						
Personnel Services	1,506	1,439	1,439	1,439	-	0.0%
Professional Services	1,707	1,707	1,707	1,707	-	0.0%
Public Utility Service	385	231	231	231	-	0.0%
Repairs & Maintenance	-	15,000	15,000	15,000	-	0.0%
Rentals	1,622	1,622	1,622	1,622	-	0.0%
Miscellaneous	5,000	5,000	5,000	5,000	-	0.0%
Equipment	208,415	-	-	-	-	0.0%
Grants Division	**218,635**	**24,999**	**24,999**	**24,999**	**-**	**0.0%**
Museum Division						
Personnel Services	828,653	838,618	878,139	922,089	83,471	10.0%
Operating Supplies	49,478	39,850	52,150	52,150	12,300	30.9%
Professional Services	42,011	41,735	43,500	43,500	1,765	4.2%
Communications	7,725	7,900	8,400	8,400	500	6.3%
Transportation	5,569	10,434	10,434	10,434	-	0.0%
Public Utility Service	48,651	67,580	55,096	55,096	(12,484)	-18.5%
Repairs & Maintenance	43,508	47,608	47,608	47,608	-	0.0%
Rentals	-	500	500	500	-	0.0%
Insurance	9,012	19,000	14,000	14,000	(5,000)	-26.3%
Miscellaneous	4,411	5,750	5,850	5,850	100	1.7%
Equipment	3,749	6,000	2,000	2,000	(4,000)	-66.7%
Museum Division	**1,042,767**	**1,084,975**	**1,117,677**	**1,161,627**	**76,652**	**7.1%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED 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%
Chancellor's Run Reg. Park	**100,004**	**114,639**	**114,639**	**114,639**	**-**	**0.0%**
Total - Recreation & Parks	**6,129,215**	**6,829,683**	**7,057,112**	**7,634,297**	**804,614**	**11.8%**
ELECTED OFFICIALS						
Circuit Court						
Administration						
Personnel Services	990,269	1,135,035	1,224,122	1,383,393	248,358	21.9%
Operating Supplies	20,806	36,120	38,000	38,000	1,880	5.2%
Professional Services	20,481	59,500	59,500	59,500	-	0.0%
Communications	22,687	30,300	32,300	32,300	2,000	6.6%
Transportation	-	3,000	3,000	3,000	-	0.0%
Miscellaneous	110,613	179,050	179,050	179,050	-	0.0%
Equipment	17,404	-	297,625	279,625	279,625	100.0%
Administration	**1,182,260**	**1,443,005**	**1,833,597**	**1,974,868**	**531,863**	**36.9%**
Law Library						
Operating Supplies	28,251	42,250	42,250	42,250	-	0.0%
Law Library	**28,251**	**42,250**	**42,250**	**42,250**	**-**	**0.0%**
Grants						
Personnel Services	466,725	384,337	427,239	437,703	53,366	13.9%
Operating Supplies	660	1,800	1,800	1,800	-	0.0%
Professional Services	285,721	400,509	406,151	359,208	(41,301)	-10.3%
Communications	757	1,000	1,000	1,000	-	0.0%
Transportation	7,217	8,000	8,000	8,000	-	0.0%
Miscellaneous	6,186	5,000	5,000	5,000	-	0.0%
Equipment	201,963	-	-	-	-	0.0%
Grants	**969,229**	**800,646**	**849,190**	**812,711**	**12,065**	**1.5%**
Total - Circuit Court	**2,179,740**	**2,285,901**	**2,725,037**	**2,829,829**	**543,928**	**23.8%**
Orphans' Court						
Personnel Services	57,713	55,716	55,716	55,716	-	0.0%
Professional Services	350	5,350	5,370	5,370	20	0.4%
Operating Supplies	1,809	2,770	2,750	2,750	(20)	-0.7%
Communications	1,497	3,072	1,992	1,992	(1,080)	-35.2%
Miscellaneous	6,600	9,960	9,960	9,960	-	0.0%
Total - Orphans' Court	**67,969**	**76,868**	**75,788**	**75,788**	**(1,080)**	**-1.4%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Office of the Sheriff						
Law Enforcement						
Personnel Services	36,222,461	39,421,511	40,563,623	42,963,627	3,542,116	9.0%
Operating Supplies	1,468,204	1,355,207	1,465,207	1,465,207	110,000	8.1%
Professional Services	403,357	460,810	452,810	452,810	(8,000)	-1.7%
Communications	164,096	135,100	140,300	140,300	5,200	3.8%
Transportation	532,341	828,101	753,101	753,101	(75,000)	-9.1%
Rentals	100,025	105,170	115,170	115,170	10,000	9.5%
Miscellaneous	111,011	148,143	148,143	148,143	-	0.0%
Equipment	1,386,818	2,030,771	382,835	2,873,085	842,314	41.5%
Other - Lease Payments	599,678	504,828	1,116,490	936,879	432,051	85.6%
Law Enforcement	**40,987,991**	**44,989,641**	**45,137,679**	**49,848,322**	**4,858,681**	**10.8%**
Corrections						
Personnel Services	15,026,583	17,659,891	18,448,386	18,781,262	1,121,371	6.3%
Operating Supplies	1,115,247	1,204,474	1,269,676	1,269,676	65,202	5.4%
Professional Services	2,371,352	2,493,380	2,728,160	2,728,160	234,780	9.4%
Communications	9,933	11,780	11,280	11,280	(500)	-4.2%
Rentals	313,003	332,763	332,763	332,763	-	0.0%
Miscellaneous	29,803	36,491	35,991	35,991	(500)	-1.4%
Equipment	439,401	55,400	55,400	55,400	-	0.0%
Other - Lease Payments	25,723	18,873	18,181	34,436	15,563	82.5%
Corrections	**19,331,045**	**21,813,052**	**22,899,837**	**23,248,968**	**1,435,916**	**6.6%**
Training						
Operating Supplies	122,966	139,370	139,370	139,370	-	0.0%
Miscellaneous	308,475	445,605	466,705	466,705	21,100	4.7%
Training	**431,441**	**584,975**	**606,075**	**606,075**	**21,100**	**3.6%**
Canine						
Operating Supplies	7,530	10,000	15,300	15,300	5,300	53.0%
Professional Services	17,479	19,700	30,900	30,900	11,200	56.9%
Equipment	10,473	15,000	39,150	13,350	(1,650)	-11.0%
Canine	**35,482**	**44,700**	**85,350**	**59,550**	**14,850**	**33.2%**
Court Security						
Personnel Services	929,555	1,159,853	1,159,853	1,598,707	438,854	37.8%
Operating Supplies	1,199	1,683	1,683	1,683	-	0.0%
Court Security	**930,754**	**1,161,536**	**1,161,536**	**1,600,390**	**438,854**	**37.8%**
Grants						
Personnel Services	981,973	2,970,037	1,289,006	1,013,475	(1,956,562)	-65.9%
Operating Supplies	2,853	15,643	2,215	2,215	(13,428)	-85.8%
Professional Services	836,882	964,088	1,001,617	1,260,937	296,849	30.8%
Communications	1,437	2,160	2,160	2,160	-	0.0%
Transportation	7,391	15,180	12,480	12,480	(2,700)	-17.8%
Rentals	(3,620)	93,354	-	-	(93,354)	-100.0%
Miscellaneous	6,879	17,665	41,777	41,777	24,112	136.5%
Equipment	34,983	1,084	-	-	(1,084)	-100.0%
Grants	**1,868,778**	**4,079,211**	**2,349,255**	**2,333,044**	**(1,746,167)**	**-42.8%**
Total - Office of the Sheriff	**63,585,491**	**72,673,115**	**72,239,732**	**77,696,349**	**5,023,234**	**6.9%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Office of the State's Attorney						
Judicial						
Personnel Services	5,098,658	5,887,219	-	-	(5,887,219)	-100.0%
Operating Supplies	96,996	148,203	-	-	(148,203)	-100.0%
Professional Services	67,376	101,066	-	-	(101,066)	-100.0%
Communications	16,712	19,000	-	-	(19,000)	-100.0%
Transportation	5,786	11,800	-	-	(11,800)	-100.0%
Miscellaneous	99,368	71,897	-	-	(71,897)	-100.0%
Equipment	132,463	19,159	-	-	(19,159)	-100.0%
Judicial	**5,517,359**	**6,258,344**	**-**	**-**	**(6,258,344)**	**-100.0%**
Administration						
Personnel Services	-	-	2,756,612	3,056,098	3,056,098	0.0%
Operating Supplies	-	-	149,220	145,060	145,060	0.0%
Professional Services	-	-	107,066	107,066	107,066	0.0%
Communications	-	-	21,000	21,540	21,540	0.0%
Transportation	-	-	11,800	11,800	11,800	0.0%
Miscellaneous	-	-	104,000	104,000	104,000	0.0%
Equipment	-	-	23,559	23,559	23,559	0.0%
Administration	**-**	**-**	**3,173,257**	**3,469,123**	**3,469,123**	**0.0%**
Judicial Prosecutors						
Personnel Services	-	-	3,753,932	3,663,564	3,663,564	0.0%
Judicial Prosecutors	**-**	**-**	**3,753,932**	**3,663,564**	**3,663,564**	**0.0%**
Grants						
Personnel Services	768,822	759,415	843,595	958,468	199,053	26.2%
Operating Supplies	7,312	8,700	-	-	(8,700)	-100.0%
Professional Services	35,911	10,000	6,074	-	(10,000)	-100.0%
Miscellaneous	16,110	21,000	-	-	(21,000)	-100.0%
Equipment	8,653	3,600	-	-	(3,600)	-100.0%
Grants	**836,808**	**802,715**	**849,669**	**958,468**	**155,753**	**19.4%**
Total - Office of the State's Attorney	**6,354,167**	**7,061,059**	**7,776,858**	**8,091,155**	**1,030,096**	**14.6%**
Office of the County Treasurer						
Personnel Services	541,936	559,826	559,826	631,139	71,313	12.7%
Operating Supplies	15,352	18,375	19,075	20,675	2,300	12.5%
Professional Services	1,362	1,500	5,652	2,200	700	46.7%
Communications	32,648	35,280	37,600	37,600	2,320	6.6%
Transportation	612	600	650	650	50	8.3%
Equipment	665	600	500	500	(100)	-16.7%
Total - Office of the County Treasurer	**592,575**	**616,181**	**623,303**	**692,764**	**76,583**	**12.4%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
STATE AGENCIES / INDEPENDENT BOARDS						
Department of Health						
Operating Allocation	5,328,172	5,538,384	5,977,602	5,855,479	317,095	5.7%
Personnel Services	16,293	16,336	16,336	16,336	-	0.0%
Total - Department of Health	**5,344,465**	**5,554,720**	**5,993,938**	**5,871,815**	**317,095**	**5.7%**
Department of Agriculture						
Operating Allocation	126,912	130,000	138,000	138,000	8,000	6.2%
Total - Department of Agriculture	**126,912**	**130,000**	**138,000**	**138,000**	**8,000**	**6.2%**
Department of Social Services						
Operating Allocation	343,746	358,833	366,897	366,897	8,064	2.2%
Personnel Services	98,745	102,157	102,157	106,994	4,837	4.7%
Professional Services	1,300	6,500	6,500	6,500	-	0.0%
Grant	115,661	122,244	122,244	122,244	-	0.0%
Total - Department of Social Services	**559,452**	**589,734**	**597,798**	**602,635**	**12,901**	**2.2%**
Alcohol Beverage Board						
Personnel Services	190,991	227,180	227,180	251,476	24,296	10.7%
Operating Supplies	1,495	6,790	6,790	6,790	-	0.0%
Professional Services	20,980	27,000	36,530	36,530	9,530	35.3%
Communications	1,768	2,315	2,315	2,315	-	0.0%
Transportation	352	5,500	5,500	5,500	-	0.0%
Miscellaneous	109,194	114,382	120,440	120,440	6,058	5.3%
Total - Alcohol Beverage Board	**324,780**	**383,167**	**398,755**	**423,051**	**39,884**	**10.4%**
Board of Elections						
Personnel Services	419,586	38,302	54,874	54,299	15,997	41.8%
Operating Supplies	62,547	81,177	81,177	81,177	-	0.0%
Professional Services	1,163,049	2,031,364	2,031,364	2,031,364	-	0.0%
Communications	53,399	36,200	49,200	49,200	13,000	35.9%
Transportation	5,311	11,350	11,350	11,350	-	0.0%
Rentals	50,500	94,500	94,500	94,500	-	0.0%
Miscellaneous	17,976	19,990	22,990	19,990	-	0.0%
Total - Board of Elections	**1,772,368**	**2,312,883**	**2,345,455**	**2,341,880**	**28,997**	**1.3%**
University of Maryland Extension - St. Mary's Co.						
Operating Supplies	3,828	4,750	4,750	4,750	-	0.0%
Professional Services	269,957	292,319	292,319	292,319	-	0.0%
Communications	2,813	4,250	400	400	(3,850)	-90.6%
Transportation	21,000	21,000	21,000	21,000	-	0.0%
Public Utilities	3,812	4,400	4,400	4,400	-	0.0%
Rentals	-	500	500	500	-	0.0%
Insurance	1,401	1,400	1,400	1,400	-	0.0%
Miscellaneous	205	1,200	5,050	5,050	3,850	320.8%
Total - University of MD Extension-St. Mary's	**303,016**	**329,819**	**329,819**	**329,819**	**-**	**0.0%**
Ethics Commission						
Operating Supplies	173	183	183	183	-	0.0%
Professional Services	-	650	650	650	-	0.0%
Total - Ethics Commission	**173**	**833**	**833**	**833**	**-**	**0.0%**
St. Mary's County Forest Conservation Board						
Personnel Services						
Operating Allocation	2,500	2,500	2,500	2,500	-	0.0%
Total - SMC Forest Conservation Board	**2,500**	**2,500**	**2,500**	**2,500**	**-**	**0.0%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
Soil Conservation District						
Personnel Services	22,976	28,000	33,385	28,000	-	0.0%
Operating Allocation	99,373	104,404	104,404	109,789	5,385	5.2%
Total - Soil Conservation District	**122,349**	**132,404**	**137,789**	**137,789**	**5,385**	**4.1%**
So. MD Resource Conservation & Development						
Operating Allocation	20,600	20,600	21,000	20,600	-	0.0%
Total - Southern Maryland RC&D	**20,600**	**20,600**	**21,000**	**20,600**	**-**	**0.0%**
So. MD Tri-County Community Action Committee, Inc.						
Operating Allocation	35,000	35,000	100,000	35,000	-	0.0%
Total - So. MD Tri-County Community Action	**35,000**	**35,000**	**100,000**	**35,000**	**-**	**0.0%**
Tri-County Council for Southern Maryland						
Operating Allocation	125,000	125,000	125,000	125,000	-	0.0%
Total - Tri-County Council for Southern Maryland	**125,000**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**
SDAT - Leonardtown Office						
Operating Allocation	435,704	793,507	979,525	979,525	186,018	23.4%
Total - SDAT - Leonardtown Office	**435,704**	**793,507**	**979,525**	**979,525**	**186,018**	**23.4%**
University System of Maryland at Southern Maryland (USMSM)						
Operating Allocation	40,000	40,000	40,000	40,000	-	0.0%
Total - USMSM	**40,000**	**40,000**	**40,000**	**40,000**	**-**	**0.0%**
Board of Education						
Administration	4,520,719	5,001,804	5,214,462	5,214,462	212,658	4.3%
Mid-Level Administration	20,751,798	21,294,257	21,817,012	21,817,012	522,755	2.5%
Instructional Salaries	99,402,164	103,821,728	107,372,879	107,372,879	3,551,151	3.4%
Instructional Textbooks & Supplies	6,937,743	5,491,364	6,126,325	6,126,325	634,961	11.6%
Other Instructional Costs	1,929,029	2,702,322	2,354,893	2,354,893	(347,429)	-12.9%
Special Education	24,526,293	25,951,034	27,804,817	27,804,817	1,853,783	7.1%
Student Personnel Services	1,881,148	1,862,980	1,907,767	1,907,767	44,787	2.4%
Student Health Services	3,149,569	3,595,242	3,763,204	3,763,204	167,962	4.7%
Student Transportation	24,398,587	25,697,113	26,773,290	26,773,290	1,076,177	4.2%
Operation of Plant	22,491,909	23,397,160	24,007,309	24,007,309	610,149	2.6%
Maintenance of Plant	6,646,429	6,152,686	6,417,491	6,417,491	264,805	4.3%
Fixed Charges	66,149,146	70,635,938	72,684,983	72,684,983	2,049,045	2.9%
Capital Outlay	1,152,880	2,467,588	1,184,557	1,184,557	(1,283,031)	-52.0%
Sub-Total - General Operations	**283,937,414**	**298,071,216**	**307,428,989**	**307,428,989**	**9,357,773**	**3.1%**
Funding other than County Appropriation						
Fund Balance - Used (generated)	9,729,112	7,859,432	6,462,641	6,462,641	(1,396,791)	-17.8%
State, Federal, Other Revenue Sources	149,642,805	152,741,877	155,072,548	155,072,548	2,330,671	1.5%
County Funding - Board of Education					-	
BOE - Recurring - MOE	134,369,907	137,469,907	145,893,800	145,893,800	8,423,893	6.1%
BOE - Recurring - Teacher Pension Mandate		1,562,000	1,562,000	2,188,885	626,885	40.1%
County Appropriation - BOE	**134,369,907**	**139,031,907**	**147,455,800**	**148,082,685**	**9,050,778**	**6.5%**

BUDGET
EXPENDITURES - DETAIL

Department/Spending Unit	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2026 APPROVED AMOUNT	PERCENT
College of Southern Maryland						
Instructional	24,232,760	25,088,607	26,284,253	26,284,253	1,195,646	4.8%
Research	234,212	273,957	265,010	265,010	(8,947)	-3.3%
Academic Support	6,228,821	7,036,202	7,221,037	7,221,037	184,835	2.6%
Student Services	7,734,819	8,309,575	8,865,051	8,865,051	555,476	6.7%
Plant	6,516,102	7,185,437	7,285,349	7,285,349	99,912	1.4%
Institutional Support	23,425,432	20,552,142	22,033,210	22,033,210	1,481,068	7.2%
Scholarships	383,952	365,451	383,453	383,453	18,002	4.9%
Sub-Total - General Operations	**68,756,098**	**68,811,371**	**72,337,363**	**72,337,363**	**3,525,992**	**5.1%**
Funding other than County Appropriation						
State, Federal, Other Revenue Sources	63,473,478	63,333,321	66,859,313	66,859,313	3,525,992	5.6%
County Appropriation	5,282,620	5,478,050	5,839,259	5,478,050	-	0.0%
County Appropriation - CSM	**5,282,620**	**5,478,050**	**5,839,259**	**5,478,050**	**-**	**0.0%**
Board of Library Trustees						
Lexington Park Library	1,484,583	1,416,107	1,628,885	1,628,885	212,778	15.0%
Leonardtown Library	1,106,399	1,248,858	1,352,699	1,352,699	103,841	8.3%
Charlotte Hall Library	841,515	792,481	871,936	871,936	79,455	10.0%
Administration	2,080,260	2,248,195	2,444,595	2,444,595	196,400	8.7%
Sub-Total - General Operations	**5,512,757**	**5,705,641**	**6,298,115**	**6,298,115**	**592,474**	**10.4%**
Funding other than County Appropriation						
Fund Balance - Used (Generated)	100,000	50,000	25,000	25,000	(25,000)	-50.0%
State, Federal, Other Revenue Sources	1,094,721	1,150,977	1,157,500	1,157,500	6,523	0.6%
County Appropriation	4,318,036	4,504,664	5,115,615	4,962,615	457,951	10.2%
County Appropriation - State Pension Shift				16,420	16,420	0.0%
County Appropriation - Library	**4,318,036**	**4,504,664**	**5,115,615**	**4,979,035**	**474,371**	**10.5%**
Other Budget Costs						
Appropriation Reserve	-	2,500,000	2,500,000	2,500,000	-	0.0%
Leonardtown Tax Rebate	72,786	76,128	79,666	79,666	3,538	4.6%
Retiree Health Benefits	4,795,046	6,182,000	5,468,142	5,468,142	(713,858)	-11.5%
Employer Contributions - Unemployment	20,182	5,000	5,000	5,000	-	0.0%
Bank / GOB Costs	19,654	55,000	50,000	50,000	(5,000)	-9.1%
Debt Service	15,482,150	16,489,244	17,304,244	17,304,244	815,000	4.9%
Total - Other Budget Costs	**20,389,818**	**25,307,372**	**25,407,052**	**25,407,052**	**99,680**	**0.4%**
Transfers & Reserves						
Pay-Go	(2,400,000)	3,853,614	-	6,136,631	2,283,017	0.0%
Enterprise - Operating Transfer			-	1,749,836	1,749,836	0.0%
Reserve - Emergency	-	253,283	253,283	590,993	337,710	133.3%
Total Transfers & Reserves	**(2,400,000)**	**4,106,897**	**253,283**	**8,477,460**	**4,370,563**	**106.4%**
TOTAL GENERAL FUND	**321,896,980**	**348,563,112**	**357,904,913**	**379,272,851**	**30,709,739**	**8.8%**

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

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

EMERGENCY SERVICES BILLING FUND

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

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

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Emergency Services Billing - 50% (net of fee)	$ 3,014,258	$ 4,200,000	4,200,000	4,200,000
General Fund - PayGo	-	1,868,851	-	613,323
General Government Transfers				1,599,116
Appropriation Reserve - Emergency Services				
Total Revenues	**$ 3,014,258**	**$ 6,068,851**	**$ 4,200,000**	**6,412,439**
Personnel Services	$ 6,190,922	$ 7,354,436	$ 7,734,378	10,132,191
Operating Supplies	209,568	389,337	373,083	430,083
Professional Services	259,266	387,163	392,163	399,361
Communication	11,774	26,640	26,640	26,640
Transportation	33,199	40,000	40,000	40,000
Liability Insurance	-	20,193	20,193	20,193
Miscellaneous	4,850	4,500	4,500	4,500
Equipment & Furniture	123,384	-	-	584,650
Lease Payment	-	45,540	47,650	47,650
Total Expenditures	**$ 6,832,963**	**$ 8,267,809**	**$ 8,638,607**	**$ 11,685,268**
Revenues Over (Under) Expenditures	$ (3,818,705)	$ (2,198,958)	$ (4,438,607)	$ (5,272,829)
*** Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited**	**$ (1,897,524)**			

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EMERGENCY SERVICES SUPPORT FUND

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

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

Source and Use of Funds	**FY2025 Actual**	**FY2026 Approved**	**FY2027 Request**	**FY2027 Approved**
Emergency Services – Support Tax	$ 3,742,758	$ 3,650,000	$ 3,850,000	3,850,000
Amoss (508) Grant - Fire & Rescue	302,167	302,000	331,094	331,094
General Fund - Pay-Go	-	235,988	-	1,364,012
General Government - Transfer				16,008
Appropriation Reserve - Emergency Services	-	50,000	50,000	50,000
Total Revenues	**$ 4,044,925**	**$ 4,237,988**	**$ 4,231,094**	**$ 5,611,114**
Emergency Management Recruiting	$ 177,984	$ 217,186	$ 217,186	233,194
Volunteer Tax Incentive - Fire Department				800,000
Volunteer Tax Incentive - Rescue Squads				800,000
Advanced Life Support Operating	247,832	247,832	312,832	312,832
Emergency Services Board	353,328	382,695	348,724	348,724
Fire Department Operating Allocation	207,000	207,000	207,000	207,000
Fire Department LOSAP	1,118,077	1,346,590	1,346,590	1,346,590
Amoss (508) Grant - Fire	151,084	151,000	165,547	165,547
Rescue Squad Operating Allocation	133,000	133,000	133,000	133,000
Rescue Squad LOSAP	443,159	546,914	546,914	546,914
Amoss (508) Grant - Rescue	151,083	151,000	165,547	165,547
LOSAP - Trust Contribution	1,000,000	1,000,000	1,000,000	-
F & R Revolving Loan Fund, Debt Service	36,350	36,350	-	-
Appropriation Reserve - Emergency Services	-	50,000	50,000	50,000
Total Expenditures	**$ 4,018,897**	**$ 4,469,567**	**$ 4,493,340**	**$ 5,109,348**
Revenues Over (Under) Expenditures	$ 26,028	$ (231,579)	$ (262,246)	
*** Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited**	**$ 367,982**			

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MISCELLANEOUS REVOLVING FUND

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Fuel Operations	$ 19,412	$ 20,000	$ 20,000	20,000
State's Attorney Drug Enforcement	39,795			
Community Service Teen Court	-	500	-	-
Department of Aging Special Events/CRAC	162,603	170,350	170,350	170,350
LUGM - Historic Book	300	-	-	-
Economic Development	52,760	28,000	28,000	28,000
Sheriff's Local Forfeiture Fund	59,693	-	-	-
St. Mary's County Weed Control	55,613	73,559	61,199	61,199
Opioid Settlement Revenue 18 years	2,008,781	500,000	500,000	500,000
Community Reinvestment & Repair Fund	857,600	300,000	300,000	300,000
Appropriation Reserve		140,000	140,000	140,000
General Fund Pay-Go for Snow Removal				1,000,000
Public Safety/Speed Enforcement	-	-	670,165	670,165
Sheriff's Office Forfeiture Fund	4,778	-	-	-
Willows Storm Water Management	11,049	9,300	9,300	9,300
Total Revenues	**$ 3,272,384**	**$ 1,241,709**	**$ 1,899,014**	**$ 2,899,014**
Fuel Operations	$ 6,362	$ 15,000	$ 15,000	15,000
Community Service Teen Court	270	400	400	400
Department of Aging Special Events/CRAC	152,066	170,000	170,900	170,900
Economic Development	27,973	28,000	28,000	28,000
Sheriff''s Federal Forfeiture Fund	-	-	-	-
Opioid Settlement for 18 years	1,573,982	500,000	500,000	500,000
Community Reinvestment & Repair Fund		300,000	300,000	300,000
Sheriff's Local Forfeiture Fund	-	-	-	-
Public Safety/Speed Enforcement	-	-	670,165	658,166
St. Mary's County Weed Control	52,350	73,559	61,199	61,199
Appropriation Reserve		140,000	140,000	140,000
Snow Removal Costs				1,000,000
Willows Storm Water Management	-	9,300	9,300	9,300
Total Expenditures	**$ 1,813,003**	**$ 1,236,259**	**$ 1,894,964**	**$ 2,882,965**
Revenues Over (Under) Expenditures	$ 1,459,381	$ 5,450	$ 4,050	$ 16,049
Fund Equity (deficit) at June 30 - audited *	**$3,269,444**			

The Miscellaneous Revolving Fund is a special revenue fund established to account for certain earmarked revenue sources designed to finance particular functions or activities.
The combination of audited fund balance and projected revenues should equal or exceed the requested expenses.

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RECREATION AND PARKS ENTERPRISE FUND

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
School Age Care	$ 907,610	$ 2,498,654	$ 1,802,216	1,802,216
CSM Aquatics	$ 531,522	$ 677,085	$ 580,000	580,000
Therapeutic Division	168,923	168,810	165,140	165,140
Gymnastics Department	449,955	625,000	600,062	600,062
Leisure / Special Programs	65,645	281,340	292,380	292,380
Special Facilities	471,381	874,001	634,254	634,254
Sports Programs	728,239	859,010	827,050	827,050
General Administration	104,741	72,951	82,951	157,951
General Fund PayGo	-	1,003,596	-	730,833
Appropriation Reserve	-	80,000	80,000	80,000
Total Revenues	**$ 3,428,016**	**$ 7,140,447**	**$ 5,064,053**	**$ 5,869,886**
School Age Care	$ 750,771	$ 2,195,407	$ 1,554,868	1,554,868
CSM Aquatics	$ 612,569	$ 670,350	$ 686,368	686,368
Therapeutic Division	122,645	168,005	157,015	157,015
Gymnastics Department	458,891	620,634	602,048	602,048
Leisure / Special Programs	106,308	200,018	221,580	221,580
Special Facilities	979,686	1,190,509	732,809	732,809
Sports Programs	489,316	768,604	726,235	726,235
General Administration	149,162	187,926	213,879	288,879
Appropriation Reserve	-	80,000	80,000	80,000
Total Expenditures	**$ 3,669,348**	**$ 6,081,453**	**$ 4,974,802**	**$ 5,049,802**
Revenues Over(Under) Expenditures	$ (241,332)	$ 1,058,994	$ 89,251	$ 820,084
*** Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited**	**$ (1,734,429)**			

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

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SOLID WASTE AND RECYCLING FUND

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
SW and Recycling Fees-Residential	$ 4,801,147	$ 4,904,795	$ 5,102,940	5,102,940
General Fund - PayGo	-	611,485	-	1,852,363
General Government Transfer				116,250
Landfill Tipping Fee	649,102	600,000	600,000	600,000
Recycle Containers	184,218	200,000	200,000	200,000
Appropriation Reserve	-	30,000	30,000	30,000
Total Revenues	**$ 5,634,467**	**$ 6,346,280**	**$ 5,932,940**	**7,901,553**
Solid Waste				
Personal Services	$ 1,203,096	$ 1,413,852	$ 1,413,852	1,517,271
Operating Supplies	36,834	59,200	60,550	60,550
Hauling & Post-Closure Costs	1,566,219	1,740,818	1,846,998	1,846,998
Communications	4,082	6,860	6,860	6,860
Transportation	110,382	166,500	166,500	166,500
Public Utility	26,181	28,167	28,517	28,517
Tipping Fees	1,371,866	1,627,325	1,699,126	1,699,126
Equipment	61,568	-	417,780	417,780
Retiree Health	23,000	23,000	23,000	23,000
Memberships	-	500	500	500
Lease Payments	303,795	312,125	413,324	312,074
Total, Solid Waste	$ 4,707,023	$ 5,378,347	$ 6,077,007	6,079,176
Recycling				
Personal Services	$ 138,334	$ 128,755	$ 128,755	141,856
Operating Supplies	718.00	1,400	1,400	1,400
Professional Services	499,278	664,533	697,660	697,660
Transportation	1,280	3,500	3,500	3,500
Rentals	61,527	119,504	139,402	139,402
Hazardous Waste Day Events	36,051	97,800	157,279	157,279
Memberships	-	175	175	175
Appropriation Reserve	-	30,000	30,000	30,000
Total, Recycling	$ 737,188	$ 1,045,667	$ 1,158,171	$ 1,171,272
Total Expenditures	**$ 5,444,211**	**$ 6,424,014**	**$ 7,235,178**	**$ 7,250,448**
Revenues Over (Under) Expenditures	$ 190,256	$ (77,734)	$ (1,302,238)	
Fund Equity (deficit) at June 30 - audited*	**($1,576,807)**			

This enterprise fund captures the direct operating costs and related fees. The Solid Waste and Recycling Fee is collected annually through the Property Tax bills. Not included above are expenditures for capital projects and related debt service, indirect costs, overhead and administration; these are still carried as General Fund or Capital Project expenditures.
FY2026 - Environmental Service Fee $104.53 - Ordinance 2018 - 13 in Section 223 - 34 (3) allows for a **2% increase every year on July 1. FY2027 fee $106.62**

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WICOMICO SHORES GOLF ENTERPRISE FUND

Source and Use of Funds	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Golf Operations	$ 1,241,018	$ 1,149,762	$ 1,389,017	1,389,017
Greens and Grounds	-	$ 19,724	$ -	-
Restaurant	604,034	612,000	641,000	641,000
House	33,936	46,800	47,400	47,800
General Fund PayGo	-	133,694	-	92,500
Golf Shop	120,621	154,333	179,603	179,603
Admin	817	800	850	850
Appropriation Reserve	-	50,000	50,000	50,000
General Fund Transfer	-			18,192
Total Revenues	**$ 2,000,426**	**$ 2,167,113**	**$ 2,307,870**	**$ 2,418,962**
Golf Operations	$ 212,473	$ 201,069	$ 233,531	217,006
Greens and Grounds	533,870	570,638	615,506	590,874
Restaurant	585,123	589,664	607,764	619,895
House	84,310	78,010	90,430	90,430
Administration	204,713	207,892	238,405	213,897
Golf Shop	88,054	85,792	132,042	117,042
Capital	178,065	57,960	139,978	139,978
OPEB (post-retirement health)	36,000	36,000	36,000	36,000
Appropriation Reserve	-	50,000	50,000	50,000
Total Expenditures, before debt service	**$ 1,922,608**	**$ 1,877,025**	**$ 2,143,656**	**2,075,122**
Debt Service - Building	$ 87,169	$ 84,868	$ 61,035	61,035
Total Expenditures, **including debt service**	**$ 2,009,777**	**$ 1,961,893**	**$ 2,204,691**	**$ 2,136,157**
Revenues Over(Under) Expenditures-incl. debt	$ (9,351)	$ 205,220	$ 103,179	$ 282,805
Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited *	**$ (436,946)**			

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

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SPECIAL ASSESSMENT FUND

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

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

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

FIRE TAX

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

DISTRICT	NUMBER OF PROPERTIES	RATES
Ridge - 1st Election District	3,547	5.6¢ per $100 of assessment
Valley Lee - 2nd Election District	3,654	5.6¢ per $100 of assessment
Leonardtown - 3rd Election District	7,805	5.6¢ per $100 of assessment
Mechanicsville - 5th Election District 5th District Accounts 5,140 4th District Accounts 3,918	9,058	5.6¢ per $100 of assessment
Hollywood - 6th Election District	5,817	5.6¢ per $100 of assessment
Avenue – 7th Election District 7th District Accounts 3,220 4th District Accounts 1,042	4,262	5.6¢ per $100 of assessment
Bay District - 8th Election District	13,019	5.6¢ per $100 of assessment
St. George Island - 9th Election District	222	5.6¢ per $100 of assessment

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

RESCUE TAX

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

DISTRICT	NUMBER OF PROPERTIES	RATES
Ridge – 1st Election District	3,547	1.1¢ per $100 of assessment
Valley Lee - 2nd Election District	3,654	1.7¢ per $100 of assessment
Leonardtown - 3rd Election District	7,805	3.0¢ per $100 of assessment
Mechanicsville 5th Election District 5,140 4th Election District 3,918	9,058	2.0¢ per $100 of assessment
Hollywood - 6th Election District	5,817	3.0¢ per $100 of assessment
Avenue 7th Election District 3,220 4th Election District 1,042	4,262	3.0¢ per $100 of assessment
Lexington Park - 8th Election District	13,019	2.3¢ per $100 of assessment
St. George's Island - 9th Election District	222	1.7¢ per $100 of assessment

2025 Property taxable information – Total accounts = 47,384
County Code Chapter 49 – Maximum Rate 3.0 cents per $100 of assessment

APPROVED CAPITAL BUDGET - FY2027

CAPITAL PROJECT	Total	Bonds	X-fer Tax	Excise Tax	Pay-Go	State	Federal	Other
LAND CONSERVATION								
Agricultural Land Preservation Programs	3,333,333		543,333			2,000,000		790,000
Rural Legacy Program	4,200,000		1,050,000			1,050,000	2,100,000	
Urban Legacy Program	1,100,000		600,000				500,000	
Total Land Conservation	**8,633,333**	**-**	**2,193,333**	**-**	**-**	**3,050,000**	**2,600,000**	**790,000**
HIGHWAYS								
Southampton Neighborhood Revitalization	3,125,775	2,790,069	335,706					
Neighborhood Drainage Improvements	1,025,000	925,000	100,000					
Roadway & Safety Improvements	7,731,800	4,537,878	3,193,922					
Retrofit Sidewalk Program	574,160	574,160						
County Bridge Replacement & Repair	852,000	852,000						
Water Quality & Nutrient Removal	248,400	248,400						
Street Lighting & Streetscape Improvements	52,500		52,500					
Culvert Replacement & Repair	540,000	40,000	500,000					
Total Highways	**14,149,635**	**9,967,507**	**4,182,128**	**-**	**-**	**-**	**-**	**-**
PUBLIC LANDINGS								
St. Georges and Tall Timbers Landings	249,000					249,000		
Total Public Landings	**249,000**	**-**	**-**	**-**	**-**	**249,000**	**-**	**-**
PUBLIC FACILITIES								
Airport Improvements	500,000	500,000						
Health Department Renovations	366,395	366,395						
Parking and Site Improvements	146,000	146,000						
Fire Department Water Supply Points	500,000	500,000						
College of Southern Maryland Building A	648,000	162,000				486,000		
Parking at Garvey	1,143,500		478,500	665,000				
Building Maintenance & Repair - Critical	478,500	83,500	395,000					
Building Maintenance & Repair - Programmatic	467,500	67,500	400,000					
911 Center Server Room HVAC	130,000		130,000					
County Courthouse Roof Replacement	280,000		280,000					
ADRC Safety and Security Modernization	625,940						625,940	
Adult Detention Center Upgrades, Housing &Med Units	185,000			92,500		92,500		
New Emergency Operations Center	1,500,000						1,500,000	
HVAC Chiller Replacement	300,000	250,000	50,000					
Total Public Facilities	**7,270,835**	**2,075,395**	**1,733,500**	**757,500**	**-**	**578,500**	**2,125,940**	**-**
PUBLIC SCHOOLS								
Relocatables for Various Sites	175,000			175,000				
Building Infrastructure - Critical	190,000	190,000						
Building Infrastructure - Programmatic	204,000	204,000						
Chopticon High School - Multi Systemic Renovation	30,274,510	10,613,847	1,600,000			18,060,663		
Leonardtown HS HVAC Systemic	75,000		75,000					
Leonardtown HS - Chiller #2 Replacement	2,431,406		1,135,717			1,295,689		
Esperanza MS - Chiller/Controls	3,649,653		1,286,000	375,000		1,988,653		
Total Public Schools	**36,999,569**	**11,007,847**	**4,096,717**	**550,000**	**-**	**21,345,005**	**-**	**-**
RECREATION & PARKS								
Park Planning Grant	25,000					25,000		
Park Land and Facility Acquisition	300,000					300,000		
Energy Modernization	1,371,419		295,177			1,076,242		
Museums Improvements	42,000		42,000					
Recreation Facility & Park Improvements	3,000,000	1,446,000	204,000			1,000,000	350,000	
Wicomico Shores Golf Club	450,000	-	450,000					
Athletic Fields	100,000			100,000				
Total Recreation & Parks	**5,288,419**	**1,446,000**	**991,177**	**100,000**	**-**	**2,401,242**	**350,000**	**-**
TOTAL	**72,590,791**	**24,496,749**	**13,196,855**	**1,407,500**	**-**	**27,623,747**	**5,075,940**	**790,000**

SUMMARY

Project Type	Total	Bonds	X-fer Tax	Excise Tax	Pay-Go	State	Federal	Other
Land Conservation	8,633,333	-	2,193,333	-	-	3,050,000	2,600,000	790,000
Highways	14,149,635	9,967,507	4,182,128	-	-	-	-	-
Public Landings	249,000	-	-	-	-	249,000	-	-
Public Facilities	7,270,835	2,075,395	1,733,500	757,500	-	578,500	2,125,940	-
Public Schools	36,999,569	11,007,847	4,096,717	550,000	-	21,345,005	-	-
Recreation & Parks	5,288,419	1,446,000	991,177	100,000	-	2,401,242	350,000	-
Total	**72,590,791**	**24,496,749**	**13,196,855**	**1,407,500**	**-**	**27,623,747**	**5,075,940**	**790,000**

Included in the funding identified above are the normal annual collections of capital project funding sources as well as accumulated unapplied resources, which may result from collections that exceed estimates or expenditures that are less than budgeted. To the extend 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.

APPROVED 2027 CAPITAL BUDGET AND FY2028 TO FY2032 PLAN

	CAPITAL PROJECT	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total	FY2032 Total
			Approved Changes to 5-Year Capital Plan				
AP2301	Agricultural Land Preservation Programs	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333
AP2302	Rural Legacy Program	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
AP2603	Urban Legacy Program	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
	Total Land Conservation	**$ 8,633,333**	**$ 8,633,333**	**$ 8,633,333**	**$ 8,633,333**	**$ 8,633,333**	**$ 8,633,333**
HW2001	Southampton Neighborhood Revitalization	3,125,775	2,465,500	-	-	-	-
HW2003	Neighborhood Drainage Improvements	1,025,000	1,025,000	1,025,000	1,091,625	1,091,625	1,124,393
HW2101	Roadway & Safety Improvements	7,731,800	9,512,600	9,512,600	11,033,419	10,033,419	8,789,421
HW2103	Retrofit Sidewalk Program	574,160	587,160	587,160	625,325	625,325	644,085
HW2104	County Bridge Replacement & Repair	852,000	852,000	852,000	907,380	907,380	934,602
HW2105	4-Way Intersection MD4/Wildewood Parkway	-	100,000	-	-	-	-
HW2108	Water Quality & Nutrient Removal	248,400	248,400	248,400	264,546	264,546	272,483
HW2204	Street Lighting & Streetscape Improvements	52,500	7,500	52,500	60,000	52,500	15,000
HW2205	Culvert Replacement & Repair	540,000	540,000	540,000	575,100	575,100	592,352
	Total Highways	**$ 14,149,635**	**$ 15,338,160**	**$ 12,817,660**	**$ 14,557,395**	**$ 13,549,895**	**$ 12,372,336**
MA3001	St. Jerome Creek Maintenance Dredge	-	-	-	50,000	-	-
	Total Marine	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**
PL2701	St. Georges and Tall Timbers Landings	249,000					
	Total Public Landings	**$ 249,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
PF1809	Airport Improvements	500,000	1,055,555	957,875	6,488,889	7,222,222	5,400,000
PF1904	Health Department Renovations	366,395	-	-	-	-	-
PF1906	Fire and Rescue Revolving Loan Fund	-	-	700,000	200,000	-	-
PF2101	Sheriff's Evidence Storage	-	2,500,000	-	-	-	-
PF2205	Parking & Site Improvements	146,000	66,000	66,000	66,000	66,000	66,000
PF2301	Buses and Bus Facility	-	-	102,330	-	-	-
PF2401	Fire Department Water Supply Points	500,000	500,000	450,000	-	-	-
PF2501	College of Southern MD Building A Renovation	648,000	11,443,200	4,618,800	-	-	-
PF2509	Sheriff's Headquarters Facility, Phase II	-	2,600,000	23,691,000	-	-	-
PF2601	Charlotte Hall Library Renovations	-	5,579,450	-	-	-	-
PF2602	Parking at Garvey	1,143,500	-	-	-	-	-
PF2607	Building Maintenance & Repairs - Critical	478,500	472,500	472,500	570,000	620,000	620,000
PF2608	Building Maintenance & Repairs-Programmatic	467,500	467,500	528,000	481,000	490,000	560,000
PF2701	911 Center Server Room HVAC	130,000	-	-	-	-	-
PF2702	County Courthouse Roof Replacement	280,000	-	-	-	-	-
PF2703	ADRC Safety and Security Modernization	625,940	-	-	-	-	-
PF27XX	Adult Det Center and Rehab Program Update	185,000	-	-	-		-
PF2901	New Emergency Operations Center	1,500,000	-	-	-	-	-
PF2902	Northern Senior Activity Center Pickleball Courts/Prk	-	-	140,900	1,437,005	-	-
PF29XX	Enterprise Software Implementation	-	-	200,000	2,000,000	-	-
PF3001	Airport Innovation District Master Plan	-	75,000	-	314,500	-	-
PF3003	Health Department Lexington Park Space Needs	-	-	-	75,000	-	-
PF3104	HVAC Chiller Replacements	300,000	-	-	-	500,000	-
PF3105	Sheriff's District 3 Office Security Upgrade	-	-	-	-	810,820	-
PF3106	Sheriff's Office Firearms Range Facility	-	-	-	-	3,116,834	759,300
	Total Public Facilities	**$ 7,270,835**	**$ 24,759,205**	**$ 31,927,405**	**$ 11,632,394**	**$ 12,825,876**	**$ 7,405,300**
RP1601	Elms Beach Park Improvements	-	1,370,418	-	-	-	-
RP1901	Snow Hill Park	-	-	65,000	-	65,000	-
RP1905	Shannon Farm Property	-	5,372,034	6,148,934	-	-	-
RP2005	Myrtle Point Park	-	100,000	1,387,456	3,000,000	-	-
RP2102	Park Planning Grant	25,000	25,000	25,000	25,000	25,000	25,000
RP2104	Three Notch Trail - Phase Eight	-	100,000	400,000	-	9,900,000	-
RP2204	Park Land and Facility Acquisition	300,000	300,000	300,000	300,000	300,000	300,000
RP2701	Energy Moderization	1,371,419	-	-	-	-	-
RP2702	Museums Improvements	42,000	42,000	42,000	42,000	42,000	42,000
RP2703	Recreation Facility & Park Improvements	3,000,000	3,000,000	3,000,000	3,050,000	3,000,000	3,000,000
RP2704	Wicomico Shores Golf Club	450,000	50,000	1,500,000	-	250,000	-
RP27XX	Athletic Fields	100,000	-	-	-	-	-
	Total Recreation and Parks	**$ 5,288,419**	**$ 10,359,452**	**$ 12,868,390**	**$ 6,417,000**	**$ 13,582,000**	**$ 3,367,000**

APPROVED 2027 CAPITAL BUDGET AND FY2028 TO FY2032 PLAN

	CAPITAL PROJECT	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total	FY2032 Total
			← Approved Changes to 5-Year Capital Plan →				
SW3001	Landfill and Convenience Center Maint and Repair	-	-	-	146,000	165,500	-
SW3002	Recycling Improvements - Convenience Center	-	-	-	75,000	-	-
SW3003	Valley Lee Convenience Center Improvement	-	-	-	170,600	-	-
	Total Solid Waste	**$ -**	**$ -**	**$ -**	**$ 391,600**	**$ 165,500**	**$ -**
PS1403	Relocatables for Various Sites	$ 175,000	$ -	$ -	$ -	$ -	$ -
PS1804	Building Infrastructure - Critical	190,000	3,525,000	190,000	660,000	2,595,000	2,050,000
PS1805	Building Infrastructure - Programmatic	204,000	-	204,000	-	-	290,000
PS2203	Chopticon HS Multi Systemic Renovation	30,274,510	5,531,279	-	-	-	-
PS2601	Lexington Park ES Roof/HVAC Systemic Reno and Skylights	-	-	-	40,000	-	6,174,850
PS2602	Ridge ES Roof/HVAC Systemic Renovation	-	-	40,000	-	3,383,000	4,154,000
PS2702	Leonardtown HS - HVAC Systemic Renovation	75,000	-	14,959,000	14,254,000	-	-
PS2703	Leonardtown HS - Chiller #2 Replacement	2,431,406	-	-	-	-	-
PS2801	Benjamin Banneker ES Roof/HVAC Systemic Reno	-	40,000	-	2,527,000	12,536,000	-
PS2802	Town Creek ES Roof Systemic Renovation	-	40,000	-	2,147,000	1,729,000	-
PS2803	Esperanza Middle School - Chillers/Controls	3,649,653	12,986,347	-	-	-	-
PS3001	Leonardtown Middle School Roof/HVAC Systemic	-	-	40,000	-	15,318,200	11,291,800
PS3002	Mechanicsville ES Roof/HVAC	-	-	40,000	-	5,998,000	4,594,000
PS3003	Oakville ES Roof/HVAC	-	-	40,000	-	6,416,350	5,716,650
PS3004	Dr. James A. Forrest Career & Technology Roof/HVAC Systemic Renovation	-	-	-	40,000	-	1,402,000
PS3005	Leonardtown ES HVAC Systemic Renovation	-	-	-	40,000	-	766,000
PS3006	Margaret Brent MS HVAC Systemic Renovation	-	-	-	40,000	-	1,414,000
PS3101	Great Mills HS - AHU/RTU Mechanical Replacement	-	-	-	-	1,288,000	13,187,000
PS3201	Esperanza Middle School Roof Systemic Renovation	-	-	-	-	-	40,000
PS3202	Greenview Knolls ES Roof Systemic Renovation	-	-	-	-	-	40,000
PS3203	Leonardtown High School Roof Systemic Renovation	-	-	-	-	-	40,000
	Total Public Schools	**$ 36,999,569**	**$ 22,122,626**	**$ 15,513,000**	**$ 19,748,000**	**$ 49,263,550**	**$ 51,160,300**
	TOTAL	**$ 72,590,791**	**$ 81,212,776**	**$ 81,759,788**	**$ 61,429,722**	**$ 98,020,154**	**$ 82,938,269**

Capital Project Summary - By Type

	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total	FY2032 Total
Highways	$ 14,149,635	$ 15,338,160	$ 12,817,660	$ 14,557,395	$ 13,549,895	$ 12,372,336
Land	8,633,333	8,633,333	8,633,333	8,633,333	8,633,333	8,633,333
Marine	-	-	-	50,000	-	-
Public Facilities	7,270,835	24,759,205	31,927,405	11,632,394	12,825,876	7,405,300
Recreation and Parks	5,288,419	10,359,452	12,868,390	6,417,000	13,582,000	3,367,000
Public Landing	249,000	-	-	-	-	-
Public Schools	36,999,569	22,122,626	15,513,000	19,748,000	49,263,550	51,160,300
Solid Waste	-	-	-	391,600	165,500	-
Total	**$ 72,590,791**	**$ 81,212,776**	**$ 81,759,788**	**$ 61,429,722**	**$ 98,020,154**	**$ 82,938,269**

Capital Project Summary - By Source of Funds

	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total	FY2032 Total
Federal	$ 5,075,940	$ 3,900,000	$ 3,762,087	$ 8,790,000	$ 9,000,000	$ 7,810,000
State	27,623,747	23,281,283	18,298,100	12,229,444	30,712,661	30,329,300
Excise Tax - Schools	550,000	666,500	474,000	590,750	586,500	500,000
Excise Tax -Roads	-	467,250	579,750	467,250	242,250	-
Excise Tax - Parks	100,000	124,000	204,000	204,000	204,000	650,000
Excise Tax - Safety	757,500	242,250	242,250	-	467,250	66,000
Transfer Taxes	13,196,855	8,605,555	8,500,000	8,500,000	8,468,283	8,459,000
Ag/Recordation	740,000	740,000	740,000	740,000	740,000	740,000
Ag/Transfer	50,000	50,000	50,000	50,000	50,000	50,000
Pay-Go	-	-	13,000,000	-	-	-
Bonds	24,496,749	43,135,938	35,909,601	29,858,278	47,549,210	34,333,969
Total	**$ 72,590,791**	**$ 81,212,776**	**$ 81,759,788**	**$ 61,429,722**	**$ 98,020,154**	**$ 82,938,269**

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
County Portion	$ 39,891,104	$ 54,031,493	$59,699,601	$40,410,278	$58,307,493	$ 44,798,969

CAPITAL IMPROVEMENT PLAN
OPERATING IMPACTS FY2028 - FY2032

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

DEBT CAPACITY - CSMC

County Assessable Base

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

County Debt

Fiscal year	2025	2026	2027	2028	2029	2030	2031	2032
Beginning Debt - County		187,201,817	218,376,680	237,343,328	269,807,450	289,687,723	302,883,470	331,217,109
Increase(Decrease) to Debt								
20 years, 4.00% County								
Principal Payments		(9,825,137)	(11,033,352)	(12,535,878)	(15,119,726)	(16,804,253)	(16,666,361)	(18,881,181)
Bond Issue		41,000,000	30,000,000	45,000,000	35,000,000	30,000,000	45,000,000	35,000,000
Ending Debt - County		218,376,680	237,343,328	269,807,450	289,687,723	302,883,470	331,217,109	347,335,928
Beginning GOB Authority		136,124,310	64,146,367	66,646,367	62,624,310	62,624,310	62,624,310	62,624,310
Increase(Decrease) to GOB Authority								
Bonds Issued From Current Authority		(41,000,000)	(27,500,000)	(5,000,000)	-	-	-	-
Prior Year Authority - Available for Future Years		(30,977,943)	30,000,000	977,943				
Potential Additional Borrowing - County GOB Authority		64,146,367	66,646,367	62,624,310	62,624,310	62,624,310	62,624,310	62,624,310
Total Planned Debt - County	187,201,817	282,523,047	303,989,695	332,431,760	352,312,033	365,507,780	393,841,419	409,960,238
Planned Debt as % of Assessable Base		**1.69%**	**1.75%**	**1.84%**	**1.87%**	**1.86%**	**1.93%**	**1.93%**
Debt Margin	**119,249,589**	**42,994,315**	**34,610,544**	**19,703,506**	**13,926,730**	**15,426,828**	**2,406,260**	**2,243,660**

County Recurring Operating Revenues

Fiscal year	2025	2026	2027	2028	2029	2030	2031	2032
General Fund Operating Budget - Revenues -Recurring	323,471,556	336,425,219	360,099,862	378,104,855	397,010,098	416,860,603	437,703,633	459,588,815
Percent Increase/Change	6.3%	4.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Debt Service		16,531,612	19,501,152	21,684,680	26,091,602	28,291,755	28,665,057	31,984,934
Debt Service as % of Total Revenues		4.91%	5.42%	5.74%	6.57%	6.79%	6.55%	6.96%

CHANGES IN POSITIONS
FOR COUNTY DEPARTMENTS and ELECTED OFFICIALS
FY2027 BUDGET

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

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

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

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

ST. MARY'S COUNTY TAX RATES

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

APPROVED FY2027 FEES AND CHARGES

	Approved Fiscal Year July 1, 2026 - June 30,2027
GENERAL FUND REVENUES:	
DEPARTMENT OF AGING AND HUMAN SERVICES	
Senior Center Room Rental Rates	Garvey & Northern Rates
Garvey & Northern Senior Activity Centers	
Security Deposit	$ 300.00
Dining/Great Room 1 & 2 (100 Banquet Style)	$300/3 Hours
Dining Room 2 (25 Banquet Style)	$ 150.00
Activity Room 1 (20 Classroom Style)	$ 150.00
Activity Room 2 (24 Classroom Style)	$ 150.00
Northern Social Room (40 people)	$ 150.00
Northern Great Room - Less than 50 people/4 hr max	$ 150.00
Art Studio (18 Classroom Style)	$ 150.00
Kitchen	Not Available
Required On-Site Building Attendant (Open/Close/Lock-up)	$20/Hour
Courtesy Station (Lobby, bathrooms, parking lot)	$50/Hour
Property and Grounds (with/without electric)	$25/hour
Senior Activity Center Fitness Pass Card/10 classes	$ 40.00
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.	
(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).	
ECONOMIC DEVELOPMENT	
Agricultural & Seafood	
California Farmers Market Fees	
Vendor Fees	$ 40.00
North County Farmers Market	
Yearly Stall Rental	$ 2,000.00
Early Season Stall Rental (January 1 - April 30)	$ 175.00
Prime Season Stall Rental (May 1 - October 31)	$ 1,750.00
Late Season Stall Rental (November 1 - December 31)	$ 200.00
EMERGENCY SERVICES	
Animal Control Division	
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	
Commercial Kennel License	
12 to 24 Animals	$ 200.00
25 or more animalsl	$ 400.00
Failure to License (Commercial)	Must appear in court and up to a $1,000 fine
Animal Care/Cruelty	
Public Nuisance	
Dangerous and/or Vicious	

APPROVED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2026 - June 30,2027	
GENERAL FUND REVENUES:			
EMERGENCY SERVICES continued:			
Animal Fees/Fines	1st Offense	$ 50.00	
	2nd Offense	$ 100.00	
	3rd Offense	$ 250.00	
Animal Shelter			
	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	
Communications Division			
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	
Emergency Services Support			
Emergency Services Support	Emergency Services Support Tax	$ 0.024	
Emergency Services Billing Fees			
Emergency Services Billing	Transport Fee Schedule		
	Paramedic Ambulance Transport Fee	$ 1,000.00	
	Basic Life Support Transport	$ 750.00	
	Paramedic Ambulance - Emergent Transport Fee		
	Higher level of Critical Care Provided	$ 1,200.00	
	Treat No Transport	$ 200.00	
	Ground Mileage	$ 15.00	
	Medicare Transport Fees	Cost	Amount Due from Patient 20%
	Paramedic Ambulance Transport Fee	$ 1,000.00	$ 200.00
	Basic Life Support Transport	$ 750.00	$ 150.00
	Paramedic Ambulance - Emergent Transport Fee		
	Higher level of Critical Care Provided	$ 1,200.00	$ 240.00
	Treat No Transport	$ 200.00	$ 40.00
	Ground Mileage	$ 15.00	$ 3.00

APPROVED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2026 - June 30,2027
GENERAL FUND REVENUES:		
LAND USE & GROWTH MANAGEMENT		
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 building

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2026 - June 30,2027
GENERAL FUND REVENUES:		
PUBLIC WORKS & TRANSPORTATION continued:		
Construction & Inspection Division		
Material Testing		Reimbursement of actual costs from contract
Highways Division		
Application Utility Permit		$25 each
Traffic Impact Study Review		$200 per traffic impact study
Non-Public School Bus Transportation Division		
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
Airport		
Airport Charges	Transient Ramp Fee	
	All single piston & twin-engine aircraft	No Fee
	All small turbine aircraft<12,500 lbs*	(1-8 hrs) $20 / (8-24 Hrs) $35
	All large turbine aircraft ≥ 12,500 lbs*	(1-8 hrs) $40 / (8-24 Hrs) $70
	Transient Ramp Fees Overnight	$10
	Long term	The lesser of the sum of the overnight fees and the monthly tie-down fee
	Tie-down Fee - Monthly	
	Grass	$ 50.00
	Asphalt	$ 75.00
	Electric	$ 100.00
	*certified gross weight	
	conditions: -purchase of 100 gallons or more for turbine aircraft - temporary ramp occupancy of less than 1 hr - special events (single day)	
Rents and Concessions / Airport	Lease/Rent Payments	vary between $1 per year & $809.43 per month
	Fuel is market driven	Co is paid $950 per month or a fuel flow rate fee per gallon ($0.08), which ever is greater

APPROVED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2026 - June 30,2027
GENERAL FUND REVENUES:		
PUBLIC WORKS & TRANSPORTATION continued:		
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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2026 - June 30,2027
RECREATION & PARKS - WICOMICO SHORES:		
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
10am - Twilight		
Weekday - 9 Hole	$	19.00

APPROVED FY2027 FEES AND CHARGES

			Approved Fiscal Year July 1, 2026 - June 30,2027
RECREATION & PARKS - WICOMICO SHORES continued:			
Green Fees Continued:	December 1 - March 15 - Winter Rates (Includes Cart)		
	Mon-Thurs 18-hole	$	38.00
	Mon-Thurs 9-hole	$	25.00
	Fri-Sun & Holiday - 18-Hole	$	47.00
	Fri-Sun & Holiday - 9-Hole	$	30.00
	December 1 - March 15 - Winter Rates (Walking)		
	Mon-Thurs 18-hole	$	30.00
	Mon-Thurs 9-hole	$	18.00
	Fri-Sun & Holiday - 18-Hole	$	30.00
	Fri-Sun & Holiday - 9-Hole	$	20.00
	Junior Golf Ticket (Monthly)	$	50.00
Cart Fees			
	1 Player - 18 Hole	$	17.00
	1 Player - 9 Hole	$	10.00
Miscellaneous Fees			
	Range Balls (bucket)	$	5.00
	Golf Handicap Fee	$	40.00
	Club Rental		
	18 holes	$	18.00
	9 holes	$	11.00
	Golf Lessons (Pro) - 1/2 Hour	$	75.00
	Golf Lessons (Apprentice) - 1/2 Hour	$	75.00
	Tournaments (see County website for more information)		
Riverview Restaurant	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
	Banquet Room (seating capacity 175 people) see County website for rental details for meetings and special events	$	3,000.00
	Per Hour over 5 hours	$	300.00
	East Side Only		$10/person
	Per Hour over 5 hours	$	125.00
The Pro Shop	The Pro Shop has a variety of golf attire, accessories and gift ideas for the golf enthusiast.		

APPROVED FY2027 FEES AND CHARGES

	Approved Fiscal Year July 1, 2026 - June 30,2027	
RECREATION & PARKS ENTERPRISE FUNDS:	Res.	**Non-Res.**
School Age Care Programs		
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
**Trip fees can change based on contracted bus rates for gas and mileage*		
Summerstock		
Youth Admission	$ 9.00	**$ 9.00**
Adult Admission	$ 15.00	$ 15.00
SCHOOL AGE CARE AND CAMPS		
Hollywood Rec Center (Family Programs)		
PNO (fee per event)	$ 35.00	$ 40.00
OSC (fee per day)	$ 40.00	$ 45.00
Family Kickball	$ 10.00	$ 15.00
addt'l participant	$ 10.00	$ 15.00
Daddy Daughter Dance	$ 60.00	$ 65.00
addt'l participant	$ 25.00	$ 30.00
Mother Son Dance	$ 60.00	$ 65.00
addt'l participant	$ 25.00	$ 30.00
Family Event	$ 25.00	**$ 30.00**
addt'l participant	$ 15.00	$ 20.00

APPROVED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2026 - June 30,2027	
RECREATION & PARKS ENTERPRISE FUNDS continued:		Res.	Non-Res.
Hollywood Rec Center (Family Programs)	addt'l pizza	$ -	**$ -**
	Family 5K Fun Run Adult	$ 40.00	**$ 45.00**
	Family 5K Fun Run Child	$ 25.00	**$ 30.00**
	Family Dance	$ 5.00	**$ 10.00**
Summer Camps			
	Camp Registration Fee (per child)	$ 30.00	$ 35.00
	Specialized Themed Camps	$ 210.00	**$ 220.00**
	STEM Themed Camps	$ 235.00	**$ 245.00**
	Teens	$ 300.00	**$ 310.00**
	Field Trip Camps	$ 235.00	**$ 240.00**
	Tiny Tots	$ 235.00	**$ 240.00**
Therapeutic Recreation			
	TR Fitness	$ 40.00	**$ 45.00**
	TR Classes	$10-$60	**$15-$65**
	Adapted Gymnastics	$ 160.00	$ 165.00
	Adapted Aquatics	$105-$225	$110-$230
	Kids Night Out	$ 45.00	$ 50.00
	TR Trips	$ 115.00	$ 125.00
	TR Social Skills	$ 125.00	$ 130.00
	TR Events	$5-$50	$10-$55
Therapeutic Recreation Camps			
	Camp Discovery	$ 850.00	$ 860.00

Additional Therapeutic Programs / Classes / Events on County website under Recreation & Parks

APPROVED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2026 - June 30,2027	
RECREATION & PARKS ENTERPRISE FUNDS continued:		Res.	Non-Res.
Sports Programs			
St. Mary's County Gymnastics Center			
	Gymnastics Center Rental for Parties (2 hours):		
	Small Room		
	12 children	$ 175.00	$ 200.00
	Large Room		
	18 children	$ 225.00	$ 250.00
	Additional children (each) up to 6 additional	$ 5.00	$ 5.00
	Open Play/Drop In	$ 5.00	$ 5.00
	3 Lesson Punch Pass (30)	$ 81.00	$ 85.00
	3 Lesson Punch Pass (60)	$ 135.00	$ 140.00
	5 Lesson Punch Pass (30)	$ 120.00	$ 125.00
	5 Lesson Punch Pass (60)	$ 200.00	$ 205.00
	10 Lesson Punch Pass (30)	$ 210.00	$ 215.00
	10 Lesson Punch Pass (60)	$ 350.00	$ 355.00
	Summer Camps - Visiting (2hrs/max 24)	$ 300.00	$ 310.00
	Fun with Flips/Little Tumblers	$ 100.00	$ 110.00
Gymnastics Classes			
	Parents and Tots I	$ 103.00	$ 108.00
	Parents and Tots II	$ 103.00	$ 108.00
	Tumble Tots	$ 103.00	$ 108.00
	Kindergym	$ 103.00	$ 108.00
	Kartwheel Kids	$ 108.00	**$ 113.00**
	Beginner Gymnastics	$ 108.00	$ 113.00
	Advance Gymnastics	$ 113.00	$ 118.00
	Boys Gymnastics	$ 113.00	$ 118.00
	Intermediate Gymnastics	$ 108.00	$ 113.00
	Level 1	$ 175.00	$ 180.00
	Level 2 & Xcel Silver	$ 218.00	$ 228.00
	Level 3 & Xcel Gold	$ 270.00	$ 280.00
	Level 4 & Xcel Platinum	$ 320.00	$ 330.00
	Level 5 & Xcel Diamond	$ 362.00	$ 372.00
	Level 6	$ 430.00	$ 440.00
	Level 7-10	$ 430.00	$ 440.00
	Team Tryouts	$ 30.00	$ 35.00
	Team Late Payment Fee	$ 15.00	**$ 15.00**
	Cheer Camp	$ 100.00	$ 105.00
	Pickleball Pass - 10 punch pass	$ 72.00	**$ 80.00**
	Pickleball Pass - 25 punch pass	$ 150.00	**$ 175.00**
	Pickleball Drop In	$ 8.00	**$ 8.00**
Leisure Programs			
Combined All Classes	Animals & Pets	$30-$200	$35-$205
	Arts & Crafts	$2-$450	$4-$450
	Dance & Drama	$50-$150	$55-$160
	Foreign Language	$ 60.00	$ 65.00
	Foreign Language	$ 70.00	$ 75.00
	Physical Fitness Program	$24-$120	$29-$125

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

RECREATION & PARKS ENTERPRISE FUNDS continued:		Approved Fiscal Year July 1, 2026 - June 30,2027 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
	Myrtle Point, Elms Beach and Snow Hill are all now Waterfront Parks, with the same admission amounts for all 3.		
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
	See Below: Park Reservation Fees-Non Profit		
	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
	See Below: Park Reservation Fees-Commercial		
	Non Refundable Application Fee	$ 50.00	$ 75.00
	Reservation Fee (Includes trash collection station)	$ 800.00	$ 895.00
	Each additional hourly employee	$ 30.00	$ 45.00
	Each Law Enforcement Deputy per hour	$ 75.00	$ 75.00
	Trash & Picnic Table on Site re-location	$ 100.00	$ 100.00
Athletic Field Lighting			
	Field Lighting per hour (2 hr minimum)	$ 25.00	$ 35.00

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

RECREATION & PARKS ENTERPRISE FUNDS continued:		Approved Fiscal Year July 1, 2026 - June 30,2027 Res.	Non-Res.
Margaret Brent Recreation Center			
	Gym Rental for 24 - under	$ 60.00	$ 75.00
	Gym Rental for 25 - up	$ 80.00	$ 95.00
	Adult Volleyball (without refs)	$ 425.00	$ 525.00
	Volleyball Drop-In - Adult	$ 8.00	$ 10.00
	Volleyball Youth - Practice	$ 75.00	**$ 80.00**
	Volleyball Youth - League	$ 150.00	**$ 175.00**
	Youth Indoor Soccer U6	$ 85.00	**$ 90.00**
	Pickleball Pass - 10 punch pass	$ 72.00	**$ 80.00**
	Pickleball Pass - 25 punch pass	$ 150.00	**$ 175.00**
	Pickleball Drop In	$ 8.00	**$ 8.00**
	Clinics	$ 10.00	$ 15.00
Leonard Hall Recreation Center (Programs)			
	Roller Hockey - Youth	$ 150.00	**$ 155.00**
	Floor Hockey - Youth	$ 120.00	$ 125.00
	Roller Hockey - Adult	$ 120.00	$ 125.00
	Floor Hockey - Adult	$ 160.00	$ 165.00
	Soccer - Youth Individual U8-U12	$ 85.00	$ 90.00
	Soccer - Team (Youth) U10-HS	$ 600.00	$ 700.00
	Soccer - Team (Adult Women & Coed)	$ 600.00	$ 700.00
	Soccer - Adult - Individual	$ 95.00	$ 100.00
	Family Skate	$ 5.00	**$ 5.00**
	Skate Rental	$ 2.50	**$ 2.50**
YOUTH SPORTS			
Youth Basketball			
	Youth Basketball - Rec League	$ 140.00	$ 145.00
	Biddy Basketball - 6-7 years	$ 100.00	$ 105.00
	Basketball 9-10th Grade	$ 140.00	$ 145.00
	Select Basketball	$ 175.00	$ 180.00
	Cheerleading	$ 210.00	$ 215.00
	Summer Basketball	$ 120.00	$ 125.00
	Drop In	$ 5.00	$ 7.00
	Select Basketball Game Admission	$ 5.00	**$ 5.00**
	Select Basketball Playoff Game Admission	$ 5.00	**$ 5.00**
Youth Sports			
	Lessons - Spring/Fall	$ 150.00	**$ 155.00**
	Youth Kickball	$ 80.00	**$ 95.00**
	Track & Field Summer	$ 50.00	$ 55.00
	Cross County	$ 50.00	$ 55.00
	Fast Pitch Clinic	$ 50.00	**$ 55.00**
	Archery	$80-$100	**$85-$105**

APPROVED FY2027 FEES AND CHARGES

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

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