



FISCAL YEAR 2027

COMMISSIONERS OF ST. MARY'S COUNTY APPROVED BUDGET BOOK



ST. MARY'S COUNTY, MARYLAND

APPROVED REVENUES AND APPROPRIATIONS
OPERATING AND CAPITAL BUDGETS

FISCAL YEAR 2027

COMMISSIONERS OF ST. MARY'S COUNTY



Standing: Eric Colvin, Mike Alderson, Jr.
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ST. MARY'S COUNTY GOVERNMENT

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Equal Opportunity

Mission Statement

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation

Award

PRESENTED TO

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

For the Fiscal Year Beginning
July 1, 2025

Christopher P. Morill

Executive Director

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

VISION

St. Mary's County will be a vibrant and friendly place to live, learn, work, and play; where neighbors support neighbors and the community embraces future growth while preserving the county's rural character.



MISSION

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

VALUES

Transparency | Accountability | Exemplary Customer Service | Civility

GOALS



DELIVER HIGH QUALITY SERVICES

- Robust capital improvement
- Infrastructure investments
- Data driven priorities
- Enhanced partner and community engagement
- Support programs and services for youth, families, and older adults
- Prioritize public safety
- Maintain balanced budget
- Promote technological enhancements



FOSTER LOCAL OPPORTUNITIES

- Support economic development
- Achieve excellence in public education
- Support higher education opportunities
- Foster entrepreneurial initiatives
- Leverage community priorities
- Maintain low taxes
- Support public partners



PRESERVE RURAL CHARACTER

- Follow the Comprehensive Land Use & Land Preservation Plans
- Lead local conservation and preservation efforts
- Preserve historical county assets
- Promote county heritage
- Protect the agricultural and aquacultural lifestyle



SUPPORT & ENGAGE EMPLOYEES

- Provide competent Human Resources management
- Improve employee engagement & communications
- Prioritize employee training and leadership development
- Promote and advance employee benefits

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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



ATTEST:

A blue ink signature of David A. Weiskopf, consisting of a stylized 'D' and 'W'.

David A. Weiskopf
County Administrator

A blue ink signature of Vanetta N. Van Cleave, featuring a large, flowing 'V'.

Vanetta N. Van Cleave
Chief Financial Officer

A blue ink signature of James R. Guy, written in a cursive style.

James R. Guy, PresidentA blue ink signature of Michael R. Alderson, written in a cursive style.

Michael R. Alderson, CommissionerA blue ink signature of Eric S. Colvin, written in a cursive style.

Eric S. Colvin, Commissioner

- NO -

A blue ink signature of Michael L. Hewitt, written in a cursive style.

Michael L. Hewitt, CommissionerA blue ink signature of Scott R. Ostrow, written in a cursive style.

Scott R. Ostrow, Commissioner

FY2027 APPROVED BUDGET MESSAGE

TO THE CITIZENS OF ST. MARY'S COUNTY:

The Commissioners of St. Mary's County ratified this FY2027 Approved Budget on May 19, 2026. It is based on recurring revenues of \$360,381,181 and the use of fund balance of \$18,891,670 resulting in a combined increase of \$30,709,739 or 8.8% compared to FY2026. Allocation to the Board of Education increases their recurring funding by \$8.4 million. Funding for the Sheriff's Office increased \$5.0 million over the FY2026 approved. The capital improvement program (CIP) budget includes funding for Roadway & Safety Improvements, Public Facilities, Public Schools, including 30.2 million for the Chopticon High School renovation, and Recreation & Parks for a total of \$72.6 million.

REVENUE RATES

The County's Property tax rate remains the same as the prior fiscal year at 0.8478 which is 2.3% higher than the Constant Yield Tax (CYT) rate of \$0.8245. Assessments from the State in March 2026 grew by 5.6% compared to final assessments for FY2025. The overall Property Tax Revenue is expected to increase by \$8.3 million or 6.0%, over the FY2026 Approved Budget. The senior tax credit programs collectively reduce property taxes by an estimated \$870,000. The County's property tax rate continues to be one of the lowest in the State, in addition the Homestead percentage is three (3%).

The St. Mary's County Income tax rate will remain at 3.20% of net taxable income. Income tax revenue is expected to increase \$8.9 million over the FY2026 Approved Budget. The County's Tax year growth averages 6.5% over the six years. This Approved Budget uses an 8.9% growth projection.

Revenues, excluding grants and the use of fund balance, are estimated to increase by approximately \$21.5 million over FY2026. From the total budget perspective considering revenue growth and the use of fund balance, future budgets are projected to grow between 8% and 9%. As we made decisions about this budget, we considered the long-term and recurring impact of any changes proposed, including the review of a multi-year operating plan through FY2031. CIP Operating Impacts continue to be reviewed closely. An additional \$817,000 in costs related to new facilities/projects will be needed in future years.

Fee related changes are included for the Wicomico Golf Course and Riverview Restaurant, Recreation & Parks Activity Fees, and Solid Waste service fees.

ALLOCATIONS REFLECT COMMUNITY PRIORITIES

The County's recurring funding for the Sheriff's Office increased by 6.7%. Funding increases primarily reflect the addition of a 2% increase for the Sworn Law scale, a 3% increase for the Corrections scale, promotional ranks, and the replacement of 23 vehicles at a cost of \$2.5 million.

The Appointed/Elected Officials scale received a 2% Cola and step or step-equivalent increases.

The Approved Budget for the Board of Education's recurring funding was increased by \$8.4 million or 6.1%. The County funds the Board of Education over and above the State required maintenance of effort. Additionally, the teacher pension mandate in the amount of \$2.2 million is funded by the county. Funding for the BOE represents 41% of the County's expenses, excluding Fund Balance.

County employees received a 2% Cola and a 1 step merit. Based on a salary study, employees on the County's merit scale also received the final of three annual 3.66% market increases.

Four (4) full-time positions were added in County Departments, including a Veterinarian for the Animal Shelter. Twelve (12) full-time positions were included for Emergency Services. Finally, two (2) positions were added in the States Attorney's office.

This Approved Budget includes a fire tax rate increase to the 0.056 maximum for Bay District Volunteer Fire Department.

MAINTAINING ADEQUATE RESERVES

The June 30, 2025 audit reflects an unassigned general fund balance of \$69 million. The ratio of County reserves to Revenue percentage is 20.66%. This budget includes the use of \$18.9 million of unassigned general fund balance for non-recurring operating in the general fund. This planned use of undesignated reserves will maintain our policy percentage of 15%. Maintaining a healthy fund balance can help the County to weather negative revenue results and avoid sudden disruption or elimination of services, by allowing time for a plan to be developed to address negative trends.

Retiree Health Benefits will be funded from the Retiree Benefit Trust for FY2027. The County Net OPEB liability on June 30, 2026, was \$18.163 million, funded at 87.75%. The net position of the trust was \$130.1 million. Funding from the Trust will be reviewed annually. Debt Service increased by \$815,000 – includes the principal and interest of the anticipated upcoming bond sale in FY2027.

Debt Capacity is analyzed during the Capital Improvement Process using two ratios: 1) The Debt to Assessed Value, below our Legal Debt Limit of 3.15%, of which 40% of the percentage is allocated to METCOM – 1.26% and 2) Debt Service expense to Operating Revenues below 10%. In the six-year plan, The County's Debt to Assessed Value ratio ranges from 1.75% to 1.93%. The Debt Service expense to Operating Revenues ratio ranges from 5.42% to 6.96%.

POSITIONING COUNTY SERVICES FOR STABILITY

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

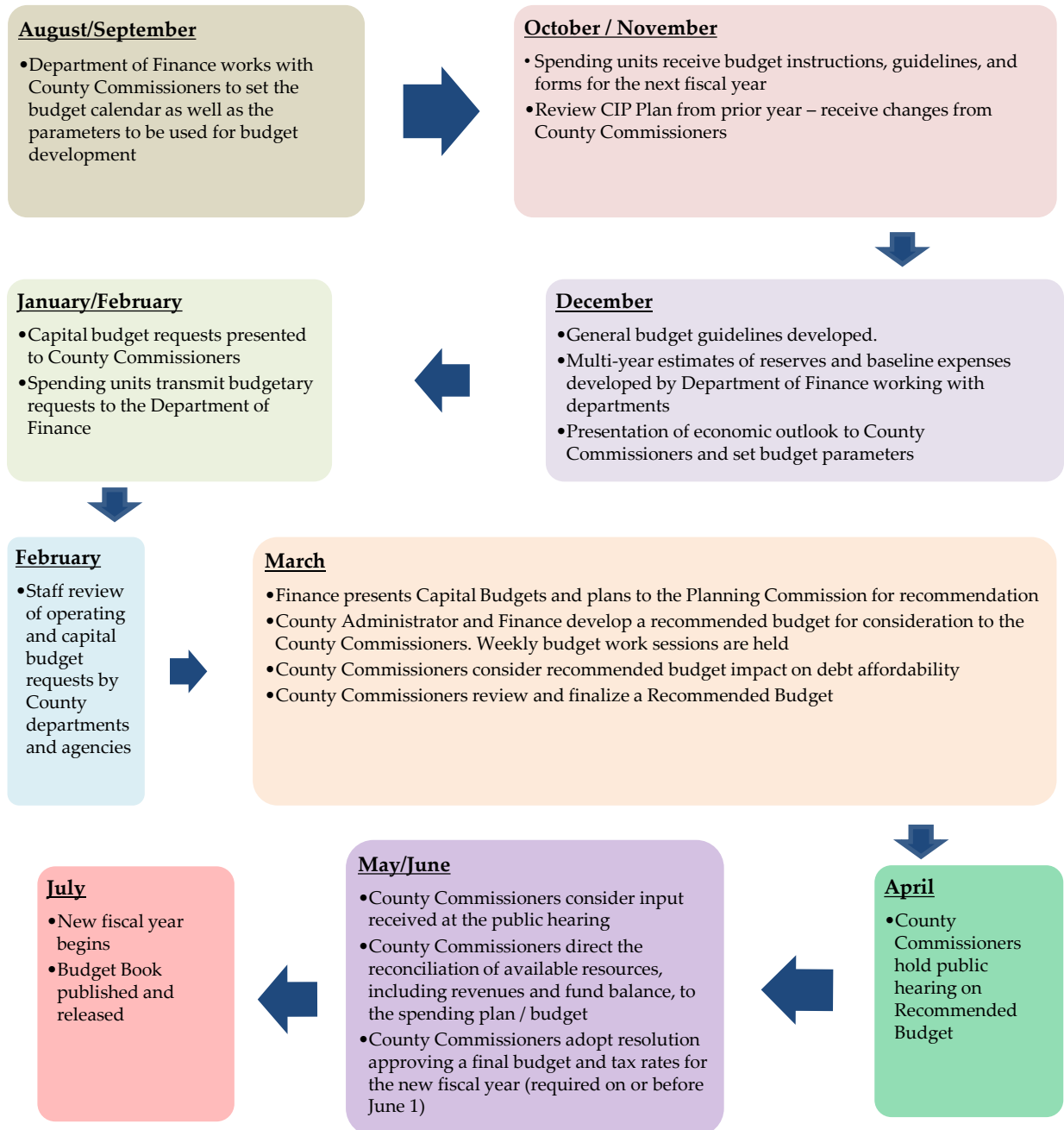
Through the efforts of our dedicated staff, we continually explore ways to streamline efforts, save costs, leverage technology, and collaborate with partners to meet the needs and expectations of our citizens within our current budget projections.

As part of the County's commitment to continuous improvement, this year's budget incorporates the rollout of Zero-Based Budgeting (ZBB). Finance, Human Resources, and Information Technology participated in the pilot, bringing greater transparency, fiscal discipline, accountability, and alignment of resources with County priorities.

COMMISSIONERS OF ST. MARY'S COUNTY

THE ST. MARY'S COUNTY BUDGET PROCESS

The County budget consists of the current expense operating budget, the capital budget and program, and the budget message. It represents a complete financial plan of the County and reflects receipts and disbursements from all sources. The County budget formulation process begins in August for the fiscal year that begins on the following July 1. The steps in the budget process are as follows:



READERS' BUDGET GUIDE

The **Introduction** includes information with respect to the County's budget process.

The **Operating Budget** section presents summary and detailed information concerning the General Fund revenue structure and projections. The General Fund expenditure structure is described; summary and detailed information is included by spending unit and departments. Spending unit budgets are individually presented by the following sections: County Departments, Elected Officials, State Agencies/Independent Boards, and Other Budget Costs. Each spending unit budget displays a categorization of expenditures for the actual FY2025 expenditures, the approved FY2026, and the requested and approved FY2027 budgets. It also includes a description of the spending unit's programs and responsibilities, and highlights of the budget for FY2027. Performance indicators provide citizens and decision-makers with a clear understanding of both the size and scope of County services, as well as service and activity trends. Also provided is a Multi-year General Fund projection for FY2028 – FY2031. Summary financial information is also presented on the County's Enterprise and Special Revenue Funds, Special Assessments Funds, and Fire/Rescue District Tax.

The **Capital Budget** section includes summary and detailed information relative to the Capital Improvements Fund and highlights of the FY2027 Capital Budget and Five-Year Capital Program (FY2028 to FY2032). Individual project pages are presented within the following project categories: Land Conservation, Highways, Marine, Public Facilities, Public Schools, Recreation and Parks, and Solid Waste. Each project page contains a project description, reference compliance with the Comprehensive Plan, discussion of operating budget impact, project cost by phase and year, funding source, and a section on impact on annual operating budget for current fiscal year and future five years.

The **Appendix** provides supplemental information on the County government organization, authorized positions and salary schedules, the property tax and other local taxes, outstanding County debt, fund balance, and legal budgetary and fiscal procedures. It also includes demographic information about St. Mary's County and a brief history. A glossary of terms is also included.

FISCAL YEAR 2027 BUDGET – How to Read the Budget Page

<i>Reading a typical budget page</i>	Operating Budget The budget document presents in a standard format – A description of functions, activities, and goals for each department, or spending unit. Then followed with additional information as shown on the next two pages.
---	---

Name of Spending Unit

COUNTY COMMISSIONERS / ADMINISTRATOR



MISSION

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

DESCRIPTION

The Commissioners of St. Mary's County (CSMC) establish all SMCG policies, enact ordinances which have the force and effect of law, review and approve annual budgets and work plans for all departments and agencies receiving county funds, conduct public hearings, and make decisions on land use matters involving zoning, and water and sewer categories. The CSMC appoint all department heads and members of boards, committees, and commissions, purchase and maintain county property, approve road construction and maintenance, and serve as the county's chief elected officials in dealing with other counties, and the state and federal governments. The Commissioners' Office serves as a contact point for residents and responds directly to citizens on a variety of areas ranging from general information to specific assistance with government procedures and programs. The Commissioners' Office provides staff support for CSMC meetings and the individual Commissioners. The Commissioners' Office maintains the CSMC meeting records, resolutions and ordinances, correspondence, administrative files, and the official "Seal of St. Mary's County," and prepares their agenda and schedules for future events.

An appointed County Administrator is responsible for the day-to-day administration of county government, supervision of all government department heads, and coordination of staff activities under the County Commissioners' jurisdiction. The County Administrator assigns and reports on general business actions and functions of county government and provides periodic performance reports on projects or problems. The County Administrator oversees the Public Information Office. The County Administrator is responsible for the follow-up actions that result from developments at meetings as directed by the Commissioners of St. Mary's County. The County Administrator serves as the official County Commissioner representative at court actions, hearings, and inquiries at the local, regional, and state level. The office also processes incoming mail to the Commissioners and hosts the county's switchboard.

Link to mission on page II

FISCAL YEAR 2027 BUDGET – How to Read the Budget Page

<i>Reading a typical budget page</i>	Operating Budget The Description is followed by the goals set by the department and objectives used to achieve their goals.
--------------------------------------	---

COUNTY COMMISSIONERS / ADMINISTRATOR

DESCRIPTION (continued)

The Public Information Office (PIO) oversees communications and public relations on behalf of St. Mary's County Government and the CSMC. PIO is responsible for the timely and accurate distribution of public information, through news releases and media engagement, the SMCG website (stmaryscountymd.gov), social media platforms (Facebook, Twitter, YouTube, LinkedIn, and Flickr) and more! The office also manages the county's public access cable station, SMCG TV 95. The Public Information Office plans and provides staff support for CSMC events, such as the annual Flag Day ceremony and the Veteran's Day Parade. The Public Information Office prepares proclamations, commendations, and special awards from the commissioners to recognize special accomplishments of individuals, organizations, and employees. Additionally, PIO plays a central role in the dissemination of information and ensuring coordinated communications in emergency situations.

GOALS

- Deliver High Quality Services
- Foster opportunities for residents and businesses
- Preserve the county's natural environment, rich heritage, and rural character
- Support and engage St. Mary's County Government employees

OBJECTIVES

- Provide timely and accurate information to citizens while adhering to rigorous ethical and professional standards. The County Administrators Office and PIO serve as a conduit for information and ensure that public meetings and documents are accessible and distributed according to all applicable laws, regulations, and codes. Execute comprehensive communications strategies to promote county programs and services that advance the SMCG mission.
- Anticipate and respond to the local and organizational needs to maximize community engagement and understanding of SMCG programs and services. County switchboards are maintained in the County Administrators Office, and calls are answered promptly. The St. Mary's County website provides a direct link for community members to submit inquiries or requests for program information directly to departments. County policy is that phone messages and queries receive an initial response within 24 business hours.
- Provide sustainable economic opportunities that will ensure the continued growth of jobs, business opportunities, and fiscal security for the entire county. St. Mary's County Government is committed to developing growth opportunities for future generations by building new facilities, thereby creating new jobs to ensure our intellectual trust remains here. We will continue supporting our agricultural heritage with robust farmers' markets and protecting our coastline and waterways.

FISCAL YEAR 2026 BUDGET – How to Read the Budget Page

Reading a typical budget page	Operating Budget The budget page shows actual and estimated expenditures over a three-year period, and major highlights of the new budget including staffing.
--------------------------------------	---

Will show the budget for organization by division (if applicable) & total

Overview of the budget for the new year, including major changes from the prior budget

COUNTY COMMISSIONERS / ADMINISTRATOR

OBJECTIVES (continued)

- The county will carefully and thoughtfully assess growth patterns and development, particularly in the protected areas of our woodlands and waterways. As buildings and projects are proposed, the county will remain steadfast in determining development progression by adhering to protective programs that keep growth and preservation in equal balance. County boards, committees, and commissions will be key partners in the decision-making process.

OPERATING BUDGET

County Commissioners / County Administrator/ Public Information

	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Legislative/County Commissioners	\$572,289	\$606,343	\$606,343	\$625,018
County Administrator	752,683	772,041	822,041	715,195
Public Information	<u>376,467</u>	<u>400,503</u>	<u>407,503</u>	<u>487,999</u>
Total Department	\$1,701,439	\$1,778,887	\$1,835,887	\$1,828,212

HIGHLIGHTS

The budget for the County Commissioners/Administrator is \$1,828,212 an increase of \$49,325 or 2.8%. It includes county employee compensation changes mentioned in the budget highlights.

STAFFING

County Commissioners / County Administrator/Public Information

	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Legislative/County Commissioners	7.00	7.00	7.00
County Administrator	3.00	3.00	3.00
Public Information	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total Department	14.00	14.00	14.00

Funds requested in New Year

Funds approved in New Year

Original approved budget

Audited actual expense for prior year

Full-time and Part-time staff by Division for adjusted, requested and approved budgets

FISCAL YEAR 2026 BUDGET – How to Read the Budget Page

<i>Reading a typical budget page</i>	Operating Budget The quantitative indicators of workload and performance are also presented below. The amount of pages for departments or spending unit will vary.
---	--

Specific quantitative measures of work to be performed or accomplished or results obtained →

COUNTY COMMISSIONERS / ADMINISTRATOR

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Board of Health Meetings	3	3	2	2
County Administrator Business Items Approved	189	189	209	200
CSMC Budget Work Sessions	8	8	8	8
CSMC Business Meetings	35	35	36	36
CSMC Emails Processed	2,793	2745	2164	2350
CSMC Executive Sessions	38	38	44	40
CSMC Public Forums	4	4	4	4
CSMC Public Hearings	14	14	8	8
Events Attended by CSMC	210	219	230	220
Incoming USPS Mail Processed	1,308	1,181	1245	1213
Managers meetings	10	10	6	10
MetCom Joint Meetings with CSMC	1	1	1	1
Minutes Prepared for Meetings	35	35	36	36
NAS/PAX River Joint Meetings with CSMC	2	2	1	2
News Releases Issued	220	226	247	220
OPEB Meetings	6	6	6	6
Phone Calls from Citizens	14,918	14,107	14,513	14,310
Proclamations and Commendations Issued	347	355	675	400
Resolutions and Ordinances Passed by CSMC	22	22	26	22
Sheriff's Retirement Board Meetings	9	9	11	9
SMC Public Schools Joint Meetings with CSMC	1	1	2	2
Special Events: Fire/Rescue, Law Enforcement Day, Flag Day, Veterans Day, Ribbon Cuttings, Groundbreakings, etc.	33	32	31	30
Tri-County Council Full Council Meetings	4	4	4	4
Video-tape Productions (in-house meetings, off-site shoots, special projects)	360	984	659	680
Written Responses to Citizens from CSMC	57	51	74	60
XMT – Executive Management Meetings	17	17	19	18

FISCAL YEAR 2027 BUDGET – How to Read the Budget Page

*Reading a
typical
budget page*

Capital Budget

A separate project page is presented for each capital project approved in either the budget year or planned for future program years. The project purpose and scope are described, estimated costs are broken down by project phase, and funding is indicated by specific revenue source. The specific location of the project is also indicated.

A TYPICAL CAPITAL BUDGET PAGE

Capital Improvement Program										FY27 - FY32
Specific Capital Project	Project Title Rural Legacy Program			Project Number AP-2702			Classification Land Conservation			Project Number
Description, planning justification & other detailed information	Project Description Dedicated funding sources for all agriculture land preservation programs come from the agriculture transfer tax, local transfer tax, a portion of the County Recordation Tax (\$.35 of every \$4.00 collected), Transfer of Development Rights Fee-in-Lieu, and Forest Conservation Fee-in-Lieu funds. The following programs are funded through this CIP utilizing the actual collections of these funding sources. A). The County provides matching funds for the Rural Legacy Program. Southern Maryland Resource & Conservation Development (RC&D), United States Navy, Maryland Department of Natural Resources and St. Mary's County Government are co-sponsors of the Rural Legacy project in the Mattapani Rural Legacy Area. St. Mary's County has prioritized funding for the Mattapani Rural Legacy Area (RLA). The Patuxent Tidewater Land Trust (PTLT), Maryland Department of Natural Resources and St. Mary's County Government are co-sponsors of the Rural Legacy project in the Huntersville Rural Legacy Area; B). The County provides matching funds for Rural Legacy Program easement acquisition and may fund the administration, incidentals, and compliance costs associated with easement acquisition. DNR provides funds for easement acquisition and for the administration, incidentals, and compliance cost, and REPI provides matching funds for easement acquisition. Easements are held in perpetuity; C). The County also provides matching funds for the Maryland Agriculture Land Preservation Foundation Program through CIP AP-2302.									General budget category of CIP
	Discussion of Operating Budget Impact				Compliance With Comprehensive Plan Section 5.14.1 Preserve available agricultural and rural resource areas. P. 5-26					
Discussion of Operating Budget Impact										
Prior year funding										
Project expenses	Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
	EASEMENT ACQUISITION	42,000,000	16,800,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	
	LAND ACQUISITION									
	CONSULTING									
	INSPECTION									
	TOTAL COSTS	42,000,000	16,800,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	
Total estimated Project costs	Funding Schedule									
	BONDS	1,050,000	1,050,000							
	TRANSFER TAXES	9,450,000	3,150,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	
	AG/RECORDATION									
	AG/TRANSFER									
	CIGARETTE RESTITUTION									
	STATE FUNDS	10,500,000	4,200,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	
FEDERAL FUNDS	21,000,000	8,400,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000		
	TOTAL FUNDS	42,000,000	16,800,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	
Specific source of funds for project by year	Operating Impacts			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
	STAFFING -FTEs									
	PERSONAL SERVICES COSTS									
	UTILITIES									
	FURNITURE									
	OTHER									
	SUPPLIES & MATERIALS									
	CONTRACTED SERVICES									
	TOTAL COSTS									

Capital Improvement Program										FY27 - FY32
Specific Capital Project	Project Title Rural Legacy Program			Project Number AP-2702			Classification Land Conservation			Project Number
Description, planning justification & other detailed information	Project Description Dedicated funding sources for all agriculture land preservation programs come from the agriculture transfer tax, local transfer tax, a portion of the County Recordation Tax (\$.35 of every \$4.00 collected), Transfer of Development Rights Fee-in-Lieu, and Forest Conservation Fee-in-Lieu funds. The following programs are funded through this CIP utilizing the actual collections of these funding sources. A). The County provides matching funds for the Rural Legacy Program. Southern Maryland Resource & Conservation Development (RC&D), United States Navy, Maryland Department of Natural Resources and St. Mary's County Government are co-sponsors of the Rural Legacy project in the Mattapani Rural Legacy Area. St. Mary's County has prioritized funding for the Mattapani Rural Legacy Area (RLA). The Patuxent Tidewater Land Trust (PTLT), Maryland Department of Natural Resources and St. Mary's County Government are co-sponsors of the Rural Legacy project in the Huntersville Rural Legacy Area; B). The County provides matching funds for Rural Legacy Program easement acquisition and may fund the administration, incidentals, and compliance costs associated with easement acquisition. DNR provides funds for easement acquisition and for the administration, incidentals, and compliance cost, and REPI provides matching funds for easement acquisition. Easements are held in perpetuity; C). The County also provides matching funds for the Maryland Agriculture Land Preservation Foundation Program through CIP AP-2302.									General budget category of CIP
	Discussion of Operating Budget Impact				Compliance With Comprehensive Plan Section 5.14.1 Preserve available agricultural and rural resource areas. P. 5-26					
Discussion of Operating Budget Impact										
Prior year funding										
Project expenses	Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
	EASEMENT ACQUISITION	42,000,000	16,800,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	
	LAND ACQUISITION									
	CONSULTING									
	INSPECTION									
	TOTAL COSTS	42,000,000	16,800,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	
Total estimated Project costs	Funding Schedule									
	BONDS	1,050,000	1,050,000							
	TRANSFER TAXES	9,450,000	3,150,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	
	AG/RECORDATION									
	AG/TRANSFER									
	CIGARETTE RESTITUTION									
	STATE FUNDS	10,500,000	4,200,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	
FEDERAL FUNDS	21,000,000	8,400,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000		
	TOTAL FUNDS	42,000,000	16,800,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	
Specific source of funds for project by year	Operating Impacts			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
	STAFFING -FTEs									
	PERSONAL SERVICES COSTS									
	UTILITIES									
	FURNITURE									
	OTHER									
	SUPPLIES & MATERIALS									
	CONTRACTED SERVICES									
	TOTAL COSTS									

BASIS OF ACCOUNTING / BUDGETING *

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. The measurement focus identifies which transactions should be recorded.

Basis of Accounting – Accrual, Modified Accrual and Budget Basis

- a. *Accrual Basis* – The Commissioners of St. Mary’s County, for both governmental and business-type activities use the accrual basis of accounting in their financial statements and also, the proprietary and fiduciary fund financial statements. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.
- b. *Modified Accrual Basis* – The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available; “Measurable” means knowing or able to reasonably estimate the amount, and “Available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days after year-end. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures (including capital outlay) are recorded when the related liability is incurred. However, debt service expenditures (principal and interest), as well as expenditures related to compensated absences and claims and judgments, are recorded only when due.
- c. *Budget Basis of Accounting* – Actual results of operations are presented in the Statement of Revenues, Expenditures, Encumbrances, and Other Financing Sources and Uses – Budget (Non-GAAP Basis) and Actual – General Fund, in order to provide a meaningful comparison of actual results with budget estimates. Under the budget basis, encumbrances are recorded as the equivalent of expenditures, as opposed to only a reservation of fund balance as on a general accepted accounting principles (GAAP) basis.

* Note that information included above is from Page 37-38 from the Commissioners of St. Mary’s County, MD FY2025 Audited Financial Statements

DESCRIPTION OF FUNDS

Governmental Funds:

Governmental funds are used to account for essentially the same functions reported as governmental activities, focusing on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources. The Commissioners of St. Mary's County maintains six individual governmental funds: general, capital projects, special assessments, miscellaneous revolving fund, emergency support and emergency services billing.

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

Capital Projects – Capital project expenditures and revenues are accounted for in a separate Capital Improvements Fund. The St. Mary's County Code requires the annual adoption by the Commissioners of St. Mary's County of a separate capital budget and program. The budget and plan are categorized according to the following project classifications: land conservation, highways, marine, public facilities, public schools, recreation and parks, and solid waste. Financial resources include debt-borrowing, federal and state grants, general fund revenues, and other local government and private sector contributions.

Miscellaneous Revolving Fund – This 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.

Special Assessments – 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. 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.

Emergency Support – Through an Emergency Services Tax, the County dedicates a funding stream for the County's emergency services activities and organizations, funded by that tax. Funding supports the county's volunteer fire departments and rescue squads as well as the advanced life support operation. The funds are remitted by the Treasurer and credited to this revolving fund.

Emergency Services Billing – This fund was established in 2021 with initial revenue from CARES funding. In FY2022, the County began soft billing for medical transport services. The funding supports the transition from an all-volunteer staffing to a combination of volunteers and paid EMT's and paramedics.

Enterprise Funds:

Enterprise Funds are used to report the same functions presented as business-type activities. The Commissioners of St. Mary's County use enterprise funds to account for Wicomico Golf Course, fee-based Solid Waste and Recycling Activities, and Recreation Activities.

Recreation Activities – 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 childcare 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.

Wicomico Golf Course – The Wicomico Shores Golf Enterprise fund finances the public golf operation in St. Mary's County. This complex includes an 18-hole golf course, restaurant, banquet room, club house, pro shop and two tennis courts.

Solid Waste and Recycling – This enterprise captures the direct operating costs and related fees. The Solid Waste and Recycling Fee is collected annually through the Property Tax bills (Environmental Service Fee).

DEPARTMENT or AGENCY / FUND RELATIONSHIP

The following table shows which funds are utilized for each Department / Agency:

	GOVERNMENTAL			ENTERPRISE		
	General Fund	Capital Projects	Special Revenue Funds	Solid Waste/ Recycling	Wicomico Golf	Recreation Activities
County Departments						
County Commissioners/County Administrator	✓					
Aging & Human Services	✓		✓			
County Attorney	✓					
Economic Development	✓	✓	✓			
Finance	✓		✓			
Human Resources	✓					
Information Technology	✓	✓				
Land Use & Growth Management	✓	✓	✓			
Public Works & Transportation	✓	✓	✓	✓		
Recreation & Parks	✓	✓			✓	✓
Emergency Services	✓	✓	✓			
Elected Officials						
Circuit Court	✓					
Orphans' Court	✓					
Office of the Sheriff	✓	✓	✓			
Office of the State's Attorney	✓		✓			
Office of the County Treasurer	✓					
Boards and State Agencies*						
Administrative Charging Committee	✓					
Department of Health	✓	✓				
Department of Social Services	✓					
Alcohol Beverage Board	✓					
Board of Elections	✓					
University of Maryland Extension (UME)	✓					
Ethics Commission	✓					
Police Accountability Board	✓					
St. Mary's Forest Conservation Board	✓					
Soil Conservation District	✓					
So. MD Resource Conservation & Development	✓					
So. MD Tri-County Community Action Committee, Inc.	✓					
Tri-County Council for Southern Maryland	✓					
SDAT - Leonardtown Office	✓					
Southern Maryland Higher Education Center	✓					
Board of Education	✓	✓				
College of Southern Maryland	✓	✓				
Board of Library Trustees	✓	✓				

FY2027 APPROVED BUDGET SUMMARY

FUND DESCRIPTION	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUESTED	FY2027 APPROVED
<u>General Fund</u>	\$321,896,980	\$348,563,112	\$ 357,904,914	\$ 379,272,851
<u>Enterprise Funds</u>				
Recreation and Parks Activity Fund	3,669,438	6,081,453	4,974,802	5,049,802
Wicomico Shores Golf Fund	2,009,777	1,961,893	2,204,691	2,136,157
Solid Waste & Recycling	5,444,211	6,424,014	7,235,178	7,250,448
<u>Special Revenue Funds</u>				
Miscellaneous Revolving Fund	1,820,146	1,236,259	1,894,964	2,882,965
Special Assessments Fund	42,369	42,369	42,369	42,369
Emergency Services Support Fund	4,018,897	4,469,567	4,493,340	5,109,348
Emergency Services Billing Fund	6,832,963	8,267,809	8,638,607	11,685,268
<u>Other Operating Funds-Independent Board</u>				
<i>(Non-Appropriated State, Federal, Miscellaneous Funds)</i>				
Board of Education-General Operating	159,371,917	160,601,309	161,535,189	160,140,146
Board of Education - Restricted Fund	25,338,675	33,304,926	29,942,302	30,296,679
Board of Education - Revolving Fund	10,443,853	13,946,807	11,644,598	11,644,598
Board of Library Trustees	1,194,721	1,200,977	1,182,500	1,182,500
College of Southern Maryland	<u>63,473,478</u>	<u>63,333,321</u>	<u>66,859,313</u>	<u>66,689,850</u>
<u>Total Operating Funds</u>	\$605,557,425	\$649,433,816	\$658,552,767	\$683,382,981
<u>Capital Projects Fund</u>	\$79,139,694	\$75,402,517	\$76,466,830	\$72,590,791

THE TOTAL BUDGET FOR ST. MARY'S COUNTY

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

Additionally, County expenditures are incurred in several other funds. There are three separate enterprise funds which account for the operations of various county-wide recreation programs, the operations of the County's public golf course and 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 the miscellaneous revolving fund. These miscellaneous revolving funds include several activities in many county departments.

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.

FISCAL YEAR 2027 TOTAL OPERATING BUDGET - BY FUND

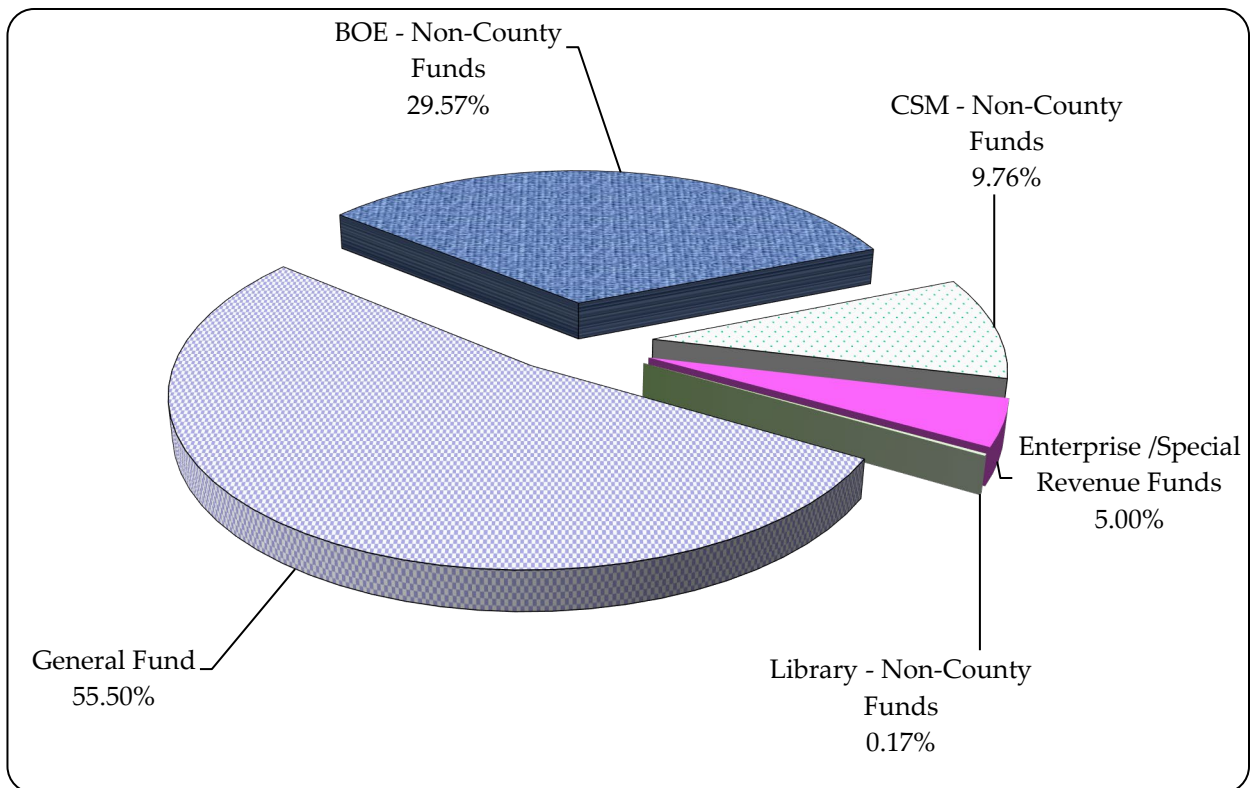
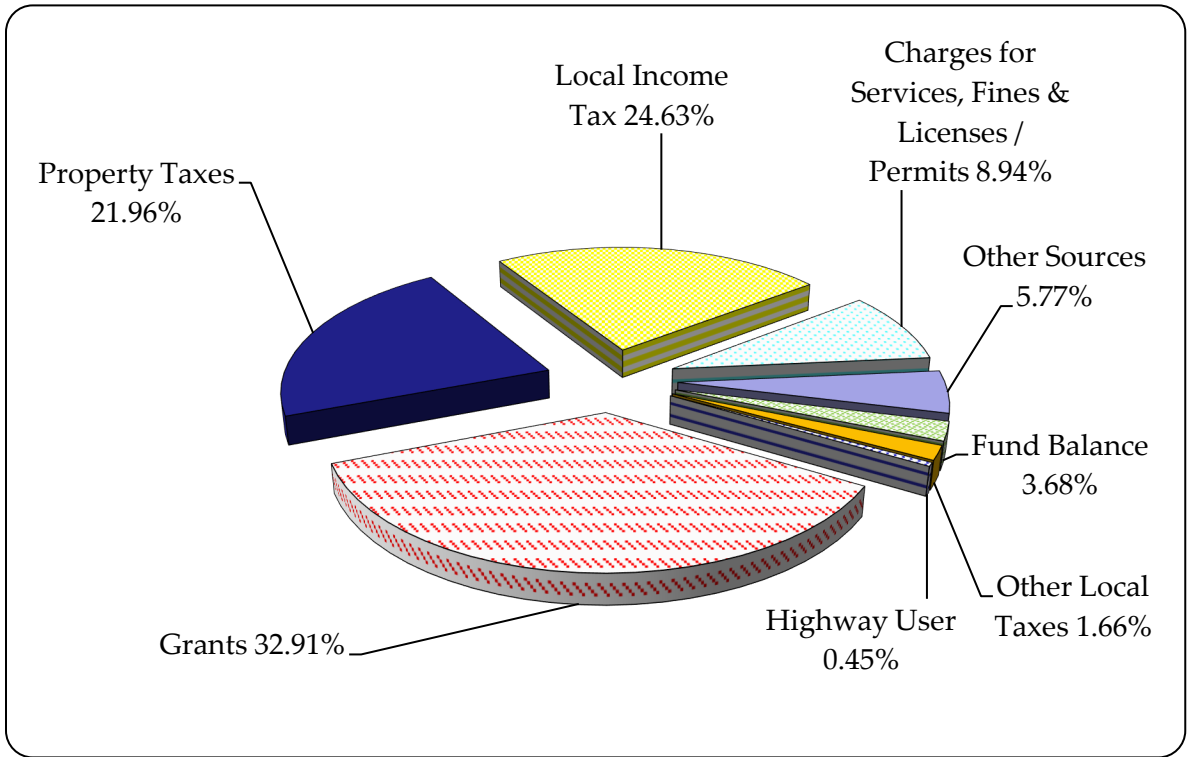


Chart shows the Percentages of the FY2027 Operating Budget - by Fund Categories

General Fund	\$379,272,851
Board of Education (BOE) - Non-County Funds	202,081,423
College of Southern Maryland (CSM) – Non-County Funds	66,689,850
Enterprise / Special Revenue Funds	34,156,357
Library - Non-County Funds	<u>1,182,500</u>
 Total – All Funds	 <u>\$683,382,981</u>

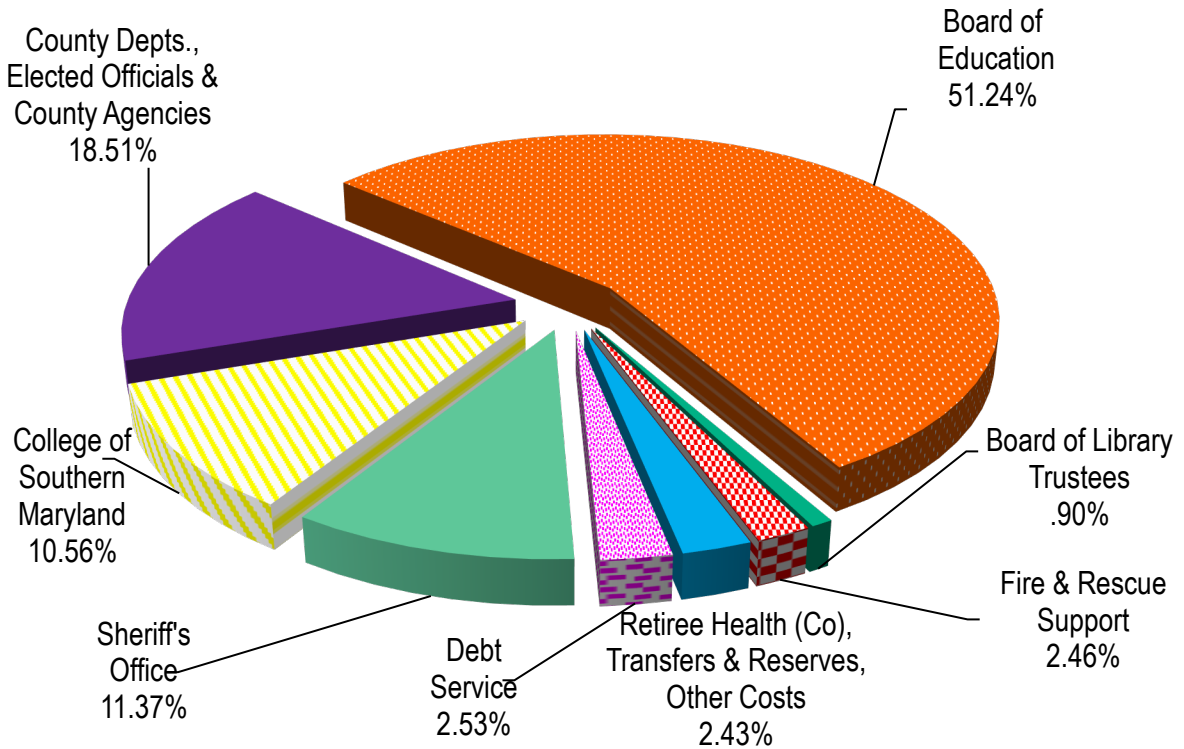
FY2027 TOTAL BUDGET - REVENUES



Projection of Revenue Sources that make up the FY2027 Budget Total of \$683,382,981 – by Percentages

State / Federal Grants	\$224,905,459
Local Income Tax	168,286,221
Property Taxes	150,089,581
Charges for Services / Licenses / Fines	61,093,775
Other Sources	39,449,685
Other Local Taxes	11,325,000
Highway User Revenues	<u>3,061,954</u>
Sub-Total	\$658,211,675
Appropriation of Fund Balance	<u>25,171,306</u>
\$18,891,670 – County	
\$5,254,636 – Board of Education	
\$1,000,000 – College of Southern Maryland	
\$25,000 – Library	
Total Budget – Revenues	<u>\$683,382,981</u>

FY2027 TOTAL BUDGET - EXPENDITURES



**County Expenditures for FY2027 Total of \$683,382,981 –
Percentages by Entity/Category**

Board of Education	\$350,164,108
County Departments, Other Elected Officials & Co. Agencies	126,513,961
Sheriff's Office	77,696,349
College of Southern Maryland	72,167,900
Debt Services	17,304,244
Transfers, Reserves & Other Costs	16,580,268
Fire & Rescue Support	16,794,616
Board of Library Trustees	6,161,535
Total Budget-Expenditures	<u>\$683,382,981</u>

GENERAL OPERATING FUND

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 general fund reserves 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. The State's Attorney judicial employees will receive a 2.5% merit equivalent increase. All other Elected Officials will receive a 1 step merit increase.
- The Sheriff's Sworn Law scale will be adjusted with a 2% increase.
- The Sheriff's Corrections scale will be adjusted with a 3% 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, 2025, was \$18.163 million, 87.75% 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.

GENERAL FUND REVENUE STRUCTURE

St. Mary's County General Fund Revenues are categorized into several classifications for estimating and recording purposes. The broad revenue classifications are broken down further into specific accounts. The revenue classifications include the following:

Property Taxes - Includes all revenues from real and personal property taxes, penalties and interest, and property tax credit adjustments.

Income Taxes - Local subdivisions in Maryland levy a percent of tax based upon individual State taxable income.

Other Local Taxes - Includes admissions and amusement taxes, recordation taxes, CATV franchise tax, energy taxes, trailer park tax, and public accommodations tax.

Highway User – The County's allocation of revenues collected by the State for motor fuel taxes, vehicle titling taxes and registration fees.

Licenses and Permits - Revenues received from individuals, firms, and corporations who must have a license or permit to engage in a particular trade, business, or activity. Examples include alcohol beverage licenses, trader's licenses, amusement licenses, building permits, grading permits, and plumbing permits.

Charges for Services - Fees and charges assessed by the County to offset the costs of various services. Examples include zoning and subdivision fees, sheriff's fees, inspection fees, client fees, 911 fees, and various correctional program fees.

Fines and Forfeitures - This classification relates primarily to revenues generated within the judicial system.

State/Federal Grants – Revenues received from State and Federal governments. This revenue can take the form of a general formula principally aid (e.g. Police Protection Aid) or specific program grants (e.g. Aging - Title III - Congregate Meals)

Other Revenues - Includes investment income, tax sale revenue, grant program contributions and donations, and miscellaneous sources.

Fund Balance - Use of prior year unassigned fund balance as a funding source for the current budget, used for non-recurring costs.

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%

EXPENDITURES SUMMARY

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

FY2027 GENERAL FUND - REVENUES

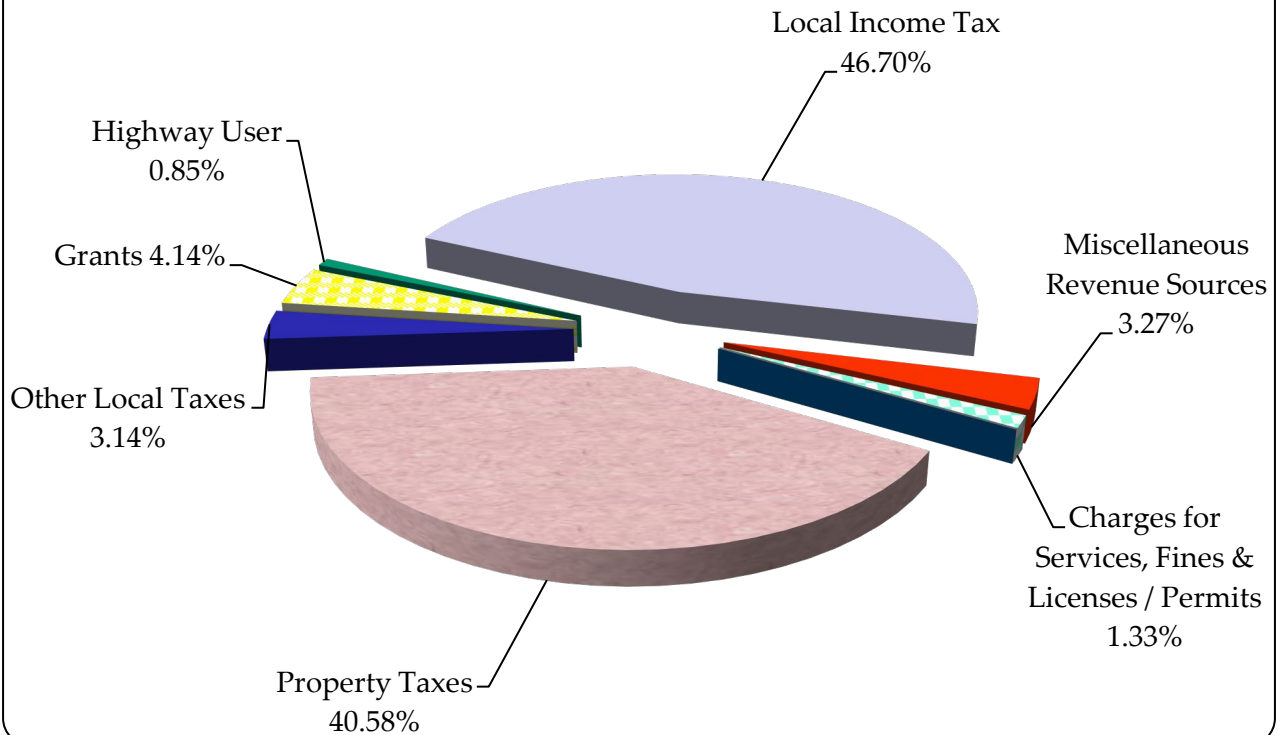


Chart is % of Total County Revenue (excluding Fund Balance) - \$360,381,181 – by Revenue Source

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

FY2027 GENERAL FUND - EXPENDITURES

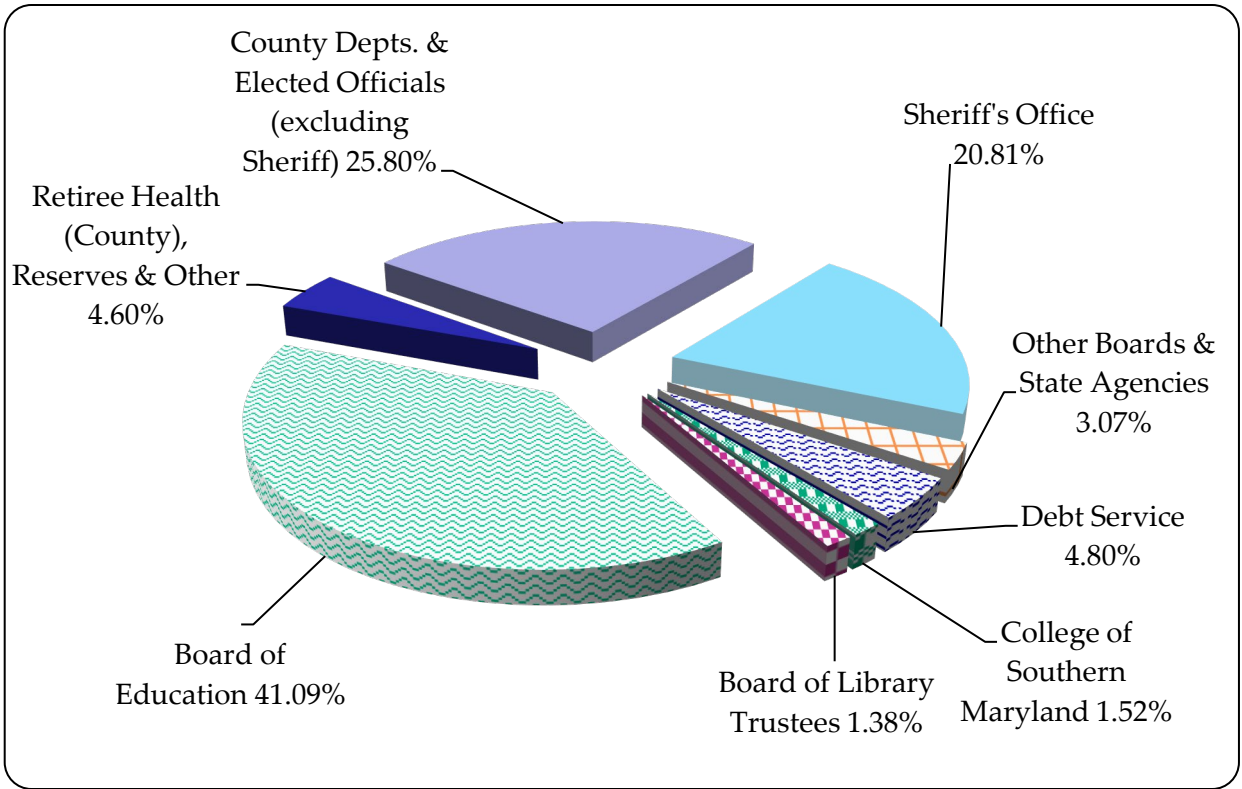


Chart is % of Total County Expenditures (excluding Fund Balance) - \$360,381,181– by Entity

Board of Education	\$148,082,685
County Departments, Elected Officials (excluding Sheriff)	109,152,220
Sheriff's Office	77,696,349
Debt Service	17,304,244
Retiree Health (County), Reserves, & Other Costs	16,580,268
Other Boards & State Agencies	11,048,447
College of Southern Maryland	5,478,050
Board of Library Trustees	<u>4,979,035</u>

TOTAL GENERAL FUND EXPENDITURES

\$379,272,851

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 Coord.	69,551	101,201	97,980	(3,221)	-3.2%
HS LMB Mentoring Grant	(11,335)	27,637	-	(27,637)	-100.0%
Inter Agency Liaison	59,000	59,000	59,000	-	0.0%
Level One Screening	10,500	10,000	10,000	-	0.0%
LMB Community Support	28,365	20,000	-	(20,000)	-100.0%
Long Term Care/Dementia	26,554	22,368	41,923	19,555	87.4%
MAP Fee for Service	29,647	85,000	85,000	-	0.0%
MFP Options	2,118	1,583	2,000	417	26.3%
MIPPA	2,842	3,243	4,803	1,560	48.1%
MIPPA-3	-	2,214	-	(2,214)	-100.0%
MIPPA-AAAs Prior2	991	3,254	3,403	149	4.6%
MIPPA-ADRC Prior3	1,321	-	1,053	1,053	0.0%
NSIP (Nutrition Services)	3,444	37,051	37,935	884	2.4%
Nurse Family Partnership	-	-	50,000	50,000	0.0%
Ombudsman (State & Elder)	5,137	18,014	7,559	(10,455)	-58.0%
Ombudsman/Elder Abuse	18,014	6,652	18,197	11,545	173.6%
Patuxent Partnership	-	-	25,000	25,000	0.0%
Recon Youth Edu/Employ	53,561	60,200	-	(60,200)	-100.0%
RSVP	50,860	-	141,309	141,309	0.0%
SCOF Online	6,522	6,522	6,340	(182)	-2.8%
Senior Care	195,876	195,876	188,845	(7,031)	-3.6%
Senior I & A	135,966	108,512	105,916	(2,596)	-2.4%
Senior Medicare Patrol	6,405	6,527	6,639	112	1.7%
Senior Nutrition	30,952	30,952	31,170	218	0.7%
Senior Ride	11,723	14,000	12,000	(2,000)	-14.3%
SHIP Senior Health Insurance	14,996	15,000	15,000	-	0.0%
Title IIIB-Community Service	74,017	104,042	92,028	(12,014)	-11.5%
Title IIIB-Ombudsman	1,176	1,620	2,028	408	25.2%
Title IIIC1Congregate Meals	96,829	138,785	131,802	(6,983)	-5.0%
Title IIID Preventive Health	6,616	9,000	9,000	-	0.0%
Title IIIE Caregivers	81,158	50,483	45,804	(4,679)	-9.3%
Title IIC2 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	FY2026	FY2027	INCREASE (DECREASE)	
	ACTUAL	APPROVED	APPROVED	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%

EXPENDITURES - SUMMARY BY FUNCTION DETAIL

	FY2025	FY2026	FY2027	FY2027	INCREASE (DECREASE)	
DEPARTMENT / SPENDING UNIT	ACTUAL	APPROVED	REQUEST	APPROVED BUDGET	OVER FY2027 APPROVED AMOUNT	PERCENT
GENERAL GOVERNMENT						
Legislative/County Commissioners						
Legislative/County Commissioners	572,289	606,343	606,343	625,018	18,675	3.1%
County Administrator	752,683	772,041	822,041	715,195	(56,846)	-7.4%
Public Information	376,467	400,503	407,503	487,999	87,496	21.8%
County Attorney	1,311,411	1,439,560	1,431,918	1,500,618	61,058	4.2%
Total - Legislative/County Commissioners	3,012,850	3,218,447	3,267,805	3,328,830	110,383	3.4%
Finance						
Administration/Budget	953,830	1,056,536	1,071,325	656,603	(399,933)	-37.9%
Accounting	918,214	980,825	1,029,425	1,293,848	313,023	31.9%
Auditing	33,477	50,000	-	-	(50,000)	-100.0%
Procurement	489,533	495,567	494,698	535,824	40,257	8.1%
Budget			5,600	465,413	465,413	0.0%
Total - Finance	2,395,054	2,582,928	2,601,048	2,951,688	368,760	14.3%
Total - Information Technology	6,980,983	6,466,178	7,272,397	7,674,780	1,208,602	18.7%
Human Resources						
Human Resources	1,335,484	1,779,983	1,172,822	880,437	(899,546)	-50.5%
Risk Management	1,641,891	1,829,115	1,913,996	1,920,449	91,334	5.0%
Benefits			343,197	661,247	661,247	0.0%
Wellness & Employee Engagement			14,425	118,136	118,136	0.0%
Recruitment & Retention			59,500	152,227	152,227	0.0%
Risk and Safety			6,500	6,500	6,500	0.0%
Grants	39,195	38,576	-	-	(38,576)	-100.0%
Total - Human Resources	3,016,570	3,647,674	3,510,440	3,738,996	91,322	2.5%
Public Works & Transportation (DPW&T)						
Development Review	326,600	319,364	319,364	365,764	46,400	14.5%
Mailroom/Messenger Services	131,252	169,265	177,501	167,713	(1,552)	-0.9%
Vehicle Maintenance Shop	1,983,440	2,235,386	2,025,673	2,064,012	(171,374)	-7.7%
Building Services/Grant	5,465,756	5,919,863	6,229,264	6,371,589	451,726	7.6%
Total - Public Works & Transportation	7,907,048	8,643,878	8,751,802	8,969,078	325,200	3.8%
Land Use & Growth Management						
Administration	956,919	920,721	928,621	1,026,350	105,629	11.5%
Comprehensive Planning	256,308	422,641	422,641	194,003	(228,638)	-54.1%
Development Services	347,708	453,699	704,503	464,940	11,241	2.5%
Zoning Administration	375,276	407,271	407,271	451,585	44,314	10.9%
Planning Commission	23,797	26,291	26,291	24,471	(1,820)	-6.9%
Boards and Commissions	31,754	48,101	48,101	39,276	(8,825)	-18.3%
Historical Preservation	1,272	2,230	2,230	2,230	-	0.0%
Permit Services	402,844	521,898	521,898	650,117	128,219	24.6%
Inspections & Compliance	630,958	671,307	671,125	747,975	76,668	11.4%
Board of Electrical Examiners	2,840	5,250	5,250	5,250	-	0.0%
Commission on the Environment	3,446	3,860	3,860	3,860	-	0.0%
Grants	1,594	24,600	20,000	20,000	(4,600)	-18.7%
Total - Land Use & Growth Management	3,034,716	3,507,869	3,761,791	3,630,057	122,188	3.5%
Circuit Court						
Administration	1,182,260	1,443,005	1,833,597	1,974,868	531,863	36.9%
Law Library	28,251	42,250	42,250	42,250	-	0.0%
Grant	969,229	800,646	849,190	812,711	12,065	1.5%
Orphans' Court	67,969	76,868	75,788	75,788	(1,080)	-1.4%
Total - Circuit Court / Orphans' Court	2,247,709	2,362,769	2,800,825	2,905,617	542,848	23.0%
Office of the State's Attorney						
Judicial	5,517,359	6,258,344	-	-	(6,258,344)	-100.0%
Administration	-	-	3,173,257	3,469,123	3,469,123	0.0%
Judicial Prosecutors	-	-	3,753,932	3,663,564	3,663,564	0.0%
Grants	836,808	802,715	849,669	958,468	155,753	19.4%
Total - State's Attorney	6,354,167	7,061,059	7,776,858	8,091,155	1,030,096	14.6%

EXPENDITURES - SUMMARY BY FUNCTION DETAIL

DEPARTMENT / SPENDING UNIT	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE (DECREASE) OVER FY2027 APPROVED AMOUNT	PERCENT
GENERAL GOVERNMENT - Continued						
Total - County Treasurer	592,575	616,181	623,303	692,764	76,583	12.4%
Total - Alcohol Beverage Board	324,780	383,167	398,755	423,051	39,884	10.4%
Total - Board of Elections	1,772,368	2,312,883	2,345,455	2,341,880	28,997	1.3%
Total - Ethics Commission	173	833	833	833	-	0.0%
Total - SDAT - Leonardtown Office	435,704	793,507	979,525	979,525	186,018	23.4%
TOTAL GENERAL GOVERNMENT	38,074,697	41,597,373	44,090,837	45,728,254	4,130,881	9.9%
PUBLIC SAFETY						
Emergency Services						
Emergency Communications Center	4,070,469	4,536,593	4,967,049	5,439,450	902,857	19.9%
Emergency Radio Communications	5,335,446	3,995,449	2,611,901	5,724,759	1,729,310	43.3%
Emergency Management	861,383	928,738	1,055,596	1,501,773	573,035	61.7%
Animal Control	1,902,951	2,424,808	3,061,245	2,596,783	171,975	7.1%
Grants (Recov-Princ FEMA & Emerg Events)	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%
Office of the Sheriff						
Law Enforcement	40,987,991	44,989,641	45,137,679	49,848,322	4,858,681	10.8%
Corrections	19,331,045	21,813,052	22,899,837	23,248,968	1,435,916	6.6%
Training	431,441	584,975	606,075	606,075	21,100	3.6%
Canine	35,482	44,700	85,350	59,550	14,850	33.2%
Court Security	930,754	1,161,536	1,161,536	1,600,390	438,854	37.8%
Grants	1,868,778	4,079,211	2,349,255	2,333,044	(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%
TOTAL PUBLIC SAFETY	79,735,187	85,880,695	86,363,565	95,387,156	9,506,461	11.1%
PUBLIC WORKS						
Public Works & Transportation (DPW&T)						
Administration	609,537	788,279	801,155	791,340	3,061	0.4%
Engineering Services	1,182,838	1,263,729	1,254,531	1,356,729	93,000	7.4%
Construction & Inspections	1,179,545	1,248,763	1,383,777	1,146,876	(101,887)	-8.2%
County Highways	8,433,561	6,161,392	6,541,055	7,551,812	1,390,420	22.6%
MS4 Program	770,132	1,103,795	1,201,857	1,185,829	82,034	7.4%
St Mary's County Airport	215,230	198,760	202,910	229,099	30,339	15.3%
Grants (principally STS)	3,571,542	4,850,698	4,518,716	4,518,716	(331,982)	-6.8%
TOTAL PUBLIC WORKS	15,962,385	15,615,416	15,904,001	16,780,401	1,164,985	7.5%

EXPENDITURES - SUMMARY BY FUNCTION DETAIL

DEPARTMENT / SPENDING UNIT	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED BUDGET	INCREASE (DECREASE) OVER FY2027 APPROVED AMOUNT	PERCENT
HEALTH						
Total - Department of Health	5,344,465	5,554,720	5,993,938	5,871,815	317,095	5.7%
Department Of Agriculture - Mosquito Control	126,912	130,000	138,000	138,000	8,000	6.2%
Aging & Human Services						
Human Services-Admin Grants (0409)	166,132	285,771	206,416	222,290	(63,481)	-22.2%
Grants - Human Services (Non-Admin.-440)	498,717	419,420	349,000	349,000	(70,420)	-16.8%
Total - Aging & Human Services	664,849	705,191	555,416	571,290	(133,901)	-19.0%
TOTAL HEALTH	6,136,226	6,389,911	6,687,354	6,581,105	191,194	3.0%
SOCIAL SERVICES						
Aging & Human Services						
Aging Administration	3,006,512	3,502,179	3,660,119	3,836,573	334,394	9.5%
Grants - Aging	1,502,702	1,555,606	1,642,566	1,642,565	86,959	5.6%
Non-Profit Allocation	815,547	836,047	-	838,047	2,000	0.2%
Total - Aging & Human Services	5,324,761	5,893,832	5,302,685	6,317,185	423,353	7.2%
Total - Department of Social Services	559,452	589,734	597,798	602,635	12,901	2.2%
Other State Agencies						
So.MD Tri-County Comm. Action	35,000	35,000	100,000	35,000	-	0.0%
Total - Other State Agencies	35,000	35,000	100,000	35,000	-	0.0%
TOTAL SOCIAL SERVICES	5,919,213	6,518,566	6,000,483	6,954,820	436,254	6.7%
PRIMARY & SECONDARY EDUCATION						
County Appropriation - BOE	134,369,907	139,031,907	147,455,800	148,082,685	9,050,778	6.5%
Non-Public School Bus Transportation	3,357,185	3,702,710	3,806,882	3,831,623	128,913	3.5%
Non-Profit Allocation	35,000	35,000	-	27,500	(7,500)	-21.4%
TOTAL PRIMARY & SECONDARY EDUCATION	137,762,092	142,769,617	151,262,682	151,941,808	9,172,191	6.4%
POST SECONDARY EDUCATION						
County Appropriation - College of So MD	5,282,620	5,478,050	5,839,259	5,478,050	-	0.0%
University System of Maryland at Southern Maryland (USMSM)	40,000	40,000	40,000	40,000	-	0%
TOTAL POST SECONDARY EDUCATION	5,322,620	5,518,050	5,879,259	5,518,050	0	0.0%
PARKS, RECREATION & CULTURE						
Recreation & Parks - Department						
Administration	1,547,536	2,063,198	1,898,908	2,083,167	19,969	1.0%
Parks Maintenance	3,181,447	3,535,011	4,015,528	4,253,004	717,993	20.3%
Grants Division	218,635	24,999	24,999	24,999	-	0.0%
Museum Division	1,042,767	1,084,975	1,117,677	1,161,627	76,652	7.1%
Non-Profit Allocation	138,830	121,500	-	111,500	(10,000)	-8.2%
TOTAL PARKS, RECREATION, & CULTURE	6,129,215	6,829,683	7,057,112	7,634,297	804,614	11.8%
TOTAL LIBRARY	4,318,036	4,504,664	5,115,615	4,979,035	474,371	10.5%

EXPENDITURES - SUMMARY BY FUNCTION DETAIL

	FY2025	FY2026	FY2027	FY2027	INCREASE (DECREASE)	
DEPARTMENT / SPENDING UNIT	ACTUAL	APPROVED	REQUEST	APPROVED BUDGET	OVER FY2027 APPROVED AMOUNT	PERCENT
CONSERVATION OF NATURAL RESOURCES						
University of MD Extension-St. Mary's	303,016	329,819	329,819	329,819	-	0.0%
Soil Conservation District	122,349	132,404	137,789	137,789	5,385	4.1%
SMC Forest Conservation Board	2,500	2,500	2,500	2,500	-	0.0%
Southern Maryland RC&D	20,600	20,600	21,000	20,600	-	0.0%
Watermen's Association of St. Mary's Co., Inc.	20,000	20,000	-	20,000	-	0.0%
Allocation of Agriculture & Seafood (75% DED)	251,039	281,736	330,478	311,756	30,020	10.7%
TOTAL CONSV. OF NATURAL RESOURCES	719,504	787,059	821,586	822,464	35,405	4.5%
ECONOMIC & DEVELOPMENT						
Economic Development - Department						
Administration/Office of the Director	656,191	578,951	818,951	799,405	220,454	38.1%
Tourism Development	480,312	525,954	525,954	525,954	-	0.0%
Agriculture & Seafood Development	334,719	375,648	440,637	415,674	40,026	10.7%
Less Allocation (See above)	(251,039)	(281,736)	(330,478)	(311,756)	(30,020)	10.7%
Business Development	652,371	707,650	829,150	743,867	36,217	5.1%
Non-Profit Allocation	54,255	53,580	-	53,580	-	0.0%
Grants	1,147,286	-	-	-	-	0.0%
Total - Economic Development	3,074,095	1,960,047	2,284,214	2,226,725	266,678	13.6%
Human Resources						
Commission for the Disabled	1,321	2,300	2,300	2,300	-	0.0%
Total - Human Resources	1,321	2,300	2,300	2,300	-	0.0%
Office of Community Services						
Community Services	616,652	639,612	639,555	695,910	56,298	8.8%
Human Relations Commission	1,290	1,850	1,850	1,850	-	0.0%
Commission for the Disabled	-	-	-	-	-	0.0%
Commission for Women	9,629	9,000	9,165	9,165	165	1.8%
Total - Office of Community Services	627,571	650,462	650,570	706,925	56,463	8.7%
Tri-County Council for Southern Maryland	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%
TOTAL ECONOMIC & DEVELOPMENT	3,827,987	2,737,809	3,062,084	3,060,950	323,141	11.8%
DEBT SERVICE / INTER-GOVERNMENTAL						
TOTAL DEBT SERVICE	15,482,150	16,489,244	17,304,244	17,304,244	815,000	4.9%
TOTAL INTER-GOVERNMENTAL - LEONARDTOWN TAX REBATE	72,786	76,128	79,666	79,666	3,538	4.6%
OTHER						
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%
TOTAL OTHER	4,834,882	6,242,000	5,523,142	5,523,142	(718,858)	-11.5%
RESERVES						
Reserve - Grant/Appropriation	-	2,500,000	2,500,000	2,500,000	-	0.0%
Reserve - Emergency	-	253,283	253,283	590,993	337,710	133.3%
TOTAL RESERVES	-	2,753,283	2,753,283	3,090,993	337,710	12.3%
TRANSFERS						
Enterprise - Operating Transfer	-	-	-	1,749,836	1,749,836	0.0%
Pay-Go	(2,400,000)	3,853,614	-	6,136,631	2,283,017	59.2%
TOTAL TRANSFERS	(2,400,000)	3,853,614	0	7,886,467	4,032,853	104.7%
TOTAL GENERAL FUND	\$321,896,980	\$348,563,112	\$357,904,913	\$379,272,851	30,709,739	8.8%

THE GENERAL FUND EXPENDITURE STRUCTURE

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

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

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

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

EQUIPMENT - Costs of acquiring new and replacement vehicles, shop and custodial equipment, and office and communications equipment. Equipment/vehicle lease payments include the acquisition of new or replacement equipment using 5-year exempt financing; the amount shown is the annual lease cost.

BUDGET EXPENDITURES - DETAIL

Department/Spending Unit	FY2025	FY2026	FY2027	FY2027	INCREASE/(DECREASE)	
				APPROVED	OVER 2026 APPROVED	
	ACTUAL	APPROVED	REQUEST	BUDGET	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 Accountability Board/Admin Charging Committee						
Personnel Services	33,294	39,594	39,594	36,201	(3,393)	-8.6%
Miscellaneous	-	1,500	1,500	1,500	-	0.0%
PAB and ACC	33,294	41,094	41,094	37,701	(3,393)	-8.3%
Total - County Attorney	1,311,411	1,439,560	1,431,918	1,500,618	61,058	4.2%
Economic Development						
Administration/Office of the Director						
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						
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	FY2026	FY2027	FY2027	INCREASE/(DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED BUDGET	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

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

BUDGET EXPENDITURES - DETAIL

Department/Spending Unit	FY2025	FY2026	FY2027	FY2027	INCREASE/(DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED BUDGET	OVER 2026 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	5,168,751	212,658	4.3%
Mid-Level Administration	20,751,798	21,294,257	21,817,012	21,925,241	522,755	2.5%
Instructional Salaries	99,402,164	103,821,728	107,372,879	106,749,828	3,551,151	3.4%
Instructional Textbooks & Supplies	6,937,743	5,491,364	6,126,325	3,939,312	634,961	11.6%
Other Instructional Costs	1,929,029	2,702,322	2,354,893	2,221,320	(347,429)	-12.9%
Special Education	24,526,293	25,951,034	27,804,817	27,763,126	1,853,783	7.1%
Student Personnel Services	1,881,148	1,862,980	1,907,767	1,938,544	44,787	2.4%
Student Health Services	3,149,569	3,595,242	3,763,204	3,763,760	167,962	4.7%
Student Transportation	24,398,587	25,697,113	26,773,290	26,934,397	1,076,177	4.2%
Operation of Plant	22,491,909	23,397,160	24,007,309	23,953,402	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	73,074,217	2,049,045	2.9%
Capital Outlay	1,152,880	2,467,588	1,184,557	2,184,557	(1,283,031)	-52.0%
Sub-Total - General Operations	283,937,414	298,071,216	307,428,989	306,033,946	9,357,773	3.1%
Funding other than County Appropriation						
Fund Balance - Used (generated)	9,729,112	7,859,432	6,462,641	5,254,636	(2,604,796)	-33.1%
State, Federal, Other Revenue Sources	149,642,805	152,741,877	155,072,548	154,885,510	2,143,633	1.4%
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	26,163,851	1,075,244	4.3%
Research	234,212	273,957	265,010	336,639	62,682	22.9%
Academic Support	6,228,821	7,036,202	7,221,037	7,244,816	208,614	3.0%
Student Services	7,734,819	8,309,575	8,865,051	8,816,680	507,105	6.1%
Plant	6,516,102	7,185,437	7,285,349	7,302,777	117,340	1.6%
Institutional Support	23,425,432	20,552,142	22,033,210	21,919,685	1,367,543	6.7%
Scholarships	383,952	365,451	383,453	383,452	18,001	4.9%
Sub-Total - General Operations	68,756,098	68,811,371	72,337,363	72,167,900	3,356,529	4.9%
Funding other than County Appropriation						
State, Federal, Other Revenue Sources	63,473,478	63,333,321	66,859,313	66,689,850	3,356,529	5.3%
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	2,308,015	59,820	2.7%
Sub-Total - General Operations	5,512,757	5,705,641	6,298,115	6,161,535	455,894	8.0%
Funding other than County Appropriation						
Fund Balance - Used (Generated)	100,000	50,000	25,000	25,000	(25,000)	-50.0%
State, Federal, Other Revenue Sources	1,094,721	1,150,977	1,157,500	1,157,500	6,523	0.6%
County Appropriation	4,318,036	4,504,664	5,115,615	4,962,615	457,951	10.2%
County Appropriation - State Pension Shift				16,420	16,420	0.0%
County Appropriation - Library	4,318,036	4,504,664	5,115,615	4,979,035	474,371	10.5%
Other Budget Costs						
Appropriation Reserve	-	2,500,000	2,500,000	2,500,000	-	0.0%
Leonardtown Tax Rebate	72,786	76,128	79,666	79,666	3,538	4.6%
Retiree Health Benefits	4,795,046	6,182,000	5,468,142	5,468,142	(713,858)	-11.5%
Employer Contributions - Unemployment	20,182	5,000	5,000	5,000	-	0.0%
Bank / GOB Costs	19,654	55,000	50,000	50,000	(5,000)	-9.1%
Debt Service	15,482,150	16,489,244	17,304,244	17,304,244	815,000	4.9%
Total - Other Budget Costs	20,389,818	25,307,372	25,407,052	25,407,052	99,680	0.4%
Transfers & Reserves						
Pay-Go	(2,400,000)	3,853,614	-	6,136,631	2,283,017	0.0%
Enterprise - Operating Transfer			-	1,749,836	1,749,836	0.0%
Reserve - Emergency	-	253,283	253,283	590,993	337,710	133.3%
Total Transfers & Reserves	(2,400,000)	4,106,897	253,283	8,477,460	4,370,563	106.4%
TOTAL GENERAL FUND	321,896,980	348,563,112	357,904,913	379,272,851	30,709,739	8.8%

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

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

COUNTY DEPARTMENTS

- **Program Description**
 - **Goals**
 - **Objectives**
 - **Operating Budget**
 - **Highlights**
 - **Staffing**
 - **Performance Measures**
-
-

COUNTY COMMISSIONERS / ADMINISTRATOR



MISSION

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

DESCRIPTION

The Commissioners of St. Mary's County (CSMC) establish all SMCG policies, enact ordinances which have the force and effect of law, review and approve annual budgets and work plans for all departments and agencies receiving county funds, conduct public hearings, and make decisions on land use matters involving zoning, and water and sewer categories. The CSMC appoints all department heads and members of boards, committees, and commissions, purchase and maintain county property, approve road construction and maintenance, and serve as the county's chief elected officials in dealing with other counties, and the state and federal governments. The Commissioners' Office serves as a contact point for residents and responds directly to citizens in a variety of areas ranging from general information to specific assistance with government procedures and programs. The Commissioners' Office provides staff support for CSMC meetings and the individual Commissioners. The Commissioners' Office maintains the CSMC meeting records, resolutions and ordinances, correspondence, administrative files, and the official "Seal of St. Mary's County," and prepares their agenda and schedules for future events.

An appointed County Administrator is responsible for the day-to-day administration of county government, supervision of all government department heads, and coordination of staff activities under the County Commissioners' jurisdiction. The County Administrator assigns and reports on general business actions and functions of county government and provides periodic performance reports on projects or problems. The County Administrator oversees the Public Information Office. The County Administrator is responsible for the follow-up actions that result from developments at meetings as directed by the Commissioners of St. Mary's County. The County Administrator serves as the official County Commissioner representative at court actions, hearings, and inquiries at the local, regional, and state level. The office also processes incoming mail to the Commissioners and hosts the county's switchboard.

COUNTY COMMISSIONERS / ADMINISTRATOR

DESCRIPTION (continued)

The Public Information Office (PIO) oversees communications and public relations on behalf of St. Mary's County Government and the CSMC. PIO is responsible for the timely and accurate distribution of public information, through news releases and media engagement, the SMCG website (stmaryscountymd.gov), social media platforms (Facebook, Twitter, YouTube, LinkedIn, and Flickr) and more! The office also manages the county's public access cable station, SMCG TV 95. The Public Information Office plans and provides staff support for CSMC events, such as the annual Flag Day ceremony and the Veteran's Day Parade. The Public Information Office prepares proclamations, commendations, and special awards from the commissioners to recognize special accomplishments of individuals, organizations, and employees. Additionally, PIO plays a central role in the dissemination of information and ensures coordinated communications in emergency situations.

GOALS

- Deliver High Quality Services
- Foster opportunities for residents and businesses
- Preserve the county's natural environment, rich heritage, and rural character
- Support and engage St. Mary's County Government employees

OBJECTIVES

- Provide timely and accurate information to citizens while adhering to rigorous ethical and professional standards. The County Administrators Office and PIO serve as a conduit for information and ensure that public meetings and documents are accessible and distributed according to all applicable laws, regulations, and codes. Execute comprehensive communications strategies to promote county programs and services that advance the SMCG mission.
- Anticipate and respond to the local and organizational needs to maximize community engagement and understanding of SMCG programs and services. County switchboards are maintained in the County Administrators Office, and calls are answered promptly. The St. Mary's County website provides a direct link for community members to submit inquiries or requests for program information directly to departments. County policy is that phone messages and queries receive an initial response within 24 business hours.
- Provide sustainable economic opportunities that will ensure the continued growth of jobs, business opportunities, and fiscal security for the entire county. St. Mary's County Government is committed to developing growth opportunities for future generations by building new facilities, thereby creating new jobs to ensure our intellectual trust remains here. We will continue supporting our agricultural heritage with robust farmers' markets and protecting our coastline and waterways.

COUNTY COMMISSIONERS / ADMINISTRATOR

OBJECTIVES (continued)

- The county will carefully and thoughtfully assess growth patterns and development, particularly in the protected areas of our woodlands and waterways. As buildings and projects are proposed, the county will remain steadfast in determining development progression by adhering to protective programs that keep growth and preservation in equal balance. County boards, committees, and commissions will be key partners in the decision-making process.

OPERATING BUDGET

County Commissioners / County Administrator/ Public Information	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Legislative/County Commissioners	\$572,289	\$606,343	\$606,343	\$625,018
County Administrator	752,683	772,041	822,041	715,195
Public Information	<u>376,467</u>	<u>400,503</u>	<u>407,503</u>	<u>487,999</u>
Total Department	\$1,701,439	\$1,778,887	\$1,835,887	\$1,828,212

HIGHLIGHTS

The budget for the County Commissioners/Administrator is \$1,828,212 an increase of \$49,325 or 2.8%. It includes county employee compensation changes mentioned in the budget highlights.

STAFFING

County Commissioners / County Administrator/Public Information	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Legislative/County Commissioners	7.00	7.00	7.00
County Administrator	3.00	3.00	3.00
Public Information	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total Department	14.00	14.00	14.00

COUNTY COMMISSIONERS / ADMINISTRATOR

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Board of Health Meetings	3	3	2	2
County Administrator Business Items Approved	189	189	209	200
CSMC Budget Work Sessions	8	8	8	8
CSMC Business Meetings	35	35	36	36
CSMC Emails Processed	2,793	2745	2164	2350
CSMC Executive Sessions	38	38	44	40
CSMC Public Forums	4	4	4	4
CSMC Public Hearings	14	14	8	8
Events Attended by CSMC	210	219	230	220
Incoming USPS Mail Processed	1,308	1,181	1245	1213
Managers meetings	10	10	6	10
MetCom Joint Meetings with CSMC	1	1	1	1
Minutes Prepared for Meetings	35	35	36	36
NAS/PAX River Joint Meetings with CSMC	2	2	1	2
News Releases Issued	220	226	247	220
OPEB Meetings	6	6	6	6
Phone Calls from Citizens	14,918	14,107	14,513	14,310
Proclamations and Commendations Issued	347	355	675	400
Resolutions and Ordinances Passed by CSMC	22	22	26	22
Sheriff's Retirement Board Meetings	9	9	11	9
SMC Public Schools Joint Meetings with CSMC	1	1	2	2
Special Events: Fire/Rescue, Law Enforcement Day, Flag Day, Veterans Day, Ribbon Cuttings, Groundbreakings, etc.	33	32	31	30
Tri-County Council Full Council Meetings	4	4	4	4
Video-tape Productions (in-house meetings, off-site shoots, special projects)	360	984	659	680
Written Responses to Citizens from CSMC	57	51	74	60
XMT – Executive Management Meetings	17	17	19	18

DEPARTMENT OF AGING & HUMAN SERVICES



DESCRIPTION

The Department of Aging & Human Services' (DA&HS) basic purpose and mission are to provide an array of programs and services to the senior community, people with disabilities, as well as to children and families. The Department fosters continued good physical and mental health and promotes "healthy" aging within the senior community; provides appropriate supportive and health services that enable seniors to live independently in their homes and communities, and offers social, educational, and recreational activities that give members of the senior community ample opportunity to remain engaged with their peers. A significant portion of the Department of Aging & Human Services' general fund budget is financed from Federal and State grants as well as income from program fees and donations. Federal grants help support the operation of three senior activity centers and a nutrition site; meals programming; home and community-based services; community programs and outreach; information and assistance to older adults regarding Medicare and other insurances; the Retired and Senior Volunteer Program; programs for children, youth and families, and some funding for administrative support.

The Division of Human Services' areas of responsibility include but are not limited to providing supportive services for children and youth and offering social, educational, and recreational activities to children and families. This division facilitates an integrated network of services to improve conditions for people in need. The division brings together local agencies, providers, consumers of services, public and private entities, and other community representatives to empower local stakeholders in addressing the needs of and setting priorities for St. Mary's County. This division facilitates the Teen Court program, serves as the Local Management Board and point of contact for the Local Care Team (LCT) and Early Childhood Advisory Council (ECAC), as well as State-funded community development projects.

The Governor's Office for Children requires all Local Management Board Programs be associated with one or more of the following areas: Families affected by incarceration; Childhood hunger; Disconnected youth (youth between the ages of 16 and 24 who are not in school or at work); Homeless youth who are not in the physical custody of a parent or guardian and who are between the ages of 14 and 25, a population known as unaccompanied homeless youth. The Local Care Team coordinates mental health support services for youth. The Early Childhood Advisory Council consists of agencies that facilitate care for the population birth to five years. Teen Court is a juvenile crime diversion program to prevent first-time offenders from committing future crimes.

The Department of Aging & Human Services also receives funds from the Department of Housing and Community Development for community development projects, provides technical support and conducts monitoring of the funds that pass-through County Government to local

DEPARTMENT OF AGING & HUMAN SERVICES

agencies, and acts as a liaison between SMCG and DHCD regarding millions of dollars in grant funds.

The Department provides staff for technical and administrative support to the following county government advisory boards: the Commission on Aging, the Human Relations Commission, the Commission for Women, the Local Coordinating Council, Family Coordinating Council, and the Adult Public Guardianship Review Board. Administrative support includes attending scheduled meetings, preparation and distribution of minutes and correspondence, coordinating logistics for programs and special events, maintaining required memberships, and overseeing budgetary matters.

This Departmental Budget also focuses on Non-Profit Agencies - Aging & Human Services. The Non-Profit Categories for Aging & Human Services include Behavioral Health, Community Services, Disability Services, and Homeless Prevention.

GOALS

Senior Center Operations Division

- Continue to offer socialization, recreation, wellness, and fitness activities to adults ages 50 and above through a variety of high quality and affordable programs in the senior activity centers thereby increasing wellness and independence of older adults living in the community.
- Continue to recruit volunteers and contracted instructors to increase the services and variety of programming offered in the senior activity centers.
- Increase the number of consumers participating in the congregate meals program by 5%.
- Recruit additional volunteer drivers for the Home-Delivered Meals program.

RSVP Division

- Engage seniors aged 55 and above in volunteer opportunities that utilize their skills, talents, and abilities in meaningful ways that meet local needs while contributing to the life of our community and increasing the range of services county government is able to offer.

Home and Community-Based Services Division

- To utilize County, State and Federal funding to provide programs, services, education, assistance, and support for the aging population; those living with a disability, and those who provide care and services for them, to prolong or alleviate the need for long-term care institutionalization.

MAP/Senior I&A Division and Senior Rides Division

- To continue increasing transportation services under the Senior Rides Program.
- To continue working with Maryland Legal Aid to offer free or low-cost preparation fees for wills and powers of attorney.
- Continue providing in-home visits by the MAP I&A Caseworker for consumers who have limited or no community support.
- Increase visibility of programs within the MAP/I&A Division to the consumers of St. Mary's County.

DEPARTMENT OF AGING & HUMAN SERVICES

GOALS (continued)

Human Services Division

- To monitor Federal, State and County funds allocated to local non-profit agencies that provide programmed services to children, youth, families, and individuals experiencing homelessness.
- To facilitate the county's only youth juvenile crime diversion program, Teen Court.

OBJECTIVES

Senior Center Operations Division

- Train staff and volunteers to facilitate evidence-based health promotion programming.
- Partner with community organizations such as Medstar Health, UMD Extension Office, and AARP to offer a variety of programming in the senior activity centers.
- Increase participation in the congregate meal program by pairing meals with lunch time entertainment.

RSVP Division

- RSVP Volunteer Service
 - Increase FY2026 Estimated Number of Volunteers and FY2026 Estimated Hours of Volunteer Service by 10%.
 - To increase the number of active RSVP volunteers.
- RSVP Number of Stations
 - Increase the number of volunteer stations.
 - Increase the number of volunteer stations which survey consumers for increased socialization and/or increased independence as a result of services received.

Home and Community-Based Services Division

- Monthly data collection to reflect the number of consumers served through 11 Programs and Services, within a 10% variance annually to show the whole number of those we serve in the community who avoid institutionalization resulting from the combination of these funds and our efforts.

DEPARTMENT OF AGING & HUMAN SERVICES

OBJECTIVES (continued)

MAP/Senior I&A and Senior Rides Program

- Senior Rides
 - To offer consumers aged 60 and over transportation services to errands, medical, and social events. These services are provided by volunteers who utilize their own personal vehicles.
- MAP/I&A
 - To provide legal services using pro-bono attorneys for consumers who are low income.
 - To ensure the safety and welfare of consumers who are high risk and ensure they are connected with available community resources.
 - To provide unbiased Medicare education and individualized assistance to current and future Medicare beneficiaries, enabling them to understand their Medicare benefits and make informed healthcare decisions.

Human Services Division

- To coordinate programs and activities that connect citizens to resources addressing challenges related to poverty, food instability, mental health counseling and education and job readiness.
- To increase the number of Teen Court volunteers to ensure the program efficiently meets the needs of the community.
- Align the operations of the Teen Court Program to help address the growing complexity of cases referred and changing behavioral health needs of the juveniles involved within the limited available BH resources.

OPERATING BUDGET

Aging & Human Services	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Aging Administration	\$3,006,512	\$3,502,179	\$3,660,119	\$3,836,573
Grants – Aging	1,502,702	1,555,606	1,642,566	1,642,565
Human Services (HS) – Admin.				
Grants	166,132	285,771	206,416	222,290
Community Services (CS)	616,652	639,612	639,555	695,910
Human Relations Commission	1,290	1,850	1,850	1,850
Commission for Women	9,629	9,000	9,165	9,165
Non-Profits–Aging & Human Services	815,547	836,047	0	838,047
Grants – HS (Non-Admin.)	<u>498,717</u>	<u>419,420</u>	<u>349,000</u>	<u>349,000</u>
Total Department – General Fund	\$6,617,181	\$7,249,485	\$6,508,671	\$7,595,400

DEPARTMENT OF AGING & HUMAN SERVICES

OPERATING BUDGET

Aging & Human Services	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Miscellaneous Revolving Fund- Aging Special Events	\$152,066	\$170,000	\$170,900	\$170,900
Miscellaneous Revolving Fund - Community Service Teen Court	\$270	\$400	\$400	\$400

HIGHLIGHTS

The general fund budget for the Department of Aging & Human Services is \$7,595,400, an increase of \$345,915 or 4.8% over the FY2026 Budget.

The Department of Aging & Human Services' budget also includes the county employee compensation changes mentioned in the budget highlights.

DEPARTMENT OF AGING & HUMAN SERVICES

Non-Profit Funding continues to be reflected in County Departments based on content area. The following was approved for Non-Profits having categories that fall within the Department of Aging & Human Services:

Agency	Category	Amount
Arc of Southern Maryland	Disability Services	\$130,000
Boundless Expectations	Behavioral Health	\$5,000
Building Bridges Corp	Community Services	\$10,000
Carolyn E. Parker Foundation	Community Services	\$2,000
Center for Children, Inc.	Disability Services	\$15,000
Center for Life Enrichment	Disability Services	\$150,908
Community Mediation Center of St. Mary's Cty	Behavioral Health	\$2,500
Helpers Overcoming Problems	Community Services	\$5,000
Feed St. Mary's Inc.	Community Services	\$5,750
Greenwell Foundation, Inc.	Behavioral Health	\$34,500
Seeds of Courage	Homelessness Prevention	\$2,500
Southern MD Center for Family Advocacy	Community Services	\$280,797
Southern MD Center for Independent Living	Disability Services	\$7,500
Special Olympics MD St. Mary's County	Community Services	\$12,592
St. Mary's Caring, Inc.	Behavioral Health	\$15,000
The Mission 01 Inc.	Homelessness Prevention	\$6,500
Three Oaks Center	Homelessness Prevention	\$140,000
Warfighter Advance, Inc.	Behavioral Health	\$10,000
Wrapping Arms Round Many	Homelessness Prevention	<u>\$2,500</u>
Total		\$838,047

STAFFING

Aging & Human Services	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Aging Administration	24.50	25.50	24.50
Grants – Aging	9.00	9.00	9.00
Human Services – Administration Grants			
Community Services (CS)	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Total Department	38.50	39.50	38.50

DEPARTMENT OF AGING & HUMAN SERVICES

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Senior Activity Centers and Nutrition Sites				
Serve mid-day congregate meals to support healthy nutrition	25,000	26400	28121	30000
Seniors Served	1,200	1057	1036	1050
Social/Recreational/Educational Activities				
Seniors Served	3,820	3862	3705	3800
Units of Service	85,000	94647	103379	105000
Number of Contacts – UNITS (Newsletter)	42,398	42387	39200	40000
Physical Fitness & Health Education and Screening Programs				
Seniors participating (Nutrition Education from newsletter included in all stats)	8,800	7608	8015	8500
Units of Service (Nutrition Education from newsletter included in all stats)	74,000	90,243	92,794	93000
Home and Community-Based Services				
Medicaid-Funded Programs:				
-Home & Community-Based Services Options Waiver (HCBSOW)				
-Community FirstChoice (CFC)				
-Community Personal Assistance Program				
Persons Served HCBSOW	15	17	16	25
Persons Served Community First Choice	31	22	20	25
Community Personal Assistance Program	7	7	3	10
Senior Care/S.O.A.R.				
Seniors Served (aged 65 and over)	52	42	47	65
Admissions	14	5	18	15
Discharges	11	11	14	12
National Family Caregivers Support Program				
Total Caregivers Served through grants	25	25	39	41
Home-Delivered Meals				
Meals Served	60,000	51653	50000	50000
Older Adults Served	400	360	346	340

DEPARTMENT OF AGING & HUMAN SERVICES

PERFORMANCE MEASURES (continued)

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Senior I&A Program				
MAP Information and Assistance – Client Calls / Visits	8,702	2622	3672	3782
SHIP Client Calls / Visits	700	999	1030	1080
Senior Rides				
Number of Unduplicated Clients Served	50	65	70	80
Number of Trips Taken	620	770	800	850
Retired & Senior Volunteer Program (RSVP)				
Number of Volunteers	300	244	266	280
Hours of Volunteer Service	30,000	25,303.33	27,000	27,800
Number of Stations	28	27	30	31
Local Management Board				
Participants - After School Programs	25	25	25	25
Participants - Mentoring	75	75	75	90
Meetings/Programs - Early Childhood Council	12	12	11	12
Local Care Team				
Families Assisted	30	40	40	45
Teen Court				
Adult Volunteers / Juvenile Volunteers	14/7	9/20	17/16	15/10
Cases Heard in Court	64	74	34	55

COUNTY ATTORNEY



DESCRIPTION

The County Attorney is responsible for providing legal services to the Commissioners of St. Mary's County, the County Administrator and the County departments, offices, agencies, boards, committees, and commissions. Activities include: researching legal issues and providing legal opinions; coordinating and monitoring legal representation of the County by independent contract and insurance defense counsel; drafting or reviewing all resolutions and ordinances to be considered and adopted by the Commissioners; providing legal representation regarding enforcement of all local ordinances and locally-adopted regulations; collection of various funds due and owing to the County; acquiring title to real property purchased by the County at tax sales; representing the County in judicial proceedings; approving grant applications and agreements as to form and legal sufficiency, contracts; and drafting of documents and representation of the County in real estate transactions related to acquisitions, dispositions, leases, and easements, responding to Public Information Requests; coordinating 38 Boards, Commissions and Committees; coordinating the annual submission of legislative proposals from the Commissioners, community organizations and members of the public to the St. Mary's County Delegation for consideration by the General Assembly of Maryland. Risk Management responsibilities include the County's general liability and property insurance costs and self-insured workers compensation and risk management through activities and programs designed to reduce risk.

GOALS

- Stay current on developments in the law to provide high quality legal services to the Commissioners of St. Mary's County, the County Administrator, County Departments, Boards, Committees, and Commissions.
- Strengthen internal communications and assign projects a priority level.
- Maximize Use of Technology.
- Improve the level of competence and level of knowledge of all staff.
- Maintain the County's Insurance Policies.
- Loss Control.

OBJECTIVES

- Attend formal training, conferences (as funds permit) and periodic substantive discussions in relevant areas to maintain and expand legal expertise.
- Hold regular staff meetings to increase employee knowledge and awareness of important departmental projects and priorities. Discuss the office's workload which is increasing in both

COUNTY ATTORNEY

OBJECTIVES (continued)

Size and scope. Address workload concerns.

- Facilitate increased proficiency among staff in essential computer skills including the use of software such as excel, word, HTE, MDEC and Lexis Advance to strengthen skills and keep up with newly available technology. This can be accomplished through taking advantage of training opportunities available in-house or from outside resources.
- Explore the option of online training opportunities and encourage staff to take advantage of such opportunities as fiscal resources allow. Continue to make efforts toward in person training as well. Implement cross-training of staff whenever possible to develop subject matter expertise in more than one area and to increase depth and capacity of division.
- Continue to monitor and renew insurance policies when they are soon to expire.
- Continue to monitor Risk claims to see if training is needed or safety concerns need to be addressed.

OPERATING BUDGET

County Attorney	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Administration	\$1,278,117	\$1,398,466	\$1,390,824	\$1,462,917
PAC/ACC	33,294	41,094	41,094	37,701
Total Department	\$1,311,411	\$1,439,560	\$1,431,918	\$1,500,618

HIGHLIGHTS

The budget for the County Attorney is \$1,500,618, an increase of \$61,058 or 4.15%. This increase is attributed predominantly to the employee compensation changes discussed in the highlights.

COUNTY ATTORNEY

STAFFING

County Attorney	FY2026 Adjusted	FY2027 Request	FY2027 Approved
County Attorney	9.00	9.00	9.00
Police Accountability Board	9.00	9.00	9.00
Administrative Charging Committee	5.00	5.00	5.00
Total Department	22.00	22.00	22.00

PERFORMANCE MEASURES

Indicator	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Commissioner Meetings Attended	37	36	35	36
Planning Commission Meetings Attended	25	26	31	30
Board of Appeals Meeting Attended	20	19	18	19
Ordinances/Resolutions Enacted	6	17	11	12
Boards and Commissions Supported	38	37	36	36
Complaints	9	7	17	15
Guardianship Cases	15	17	14	15
Legislation:				
Bills Reviewed	863	1000	900	950
Fiscal Note Requests Processed	41	41	50	50
Bills tracked and maintained on SMC website	204	188	190	200
Letters of Support processed	49	29	35	40
St. Mary's County Legislative Bills Proposed	12	2	7	10
Notices of Claim	18	16	20	22
Municipal Infractions:				
Animal Control	38	52	20	25
SMCZO	35	24	30	30
Property Maintenance	2	0	1	1
Road Ordinance	0	0	0	0
Stormwater Management	5	0	0	0
Public Information Requests	120	121	150	135
Tax Sales/Surplus Property	47	47	20	20
Extreme Risk Protective Orders	4	2	9	10
Employee Safety Trainings Coordinated/Conducted	3	1	1	2
Safety/Loss Control Meetings Coordinated/Conducted	9	8	8	8

DEPARTMENT OF ECONOMIC DEVELOPMENT



DESCRIPTION

The Department of Economic Development works to attract new businesses and retain and expand existing businesses with the goal of a stronger, more resilient, innovation-driven economy in St. Mary's County, Maryland.

The Department implemented the Commissioner approved "Strategic Plan to Build an Innovation Driven Economy" and the "2022 St. Mary's Comprehensive Economic Development Strategy Update (CEDS)." The overarching goals are to broaden the local economy and increase resiliency for Naval Air Station Patuxent River.

The Plan implementation specifies:

- Cluster based strategies to facilitate the growth of five targeted emerging and asset-based sectors: Unmanned and Autonomous Systems, Aviation and Aircraft Modification, Advanced Manufacturing, Agriculture & Aquaculture, and Tourism & Hospitality.
- Innovation driven strategies to focus on building a robust ecosystem to attract and support start-up and early stage, commercial product technology companies.
- People and place-based strategies to cultivate an enhanced quality of life to attract and retain a talented and diverse workforce.
- Strategies to protect and grow the Navy's mission at NAS Patuxent River rely on constant communication and collaboration between the military, the County and other stakeholders to ensure a consistent approach to compatibility between the community uses and military operations.

The Department's Business Development Division provides direct support to new or expanding commercial businesses and works to attract new businesses to grow and diversify the local economy. The Agriculture and Seafood Division provides direct support to new and existing agriculture-based businesses, provides direct assistance to three County farmers markets, and stewards a multi- million- dollar land preservation program.

Visit St. Mary's MD, a standalone entity, carries out visitor attraction responsibilities and collaborates with the Department on product development and tourism & hospitality business attraction and retention. Budget dollars that previously funded the DED Tourism Division are disbursed directly to Visit St. Mary's MD.

The Departmental Budget also includes funding for non-profit entities that help further the mission of the Department.

The Department staffs the St. Mary's County Economic Development Commission and the Agriculture, Seafood and Forestry Board. Department employees engage with many other organizations and groups including the Agricultural Land Preservation Board, The Patuxent Partnership, MD Agriculture Commission, Leonardtown Business Association, Lexington Park

DEPARTMENT OF ECONOMIC DEVELOPMENT

Business Association, AeroPark Business Alliance, Southern Maryland Navy Alliance, and St. Mary's County Community Development Corporation.

GOALS

- To preserve the County's environment, heritage, and rural character in support of agriculture, seafood and tourism & hospitality businesses.
- To prioritize economic development and foster entrepreneurial initiatives to create a more resilient and diverse local economy to increase the County's commercial tax base to keep county residential taxes steady.

OBJECTIVES

- The Department will support agriculture as a critical sector of the local economy by assisting landowners in navigating the land preservation programs active in the County, to maintain the land required for agriculture-based businesses to expand into direct marketing, value-added agriculture, and agritourism.
- The Department will foster a diversity of business sectors with a focus on increasing the commercial tax base, garner support and partner with other agencies to leverage county resources in the quest for resilient economic development, engage young professionals to bolster workforce retention and attraction, plan and attend events in support of business development, participate in business attraction activities at trade shows, conferences and regional forums, and assist small business owners with start-ups/expansions.

OPERATING BUDGET

Economic Development	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Administration/Office of the Director	\$656,191	\$578,951	\$818,951	\$799,405
Tourism Development	480,312	525,954	525,954	525,954
Agriculture & Seafood Development	334,719	375,648	440,637	415,674
Business Development	652,371	707,650	829,150	743,867
Non-Profits – Economic Development	109,255	108,580	0	101,080
Grants	<u>1,147,286</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Department – General Fund	\$3,380,134	\$2,296,783	\$2,614,692	\$2,585,980
Miscellaneous Revolving Fund – Farmers Market	\$27,973	\$28,000	\$28,000	\$28,000

HIGHLIGHTS

The budget for the Department of Economic Development is \$2,585,980 an increase of \$289,197 or 12.6%. This budget incorporates the county employee compensation changes referenced in the budget highlights. The increase also includes funding for the required update to the County's

DEPARTMENT OF ECONOMIC DEVELOPMENT

Comprehensive Economic Development Strategy (CEDS), which is necessary to maintain St. Mary's County's eligibility for state and federal economic development funding opportunities. In addition, the budget provides funding for an additional part-time Farmers Market Manager to support the continued growth, operations, and programming at The Barns at New Market.

Non-Profit Funding continues to be included in the County Departments based on content area. The following were approved for Non-Profits with categories falling within the purview of the Department of Economic Development:

Agency	Category	Amount
CSM Foundation	Workforce Development	\$25,000
Chesapeake Charter School	Conservation of Natural Resources	\$2,500
Literacy Council of SMC	Economic Development	\$10,000
Leadership of Southern MD	Economic Development	\$10,000
So MD Navy Alliance	Economic Development	\$33,580
St. Mary's River Watershed Inc.	Conservation of Natural Resources	\$7,500
Watermen's Association of SMC	Conservation of Natural Resources	\$12,500
Total		\$101,080

STAFFING

Economic Development	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Administration/ Office of the Director	5	5	5
Agriculture & Seafood Development	2	2	2
Commercial Business Development	<u>2</u>	<u>2</u>	<u>2</u>
Total Department	9	9	9

DEPARTMENT OF ECONOMIC DEVELOPMENT

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
<u>Land Preservation</u>				
Maryland Agriculture Land Preservation Foundation (MALPF) – (Acres). Acreage preserved to date = 16,574.77	331.85	331.85	406.53	400
Rural Legacy-preserve land in Huntersville & Mattapany Rural Legacy Areas using State, County & Navy funding-(Acres). Acreage preserved to date =9,726.86	192.42	192.42	536.86	200
St. Mary's County Agriculture Land Preservation Five- Year Tax Credit Agreement (Acres)	15,522.21	13,585	15,450.86	14,500
<u>Business Development</u>				
Promote diversity in Economic Development with focus on increasing tax base. Business prospects pursued.	50	51	123	100
Garner support and partner with other agencies to leverage county resources in the quest for resilient economic development. Number of organizations.	55	55	64	60
Workforce Retention-Companies active with <i>St. Mary's Young Professionals</i> employees/Individuals engaged with SMYP	145/566	145/599	148/605	145/600
Technology Resource Book Number of Online Edition Visits	4,994	5,001	5,000	5,000
Plan/attend local and regional events in support of business retention and expansion.	201	209	279	240
Business attraction efforts at trade shows, conferences, and regional forums.	1	1	7	5
Projects supported through development facilitation.	195	195	144	160
Number of vendors at County sponsored farmers markets	91	91	165	170
*Number of startups, small businesses, and entrepreneurs supported through <i>FlightPath St. Mary's County</i>			104	125

DEPARTMENT OF EMERGENCY SERVICES



DESCRIPTION

St. Mary's County Department of Emergency Services is comprised of seven divisions: Administration, Emergency 911 Communications, Emergency Management, Emergency Medical Services, Animal Services Division, Emergency Radio System Maintenance Division and Training Division

<https://www.stmaryscountymd.gov/es/>
<https://www.stmaryscountymd.gov/AnimalShelter/>
<https://www.stmaryscountymd.gov/ES/EMSBilling/>

- **Administration**

- a) Responsible for preparing the annual budget submission and maintaining fiscal records for the department.
- b) Conducts all fiscal operations for divisions to include Grant management/EMS billing.
- c) Responsible for implementation and administration for Commissioner meetings and three Commission Boards.
- d) Provides clerical and fiscal support, greets customers, and provides professional support essential for day-to-day operations.

- **Emergency 9-1-1 Communications**

- a) 911 Call Taking and processing through Computer Aided Dispatch.
- b) 911 support of Sheriff's Office/Fire/Rescue response.
- c) Non-emergency Sheriff's Office call taking and response.

- **Emergency Management**

- a) Emergency Management coordination of emergency services and disaster response activities in St. Mary's County.
- b) Ensuring Emergency Management responses follow all Federal, State, and local laws, regulations, and policies.
- c) Supports the activities of the Hazard Materials Response Team in cooperation with the Volunteer Fireboard Association.

DEPARTMENT OF EMERGENCY SERVICES

- **Emergency Medical Services**
 - a) Responds to Emergency Medical calls for service.
 - b) Partners with the Volunteer EMS First Responder Community to enhance service.
 - c) Responsible for aiding the Jurisdictional Medical Director in their duties as the governing authority for EMS Certification and delivery of services.
 - d) Fire/EMS Volunteer Coordinator provides support to increase awareness of volunteer opportunities – works with high school cadet recruiting and dependent care programs.
- **Animal Services Division**
 - a) Enforces County Animal Control Ordinances, resolves animal-related disputes, enables struggling owners to keep pets through connection to services, and promotes adoptions, licensing, spay/neuter, and the humane treatment of animals.
 - b) Operates the Animal Adoption & Resource Center which provides educational materials and supplies for pet owners as well as houses stray, seized, and owner surrendered domestic animals.
- **Radio Division**
 - a) Manages the Public Safety P25 Radio System for St. Mary's County.
 - b) Programs and maintains mobile/portable radio devices used by first responders in the field.
- **Training**
 - a) Coordinates and manages all training and certification for the Department of Emergency Services; 911 Communications, Emergency Management, Emergency Medical Services, Animal Services Division and Radio System Maintenance Division.
 - b) Coordinates Community Outreach events.

GOALS

- Recruit adequate staff to ensure sustained high-quality services to our community.
- Reduce employee turnover to improve consistency of services to our community.
- Strengthen internal communications.
- Ensure the department maintains its technological edge.
- Broaden community awareness of the Department's mission and goals.
- Streamline processes to create effective and efficient services.
- Increase community preparedness through education and outreach programs.
- Strive for continuous improvement in overall emergency management practices.

DEPARTMENT OF EMERGENCY SERVICES

OBJECTIVES

- Explore new recruitment strategies to supplement ongoing efforts including, but not limited to, intern and cadet programs.
- Build leadership commitment to creating an environment that promotes positivity and inclusivity among all employees.
- Increase community knowledge and understanding of Department's roles, responsibilities, and services.
- Improve customer confidence in Department capacity.
- Enhance departmental reputation and community trust.
- Enhancing interagency coordination for seamless emergency response.
- Implementing cutting-edge technology to optimize emergency operations.
- Ensuring compliance with regulatory standards for emergency services.
- Conducting regular drills and exercises to test response capabilities.
- Fostering a culture of continuous improvement within the department.
- Developing and maintaining strong partnerships with community stakeholders.
- Upholding the highest standards of professionalism and ethics in all emergency responses.

OPERATING BUDGET

Emergency Services	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Emergency Communications	\$4,070,469	\$4,536,593	\$4,967,049	\$5,439,450
Emergency Radio Communications	5,335,446	3,995,449	2,611,901	5,724,759
Emergency Management	861,383	928,738	1,055,596	1,501,773
Animal Services	1,902,951	2,424,808	3,061,245	2,596,783
Grants	<u>3,979,447</u>	<u>1,321,992</u>	<u>2,428,042</u>	<u>2,428,042</u>
Total Department – General Fund	\$16,149,696	\$13,207,580	\$14,123,833	\$17,690,807
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

HIGHLIGHTS

The general fund budget for the Department of Emergency Services is \$17,690,807 an increase of \$4,483,227 or 33.9%. This budget incorporates the county employee compensation changes mentioned in the budget highlights.

DEPARTMENT OF EMERGENCY SERVICES

STAFFING

Emergency Services	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Emergency Communications	37.5	42.5	37.5
Emergency Radio Communications	4.0	4.0	4.0
Emergency Management	7.0	7.0	7.0
Animal Services	<u>21.0</u>	<u>27.0</u>	<u>22.0</u>
Total Department – General Fund	69.5	80.5	70.5
Emergency Billing Fund	71.0	83.0	83.0
Emergency Support Fund	1.0	1.0	1.0
Total Department	141.50	164.50	154.50

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Emergency Communications–Sheriff’s Office Incidents	71,725	80,193	78,897	86,786
Emergency Communications –EMS Incidents	14,697	16,373	16,166	17,782
Emergency Communications – Fire Incidents	5,346	8,004	5880	6,468
Average Duration of 911 Calls	3:14	1:26	1:00	1:00
Career EMS Total # of Responses of Resources	18,219	16,487	15,548	16,248
Volunteer EMS total # of Responses of Resources	4,940	5,999	5,612	5,865
Combined EMS Average Enroute to On Scene, in Minutes	9:36	9:47	9:40	9:30
EOC Emergency Activations/Emergency Incidents/Planned Events	5 / 4 / 13	2 / 11 / 9	5 / 11 / 9	5 / 12 / 10
Animal Services – Number of Calls	3,792	3888	3295	3500
Animal Adoption & Resource Center Average Length of Stay -	Cat – 30 days Dog – 18 days	Cat – 30 days Dog – 18 days	Cat – 16 days Dog – 16 days	Cat – 17 days Dog – 16 days

DEPARTMENT OF FINANCE



MISSION

The mission of the Department of Finance is to provide a full range of financial, budget, accounting, procurement and other related services and support to all departments and units of County Government as well as several affiliated programs and entities.

DESCRIPTION

The Department is comprised of four divisions: Administration, Budget, Accounting, and Procurement. The Administration Division is responsible for overall management of the Finance Department and serves as fiscal policy advisor to the Commissioners of St. Mary's County and the County Administrator. Responsibilities of this division include management, cash flow, and debt management to include monitoring debt capacity for both the current and planned capital programs for conformance with debt affordability parameters set by the Commissioners of St. Mary's County. This division also serves as the administrator for the County's Other Post-Employment Benefits (OPEB) and Length of Service Awards Program (LOSAP) trusts.

The Budget Division is responsible for monitoring budgets and working with departments regarding their individual budgets. A major responsibility is to review budget submissions and prepare documents for the budget work sessions. The division also performs other special fiscal services such as grant and capital project monitoring. This division reviews all County Commissioner agenda items involving financial commitment and is also responsible for the financial aspects of a variety of agreements to which the County is a party.

The Accounting Division provides centralized accounting services for the County and is responsible for paying bills, receiving revenues, cash management, audit activities, payroll, fixed assets accounting, reporting and other accounting functions. Other responsibilities include maintenance of general accounting and payroll/leave systems, revenue and disbursement systems, investment of County funds, annual financial audit activities and other external financial reporting.

The Procurement Division provides centralized procurement of materials, supplies, services, and construction contracting for all St. Mary's County Government. Responsibilities include processing numerous small purchases during the year as well as working with departments to develop appropriate specifications and preparation and release of solicitations, and the evaluation and negotiation of bids and contracts. In addition, the County participates in collaborative procurements with both Calvert and Charles counties as well as the St. Mary's County Board of Education, the St. Mary's County Library, the St. Mary's County Metropolitan Commission and the St. Mary's County Health Department.

DEPARTMENT OF FINANCE

DESCRIPTION (continued)

The Department is the custodian of all fiscal records and manages the security of the related financial systems used. This Department plays a strategic role in the development of new initiatives county-wide.

GOALS

- To provide a high level of professional accounting information on a timely and accurate basis to meet regulatory requirements and reporting standards.
- To provide sound financial practices to achieve the highest available bond ratings to reduce overall County costs.
- Utilize technology to improve transparency and efficiency of financial processing and reporting.
- Foster a culture of collaboration and responsiveness by ensuring clear communication, accessible budget information, and proactive problem-solving.
- Ensure accurate, timely, and compliant payroll processing.

OBJECTIVES

- The Accounting information will be reported in a timeframe to ensure its relevance and in a manner that complies with regulatory requirements and generally accepted accounting principles. This objective is measured by receiving an annual unqualified “clean” audit opinion for each fiscal year.
- Establish a regular reconciliation schedule and ensure it is consistently maintained and up to date.
- Maintain internal controls by reviewing and approving journal entries and cash receipts systematically and ensuring proper support.
- Continuously improve internal controls and processes to strengthen audit readiness and financial transparency.
- Enhance existing processes through the use of technology to improve efficiency, accuracy, and timeliness in vendor payment and processing activities.
- Provide excellent service to employees and departments through responsive, knowledgeable support regarding payroll inquiries.
- Process payroll timely and in accordance with federal, state, and local regulations, ensuring accurate calculations of wages, benefits, and deductions.
- Maintain up-to-date knowledge of payroll laws and regulations to ensure full compliance.
- The Budget information will be reported with a high degree of reporting standards. This objective is measured by receiving the Government Finance Officers Association (GFOA) “Distinguished Budget Presentation Award”.
- Strengthen staff capabilities through continuous professional development, targeted training programs, and knowledge-sharing initiatives.
- Provide excellent internal customer service through regularly scheduled meetings to

DEPARTMENT OF FINANCE

OBJECTIVES (continued)

- review performance to date with internal stakeholders, discuss upcoming initiatives, and develop action plans.
- Develop staff technology skillsets through targeted, software-specific training to promote continuous improvement in software utilization to enhance the accuracy, efficiency, and effectiveness of reporting processes.
- Develop and implement a pilot zero-based budgeting process to evaluate program efficiency and align resources with priorities
- To provide debt management services to ensure that the County Government has access to low-cost borrowing for long-term investments. This objective is measured by receiving a high bond rating from Fitch, Moody's, and Standard & Poor for each planned bond issue.
- Ensure all departmental policies and procedures are current, clearly documented, and reflective of best practices and regulatory requirements.
- Deliver clear and accurate financial information to the public through open forum presentations, fostering transparency and community engagement.
- Develop and present financial analyses to equip Commissioners with the information needed for informed policy and budget decisions.
- Facilitate financial problem-solving by collaborating with department heads, division managers, and internal stakeholders to ensure efficient use of resources.
- Strengthen staff knowledge and skills through targeted professional development and internal mentoring.
- Continue utilizing emerging technologies to improve transparency in the bidding and contracting process.
- Strive to optimize technology to enhance back-office operations and overall efficiency.

DEPARTMENT OF FINANCE

OPERATING BUDGET

Finance	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Administration/Budget	\$953,830	\$1,056,536	\$1,071,325	\$0
Administration	0	0	0	656,603
Budget	0	0	5,600	465,413
Accounting	918,214	980,825	1,029,425	1,293,848
Auditing	33,477	50,000	0	0
Procurement	<u>489,533</u>	<u>495,567</u>	<u>494,698</u>	<u>535,824</u>
Total Department	\$2,395,054	\$2,582,928	\$2,601,048	\$2,951,688

HIGHLIGHTS

The budget for the Department of Finance is \$2,951,688, an increase of \$368,760 or 13.33%. This includes employee compensation changes discussed in the Budget Highlights section (page 19).

STAFFING

Finance	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Administration/Budget	6	0	0
Administration	3	3	3
Budget	0	5	3
Accounting	9	10	10
Procurement	<u>4</u>	<u>4</u>	<u>4</u>
Total Department	19	22	20

DEPARTMENT OF FINANCE

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Capital Projects Monitored - \$Millions	\$450M	\$487M	\$484M	\$500M
General Obligation Bonds – issued	\$30M	\$30M	\$0	\$61.5M
Exempt Financing – issued	\$0M	\$0M	\$900K	\$0
Accounts Receivable	\$1.0M	\$2.9M	\$2.4M	\$2.5M
Fire & Rescue Loans Monitored	9	6	4	6
Personnel Actions Reviewed-Budget	360	169	361	250
Payroll / LOSAP Checks & ACH Processed	40,000	40,599	39,111	41,000
Vendor Checks & ACH (Payments)	12,000	11,829	11,401	12,000
Budget Amendments Processed, including CSMC Actions	600	564	542	600
Percent Change to General Fund Budget	12.0%	6.6%	12.6%	8.0%
Grants/Agreements/Actions Reviewed	220	152	173	200
Requisitions/FPO's Reviewed & Approved	7,300	7,601	7,817	7,800
Purchase Orders Issued	5,600	6,641	6,838	6,800
Journal Entries Processed	1,500	1,433	1,345	1,400
E-Maryland Market Place Postings - Solicitations	9	13	17	20
	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Unqualified Audit Opinion	Received	Received	In Process	TBD
GFOA Distinguished Budget Award	Received	Received	In Process	TBD
Bond Rating:				
Fitch Ratings	AA+	AAA	AAA	AAA
Moody's Investors Service	Aa1	Aa1	Aa1	Aa1
S&P Global Ratings	AA+	AA+	AA+	AA+

DEPARTMENT OF HUMAN RESOURCES



DESCRIPTION

The Department of Human Resources provides strategic leadership and operational support for the County's workforce by administering personnel, benefits, risk management, and employee support programs while ensuring compliance with federal, state, and local employment laws and regulations. Through responsive customer service, effective communication, and sound operational practices, Human Resources delivers high-quality services that support County employees, departments, and organizational priorities.

Human Resources administers personnel policies, recruitment and onboarding, employee relations and investigations, classification and compensation, performance management, employee records, leave administration, employee wellness, recognition programs, retirement and deferred compensation plans, employee benefits, unemployment compensation, the Employee Assistance Program, and the Length of Service Award Program (LOSAP) for local volunteer fire and rescue companies. The department also oversees employee and retiree health, life, and other benefit programs while providing timely, accurate, and transparent communication to employees and retirees.

In partnership with the County Attorney's Office, the department supports Risk Management by administering workers' compensation, coordinating liability and property insurance claims, and supporting initiatives that reduce risk and improve workplace safety. Human Resources also administers the Americans with Disabilities Act (ADA) for employees and citizens by coordinating reasonable accommodations, ensuring regulatory compliance, providing education and training, and supporting the Commission for People with Disabilities.

GOALS

- Provide timely, accurate policy interpretation and development for all levels of County government while ensuring compliance with applicable laws and regulations.
- Manage employee relations fairly, consistently, and proactively to minimize organizational risk.
- Maintain a competitive and equitable compensation plan that supports recruitment and retention.
- Strategically administer employee, retiree, and volunteer benefit programs in compliance with applicable laws while managing costs and supporting workforce retention.
- Implement risk management practices that identify, assess, and reduce workforce-related risks.
- Engage with community partners to promote accessibility and support individuals with disabilities.

DEPARTMENT OF HUMAN RESOURCES

OBJECTIVES

- Ensuring all employees understand, adhere to, and effectively implement organizational policies in a consistent and compliant manner through education, training and communication.
- Ensuring all personnel records and data are maintained with confidentiality as appropriate
- Ensuring proper classification of employees and contractors through maintaining the position classification system
- Accurate and timely processing and retention of payroll records to ensure compliance
- Administering LOSAP retirement benefits
- Strengthen staff capabilities through professional development, training programs and knowledge sharing department initiatives.
- Coordinating and administering employee and retiree benefit programs ensuring compliance
- Developing and implementing benefit plan designs that encourage cost-conscious behaviors and promote long-term expense reduction
- Administering compliant FMLA and ADA and leave management coordinating benefits across programs
- Managing the County's general liability and property insurance claims through a focus on communication and risk exposures throughout the budgeting process
- Managing the County's auto liability insurance claims through a focus on training and minimizing claim expenses.
- Managing the County's self-insured workers compensation through assertive claim administration.
- Risk Management initiatives are designed to reduce risk and improve the loss experience by driving efficient claim resolution
- To fulfill financial obligations and maintain good standing with relevant institutions through timely payments of bonds, memberships and liability policies.
- Focusing on employee relations and conflict resolution ensuring compliance with employment laws and organizational standards while fostering positive workplace relationships.
- Facilitate Commission for People with Disabilities public meetings
- Assist with initiatives to raise public awareness of the Commission
- Provide advice to the Commissioners of St. Mary's County and to improve awareness and inclusion of people with disabilities.
- Administering a recruitment program that identifies vacancies, develops strategies to attract qualified candidates
- Administering pre-employment and orientation programs in compliance with regulations and internal policies
- Continue to support an Apprentice and intern pipeline.
- Developing and delivering programming and events designed to recognize, educate and retain the workforce

DEPARTMENT OF HUMAN RESOURCES

OPERATING BUDGET

Human Resources	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Human Resources	\$1,335,484	\$1,779,983	\$1,172,822	\$880,437
Risk Management	1,641,891	1,829,115	1,913,996	1,920,449
Commission for People w/Disabilities	1,321	2,300	2,300	2,300
Benefits			343,197	661,247
Wellness & Employee Engagement			14,425	118,136
Recruitment & Retention			59,500	152,227
Risk & Safety			6,500	6,500
Grants	39,195	38,576		
Total Department – General Fund	\$3,017,891	\$3,649,974	\$3,512,740	\$3,741,296

HIGHLIGHTS

The general fund budget for the Department of Human Resources is \$3,741,296, an increase of \$91,322 or 2.5%. The budget incorporates the county employee compensation adjustments outlined in the budget highlights and reflects increased vendor costs, higher property, liability, and workers' compensation insurance premiums, and projected participation in the subsidized health insurance program.

STAFFING

Human Resources	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Human Resources	10.00	11.00	11.00
Total Department – General Fund	10.00	11.00	11.00

DEPARTMENT OF HUMAN RESOURCES

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
<u>Human Resources</u>				
Employment Applications	4,998	4,987	7,485	6,236
New Hires (includes PT, Temp, Sub, and Seasonal)	334	307	323	315
Retirees / Separations/Other	423	335	336	336
Employee Evaluations Processed/Tracked	862	862	892	877
<u>Risk Management</u>				
Risk Claims	225	240	245	235
Workers' Compensation Claims	150	153	153	151
<u>ADA and FMLA Compliance</u>				
Training, Presentations, Proclamations	3	3	3	3
Commission for People with Disabilities Meeting Administration	6	6	6	6
FMLA Inquiries	126	118	120	122
FMLA Requests Processed	110	100	105	107
FMLA Intermittent	63	73	80	83
<u>Employee Benefits</u>				
Health Care Participants, Active Employees and Retirees	944	944	1,019	1,040
State Retirement Retirees, Employees retired under our Agency receiving a pension benefit	358	358	376	394
Sheriff's Office Retirees, SORP participants receiving a pension benefit	149	147	151	155
Benefit Educational Events	27	31	32	32
Employee Wellness Events	58	63	64	64
<u>Department Overall Objectives</u>				
Annual Employee Turnover	13.90% County 9.28% Elected Officials	13.94% County 8.15% Elected Officials	11.18% County 11.30% Elected Officials	12.56% County 9.73% Elected Officials
Annual Benefit Premium Renewals				
• Health	2.25%	2.07%	0.00%	2.00%
• Workers Comp	12%	1%	5%	5%
• Risk	23%	22%	6%	4%

DEPARTMENT OF INFORMATION TECHNOLOGY



DESCRIPTION

The Information Technology Department has the overall responsibility for managing the County's technology and telecommunication resources, including computer hardware, software, and network infrastructure. Services of the department include technical support, systems support, equipment maintenance, technology training, technical planning, telecommunications, infrastructure, and computer access control and security.

GOALS

It is the mission of the Information Technology Department to provide leadership and support that facilitates the identification, implementation and use of technology to support the citizens of St. Mary's County, while enhancing the mission and the business requirements of St. Mary's County Government.

OBJECTIVES

- To support county operations.
- To support county communications.
- To support Enterprise / End User Software
- To support all geographic information systems, including those applications that use GIS (CAD, RMS, Cityworks, 311, ...)
- To complete calls for service with a response time of 8 hours or less. The percentage of calls completed in 8 hours or less are reported monthly.
- To provide the tools necessary to assist with employee productivity.
- To maintain and support Local Area Network (LAN) and Wide Area Network (WAN) infrastructure
- To provide surveillance where security is needed
- To provide tools and software, designed for and used by county employees and citizens.

OPERATING BUDGET

Information Technology	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Technology	<u>\$6,980,983</u>	<u>\$6,466,178</u>	<u>\$7,272,397</u>	<u>\$7,674,780</u>
Total Department	\$6,980,983	\$6,466,178	\$7,272,397	\$7,674,780

HIGHLIGHTS

The general fund budget for the Information Technology Department is \$7,674,780, an increase of \$1,208,602 or 18.7%. The budget includes county employee compensation charges as stated in the

DEPARTMENT OF INFORMATION TECHNOLOGY

Budget Highlights. In addition, the budget includes a new Applications Support Analyst position.

STAFFING

Information Technology	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Total Department	25	27	26

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Information Technology Help Desk Requests	15,600	15,600	16,900	18,200

DEPARTMENT OF LAND USE & GROWTH MANAGEMENT



MISSION

To enhance the Quality of Life for present and future generations through protection of the natural environment balanced with orderly growth, while ensuring our customers both guidance and effectiveness of the land use regulations.

DESCRIPTION

The Department of Land Use and Growth Management is responsible for land use planning, zoning, site development review, permits, inspections, and final approval/issuing certificates of occupancy and use. Department staff are committed to customer service while fulfilling our responsibilities to promote quality development and protect the environmental and historic resources of St. Mary's County. Regulations are amended, when necessary, to serve the community while safeguarding health, safety, and welfare.

The Department provides staff support to the Commissioners of St. Mary's County, Planning Commission, Board of Appeals, Historic Preservation Commission, Building Code Board of Appeals, Commission on the Environment, Board of Electrical Examiners, Plumbing and Fuel Gas Advisory Committee, and the Calvert-St. Mary's Metropolitan Planning Commission.

The Department of Land Use and Growth Management consists of six divisions: Development Services, Permits, Environmental Planning, Long-Range Planning, Inspection & Compliance Services, and Administration.

Development Services staff review plans and prepares reports on major development projects and major subdivisions that must be reviewed by the Planning Commission and/or Board of Appeals during public hearings. The Permits Division staff review all permit applications for new residential construction and residential additions and they complete environmental reviews when the proposed construction is in the Critical Area, floodplain, or wetlands. Staff of the Inspections and Compliance Division perform final on-site inspections for new projects, floodplain, and residential stormwater compliance inspections, and leads the fieldwork responsibilities of the damage assessment team following destructive storms. Environmental Planning staff reviews commercial development and subdivision plans for compliance with environmental regulations. The Long-Range Planning Division staff completes conformity reviews required by the Land Use Article, administers and updates long-range planning tools including the Comprehensive Water and Sewerage Plan, the Comprehensive Plan, and the Lexington Development District Master Plan. The staff in the Administration Division conduct the financial and certain clerical-related tasks essential for the day-to-day operations of the Department.

DEPARTMENT OF LAND USE & GROWTH MANAGEMENT

GOALS

- Provide effective and efficient services
- Provide efficient permit and project review services
- Eliminate unnecessary obstacles to the use of public and private property
- Protect the natural environment through orderly growth and land conservation efforts.
- Preserve the rural character of the county and strengthen its agricultural-based economy
- Protect the historic sites of the county
- Establish and maintain professional working relationships and partnerships with governmental agencies and professionals in the private sector

OBJECTIVES

- Have educated and trained staff to provide guidance to customers during normal business hours
- Complete reviews in a timely manner and collaborate with subject matter experts, as needed
- Complete zoning inspections within one business day of receiving a request
- Collaborate with other reviewing agencies to provide periodic training to Board of Appeals and Planning Commission members
- Review, provide feedback, and periodically update the St. Mary's County Comprehensive Plan, Comprehensive Zoning Ordinance, and other functional plans
- Support the activities of and provide recommendations, when necessary to the various Commissioner-appointed citizen boards

DEPARTMENT OF LAND USE & GROWTH MANAGEMENT

OPERATING BUDGET

Land Use & Growth Management	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Administration	\$956,919	920,721	928,621	1,026,350
Long Range Planning	256,308	422,641	422,641	194,003
Development Services	347,708	453,699	704,503	464,940
Environmental Planning	375,276	407,271	407,271	451,585
Planning Commission	23,797	26,291	26,291	24,471
Board of Appeals	31,754	48,101	48,101	39,276
Historical Preservation	1,272	2,230	2,230	2,230
Permit Services	402,844	521,898	521,898	650,117
Inspections & Compliance	630,958	671,307	671,125	747,975
Board of Electrical Examiners	2,840	5,250	5,250	5,250
Commission on the Environment	3,446	3,860	3,860	3,860
Grants	1,594	24,600	20,000	<u>20,000</u>
Total Department – General Fund	\$3,034,716	\$3,507,869	\$3,761,791	\$3,630,057

HIGHLIGHTS

The general fund budget for the Land Use and Growth Management Department is \$3,630,057, an increase of \$122,188 or 3.5%. It includes the county employee compensation changes mentioned in the budget highlights.

STAFFING

Land Use & Growth Management	FY2026 Adjusted	FY2027 Requested	FY2027 Approved
Administration	7	7	7
Long Range Planning	2	2	2
Development Services	4	4	4
Environmental Planning	4	4	4
Permit Services	7	7	7
Inspections & Compliance	<u>6</u>	<u>6</u>	<u>6</u>
Total Department – General Fund	30	30	30
Board of Appeals	6	6	6
Planning Commission	8	8	8

DEPARTMENT OF LAND USE & GROWTH MANAGEMENT

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Front Counter Telephone Calls	8500	7324	6500	7000
In-Person Contacts	6800	5598	5263	5500
New Permit Applications Received	2366	2631	2581	2500
Certificates of Occupancy Issued	2935	356	387	375
Excise Tax Collected – Single-Family	\$1,086,000	\$1,024,469	\$790,246	\$650,000
Excise Tax Collected – Multi-Family	-	0	\$514,880.00	0
Excise Tax Collected - Other	\$342,900	\$343,021.39	\$287,263.26	\$300,000.00
Concept Plan Reviews (New Projects & Re-Reviews)	46	47	36	40
Major & Minor Site Plans (New & Re-Reviews)	91	95	90	90
Major Subdivision Plan Reviews	1	3	19	10
Reviews of Minor Subdivisions Plans, Boundary Line Adjustment Plats, Confirmatory Plats	140	160	147	150
Forest Conservation Reviews (FCP, FSD, Easements)	89	96	89	90
PIA Requests	153	168	189	175
Zoning Verification Letters Issued	28	31	48	40
Permits Division – Initial Intake Reviews (e.g. zoning, floor plans, contractor’s licenses, etc.)	5437	5329	2926	5400
Comprehensive Plan Reviews	70	76	60	75
Historic Preservation Reviews	93	103	51	100
LUGM Critical Area, SMW & Floodplain Reviews (incl. miscellaneous environmental reviews)	3570	3636	3263	3100
LUGM Architectural Reviews	175	194	128	100
LUGM Inspections	1558	1564	1449	1600
Third-Party Inspections				
Building Code	3318	3284	2928	3200
Plumbing/Gas	1199	1285	1021	1200
Electric	2242	2187	2277	2400
HVAC	550	545	398	550
Zoning Code Enforcement Inquiries Received	189	179	132	150
Critical Area Violations	34	29	14	25
Minimum Livability Cases	16	16	15	19

DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION



MISSION

The Department of Public Works & Transportation's (DPW&T's) mission is to serve the community of St. Mary's County by assuring its Transportation, Facilities Management, Development Review, and Municipal Separate Storm Sewer System (MS4), as well as Solid Waste and Recycling permits and programs, are properly planned, implemented, and maintained to achieve the Goals listed in the Mission of the Commissioners of St. Mary's County.

DESCRIPTION

The department is responsible for County Highways, Stormwater Management, Marine and Shoreline Protection, County-Owned Vehicles and Equipment Maintenance, Development and Plan Review, Engineering Services and delivering Capital Projects, STS Transit and Non-Public School Bus Transportation, Airport Operations, Construction and Inspections, Solid Waste Disposal, Recycling Services, and Building Services.

Specific responsibilities for this department include performing highway maintenance activities on all county roads: snow and ice control, roadside debris removal, litter control, animal carcass disposal, street lighting, incident management, eviction assistance, grass cutting, tree trimming, pavement patching, drainage resolution, severe weather response, culvert replacement, bridge repair, shoulder maintenance, safety improvements, traffic/street name signage and pavement management; transportation planning and design: roadway and bridge, shore erosion and dredging projects, marine/shoreline protection, GIS/GPS mapping, land acquisition, facility/building capital construction, special taxing districts, post-construction audits, materials testing, utility coordination, quality control, guardrail replacement, maintenance paving, pavement markings, line-striping, contractor management, inspections, construction of new subdivision roads, site development, and administering capital projects. The Transportation Division includes the transit operations and bus driver training for the STS transit system, Job Access, ADA Transportation, and contracted non-public school transportation. The fleet management function consists of vehicle acquisition and maintenance for all county-owned vehicles, replacement of all tagged vehicles and heavy construction equipment, and titling and tags. In addition, the Transportation Division maintains the county vehicle fuel facilities and operations with two locations, monitoring fuel deliveries and submitting required state reports and taxes. This division also operates a central mailroom and delivery program for all county government.

Other responsibilities include airport management and master planning for St. Mary's County Regional Airport, commuter/charter air service development, airport compliance, security, and safety, tie-down and lease management, business development and airspace protection. Services provided at the Airport: hangar leasing, tie-down rental, flight-school instructions, unmanned

DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION

DESCRIPTION (continued)

aircraft research and development, charter services, maintenance/repair services, Maryland State Police Medevac/MedStar operations and assuring that private and public sector projects are completed in accordance with project design and specifications.

The Solid Waste and Recycling programs include: providing post closure environmental monitoring, sampling, testing, record keeping, and remediation for two (2) closed sanitary landfills as outlined in state and federal regulations; sustaining the efficient operation of the St. Andrews Landfill (six days a week) for yard waste mulching, ferrous metal collection and bulk items; and the six (6) residential convenience centers (seven days a week) located throughout the County for domestic waste and administering the numerous recycling programs. Facilities management services include maintaining all County-owned and/or leased facilities while providing energy management, janitorial services, preventive maintenance, carpentry, electrical, plumbing, and painting repairs, and paying utility costs for all buildings maintained by or reimbursed to the County.

Miscellaneous responsibilities: Assist the County's Planning Commission and Board of Appeals by providing technical assistance on a variety of issues; Review and approve designs and construction plans to assure compliance with the adopted Road Ordinance, Storm Water Management, Grading, Erosion & Sediment Control Ordinance, and adequate public facilities requirements; Issue and enforce public works agreements and grading permits for new development projects.

GOALS

- Provide a high level of accountability to the county's citizens by providing a timely response to citizen requests and delivering responsible, cost effective, and technically excellent solutions or other responses to those requests in a transparent, accountable manner.
- Provide effective and efficient Direct Services.
- Foster opportunities for future generations
- Preserve the county's environment, heritage, and rural character through effective transportation planning; developing and enforcing standards for transportation and stormwater infrastructure to foster development needed within the requirements of the Comprehensive Plan and Zoning Plan.

OBJECTIVES

- Respond and gather information from 311 and telephone requests for service from citizens within three business days; developing solutions or other responses within ten business days, including expectations of the priority of the work and expected period of performance. Automated responses to be generated at each step through the reporting, analyzing, design, construction process, and/or decision that work is not the responsibility of the County.
- The updated Transportation Plan advanced to public hearing before the Commissioners on November 18, 2025, and was subsequently adopted.
- Provide cost effective and responsible capital improvement programs and ongoing

DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION

OBJECTIVES (continued)

maintenance activities for all county owned infrastructure to enable effective delivery of department and agency programs and services.

- Keep the condition of the 81.6% of the county highways' pavement at satisfactory or better Condition plus 16.5% of the fair condition and plan to upgrade the other 2.9% within six years. Request funding level increases to match inflation at approximately 30 miles per year for an approximate 22-year pavement replacement schedule.
- Keep county stormwater drainage systems in functional condition and in compliance with applicable MDE standards.
- Identify and execute improvements to the stormwater system to mitigate nuisance flooding.
- Operate the St. Mary's County transit system to service all constituents, expanding and adjusting routes to provide the best service within the allocated budget.
- Provide grading and stormwater compliance review in a timely manner, averaging a nineteen-calendar day turn-around for each submission and efficient inspection and permit closeout after issuance of permits.
- Provide responsive, efficient, and effective capital project planning, design, execution, and maintenance.
- Keep county buildings in decent, safe, and sanitary condition for proper use and delivery of services and respond appropriately to public health emergencies or other situations.
- Provide responsive, efficient, and effective vehicle maintenance for the county fleet.
- Foster opportunities for job growth at the St. Mary's County Regional Airport by working with Economic Development to maximize the use of airport property to bring aviation related business, particularly with a research and development or airport operations focus, that will grow, hire, and train county residents to continue to grow the airport employment base and available services. Continue developing electric vertical takeoff & landing facilities.
- Work with county departments and agencies to construct facilities needed to deliver services to support the health and wellbeing of all residents.
- Work with the county Sheriff's Office to improve safety for all modes of travel, in the short term at specific locations and long term in the development of the update to the 2006 Transportation Plan along with the 2023 Local Roadway Safety Plan.
- Work with developers and others seeking grading permits and their stormwater component to minimize environmental damage of projects and reverse existing adverse impacts such as untreated impervious surfaces. Utilize the Neighborhood Drainage Improvements and Rehabilitation CIP program to stabilize and improve older residential areas throughout the County which are experiencing erosion from increased intensity storm events.
- Coordinate with LUGM to revise design standards and zoning regulations when related to the Transportation Plan to better preserve large tracts of rural landscape including productive farming, wetland, aquatic, forest, and other environmentally threatened land through smart growth principals.

DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION

OPERATING BUDGET

Public Works & Transportation	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Administration	\$609,537	\$788,279	\$801,155	\$791,340
Engineering Services	1,182,838	1,263,729	1,254,531	1,356,729
Development Review	326,600	319,364	319,364	365,764
Construction & Inspections	1,179,545	1,248,763	1,383,777	1,146,876
County Highways	8,433,561	6,161,392	6,541,055	7,551,812
MS4 Program	770,132	1,103,795	1,201,857	1,185,829
Mailroom	131,252	169,265	177,501	167,713
Vehicle Maintenance Shop	1,983,440	2,235,386	2,025,673	2,064,012
Non-Public School Bus Transportation	3,357,185	3,702,710	3,806,882	3,831,623
St. Mary's County Airport	215,230	198,760	202,910	229,099
St. Mary's Transit System (Grants)	3,571,542	4,850,698	4,518,716	4,518,716
Building Services	<u>5,465,756</u>	<u>5,919,863</u>	<u>6,229,264</u>	<u>6,371,589</u>
Total Department – General Fund	\$27,226,618	\$27,962,004	\$28,462,685	\$29,581,102
Solid Waste & Recycling Fund	\$5,444,211	\$6,424,014	\$7,235,178	\$7,250,448
Miscellaneous Revolving Fund – Fuel Operations & Willows SWM	\$6,362	\$24,300	\$24,300	\$24,300

HIGHLIGHTS

The general fund budget for the Department of Public Works & Transportation is \$29,581,102, an increase of \$1,619,098 or 5.8%. The budgeted amount incorporates the county employee compensation changes mentioned in the budget highlights and \$1,116,470 for replacement dump trucks and vehicles. Solid Waste & Recycling \$417,780 to replace two pushout trash trailers and one tilt trailer.

DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION

STAFFING

Public Works & Transportation	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Administration	4	4	4
Engineering Services	7.8	7.8	7.8
Development Review	3	3	3
Construction & Inspections	6	6	6
County Highways	46	46	46
Mailroom	2	2	2
MS4	5	6	5
Vehicle Maintenance Shop	13	13	13
Non-Public School Bus Transportation	1	1	1
St. Mary's County Airport	1	1	1
St. Mary's Transit System (Grant)	33.6	34.6	33.6
Building Services	<u>34</u>	<u>36</u>	<u>34</u>
Total Department – General Fund	156.4	158.4	156.4
Solid Waste & Recycling Funds	15	15	15
Total Department	171.40	174.4	171.4

DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Administration				
Budget Spent on Staff Development/ Seminars	<1%	<1%	<1%	<1%
Engineering Services				
Capital Projects	45	50	40	43
Full-Time Project Managers (not incl. Deputies) (One RPT)	4.8	5.8	4.8	5.8
Capital Budget Approved (FY increase from prior)	\$26.4M / -3.5M	\$213.5M	\$179.4M / - 34.1M	\$180.9M / +1.5M
Development & Plan Review				
Subdivision, Site, & As-Built Plans Reviewed	374	336	334	352
Average Duration of Plan Review	18	21	21	20
Record Plat Submissions Reviewed	82	83	81	85
Average Plat Review Time (Target: < 20 Days First Review & < 15 Days on Subsequent Reviews)	19	21	21	22
New Grading Permits Approved	21	9	13	14
New Public Works Agreements Approved	0	0	2	3
Construction & Inspections				
Inspections (capital, subdivision & grading permits)	3,499	3,661	3,550	3,575
Active Construction Permit Bonding	\$5,250,200	\$3,037,510	\$4,913,710	\$5,159,395
Active Grading Permit Bonding	\$14,464,880	\$10,215,640	\$14,754,840	\$15,492,582
Inspections per Inspector per Day @ 260 days per year	3.17	3.35	3.00	3.15
Asphalt Overlay & Slurry/Modified Seal Program(mi)	23.62/24.01	23.60/23.37	34.47/15.13	32.75/14.34
County Highways				
Highway Maintenance Mileage (centerlinemiles)	678	678	680	680
County Maintained Roads	1,697	1,697	1,700	1,710
Maintenance Requests Received	1,343	1,332	1,282	1,350
Utility Permits Issued	150	133	152	150
Metal/Plastic Pipes Replaced (feet)	5,500	5,500	5,500	5,500

DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION

PERFORMANCE MEASURES (continued)

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Solid Waste & Recycling				
Total County MRA Waste Generated (tons)	125,212	118,251	120,616	121,822
Total Rubble from Landfill (tons) Exported	5058	5,999	6,049	6,169
Total MSW from Convenience Stations (tons)	26,933	22,665	23,118	23,580
# Customers Served at St. Andrews Landfill	42,164	41,342	41,842	42,678
MS4				
Maintenance Inspections – Contract Management	874	844	900	950
SWM- Related Landscape Main. Contract Mgmt.	37	47	116	120
MDE Annual Report	1	1	1	1
Vehicle Maintenance				
Ratio: # of Sheriff Vehicles / Total # County Fleet (%)	260/546 47.6%	247/534 47.6%	49%	51%
# Un-tagged Vehicles and Equipment in Fleet	116	135	138	140
# Tagged Vehicles and Equipment in Fleet	546	534	550	560
Total Maintenance monies spent / Replacement Value of Fleet (%)	\$1,973,062/ \$31,301,782 5.8%	\$1,983,440/ \$34,301,782 6.1%	\$2,133,953/ \$34,796,715 5.8%	\$2,064,012/ \$35,200,000 5.9%
Job Orders for Law Enforcement/Total # Job%	35%	35.14%	37%	38%
Type "A-C" Preventive Scheduled Maintenance (PM)	35%	34.9%	36%	35%
Type "D" Corrective Unscheduled Maintenance (CM)	65%	65%	65%	65%
Non-Public-School Bus Transportation				
Buses Under Contract	49	48	47	47
Total Riders including transfers / # Out of County	1,150/0	1,149/0	1,156/0	1,130/2
Average Riders per Bus	33	33	28	28
Annual Bus Route Mileage	505,910	505,910	505,773	505,763
Cost per Mile Goal is \$7.00 (State no longer publishes an average, but, from available information it is about \$6.18 per route mile)	7.30	6.64	7.32	7.58

DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION

PERFORMANCE MEASURES (continued)

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
St. Mary's Transit System				
Total STS System Ridership (#)	229,930	227,127	242,069	271,117
Annual Route Mileage (All Routes & Services)	914,883	943,654	984,408	985,000
Oper. Cost per Hour (Public) Range: <\$65-\$85 hr.	\$80.37	\$132.22	\$67.27	\$70.00
Oper. Cost per Mile (Public) Range: <\$4 - \$6/mi	\$3.60	\$5.91	\$2.75	\$3.00
Oper. Cost per Passenger Trip (ADA/SSTAP) Range: \$20-\$40/trip	\$9.95/\$158.24	\$23.20	\$18.40	\$20.00
Passenger Trips per Hour (ADA/SSTAP)	35/13	4.9	5.37	6
Mailroom				
Pieces of Mail Processed	116,991	116,991	92,774	100,000
Airport Operations (*Note: CY data vs. FY)				
FAA Fixed Base Aircraft Inventory	246	250	250	255
# Transient Visitors (Estimates)	400	338	350	350
Rotary Wing Helicopter Operations (MSP& MedStar)	355	1295	1200	1200
Private T-Hangar & Tie-Down Capacity	233	233	233	233
Aircraft Landings / Takeoffs (State MAA Operational Estimates)	42,323	42,323	44,000	48,000
Jet A & 100 Low-Lead Fuel Purchased (gal.)	289,740	209,959	218,069	220,000
Building Services				
Total Square Footage of Buildings Maintained (GSF)	880,000	965,000	965,000	965,000
FTE's Needed to Inspect Facilities / Day @ 50,000 SF / hour	2.5	3	3	3
Total # of Staff Needed per APPA: 1 per 45,000 SF maintained	21	22	22	22
Buildings Maintained / Buildings with Janitorial Services	34	34	34	34
Complete Replacement Value (CRV) in dollars (\$)			\$268,684,385	\$269,000,000
Total Budget (non-capital) Expenses per SF (Standard: \$5-\$6.15)	\$5.38	5.66	6.09	6.60
Public Utility Expenses per safe (Range: \$1.51 - \$2.22 / SF)	\$1.59	2.16	2.60	2.67
Custodial Services: "Occupied" Square Footage Cleaned	373,766	354,724	354,724	354,724

DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION

PERFORMANCE MEASURES (continued)

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Custodial Costs & Supplies / Occupied SF (Standard: >\$3.25)	\$1.65	\$1.42	\$1.42	\$1.50
# Work Order Requests for Maintenance and Service	15,000	15,390	15,605	16,000
Average # Work Orders per Mechanic per Year (16)	1,000	919	893	1,000
Average # Work Orders per Mechanic per Day (260 days)	4.5	3.5	3.4	3.8
# Mechanics Needed per M.S.F. (max.20 / mos.)	20	20	20	20
Purchasing – Fuel Service				
Permanent / Mobile or Temp Fueling Facilities	2	2	2	2
Gallons of Gasoline / Gallons of Diesel - Pumped	535,760/ 123,963	535,760/ 123,963	544,866/ 116,757	555,763/ 119,092
Average Cost of Fuel Gas / Diesel - per Gallon	\$2.66/\$2.45	\$2.66/\$2.45	\$2.78/\$2.90	\$2.83/\$2.90

DEPARTMENT OF RECREATION & PARKS



STRATEGIC PLAN www.stmaryscountymd.gov/recreate/strategicplan

MASTER PLAN www.stmaryscountymd.gov/docs/lpprp.pdf

VISION

A leader in cultivating exceptional leisure experiences in our community.

MISSION

To provide an enriched quality of life for the community through the preservation of natural, cultural, and historical resources, enhancement of parks and outdoor spaces, and promotion of a variety of leisure experiences.

DESCRIPTION

The Department of Recreation and Parks is responsible for providing County citizens with a comprehensive program of leisure opportunities through services, activities, events, facilities, and outdoor spaces. The department also develops and maintains a park system, operates a golf course, manages four museums and associate sites, and offers programs and services that help to enrich the quality of life for citizens.

The Administration Division provides leadership and guidance to the entire department and serves as a liaison to three advisory boards. The division is also responsible for capital planning and development of the department's various planning documents.

The Department oversees grants awarded not for profits in the following categories: Historical, Cultural, and Community Events.

The Parks Division provides the grounds, turf and facility maintenance at county parks, numerous school ball fields, trails, waterfront public landings, recreational centers, libraries, and county buildings. The division also manages park operations at various county parks and facilities.

The Museum Division collects, preserves, researches, and interprets historic sites and artifacts that illustrate the natural, cultural, and social history through operations at the St. Clement's Island, Old Jail, and-Piney Point Lighthouse Museums, Drayden African American Schoolhouse, and other historical amenities. The Museum Division is accredited through the American Alliance of Museums (AAM).

The Recreation Division is responsible for planning, implementing, supervising, and evaluating a broad range of recreational programs, services, and activities for county residents, utilizing both county facilities and public schools. Recreational programs are self-supporting through the Recreation and Parks Enterprise Fund.

DEPARTMENT OF RECREATION & PARKS

The Wicomico Shores Golf Course is a 145-acre recreational facility providing golfing, food service and banquet facilities. The golf and restaurant operations are self-supporting through the Wicomico Shores Golf Enterprise Fund.

GOALS

- Provide a variety of quality recreation, leisure, and educational experiences while increasing value through new and existing amenities as needed to address community need.
- Demonstrate fiscal stewardship by enhancing programs, services, and facilities to generate growth and functionality.
- Promote agency, stakeholder, and community engagement through innovative means while fostering the preservation of natural, historical, and culture resources in a prudent manner.
- Create a sustainable leader organization supporting an innovative workforce creating organizational knowledge in a positive and creative environment to deliver programs and services.
- Help develop partnerships that enrich the lives of residents and visitors to St. Mary's County.

OBJECTIVES

- Enhance customer interactions and understanding of department offerings by highlighting the benefits of parks and recreation opportunities.
- Grow and adapt program offerings and parks amenities to meet the needs of the county.
- Implement innovative marketing strategies which represent all potential customers, partners and stakeholders.
- Engage in the ongoing commitment to eliminate barriers to participation by promoting the benefits of parks and recreation opportunities.
- Identify effective means for collecting and reporting attendance, participation and visitation data.
- Develop a master plan that will suggest future invest in future projects and current resources.
- Create budget efficiencies throughout the department.
- Seek land suitable for public water access, community and regional parks, and indoor facilities.
- Develop comprehensive plan for maintenance and improvement of existing parks, facilities and amenities.
- Implement use of innovative technology to effectively manage parks, facilities and amenities.
- Explore options to improve current online access and registration processes.
- Develop a comprehensive professional development strategy.
- Address needs to enhance and increase staff competencies that reflect the Department's values
- Foster employee involvement with an emphasis on stakeholder initiatives, continuing education, and department growth.

DEPARTMENT OF RECREATION & PARKS

OPERATING BUDGET

Recreation & Parks	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Administration	1,547,536	2,063,198	1,898,908	2,083,167
Parks Maintenance	3,081,443	3,420,372	3,900,889	4,138,365
Non-Profits – Recreation & Parks	138,830	121,500	0	111,500
Grants	218,635	24,999	24,999	24,999
Chancellors Run Reg Park	100,004	114,639	114,639	114,639
Museum	<u>1,042,767</u>	<u>1,084,975</u>	<u>1,117,677</u>	<u>1,161,627</u>
Total Department – General Fund	6,129,215	6,829,683	7,057,112	7,634,297
Recreation Activity – Enterprise Fund	3,669,348	6,081,453	4,974,802	5,049,802
Wicomico Shores Golf – Enterprise Fund	1,922,608	1,877,025	2,143,656	2,075,122

HIGHLIGHTS

The general fund budget for the Department of Recreation & Parks is \$7,634,297, an increase of \$804,614 or 11.8%. This budget includes the county employee compensation changes mentioned in the budget highlights.

Non-profit funding continues to be reflected in County Departments budget based on content area. The following was approved for Non-profits having categories that fall within the Department of Recreation & Parks:

Agency	Category	Amount
7 th District Optimist Club	Community Event	\$12,000
Chamber Orchestra of So MD	Community Event	\$10,000
Historic Sotterley, Inc.	Historical & Heritage	\$63,500
St. Mary's County Arts Council	Cultural Activities	\$10,000
St. Mary's County Historical Society	Historical & Heritage	\$10,000
The Newtowne Players, Inc	Cultural Activities	\$2,000
Unified Comm for Afro-American Contributions	Community Event	\$4,000
Total		\$111,500

DEPARTMENT OF RECREATION & PARKS

STAFFING

Recreation & Parks	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Administration	6	6	6
Recreation	9	9	9
Parks	17	19	17
Museum	5	5	5
Total Department – General Fund	37	39	37
Wicomico Shores Golf	6	6	6
Total Department	43	45	43

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY 2025	Estimated FY 2026	Projected FY 2027
Parks and Facility Maintenance				
Parks, public landings, county facilities (grounds)and school sites (ball fields) maintained	120	120	121	121
Parks, schools (ball fields), facilities-acres maintained	2,280	2,280	2,285	2,305
Athletic fields, courts, playgrounds, other facilities	221	221	221	221
Recreation buildings, restroom buildings and otherstructures maintained	75	76	76	76
Athletic field use hours +	-	-	488,826	500,000
Waterfront park users +	-	-	21,721	23,000
Splash pad users	2,600	2,693	1,794	2,800
Museums				
Visitors (daily admission and special events) *	13,500	8,634	11,824	8,000
Boat passengers to St. Clements Island	3,375	3,224	2,013	2,000
Program participants	310	315	908	1,000

*St. Clements Island Museum is currently closed and under construction

+New category

DEPARTMENT OF RECREATION & PARKS

PERFORMANCE MEASURES (continued)

Indicators	Projected FY2025	Actual FY 2025	Estimated FY 2026	Projected FY 2027
Recreation Division				
Recreation program participants	33,200	25,982	30,479	32,000
Camps	1,400	1,363	1,661	1,500
School Age Care	170	195	186	185
Gymnastics	2,200	2,221	2,979	2,700
Leisure classes	475	450	497	500
Special events	4,000	3,823	4,598	4,700
Sports	7,750	6,554	4,219	6,000
Great Mills Swimming Pool*	15,000	11,645	9,000	-
Wellness & Aquatics Center	10,900	9,255	14,134	14,500
Summerstock theater attendance	New	1,636	1,636	2,200
Therapeutic	230	485	569	600
Scholarship recipients +	-	-	227	350
Scholarship award total +	-	-	\$45,125	\$85,000
Wicomico Shores Golf Course				
Rounds of golf	31,306	30,986	36,316	35,000
Junior golf program participants	100	72	207	175
Outings held	28	29	25	27
Department Wide				
Total Volunteers	600	1,074	1,240	1,275
Volunteer hours	9,000	9,311	9,802	10,300
Hourly value of volunteer support	\$325,250	\$148,972	\$354,234	\$372,231
# of grants received +	-	-	9	9
Grant funding +	-	-	\$1,571,166	\$1,000,000

*Great Mills Swimming Pool transferred operations to YMCA May 2026

+New category

ELECTED

OFFICIALS

- Program Descriptions
- Goals
- Objectives
- Operating Budget
- Highlights
- Staffing
- Performance Measures

CIRCUIT COURT



DESCRIPTION

The Circuit Court for St. Mary's County is a court of general trial jurisdiction established pursuant to Article IV of the Maryland Constitution. The objective of the court, as stated in the Plan of Action, is to provide a fair and impartial forum for the resolution of disputes falling within its jurisdiction. The court manages its case load through a Differentiated Case Management Plan, which establishes time standards for the resolution of cases. The Circuit Court has full common-law power and jurisdiction in civil cases involving over thirty thousand dollars, and in criminal matters in misdemeanor crimes that the Defendant requests a jury trial or cases originally charged as felonies. The court exercises concurrent jurisdiction with the District Court in civil and equity cases if the amount in controversy exceeds five thousand dollars and is less than thirty thousand dollars, in criminal cases in certain statutorily defined circumstances, and in certain family law proceedings such as domestic violence. The court exercises appellate review of District Court cases and certain county administrative decisions. All juvenile matters fall within the court's jurisdiction. The court is also responsible for grand and petit juries.

The Circuit Court has two alternative court programs. A drug court program (Adult Recovery Court) for adults, which offers intensive treatment, counseling, and drug testing as an alternative to incarceration for certain non-violent cases with substance-abuse issues. There is also a Family Recovery Court (FRC) which is a specialized problem-solving program that is designed to help parents struggling with substance or mental health issues. It aims to safely reunite families by providing customized treatment options and programs. The court's Adult Recovery Court and Family Recovery Court programs are funded by state grants and matching funds from our county.

The Circuit Court has a Family Services Program that offers a variety of programs focused on contested family law-related matters such as custody, divorce and visitation. It includes several co-parenting and conflict resolution programs as well as mediation & settlement facilitation to assist parties in reaching an agreement and resolve all or part of their contested issues. This can help reduce litigant expenses and reduce court time. Other programs offered include a Guardianship Clinic and a Family Law Clinic that is hosted at the courthouse as well as at the Lexington Park Library. The court's Family Services Program is funded by state grants.

The Circuit Court has added a Civil, Non-Domestic ADR (Alternative Dispute Resolution) program that offers mediation and settlement facilitation for non-domestic (civil) cases. It aims to assist with resolution of all or part of a civil case which can be very complex in nature; thus, helping reduce litigant expenses and reduce court time. The court's Alternative Dispute Resolution program is funded by state grants.

CIRCUIT COURT

GOALS

- The court endeavors to provide a fair and impartial forum for the resolution of disputes falling within its jurisdiction.
- The court's Law Library is to provide high-quality legal reference service to the bench, bar, and members of the public.

OBJECTIVES

- The rules governing the circuit courts of Maryland require that the County Administrative Judge develop, implement, and monitor a Differentiated Case Management Plan for the prompt, efficient scheduling and disposition of actions filed with the court. This plan takes account of the complexity and priority of different types of cases and provides for the scheduling and processing of cases accordingly. It is expected that this effort will result in a more efficient use of the county's judicial resources.
- The court's Law Library strives to maintain and augment its collection of legal publications in accordance with Maryland State Law Library standards, anticipated user needs, existing patterns of usage, and republication schedules of existing materials. Patrons will have access to subscriber-only online legal research databases at no charge, to the extent allowed by budget constraints. We have moved to a more on-line research system, resulting in the elimination of many book subscriptions that had not been used for many years.
- Our Self-Help Center is located within the law library. It contains both state and county computers where the public has access to court forms and court related websites. There are several bookcases that house the most utilized legal publications and court forms for the self-represented litigants to access. The Center also offers an abundance of reference material and information about free and reduced rate legal services. The Family Services Coordinator assists members of the public who need help or direction in locating material(s) they are seeking. We continue to strive to provide access to justice for all the citizens of our community and continually make changes to our Self-Help Center so that the Circuit Courthouse evolves as technology provides the ability to expand services.

CIRCUIT COURT

OPERATING BUDGET

Circuit Court	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Administration	\$1,182,260	\$1,443,005	\$1,833,597	\$1,974,868
Law Library	28,251	42,250	42,250	42,250
Grants	<u>969,229</u>	<u>800,646</u>	<u>849,190</u>	<u>812,711</u>
Total - Circuit Court	\$2,179,740	\$2,285,901	\$2,725,037	\$2,829,829

HIGHLIGHTS

- The budget for the Circuit Court is \$2,829,829, an increase of \$543,928, or 21.26%. This budget includes the county employee compensation changes mentioned in the budget highlights, as well as an increase in grant funding.

STAFFING

Circuit Court	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Administration	10.00	10.00	10.00
Grants	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total - Circuit Court	14.0	14.0	14.0
Bailiffs / Chief Bailiff	4.0	4.0	4.0
Total Circuit Court	18.0	18.0	18.0

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Family Services Grant	\$220,714	\$220,714	\$225,990	\$240,395
Adult Drug Court Grant (State)	510,620	547,126	543,421	557,314
BHA/Health Dept. Grant for Project Chesapeake ARC/FRC	84,607	84,607	84,607	84,607
Child Support Cooperative Reimbursement	13,327	15,746	17,007	18,900
Alternative Dispute Resolution Grant for Civil Cases	N/A	N/A	N/A	33,138

ORPHAN'S COURT



DESCRIPTION

The Orphan's Court consists of three judges elected to serve concurrent four-year terms. The Court is responsible for hearing matters involving decedents' estates which are probated judicially, approves administration accounts and awards of personal representatives' commissions and attorneys' fees in all estates, has concurrent jurisdiction with the Circuit Court in the guardianship of the property of minors, and handles the validity of wills and transfer of property in which legal questions and disputes occur.

GOALS

- To provide a high level of professional hearings and oversee matters involving decedents' estates which are probated judicially. To continue to make the Orphans Court accessible to family members, legal and professional staff, and citizens of St Mary's County.

OBJECTIVES

- Maintain a high level of professional and competent service to the citizens it serves by using existing tools and focusing on continuous improvements to systems and processes to better serve the people and provide for prompt, efficient and just resolution of cases.

OPERATING BUDGET

Orphan's Court	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total – Orphan's Court	\$67,969	\$76,868	\$75,788	\$75,788

HIGHLIGHTS

The budget for the Orphan's Court is \$75,788, an increase of \$1,110 or 1.5%. This budget includes the county employee compensation changes mentioned in the budget highlights.

STAFFING

Orphan's Court	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Total Department	3	3	3

ORPHAN'S COURT

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Decedent's Estates Opened	650	623	600	625
Judicial Probate Proceedings	NA	18	26	30
Estate Hearings	90	86	137	100
Show Cause Orders Issued	125	132	163	150
General Court Orders Issued	240	418	422	420
Court Order Issued Approving Extension of Time	30	28	30	30
Limited Orders to Locate Will or Assets	50	48	50	50
Orders Approving Funeral Costs	10	7	10	10
Orders Approving Attorney Fees & Personal Representative Commissions	175	186	150	180
Guardianship Accounts Reviewed and Approved	9	8	8	10
Administration Accounts Reviewed and Approved	450	465	460	470

OFFICE OF THE SHERIFF



St. Mary's County Sheriff's Office *Mission, Vision, and Values*

Our Mission

It is the mission of the St. Mary's County Sheriff's Office to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to enhance public safety while working with the diverse communities to improve their quality of life. Our mandate is to do so with honor and integrity, while at all times conducting ourselves with the highest ethical standards to maintain public confidence.

Our Vision

To achieve, as closely as possible, a County free from crime and public disorder.

Our Values

The Core Values of the St. Mary's County Sheriff's Office are intended to guide and inspire us in all we say and do. Making sure that our values become part of our day-to-day work life is our mandate, and they help to ensure that our personal and professional behavior can be a model for all to follow.

Service to Our Communities

We are dedicated to enhancing public safety and reducing the fear and the incidence of crime. We will work in partnership with our communities and do our best, within the law, to solve community problems that affect public safety. We value the great diversity of people in both our residential and business communities and serve all with equal dedication.

Reverence for the Law

We have been given the honor and privilege of enforcing the law. We must always exercise integrity in the use of the power and authority that have been given to us by the people. Our personal and professional behavior should be a model for all to follow. We are committed to conducting ourselves in a manner that brings honor to ourselves, the Sheriff's office and our profession.

OFFICE OF THE SHERIFF

Our Values (continued)

Commitment to Leadership

We believe that every member of the St. Mary's County Sheriff's Office is a leader. Making sure that our values become part of our day-to-day work life is essential.

Integrity in All We Say and Do

We are committed to nurturing public trust by holding ourselves accountable to the highest standards of professional conduct and ethics.

Respect for People

We are committed to respecting individual rights, human dignity, and the value of all members of the community and the agency. We show concern and empathy for the victims of crime and treat violators of the law with fairness and dignity. By demonstrating respect for others, we will earn respect for the St. Mary's County Sheriff's Office and our profession.

Quality through Continuous Improvement

We are committed to achieving a level of performance that exceeds all expectations. We value innovation, support creativity, and dedicate ourselves to proactively seeking new and better ways to combat crime.

DESCRIPTION

The Sheriff's Office budget is divided into five (5) sections: Law, Corrections, Court Security, Training, and K9. The budget authorized by the Commissioners of St. Mary's County enables the Sheriff's Office to provide services to the Citizens of the County, adhere to legal mandates, and work toward our mission to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to enhance public safety while working with the diverse communities to improve their quality of life. Our mandate is to do so with honor and integrity, while always conducting ourselves with the highest ethical standards to maintain public confidence.

OFFICE OF THE SHERIFF

DESCRIPTION (continued)

The St. Mary's County Sheriff's Office is organized into five divisions: Administrative, Criminal Investigations / Vice-Narcotics, Patrol, Special Operations, and Corrections. Major functions of the Office of the Sheriff include: investigation of all incidents, crimes and complaints, which includes keeping victims informed of investigation status; expanded drug enforcement efforts directed against high level drug dealers and street level sellers; focused investigations and enforcement to address violent crime and gun violence; public awareness and educational programs that focus on the harmful effects of drugs and alcohol abuse; enhanced crime prevention programs that utilize grants to provide high visibility police patrols in high crime areas of the County; neighborhood crime watch programs in which citizens participate; home and commercial security surveys; service of criminal and civil process; security for the Courthouse and Circuit Courts; traffic safety/enforcement and accident reconstruction; safe and secure schools; and management of the St. Mary's County Detention and Rehabilitation Center.

The Corrections Division is responsible for the overall management of the St. Mary's County Detention and Rehabilitation Center (SMCDRC). For the most recent calendar year, the average daily incarcerated population of the St. Mary's County Detention and Rehabilitation Center ranged from 173 to 226. Additionally, the Corrections Division administers the Community Corrections Program as an alternative to incarceration, which monitors offenders in the community awaiting trial with an average monthly population ranging from 70 to 86, and sentenced to Day Reporting (Home Detention), with an average monthly population ranging from 36 to 63. In addition to the Community Corrections Program, the SMCDRC offers programs to assist with successful Offender Re-Entry including but not limited to In-Patient Treatment, Work-Teams, Mental Health, Substance Abuse, Educational (IEP, GED and College Level), Domestic Violence, Computer Training, Smoking Cessation, Anger Management, Basic Parenting Skills, TransitionGroups, Medicaid, Family Reading Program and Medication Assisted Treatment Program.

The Training portion of the budget ensures all mandatory training and qualifications are met and or exceeded for sworn, correctional officers, and civilian employees. It also supports specialized training of personnel, ensuring their professional effectiveness and performance in support of our core values. This budget allocation provides funding for required firearms qualifications as well as the qualifications on less lethal devices and systems. This allocation also provides for St. Mary's County's share of the funds needed to operate the Southern Maryland Criminal Justice Academy.

OFFICE OF THE SHERIFF

DESCRIPTION (continued)

Canine (K9) handlers are assigned to patrol squads, where they function as fully integrated members of daily operations while providing specialized K9 capabilities when needed. These teams support the agency in numerous critical functions, including high-visibility patrol, suspect apprehension, building and area searches, article searches, assistance in lost or missing person incidents, and conducting drug or explosive scans. Canine budget allocations ensure the health and wellness of the canines, appropriate housing, and the availability of specialized equipment required for safe and effective deployment.

GOALS

- The St. Mary's County Sheriff's Office remains committed to providing exceptional law enforcement and correctional services through professional policing, constitutional practices, innovation, strategic partnerships, and employee wellness while maintaining the trust and confidence of our community. In FY2027, the Sheriff's Office continues to modernize administrative operations through investments in technology, fleet management, digital evidence, accreditation, and employee development. These improvements increase organizational efficiency while allowing sworn personnel to remain focused on delivering high-quality public safety services to the citizens of St. Mary's County.

OBJECTIVES

- Routinely evaluate organizational structure and staffing needs to ensure resources remain aligned with community expectations and operational demands.
- Continuing implementation of strategic traffic safety initiatives focused on reducing fatal and serious injury crashes.
- Complete the Implementation of six (6) Speed Enforcement Cameras in and around school zones through the School Zone Speed Camera Safety Program throughout the county.
- Effectively recruit Corrections Officers and Deputies to fill vacancies and enhance retention strategies for current employees.
- Ensure sufficient infrastructure is in place for services provided by the Sheriff's Office with the continued construction of the Support Services buildings, the planning and design of a new Sheriff's Office Headquarters to meet the needs of our current staff, and continued discussion of a Firearms Range to reduce dependency upon private and public facilities.
- Expand technology solutions to improve operational efficiency, evidence management, fleet management, and records services.

OFFICE OF THE SHERIFF

OPERATING BUDGET

Sheriff's Office	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Law Enforcement	\$40,987,991	\$44,989,641	\$45,137,676	\$49,848,322
Corrections	19,331,045	21,813,052	22,899,837	23,248,968
Training	431,441	584,975	606,075	606,075
Canine	35,482	44,700	85,350	59,550
Court Security	930,754	1,161,536	1,161,536	1,600,390
Grants	<u>1,868,778</u>	<u>4,079,211</u>	<u>2,349,255</u>	<u>2,333,044</u>
Total - Sheriff – General Fund	\$63,585,491	\$72,673,115	\$72,909,897	\$77,696,349
Miscellaneous Revolving Fund –				
Asset Forfeiture - Federal	\$60,231	\$-0-	\$-0-	\$-0-
Asset Forfeiture – Local	\$-0-	\$-0-	\$-0-	\$-0-

HIGHLIGHTS

The general fund budget for the Office of the Sheriff is \$77,696,349, an increase of \$5,023,234 or 6.9% more than the prior year, including grant funding. The Sheriff's budget includes:

- 18 approved promotional ranks for Law and Corrections.
- 2% market adjustment for Law Sworn and 3% market adjustment for Corrections salary scales.
- 2.5% stipend for employees at Top of Grade on the Law Sworn and Corrections salary scales.
- 2% cost-of-living adjustment (COLA) for Law Sworn, Corrections, and Merit employees.
- 3.66% market increase for merit scale staff - third year of a three-year phase in.
- 1 step merit increase for eligible Law Sworn, Corrections, and Merit employees.
- 21 vehicle replacement vehicles.

STAFFING

Sheriff's Office	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Sheriff	1	1	1
Law Enforcement			
Civilians	73	73	73
Sworn	153	153	153
Court Security			
Sworn	8	8	8
Civilian	8	8	8
Corrections			
Civilians	34	34	34
Sworn	97	97	97
Grants			
Civilians	2	2	2
Sworn	5	5	5
Speed Enforcement	2	2	2

Total - Sheriff - General Fund

117

383

383

383

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OFFICE OF THE SHERIFF

PERFORMANCE MEASURES

Indicators	Actual FY2025
<u>Overall Calls</u>	
Calls for Service	77,906
<u>Proactive Calls</u>	
Community Meeting	68
Community Policing	870
Premises Checks	4,628
Crime Prevention	10,092
<u>Other High Volume Call Types</u>	
911 Hang Up	2,062
Alarm	2,596
Check Welfare	3,639
Suspicious Incident	2,800
Traffic Enforcement	2,050
Vehicle Stop	15,324
<u>Major Cases / Incidents</u>	
Arsons	10
Assaults	1,722
Breaking and Entering	238
Counterfeiting/Forgery	37
Destruction/Damage/Vandalism of Property	700
Disorderly Conduct Cases	69
Family Offenses – Non-Violent	94
Fraud Cases	214
Murders	5
Narcotics Violations	318
Robberies	23
Sex Offenses (including Rapes)	107
Thefts (Includes Motor Vehicle Thefts)	1,277
Weapon Violations	100
All Other (Animal Cruelty, Trespassing, Death Investigations, Recovered Property, etc)	988
Domestic Violence Incidents	1,125
Social Services Referrals (Child Abuse, Neglect, Sex Offenses)	352
Emergency Petitions	613

OFFICE OF THE SHERIFF

PERFORMANCE MEASURES (continued)

Indicators	Actual FY2025
<u>Arrests</u>	
Arrests Made - Adults	2,143
Arrests Made - Juveniles	409
<u>Operational Support</u>	
Emergency Services Team (E.S.T.) Operations/Events	67
Number of Search Warrants	677
<u>Narcotics Cases Investigated:</u>	
Adult Arrests Made – Drug/Drug Para Violations	443
Juvenile Arrests Made – Drug/Drug Para Violations	26
Value of Drugs Seized	\$3,085,613.60
Money Seized	\$131,363.92
Money Awarded	\$172,997.15
Vehicles Seized	25
<u>Crime Lab</u>	
Number of Crime Scenes Processed	109
Search Warrant Assist	280
<u>K-9 Program – (FY)</u>	
Number of Canine Utilizations	243
Number of Criminal Arrests and Assisted Arrests	82
<u>Traffic</u>	
Accidents	2,969
Citations	6,502
Warnings	14,147
Accident Reconstructions	14
Child Safety Seat Inspections/Installations	76
Traffic Complaints	3,398
<u>Alcohol Enforcement</u>	
DWI's	160
Liquor Law Violations	5

OFFICE OF THE SHERIFF

PERFORMANCE MEASURES (continued)

Indicators	Actual FY2025
<u>Child Support Enforcement</u>	
Summonses - Received	467
Summonses - Served	431
Warrants – Received	40
Warrants – Served	15
Civil Process – All Other Received / Served - (Summonses, writs, replevin, evictions, subpoenas, etc.)	
Civil Process - Received	10,663
Civil Process – Served	9,699
Civil Process Fees Received	\$88,638
<u>Volunteer Program</u>	
Number of Hours Worked by Volunteers (Chaplains, Interns, Other Volunteers)	1,972.5
<u>Corrections</u>	
Annual Number of Arrestees Processed (Walk-throughs, Intakes, Releases)	2,867
Average Daily Population (Incarcerated no DRC)	226
Attendance in Education Program (GED)- (Monthly Average)	4
Attendance in Anger Management - (Monthly Average)	11
Attendance in Drug/Alcohol/HIV/Domestic Violence Treatment/ Mediation/ Parenting/Life Skills Programs (Mo.Avg.)	109
Number Referred to the Mental Health Program	557
Attendance in Jail Substance Abuse Program (Monthly Average)	47
Work Incentive Program Hours (i.e. kitchen, laundry, clean-up) (Work Hours Annual Total)	50,151
<u>Alternative to Incarceration – Community Corrections</u>	
Pre-Trial Supervision Offenders Monitored in the Community (Monthly Average)	77
Pre-Trial Services Offenders Screened for Program Eligibility	994
Drug Court and Family Court Participant Substance Abuse Screenings	14
Day Reporting Offenders Monitored in the Community (Monthly Average)	31
In-Patient Treatment Offenders Monitored in the Community (Monthly Average) Began in FY24.	10

OFFICE OF THE STATE'S ATTORNEY



DESCRIPTION

The State's Attorney is an independently elected state official who serves as the chief law enforcement officer and lead prosecutor for St. Mary's County. The role of the State's Attorney is to enforce criminal statutes, defend the interests of victims and the citizens of our County according to the law, provide leadership in the prevention of crime, and fairly and impartially seek just punishment for those found guilty of illegal behavior.

The Office of the State's Attorney is staffed with prosecutors, paralegals, legal assistants, investigators, evidence analysts, and victim/witness advocates. The State's Attorney's Office has two divisions – the Circuit Court Division and the District Court Division. The Circuit Court Division handles felony cases, such as murders, rapes, robberies, drug distributions, and major thefts. The Circuit Court Division also handles all juvenile delinquency matters. Circuit Court prosecutors serve as legal advisors to the Grand Jury and attend all Grand Jury sessions. The District Court Division prosecutes primarily misdemeanor criminal cases, such as assaults, thefts, and disorderly conduct. Additionally, the District Court Division prosecutes all payable and must-appear traffic offenses, including drunk driving and licensure violations.

The prosecutors who work in the State's Attorney's Office protect the public and seek justice in an aggressive and fair manner on behalf of the victims of crime and our community. We see ourselves not merely as trial lawyers, but as problem-solvers. Our mission is to serve the public interest through fair and honest administration of justice by investigating and prosecuting criminal violations in St. Mary's County. Our prosecutors coordinate with allied federal, state, and local law enforcement agencies to identify problems before they manifest adverse consequences and remain available to provide legal guidance to law enforcement. Our office strives to provide comprehensive support for crime victims throughout the prosecution to support them through the legal process and ensure their rights are protected.

Our office administers a community service program that provides an opportunity for payable traffic offenders to perform community service in lieu of traditional penalties on a case-by-case basis. We are also a leading participant with the Substance Abuse Recovery Court to keep our citizens safe from the detrimental impact of alcohol and drugs. This office established Project Graduation and continues to host this event to ensure a fun, alcohol-free event for St. Mary's County high school graduates to celebrate their graduation night.

GOALS

- Prevent crime, enforce Maryland law, and protect the rights of our citizens.
- Combat violent crime by forging partnerships with allied law enforcement agencies and community service providers to investigate, arrest, and prosecute violent offenders and illegal firearms traffickers.

OFFICE OF THE STATE'S ATTORNEY

GOALS (continued)

- Uphold the rights of all victims of crime.
- Disrupt and dismantle major drug trafficking organizations to combat the threat, trafficking, diversion, and use of illegal and illicit drugs.
- Investigate and prosecute corruption and economic crimes to protect the financial assets and defend the interests of St. Mary's County.

OBJECTIVES

- Fairness. Ensure and support the fair, impartial, efficient, and transparent administration of justice in St. Mary's County. Target the most serious offenses for prosecution and judiciously use diversion and probation programs.
- Victim Advocacy. Protect the rights of crime victims throughout the judicial process and refer victims to services as appropriate.
- Partnerships. Collaborate with and support other federal, state, and local agencies. The State's Attorney remains committed to continuing and strengthening collaborative efforts with these agencies.
- Deterrence. Foster community engagement through proactive and preventive educational initiatives.
- Integrity. Maintain the highest levels of integrity and trustworthiness in the prosecution of crimes. Wisely manage the resources entrusted to our office to carry out its mission.

OFFICE OF THE STATE'S ATTORNEY

OPERATING BUDGET

Office of the State's Attorney	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Judicial	\$5,517,359	\$6,258,344		
Administration			3,173,257	3,469,123
Judicial Prosecutors			3,753,932	3,663,564
Grants	<u>836,808</u>	<u>802,715</u>	<u>849,669</u>	<u>958,468</u>
Total-General Fund	\$6,354,167	\$7,061,059	\$ 7,776,858	\$8,091,155

HIGHLIGHTS

The general fund budget for the Office of the State's Attorney is \$8,091,155, an increase of \$1,030,096 or 14.6% more than the prior year. The Office of the State Attorneys' budget also includes the county employee compensation changed mentioned in the budget highlights.

STAFFING

Office of the State's Attorney	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Administration	30.0	31.0	30.0
Judicial Prosecutors	17.0	20.0	19.0
Grants	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>
Total Office of the State's Attorney	55.0	59.0	57.0

OFFICE OF THE COUNTY TREASURER



DESCRIPTION

The primary function of the Treasurer's Office is the billing and collection of real and personal property taxes for the State and County. Related responsibilities include the billing and collection of erosion, road, agricultural, and other miscellaneous special taxes, penalties and interest; verification and inspection of records and stamping of real property deeds for tax clearance prior to recordation; intake and processing of qualified senior tax credit applicants, and the adjustment of tax accounts for credits to both real estate and personal property accounts; completion and submission of bankruptcy documentation on real property accounts to the bankruptcy court; conducting the annual tax sale; the billing, collection, and remittance of the Town of Leonardtown Tax to the Town of Leonardtown, the Fire and Rescue District Tax to the Volunteer Fire Departments and Rescue Squads in St. Mary's County. Other duties include the issuance of motor vehicle registration renewals, liquor licenses, BINGO licenses and verification of business licenses. The Treasurer's Office is responsible for the preparation, dissemination, and maintenance of all relevant financial reports to local and state authorities. <https://www.stmaryscountymd.gov/treasurer/>

GOALS

- Customer-Focused service with excellence, respect, accuracy, and professionalism, while empowering our team to excel.

OBJECTIVES

- Having a commitment to bring innovative ideas and technology to the Treasurer's Office with the implementation of technology solutions that are available for efficiency and great customer service.

OPERATING BUDGET

Treasurer	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Administration	<u>\$592,575</u>	<u>\$616,181</u>	<u>\$623,303</u>	<u>\$692,764</u>
Total - Treasurer	\$592,575	\$616,181	\$623,303	\$692,764

HIGHLIGHTS

The budget for the Office of the County Treasurer is \$692,764, an increase of \$76,583 or 11.7%. This increase is due to compensation changes mentioned in the budget highlights.

OFFICE OF THE COUNTY TREASURER

STAFFING

Treasurer	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Total - Treasurer	6	6	6

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Amount of Revenue collected and disbursed to County, State, Fire & Rescue Agencies for Real Estate and Personal Property Taxes, MVA Tag Renewals, Agricultural Transfer Tax, Tax Sale Redemptions, Liquor Licenses, etc.	\$168,680,000	\$171,277,193	\$174,131,978	\$179,355,940
Delinquent Personal Property Collections Revenue	\$52,000	\$114,415	\$140,467	\$95,840
Tax bills mailed for real property, local personal property, corporations, 1/2-year new construction and 2nd semi-annual notices	52,890	52,511	52,635	53,000
Delinquent bills, final notices, 60-day notices processed and mailed	3,612	3,618	3,000	3,400
Tax payments collected and processed	75,000	65,536	68,378	69,000
Walk-in customers for tax payments, MVA registration renewals, liquor licenses, real property deeds and business licenses researched and stamped prior to recordation, County Senior Tax Credit and County Matching Credit applicants, etc.	5,025	5,025	5,050	5,075
Tax Sale preparation & annual auction	810	1,001	887	950
Treasurer's Website Usage (visits recorded)	150,000	115,057	181,047	217,256
Online parcel payments processed	34,000	54,243	56,168	59,300
Property transfers processed in tax records	3,872	3,587	3,003	3,600
Senior Tax Credits processed (Cap, Matching and 6510 programs)	2,078	2,298	2,223	2,200
State Homeowners' Tax Credits processed	633	501	538	540

STATE AGENCIES / INDEPENDENT BOARDS

- **Program Descriptions**
 - **Operating Budget**
 - **Highlights**
 - **Staffing**
 - **Performance Measures**
-
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DEPARTMENT OF HEALTH

DESCRIPTION

The St. Mary's County Health Department (SMCHD) provides critical public health services to the whole community, in accordance with federal, state, and local policy and the needs of county residents. Funding for these services is via a combination of state core funding, local county funding, grants, and fee collections. With significant decreases in state core funding and fees-for-services being far below the actual costs of those services, SMCHD relies heavily on local county funding to continue working to protect and promote the health of county residents. County funding contributes to the costs of administration, as well as school health, behavioral health, chronic disease prevention, infectious disease and emergency preparedness, and environmental health.

OPERATING BUDGET

Department of Health	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Operating Allocation	\$5,328,172	\$5,538,384	\$5,977,602	\$5,855,479
Personal Services	<u>\$16,293</u>	<u>\$16,336</u>	<u>\$16,336</u>	<u>\$16,336</u>
Total – Department of Health	\$5,344,465	\$5,554,720	\$5,993,938	\$5,871,815
Miscellaneous Rev Fund-Opioid	\$1,573,982	\$ 500,000	\$ 500,000	\$ 500,000

HIGHLIGHTS

The allocation to the Department of Health is \$5,871,815, which is an increase of \$317,095 or 5.7% more than the prior year. The County exceeds State mandated funding of \$1,040,593 by \$4,814,886.

Increase in funds is from 1.5% COLA and 1% Step effective in FY27.

DEPARTMENT OF HEALTH

PERFORMANCE MEASURES

INDICATORS	PROJECTED FY2025	ACTUAL FY2025	ESTIMATED FY2026	PROJECTED FY2027
Birth/Death records certified	8,350	3,067/5,136 Total 8,203	3,630/4,720 Total 8,350	3,700/5,000 Total 8,700
Accounts Receivable processed	210,000	208,000	210,000	235,000
Budgets prepared	72	72	74	77
Invoices processed	2,700	2,688	2,750	2,800
Number of fleet vehicles/# of fleet miles	41 vehicles/2 trailers, 250,000 mileage	40 vehicles/2 trailers, 246,431 mileage	41 vehicles/ 2 trailers, 250,000 mileage	41 vehicles/2 trailers, 260,000 mileage
# of clients screened for colon cancer	16	17	17	17
# of clients screened for breast & cervical cancer	117	111	118	118
# of individuals in the general public educated on tobacco smoking health risk, including pregnant women	4,900	4,966	2,500	2,500
# of St. Mary's County residents participating in the Asthma Control Program	60	58	60	70
# of youth connected to mentoring programs	85	71	100	100
# of participants serviced through Group Violence Intervention	50	24	30	30
# of referrals to ACCU	850	899	950	1,000
# of individual MCHP-completed Medicaid Applications	1,400	1,659	1,750	2,000
# of AERS Assessments Completed	507	570	575	580

DEPARTMENT OF HEALTH

PERFORMANCE MEASURES (continued)

INDICATORS	PROJECTED FY2025	ACTUAL FY2025	ESTIMATED FY2026	PROJECTED FY2027
# of clients serviced in Nurse Family Partnership	85	67	100	146
# of clients served in Thrive by Three	75	142	360	360
# of death referrals received from OCME to review	4	2	4	4
# of mandatory Public Health Emergency Preparedness training and meeting hours	100	72	100	100
Engage internal and external partners in Emergency Preparedness efforts (includes training, drills & exercises, volunteer management coordination) (# hours)	200	150	200	200
Public Health Complaints	150	169	140	160
NCT Waters supply samples	750	601	1,000	800
Well permits approved, # of water samples collected	200 and 750	113 and 784	100 and 750	100 and 750
# of anti-rabies clinics/# of vaccinations administered	9 and 800	9 and 927	9 and 900	9 and 1,000
# of positive rabies cases	7	9	7	5
Food service facility inspections	1,500	1,087	1,200	1,400

DEPARTMENT OF HEALTH

PERFORMANCE MEASURES (continued)

INDICATORS	PROJECTED FY2025	ACTUAL FY2025	ESTIMATED 2026	PROJECTED FY2027
#of soil evaluations conducted (new)	250	248	225	250
# of outreach events attended	162	149	175	190
# of press releases issued	95	104	85	85
# of HSMP action team meetings held	39	38	39	44
# of Language Services Interactions	4,000	3,628	3,000	3,500
# of children vaccinated during flu clinics	160	105	160	250
# of reportable disease investigations	1,200	1,607	1,200	1,200
# of SBHC visits	1,600	1,653	1,500	1,700
# of family planning visits	750	670	700	800
Cases of tuberculosis (ongoing case management of active and latent cases)	15	11	15	15
Number of Infectious Disease Outbreaks	40	56	45	50
Maintain community involvement and linkage to behavioral health services through our expanded care coordination programming as evidenced by multi-disciplinary meeting attendance.	25	12	25	35
Maintain community involvement and awareness to behavioral health Prevention programs and services through media campaigns, outreach events and community-based presentations	90	101	90	90
Maintain community partnerships for referrals to the Hub & referrals from the Hub	25	13	25	25
Continue to add new SSP participants to the program	100	56	100	120

DEPARTMENT OF HEALTH

PERFORMANCE MEASURES (continued)

Maintain outreach events throughout St. Mary's County representing the Harm Reduction Program	150	246	150
Reduce suicide attempts in St. Mary's County by providing care coordination services to link individuals and families to behavioral health	45	48	45
Increase suicide prevention education through outreach and education	5	5	5
Expand access to care for Older Adults with High Mental Health Needs to assisted living programs	6	8	6
Maintain Housing support for families with chronic homelessness and high behavioral health needs (CoC, Adult)	11	11	11
Reduce need for CAYA and families to seek RTC level or placement by supporting community referrals	20	16	20
Reduce homelessness by increasing financial support through SOAR for those who are homeless, at risk of homelessness	30	54	30
Provide connections to community support such as housing, DHS services and referrals to MDRN Recovery Housing Funding through provider referrals to SCC and connection to ongoing treatment support	230	163	230

MARYLAND DEPARTMENT OF AGRICULTURE – MOSQUITO CONTROL UNIT

DESCRIPTION

The County is responsible for 60% of expenditures for Mosquito Control costs for St. Mary's County and the State picks up the remaining 40%. Expenditures include a portion of salaries/fringe costs for the State Mosquito Control Supervisor, Office Secretary, Agriculture Inspector, and two hourly Field Technicians, and for supplies, facilities costs, and vehicle/equipment costs.

OPERATING BUDGET

Mosquito Control Unit	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total Mosquito Control Unit	\$126,912	\$130,000	\$138,000	\$138,000

HIGHLIGHTS

The budget for the Mosquito Control Unit is \$138,000, an increase of \$8,000 or 6.2% from the prior year.

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Light Traps Set	15	11	15	15
Vectobac 12AS (Ditch Treatment)	600 gallons	437 gallons	600 gallons	600 gallons
Altosid 150 Day (Tablet)	1,200 pieces	445 pieces	1,200 pieces	1,200 pieces
Altosid 30 Day (Tablet)	2,300 pieces	1,293 pieces	2,300 pieces	2,300 pieces
Vectolex FG (Grandular)	800	90	800	800
Driven Miles (Larvicide Complaints)	5,000	3,339	5,000	5,000
Driven Miles (Known Breeding Site Inspections)	5,500	907	5,500	5,500
Driven Miles (Post Inspections)	1,400	1,885	1,400	1,400
Driven Miles (Waste Water Sewage Inspections)	500	369	500	500

DEPARTMENT OF SOCIAL SERVICES

DESCRIPTION

The Department of Social Services is a state agency which provides a broad range of programs and services from public assistance to child welfare. Funding for these programs and services is via a combination of federal, state, and local county funding, and grants. County funding contributes to the cost of the Child Support Enforcement, Adult Foster Care, Foster Care Aide, Legal Services, and Burial Services Programs. The primary function of the Child Support Enforcement IV-D program is to enforce support obligations owed by non-custodial parents to their children and spouse (or former spouse) with whom such children are living. The function of the Adult Foster Care Program is to delay or eliminate the need for institutionalizing disabled and/or elderly adults. The Foster Care Aide Program provides temporary continuous 24-hour care and supportive services for a child whom the local department and the Court have determined shall live outside the home; provides services to families of children in foster care; and facilitates the achievement of a permanent family situation through adoption for a child who is unable to return home. The Legal Services Program provides a paralegal to support the in-house legal representation for the Department of Social Services. The Burial Services Program assures that burial funding is provided for all indigent citizens of St. Mary's County who are deceased and without the resources to contribute toward the cost of their funeral.

OPERATING BUDGET

Social Services	FY2025 Actuals	FY2026 Approved	FY2027 Request	FY2027 Approved
Total – Social Services	\$559,452	\$589,734	\$597,798	\$602,635

HIGHLIGHTS

The local county portion of the Social Services budget is \$602,635 (including the grant), which is an increase of \$12,901 or 2.2% more than the prior year.

STAFFING

Social Services	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Total - Social Services	2	2	2

DEPARTMENT OF SOCIAL SERVICES

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Child Support Collections	\$11,200,000	\$10,924,000	\$11,200,000	\$12,000,000
Child Support Paternities Established	33	98.84%	99%	100%
Support Orders Established	340	92.19%	93.7%	95%
Petition for Contempt / Show Cause Orders	220	10	90	240
Upward/Downward Modifications to Child Support Orders	70	121	125	125
Number of Certified Adult Foster Care Homes	4	2	4	7
Adult Clients Living in Provider's Home under Program (monthly avg.)	50	30	50	75
Adult Clients Served with Purchase of Care Funds	50	20	54	75
Annual Number of Children Served in the SEN's program	40	26	35	40
Number of Home Visits Yearly	340	208	280	320
Percentage of Parents Court Ordered to Attend Alcohol/Drug/Mental Health Treatment	95%	95%	95%	95%
Percentage of Children Engaged in Early Intervention Services to address the long-term effects of Substance Use	100%	100%	100%	100%
90% of children with court-sanctioned permanency plan of adoption will be made legally available for adoption	5	5	5	5
Provide continuous training for Department of Social Services' staff regarding court procedures, testimony, and changes in the law	5	5	5	5
Number of children in Need of Assistance (CINA) protected through Department of Social Services Legal Services	55	60	55	60
Number of Court Hearings in support of CINA cases	310	234	254	264
Number of Adults protected through Department of Social Services Legal Services	7	10	7	7
Number of deceased citizens who do not have funds or other resources to go toward the cost of their burial	10	2	10	10
Average cost of \$650 per burial, the total costs for the year. Some burial expenses are less than the \$650 average cost	\$6,500	\$650	\$6,500	\$6,500

ALCOHOL BEVERAGE BOARD

DESCRIPTION

The Alcohol Beverage Board of St. Mary's County consists of five members appointed by the Governor. The Board is given full power and authority by the Alcoholic Beverages and Cannabis Article of the Annotated Code of Maryland to adopt such reasonable rules and regulations as deemed necessary to enable it to effectively discharge the duties imposed by the Article. The Board is responsible for administering and controlling the issuance of alcoholic beverage licenses to businesses and non-profit organizations in St. Mary's County and enforcing all laws relating to the sale and service of alcoholic beverages at those licensed establishments. The Board provides and promotes training in responsible alcohol service to ensure that all businesses are compliant with both State and County laws and regulations for the well-being of all businesses and the community at large.

OPERATING BUDGET

Alcohol Beverage Board	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total - Alcohol Beverage Board	\$324,780	\$383,167	\$398,755	\$423,051

HIGHLIGHTS

The budget for the Alcohol Beverage Board is \$423,051, an increase of \$39,884 or 10.4%. It includes county employee compensation changes mentioned in the budget highlights.

STAFFING

Alcohol Beverage Board	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Alcohol Beverage Board - Staff	2.75	2.75	2.75
Alcohol Beverage Board - Chairman & Members	5.0	5.0	5.0

ALCOHOL BEVERAGE BOARD

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
License Fees (net Corporate Town of Leonardtown fees)	91,000	82,064	88,914	89,000
Transfer Fees	1,000	600	800	700
Fines	11,000	12,750	20,600	15,000
Application Fees	2,500	3,250	4,000	3,000
Number of Licenses (at FY end)	173	164	171	167
Number of Special/Temporary Licenses Issued	137	104	81	90
Number of Inspections	250	235	143	300
Number of Violations Cited	20	21	30	25
Number of Compliance Checks by AEC	170	223	200	200
Number of RAST/ID Check Trainings held	10	8	9	10

BOARD OF ELECTIONS

DESCRIPTION

The Board of Elections operates under State election laws, receiving direction from the State Administrative Board of Election Laws. Responsibilities include supervision of elections, registering eligible voters, and receiving applications for candidates filing for elected office in St. Mary's County.

OPERATING BUDGET

Board of Elections	FY2025 Actuals	FY2026 Approved	FY2027 Request	FY2027 Approved
Total - Board of Elections	\$1,772,368	\$2,312,883	\$2,345,455	\$2,341,880

HIGHLIGHTS

The budget for the Board of Elections is \$2,341,880 which is an increase of \$28,997 or 1.3%.

STAFFING

Board of Elections	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Total - Board of Election Members	5	5	5

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Voter Registration	83,500	84,662	85,000	86,000
Changes to Voters Registrations	18,300	16,289	17,000	18,000
Confirmation Mailings	8,000	8,000	8,500	9,000
Voter Notification Cards	18,300	12,429	12,500	13,000
Election Judges	650	685	650	650
Early Voting Judges	250	250	250	250
Election Estimated Turnout		19,774	58,000	35,000
Absentee/Main-in Ballots		11,039	8,000	8,000
Provisional Ballots		1,690	800	800

UNIVERSITY OF MARYLAND EXTENSION – ST. MARY’S COUNTY

DESCRIPTION

The University of Maryland Extension (UME) is a statewide, informal education system within the College of Agriculture and Natural Resources, University of Maryland at College Park, and the University of Maryland Eastern Shore. It provides research-backed unbiased information, together with educational opportunities, developed by the University of Maryland System and other institutes of higher education to all adults and youth. Funding for this office is shared by Federal, State and Local governments, thus making this service a cooperative effort. All UME programs are developed and presented to implement the following initiatives: agriculture profitability; natural resource issues; improving diet, nutrition and health; building and developing human capital; increasing family economic stability; commercial horticulture and pest management; and aquaculture and marine resources.

OPERATING BUDGET

Extension – St. Mary’s County	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total – UME St. Mary’s County	\$303,016	\$329,819	\$329,819	\$329,819

HIGHLIGHTS

The local budget for the University of Maryland Extension (UME) is \$329,819.

UNIVERSITY OF MARYLAND EXTENSION – ST. MARY’S COUNTY

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
AGRICULTURE & NUTRIENT MANAGEMENT				
Beginner Farmer Training	150	155	150	150
Vineyard Research Outreach	50	30	25	25
Nutrient Voucher Training	75	131	75	75
Nutrient Management Plans	450	417	430	430
Acres in Nutrient Management	15,000	16,311	15,500	15,500
Pesticide License Renewals	250	241	200	230
Direct Farmer Consultations	400	385	400	400
FAMILY AND CONSUMER SERVICES & MARYLAND SNAP-Ed				
SNAP-Ed Supplemental Nutrition Assistance Program Education (Youth and Adult)	5,800	781	0	0
SNAP-ED Trained Trainers		46	0	0
SNAP-ED Worksite Wellness Participants		0	0	0
SNAP-ED Educational Resource Dist through Partner		2,478	0	0
SNAP-ED Education Resource Dist County-Wide		600	0	0
SNAP-ED PSE Change Agents were trained to support and implement health-promoting policies, systems and environmental changes within collaborating sites		118	0	0
Farm to School Participants	800	1,500	1,500	1,500
Dining with Diabetes	80	16	40	60
Capture the flavor	80	140	200	350
Cooking with youth/single family	120	250	400	300
Dash Plus	80	0	80	120
MASTER GARDENER PROGRAM				
Master Gardener Volunteer Hours	4,000	2,000	2,700	3,000
Master Gardener Certified Volunteers including interns	140	106	126	135
Plant Clinics	25	17	30	30

UNIVERSITY OF MARYLAND EXTENSION – ST. MARY’S COUNTY

	4-H YOUTH DEVELOPMENT PROGRAM			
4-H UME Certified Volunteers	99	93	103	113
4-H UME New Volunteers Certified	10	12	10	10
Youth, 5-18 years old, 4-H Community Clubs	195	164	179	194
Youth, 5-18 years old, Military	140	124	136	148
4-H After-School Youth	50	30	35	45
4-H Youth School Enrichment Programs	1,600	1,945	2,000	2,050
4-H County Fair Exhibits	1,650	1,686	1,710	1,760
4-H Youth Projects Completed	275	258	272	282
4-H Recruitment Contacts	300	324	350	375
4-H Club-Sponsored Community Service	37	38	44	50
4-H Volunteer Hours	6,000	7,220	7,500	8,000
4-H Day Camping Programs	55	22	45	67
4-H Overnight Camping Programs	45	0	50	60
	WATERSHED PROTECTION AND RESTORATION			
Watershed Steward Trainees	10	0	0	0
Watershed Steward Certified Volunteers	12	0	0	0
Watershed Steward Volunteer Hours	500	0	0	0
Watershed/Stormwater Educational Projects	2	0	0	0
Stormwater BMP Implementation: Sq.ft. of Rain Gardens	200	0	0	0
Stormwater BMP implementation: # Rain Barrels	50	21	35	35
Stormwater BMP implementation: # Native Plants	200	0	0	0
Stormwater BMP implementation: # Trees	1,500	1,500	2,000	2,000
Participants in Stormwater Education/Environmental Stewardship Programs	200	433	500	500

ETHICS COMMISSION

DESCRIPTION

There is a five member St. Mary’s County Ethics Commission appointed by the Commissioners of St. Mary’s County in accordance with the County Public Ethics Ordinance. The Commission is the advisory body responsible for interpreting the Ordinance and advising persons subject to its application. The Commission hears and decides complaints, is the custodial of all statements, registrations, reports, and complaints and conducts information and education programs.

OPERATING BUDGET

Ethics Commission	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total Ethics Commission	\$173	\$833	\$833	\$833

HIGHLIGHTS

The budget of \$833 is consistent with the funding level from the prior year.

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Financial Disclosure Form Review	96	92	96	96
Advisory Opinions	1	0	1	1
Complaints	1	0	1	1

FOREST CONSERVATION BOARD

DESCRIPTION

The St. Mary's County Forest Conservation Board promotes the stewardship, conservation, management, and wise use of Maryland's forest resources, both urban and rural. Most of this promotion is done through educational programs such as the Natural Resources Careers Camp (NRCC) and community and civic tree planting. The Board has no paid employees but exists on all volunteer participants.

OPERATING BUDGET

Forest Conservation	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total - Forest Conservation	\$2,500	\$2,500	\$2,500	\$2,500

HIGHLIGHTS

The budget of \$2,500 is consistent with the funding level from the prior year. This funding continues to help support Arbor Day activities, student tuition costs for the MD Department of Natural Resources-Natural Resource Conservation Camp (NRCC) and refurbishing of the school forests.

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Natural Resource Camp	1,400	1,300	1,000	1,000
Friends St. Clements Bay	450	450	500	500
Knights of Columbus of St. Francis Xavier	200	200	200	200
Forrest Tech Center-natural resources class	New	New	800	800

SOIL CONSERVATION DISTRICT

DESCRIPTION

The Soil Conservation District functions to promote the wise and efficient use of the County's soils and water resources. This is accomplished through a cooperative relationship between the county, state and federal governments. Through soil conservation and water quality planning, nutrient management planning and the implementation of best management practices, the agriculture community is actively working towards reaching the reduction of nitrogen and phosphorous loads to the Chesapeake Bay. The District also has a non-agriculture program which includes urban sediment control plans review, pond designs, and forest harvest sediment control plans.

OPERATING BUDGET

St. Mary's Soil Conservation District	FY2025 Actuals	FY2026 Approved	FY2027 Request	FY2027 Approved
Total – Soil Conservation District	\$122,349	\$132,404	\$137,789	\$137,789

HIGHLIGHTS

The County is budgeted for \$137,789 which is an increase of \$5,385 or 4.1% over prior year. This funding will assist in covering 50 percent of salary and benefits.

SOIL CONSERVATION DISTRICT

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	PROJECTED FY2027
<u>Approve Erosion and Sediment Control Plans:</u>				
Reviews for erosion and sediment control plans for single lot development which disturbs less than .5 acres.	20	33	30	30
Reviews for erosion and sediment control plans for single lot development which disturbs greater than .5 acres.	550	399	425	425
Approved erosion and sediment control plans for development that disturbs greater than .5 acre.	300 approvals 500 acres	200 approvals 471 acres	300 approvals 500 acres	315 approvals 500 acres
Review and provide comments for Development Review Applications.	60	60	60	60
Hold pre-construction meetings for erosion and sediment control projects that exceed .5 acres of total disturbance. Reduce environmental impacts because of improperly installed and maintained best management practices.	85	108	100	100
Review and process E&S plan exemption projects that disturb less than 5,000 square feet or 100 cubic yards of cut and/or fill.	225	228	225	250
Review and approve concept storm water management and erosion and sediment control plans in coordination with the Land Use and Growth Management Office and the Department of Public Works and Transportation.	35	25	30	30

SOIL CONSERVATION DISTRICT

PERFORMANCE MEASURES (continued)

Reduce sedimentation to tributaries by the development of Soil Conservation and Water Quality Plans. Plans are current for 10 years unless the operation changes. The acreages shown are for total current crop, pasture, hayland, other associated cropland and headquarter areas but excludes woodland.	65 SC & WQ plans developed on 10,000 WIP eligible acres	81 SC & WQ plans developed on 8,060 WIP eligible acres.	90 SC & WQ plans developed on 8,500 WIP eligible acres.	95 SC & WQ plans developed on 9,000 WIP eligible acres.
Reduce sedimentation to tributaries by the implementation of agronomic soil Conservation and water quality bmp's on agriculture land.	250 agronomic BMP's protecting 7,500 acres	175 agronomic BMP's protecting 6,074 acres	200 agronomic BMP's protecting 6,350 acres	225 agronomic BMP's protecting 6,700 acres
Reduce sedimentation to tributaries by the installation of structural best management practices on agriculture land. The total number of bmp's implemented can vary each year based on weather conditions.	Installed 65 Structural bmp's	Installed 49 structural bmp's	Install 50 structural bmp's	Install 55 structural bmp's
Provide public outreach through various formats. Ex. Earth Day, Fair, Crops Conference, Science and Engineering Fair, STE(A)M Festival, etc.	20 events or public outreach from all staff	19 events or public outreach from all staff	20 events or public outreach from all staff	20 events or public outreach from all staff
Perform site visits at the request of private landowners, consultants and other units of government. (Shoreline erosion, flooding or ponding water, urban E&S complaints, etc.)	75 site visits	56 site visits	60 site visits	65 site visits
Promote the Maryland Department of Agriculture cover crop program. Cover crops are the most cost effective way to reduce nutrient and sediment runoff from agriculture lands to the Chesapeake Bay.	55 farmers, 8,700 acres	51 farmers, 5,296 acres	55 farmers, 5,400 acres	57 farmers, 5,550 acres
Lease district owned conservation equipment to agriculture producers to reduce sediment and nutrient loads to the Chesapeake Bay.	125 producers on 2500 acres	150 producers on 2,617 acres	125 producers on 2,500 acres	135 producers on 2,600 acres
Review and approve standard erosion and sediment control plans for timber harvest operations.	15 Standard Plans approved on 700 acres	17 Standard Plans approved on 940 acres	15 Standard Plans approved on 875 acres	20 Standard Plans approved on 1,000 acres

SOUTHERN MARYLAND RESOURCE CONSERVATION AND DEVELOPMENT (RC&D)

DESCRIPTION

Southern Maryland Resource Conservation and Development (RC&D) Board, Inc. is a resource conservation and development organization which serves Anne Arundel, Calvert, Charles, and St. Mary's Counties. Working with diverse project partners, Southern Maryland RC&D brings together technical disciplines and local knowledge to help our communities address important, emerging conservation and quality of life concerns. The RC&D Board works closely with project partners to identify, develop, fund, and implement a wide array of projects ranging from support for environmental education at schools to administering local, state, and federal funding programs to place conservation easements on precious farmland in our community to large-scale environmental conservation projects with the Navy on their installations.

OPERATING BUDGET

SO MD RC&D	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total - SO MD RC&D	\$20,600	\$20,600	\$21,000	\$20,600

HIGHLIGHTS

The County will fund \$20,600 which is consistent with the funding level from the prior year. This funding is designated to finance 20% of the salary and benefit costs for a full-time Office Associate and to fund office administration costs. Grants provide most of the funding used by the RC&D, to support environmental education, conservation, development, and community outreach programs.

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Number of Clients Served St. Mary's County	35	28	35	40
Percent of Clients Served from St. Mary's County	60	70	60	55
Current Number of Full-time employees	2	2	2	2
Number of Volunteers / Volunteer Hours	40/2400	36/2120	40/2400	45/2700
(FTE) Jobs Created as a Result of Cooperative Agreement	20	16	18	20
Navy Environmental Projects Completed	1	2	1	1
Other Environmental Projects Completed	5	6	5	5
Acres of Agricultural Land Conserved-St. Mary's Cty	500	192.01	217.55	549.77
Community Improvement Projects Completed	2	3	2	2
Grant Applications Submitted	15	11	10	10

SOUTHERN MARYLAND TRI-COUNTY COMMUNITY ACTION COMMITTEE, INC.

DESCRIPTION

The Southern Maryland Tri-County Community Action Committee, Inc. (SMTCCAC) is governed by a volunteer board of directors. The board has equal representation from consumers of SMTCCAC services, representatives of public or elected officials, and the private sector. This agency is committed to addressing the problems associated with poverty in the Tri-County area of Southern Maryland. This includes the counties of Calvert, Charles, and St. Mary's. Services provided are focused on assisting people to live successful, independent lives. This contributes to the improvement of the entire community. By addressing the needs of people with limited resources and creating opportunities for them to enter the economic mainstream. Program activities administered by the agency include Commercial Driver's License Training, Child and Family Services, Adult Day Care, Energy Assistance, Comprehensive Housing Counseling Services, The Emergency Food Assistance Program (TEFAP) and Rental Management.

OPERATING BUDGET

Tri-County Community Action Committee - TCCAC	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
TOTAL - TCCAC	\$35,000	\$35,000	\$100,000	\$35,000

HIGHLIGHTS

The County will fund the same as the prior year.

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2024	Estimated FY2025	Projected FY2026
Total Number of Customers Served	84,000	82,317	84,000	85,000
Number of Clients Served-St. Mary's County	33,600	34,711	33,600	34,000
% of St. Mary's County customers served	40	42	40	40
Current number of paid employees (full-time)	50	63	50	50
Number of Housing Counseling Clients Served	200	228	200	230

TRI-COUNTY COUNCIL FOR SOUTHERN MARYLAND

DESCRIPTION

The Tri-County Council for Southern Maryland is a partnership of Federal, State, and local governments, established over fifty years ago as the regional development and planning organization for Southern Maryland – Calvert, Charles, and St. Mary’s Counties. The Council serves as a forum for the discussion and resolution of region-wide issues and the attainment of regional goals. The Tri-County Council selects, advocates, and advances activities which best serve the interests of all the people of Southern Maryland. These activities shall promote the social and economic development of the region, environmental protection, and include research, information management, and the preparation of a regional plan. All the activities of the Council are designed to assist Federal, State, and County governments in better performing their respective duties.

OPERATING BUDGET

Tri-County Council	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total – Tri- County Council	\$125,000	\$125,000	\$125,000	\$125,000

HIGHLIGHTS

The County will fund \$125,000, which is consistent with the prior year.

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Customized Recruitments held for St. Mary’s County Businesses	20	10	13	16
Hires Made from Recruitments	45	9	26	32
Training Dollars Spent to Upgrade Skills of SMC Residents	118,402	193,608	213,608	233,670
SMC Residents Trained	40	98	110	120
American Job Center Visits	1,950	1,446	1,590	1,749
Mobile Career Center Deployments in SMC	110	67	75	80
SMC Residents Served by the Mobile Career Center	400	816	897	986

STATE DEPARTMENT OF ASSESSMENTS & TAXATION (SDAT)

DESCRIPTION

The State Department of Assessments and Taxation provides an unbiased review of all real property values in Maryland on a triennial cycle. The department reviews approximately 16,000 properties each year in St. Mary's County and submits the results to the County Treasurers office each year for tax billing purposes.

OPERATING BUDGET

SDAT	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total-SDAT	\$435,704	\$793,507	\$979,525	\$979,525

HIGHLIGHTS

This budget includes \$979,525 to be funded by the County for the State Department of Assessments and Taxation's local office per current legislation.

UNIVERSITY SYSTEM OF MARYLAND AT SOUTHERN MARYLAND (USMSM)

DESCRIPTION

The principal function of the University System of Maryland at Southern Maryland (USMSM) is to recruit and present complete doctorate, graduate and upper division degrees, certificate programs and education certification programs to the citizens of Southern Maryland. The objective is to provide a broad range of academic programs responsive to the region's workforce needs of Southern Maryland that includes not only Patuxent River Naval Air Station and its military, civil servants and supporting contractors, but also those in education, social services, nursing and law enforcement.

Since its' inception, a variety of graduate programs in professional fields have been made available to the citizens of St. Mary's County and Southern Maryland by USMSM. This resource has expanded opportunities for professional growth to the citizens of St. Mary's County and Southern Maryland without the need to travel great distances. With USMSM's university and college partners, USMSM offers academic programs in these fields of study: Engineering and Technology, Education, Business, Social Work, Nursing, and Criminal Justice.

OPERATING BUDGET

USMSM	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Total - USMSM	\$40,000	\$40,000	\$40,000	\$40,000

HIGHLIGHTS

The County continues to fund \$40,000 annually, which is consistent with the funding level from prior years.

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Total Number of Clients Served	5,500	6,000	7,000	8,000
Number of Clients Served – St. Mary's County	3,000	3,000	4,000	5,000
Percent of total Clients Served from St. Mary's County	50%	50%	50%	50%
Academic Degree & Certification Programs Offered	27	25	27	29
Number of Courses Offered	92	100	200	300
Number of Degree & Certificates Awarded by University & College Partners	155	160	170	180

BOARD OF EDUCATION

DESCRIPTION

The Education Article of the Annotated Code of Maryland governs the conduct of public education in the State. The law provides that there shall be, throughout the State of Maryland, a general system of free public schools. A State Department of Education is established as a principal department of the State government. The State Board of Education determines overall elementary and secondary educational policies of the State. The law further provides that there is a county board of education for each county school system and that educational matters that affect the counties shall be under the control of the county board. The St. Mary's County Board of Education consists of five voting members and one student member. The Annotated Code of Maryland also requires that each county board prepare an annual budget for submission to the county fiscal authorities according to major budget categories.

OPERATING BUDGET

BOARD OF EDUCATION	FY2025 ACTUAL	FY2026 APPROVED	FY2027 REQUEST	FY2027 APPROVED
BOE – Recurring - MOE	\$134,369,907	\$137,469,907	\$145,893,800	\$145,893,800
BOE – Recurring – Teacher Pension	\$0	\$1,562,000	\$1,562,000	\$2,188,885
BOE – Non-recurring				
Total County - BOE	\$134,369,907	\$139,031,907	\$147,455,800	\$148,082,685
Administration	\$4,520,719	\$5,001,804	\$5,214,462	\$5,168,751
Mid-Level Admin	20,751,798	21,294,257	21,817,012	21,925,241
Instructional Salaries	99,402,164	103,821,728	107,372,879	106,749,828
Instructional Textbooks & Supplies	6,937,743	5,491,364	6,126,325	3,939,312
Other Instructional Costs	1,929,029	2,702,322	2,354,893	2,221,320
Special Education	24,526,293	25,951,034	27,804,817	27,763,126
Student Personnel Serv.	1,881,148	1,862,980	1,907,767	1,938,544
Student Health Serv.	3,149,569	3,595,242	3,763,204	3,763,760
Student Transportation	24,398,587	25,697,113	26,773,290	26,934,397
Operation of Plant	22,491,909	23,397,160	24,007,309	23,953,402
Maintenance of Plant	6,646,429	6,152,686	6,417,491	6,417,491
Fixed Charges	66,149,146	70,635,938	72,684,983	73,074,217
Capital Outlay	1,152,880	2,467,588	1,184,557	2,184,557
TOTAL – GENERAL FUND-ALL SOURCES	\$283,937,414	\$298,071,216	\$ 307,428,989	\$306,033,946

BOARD OF EDUCATION

STAFFING

Board of Education	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Unrestricted	2,096.02	2,078.82	2,073.31	2,073.46
Restricted	175.35	173.15	165.05	163.80
Food Service	<u>143.15</u>	<u>142.95</u>	<u>142.95</u>	<u>142.95</u>
Board of Education	2,414.52	2,394.92	2,381.31	2,380.21

Note: Includes Chesapeake Public Charter School

The budget of the Board of Education is based upon the following student data:

Level	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Elementary/Pre-K	7,443	7,799	7,667	7,616
Middle	3,765	3,765	3,710	3,738
High	5,433	5,341	5,204	5,019
K to 12 FTE's	16,641	16,905	16,581	16,373

HIGHLIGHTS

The County's funding for the Board of Education (BOE) is budgeted at \$145,893,800, an increase of \$8,423,893 or 6.1% in funding, over the prior year. Additionally, the county is contributing \$2,188,885 towards the State Teacher Pension, as required by the state. State-mandated Maintenance of Effort (MOE) requires county funding of \$135,258,008 based on the MSDE Official Enrollment of 16,581 at September 30, 2025. County funding increase includes funding for negotiated agreements, transportation, and fuel.

When combined with the State/Federal/Other funding of \$154,885,510 and \$5,254,636 of the Board of Educations' Fund Balance, the total unrestricted budget is \$306,033,946.

The Board of Education's budget also includes a revolving fund of \$11,644,598 for food services and a Restricted Fund of \$30,296,679. The Capital Projects are presented separately and projects for Public Schools in FY2027 total \$36,999,569, including \$15,654,564 funded by the County.

COLLEGE OF SOUTHERN MARYLAND

DESCRIPTION

The College of Southern Maryland (CSM) is an open-admission, comprehensive regional community college that fosters academic excellence and enhances lives in Southern Maryland. CSM's mission is to meet the diverse needs of students and the community by providing accessible, accredited, affordable, and quality learning opportunities for intellectual development, career enhancement, and personal growth. The College of Southern Maryland operates four campuses in the tri-county area with locations in Charles County, Calvert County, and St. Mary's County. The Leonardtown Campus is situated in St. Mary's County and provides comprehensive community college services to county residents. The college offers high quality transfer and occupational programs. Continuing education courses are offered for specialized training and for enrichment. The college supports and encourages economic development and community services. The college's primary purpose is instruction. Services, cultural and research activities are developed to the degree that they enhance and complement the instructional program or meet a specific community need. The college's open-door admissions policy encourages those who can benefit to participate in programs and activities.

OPERATING BUDGET

College of Southern Maryland	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
County Funding	\$5,282,620	5,478,050	5,839,259	\$5,478,050
Tuition/Fees	19,891,135	20,645,602	20,935,143	20,935,143
State, Federal, Other Revenue	<u>43,582,343</u>	<u>42,687,719</u>	<u>45,562,960</u>	<u>45,754,707</u>
Total – CSM Revenues- All Sources	68,756,098	68,811,371	\$72,337,362	\$72,167,900

HIGHLIGHTS

The total budget for the College of Southern Maryland (CSM), is increasing from \$68,811,371 to \$72,167,900 or 3,356,529 more than the prior year. County funding is at \$5,478,050 which is the same as prior year for maintenance of effort. The budget is presented as a total budget to include all campuses.

PERFORMANCE MEASURES

Indicators	Fall 2023	Fall 2024	Fall 2025
FTE Students – Leonardtown Campus Enrollment	804	933	822
FTE Students – St. Mary's County Residence Virtual Campus	1,061	1,057	1,093

BOARD OF LIBRARY TRUSTEES

DESCRIPTION

The St. Mary's County Library provides public library services seven days per week to all County residents. Branch libraries are located in the three major population centers - Lexington Park, Leonardtown, and Charlotte Hall. The Leonardtown Library houses the administrative office. The three libraries in FY27 will have 62,500 square feet of floor space and hold nearly 200,000 physical items. The Library also offers over 500,000 digital titles: ebooks and magazines, digital audiobooks, music, movies, and television shows. Major activities of the Library include collection development and maintenance; cataloging and processing; circulation; reference; access to digital resources and computer workshops; children's, teen, and adult programming; interlibrary loan; and administration.

OPERATING BUDGET

Board of Library Trustees	FY2025 Actual	FY2026 Approved	FY2027 Request	FY2027 Approved
Lexington Park Library	\$1,484,583	\$1,416,107	\$1,628,885	1,628,885
Leonardtown Library	1,106,399	1,248,858	1,352,699	1,352,699
Charlotte Hall Library	841,515	792,481	871,936	871,936
Administration	2,080,260	2,248,195	2,444,595	2,308,015
Total Expenses - Library	\$5,512,757	\$5,705,641	\$6,298,115	\$6,161,535
State, Federal, Other Revenue				
Sources	1,094,721	1,150,977	1,157,500	1,157,500
County Funds – Library	4,318,036	4,504,664	5,115,615	4,962,615
County State Pension Shift				16,420
Fund Balance (Library)	<u>100,000</u>	<u>50,000</u>	<u>25,000</u>	<u>25,000</u>
Total Revenues, All Funding Sources	\$5,512,757	\$5,705,641	\$6,298,115	\$6,161,535

HIGHLIGHTS

The total budget for the Board of Library Trustees is \$6,161,535 which is an increase of \$455,894 or 8.0% over the prior year. County funding is budgeted at \$4,979,035 which is an increase of \$474,371 or 10.5% more than the prior year. The majority of this increase is attributed to employee compensation.

BOARD OF LIBRARY TRUSTEES

PERFORMANCE MEASURES

Indicators	Projected FY2025	Actual FY2025	Estimated FY2026	Projected FY2027
Physical Circulation of Books and Other Materials	850,000	808,701	815,000	825,000
Digital Circulation	225,000	218,328	250,000	255,000
Customer Visits	325,000	331,501	335,000	340,000
Program Attendance	40,000	35,535	36,500	37,500
Hours Open per Week (total for 3 libraries)	204	204	204	204
Physical Items in Collection	150,000	139,717	142,000	145,000
Digital Titles Accessible (not counting 600,000 + in the Hoopia service)	145,000	147,848	149,000	150,000
Uses of PC's	34,000	32,839	34,000	35,000
Number of Public PC's	122	124	124	124
Meeting Room Use Instances, Not Attendance	7,300	7,692	7,700	8,000

OTHER BUDGET COSTS

APPROPRIATION RESERVE

This represents funding authority recognized in the expense budget, which has corresponding (supplemental) revenue from grants or other revenues, but which is not specifically known at this time and therefore is not appropriated for a specific purpose. Generally, this is used for new or increased grant awards during the year, which have corresponding revenues. As funds are received, the revenues and associated expenditures will be re-allocated, through a budget amendment approved by the Commissioners of St. Mary's County, to the appropriate department appropriation authority, both revenues and expenses, is budgeted at \$2,500,000.

LEONARDTOWN TAX REBATE

The County Commissioners appropriate funds to the town of Leonardtown in recognition that the town provides certain services such as, planning and zoning, road maintenance and other public works services to its residents in lieu of the county providing those services. The amount is calculated based upon the assessed value of County-owned tax exempt property within the Leonardtown corporate limits. The major properties within the town limits include the Court House, Governmental Center, Hayden Farm, Health Department, and the Library. The formula equates to a tax differential rate of 1.203 cents per \$100 of assessed value for the taxpayers of Leonardtown. The assessed value of the County Owned Nontaxable Real Property Assessments is \$72,423,700, requiring a payment of \$79,666.

EMPLOYER CONTRIBUTIONS – RETIREE HEALTH BENEFITS & UNEMPLOYMENT COSTS

This portion of the budget includes principally retiree health insurance, as well as unemployment insurance costs. The County government provides health insurance to its retirees based upon years of service.

Requirements from the Government Accounting Standards Board (GASB) require the recognition in financial statements beginning in FY2008 of the expense being incurred while employees work for the benefits that they will be paid as retirees. This is similar to current accounting for pension plans. Prior to FY2008, these costs were reflected in the budget based on actual premium payments for current retirees only.

The County has an actuarial valuation performed bi-annually. On June 30, 2025 the County's net OPEB liability was \$18.163 million, funded at 87.75%. Actual benefits paid to retirees will be paid from the trust. The funding level will be determined each year based on the prior audit. If the trust is funded at 100% or higher, the trust will be used to be pay for the retiree health benefits. If below, the amount of the Actuarially Determined Contribution (ADC) may be included in the budget and will be distributed to the trust.

Unemployment for FY2027 is budgeted at \$5,000 based on trends.

GENERAL / BANK ADMINISTRATION COSTS

A total of \$50,000 is allocated to cover service and related charges from financial institutions, including administrative fees for bond escrow accounts related to outstanding obligation bonds.

DEBT SERVICE

This appropriation of \$17,304,244 funds the payment of debt service - principal and interest on debt for capital projects and state loans. Included in the FY2027 estimate for debt service is the payment due on the borrowing of \$61,500,000 in August 2026. The estimated allocation of debt service, based on the capital projects being funded, is as follows:

	Principal	Interest	Total
General Obligation	\$9,595,000	\$7,690,113	\$17,285,113
State Loans	\$19,131	\$0	\$19,131

Project Type	Current Debt
Board of Education	\$5,573,876
Roads	4,994,196
Public Safety	2,456,849
Library	2,602,776
Parks	1,347,625
CSM	242,008
Solid Waste	38,503
Fire & Rescue	29,280
Total	\$17,285,113

TRANSFERS & RESERVES

GENERAL FUND TRANSFER –

Pay-go transfers of \$6,136,631 and General Fund transfers of \$1,749,836 for compensation costs to other funds are broken down as follows.

Solid Waste & Recycling	\$2,393,535
Emergency Billing	2,212,709
Emergency Support	1,380,020
Miscellaneous Revolving	1,000,000
Recreation & Parks	730,833
Wicomico Shores Golf	169,370
Total	\$7,886,467

EMERGENCY RESERVE –

This reserve represents funding set aside annually which can be allocated during the fiscal year at the discretion of the Commissioners of St. Mary's County to fund unanticipated or under budgeted expenditures, such as weather-related events, or respond to other funding requests for items or activities not budgeted. The FY2027 budget allocates \$590,993 to this reserve. Uses require specific action by the Commissioners of St. Mary's County.

ENTERPRISE AND SPECIAL REVENUE FUNDS

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

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

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

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

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

The Emergency Services Billing Fund is a separate fund to collect revenue for soft billing for emergency service transport fees and includes paid rescue personnel to supplement current volunteers.

EMERGENCY SERVICES BILLING FUND

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

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

Source and Use of Funds	FY2025	FY2026	FY2027	FY2027
	Actual	Approved	Request	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 (Personnel)				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)			

* Page 118 - FY2025 Audit

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 (Personnel)				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)	\$ 501,766
* Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited	\$ 367,982			

* Page 117 - FY2025 Audit

MISCELLANEOUS REVOLVING FUND

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

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

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

* Page 72 - FY2025 Audit

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 (Personnel)				116,250
Landfill Tipping Fee	649,102	600,000	600,000	600,000
Recycle Containers	184,218	200,000	200,000	200,000
Appropriation Reserve	-	30,000	30,000	30,000
Total Revenues	\$ 5,634,467	\$ 6,346,280	\$ 5,932,940	7,901,553
<u>Solid Waste</u>				
Personal Services	\$ 1,203,096	\$ 1,413,852	\$ 1,413,852	1,517,271
Operating Supplies	36,834	59,200	60,550	60,550
Hauling & Post-Closure Costs	1,566,219	1,740,818	1,846,998	1,846,998
Communications	4,082	6,860	6,860	6,860
Transportation	110,382	166,500	166,500	166,500
Public Utility	26,181	28,167	28,517	28,517
Tipping Fees	1,371,866	1,627,325	1,699,126	1,699,126
Equipment	61,568	-	417,780	417,780
Retiree Health	23,000	23,000	23,000	23,000
Memberships	-	500	500	500
Lease Payments	303,795	312,125	413,324	312,074
Total, Solid Waste	\$ 4,707,023	\$ 5,378,347	\$ 6,077,007	6,079,176
<u>Recycling</u>				
Personal Services	\$ 138,334	\$ 128,755	\$ 128,755	141,856
Operating Supplies	718.00	1,400	1,400	1,400
Professional Services	499,278	664,533	697,660	697,660
Transportation	1,280	3,500	3,500	3,500
Rentals	61,527	119,504	139,402	139,402
Hazardous Waste Day Events	36,051	97,800	157,279	157,279
Memberships	-	175	175	175
Appropriation Reserve	-	30,000	30,000	30,000
Total, Recycling	\$ 737,188	\$ 1,045,667	\$ 1,158,171	\$ 1,171,272
Total Expenditures	\$ 5,444,211	\$ 6,424,014	\$ 7,235,178	\$ 7,250,448
Revenues Over (Under) Expenditures	\$ 190,256	\$ (77,734)	\$ (1,302,238)	\$ 651,105
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	FY2026	FY2027	FY2027
	Actual	Approved	Request	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 (Compensation)	-			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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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

***FY2027 approved increase**

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

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

CAPITAL IMPROVEMENTS FUND

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

The following pages are divided into three sections:

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

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

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

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

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				
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					
Building Maintenance & Repair - Critical	478,500	83,500	395,000					
Building Maintenance & Repair - Programmatic	467,500	67,500	400,000					
Total Public Facilities	7,270,835	2,075,395	1,733,500	757,500	-	578,500	2,125,940	-
PUBLIC SCHOOLS								
Relocatables for Various Sites	175,000			175,000				
Building Infrastructure - Critical	190,000	190,000						
Building Infrastructure - Programmatic	204,000	204,000						
Chopticon High School - Multi Systemic Renovation	30,274,510	10,613,847	1,600,000			18,060,663		
Leonardtown HS HVAC Systemic	75,000		75,000					
Leonardtown HS - Chiller #2 Replacement	2,431,406		1,135,717			1,295,689		
Esperanza MS - Chiller/Controls	3,649,653		1,286,000	375,000		1,988,653		
Total Public Schools	36,999,569	11,007,847	4,096,717	550,000	-	21,345,005	-	-
RECREATION & PARKS								
Park Planning Grant	25,000					25,000		
Park Land and Facility Acquisition	300,000					300,000		
Energy Modernization	1,371,419		295,177			1,076,242		
Museums Improvements	42,000		42,000					
Recreation Facility & Park Improvements	3,000,000	1,446,000	204,000			1,000,000	350,000	
Wicomico Shores Golf Club	450,000	-	450,000					
Athletic Fields	100,000			100,000				
Total Recreation & Parks	5,288,419	1,446,000	991,177	100,000	-	2,401,242	350,000	-
TOTAL	72,590,791	24,496,749	13,196,855	1,407,500	-	27,623,747	5,075,940	790,000

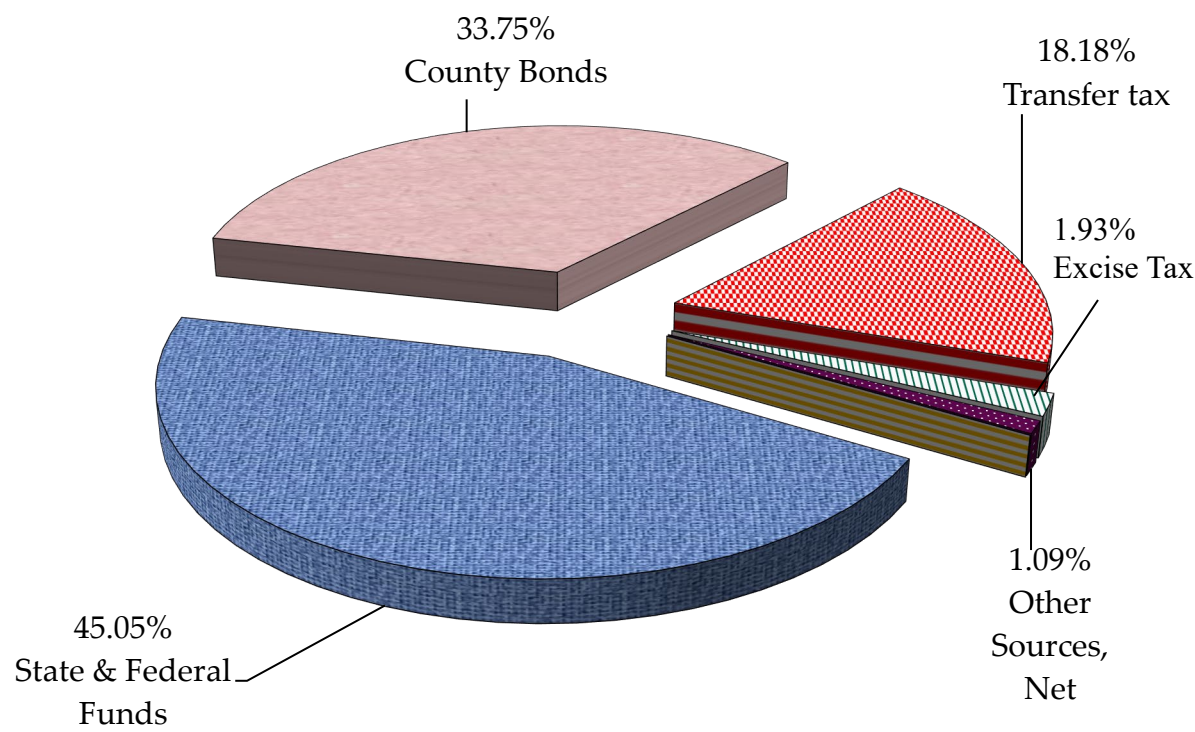
SUMMARY

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

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

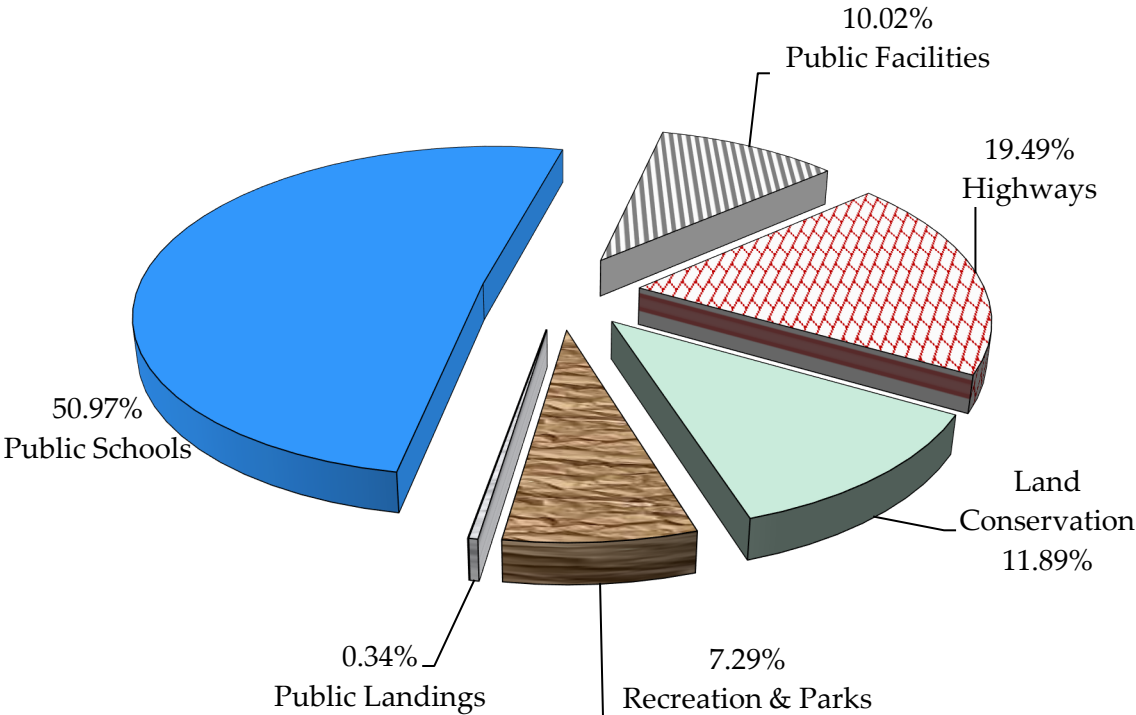
Estimated annual excise tax for Schools, Roads, Parks and Public Safety is \$1.5 Million per year.

FISCAL YEAR 2027 CAPITAL BUDGET - FUNDING SOURCES



State & Federal Funding	\$32,699,687
Local Funds:	
County Bonds	24,496,749
Transfer Tax	13,196,855
Excise Tax	1,407,500
Other Sources: Recordation Fees/Agricultural Tax/Fee-in-Lieu	<u>790,000</u>
Total	<u>\$72,590,791</u>

FISCAL YEAR 2027 CAPITAL BUDGET - PROJECTS



Public Schools	\$ 36,999,569
Highways	14,149,635
Land Conservation	8,633,333
Public Facilities	7,270,835
Recreation & Parks	5,288,419
Public Landings	249,000
Total	<u>\$72,590,791</u>

APPROVED 2027 CAPITAL BUDGET AND FY2028 TO FY2032 PLAN

CAPITAL PROJECT	Approved Changes to 5-Year Capital Plan					
	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total	FY2032 Total
Agricultural Land Preservation Programs	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333
Rural Legacy Program	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
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
Southampton Neighborhood Revitalization	3,125,775	2,465,500	-	-	-	-
Neighborhood Drainage Improvements	1,025,000	1,025,000	1,025,000	1,091,625	1,091,625	1,124,393
Roadway & Safety Improvements	7,731,800	9,512,600	9,512,600	11,033,419	10,033,419	8,789,421
Retrofit Sidewalk Program	574,160	587,160	587,160	625,325	625,325	644,085
County Bridge Replacement & Repair	852,000	852,000	852,000	907,380	907,380	934,602
4-Way Intersection MD4/Wildewood Parkway	-	100,000	-	-	-	-
Water Quality & Nutrient Removal	248,400	248,400	248,400	264,546	264,546	272,483
Street Lighting & Streetscape Improvements	52,500	7,500	52,500	60,000	52,500	15,000
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
St. Jerome Creek Maintenance Dredge	-	-	-	50,000	-	-
Total Marine	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
St. Georges and Tall Timbers Landings	249,000	-	-	-	-	-
Total Public Landings	\$ 249,000	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Improvements	500,000	1,055,555	957,875	6,488,889	7,222,222	5,400,000
Health Department Renovations	366,395	-	-	-	-	-
Fire and Rescue Revolving Loan Fund	-	-	700,000	200,000	-	-
Sheriff's Office Support Services Facility	-	2,500,000	-	-	-	-
Parking & Site Improvements	146,000	66,000	66,000	66,000	66,000	66,000
Buses and Bus Facility	-	-	102,330	-	-	-
Fire Department Water Supply Points	500,000	500,000	450,000	-	-	-
College of Southern MD Building A Renovation	648,000	11,443,200	4,618,800	-	-	-
Sheriff's Headquarters Facility, Phase II	-	2,600,000	23,691,000	-	-	-
Charlotte Hall Library Renovations	-	5,579,450	-	-	-	-
Parking at Garvey	1,143,500	-	-	-	-	-
911 Center Server Room HVAC	130,000	-	-	-	-	-
County Courthouse Roof Replacement	280,000	-	-	-	-	-
ADRC Safety and Security Modernization	625,940	-	-	-	-	-
Adult Det Center and Rehab Program Update	185,000	-	-	-	-	-
New Emergency Operations Center	1,500,000	-	-	-	-	-
HVAC Chiller Replacements	300,000	-	-	-	500,000	-
Building Maintenance & Repairs - Critical	478,500	472,500	472,500	570,000	620,000	620,000
Building Maintenance & Repairs-Programmatic	467,500	467,500	528,000	481,000	490,000	560,000
Airport Innovation District Master Plan	-	75,000	-	314,500	-	-
Enterprise Software Implementation	-	-	200,000	2,000,000	-	-
Northern Senior Activity Center Pickleball Courts/Prk	-	-	140,900	1,437,005	-	-
Health Department Lexington Park Space Needs	-	-	-	75,000	-	-
Sheriff's District 3 Office Security Upgrade	-	-	-	-	810,820	-
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
Elms Beach Park Improvements	-	1,370,418	-	-	-	-
Snow Hill Park	-	-	65,000	-	65,000	-
Shannon Farm Property	-	5,372,034	6,148,934	-	-	-
Myrtle Point Park	-	100,000	1,387,456	3,000,000	-	-
Park Planning Grant	25,000	25,000	25,000	25,000	25,000	25,000
Three Notch Trail - Phase Eight	-	100,000	400,000	-	9,900,000	-
Park Land and Facility Acquisition	300,000	300,000	300,000	300,000	300,000	300,000
Energy Moderization	1,371,419	-	-	-	-	-
Museums Improvements	42,000	42,000	42,000	42,000	42,000	42,000
Recreation Facility & Park Improvements	3,000,000	3,000,000	3,000,000	3,050,000	3,000,000	3,000,000
Wicomico Shores Golf Club	450,000	50,000	1,500,000	-	250,000	-
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

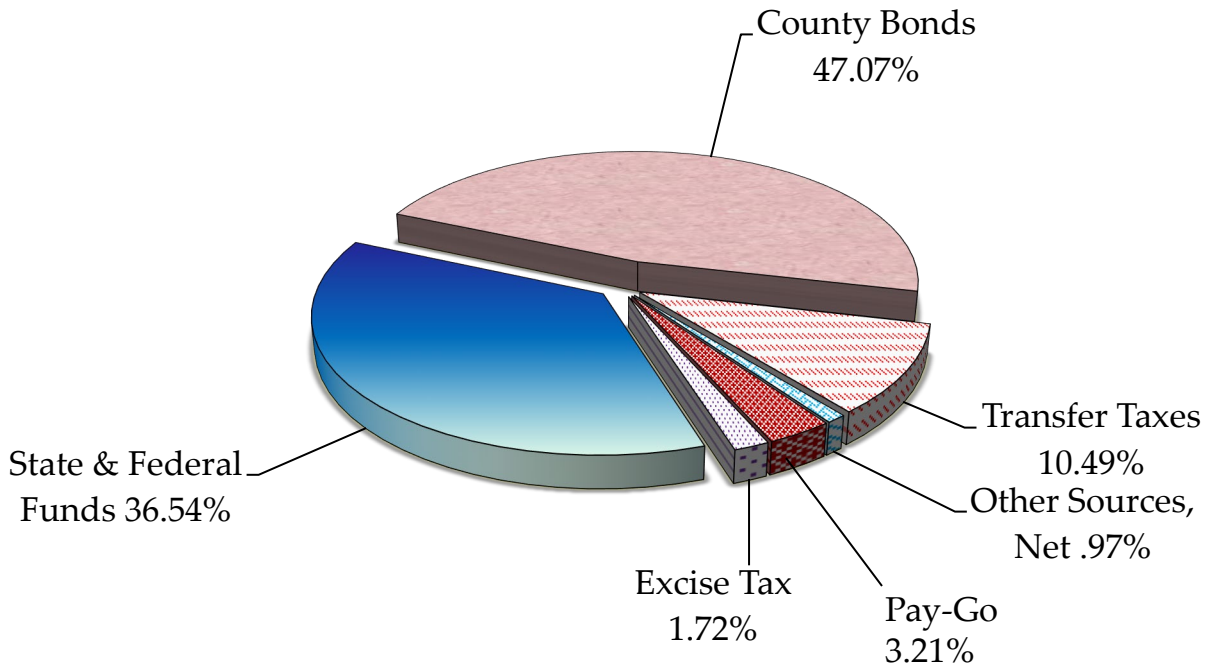
CAPITAL PROJECT	Approved Changes to 5-Year Capital Plan					
	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total	FY2032 Total
Landfill and Convenience Center Maint and Repair	-	-	-	146,000	165,500	-
Recycling Improvements - Convenience Center	-	-	-	75,000	-	-
Valley Lee Convenience Center Improvement	-	-	-	170,600	-	-
Total Solid Waste	\$ -	\$ -	\$ -	\$ 391,600	\$ 165,500	\$ -
Relocatables for Various Sites	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -
Building Infrastructure - Critical	190,000	3,525,000	190,000	660,000	2,595,000	2,050,000
Building Infrastructure - Programmatic	204,000	-	204,000	-	-	290,000
Chopticon HS Multi Systemic Renovation	30,274,510	5,531,279	-	-	-	-
Lexington Park ES Roof/HVAC Renovation	-	-	-	40,000	-	6,174,850
Ridge ES Roof/HVAC Systemic Renovation	-	-	40,000	-	3,383,000	4,154,000
Leonardtown HS - HVAC Systemic Renovation	75,000	-	14,959,000	14,254,000	-	-
Leonardtown HS - Chiller #2 Replacement	2,431,406	-	-	-	-	-
Esperanza Middle School - Chillers/Controls	3,649,653	12,986,347	-	-	-	-
Benjamin Banneker ES Roof/HVAC Systemic Reno	-	40,000	-	2,527,000	12,536,000	-
Town Creek ES Roof Systemic Renovation	-	40,000	-	2,147,000	1,729,000	-
Leonardtown Middle School Roof/HVAC Systemic	-	-	40,000	-	15,318,200	11,291,800
Mechanicsville ES Roof/HVAC	-	-	40,000	-	5,998,000	4,594,000
Oakville ES Roof/HVAC	-	-	40,000	-	6,416,350	5,716,650
Dr. James A. Forrest Roof/HVAC Renovation	-	-	-	40,000	-	1,402,000
Leonardtown ES HVAC Systemic Renovation	-	-	-	40,000	-	766,000
Margaret Brent MS HVAC Systemic Renovation	-	-	-	40,000	-	1,414,000
Great Mills HS - AHU/RTU Mechanical Replacement	-	-	-	-	1,288,000	13,187,000
Esperanza Middle School Roof Systemic Renovation	-	-	-	-	-	40,000
Greenview Knolls ES Roof Systemic Renovation	-	-	-	-	-	40,000
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

SUMMARY BY TYPE & FUND SOURCE

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

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

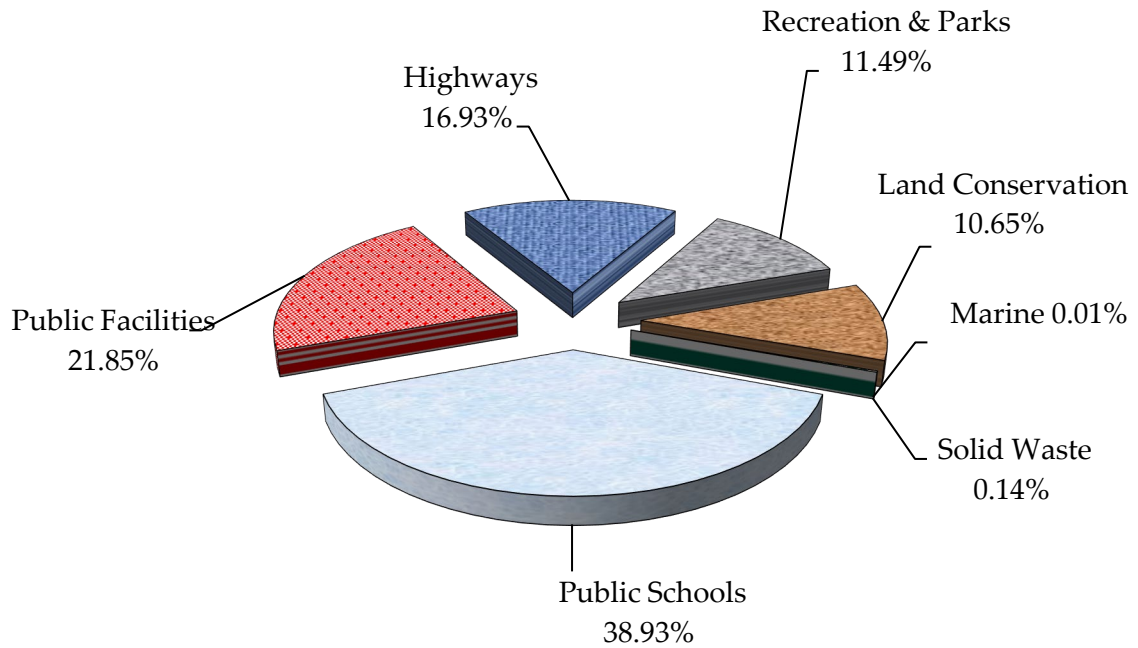
FISCAL YEAR 2028 – FISCAL YEAR 2032 CAPITAL PLAN - FUNDING SOURCES



State & Federal Funding	\$148,112,875
Local Funds:	
County Bonds	190,786,996
Transfer Taxes	42,532,838
Pay-Go	13,000,000
Excise Taxes	6,978,000
Other Sources Recordation Fees/Agricultural Tax/Mitigation	<u>3,950,000</u>
 Total	 <u>\$405,360,709</u>

FISCAL YEAR 2028 - FISCAL YEAR 2032

CAPITAL PLAN - PROJECTS



Public Schools	\$157,807,476
Public Facilities	88,550,180
Highways	68,635,446
Recreation & Parks	46,593,842
Land Conservation	43,166,665
Solid Waste	557,100
Marine	<u>50,000</u>
 Total	 <u>\$405,360,709</u>

LAND CONSERVATION



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

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Easement Acquisition	7,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Administrative & Compliance Fee	700,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
TOTAL COSTS	7,700,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	

Funding Schedule

BONDS	600,000	600,000							
TRANSFER TAXES	3,600,000		600,000	600,000	600,000	600,000	600,000	600,000	
AG/RECORDATION									
AG/TRANSFER									
STATE FUNDS									
FEDERAL FUNDS	3,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
TOTAL FUNDS	7,700,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	

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

Project Title Maryland Agricultural Land Preservation Foundation (MALPF)	Project Number AP-2701	Classification Land Conservation
Project Description Dedicated funding sources for all agriculture land preservation programs come from the agriculture transfer tax, local transfer tax, a portion of the County Recordation Tax (\$.35 of every \$4.00 collected), Transfer of Development Rights Fee-In-Lieu, and Forest Conservation Fee-In-Lieu funds. The following programs are funded through this CIP utilizing the actual collections of these funding sources. Updated to show General Allotment State Funding. Forest Conservation Fee-In-Lieu added to FY2026 is \$599,720; TDR Fee-In-Lieu added to FY2026 is \$233,308 for a total of \$833,028. A. The County provides matching funds for the Maryland Agriculture Land Preservation Foundation Program easement acquisition and may fund the administration, incidentals, and compliance costs associated with easement acquisition. Each year the Maryland Agricultural Land Preservation Foundation (MALPF) requests the amount of matching funds the County has available to commit to the MALPF program. The State has a general allotted amount of \$658,380 available to every County. In the matching funds program, for every dollar the County allocates, the State matches it with \$1.50 up to a maximum of \$2,000,000. When the State provides this level of matching funds and there is a demand for the program the County expects to continue to provide the maximum amount of matching funds to leverage the most state dollars. B. The County also provides matching funds for the Rural Legacy Program through CIP AP-2302.		 Compliance With Comprehensive Plan Section 5.14.1 Preserve available agricultural and rural resource areas. P. 5-26
Discussion of Operating Budget Impact		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
EASEMENT ACQUISITION	34,166,358	14,166,360	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	
LAND ACQUISITIONS									
CONSULTING									
INSPECTION									
TOTAL COSTS	34,166,358	14,166,360	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	

Funding Schedule

BONDS	100,000	100,000							
TRANSFER TAXES	5,333,330	2,073,332	543,333	543,333	543,333	543,333	543,333	543,333	
AG/RECORDATION	7,410,000	2,970,000	740,000	740,000	740,000	740,000	740,000	740,000	
AG/TRANSFER	490,000	190,000	50,000	50,000	50,000	50,000	50,000	50,000	
STATE FUNDS	12,000,000	4,800,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	
OTHER SOURCES	833,028	833,028							
GENERAL ALLOTMENT STATE	8,000,000	3,200,000	800,000	800,000	800,000	800,000	800,000	800,000	
CIGARETTT RESTITUTION									
TOTAL FUNDS	34,166,358	14,166,360	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333	

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

Project Title Rural Legacy Program	Project Number AP-2702	Classification Land Conservation
Project Description Dedicated funding sources for all agriculture land preservation programs come from the agriculture transfer tax, local transfer tax, a portion of the County Recordation Tax (\$.35 of every \$4.00 collected), Transfer of Development Rights Fee-In-Lieu, and Forest Conservation Fee-In-Lieu funds. The following programs are funded through this CIP utilizing the actual collections of these funding sources. A). The County provides matching funds for the Rural Legacy Program. Southern Maryland Resource & Conservation Development (RC&D), United States Navy, Maryland Department of Natural Resources and St. Mary's County Government are co-sponsors of the Rural Legacy project in the Mattapany Rural Legacy Area. St. Mary's County has prioritized funding for the Mattapany Rural Legacy Area (RLA). The Patuxent Tidewater Land Trust (PTLT), Maryland Department of Natural Resources and St. Mary's County Government are co-sponsors of the Rural Legacy project in the Huntersville Rural Legacy Area; B). The County provides matching funds for Rural Legacy Program easement acquisition and may fund the administration, incidentals, and compliance costs associated with easement acquisition. DNR provides funds for easement acquisition and for the administration, incidentals, and compliance cost, and REPI provides matching funds for easement acquisition. Easements are held in perpetuity; C). The County also provides matching funds for the Maryland Agriculture Land Preservation Foundation Program through CIP AP-2701.		
		Compliance With Comprehensive Plan Section 5.14.1 Preserve available agricultural and rural resource areas. P. 5-26
Discussion of Operating Budget Impact		

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

Funding Schedule

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

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

HIGHWAYS



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

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

Funding Schedule

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

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

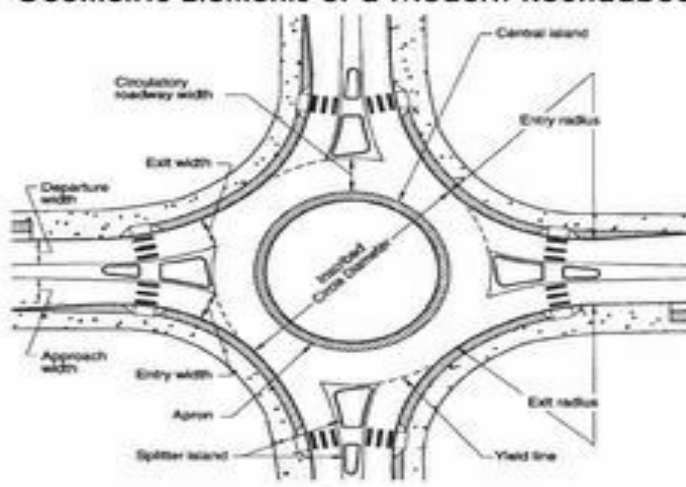
Project Title Neighborhood Drainage Improvements and Rehabilitation	Project Number HW-2003	Classification Highways
Project Description Design and correct drainage deficiencies within the County. Will include MDE and SCD Permit acquisition. Project may include re-grading roadside channels, adding or increasing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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
SWM Maintenance						
TOTAL COSTS						

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

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

Funding Schedule

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

Operating Impacts

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
SWM Maintenance	1,000		1,000			1,000
TOTAL COSTS	1,000		1,000			1,000

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

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

Funding Schedule

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

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

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
Personal Services Costs						
Supplies & Materials						
TOTAL COSTS						

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

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

Funding Schedule

BONDS	100,000			100,000					
TRANSFER TAXES	50,000	50,000							
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	150,000	50,000		100,000					

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

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
OTHER						
TOTAL COSTS						

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

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

Funding Schedule

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

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

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

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

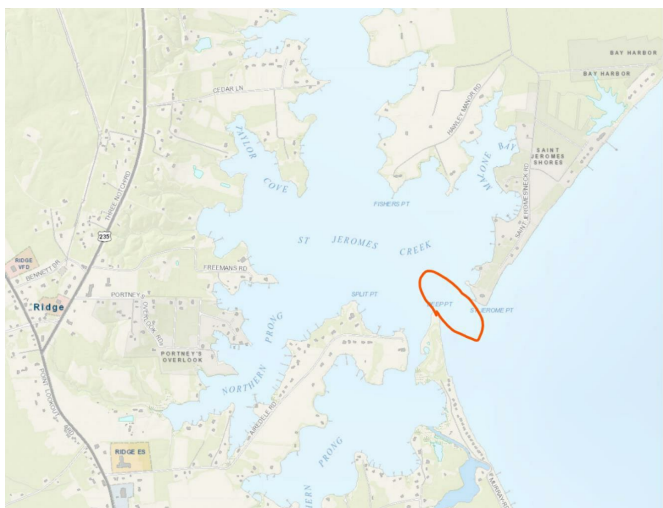
Funding Schedule

BONDS	2,820,100	2,165,000	40,000	40,000			575,100		
TRANSFER TAXES	2,594,952		500,000	500,000	427,500	575,100		592,352	
PAY-GO	500,000	500,000							
EXCISE TAX	112,500				112,500				
STATE FUNDS									
FEDERAL FUNDS									
TOTAL FUNDS	6,027,552	2,665,000	540,000	540,000	540,000	575,100	575,100	592,352	

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

MARINE



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

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

Funding Schedule

BONDS	50,000					50,000			
TRANSFER TAXES									
PAY-GO									
STATE FUNDS									
FEDERAL FUNDS									
TOTAL FUNDS	50,000					50,000			

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

PUBLIC LANDINGS



WICOMICO SHORES PUBLIC LANDING

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

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

Funding Schedule

STATE FUNDS	249,000		249,000						
TOTAL FUNDS	249,000		249,000						

Operating Impacts

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

PUBLIC FACILITIES



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

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

Funding Schedule

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

Operating Impacts

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
UTILITIES						
TOTAL COSTS	199					

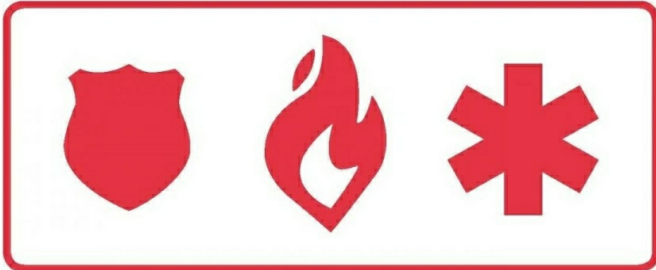
Project Title Health Department Renovations	Project Number PF-1904	Classification Public Facilities
Project Description The goal of this project is to address accreditation standards (National Public Health Accreditation Board), operational needs, and records management requirements associated with population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

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

Funding Schedule

BONDS	466,395	100,000	366,395						
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	466,395	100,000	366,395						

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

Project Title Fire & Rescue Revolving Loan Fund	Project Number PF-1906	Classification Public Facilities																																																																																																									
Project Description Volunteer Fire Departments and Rescue Squads have submitted their plan for FY2027 to FY2032 which outlines the expected loan requests they will make from the Revolving Loan Fund maintained by the County. Loans are provided at .5% Interest for those funded by the county and at the bond rate for those funded through sold bonds. Term is typically seven years for Rolling Stock and fifteen years for Building costs. Total Loan Fund limit starting FY2027 is \$10M. The available balance at FY2026 end is estimated to be \$6.9M																																																																																																											
<table><tr><th>FY 2027 Request</th><th>2027</th><th>2028</th><th>2029</th><th>2030</th><th>2031</th><th>2032</th></tr><tr><td>Bay District Fire</td><td></td><td></td><td></td><td></td><td>845,000</td><td></td></tr><tr><td>Hollywood Fire</td><td></td><td></td><td>2,000,000</td><td></td><td></td><td></td></tr><tr><td>Hollywood Rescue - Bldg</td><td>3,000,000</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Hollywood Rescue - Equip</td><td></td><td>320,000</td><td></td><td></td><td></td><td></td></tr><tr><td>Leonardtown Fire</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Leonardtown Rescue</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Lexington Park VRS</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Mechanicsville VFD</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Ridge VFD</td><td></td><td></td><td>1,000,000</td><td></td><td></td><td></td></tr><tr><td>Ridge Rescue</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Second District VFD and VRD</td><td>1,750,000</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Seventh District Fire</td><td>500,000</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Seventh District Rescue</td><td></td><td></td><td></td><td></td><td></td><td>425,000</td></tr><tr><td>Total Requests</td><td>5,250,000</td><td>320,000</td><td>3,000,000</td><td>-</td><td>845,000</td><td>425,000</td></tr></table>			FY 2027 Request	2027	2028	2029	2030	2031	2032	Bay District Fire					845,000		Hollywood Fire			2,000,000				Hollywood Rescue - Bldg	3,000,000						Hollywood Rescue - Equip		320,000					Leonardtown Fire							Leonardtown Rescue							Lexington Park VRS							Mechanicsville VFD							Ridge VFD			1,000,000				Ridge Rescue							Second District VFD and VRD	1,750,000						Seventh District Fire	500,000						Seventh District Rescue						425,000	Total Requests	5,250,000	320,000	3,000,000	-	845,000	425,000
FY 2027 Request	2027	2028	2029	2030	2031	2032																																																																																																					
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Leonardtown Rescue																																																																																																											
Lexington Park VRS																																																																																																											
Mechanicsville VFD																																																																																																											
Ridge VFD			1,000,000																																																																																																								
Ridge Rescue																																																																																																											
Second District VFD and VRD	1,750,000																																																																																																										
Seventh District Fire	500,000																																																																																																										
Seventh District Rescue						425,000																																																																																																					
Total Requests	5,250,000	320,000	3,000,000	-	845,000	425,000																																																																																																					
Discussion of Operating Budget Impact																																																																																																											

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
UTILITIES						
FURNITURE & EQUIPMENT						
TOTAL COSTS						

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

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

Funding Schedule

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

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

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

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

Funding Schedule

BONDS	490,000	146,000	146,000	66,000	66,000		66,000		
TRANSFER TAXES	392,000	326,000				66,000			
PAY-GO									
EXCISE TAX	66,000							66,000	
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	948,000	472,000	146,000	66,000	66,000	66,000	66,000	66,000	

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

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

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

Funding Schedule

BONDS	258,830	156,500			102,330				
TRANSFER TAXES	17,000	17,000							
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS	76,500	76,500							
TOTAL FUNDS	352,330	250,000			102,330				

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

Project Title Sheriff's Headquarters Facility - Phase II	Project Number PF-2509	Classification Public Facilities
Project Description Construct the Sheriff's Office headquarters facility based on the 2019 Sheriff's Office Master Planning study: 1) 44,860 SF Headquarters Facility. The facilities will be designed as Risk Category Four per the St. Mary's County adopted Building Code, 2015 IBC. The new facilities will be situated on the front half of the 10.6 acre site developed during the construction of the Sheriff's Office Support Services Facility. Construction costs from study based upon FY2022 construction start and should be escalated 3% for future years. Construction cost of HQ facility (Phase 2) is in FY2028. For FY24: FY2024 and FY2026 project costs have been increased by 8% to reflect the Engineering News Record national average for construction price increases for 2022. For FY25: HQ Building construction costs have been increased 6.5% for FY25 and an additional 2.31% for FY26. PF-2509 New Project to track Headquarters Building construction separately from Evidence Storage facility and site development. For FY27: \$25,285,000 of construction funding was reallocated as \$2,600,000 for design in FY28 and \$22,685,000 for construction for FY29. Both Furnishings & Equipment (\$801,000) and Contingency (205,000) were moved to FY29.		
		Compliance With Comprehensive Plan Section
Discussion of Operating Budget Impact Annual cleaning costs are estimated at \$1.60 SF for all County facilities. \$73,955 for HQ Facility and \$24,720 for the Evidence Storage Building. Alarm services \$2,165, fire extinguisher testing \$125, pest control is \$885 annually for annual total cost of \$3,175. Annual utility costs at \$4/SF. The HQ Facility utilities are \$185,400. The Evidence Storage Building is \$61,800. Maintenance mechanic costs are estimated at \$1.10/SF.		

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

Funding Schedule

BONDS	13,291,000			2,600,000	10,691,000				
TRANSFER TAXES									
PAY-GO	13,000,000				13,000,000				
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
TOTAL FUNDS	26,291,000			2,600,000	23,691,000				

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

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
CONTRACTED SERVICES						
PERSONAL SERVICES COSTS						
OTHER COSTS						
UTILITIES						
TOTAL COSTS						

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

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

Funding Schedule

BONDS									
TRANSFER TAXES	478,500		478,500						
EXCISE TAX	665,000		665,000						
TOTAL FUNDS	1,143,500		1,143,500						

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

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

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

Funding Schedule

BONDS									
TRANSFER TAXES	130,000		130,000						
TOTAL FUNDS	130,000		130,000						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

BONDS									
TRANSFER TAXES	280,000		280,000						
TOTAL FUNDS	280,000		280,000						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

BONDS									
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS	625,940		625,940						
OTHER SOURCES									
TOTAL FUNDS	625,940		625,940						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING - FTEs						
TOTAL COSTS						

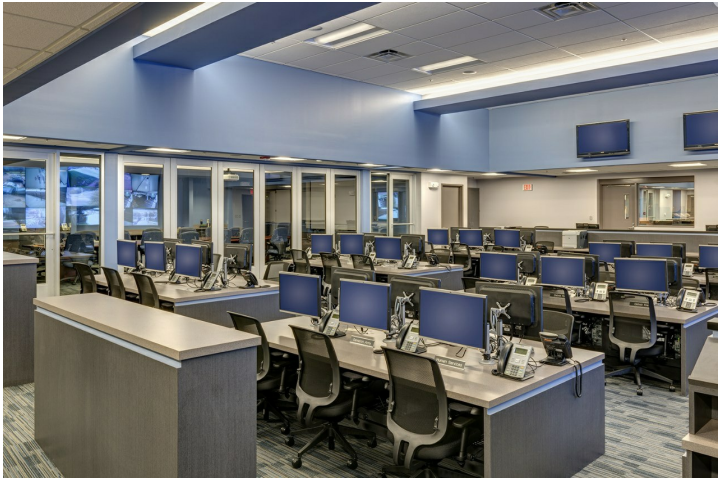
Project Title Adult Detention and Rehabilitation Center Facility Program Update	Project Number PF-2704	Classification Public Facilities
Project Description This project will assess current conditions, identifying operational and capacity challenges, and developing strategic options for renovation, expansion or replacement.		
		Compliance With Comprehensive Plan Section 10.2.2.A.vi Meet increasing health and public safety needs of the population, P. 10-2
Discussion of Operating Budget Impact		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
PLANNING	185,000		185,000						
TOTAL COSTS	185,000		185,000						

Funding Schedule

BONDS									
TRANSFER TAXES									
EXCISE TAX	92,500		92,500						
STATE FUNDS	92,500		92,500						
TOTAL FUNDS	185,000		185,000						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

Project Title New Emergency Operations Center	Project Number PF-2705	Classification Public Facilities
Project Description This project will demolish the former Garvey Center and construct a new three-story, 25,500 SF Emergency Operations Center in its place. The project design is currently planned to be funded by approved FEMA earmark funding through coordination with the Maryland Department of Emergency Management (MDEM). If the grant funds are ultimately approved, the construction drawings will be completed in May 2027 (FY2027). Design costs are currently not in this project as they are anticipated to be added as prior approval with the earmark funding. Costs have been updated for 6.5% in FY2025 and 2.32% annually. Per CSMC direction at November 28, 2023 Budget Work Session, the draft has been updated to include a third floor within the same foot print for a total of 25,500 SF, increasing construction (\$18,905,000) and FE costs (\$894,855) by a factor of 1.5. The construction contingency of 20% construction costs has also been updated to reflect the revised construction cost (\$3,781,000). Demolition costs for the former Garvey building and the renovation costs for the Patuxent and Potomac buildings remain the same. Architect and Engineering budget is provided under PF-2002 Emergency Communications Center Expansion project at a total of \$1,921,250. Federal funds \$1,537,000, County share \$384,250.		
		Compliance With Comprehensive Plan Section
Discussion of Operating Budget Impact		

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

Funding Schedule

BONDS									
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS	1,500,000		1,500,000						
OTHER SOURCES									
TOTAL FUNDS	1,500,000		1,500,000						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

Project Title HVAC Chiller Replacements	Project Number PF-2706	Classification Public Facilities
Project Description This project funds the replacement of HVAC infrastructure that has exceeded its useful life at select county facilities, where many replacement parts are no longer available. Chiller replacements will occur at the Potomac Building at the Governmental Center in Leonardtown, the Health Department on Peabody Street, and the Lexington Park Library. The project also includes upgrades to the Building Automation System (BAS) to enable monitoring and control of each facility's HVAC system from the Building Services Division. Because the equipment's expected useful life has been surpassed, the Department recommends approving this project for FY2026 capital funding as a separate project outside of the Critical Maintenance and Repair Project, due to the magnitude of the expense exceeding that project's annual allocation. FY27: Recommend moving the Lexington Park Library chiller replacement up to current budget year		
		Compliance With Comprehensive Plan Section Not Applicable. Maintenance.
Discussion of Operating Budget Impact		

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

Funding Schedule

BONDS	750,000		250,000				500,000		
TRANSFER TAXES	50,000		50,000						
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	800,000		300,000				500,000		

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

Project Title Building Maintenance and Repair Projects - Critical	Project Number PF-2707	Classification Public Facilities
Project Description This program provides funds for major equipment replacement & repair projects, system upgrades, critical maintenance & major repair items to include building envelope, mechanical, electrical, HVAC, roofing, & alarms. FY24 2 sections of the Courthouse roof replaced, masonry point up at multiple locations, multiple facility HVAC smaller unit replacements, Roof replacements at CCC Bldg. due to buzzards ripping apart, replaced roof on Old Hollywood School and two sections of the Courthouse roof replaced, multiple HVAC piping valves changed at Lex Pk Library. FY25 HVAC upgrades to multiple facilities, BOE 2nd floor TPO roof replacement and mid-year minor remodel needs. FY26 Completed replacement of fire alarm system at Char. Hall Library, HVAC Unit replacements multiple facilities including one 911 small unit and Leonard Hall School-Daycare TPO roof replacement. FY27 Evaluate next round of roof and HVAC equipment to schedule for replacement which will include the 911 center, Arnold Building, and others. FY28, FY29, FY30 & FY31 based on historical repair costs for lower cost repairs & replacements. Building Services will be changing our overall project planning & estimating. Due to the escalating costs of labor & materials the larger projects will be added into future years as stand-alone projects. This will affect the Critical Projects PFX07 more often than the Programmatic PFX08 planning. These two accounts should stay in the \$500-600K range in future budget planning, which will still cover all of the less expensive projects.		 Compliance With Comprehensive Plan Section 10.2.2.A Provide infrastructure to accommodate development in growth areas and address adequate facilities and services outside of growth areas. P. 10-1
Discussion of Operating Budget Impact		

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

Funding Schedule

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

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

Project Title Building Maintenance and Repair Projects - Programmatic	Project Number PF-2708	Classification Public Facilities
Project Description This program provides funds for minor programmatic construction & repair projects to include carpet/tile replacement, interior painting, exterior doors, exterior shell maintenance, energy conservation measures & general maintenance items. This account covers general replacement of non-critical maintenance and repairs. FY2024 moved \$50,000 from Carpet/Tile to Code Compliance/ADA upgrades to cover costs associated with ADA upgrades. Currently the FY2027 - FY2032 years will continue with programmatic repairs as described throughout this section based on historical needs, new compliance requirements & increased security needs. FY2029 \$50,000 added to construct an accessible emergency exit for the lower level of the Courthouse. FY25 added \$10,000 to add UV duct equipment to the Arnold Bldg. & Bldg. Services facilities as test sites for treating air systems. Added \$40,000 to renovate the public restrooms at the ADRC, these restrooms were not a part of the renovations. FY2025 \$70,000 for Detention Center Lobby. There was sizeable funding from this account in FY24 & FY25 used to cover painting, adding shutoff valves in the cell water supply chases, repairing uncovered leaking joints & adding much needed shutoff valves throughout the remodel project. All were necessary while the access to these areas were available. FY26 & FY27 will see more smaller projects completed now that the ADRC remodel has been completed. See future plan below for PF2027 and beyond. Both the 07 & 08 accounts also cover storm damages & unforeseen cost.		 Compliance With Comprehensive Plan Section 10.2.2.A Provide infrastructure to accommodate development in growth areas and address adequate facilities and services outside of growth areas. P. 10-1
Discussion of Operating Budget Impact		

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

Funding Schedule

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

Operating Impacts

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

Project Title Airport Innovation District Master Plan	Project Number PF-2801	Classification Public Facilities
Project Description The St. Mary's County Innovation District Master Plan has been designed as a series of interconnected, walkable neighborhoods linked by a network of walking and biking paths near the St. Mary's County Regional Airport. In support of the airport, the Innovation District should establish a unified and recognizable identity, enhance visibility, and improve its interface with MD235. The indicated costs represent additional planning costs for the sidewalk along Aviation Drive.		
		Compliance With Comprehensive Plan Section 11.4.4.A Encourage regional economic activities that support airport, such as tourism P. 11-7
Discussion of Operating Budget Impact		

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

Project Title Enterprise Software Implementation	Project Number PF-2901	Classification Public Facilities
Project Description The current Central Square (formerly H.T.E\Sungard\Superion) software was purchased in 1999 and has been upgraded numerous times over the past 25 years. Best practices for a number of these modules have surpassed the capabilities of the existing software applications and significant technology enhancements have occurred in the last 25 years. The project includes funding for additional hardware which would support a Windows Platform and / or Cloud Based Software As A Service (SaaS) solutions. The county utilizes a number of software modules for all Public Administration and Community Services corporate applications.		
		Compliance With Comprehensive Plan Section
Discussion of Operating Budget Impact		

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
Utilities			2,500			
SWM & Grounds			4,000			
TOTAL COSTS			6,500			

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

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

Funding Schedule

BONDS									
TRANSFER TAXES	75,000					75,000			
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
TOTAL FUNDS	75,000					75,000			

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

BONDS	568,570						568,570		
TRANSFER TAXES									
PAY-GO									
EXCISE TAX	242,250						242,250		
STATE FUNDS									
FEDERAL FUNDS									
TOTAL FUNDS	810,820						810,820		

Operating Impacts

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING - FTEs						
TOTAL COSTS						

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

RECREATION & PARKS



Turf Field, Lancaster Park

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

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

Funding Schedule

BONDS	3,770,418	2,400,000		1,370,418					
TRANSFER TAXES	1,311,998	1,311,998							
PAY-GO	120,529	120,529							
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	5,202,945	3,832,527		1,370,418					

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES			3,600			
TOTAL COSTS			3,600			

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
SUPPLIES AND MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
OTHER						
TOTAL COSTS						

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

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

Funding Schedule

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

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

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

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

Funding Schedule

BONDS	4,515,540	28,084		100,000	1,387,456	3,000,000			
TRANSFER TAXES	275,000	275,000							
PAY-GO	125,000	125,000							
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	4,915,540	428,084		100,000	1,387,456	3,000,000			

Operating Impacts

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

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

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

Funding Schedule

BONDS									
TRANSFER TAXES									
PAY-GO									
EXCISE TAX									
STATE FUNDS	325,000	175,000	25,000	25,000	25,000	25,000	25,000	25,000	
OTHER SOURCES									
TOTAL FUNDS	325,000	175,000	25,000	25,000	25,000	25,000	25,000	25,000	

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

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

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

Funding Schedule

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

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

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

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

Funding Schedule

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

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

Project Title Maryland Energy Administration - Local Government Energy Modernization Grant	Project Number RP-2701	Classification Recreation and Parks
Project Description This project includes funding from the AOI1 Non-competitive Formula Block Grant through the Maryland Energy Administration. The projects consist of ASHRAE Level 2 in depth analysis of building energy consumption for 16 County facilities, LED light conversions for 5th District Field 11 and Dorsey Park field 5, implementation of solar energy for the Gymnastics Academy and Wicomico Shores Golf Club and any needed roof repairs as well as 12 water heaters in park bathrooms that will be replaced with tankless on demand units. Additional project have been proposed if the formula funding allots additional funds to St. Mary's County. Those consist of additional LED light conversions at Bagget, Cecil, and Chancellors Run Park, completing the conversion project for athletic field lights. Solar parking covers and parking lot lights at Wicomico Shores are also under consideration for additional funding.		 Compliance With Comprehensive Plan Section
Discussion of Operating Budget Impact		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Formula Block Grant	1,371,419		1,371,419						
TOTAL COSTS	1,371,419		1,371,419						

Funding Schedule

BONDS									
TRANSFER TAXES	295,177		295,177						
STATE FUNDS	1,076,242		1,076,242						
TOTAL FUNDS	1,371,419		1,371,419						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

BONDS									
TRANSFER TAXES	252,000		42,000	42,000	42,000	42,000	42,000	42,000	
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
TOTAL FUNDS	252,000		42,000	42,000	42,000	42,000	42,000	42,000	

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Facility Repairs	50,000		50,000						
Critical Infrastructure	1,700,000		200,000		1,500,000				
Capital Equipment	50,000			50,000					
Course Improvements	450,000		200,000				250,000		
Land Acquisition									
TOTAL COSTS	2,250,000		450,000	50,000	1,500,000		250,000		

Funding Schedule

BONDS	1,500,000				1,500,000				
TRANSFER TAXES	750,000		450,000	50,000			250,000		
TOTAL FUNDS	2,250,000		450,000	50,000	1,500,000		250,000		

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

Project Title Athletic Fields	Project Number RP-2705	Classification Recreation and Parks
Project Description The Department of Recreation and Parks manages twenty-three parks with 85 athletic fields. Fields vary based on size, composition and use. The Department inventory consists of 42 multipurpose fields used for a variety of sports including, soccer, football, field hockey and lacrosse. They manage 37 softball/baseball fields that include: (2) T-ball fields, (27) 60ft fields and (8) 90ft fields. The most recent addition to the fields in the county consists of (6) artificial turf fields at three different parks. Playing field reservation time is always at a premium and continues increase in community need. Funding below will allow for a phase 1 needs assessment, concept plan and cost estimate, phase two design and engineering plan and phase three construction.		
		Compliance With Comprehensive Plan Section 10.2.2.D Create new and enhanced parks & rec. facilities that link existing parks and communities to provide expanded recreational opportunities while preserving environmental, aesthetic, and cultural quality P.10-5
Discussion of Operating Budget Impact The addition of new fields will trigger additional budgeting for part time staff hours, grass cutting expenses and possible utility increases if lights are included on the new fields.		

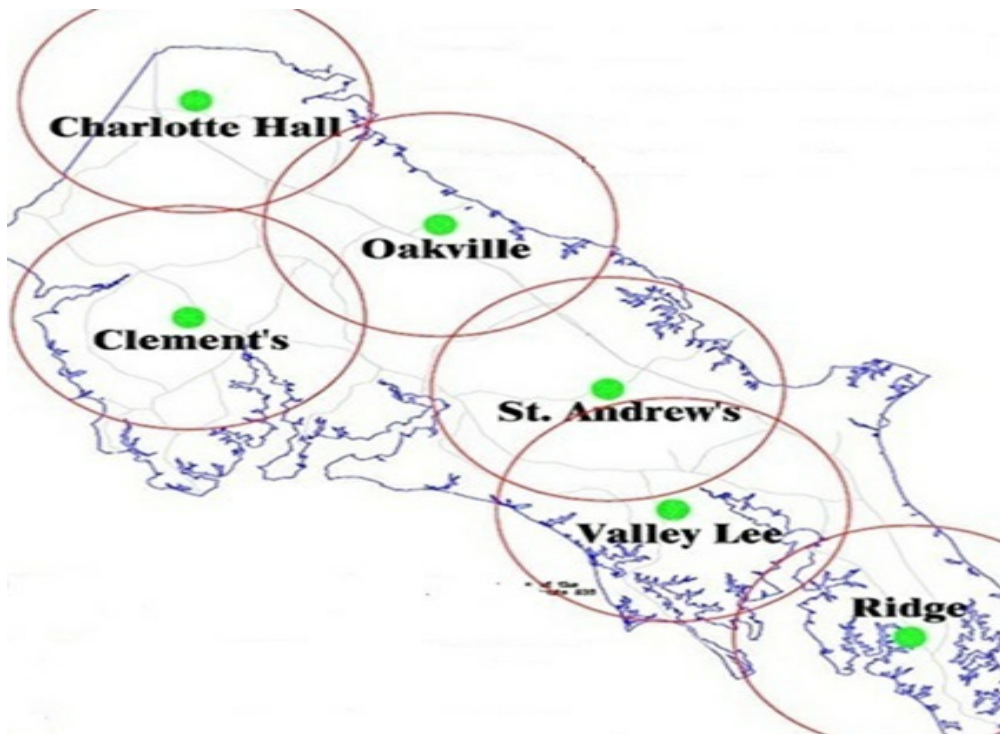
Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
Phase I -assessment/concept plans	100,000		100,000						
Phase III Construction									
Phase II Design and Engineering									
TOTAL COSTS	100,000		100,000						

Funding Schedule

BONDS									
TRANSFER TAXES									
EXCISE TAX	100,000		100,000						
TOTAL FUNDS	100,000		100,000						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

Solid Waste



Solid Waste Locations in St. Mary's County

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

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

Funding Schedule

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

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

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

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

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

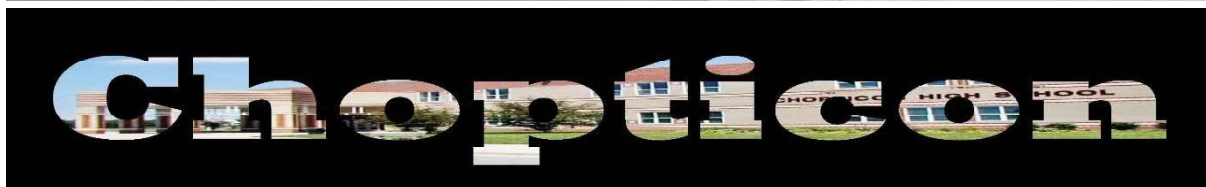
Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
PLANNING / DESIGN / SURVEY	170,600					170,600			
STORMWATER MANAGEMENT									
SITE DEVELOPMENT									
CONSTRUCTION									
CONST. MANAGEMENT								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

Funding Schedule

BONDS									
TRANSFER TAXES	170,600					170,600			
PAY-GO									
EXCISE TAX									
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	170,600					170,600			

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

ST. MARY'S COUNTY PUBLIC SCHOOLS



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

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

Funding Schedule

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

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

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

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

Funding Schedule

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

Operating Impacts

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
SUPPLIES & MATERIALS						
UTILITIES						
FURNITURE & EQUIPMENT						
OTHER						
TOTAL COSTS	243					

Project Title Building Infrastructure - Programmatic	Project Number PS-1805	Classification St. Mary's County Public Schools
Project Description This program provides funds for programmatic construction and repairs of projects identified in the Comprehensive Maintenance Plan for Educational Facilities for life cycle replacement, to include: site paving, playgrounds, and flooring. Anticipated projects typically require minimal design services. FY 2027: GKES & LMS ADA Chairlift Modernization \$35,000, \$35,000 FY 2028: No projects FY 2029: EES Fire Alarm \$100,000; PHES Fire Alarm \$104,000 FY 2030: No projects FY 2031: No projects FY 2032: EES Sewage Pump Replacement \$20,000; DSS Paving \$270,000		
		Compliance With Comprehensive Plan Section 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3
Discussion of Operating Budget Impact		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	176,000	146,000	10,000		10,000			10,000	
LAND ACQUISITION									
CONSTRUCTION	8,885,356	8,217,356	194,000		194,000			280,000	
DEMOLITION									
INSPECTION/PROJ. MGMT.									
UTILITIES									
OTHER- CONTINGENCY									
TOTAL COSTS	9,061,356	8,363,356	204,000		204,000			290,000	

Funding Schedule

BONDS	3,920,667	3,716,667	204,000						
TRANSFER TAXES	4,113,689	4,113,689							
PAY-GO	533,000	533,000							
EXCISE TAX	494,000				204,000			290,000	
STATE FUNDS									
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	9,061,356	8,363,356	204,000		204,000			290,000	

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
PERSONAL SERVICES COSTS						
CONTRACTED SERVICES						
TOTAL COSTS						

Project Title Chopticon High School - Multi Systemic Renovation	Project Number PS-2203	Classification St. Mary's County Public Schools
Project Description Based on budget constraints, project was revised from a limited renovation to a multi-systemic renovation. Based on bids and available funding, this project was revised further. Project is for roof and HVAC replacement. This includes replacing the roofing with white cap sheet and installing additional overflow drains/scuppers. Structural work includes the reinforcement of the existing roof for new HVAC equipment and new dunnage framing. Mechanical work includes replacement of heating plant, piping distribution, air distribution, and automatic temperature control. Alternates included are restroom and locker room renovations to meet ADA requirements, science lab renovations, sub-slab terra-cotta piping replacement, schoolwide interior painting, Terrazzo flooring in entrance and auditorium and cafeteria lobbies, VCT flooring in remainder of school, and steel decking and roof in section D3. State funding is as follows: HSFF \$6,857,923, BTLA \$13,531,434, SCIP \$10,500,354 prior, \$4,529,229 in FY 2027, and \$2,409,246 in FY 2028 – dependent on approvals.		 Compliance With Comprehensive Plan Section 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3
Discussion of Operating Budget Impact		

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	6,814,498	6,814,498							
LAND ACQUISITION									
CONSTRUCTION	61,691,324	25,885,535	30,274,510	5,531,279					
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000	10,000							
UTILITIES	15,000	15,000							
EQUIPMENT									
OTHER									
TOTAL COSTS	68,530,822	32,725,033	30,274,510	5,531,279					

Funding Schedule

BONDS	26,625,799	13,476,419	10,613,847	2,535,533					
TRANSFER TAXES	3,490,337	1,890,337	1,600,000						
PAY-GO									
EXCISE TAX	586,500			586,500					
STATE FUNDS	37,828,186	17,358,277	18,060,663	2,409,246					
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	68,530,822	32,725,033	30,274,510	5,531,279					

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

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

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

Funding Schedule

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

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

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

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

Funding Schedule

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

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

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

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

Funding Schedule

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

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

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

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	156,843		156,843						
LAND ACQUISITION									
CONSTRUCTION	2,274,563		2,274,563						
DEMOLITION									
INSPECTION/PROJ. MGMT									
UTILITIES									
EQUIPMENT									
OTHER									
TOTAL COSTS	2,431,406		2,431,406						

Funding Schedule

BONDS									
TRANSFER TAXES	1,135,717		1,135,717						
PAY-GO									
EXCISE TAX									
STATE FUNDS	1,295,689		1,295,689						
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	2,431,406		2,431,406						

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

Project Title Esperanza Middle School Multi-Systemic Renovation	Project Number PS-2704	Classification St. Mary's County Public Schools
Project Description This project is for the replacement of the HVAC system for the building. The scope of the project has been expanded from the replacement of the chiller/controls to a full multi-systemic renovation and has been accelerated by one year based on failure of the chiller and building conditions. The chiller is being replaced in FY 2026 with local building infrastructure critical funding. This project will replace the remaining components of the HVAC system. This includes 3 non condensing boilers, 10 air handling units (5 VAV & 5 CV), 37 unit ventilators, and 5 fan coil units. All HVAC system replacements now include technology to address humidity. The HVAC system was last replaced in 2000 and will be 28 years old at the time of replacement. The project will also include electrical switchgear, LED lighting replacement, painting, window and exterior door replacement, and fire alarm replacement. A local study was previously completed and has been updated to current conditions. Maintenance monitors the system and provides repairs on an as-needed basis, pending the full replacement.		Compliance With Comprehensive Plan Section 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3
		Discussion of Operating Budget Impact

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	1,470,000		1,102,500	367,500					
LAND ACQUISITION									
CONSTRUCTION	15,141,000		2,522,153	12,618,847					
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000		10,000						
UTILITIES	15,000		15,000						
EQUIPMENT									
OTHER									
TOTAL COSTS	16,636,000		3,649,653	12,986,347					

Funding Schedule

BONDS	6,071,710			6,071,710					
TRANSFER TAXES	1,286,000		1,286,000						
PAY-GO									
EXCISE TAX	375,000		375,000						
STATE FUNDS	8,903,290		1,988,653	6,914,637					
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	16,636,000		3,649,653	12,986,347					

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

Project Title Benjamin Banneker Elementary School Roof/HVAC Systemic Renovation	Project Number PS-2801	Classification St. Mary's County Public Schools
Project Description This project will replace approximately 36,000 square feet of the existing roof that was last replaced in 1998, which will be 33 years old at the time of replacement. A pre-design study will review the whole roof to determine if any additional work needs to be included in the project. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. This project will also replace the existing HVAC system which was last replaced in 2002 and which will be 29 years old at the time of replacement. Local funds are being requested in FY 2028 for completion of the pre-design study to assist with project scope development in advance of the project, which is required by the Interagency Commission on School Construction.		 Photo 13 Compliance With Comprehensive Plan Section 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3
Discussion of Operating Budget Impact		

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

Funding Schedule

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

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

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

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	209,000			40,000		126,750	42,250		
LAND ACQUISITION									
CONSTRUCTION	3,682,000					1,995,250	1,686,750		
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000					10,000			
UTILITIES	15,000					15,000			
EQUIPMENT									
OTHER									
TOTAL COSTS	3,916,000			40,000		2,147,000	1,729,000		

Funding Schedule

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

Operating Impacts

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

Project Title Leonardtown Middle School Roof/HVAC Systemic Renovation	Project Number PS-2901	Classification St. Mary's County Public Schools
Project Description This project will replace approximately 104,750 square feet of the existing roof, last replaced in 2000, and which will be 32 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. This project will also replace the existing HVAC system, last replaced in 2010 and which will be 22 years old at the time of replacement. Local funds are being requested in FY 2029 for completion of a study to assist with development of the project scope in advance of the project, which is required by the Interagency Commission on School Construction.		 Compliance With Comprehensive Plan Section 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3
Discussion of Operating Budget Impact		

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

Funding Schedule

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

Operating Impacts

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

Project Title Mechanicsville Elementary School Roof/HVAC	Project Number PS-2902	Classification St. Mary's County Public Schools
Project Description This project will replace approximately 40,095 square feet of the existing roof, which was last replaced in 2004 and which will be 28 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. This project will also replace the existing HVAC system which was last replaced in 2002 and which will be 30 years old at the time of replacement. Local funds are being requested in FY 2029 for completion of a study to assist with development of the project scope in advance of the project, as required by the Interagency Commission on School Construction.		
		Compliance With Comprehensive Plan Section 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3
Discussion of Operating Budget Impact		

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

Funding Schedule

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

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

Project Title Oakville Elementary School Roof/HVAC Systemic Renovation	Project Number PS-2903	Classification St. Mary's County Public Schools
Project Description This project will replace approximately 48,072 square feet of the existing roof, which was last replaced in 2000 and which will be 32 years old at the time of replacement. Maintenance monitors the roof and provides repairs on an as-needed basis, pending the roof replacement. This project will also replace the existing HVAC system which was last replaced in 2011, which will be 21 years old at the time of replacement. Local funds are being requested in FY 2029 for completion of a study to assist with development of the project scope in advance of the project, as required by the Interagency Commission on School Construction.		
		Compliance With Comprehensive Plan Section 10.2.2.C.i Ensure adequate availability and adequacy of schools and educational resources. P. 10-3
Discussion of Operating Budget Impact		

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

Funding Schedule

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

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

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

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

Funding Schedule

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

Operating Impacts

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

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

Operating Impacts

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

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

Operating Impacts

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

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

Operating Impacts

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	1,115,000							40,000	1,075,000
LAND ACQUISITION									
CONSTRUCTION	11,283,000								11,283,000
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000								10,000
UTILITIES	15,000								15,000
EQUIPMENT									
OTHER									
TOTAL COSTS	12,423,000							40,000	12,383,000

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

Appropriation Phase	Total Project	Prior Approval	Budget	5-Year Capital Plan					Balance to Complete
			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	
ARCHITECT/ENGINEERING	547,000							40,000	507,000
LAND ACQUISITION									
CONSTRUCTION	5,504,000								5,504,000
DEMOLITION									
INSPECTION/PROJ. MGMT	10,000								10,000
UTILITIES	15,000								15,000
EQUIPMENT									
OTHER									
TOTAL COSTS	6,076,000							40,000	6,036,000

Funding Schedule

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

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						

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

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

Funding Schedule

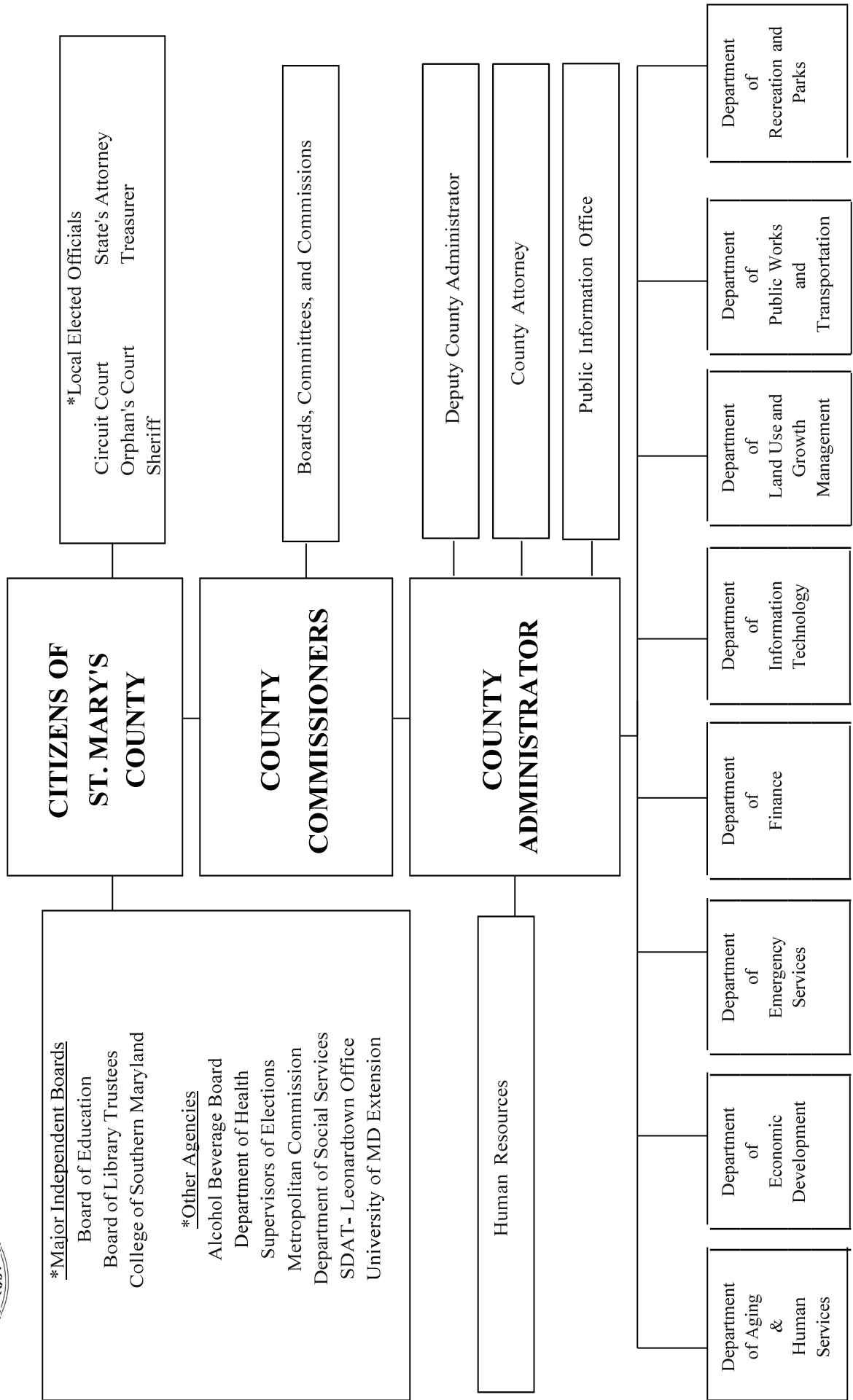
BONDS	10,696,000								10,696,000
TRANSFER TAXES	40,000							40,000	
PAY-GO									
EXCISE TAX									
STATE FUNDS	12,404,000								12,404,000
FEDERAL FUNDS									
OTHER SOURCES									
TOTAL FUNDS	23,140,000							40,000	23,100,000

Operating Impacts	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
STAFFING -FTEs						
TOTAL COSTS						



ST. MARY'S COUNTY GOVERNMENT

Organizational Chart



*** County Commissioners have funding responsibility only**

FY2027

**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	AE10	
Finance			
1.00	Payroll Manager	C10	
Human Services			
1.00	Employee Relations Supervisor	C09	
Information Technology			
1.00	AS/400 Programmer Analyst	C09	
States Attorney			
1.00	Senior Assistant States Attorney I	SA5	
1.00	Assistant States Attorney	SA1	
Sheriff's Office			
	LAW		
	Law DFC Promotional Ranks (6)		
	Law CPL Promotional Ranks (3)		
	CORRECTIONS		
	Corrections CFC Promotional Ranks (8)		
	Corrections CPL Promotional Ranks (1)		
18.00	TOTAL		



AUTHORIZED COUNTY GOVERNMENT POSITIONS SUMMARY

STAFFING SUMMARY	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
Commissioners of St. Mary's County	6.75	6.75	7.00	0.00	7.00
County Administrator	7.00	7.00	7.00	0.00	7.00
Aging & Human Services	38.50	38.50	38.50	1.00	38.50
County Attorney	9.00	9.00	9.00	0.00	9.00
Economic Development	9.00	9.00	9.00	0.00	9.00
Emergency Services	137.50	141.50	141.50	23.00	154.50
Finance	19.00	19.00	19.00	3.00	20.00
Human Resources	9.50	10.00	10.00	1.00	11.00
Information Technology	25.00	25.00	25.00	2.00	26.00
Land Use & Growth Management	30.00	30.00	30.00	0.00	30.00
Public Works and Transportation	171.40	170.40	170.40	4.00	170.40
Recreation & Parks	43.00	43.00	43.00	2.00	43.00
Circuit Court	18.00	18.00	18.00	1.00	18.00
Orphans Court	3.00	3.00	3.00	0.00	3.00
Sheriff	381.00	381.00	383.00	0.00	383.00
States Attorney	54.00	55.00	55.00	4.00	57.00
Treasurer	6.00	6.00	6.00	0.00	6.00
Social Services	2.00	2.00	2.00	0.00	2.00
Alcohol Beverage Office	2.75	2.75	2.75	0.00	2.75
Administrative Charging Committee	4.00	4.00	4.00	0.00	4.00
Alcohol Beverage Board	5.00	5.00	5.00	0.00	5.00
Board of Appeals	6.00	6.00	6.00	0.00	6.00
Board of Elections	5.00	5.00	5.00	0.00	5.00
Planning Commission	8.00	8.00	8.00	0.00	8.00
Police Accountability Board	9.00	9.00	9.00	0.00	9.00
TOTAL COUNTY GOVERNMENT	1,009.40	1,013.90	1,016.15	41.00	1,034.15

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
	M C	Merit Contract	A R	Appointed Revenue	G E	Grant Elected	
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
COUNTY COMMISSIONERS							
Commissioner	E		5.00	5.00	5.00		5.00
Administrative Assistant to CSMC	M	C08	1.00	1.00	1.00		1.00
Senior Administrative Coordinator - RPT	M	C05	0.75	0.75	0.00		0.00
Senior Administrative Coordinator	M	C05	0.00	0.00	1.00		1.00
TOTAL			6.75	6.75	7.00	0.00	7.00
COUNTY ADMINISTRATOR							
County Administrator	C	AE	1.00	1.00	1.00		1.00
Deputy County Administrator	C	AE	1.00	1.00	1.00		1.00
Communications Director	C	AE	1.00	1.00	1.00		1.00
Admin. Asst. to the County Administrator	M	C08	1.00	0.00	0.00		0.00
Video Production Manager	M	C08	0.00	1.00	1.00		1.00
Communications Coordinator	M	C06	1.00	1.00	1.00		1.00
Admin. Coordinator	M	C04	1.00	1.00	1.00		1.00
Video Media Technician	M	C04	1.00	1.00	1.00		1.00
TOTAL			7.00	7.00	7.00	0.00	7.00
AGING & HUMAN SERVICES							
Director	C		1.00	1.00	1.00		1.00
Deputy Director	C	C11	1.00	1.00	1.00		1.00
Manager, Division of Operations	M	C10	1.00	1.00	1.00		1.00
Manager, Home & Community Services	M	C10	1.00	1.00	1.00		1.00
Project Manager	G	C09	1.00	1.00	1.00		1.00
Operations Manager	M	C08	3.00	3.00	3.00		3.00
Program Manager	G	C08	1.00	1.00	1.00		1.00
MAP I & A Division Manager	M	C08	1.00	1.00	1.00		1.00
Manager I	M	C09	1.00	1.00	1.00		1.00
Program Coordinator (No OPEB)	G	C07	3.00	3.00	3.00		3.00
MAP Coordinator	M	C07	1.00	1.00	1.00		1.00
Case Worker	G	C06	1.00	1.00	1.00		1.00
Coordinator I	M	C06	1.00	1.00	1.00		1.00
Fiscal Specialist IV	M/G	C06	2.00	2.00	2.00		2.00
MAP I & A Caseworker	M	C06	2.00	2.00	2.00		2.00
Data Base Specialist	M	C05	1.00	1.00	1.00		1.00
Program Specialist	M	C05	3.00	3.00	3.00		3.00
Outreach Specialist	M	C05	1.00	1.00	1.00		1.00
Senior Center Assistant	M	C05	0.00	0.00	0.00	1.00	0.00
Administrative Coordinator	M	C04	1.00	1.00	1.00		1.00
Food Service Tech - RPT	M/G	C03	3.00	3.00	3.00		3.00
Food Transporter - RPT	M	C03	0.50	0.50	0.50		0.50
Senior Office Specialist	M	C03	3.00	3.00	3.00		3.00
Human Services							
Manager II	M	C10	1.00	1.00	1.00		1.00
Coordinator III	M	C08	1.00	1.00	1.00		1.00
Coordinator II	M/G	C07	2.00	2.00	2.00		2.00
Coordinator I	M	C06	1.00	1.00	1.00		1.00
TOTAL			38.50	38.50	38.50	1.00	38.50

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M C	Merit Contract	A R	Appointed Revenue	G E	Grant Elected
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
COUNTY ATTORNEY							
County Attorney	C		1.00	1.00	1.00		1.00
Deputy County Attorney	M	C12	1.00	1.00	1.00		1.00
Assistant County Attorney	M	C11	1.00	1.00	1.00		1.00
Paralegal	M	C09	2.00	2.00	2.00		2.00
Risk Manager	M	C09	1.00	1.00	1.00		1.00
Coordinator II	M	C07	1.00	1.00	1.00		1.00
Senior Office Specialist	M	C03	1.00	1.00	1.00		1.00
Legal Assistant II	M	C05	1.00	1.00	1.00		1.00
TOTAL			9.00	9.00	9.00	0.00	9.00
POLICE ACCOUNTABILITY BOARD							
Chairman	A	0.00	1.00	1.00	1.00		1.00
Member	A	0.00	8.00	8.00	8.00		8.00
TOTAL			9.00	9.00	9.00	0.00	9.00
ADMINISTRATIVE CHARGING COMMITTEE							
Chairman	A	0.00	1.00	1.00	1.00		1.00
Member	A	0.00	3.00	3.00	3.00		3.00
TOTAL			4.00	4.00	4.00	0.00	4.00
ECONOMIC DEVELOPMENT							
Director	C		1.00	1.00	1.00		1.00
Deputy Director	M	C11	1.00	1.00	1.00		1.00
Manager II	M	C10	1.00	1.00	1.00		1.00
Economic Development Specialist	M	C09	3.00	3.00	3.00		3.00
Development Facilitator	M	C08	2.00	2.00	2.00		2.00
Sr. Administrative Coordinator	M	C05	1.00	1.00	1.00		1.00
TOTAL			9.00	9.00	9.00	0.00	9.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
	M C	Merit Contract	A R	Appointed Revenue	G E	Grant Elected	
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
EMERGENCY SERVICES							
Emergency Communications							
Director	C		1.00	1.00	1.00		1.00
Deputy Director, Emergency Services	M	C11	2.00	2.00	2.00		2.00
Jurisdictional Medical Director - RPT	C		0.50	0.50	0.50		0.50
Communications Manager	M	C10	1.00	1.00	1.00		1.00
Administrative Manager	M	C10	1.00	1.00	1.00		1.00
Assistant Communications Manager	M	C09	1.00	1.00	1.00		1.00
Office Manager	M	C08	0.00	0.00	0.00	1.00	0.00
Public Safety Dispatch Supervisor	M	C08	4.00	4.00	4.00		4.00
Support Services Coordinator	M	C08	1.00	1.00	1.00		1.00
Public Safety Dispatch Asst. Supervisor	M	C07	4.00	4.00	4.00		4.00
Communications - CAD Technician	M	C07	1.00	1.00	1.00		1.00
Training Coordinator	M	C07	1.00	1.00	1.00		1.00
Recruitment & Retention Coordinator	M	C07	1.00	1.00	1.00		1.00
Fiscal Specialist IV	M	C06	1.00	1.00	1.00		1.00
Public Safety Dispatch II	M	C06	11.00	11.00	11.00		11.00
Public Safety Dispatch I	M	C05	9.00	9.00	9.00		9.00
Public Safety Call Taker	M	C04	0.00	0.00	0.00	4.00	0.00
Emergency Radio Communications							
Radio System Manager	M	C09	1.00	1.00	1.00		1.00
Radio Frequency Technician I	M	C06	3.00	3.00	3.00		3.00
Emergency Management							
Chief, EMS Career Operations	C	AE	1.00	1.00	1.00		1.00
Emergency Management Manager	M	C10	1.00	1.00	1.00		1.00
Emergency Prep Plan Coordinator	M	C08	1.00	1.00	1.00		1.00
Emergency Services Coordinator	M	C08	1.00	1.00	1.00		1.00
Manager I - Fiscal	M	C09	1.00	1.00	1.00		1.00
Admin. Coordinator	M	C04	1.00	1.00	1.00		1.00
Emergency Medical Services							
Assistant Chief, Career EMS	M	C10	1.00	1.00	1.00		1.00
EMS Captain - Administration	M	C09	1.00	1.00	1.00		1.00
Paramedic Supervisor - Emergency Billing Fund	R	C08	6.00	6.00	6.00	2.00	8.00
Paramedic - Emergency Billing Fund	R	C07	8.00	12.00	12.00	4.00	16.00
Fiscal Specialist IV - Emergency Billing Fund	R	C06	2.00	2.00	2.00		2.00
Emergency Medical Technician	R	C06	48.00	48.00	48.00	6.00	54.00
Admin Coordinator - Emergency Billing Fund	R	C04	1.00	1.00	1.00		1.00
Animal Services							
Veterinarian	C	AE27	0.00	0.00	0.00	1.00	1.00
Division Manager - Animal Shelter	M	C10	1.00	1.00	1.00		1.00
Supervisor III - Animal Control Officer	M	C08	1.00	1.00	1.00		1.00
Operations Supervisor - Animal Shelter	M	C07	1.00	1.00	1.00		1.00
Fiscal Specialist IV - Animal Shelter	M	C07	1.00	1.00	1.00		1.00
Animal Control Officer	M	C06	4.00	4.00	4.00	1.00	4.00
Health Attendant - Animal Shelter	M	C06	4.00	4.00	4.00		4.00
Care Attendant - Animal Shelter	M	C05	6.00	6.00	6.00	4.00	6.00
Admin. Coordinator	M	C04	1.00	1.00	1.00		1.00
Adoption Coordinator - Animal Shelter	M	C04	1.00	1.00	1.00		1.00
Volunteer Coordinator - Animal Control	M	C04	1.00	1.00	1.00		1.00
TOTAL			137.50	141.50	141.50	23.00	154.50

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M Merit C Contract	A Appointed R Revenue	G Grant E Elected			
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
FINANCE DEPARTMENT							
Chief Financial Officer	C		1.00	1.00	1.00		1.00
Deputy Director, Finance	M	C12	1.00	1.00	1.00		1.00
Procurement Manager	M	C12	1.00	1.00	1.00		1.00
Accounting Officer	M	C11	1.00	1.00	1.00		1.00
Budget Manager	M	C11	0.00	0.00	0.00	1.00	0.00
Budget Analyst	M	C10	3.00	3.00	3.00	1.00	3.00
Senior Accountant	M	C09	1.00	1.00	1.00		1.00
Senior Buyer	M	C08	1.00	1.00	1.00		1.00
Buyer	M	C07	1.00	1.00	1.00		1.00
Accountant	M	C07	1.00	1.00	1.00		1.00
Coordinator II	M	C07	1.00	1.00	1.00		1.00
Payroll Manager	M	C10	0.00	0.00	0.00	1.00	1.00
Fiscal Specialist IV - Payroll	M	C06	2.00	2.00	2.00		2.00
Fiscal Specialist IV	M	C06	4.00	4.00	4.00		4.00
Procurement Specialist	M	C04	1.00	1.00	1.00		1.00
TOTAL			19.00	19.00	19.00	3.00	20.00
HUMAN RESOURCES							
Director	C		1.00	1.00	1.00		1.00
Deputy Director, Human Resources	M	C11	1.00	1.00	1.00		1.00
Employee Relations Supervisor	M	C09	0.00	0.00	0.00	1.00	1.00
Benefits Administrator	M	C08	1.00	1.00	1.00		1.00
ADA/FMLA Coordinator	M	C07	1.00	1.00	1.00		1.00
Wellness Coord & Employee Engage Spec	M	C07	0.75	1.00	1.00		1.00
Senior HR Coordinator	M	C07	1.00	1.00	1.00		1.00
Senior HR Specialist	M	C06	3.00	3.00	3.00		3.00
Human Resources Assistant RPT	M	C04	0.75	0.00	0.00		0.00
HR Assistant	M	C04	0.00	1.00	1.00		1.00
TOTAL			9.50	10.00	10.00	1.00	11.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M	Merit	A	Appointed	G	Grant
		C	Contract	R	Revenue	E	Elected
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
INFORMATION TECHNOLOGY							
Chief Information Officer	C		1.00	1.00	1.00		1.00
Deputy Director, Technology	M	C13	1.00	1.00	1.00		1.00
Cyber Information Security Officer	M	C11	1.00	1.00	1.00		1.00
Systems Analyst	M	C11	1.00	1.00	1.00		1.00
GIS Supervisor	M	C11	1.00	1.00	1.00		1.00
WAN Administrator	M	C11	2.00	2.00	2.00		2.00
Sr. Software Design & Developer	M	C11	1.00	1.00	1.00		1.00
Cyber Security Analyst	M	C11	1.00	1.00	1.00		1.00
Senior Programmer Analyst	M	C11	1.00	1.00	1.00		1.00
Applications Support Analyst	M	C09	1.00	1.00	1.00	1.00	2.00
Lead Technician - PC	M	C09	1.00	1.00	1.00		1.00
Programmer / Analyst	M	C09	1.00	1.00	1.00		1.00
PC Technician II	M	C08	4.00	4.00	4.00	1.00	4.00
Webmaster	M	C08	1.00	1.00	1.00		1.00
GIS Analyst	M	C09	1.00	1.00	1.00		1.00
Archives Manager	M	C07	1.00	1.00	1.00		1.00
Help Desk Tech	M	C07	1.00	1.00	1.00		1.00
Fiscal Specialist IV	M	C06	1.00	1.00	1.00		1.00
GIS/CADD Operator	M	C06	1.00	1.00	1.00		1.00
Addressing Technician	M	C04	1.00	1.00	1.00		1.00
GIS Technician	M	C03	1.00	1.00	1.00		1.00
TOTAL			25.00	25.00	25.00	2.00	26.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M Merit C Contract	A Appointed R Revenue	G Grant E Elected			
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
LAND USE & GROWTH MANAGEMENT							
Director	C		1.00	1.00	1.00		1.00
Deputy Director	M	C11	2.00	2.00	2.00		2.00
Office Manager I	M	C08	1.00	1.00	1.00		1.00
Fiscal Specialist IV	M	C06	1.00	1.00	1.00		1.00
Senior Administrative Coordinator	M	C05	1.00	1.00	1.00		1.00
Administrative Coordinator	M	C04	1.00	1.00	1.00		1.00
Long-Range Planning Division							
Planner III	M	C08	1.00	1.00	1.00		1.00
Senior Planning Specialist	M	C05	1.00	1.00	1.00		1.00
Development Services							
Planner IV - Supervisor	M	C09	1.00	1.00	1.00		1.00
Planner III	M	C08	1.00	1.00	1.00		1.00
Planner II	M	C07	1.00	1.00	1.00		1.00
Senior Planning Specialist	M	C05	1.00	1.00	1.00		1.00
Permits							
Building Official - Supervisor	M	C10	1.00	1.00	1.00		1.00
Assistant Permits Manager	M	C09	1.00	1.00	1.00		1.00
Planner III Stormwater Management	M	C08	1.00	1.00	1.00		1.00
Permits Specialist II	M	C05	1.00	1.00	1.00		1.00
Permits Specialist I	M	C04	2.00	2.00	2.00		2.00
Senior Office Specialist	M	C03	1.00	1.00	1.00		1.00
Inspections & Compliance							
Zoning Compliance Supervisor	M	C09	1.00	1.00	1.00		1.00
Inspector III	M	C07	4.00	4.00	4.00		4.00
Inspections Coordinator	M	C05	1.00	1.00	1.00		1.00
Environmental Planning							
Planner IV	M	C09	1.00	1.00	1.00		1.00
Planner III	M	C08	1.00	1.00	1.00		1.00
Planner II	M	C07	1.00	1.00	1.00		1.00
Sr. Planning Specialist	M	C05	1.00	1.00	1.00		1.00
TOTAL			30.00	30.00	30.00	0.00	30.00
PLANNING COMMISSION							
Chairman	A		1.00	1.00	1.00		1.00
Member	A		7.00	7.00	7.00		7.00
TOTAL			8.00	8.00	8.00	0.00	8.00
BOARD OF APPEALS							
Chairman	A		1.00	1.00	1.00		1.00
Member	A		5.00	5.00	5.00		5.00
TOTAL			6.00	6.00	6.00	0.00	6.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M Merit C Contract	A Appointed R Revenue	G Grant E Elected			
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
PUBLIC WORKS & TRANSPORTATION							
Director	C		1.00	1.00	1.00		1.00
Assistant Director	M	C13	1.00	1.00	1.00		1.00
Manager II - Fiscal	M	C10	1.00	1.00	1.00		1.00
Coordinator I	M	C06	1.00	1.00	1.00		1.00
Project Management							
Deputy Director	M	C12	2.00	2.00	2.00		2.00
Engineer II	M	C10	1.00	1.00	1.00		1.00
Project Manager III	M	C10	3.00	3.00	3.00		3.00
Project Manager III - RPT	M	C10	0.80	0.80	0.80		0.80
GIS Asset Engineer	M	C07	1.00	1.00	1.00		1.00
Development Review							
Engineer III	M	C11	1.00	1.00	1.00		1.00
Engineer I	M	C08	1.00	1.00	1.00		1.00
Coordinator, Development Review	M	C06	1.00	1.00	1.00		1.00
Construction & Inspection							
Manager II	M	C10	1.00	1.00	1.00		1.00
Lead Inspector	M	C08	1.00	1.00	1.00		1.00
Inspector III	M	C07	4.00	4.00	4.00		4.00
County Highways							
Manager II, Highway	M	C10	1.00	1.00	1.00		1.00
Manager I - DPWT	M	C09	1.00	1.00	1.00		1.00
Coordinator II	M	C07	1.00	1.00	1.00		1.00
Supervisor, Traffic & Permits	M	C07	1.00	1.00	1.00		1.00
Road Foreman	M	C06	5.00	5.00	5.00		5.00
Equipment Operator III	M	C05	5.00	4.00	4.00		4.00
Sign Maintenance Operator	M	C05	1.00	1.00	1.00		1.00
Equipment Operator II	M	C04	12.00	12.00	12.00		12.00
Equipment Operator I	M	C03	19.00	19.00	19.00		19.00
Solid Waste & Recycling							
Manager II, Solid Waste/Recycling	R	C10	1.00	1.00	1.00		1.00
Solid Waste Recycling Foreman	R	C07	1.00	1.00	1.00		1.00
Equipment Operator III	R	C05	4.00	4.00	4.00		4.00
Weighmaster	R	C03	2.00	2.00	2.00		2.00
Landfill Attendant - RPT	R	C01	7.00	7.00	7.00		7.00
MS-4 Program							
Senior Program Manager MS-4	M	C10	1.00	1.00	1.00		1.00
Project Manager	M	C09	1.00	1.00	1.00		1.00
Program Manager - Stormwater Management	M	C09	1.00	1.00	1.00		1.00
Inspector III	M	C07	1.00	1.00	1.00		1.00
Inspector III - MS4	M	C07	1.00	1.00	1.00		1.00
Inspector II - MS4	M	C06	0.00	0.00	0.00	1.00	0.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M Merit C Contract	A Appointed R Revenue	G Grant E Elected			
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
PUBLIC WORKS & TRANSPORTATION continued:							
Airport							
Airport Maintenance Tech	M	C04	1.00	1.00	1.00		1.00
Transportation & Non-Public School Bus							
Deputy Director - Transportation Div.	M	C12	1.00	1.00	1.00		1.00
Supervisor III	M/G	C08	2.00	2.00	2.00		2.00
Fleet Services Coordinator	M	C07	1.00	1.00	1.00		1.00
Supervisor II	M	C08	1.00	1.00	1.00		1.00
Paratransit Coordinator No OPEB	M	C06	1.00	1.00	1.00		1.00
Fiscal Specialist IV	G	C06	1.00	1.00	1.00		1.00
Shop Foreman	M	C06	1.00	1.00	1.00		1.00
Equipment Mechanic II	M	C05	3.00	3.00	3.00		3.00
Inventory Control Specialist	M	C05	1.00	1.00	1.00		1.00
Equipment Mechanic I	M	C04	3.00	3.00	3.00	1.00	3.00
Mobile Equipment Mechanic	M	C04	1.00	1.00	1.00		1.00
Transportation Spec/Trainer	G	C06	1.00	1.00	1.00		1.00
Transportation Specialist	G	C04	4.00	4.00	4.00		4.00
Bus Driver	G	C03	26.60	26.60	26.60		26.60
Mailroom							
Mail Clerk	M	C03	2.00	2.00	2.00		2.00
Building Services							
Building Service Manager	M	C10	1.00	1.00	1.00		1.00
Supervisor II, Building Services	M	C07	2.00	2.00	2.00		2.00
Capital Projects Planner	M	C07	1.00	1.00	1.00		1.00
Coordinator I	M	C06	1.00	1.00	1.00		1.00
Lead Maintenance Mechanic	M	C05	8.00	8.00	8.00	1.00	8.00
Administrative Coordinator	M	C04	1.00	1.00	1.00		1.00
Building Maintenance III	M	C04	1.00	1.00	1.00		1.00
Maintenance Mechanic	M	C04	8.00	8.00	8.00	1.00	8.00
Building Maintenance II	M	C03	11.00	11.00	11.00		11.00
TOTAL			171.40	170.40	170.40	4.00	170.40

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M Merit C Contract	A Appointed R Revenue	G Grant E Elected			
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
RECREATION & PARKS							
Director	C		1.00	1.00	1.00		1.00
Deputy Director R&P's	M	C11	1.00	1.00	1.00		1.00
Manager II - Park Program	M	C10	1.00	1.00	1.00		1.00
Project Manager R&P Projects	M	C09	1.00	1.00	1.00		1.00
Coordinator III - R&P Admin	M	C08	1.00	1.00	1.00		1.00
Coordinator III R&P	M	C08	3.00	3.00	3.00		3.00
Therapeutic Recreation Coordinator	M	C08	1.00	1.00	1.00		1.00
Communications Coordinator R&P	M	C07	1.00	1.00	1.00		1.00
Human Resources Coordinator R&P	M	C07	1.00	1.00	1.00		1.00
Fiscal Specialist IV	M	C06	2.00	2.00	2.00		2.00
Senior Admin Coordinator	M	C05	1.00	1.00	1.00		1.00
Administrative Coordinator	M	C04	1.00	1.00	1.00		1.00
Parks Maintenance							
Manager II, Parks Maintenance	M	C10	1.00	1.00	1.00		1.00
Parks Operations Manager	M	C09	1.00	1.00	1.00		1.00
Coordinator III - R&P Maintenance	M	C08	2.00	2.00	2.00		2.00
Supervisor III - Parks Maintenance	M	C08	0.00	0.00	0.00	1.00	0.00
Maintenance Foreman	M	C06	2.00	2.00	2.00		2.00
Supervisor - R&P Maintenance	M	C06	1.00	1.00	1.00		1.00
Supervisor Shop - Parks Maintenance	M	C06	1.00	1.00	1.00		1.00
Senior Admin Coordinator	M	C05	1.00	1.00	1.00		1.00
Maintenance Crew Chief	M	C04	1.00	1.00	1.00	1.00	1.00
Senior Groundskeeper	M	C03	7.00	7.00	7.00		7.00
Museum							
Museum Division Manager	M	C10	1.00	1.00	1.00		1.00
Supervisor - Museum	M	C07	2.00	2.00	2.00		2.00
Museum Specialist	M	C06	1.00	1.00	1.00		1.00
Museum Technician	M	C04	1.00	1.00	1.00		1.00
Golf Course							
Manager, Golf Course	C/R		1.00	1.00	1.00		1.00
Supervisor II - Golf Course	R	C07	1.00	1.00	1.00		1.00
Clubhouse Coordinator	R	C06	1.00	1.00	1.00		1.00
Equipment Mechanic I	R	C04	1.00	1.00	1.00		1.00
Senior Groundskeeper	R	C03	2.00	2.00	2.00		2.00
TOTAL			43.00	43.00	43.00	2.00	43.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M Merit C Contract	A Appointed R Revenue	G Grant E Elected			
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
CIRCUIT COURT							
Court Administrator	A	C09	1.00	1.00	1.00		1.00
Case Manager II	A	C08	1.00	1.00	1.00		1.00
Court Reporter	A	C08	1.00	1.00	1.00		1.00
Drug Court Case Manager	G	AE22	1.00	1.00	1.00		1.00
Coordinator II	G	AE23	1.00	1.00	1.00		1.00
Judicial Admin. Asst. II	A	C07	1.00	1.00	1.00		1.00
Coordinator II	G	C07	1.00	1.00	1.00		1.00
Case Manager I	M	C06	2.00	2.00	2.00		2.00
Judicial Admin. Asst. I	A	C06	1.00	1.00	2.00	1.00	2.00
Judicial Admin. Asst. I / Law Clerk	A	C06	1.00	1.00	0.00		0.00
Magistrates Admin. Asst.	A	C06	1.00	1.00	1.00		1.00
Drug Court Case Coordinator No OPEB	G	AE21	1.00	1.00	1.00		1.00
Judicial Grant Coord./Magistrate's Admin. Asst.	M	C06	1.00	1.00	1.00		1.00
Bailiff	A		3.50	3.50	3.50		3.50
Chief Bailiff	A		0.50	0.50	0.50		0.50
TOTAL			18.00	18.00	18.00	1.00	18.00
ORPHAN'S COURT							
Chief Orphans Court Judge	E		1.00	1.00	1.00		1.00
Judge	E		2.00	2.00	2.00		2.00
TOTAL			3.00	3.00	3.00	0.00	3.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
	M C	Merit Contract	A R	Appointed Revenue	G E	Grant Elected	
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
SHERIFF'S DEPARTMENT							
Law Enforcement							
Sheriff	E		1.00	1.00	1.00		1.00
<u>SWORN</u>							
Major	M	SL7	1.00	1.00	1.00		1.00
Captain	M	SL6	5.00	5.00	5.00		5.00
Lieutenant	M	SL5	9.00	9.00	13.00		13.00
Sergeant	M	SL4	17.00	17.00	19.00		19.00
Corporal	M/G	SL3	51.00	51.00	40.00		40.00
Deputy First Class	M	SL2	13.00	13.00	25.00		25.00
Deputy	M/G	SL1	66.00	66.00	47.00		47.00
Deputy-Law Contract (No Sorp)	C/G	SL1	0.00	0.00	7.00		7.00
Court Security							
Deputy-Law Contract (No Sorp)	C		0.00	0.00	8.00		8.00
Automated Speed Enforcement Program							
Deputy-Law Contract (No Sorp)	C	SL1	0.00	0.00	1.00		1.00
<u>CIVILIAN</u>							
Chief Financial and Administrative Officer	M	C11	1.00	1.00	1.00		1.00
Community Mental Health Liaison	M	C11	1.00	1.00	1.00		1.00
Information Systems Analytics Manager	M	C10	1.00	1.00	1.00		1.00
Human Resources Manager	M	C10	1.00	1.00	1.00		1.00
Manager-Clerical	M	C10	1.00	1.00	1.00		1.00
Public Information Officer	M	C10	1.00	1.00	1.00		1.00
Armorer/Training Instructor	M	C09	1.00	1.00	1.00		1.00
Chief Firearms Instructor	M	C09	1.00	1.00	1.00		1.00
Digital Forensics Examiner	M	C09	1.00	1.00	1.00		1.00
Supervisor IV - Crime Lab	M	C09	1.00	1.00	1.00		1.00
SO Fleet Police & Police Services Supervisor	M	C09	1.00	1.00	1.00		1.00
Accreditation Manager	M	C08	1.00	1.00	1.00		1.00
Administrative Assistant to the Sheriff	M	C08	1.00	1.00	1.00		1.00
Civilian Training Instructor	M	C08	1.00	1.00	1.00		1.00
Crime Analyst II	M	C08	2.00	2.00	2.00		2.00
Crime Lab Technician	M	C08	5.00	5.00	5.00		5.00
Systems Administrator	M	C08	1.00	1.00	1.00		1.00
Supervisor III - SO	M	C08	1.00	1.00	1.00		1.00
Supervisor III - SO Records Div	M	C08	1.00	1.00	1.00		1.00
Coordinator III	M	C08	1.00	1.00	2.00		2.00
Compliance Control Investigator	M	C07	1.00	1.00	1.00		1.00
Crime Analyst	M	C07	1.00	1.00	1.00		1.00
Investigator	M	C07	4.00	4.00	4.00		4.00
Law & Corrections Recruiter	M	C07	1.00	1.00	1.00		1.00
Police Services Coordinator	M	C07	1.00	1.00	1.00		1.00
Training Coordinator	M	C07	1.00	1.00	1.00		1.00
Digital Evidence Manager	M	C07	1.00	1.00	1.00		1.00
Coordinator II - SO H.R.	M	C07	1.00	1.00	1.00		1.00
Coordinator I	M	C06	1.00	1.00	1.00		1.00
Fiscal Specialist IV	M	C06	4.00	4.00	4.00		4.00
Heroin Coordinator	G	C06	1.00	1.00	1.00		1.00
Police Services Specialist	M	C06	1.00	1.00	1.00		1.00
Coordinator, Validation	M	C06	1.00	1.00	1.00		1.00
Property Specialist	M	C06	2.00	2.00	3.00		3.00
Senior Classification Specialist II	M	C06	3.00	3.00	3.00		3.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M Merit C Contract	A Appointed R Revenue	G Grant E Elected			
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
SHERIFF'S DEPARTMENT continued:							
Law Enforcement Civilians continued:							
Senior Administrative Coordinator	M	C05	3.00	3.00	4.00		4.00
Victim Witness Coordinator	M	C05	1.00	1.00	1.00		1.00
Fingerprinting Technician	M	C05	1.00	1.00	1.00		1.00
Senior Classification Specialist	G/M	C05	3.00	3.00	4.00		4.00
Human Resources Specialist	M	C05	1.00	1.00	1.00		1.00
Admin Coordinator	M	C04	2.00	2.00	2.00		2.00
Station Clerk III	M	C06	2.00	2.00	2.00		2.00
Station Clerk II	M	C05	1.00	1.00	1.00		1.00
Station Clerk	M	C04	12.00	12.00	9.00		9.00
Corrections							
SWORN							
Deputy Warden	M	D07	1.00	1.00	1.00		1.00
Captain	M	D06	3.00	3.00	3.00		3.00
Lieutenant	M	D05	5.00	5.00	5.00		5.00
Sergeant	M	D04	10.00	10.00	10.00		10.00
Corporal	M	D03	17.00	17.00	17.00		17.00
Correctional Officer First Class	M	D02	9.00	9.00	9.00		9.00
Correctional Officer	M	D01	56.00	56.00	52.00		52.00
CIVILIAN							
Detention and Rehabilitation Warden	M	C13	1.00	1.00	1.00		1.00
Support Services Administrator	M	C10	1.00	1.00	1.00		1.00
Pre-Trial Service Case Manager	M	C09	1.00	1.00	1.00		1.00
Class Offender Re-Entry Case Manager	M	C09	1.00	1.00	4.00		4.00
Offender Re-Entry Case Manager	M	C08	1.00	1.00	1.00		1.00
Offender Re-Entry Case Manager - Grant	G	C08	1.00	1.00	0.00		0.00
Coordinator - Other - ADC	M	C08	1.00	1.00	1.00		1.00
Pre-Trial Services Case Coordinator II	M	C08	1.00	1.00	1.00		1.00
Coordinator II	M	C07	1.00	1.00	1.00		1.00
Corrections Analyst - Civilian	M	C07	1.00	1.00	1.00		1.00
Civilian Corrections Security Specialist II	M	C07	2.00	2.00	2.00		2.00
Civilian Correction Security Specialist	M	C06	5.00	5.00	5.00		5.00
Pre-Trial Case Coordinator	G	C06	1.00	1.00	0.00		0.00
Pre-Trial Case Coordinator	M	C06	1.00	1.00	2.00		2.00
Corrections Specialist I	M	C06	5.00	5.00	5.00		5.00
Booking Specialist	M	C06	0.00	0.00	0.00		0.00
Sr. Administrative Coordinator	M	C05	7.00	7.00	7.00		7.00
Supply Coordinator	M	C05	1.00	1.00	1.00		1.00
Court Security							
CIVILIAN							
Court Security Officer	M	C06	5.00	5.00	4.00		4.00
Process Server	M	C03	4.00	4.00	4.00		4.00
Automated Speed Enforcement Program							
CIVILIAN							
Automated Enforcement Tech.	M	C05	1.00	1.00	1.00		1.00
TOTAL			381.00	381.00	383.00	0.00	383.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M Merit C Contract	A Appointed R Revenue	G Grant E Elected			
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
OFFICE OF STATE'S ATTORNEY							
States Attorney	E		1.00	1.00	1.00		1.00
Deputy States Attorney	A	SA9	0.00	0.00	1.00		1.00
Senior Asst. States Attorney IV	A	SA8	0.00	0.00	1.00		1.00
Senior Asst. States Attorney III	A	SA7	2.00	2.00	4.00	1.00	4.00
Senior Asst. States Attorney II	A	SA6	1.00	2.00	0.00		0.00
Senior Asst. States Attorney I	A	SA5	3.00	2.00	0.00	1.00	1.00
Chief of District Court	A	SA5	1.00	1.00	1.00		1.00
Chief of Circuit Court	A	SA4	1.00	1.00	0.00		0.00
Asst. States Attorney III	A	SA4	0.00	0.00	2.00		2.00
Asst. States Attorney II	A	SA3	2.00	2.00	2.00		2.00
Asst. States Attorney I	A	SA2	7.00	5.00	4.00		4.00
Asst. States Attorney	A	SA1	0.00	3.00	3.00	1.00	4.00
Chief of Staff - SAO	M	C12	1.00	1.00	1.00		1.00
Deputy Chief of Staff	M	C10	0.00	0.00	0.00		0.00
Director of Legal Administration	M	C10	1.00	1.00	1.00		1.00
Forensic Scientist (Chemist)	M	C09	1.00	1.00	1.00		1.00
Paralegal	M	C09	6.00	6.00	6.00		6.00
Victim/Witness Advocate Division Director	G	C09	1.00	1.00	1.00		1.00
Director of Evidence Review	M	C09	0.00	0.00	0.00	1.00	0.00
Investigator	M	C08	2.00	2.00	2.00		2.00
SAO Victim/Witness Advoc Div Deputy Director	G	C08	1.00	1.00	0.00		0.00
Electronic Evidence Analyst	M	C07	1.00	1.00	1.00		1.00
SAO Electronic Evidence Analyst	G	C07	1.00	1.00	1.00		1.00
Office Manager	M	C07	1.00	1.00	1.00		1.00
Senior Legal Assistant I	M	C07	2.00	2.00	2.00		2.00
Communications Coordinator - SAO	M	C07	1.00	1.00	1.00		1.00
Fiscal Specialist IV	M	C06	1.00	1.00	1.00		1.00
Law Clerk (2501)	R	C06	1.00	1.00	1.00		1.00
Senior Legal Assistant SAO	M	C06	8.00	8.00	8.00		8.00
SAO Victim/Witness Advocate Coordinator	G	C06	5.00	5.00	6.00		6.00
SAO Victim/Witness Services Sr. Legal Asst.	G	C06	1.00	1.00	1.00		1.00
Legal Assistant II	M	C05	1.00	1.00	1.00		1.00
TOTAL			54.00	55.00	55.00	4.00	57.00

AUTHORIZED COUNTY GOVERNMENT POSITIONS

This position and grade authorization chart includes only budgeted full-time and regular part-time positions.							
		M Merit C Contract	A Appointed R Revenue	G Grant E Elected			
POSITION		Level	FY2025 Adjusted	FY2026 Approved	FY2026 Adjusted	FY2027 Request	FY2027 Approved
TREASURER							
County Treasurer	E		1.00	1.00	1.00		1.00
Fiscal Technician	M	C08	1.00	1.00	1.00		1.00
Fiscal Specialist IV	M	C06	4.00	4.00	4.00		4.00
TOTAL			6.00	6.00	6.00	0.00	6.00
SOCIAL SERVICES							
Human Service Case Worker	M	C08	1.00	1.00	1.00		1.00
Senior Legal Assistant	G	C06	1.00	1.00	1.00		1.00
TOTAL			2.00	2.00	2.00	0.00	2.00
ALCOHOL BEVERAGE OFFICE							
Al Bev Bd Administrator	M	C07	1.00	1.00	1.00		1.00
Admin Coordinator - RPT	M	C04	0.75	0.75	0.75		0.75
ABB Inspector	M		1.00	1.00	1.00		1.00
TOTAL			2.75	2.75	2.75	0.00	2.75
ALCOHOL BEVERAGE BOARD							
Chairman	A		1.00	1.00	1.00		1.00
Member	A		4.00	4.00	4.00		4.00
TOTAL			5.00	5.00	5.00	0.00	5.00
BOARD OF ELECTIONS							
Member	A		5.00	5.00	5.00		5.00
TOTAL			5.00	5.00	5.00	0.00	5.00
TOTAL COUNTY GOVERNMENT							
			1,009.40	1,013.90	1,016.15	41.00	1034.15

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 officers and 3% market adjustment for corrections officers - effective 7/1/26
Merit Increase	Para 1811, (a) and (b)	2.5% step increase for eligible employees with at least satisfactory performance, awarded at the anniversary date 2.5% stipend for sworn employees at TOG, awarded at the anniversary date

* St. Mary's County Government Manual of Personnel Policies & Procedures; July 2025 update / Hourly Handbook of Personnel Policies and Procedures; May 2023 update

St. Mary's County Government Merit Salary Schedule - 2% Cola Increase and 3.66% Market Adjustment approved Effective July 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	
1	Annual Salary:	\$36,171.20	\$37,128.00	\$38,043.20	\$39,000.00	\$39,936.00	\$40,913.60	\$41,912.00	\$43,056.00	\$44,096.00	\$45,219.20	\$46,300.80	\$47,528.00
	Bi-Weekly Pay:	\$1,391.20	\$1,428.00	\$1,463.20	\$1,500.00	\$1,536.00	\$1,573.60	\$1,612.00	\$1,656.00	\$1,696.00	\$1,739.20	\$1,780.80	\$1,828.00
	Hourly Rate:	\$17.39	\$17.85	\$18.29	\$18.75	\$19.20	\$19.67	\$20.15	\$20.70	\$21.20	\$21.74	\$22.26	\$22.85
2	Annual Salary:	\$39,894.40	\$40,872.00	\$41,849.60	\$42,993.60	\$43,992.00	\$45,136.00	\$46,217.60	\$47,444.80	\$48,547.20	\$49,795.20	\$51,043.20	\$52,353.60
	Bi-Weekly Pay:	\$1,534.40	\$1,572.00	\$1,609.60	\$1,653.60	\$1,692.00	\$1,736.00	\$1,777.60	\$1,824.80	\$1,867.20	\$1,915.20	\$1,963.20	\$2,013.60
	Hourly Rate:	\$19.18	\$19.65	\$20.12	\$20.67	\$21.15	\$21.70	\$22.22	\$22.81	\$23.34	\$23.94	\$24.54	\$25.17
3	Annual Salary:	\$43,742.40	\$44,928.00	\$46,009.60	\$47,132.80	\$48,339.20	\$49,545.60	\$50,710.40	\$52,083.20	\$53,289.60	\$54,704.00	\$56,014.40	\$57,449.60
	Bi-Weekly Pay:	\$1,682.40	\$1,728.00	\$1,769.60	\$1,812.80	\$1,859.20	\$1,905.60	\$1,950.40	\$2,003.20	\$2,049.60	\$2,104.00	\$2,154.40	\$2,209.60
	Hourly Rate:	\$21.03	\$21.60	\$22.12	\$22.66	\$23.24	\$23.82	\$24.38	\$25.04	\$25.62	\$26.30	\$26.93	\$27.62
4	Annual Salary:	\$48,131.20	\$49,296.00	\$50,564.80	\$51,854.40	\$53,102.40	\$54,537.60	\$55,785.60	\$57,220.80	\$58,572.80	\$60,132.80	\$61,609.60	\$63,107.20
	Bi-Weekly Pay:	\$1,851.20	\$1,896.00	\$1,944.80	\$1,994.40	\$2,042.40	\$2,097.60	\$2,145.60	\$2,200.80	\$2,252.80	\$2,312.80	\$2,369.60	\$2,427.20
	Hourly Rate:	\$23.14	\$23.70	\$24.31	\$24.93	\$25.53	\$26.22	\$26.82	\$27.51	\$28.16	\$28.91	\$29.62	\$30.34
5	Annual Salary:	\$52,873.60	\$54,184.00	\$55,536.00	\$56,950.40	\$58,323.20	\$59,841.60	\$61,318.40	\$62,899.20	\$64,438.40	\$66,060.80	\$67,704.00	\$69,388.80
	Bi-Weekly Pay:	\$2,033.60	\$2,084.00	\$2,136.00	\$2,190.40	\$2,243.20	\$2,301.60	\$2,358.40	\$2,419.20	\$2,478.40	\$2,540.80	\$2,604.00	\$2,668.80
	Hourly Rate:	\$25.42	\$26.05	\$26.70	\$27.38	\$28.04	\$28.77	\$29.48	\$30.24	\$30.98	\$31.76	\$32.55	\$33.36
6	Annual Salary:	\$59,113.60	\$60,548.80	\$62,067.20	\$63,648.00	\$65,228.80	\$66,892.80	\$68,411.20	\$70,262.40	\$71,968.00	\$73,756.80	\$75,649.60	\$77,500.80
	Bi-Weekly Pay:	\$2,273.60	\$2,328.80	\$2,387.20	\$2,448.00	\$2,508.80	\$2,572.80	\$2,631.20	\$2,702.40	\$2,768.00	\$2,836.80	\$2,909.60	\$2,980.80
	Hourly Rate:	\$28.42	\$29.11	\$29.84	\$30.60	\$31.36	\$32.16	\$32.89	\$33.78	\$34.60	\$35.46	\$36.37	\$37.26
7	Annual Salary:	\$66,102.40	\$67,745.60	\$69,513.60	\$71,156.80	\$72,924.80	\$74,838.40	\$76,648.00	\$78,582.40	\$80,558.40	\$82,513.60	\$84,656.00	\$86,736.00
	Bi-Weekly Pay:	\$2,542.40	\$2,605.60	\$2,673.60	\$2,736.80	\$2,804.80	\$2,878.40	\$2,948.00	\$3,022.40	\$3,098.40	\$3,173.60	\$3,256.00	\$3,336.00
	Hourly Rate:	\$31.78	\$32.57	\$33.42	\$34.21	\$35.06	\$35.98	\$36.85	\$37.78	\$38.73	\$39.67	\$40.70	\$41.70
8	Annual Salary:	\$73,985.60	\$75,857.60	\$77,792.00	\$79,664.00	\$81,681.60	\$83,699.20	\$85,841.60	\$87,984.00	\$90,147.20	\$92,393.60	\$94,702.40	\$97,136.00
	Bi-Weekly Pay:	\$2,845.60	\$2,917.60	\$2,992.00	\$3,064.00	\$3,141.60	\$3,219.20	\$3,301.60	\$3,384.00	\$3,467.20	\$3,553.60	\$3,642.40	\$3,736.00
	Hourly Rate:	\$35.57	\$36.47	\$37.40	\$38.30	\$39.27	\$40.24	\$41.27	\$42.30	\$43.34	\$44.42	\$45.53	\$46.70
9	Annual Salary:	\$82,638.40	\$84,801.60	\$86,860.80	\$89,086.40	\$91,291.20	\$93,558.40	\$95,867.20	\$98,321.60	\$100,796.80	\$103,251.20	\$105,892.80	\$108,472.00
	Bi-Weekly Pay:	\$3,178.40	\$3,261.60	\$3,340.80	\$3,426.40	\$3,511.20	\$3,598.40	\$3,687.20	\$3,781.60	\$3,876.80	\$3,971.20	\$4,072.80	\$4,172.00
	Hourly Rate:	\$39.73	\$40.77	\$41.76	\$42.83	\$43.89	\$44.98	\$46.09	\$47.27	\$48.46	\$49.64	\$50.91	\$52.15
10	Annual Salary:	\$94,952.00	\$97,323.20	\$99,756.80	\$102,252.80	\$104,811.20	\$107,473.60	\$110,136.00	\$112,923.20	\$115,710.40	\$118,664.00	\$121,576.00	\$124,654.40
	Bi-Weekly Pay:	\$3,652.00	\$3,743.20	\$3,836.80	\$3,932.80	\$4,031.20	\$4,133.60	\$4,236.00	\$4,343.20	\$4,450.40	\$4,564.00	\$4,676.00	\$4,794.40
	Hourly Rate:	\$45.65	\$46.79	\$47.96	\$49.16	\$50.39	\$51.67	\$52.95	\$54.29	\$55.63	\$57.05	\$58.45	\$59.93
11	Annual Salary:	\$109,116.80	\$111,841.60	\$114,628.80	\$117,540.80	\$120,369.60	\$123,448.00	\$126,526.40	\$129,688.00	\$132,932.80	\$136,323.20	\$139,692.80	\$143,208.00
	Bi-Weekly Pay:	\$4,196.80	\$4,301.60	\$4,408.80	\$4,520.80	\$4,629.60	\$4,748.00	\$4,866.40	\$4,988.00	\$5,112.80	\$5,243.20	\$5,372.80	\$5,508.00
	Hourly Rate:	\$52.46	\$53.77	\$55.11	\$56.51	\$57.87	\$59.35	\$60.83	\$62.35	\$63.91	\$65.54	\$67.16	\$68.85
12	Annual Salary:	\$125,486.40	\$128,627.20	\$131,851.20	\$135,116.80	\$138,465.60	\$141,980.80	\$145,558.40	\$149,156.80	\$152,859.20	\$156,748.80	\$160,700.80	\$164,694.40
	Bi-Weekly Pay:	\$4,826.40	\$4,947.20	\$5,071.20	\$5,196.80	\$5,325.60	\$5,460.80	\$5,598.40	\$5,736.80	\$5,879.20	\$6,028.80	\$6,180.80	\$6,334.40
	Hourly Rate:	\$60.33	\$61.84	\$63.39	\$64.96	\$66.57	\$68.26	\$69.98	\$71.71	\$73.49	\$75.36	\$77.26	\$79.18
13	Annual Salary:	\$144,310.40	\$147,908.80	\$151,590.40	\$155,355.20	\$159,286.40	\$163,259.20	\$167,356.80	\$171,558.40	\$175,801.60	\$180,252.80	\$184,766.40	\$189,363.20
	Bi-Weekly Pay:	\$5,550.40	\$5,688.80	\$5,830.40	\$5,975.20	\$6,126.40	\$6,279.20	\$6,436.80	\$6,598.40	\$6,761.60	\$6,932.80	\$7,106.40	\$7,283.20
	Hourly Rate:	\$69.38	\$71.11	\$72.88	\$74.69	\$76.58	\$78.49	\$80.46	\$82.48	\$84.52	\$86.66	\$88.83	\$91.04
14	Annual Salary:	\$155,105.60	\$159,016.00	\$163,009.60	\$167,044.80	\$171,267.20	\$175,531.20	\$179,920.00	\$184,454.40	\$188,988.80	\$193,772.80	\$198,619.20	\$203,569.60
	Bi-Weekly Pay:	\$5,965.60	\$6,116.00	\$6,269.60	\$6,424.80	\$6,587.20	\$6,751.20	\$6,920.00	\$7,094.40	\$7,268.80	\$7,452.80	\$7,639.20	\$7,829.60
	Hourly Rate:	\$74.57	\$76.45	\$78.37	\$80.31	\$82.34	\$84.39	\$86.50	\$88.68	\$90.86	\$93.16	\$95.49	\$97.87

St. Mary's County Government Merit Salary Schedule - 2% Cola Increase and 3.66% Market Adjustment approved Effective July 1, 2026												
Grade		Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23
1	Annual Salary:	\$48,672.00	\$49,878.40	\$51,209.60	\$52,436.80	\$53,705.60	\$55,036.80	\$56,451.20	\$57,865.60	\$59,321.60	\$60,777.60	\$62,337.60
	Bi-Weekly Pay:	\$1,872.00	\$1,918.40	\$1,969.60	\$2,016.80	\$2,065.60	\$2,116.80	\$2,171.20	\$2,225.60	\$2,281.60	\$2,337.60	\$2,397.60
	Hourly Rate:	\$23.40	\$23.98	\$24.62	\$25.21	\$25.82	\$26.46	\$27.14	\$27.82	\$28.52	\$29.22	\$29.97
2	Annual Salary:	\$53,643.20	\$54,953.60	\$56,305.60	\$57,803.20	\$59,217.60	\$60,673.60	\$62,212.80	\$63,752.00	\$65,332.80	\$67,017.60	\$68,640.00
	Bi-Weekly Pay:	\$2,063.20	\$2,113.60	\$2,165.60	\$2,223.20	\$2,277.60	\$2,333.60	\$2,392.80	\$2,452.00	\$2,512.80	\$2,577.60	\$2,640.00
	Hourly Rate:	\$25.79	\$26.42	\$27.07	\$27.79	\$28.47	\$29.17	\$29.91	\$30.65	\$31.41	\$32.22	\$33.00
3	Annual Salary:	\$58,884.80	\$60,299.20	\$61,838.40	\$63,440.00	\$64,979.20	\$66,622.40	\$68,265.60	\$69,971.20	\$71,739.20	\$73,548.80	\$75,379.20
	Bi-Weekly Pay:	\$2,264.80	\$2,319.20	\$2,378.40	\$2,440.00	\$2,499.20	\$2,562.40	\$2,625.60	\$2,691.20	\$2,759.20	\$2,828.80	\$2,899.20
	Hourly Rate:	\$28.31	\$28.99	\$29.73	\$30.50	\$31.24	\$32.03	\$32.82	\$33.64	\$34.49	\$35.36	\$36.24
4	Annual Salary:	\$64,688.00	\$66,372.80	\$67,974.40	\$69,680.00	\$71,427.20	\$73,257.60	\$75,067.20	\$76,960.00	\$78,894.40	\$80,870.40	\$82,846.40
	Bi-Weekly Pay:	\$2,488.00	\$2,552.80	\$2,614.40	\$2,680.00	\$2,747.20	\$2,817.60	\$2,887.20	\$2,960.00	\$3,034.40	\$3,110.40	\$3,186.40
	Hourly Rate:	\$31.10	\$31.91	\$32.68	\$33.50	\$34.34	\$35.22	\$36.09	\$37.00	\$37.93	\$38.88	\$39.83
5	Annual Salary:	\$71,073.60	\$72,862.40	\$74,692.80	\$76,564.80	\$78,478.40	\$80,371.20	\$82,430.40	\$84,510.40	\$86,632.00	\$88,795.20	\$91,041.60
	Bi-Weekly Pay:	\$2,733.60	\$2,802.40	\$2,872.80	\$2,944.80	\$3,018.40	\$3,091.20	\$3,170.40	\$3,250.40	\$3,332.00	\$3,415.20	\$3,501.60
	Hourly Rate:	\$34.17	\$35.03	\$35.91	\$36.81	\$37.73	\$38.64	\$39.63	\$40.63	\$41.65	\$42.69	\$43.77
6	Annual Salary:	\$79,476.80	\$81,452.80	\$83,512.00	\$85,571.20	\$87,692.80	\$89,897.60	\$92,144.00	\$94,452.80	\$96,782.40	\$99,195.20	\$101,691.20
	Bi-Weekly Pay:	\$3,056.80	\$3,132.80	\$3,212.00	\$3,291.20	\$3,372.80	\$3,457.60	\$3,544.00	\$3,632.80	\$3,722.40	\$3,815.20	\$3,911.20
	Hourly Rate:	\$38.21	\$39.16	\$40.15	\$41.14	\$42.16	\$43.22	\$44.30	\$45.41	\$46.53	\$47.69	\$48.89
2827	Annual Salary:	\$88,940.80	\$91,145.60	\$93,454.40	\$95,763.20	\$98,176.00	\$100,630.40	\$103,126.40	\$105,643.20	\$108,284.80	\$110,968.00	\$113,734.40
	Bi-Weekly Pay:	\$3,420.80	\$3,505.60	\$3,594.40	\$3,683.20	\$3,776.00	\$3,870.40	\$3,966.40	\$4,063.20	\$4,164.80	\$4,268.00	\$4,374.40
	Hourly Rate:	\$42.76	\$43.82	\$44.93	\$46.04	\$47.20	\$48.38	\$49.58	\$50.79	\$52.06	\$53.35	\$54.68
8	Annual Salary:	\$99,590.40	\$101,982.40	\$104,540.80	\$107,161.60	\$109,844.80	\$112,632.00	\$115,440.00	\$118,310.40	\$121,284.80	\$124,321.60	\$127,400.00
	Bi-Weekly Pay:	\$3,830.40	\$3,922.40	\$4,020.80	\$4,121.60	\$4,224.80	\$4,332.00	\$4,440.00	\$4,550.40	\$4,664.80	\$4,781.60	\$4,900.00
	Hourly Rate:	\$47.88	\$49.03	\$50.26	\$51.52	\$52.81	\$54.15	\$55.50	\$56.88	\$58.31	\$59.77	\$61.25
9	Annual Salary:	\$111,238.40	\$114,004.80	\$116,833.60	\$119,787.20	\$122,740.80	\$125,840.00	\$128,980.80	\$132,163.20	\$135,491.20	\$138,881.60	\$142,355.20
	Bi-Weekly Pay:	\$4,278.40	\$4,384.80	\$4,493.60	\$4,607.20	\$4,720.80	\$4,840.00	\$4,960.80	\$5,083.20	\$5,211.20	\$5,341.60	\$5,475.20
	Hourly Rate:	\$53.48	\$54.81	\$56.17	\$57.59	\$59.01	\$60.50	\$62.01	\$63.54	\$65.14	\$66.77	\$68.44
10	Annual Salary:	\$127,712.00	\$130,936.00	\$134,201.60	\$137,508.80	\$140,920.00	\$144,497.60	\$148,096.00	\$151,881.60	\$155,708.80	\$159,556.80	\$163,571.20
	Bi-Weekly Pay:	\$4,912.00	\$5,036.00	\$5,161.60	\$5,288.80	\$5,420.00	\$5,557.60	\$5,696.00	\$5,841.60	\$5,988.80	\$6,136.80	\$6,291.20
	Hourly Rate:	\$61.40	\$62.95	\$64.52	\$66.11	\$67.75	\$69.47	\$71.20	\$73.02	\$74.86	\$76.71	\$78.64
11	Annual Salary:	\$146,806.40	\$150,384.00	\$154,190.40	\$158,059.20	\$161,948.80	\$166,067.20	\$170,185.60	\$174,491.20	\$178,859.20	\$183,310.40	\$187,928.00
	Bi-Weekly Pay:	\$5,646.40	\$5,784.00	\$5,930.40	\$6,079.20	\$6,228.80	\$6,387.20	\$6,545.60	\$6,711.20	\$6,879.20	\$7,050.40	\$7,228.00
	Hourly Rate:	\$70.58	\$72.30	\$74.13	\$75.99	\$77.86	\$79.84	\$81.82	\$83.89	\$85.99	\$88.13	\$90.35
Table of Contents	Annual Salary:	\$168,729.60	\$172,993.60	\$177,320.00	\$181,688.00	\$186,284.80	\$190,964.80	\$195,707.20	\$200,616.00	\$205,608.00	\$210,766.40	\$216,049.60
	Bi-Weekly Pay:	\$6,489.60	\$6,653.60	\$6,820.00	\$6,988.00	\$7,164.80	\$7,344.80	\$7,527.20	\$7,716.00	\$7,908.00	\$8,106.40	\$8,309.60
	Hourly Rate:	\$81.12	\$83.17	\$85.25	\$87.35	\$89.56	\$91.81	\$94.09	\$96.45	\$98.85	\$101.33	\$103.87
13	Annual Salary:	\$194,084.80	\$198,931.20	\$203,923.20	\$209,040.00	\$214,260.80	\$219,606.40	\$225,035.20	\$230,734.40	\$236,496.00	\$242,403.20	\$248,476.80
	Bi-Weekly Pay:	\$7,464.80	\$7,651.20	\$7,843.20	\$8,040.00	\$8,240.80	\$8,446.40	\$8,655.20	\$8,874.40	\$9,096.00	\$9,323.20	\$9,556.80
	Hourly Rate:	\$93.31	\$95.64	\$98.04	\$100.50	\$103.01	\$105.58	\$108.19	\$110.93	\$113.70	\$116.54	\$119.46
14	Annual Salary:	\$208,644.80	\$213,844.80	\$219,190.40	\$224,681.60	\$230,318.40	\$236,080.00	\$241,904.00	\$248,040.00	\$254,217.60	\$260,582.40	\$267,113.60
	Bi-Weekly Pay:	\$8,024.80	\$8,224.80	\$8,430.40	\$8,641.60	\$8,858.40	\$9,080.00	\$9,304.00	\$9,540.00	\$9,777.60	\$10,022.40	\$10,273.60
	Hourly Rate:	\$100.31	\$102.81	\$105.38	\$108.02	\$110.73	\$113.50	\$116.30	\$119.25	\$122.22	\$125.28	\$128.42

St. Mary's County Government Sworn Law Enforcement Salary Schedule - 2% Market Adjustment approved Effective July 1, 2026										
GRADE	STEP 1 (BASE)	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
DEPUTY	Annual	\$71,011.20	\$74,505.60	\$78,249.60	\$82,139.20	\$86,278.40	\$90,584.00	\$95,160.00	\$97,531.20	\$100,006.40
DEP	Bi-Weekly	\$2,731.20	\$2,865.60	\$3,009.60	\$3,159.20	\$3,318.40	\$3,484.00	\$3,660.00	\$3,751.20	\$3,846.40
SL1	Hourly Rate:	\$34.14	\$35.82	\$37.62	\$39.49	\$41.48	\$43.55	\$44.64	\$45.75	\$46.89
DEPUTY FIRST CLASS / DFC	Annual	\$81,390.40	\$85,508.80	\$89,731.20	\$94,244.80	\$98,974.80	\$103,875.20	\$109,137.60	\$111,883.20	\$114,649.60
SL2	Bi-Weekly	\$3,130.40	\$3,288.80	\$3,451.20	\$3,624.80	\$3,804.80	\$3,995.20	\$4,197.60	\$4,303.20	\$4,409.60
SL2	Hourly Rate:	\$39.13	\$41.11	\$43.14	\$45.31	\$47.56	\$49.94	\$51.18	\$52.47	\$53.79
CORPORAL	Annual	\$87,131.20	\$91,457.60	\$96,033.60	\$100,817.60	\$105,892.80	\$111,196.80	\$116,792.00	\$119,704.00	\$122,699.20
CPL	Bi-Weekly	\$3,351.20	\$3,517.60	\$3,693.60	\$3,877.60	\$4,072.80	\$4,276.80	\$4,492.00	\$4,604.00	\$4,719.20
SL3	Hourly Rate:	\$41.89	\$43.97	\$46.17	\$48.47	\$50.91	\$53.46	\$54.77	\$56.15	\$57.55
SERGEANT	Annual	\$93,184.00	\$97,843.20	\$102,752.00	\$107,910.40	\$113,256.00	\$118,955.20	\$124,945.60	\$128,107.20	\$131,289.60
SGT	Bi-Weekly	\$3,584.00	\$3,763.20	\$3,952.00	\$4,150.40	\$4,356.00	\$4,575.20	\$4,805.60	\$4,927.20	\$5,049.60
SL4	Hourly Rate:	\$44.80	\$47.04	\$49.40	\$51.88	\$54.45	\$57.19	\$58.62	\$60.07	\$61.59
LIEUTENANT	Annual	\$104,353.60	\$109,616.00	\$115,044.80	\$120,848.00	\$126,880.00	\$133,203.20	\$139,921.60	\$143,478.40	\$147,035.20
LT	Bi-Weekly	\$4,013.60	\$4,216.00	\$4,424.80	\$4,648.00	\$4,880.00	\$5,123.20	\$5,381.60	\$5,518.40	\$5,655.20
SL5	Hourly Rate:	\$50.17	\$52.70	\$55.31	\$58.10	\$61.00	\$64.04	\$65.66	\$67.27	\$68.98
CAPTAIN	Annual	\$111,696.00	\$117,291.20	\$123,136.00	\$129,230.40	\$135,740.80	\$142,542.40	\$149,760.00	\$153,524.80	\$157,352.00
CAPT	Bi-Weekly	\$4,296.00	\$4,511.20	\$4,736.00	\$4,970.40	\$5,220.80	\$5,482.40	\$5,760.00	\$5,904.80	\$6,052.00
SL6	Hourly Rate:	\$53.70	\$56.39	\$59.20	\$62.13	\$65.26	\$68.53	\$70.24	\$72.00	\$73.81
MAJOR	Annual	\$119,496.00	\$125,465.60	\$131,705.60	\$138,340.80	\$145,225.60	\$152,526.40	\$156,291.20	\$164,278.40	\$168,376.00
MAJ	Bi-Weekly	\$4,596.00	\$4,825.60	\$5,065.60	\$5,320.80	\$5,585.60	\$5,866.40	\$6,162.40	\$6,318.40	\$6,476.00
SL7	Hourly Rate:	\$57.45	\$60.32	\$63.32	\$66.51	\$69.82	\$73.33	\$75.14	\$77.03	\$78.98

St. Mary's County Government Sworn Law Enforcement Salary Schedule - 2% Market Adjustment Effective July 1, 2026

GRADE	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15	STEP 16	STEP 17	STEP 18	STEP 19
DEPUTY Annual	\$102,544.00	\$105,060.80	\$107,744.00	\$110,406.40	\$113,131.20	\$116,001.60	\$118,892.80	\$121,888.00	\$127,982.40
DEP Bi-Weekly	\$3,944.00	\$4,040.80	\$4,144.00	\$4,246.40	\$4,351.20	\$4,461.60	\$4,572.80	\$4,688.00	\$4,972.40
SL1 Hourly	\$49.30	\$50.51	\$51.80	\$53.08	\$54.39	\$55.77	\$57.16	\$58.60	\$61.53
DEPUTY FIRST Annual	\$117,520.00	\$120,494.40	\$123,489.60	\$126,588.80	\$129,729.60	\$132,995.20	\$136,323.20	\$139,713.60	\$146,723.20
CLASS / DFC Bi-Weekly	\$4,520.00	\$4,634.40	\$4,749.60	\$4,868.80	\$4,989.60	\$5,115.20	\$5,243.20	\$5,373.60	\$5,643.20
SL2 Hourly	\$56.50	\$57.93	\$59.37	\$60.86	\$62.37	\$63.94	\$65.54	\$67.17	\$70.54
CORPORAL Annual	\$125,756.80	\$128,939.20	\$132,163.20	\$135,428.80	\$138,819.20	\$142,313.60	\$145,828.80	\$149,510.40	\$156,977.60
CPL Bi-Weekly	\$4,836.80	\$4,959.20	\$5,083.20	\$5,208.80	\$5,339.20	\$5,473.60	\$5,608.80	\$5,750.40	\$6,037.60
SL3 Hourly	\$60.46	\$61.99	\$63.54	\$65.11	\$66.74	\$68.42	\$70.11	\$71.88	\$75.47
SERGEANT Annual	\$134,576.00	\$137,904.00	\$141,377.60	\$144,934.40	\$148,553.60	\$152,276.80	\$156,083.20	\$159,972.80	\$167,960.00
SGT Bi-Weekly	\$5,176.00	\$5,304.00	\$5,437.60	\$5,574.40	\$5,713.60	\$5,856.80	\$6,003.20	\$6,152.80	\$6,460.00
SL4 Hourly	\$64.70	\$66.30	\$67.97	\$69.68	\$71.42	\$73.21	\$75.04	\$76.91	\$80.75
LIEUTENANT Annual	\$150,737.60	\$154,502.40	\$158,308.80	\$162,260.80	\$166,379.20	\$170,560.00	\$174,803.20	\$179,192.00	\$188,115.20
LT Bi-Weekly	\$5,797.60	\$5,942.40	\$6,088.80	\$6,240.80	\$6,399.20	\$6,560.00	\$6,723.20	\$6,892.00	\$7,235.20
SL5 Hourly	\$72.47	\$74.28	\$76.11	\$78.01	\$79.99	\$82.00	\$84.04	\$86.15	\$90.44
CAPTAIN Annual	\$161,283.20	\$165,339.20	\$169,436.80	\$173,680.00	\$178,027.20	\$182,478.40	\$187,033.60	\$191,713.60	\$201,260.80
CAPT Bi-Weekly	\$6,203.20	\$6,359.20	\$6,516.80	\$6,680.00	\$6,847.20	\$7,018.40	\$7,193.60	\$7,373.60	\$7,740.80
SL6 Hourly	\$77.54	\$79.49	\$81.46	\$83.50	\$85.59	\$87.73	\$89.92	\$92.17	\$96.76
MAJOR Annual	\$172,598.40	\$176,924.80	\$181,313.60	\$185,806.40	\$190,465.60	\$195,208.00	\$200,116.80	\$205,129.60	\$215,384.00
MAJ Bi-Weekly	\$6,638.40	\$6,804.80	\$6,973.60	\$7,146.40	\$7,325.60	\$7,508.00	\$7,696.80	\$7,889.60	\$8,284.00
SL7 Hourly	\$82.98	\$85.06	\$87.17	\$89.33	\$91.57	\$93.85	\$96.21	\$98.62	\$103.55

St. Mary's County Government Corrections Salary Schedule - 3% Market Adjustment approved Effective July 1, 2026										
GRADE	STEP 1 (Base)	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
CORRECTIONAL	Annual	\$59,571.20	\$61,380.80	\$63,252.80	\$65,166.40	\$67,080.00	\$69,118.40	\$71,177.60	\$73,299.20	\$75,504.00
OFFICER - CO	Bi-Weekly	\$2,291.20	\$2,360.80	\$2,432.80	\$2,506.40	\$2,580.00	\$2,658.40	\$2,737.60	\$2,819.20	\$2,904.00
D01	Hourly Rate:	\$28.64	\$29.51	\$30.41	\$31.33	\$32.25	\$33.23	\$34.22	\$35.24	\$36.30
										\$37.40
CORRECTIONAL	Annual	\$64,376.00	\$66,310.40	\$68,328.00	\$70,324.80	\$72,446.40	\$74,651.20	\$76,856.00	\$79,144.00	\$81,556.80
OFFICER 1ST CLASS	Bi-Weekly	\$2,476.00	\$2,550.40	\$2,628.00	\$2,704.80	\$2,786.40	\$2,871.20	\$2,956.00	\$3,044.00	\$3,136.80
COI / DOZ	Hourly Rate:	\$30.95	\$31.88	\$32.85	\$33.81	\$34.83	\$35.89	\$36.95	\$38.05	\$39.21
										\$40.39
CORPORAL	Annual	\$70,720.00	\$72,841.60	\$75,046.40	\$77,292.80	\$79,601.60	\$81,972.80	\$84,406.40	\$86,964.80	\$89,523.20
COII	Bi-Weekly	\$2,720.00	\$2,801.60	\$2,886.40	\$2,972.80	\$3,061.60	\$3,152.80	\$3,246.40	\$3,344.80	\$3,443.20
D03	Hourly Rate:	\$34.00	\$35.02	\$36.08	\$37.16	\$38.27	\$39.41	\$40.58	\$41.81	\$43.04
										\$44.13
SERGEANT	Annual	\$78,790.40	\$80,745.60	\$82,742.40	\$84,843.20	\$86,964.80	\$89,148.80	\$91,395.20	\$93,662.40	\$96,012.80
COII	Bi-Weekly	\$3,030.40	\$3,105.60	\$3,182.40	\$3,263.20	\$3,344.80	\$3,428.80	\$3,515.20	\$3,602.40	\$3,692.80
D04	Hourly Rate:	\$37.88	\$38.82	\$39.78	\$40.79	\$41.81	\$42.86	\$43.94	\$45.03	\$46.16
										\$47.31
LIEUTENANT	Annual	\$87,921.60	\$90,584.00	\$93,246.40	\$96,096.00	\$98,987.20	\$101,940.80	\$104,977.60	\$108,160.00	\$111,384.00
CO IV	Bi-Weekly	\$3,381.60	\$3,484.00	\$3,586.40	\$3,696.00	\$3,807.20	\$3,920.80	\$4,037.60	\$4,160.00	\$4,284.00
D05	Hourly Rate:	\$42.27	\$43.55	\$44.83	\$46.20	\$47.59	\$49.01	\$50.47	\$52.00	\$53.55
										\$54.88
CAPTAIN	Annual	\$98,238.40	\$100,692.80	\$103,188.80	\$105,809.60	\$108,451.20	\$111,155.20	\$113,900.80	\$116,771.20	\$119,724.80
CO V	Bi-Weekly	\$3,778.40	\$3,872.80	\$3,968.80	\$4,069.60	\$4,171.20	\$4,275.20	\$4,380.80	\$4,491.20	\$4,604.80
D06	Hourly Rate:	\$47.23	\$48.41	\$49.61	\$50.87	\$52.14	\$53.44	\$54.76	\$56.14	\$57.56
										\$58.96
DEPUTY WARDEN	Annual	\$100,713.60	\$103,750.40	\$106,849.60	\$110,073.60	\$113,380.80	\$116,771.20	\$120,244.80	\$123,843.20	\$127,566.40
Civilian Grade 11	Bi-Weekly	\$3,873.60	\$3,990.40	\$4,109.60	\$4,233.60	\$4,360.80	\$4,491.20	\$4,624.80	\$4,763.20	\$4,906.40
D07	Hourly Rate:	\$48.42	\$49.88	\$51.37	\$52.92	\$54.51	\$56.14	\$57.81	\$59.54	\$61.33
										\$63.19
MAJOR / WARDEN	Annual	\$115,793.60	\$119,267.20	\$122,865.60	\$126,568.00	\$130,353.60	\$134,284.80	\$138,278.40	\$142,417.60	\$146,723.20
CO VI	Bi-Weekly	\$4,453.60	\$4,587.20	\$4,725.60	\$4,868.00	\$5,013.60	\$5,164.80	\$5,318.40	\$5,477.60	\$5,643.20
D08	Hourly Rate:	\$55.67	\$57.34	\$59.07	\$60.85	\$62.67	\$64.56	\$66.48	\$68.47	\$70.54
										\$72.65

St. Mary's County Government Corrections Salary Schedule - 3% Market Adjustment approved Effective July 1, 2026									
GRADE	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15	STEP 16	STEP 17	STEP 18	STEP 19
CORRECTIONAL	Annual	\$79,705.60	\$81,723.20	\$83,761.60	\$85,862.40	\$88,004.80	\$90,230.40	\$92,456.00	\$94,744.00
OFFICER - CO	Bi-Weekly	\$3,065.60	\$3,143.20	\$3,221.60	\$3,302.40	\$3,384.80	\$3,470.40	\$3,556.00	\$3,644.00
D01	Hourly Rate:	\$38.32	\$39.29	\$40.27	\$41.28	\$42.31	\$43.38	\$44.45	\$45.55
CORRECTIONAL	Annual	\$86,091.20	\$88,254.40	\$90,459.20	\$92,726.40	\$95,035.20	\$97,406.40	\$99,840.00	\$102,336.00
OFFICER 1ST CLASS	Bi-Weekly	\$3,311.20	\$3,394.40	\$3,479.20	\$3,566.40	\$3,655.20	\$3,746.40	\$3,840.00	\$3,936.00
COI / D02	Hourly Rate:	\$41.39	\$42.43	\$43.49	\$44.58	\$45.69	\$46.83	\$48.00	\$49.20
CORPORAL	Annual	\$94,099.20	\$96,470.40	\$98,862.40	\$101,358.40	\$103,875.20	\$106,475.20	\$111,820.80	\$114,628.80
COII	Bi-Weekly	\$3,619.20	\$3,710.40	\$3,802.40	\$3,898.40	\$3,995.20	\$4,095.20	\$4,197.60	\$4,300.80
D03	Hourly Rate:	\$45.24	\$46.38	\$47.53	\$48.73	\$49.94	\$51.19	\$52.47	\$53.76
SERGEANT	Annual	\$100,817.60	\$103,355.20	\$105,955.20	\$108,596.80	\$111,321.60	\$114,046.40	\$116,916.80	\$119,870.40
COII	Bi-Weekly	\$3,877.60	\$3,975.20	\$4,075.20	\$4,176.80	\$4,281.60	\$4,386.40	\$4,496.80	\$4,610.40
D04	Hourly Rate:	\$48.47	\$49.69	\$50.94	\$52.21	\$53.52	\$54.83	\$56.21	\$57.63
LIEUTENANT	Annual	\$117,000.00	\$119,953.60	\$122,990.40	\$126,006.40	\$129,168.00	\$132,412.80	\$135,740.80	\$139,068.80
CO IV	Bi-Weekly	\$4,500.00	\$4,613.60	\$4,730.40	\$4,846.40	\$4,968.00	\$5,092.80	\$5,220.80	\$5,348.80
D05	Hourly Rate:	\$56.25	\$57.67	\$59.13	\$60.58	\$62.10	\$63.66	\$65.26	\$66.86
CAPTAIN	Annual	\$125,736.00	\$128,876.80	\$132,100.80	\$135,387.20	\$138,798.40	\$142,272.00	\$145,787.20	\$149,427.20
CO V	Bi-Weekly	\$4,836.00	\$4,956.80	\$5,080.80	\$5,207.20	\$5,338.40	\$5,472.00	\$5,607.20	\$5,747.20
D06	Hourly Rate:	\$60.45	\$61.96	\$63.51	\$65.09	\$66.73	\$68.40	\$70.09	\$71.84
DEPUTY WARDEN	Annual	\$134,680.00	\$138,070.40	\$141,523.20	\$145,038.40	\$148,657.60	\$152,360.00	\$156,187.20	\$160,035.20
Civilian Grade 11	Bi-Weekly	\$5,180.00	\$5,310.40	\$5,443.20	\$5,578.40	\$5,717.60	\$5,860.00	\$6,007.20	\$6,155.20
D07	Hourly Rate:	\$64.75	\$66.38	\$68.04	\$69.73	\$71.47	\$73.25	\$75.09	\$76.94
MAJOR / WARDEN	Annual	\$154,876.80	\$158,766.40	\$162,739.20	\$166,816.00	\$170,955.20	\$175,240.00	\$179,628.80	\$184,121.60
CO VI	Bi-Weekly	\$5,956.80	\$6,106.40	\$6,259.20	\$6,416.00	\$6,575.20	\$6,740.00	\$6,908.80	\$7,081.60
D08	Hourly Rate:	\$74.46	\$76.33	\$78.24	\$80.20	\$82.19	\$84.25	\$86.36	\$88.52
									\$90.73

St. Mary's County Government State's Attorney Salary Schedule - 2% COLA and 2.5% Market Adjustment approved July 1, 2026										
Grade - SA	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Assistant State's Attorney Position # 30075										
	Annual Salary:	\$89,756.17	\$92,184.87	\$94,613.56	\$97,042.26	\$99,470.96	\$101,899.65	\$104,328.35	\$106,757.05	\$111,614.44
	Bi-Weekly Pay:	\$3,452.16	\$3,545.57	\$3,638.98	\$3,732.39	\$3,825.81	\$3,919.22	\$4,012.63	\$4,106.04	\$4,292.86
Assistant State's Attorney 1 Position # 30080	Hourly Rate:	\$43.15	\$44.32	\$45.49	\$46.65	\$47.82	\$48.99	\$50.16	\$51.33	\$53.66
	Annual Salary:	\$97,177.67	\$99,607.09	\$102,036.54	\$104,465.99	\$106,895.43	\$109,324.87	\$111,754.31	\$114,183.75	\$116,613.19
	Bi-Weekly Pay:	\$3,737.60	\$3,831.04	\$3,924.48	\$4,017.92	\$4,111.36	\$4,204.80	\$4,298.24	\$4,391.68	\$4,485.12
Assistant State's Attorney 2 Position # 30090	Hourly Rate:	\$46.72	\$47.89	\$49.06	\$50.22	\$51.39	\$52.56	\$53.73	\$54.90	\$56.06
	Annual Salary:	\$109,324.87	\$111,754.31	\$114,183.77	\$116,613.20	\$119,042.64	\$121,472.08	\$123,901.52	\$126,330.96	\$128,760.40
	Bi-Weekly Pay:	\$4,204.80	\$4,298.24	\$4,391.68	\$4,485.12	\$4,578.56	\$4,672.00	\$4,765.44	\$4,858.88	\$4,952.32
Assistant State's Attorney 3 Position # 30065	Hourly Rate:	\$52.56	\$53.73	\$54.90	\$56.06	\$57.23	\$58.40	\$59.57	\$60.74	\$61.90
	Annual Salary:	\$121,472.09	\$123,901.53	\$126,330.97	\$128,760.41	\$131,189.87	\$133,619.29	\$136,048.74	\$138,478.18	\$140,907.61
	Bi-Weekly Pay:	\$4,672.00	\$4,765.44	\$4,858.88	\$4,952.32	\$5,045.76	\$5,139.20	\$5,232.64	\$5,326.08	\$5,419.52
Senior Assistant State's Attorney 1 Position # 30085	Hourly Rate:	\$58.40	\$59.57	\$60.74	\$61.90	\$63.07	\$64.24	\$65.41	\$66.58	\$67.74
	Annual Salary:	\$133,619.29	\$136,048.74	\$138,478.18	\$140,907.62	\$143,337.07	\$145,766.51	\$148,195.94	\$150,625.39	\$153,054.83
	Bi-Weekly Pay:	\$5,139.20	\$5,232.64	\$5,326.08	\$5,419.52	\$5,512.96	\$5,606.40	\$5,699.84	\$5,793.29	\$5,886.72
Senior Assistant State's Attorney 2 Position # 30086	Hourly Rate:	\$64.24	\$65.41	\$66.58	\$67.74	\$68.91	\$70.08	\$71.25	\$72.42	\$73.58
	Annual Salary:	\$145,766.51	\$148,195.96	\$150,625.40	\$153,054.84	\$155,484.28	\$157,913.71	\$160,343.15	\$162,772.60	\$165,202.03
	Bi-Weekly Pay:	\$5,606.40	\$5,699.84	\$5,793.29	\$5,886.72	\$5,980.17	\$6,073.60	\$6,167.04	\$6,260.48	\$6,353.93
Senior Assistant State's Attorney 3 Position # 30087	Hourly Rate:	\$70.08	\$71.25	\$72.42	\$73.58	\$74.75	\$75.92	\$77.09	\$78.26	\$79.42
	Annual Salary:	\$157,913.72	\$160,343.17	\$162,772.61	\$165,202.06	\$167,631.49	\$170,060.93	\$172,490.38	\$174,919.80	\$177,349.27
	Bi-Weekly Pay:	\$6,073.60	\$6,167.05	\$6,260.49	\$6,353.93	\$6,447.37	\$6,540.81	\$6,634.26	\$6,727.68	\$6,821.13
Senior Assistant State's Attorney 4 Position # 30088	Hourly Rate:	\$75.92	\$77.09	\$78.26	\$79.42	\$80.59	\$81.76	\$82.93	\$84.10	\$85.26
	Annual Salary:	\$170,060.93	\$172,490.38	\$174,919.81	\$177,349.28	\$179,778.70	\$182,208.13	\$184,637.58	\$187,067.03	\$189,496.47
	Bi-Weekly Pay:	\$6,540.81	\$6,634.26	\$6,727.69	\$6,821.13	\$6,914.57	\$7,008.01	\$7,101.45	\$7,194.89	\$7,288.33
Deputy State's Attorney Position # 30070	Hourly Rate:	\$81.76	\$82.93	\$84.10	\$85.26	\$86.43	\$87.60	\$88.77	\$89.94	\$91.10
	Annual Salary:	\$182,680.21	\$185,108.91	\$187,537.60	\$189,966.30	\$192,395.00	\$194,823.69	\$197,252.39	\$199,681.09	\$202,109.78
	Bi-Weekly Pay:	\$7,026.16	\$7,119.57	\$7,212.98	\$7,306.40	\$7,399.81	\$7,493.22	\$7,586.63	\$7,680.04	\$7,773.45
	Hourly Rate:	\$87.83	\$88.99	\$90.16	\$91.33	\$92.50	\$93.67	\$94.83	\$96.00	\$97.17

FY24 St. Mary's County Hourly Pay Scale - effective 1.1.24										
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
1	Annual Salary:	\$31,200.00	\$31,948.80	\$32,864.00	\$33,654.40	\$34,382.40	\$35,214.40	\$36,067.20	\$36,774.40	\$37,544.00
	Bi-Weekly Pay:	\$1,200.00	\$1,228.80	\$1,264.00	\$1,294.40	\$1,322.40	\$1,354.40	\$1,387.20	\$1,414.40	\$1,444.00
	Hourly Rate:	\$15.00	\$15.36	\$15.80	\$16.18	\$16.53	\$16.93	\$17.34	\$17.68	\$18.05
2	Annual Salary:	\$34,257.60	\$35,131.20	\$36,088.00	\$36,940.80	\$37,835.20	\$38,729.60	\$39,561.60	\$40,393.60	\$41,267.20
	Bi-Weekly Pay:	\$1,317.60	\$1,351.20	\$1,388.00	\$1,420.80	\$1,455.20	\$1,489.60	\$1,521.60	\$1,553.60	\$1,587.20
	Hourly Rate:	\$16.47	\$16.89	\$17.35	\$17.76	\$18.19	\$18.62	\$19.02	\$19.42	\$19.84
3	Annual Salary:	\$37,731.20	\$38,584.00	\$39,582.40	\$40,518.40	\$41,475.20	\$42,473.60	\$43,409.60	\$44,408.00	\$45,364.80
	Bi-Weekly Pay:	\$1,451.20	\$1,484.00	\$1,522.40	\$1,558.40	\$1,595.20	\$1,633.60	\$1,669.60	\$1,708.00	\$1,744.80
	Hourly Rate:	\$18.14	\$18.55	\$19.03	\$19.48	\$19.94	\$20.42	\$20.87	\$21.35	\$21.81
4	Annual Salary:	\$41,267.20	\$42,432.00	\$43,492.80	\$44,491.20	\$45,614.40	\$46,675.20	\$47,777.60	\$48,817.60	\$49,899.20
	Bi-Weekly Pay:	\$1,587.20	\$1,632.00	\$1,672.80	\$1,711.20	\$1,754.40	\$1,795.20	\$1,837.60	\$1,877.60	\$1,919.20
	Hourly Rate:	\$19.84	\$20.40	\$20.91	\$21.39	\$21.93	\$22.44	\$22.97	\$23.47	\$23.99
5	Annual Salary:	\$44,491.20	\$45,801.60	\$47,070.40	\$48,297.60	\$49,545.60	\$50,876.80	\$52,104.00	\$53,352.00	\$54,662.40
	Bi-Weekly Pay:	\$1,711.20	\$1,761.60	\$1,810.40	\$1,857.60	\$1,905.60	\$1,956.80	\$2,004.00	\$2,052.00	\$2,102.40
	Hourly Rate:	\$21.39	\$22.02	\$22.63	\$23.22	\$23.82	\$24.46	\$25.05	\$25.65	\$26.28
6	Annual Salary:	\$49,816.00	\$51,230.40	\$52,665.60	\$54,121.60	\$55,494.40	\$56,992.00	\$58,323.20	\$59,737.60	\$61,214.40
	Bi-Weekly Pay:	\$1,916.00	\$1,970.40	\$2,025.60	\$2,081.60	\$2,134.40	\$2,192.00	\$2,243.20	\$2,297.60	\$2,354.40
	Hourly Rate:	\$23.95	\$24.63	\$25.32	\$26.02	\$26.68	\$27.40	\$28.04	\$28.72	\$29.43
7	Annual Salary:	\$54,641.60	\$56,264.00	\$58,052.80	\$59,737.60	\$61,443.20	\$63,190.40	\$64,916.80	\$66,560.00	\$68,286.40
	Bi-Weekly Pay:	\$2,101.60	\$2,164.00	\$2,232.80	\$2,297.60	\$2,363.20	\$2,430.40	\$2,496.80	\$2,560.00	\$2,626.40
	Hourly Rate:	\$26.27	\$27.05	\$27.91	\$28.72	\$29.54	\$30.38	\$31.21	\$32.00	\$32.83
8	Annual Salary:	\$61,172.80	\$63,086.40	\$64,958.40	\$66,872.00	\$68,660.80	\$70,761.60	\$72,654.40	\$74,505.60	\$76,419.20
	Bi-Weekly Pay:	\$2,352.80	\$2,426.40	\$2,498.40	\$2,572.00	\$2,640.80	\$2,721.60	\$2,794.40	\$2,865.60	\$2,939.20
	Hourly Rate:	\$29.41	\$30.33	\$31.23	\$32.15	\$33.01	\$34.02	\$34.93	\$35.82	\$36.74
9	Annual Salary:	\$65,769.60	\$68,265.60	\$70,740.80	\$73,070.40	\$75,462.40	\$77,833.60	\$80,288.00	\$82,742.40	\$85,134.40
	Bi-Weekly Pay:	\$2,529.60	\$2,625.60	\$2,720.80	\$2,810.40	\$2,902.40	\$2,993.60	\$3,088.00	\$3,182.40	\$3,274.40
	Hourly Rate:	\$31.62	\$32.82	\$34.01	\$35.13	\$36.28	\$37.42	\$38.60	\$39.78	\$40.93
10	Annual Salary:	\$75,649.60	\$78,457.60	\$81,203.20	\$83,907.20	\$86,632.00	\$89,460.80	\$92,206.40	\$94,931.20	\$97,760.00
	Bi-Weekly Pay:	\$2,909.60	\$3,017.60	\$3,123.20	\$3,227.20	\$3,332.00	\$3,440.80	\$3,546.40	\$3,651.20	\$3,760.00
	Hourly Rate:	\$36.37	\$37.72	\$39.04	\$40.34	\$41.65	\$43.01	\$44.33	\$45.64	\$47.00
11	Annual Salary:	\$86,840.00	\$89,960.00	\$93,204.80	\$96,470.40	\$99,673.60	\$102,814.40	\$106,038.40	\$109,158.40	\$112,340.80
	Bi-Weekly Pay:	\$3,340.00	\$3,460.00	\$3,584.80	\$3,710.40	\$3,833.60	\$3,954.40	\$4,078.40	\$4,198.40	\$4,320.80
	Hourly Rate:	\$41.75	\$43.25	\$44.81	\$46.38	\$47.92	\$49.43	\$50.98	\$52.48	\$54.01

FY24 St. Mary's County Hourly Pay Scale - effective 1.1.24											
Grade	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	
1	Annual Salary: \$39,145.60 Bi-Weekly Pay: \$1,505.60 Hourly Rate: \$18.82	\$39,977.60 \$1,537.60 \$19.22	\$40,768.00 \$1,568.00 \$19.60	\$41,496.00 \$1,596.00 \$19.95	\$42,411.20 \$1,631.20 \$20.39	\$43,160.00 \$1,660.00 \$20.75	\$43,950.40 \$1,690.40 \$21.13	\$44,740.80 \$1,720.80 \$21.51	\$45,572.80 \$1,752.80 \$21.91	\$46,550.40 \$1,790.40 \$22.38	
2	Annual Salary: \$43,118.40 Bi-Weekly Pay: \$1,658.40 Hourly Rate: \$20.73	\$43,950.40 \$1,690.40 \$21.13	\$44,844.80 \$1,724.80 \$21.56	\$45,739.20 \$1,759.20 \$21.99	\$46,612.80 \$1,792.80 \$22.41	\$47,465.60 \$1,825.60 \$22.82	\$48,318.40 \$1,858.40 \$23.23	\$49,316.80 \$1,896.80 \$23.71	\$50,169.60 \$1,929.60 \$24.12	\$51,084.80 \$1,964.80 \$24.56	
3	Annual Salary: \$47,320.00 Bi-Weekly Pay: \$1,820.00 Hourly Rate: \$22.75	\$48,256.00 \$1,856.00 \$23.20	\$49,316.80 \$1,896.80 \$23.71	\$50,211.20 \$1,931.20 \$24.14	\$51,209.60 \$1,969.60 \$24.62	\$52,104.00 \$2,004.00 \$25.05	\$53,081.60 \$2,041.60 \$25.52	\$54,121.60 \$2,081.60 \$26.02	\$54,974.40 \$2,114.40 \$26.43	\$56,118.40 \$2,158.40 \$26.98	
4	Annual Salary: \$52,000.00 Bi-Weekly Pay: \$2,000.00 Hourly Rate: \$25.00	\$53,081.60 \$2,041.60 \$25.52	\$54,204.80 \$2,084.80 \$26.06	\$55,203.20 \$2,123.20 \$26.54	\$56,201.60 \$2,161.60 \$27.02	\$57,366.40 \$2,206.40 \$27.58	\$58,406.40 \$2,246.40 \$28.08	\$59,425.60 \$2,285.60 \$28.57	\$60,569.60 \$2,329.60 \$29.12	\$61,609.60 \$2,369.60 \$29.62	
5	Annual Salary: \$57,220.80 Bi-Weekly Pay: \$2,200.80 Hourly Rate: \$27.51	\$58,531.20 \$2,251.20 \$28.14	\$59,737.60 \$2,297.60 \$28.72	\$61,110.40 \$2,350.40 \$29.38	\$62,337.60 \$2,397.60 \$29.97	\$63,564.80 \$2,444.80 \$30.56	\$64,875.20 \$2,495.20 \$31.19	\$66,206.40 \$2,546.40 \$31.83	\$67,392.00 \$2,592.00 \$32.40	\$68,577.60 \$2,637.60 \$32.97	
6	Annual Salary: \$64,084.80 Bi-Weekly Pay: \$2,464.80 Hourly Rate: \$30.81	\$65,436.80 \$2,516.80 \$31.46	\$66,872.00 \$2,572.00 \$32.15	\$68,286.40 \$2,626.40 \$32.83	\$69,784.00 \$2,684.00 \$33.55	\$71,136.00 \$2,736.00 \$34.20	\$72,550.40 \$2,790.40 \$34.88	\$73,923.20 \$2,843.20 \$35.54	\$75,420.80 \$2,900.80 \$36.26	\$76,793.60 \$2,953.60 \$36.92	
7	Annual Salary: \$71,676.80 Bi-Weekly Pay: \$2,756.80 Hourly Rate: \$34.46	\$73,465.60 \$2,825.60 \$35.32	\$75,192.00 \$2,892.00 \$36.15	\$76,814.40 \$2,954.40 \$36.93	\$78,603.20 \$3,023.20 \$37.79	\$80,288.00 \$3,088.00 \$38.60	\$81,972.80 \$3,152.80 \$39.41	\$83,678.40 \$3,218.40 \$40.23	\$85,404.80 \$3,284.80 \$41.06	\$86,985.60 \$3,345.60 \$41.82	
8	Annual Salary: \$80,267.20 Bi-Weekly Pay: \$3,087.20 Hourly Rate: \$38.59	\$82,118.40 \$3,158.40 \$39.48	\$84,052.80 \$3,232.80 \$40.41	\$86,008.00 \$3,308.00 \$41.35	\$87,900.80 \$3,380.80 \$42.26	\$89,835.20 \$3,455.20 \$43.19	\$91,769.60 \$3,529.60 \$44.12	\$93,620.80 \$3,600.80 \$45.01	\$95,513.60 \$3,673.60 \$45.92	\$97,364.80 \$3,744.80 \$46.81	
9	Annual Salary: \$89,876.80 Bi-Weekly Pay: \$3,456.80 Hourly Rate: \$43.21	\$92,289.60 \$3,549.60 \$44.37	\$94,681.60 \$3,641.60 \$45.52	\$97,073.60 \$3,733.60 \$46.67	\$99,528.00 \$3,828.00 \$47.85	\$101,940.80 \$3,920.80 \$49.01	\$104,374.40 \$4,014.40 \$50.18	\$106,766.40 \$4,106.40 \$51.33	\$109,158.40 \$4,198.40 \$52.48	\$111,467.20 \$4,287.20 \$53.59	
10	Annual Salary: \$103,251.20 Bi-Weekly Pay: \$3,971.20 Hourly Rate: \$49.64	\$106,059.20 \$4,079.20 \$50.99	\$108,721.60 \$4,181.60 \$52.27	\$111,488.00 \$4,288.00 \$53.60	\$114,233.60 \$4,393.60 \$54.92	\$117,041.60 \$4,501.60 \$56.27	\$119,808.00 \$4,608.00 \$57.60	\$122,574.40 \$4,714.40 \$58.93	\$125,299.20 \$4,819.20 \$60.24	\$128,086.40 \$4,926.40 \$61.58	
11	Annual Salary: \$118,684.80 Bi-Weekly Pay: \$4,564.80 Hourly Rate: \$57.06	\$121,950.40 \$4,690.40 \$58.63	\$125,132.80 \$4,812.80 \$60.16	\$128,232.00 \$4,932.00 \$61.65	\$131,456.00 \$5,056.00 \$63.20	\$134,617.60 \$5,177.60 \$64.72	\$137,758.40 \$5,298.40 \$66.23	\$140,940.80 \$5,420.80 \$67.76	\$144,206.40 \$5,546.40 \$69.33	\$147,201.60 \$5,661.60 \$70.77	

MISCELLANEOUS INFORMATION

- TAXES
 - FUND BALANCE
 - HISTORY & FACTS
 - ORDINANCES
 - POLICIES
 - FEES
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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%
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

IMPACT OF LOCAL TAXES

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

Average Residential Property Taxpayer

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

Average St. Mary's County Personal Income Tax Return

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

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

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

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

ST. MARY'S COUNTY PROPERTY TAX RATES

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

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

ST. MARY'S COUNTY

ASSESSABLE PROPERTY BASE

	Final FY2026	BUDGET ESTIMATE FY2027
Real Property-Full Value:		
Full Year	\$16,322,661,000	\$17,025,428,000
Half Year	34,792,000	25,500,000
Business Personal Property	181,900,000	184,810,000
Public Utilities	145,330,000	141,943,000
Total Assessable Base	\$16,684,683,000	\$17,377,681,000

Source: State Department of Assessments and Taxation (SDAT), SDAT website on March 31, 2026. The assessment increase for FY2027 is 4.2%.

DEBT AND FUND BALANCE

DEBT

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

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

DEBT MEASUREMENT

Two ratios that are completed during the review of the Capital Improvement Budget process are "Debt to Assessed Value" and "Debt Service to Revenues". In the latest Debt Capacity statement completed – the "Debt to Assessed Value" ratio ranged from 1.75% to 1.93% in the six-year plan. The "Debt Service to Revenues" ratio ranged from 5.42% to 6.96%, beneath the policy limit of 10%.

FUND BALANCE

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

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

It is important for the County and the Rating Agencies to maintain a high level of reserves to avoid sudden disruption or elimination of services. These County Reserves allow time to plan and address changes such as revenue shortfalls, or cost shifts. The FY2027 Approved Budget includes designation of Fund Balance from the Unassigned of \$18,891,670 for non-recurring expenses in the general fund and pay-go to other funds. With these uses of unassigned fund balance the County will remain within the 15% policy.

COMMISSIONERS OF ST. MARY'S COUNTY

Notes to the Financial Statements June 30, 2025

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

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

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

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

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

DEBT AFFORDABILITY

Debt affordability is evaluated from both a legal and a financial perspective. St Mary's County is one of several jurisdictions, which has established a legal limitation on the amount of debt, which the government can incur. In Chapter 27 of the St. Mary's Code, the legal debt limitation is based on the aggregate amount of debt outstanding at any one time, which may not exceed 1.89% of the County's real property assessable property tax base and 5% of personal/utility assessable property tax base. Excluded from this calculation are bonds issued for projects to be paid from other than county government sources, such as special-taxing district's state loans.

A legal ceiling on debt, however, is just a part of the determination of debt affordability. There is a need to examine the economics of debt, not just its legality. Under the most favorable circumstances, a local government's debt:

- Is proportional in size and rate of growth to its tax base;
- does not extend past the useful life of the facilities that it finances;
- is not used to balance the operating budget;
- does not require repayment schedules that put excessive burdens on operating expenditures;
- is not so high as to jeopardize the government's credit rating.

Evaluations of the County's credit worthiness by the three major credit rating agencies (Moody's Investors Service, Standard & Poor's, and Fitch) in April 2025 resulted in the conclusion that debt levels were moderate, debt service requirements were manageable, amortization of outstanding debt was rapid, and that overall debt was within various parameters established for assessing debt burden.

The County's ratings currently are AAA (stable outlook) for Fitch, AA+ (stable outlook) for Standard & Poor's and Aa1 for Moody's Investors Service. These ratings apply to all outstanding general obligation bond debt.

There are two key debt affordability measures that the County considers in developing its operating and capital budgets and will closely monitor in the future. These are:

- Outstanding general obligation bond debt as a percent of the assessable base

St. Mary's County Legal Debt Limit – Real property	1.89%
St. Mary's County Legal Debt Limit – Personal/Utility	5.0%
St. Mary's County 7/1/2026 Debt Percentage	1.75%
- General Fund Debt Service as a percent of General Fund Revenues

St. Mary's County Debt Policy	10.00%
St. Mary's County FY2026	5.42%

Current projections indicate that based on the FY2027 Capital Budget and 5-year plan, the County will stay well within the parameters set by the Commissioners of St. Mary's County based on the current debt capacity analysis. It is the County's intention to continue to monitor debt affordability measures in the context of the entire County financial position, and to continue to manage the balance between programmatic needs and fiscal affordability.

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

Estimated July 1, 2026 assessed real property	\$17,050,928,000
Estimated July 1, 2026 assessed personal/utility	\$326,753,000
Legal debt limit – real property	1.89%
Legal debt limit – personal/utility	5.00%
Borrowing limitation under the law - combined	\$338,600,189
Outstanding debt issued as of July 1, 2026	\$177,376,680
Debt margin as of July 1, 2026	\$161,223,509
Ratio of debt to assessed property value	1.02%

The St. Mary's County Code Legal Debt Limit may not exceed 3.15% of the assessable real property base of the County. An amount equal to forty (40) percent of the limitation shall be available to the St. Mary's County Metropolitan Commission for all bonds or other evidence of indebtedness of the Commission. The remaining sixty (60) percent or 1.89% is included in the above calculation. Excluded from this calculation are bonds issued for projects to be paid from other than County government sources (e.g., special-taxing districts). The County's ratio of debt to estimated assessed property value as of July 1, 2026 is 1.02%. The ratio in as of July 25, 2025 was 1.20%

For comparison purposes, the plan as presented on the debt capacity assumed debt issuance in FY2026. However, the issuance will instead take place in FY2027. Based on the plan, and other assumptions, the ratio was estimated to range from 1.75% to 1.93% in the 6-year capital plan.

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

Fiscal year		2025	2026	2027	2028	2029	2030	2031	2032
County Assessable Base									
Real Property Assessable Base 03-31-2026		15,390,749,000	16,357,453,000	17,050,928,000	17,767,066,976	18,513,283,789	19,290,841,708	20,101,057,060	20,945,301,456
% increase			6.3%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%
Personal Property & Utilities Assessment 03-31-2026		311,325,000	327,230,000	326,754,000	326,754,000	326,754,000	326,754,000	326,754,000	326,754,000
% increase			5.1%	-0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Legal Debt Limit - 3.15% County - 60%		290,885,156	309,155,862	322,262,539	335,797,566	349,901,064	364,596,908	379,909,978	395,866,198
2021 Legislation - ch. 510 - rate 1.89%		15,566,250	16,361,500	16,337,700	16,337,700	16,337,700	16,337,700	16,337,700	16,337,700
Personal Property & Utilities 5%									
Total Limit - 1.89% and 5%		306,451,406	325,517,362	338,600,239	352,135,266	366,238,764	380,934,608	396,247,678	412,203,898
Total Effective Limit - % of Assessable Base				1.95%	1.95%	1.94%	1.94%	1.94%	1.94%
County Debt									
Beginning Debt - County		187,201,817		218,376,680	237,343,328	269,807,450	289,687,723	302,883,470	331,217,109
Increase(Decrease) to Debt									
20 years, 4.00% County									
Principal Payments		(9,825,137)		(11,033,352)	(12,535,878)	(15,119,726)	(16,804,253)	(16,666,361)	(18,881,181)
Bond Issue		41,000,000		30,000,000	45,000,000	35,000,000	30,000,000	45,000,000	35,000,000
Ending Debt - County		218,376,680		237,343,328	269,807,450	289,687,723	302,883,470	331,217,109	347,335,928
Beginning GOB Authority		136,124,310		64,146,367	66,646,367	62,624,310	62,624,310	62,624,310	62,624,310
Increase(Decrease) to GOB Authority									
Bonds Issued From Current Authority		(41,000,000)		(27,500,000)	(5,000,000)	-	-	-	-
Prior Year Authority - Available for Future Years		(30,977,943)		30,000,000	977,943				
Potential Additional Borrowing - County GOB Authority		64,146,367		66,646,367	62,624,310	62,624,310	62,624,310	62,624,310	62,624,310
Total Planned Debt - County		187,201,817	282,523,047	303,989,695	332,431,760	352,312,033	365,507,780	393,841,419	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									
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									
Debt Service as % of Total Revenues			16,531,612	19,501,152	21,684,680	26,091,602	28,291,755	28,665,057	31,984,934
			4.91%	5.42%	5.74%	6.57%	6.79%	6.55%	6.96%

COMMISSIONERS OF ST. MARY'S COUNTY

Notes to the Financial Statements June 30, 2025

7. FUND BALANCES

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

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

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

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

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

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

COMMISSIONERS OF ST. MARY'S COUNTY

Notes to the Financial Statements June 30, 2025

The non-spendable fund balance includes:

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

The restricted fund balance includes:

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

7. The committed fund balance includes:

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

The general fund assigned fund balance is composed of:

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

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

General Fund
Statement of Operating Revenues and Expenditures

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Revenues					
Property Taxes	\$ 133,309,666	\$ 126,673,162	\$ 122,946,791	\$ 118,449,980	\$ 115,718,458
Income Taxes	153,144,551	140,662,284	126,981,940	122,381,215	127,908,783
Other Local Taxes	10,202,990	9,737,179	11,441,125	13,775,630	11,916,775
Highway User Revenues	2,974,623	2,045,756	1,866,156	1,993,427	1,856,482
Licenses & Permits	560,444	576,262	575,110	696,056	869,164
Intergovernmental	13,681,061	18,794,325	14,894,477	18,950,537	23,801,412
Charges for Services	7,558,362	3,614,363	4,092,551	3,791,674	3,885,094
Fines & Forfeitures	44,219	41,758	55,409	37,401	19,990
Other Revenues	12,613,045	12,727,334	10,557,144	1,748,253	2,610,861
Total Revenues	<u>334,088,961</u>	<u>314,872,423</u>	<u>293,410,703</u>	<u>281,824,173</u>	<u>288,587,019</u>
Expenditures					
General Government	38,072,042	35,849,108	31,685,073	28,318,636	27,877,254
Public Safety	79,735,187	75,432,211	66,965,830	63,902,328	67,426,938
Public Works	15,962,385	14,346,278	12,005,095	12,293,725	11,573,933
Health	6,136,226	5,854,004	5,505,694	8,167,252	3,929,912
Social Services	5,919,213	4,948,166	5,030,156	4,643,445	3,846,926
Primary & Secondary Education	137,727,092	131,665,790	124,838,387	117,466,739	111,930,187
Post-Secondary Education	5,357,620	5,049,058	4,774,428	4,646,956	4,558,686
Parks, Recreation & Culture	6,129,215	5,670,270	5,178,031	4,932,183	4,162,878
Libraries	4,318,036	3,828,048	3,310,050	3,078,258	2,966,364
Conservation of Natural Resources	719,504	706,414	830,994	381,276	356,372
Agriculture	83,680	88,553	105,724	91,975	79,474
Economic Development & Opportunity	3,744,307	2,690,287	2,508,212	2,764,346	5,197,468
Debt Service	15,482,150	15,628,773	13,313,552	14,523,048	12,505,995
Other, principally OPEB	6,720,671	8,931,139	4,578,448	6,153,419	5,983,277
Total Expenditures	<u>326,107,328</u>	<u>310,688,099</u>	<u>280,629,674</u>	<u>271,363,586</u>	<u>262,395,664</u>
Excess of Revenues Over (Under) Expenditures	7,981,633	4,184,324	12,781,029	10,460,587	26,191,355
Other Financing Sources & Uses					
Exempt Financing Proceeds	-	4,048,312	-	-	924,140
Subsidy to Enterprise Fund	-	-	-	-	-
Capital Projects-General Fund PayGo	1,698,216	(8,731,523)	(24,186,905)	(7,663,833)	(4,680,000)
Total Other Financing & Uses	1,698,216	(4,683,211)	(24,186,905)	(7,663,833)	(3,755,860)
Net Increase(Decrease) in Fund Balances	9,679,849	(498,887)	(11,405,876)	2,796,754	22,435,495
FUND BALANCE					
Beginning of the year	79,010,769	79,509,656	90,915,532	88,118,778	65,683,283
End of Year	<u>\$ 88,690,618</u>	<u>\$ 79,010,769</u>	<u>\$ 79,509,656</u>	<u>\$ 90,915,532</u>	<u>\$ 88,118,778</u>

General Fund
Summary of Fund Balance
Fiscal Years Ended June 30

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Fund Balances:					
Non-Spendable	\$ 1,602,416	\$ 1,706,732	\$ 1,682,111	\$ 1,751,002	\$ 1,720,180
Restricted	611,960	584,212	501,323	482,106	382,700
Committed	62,251,237	26,534,485	33,880,000	44,615,000	30,961,769
Assigned	5,301,755	7,009,602	14,394,143	7,235,572	3,875,220
Unassigned	<u>18,923,250</u>	<u>43,175,738</u>	<u>29,052,079</u>	<u>36,831,852</u>	<u>51,178,909</u>
Total Fund Balance	<u>\$ 88,690,618</u>	<u>\$ 79,010,769</u>	<u>\$ 79,509,656</u>	<u>\$ 90,915,532</u>	<u>\$ 88,118,778</u>

Source: St. Mary's County Department of Finance.

Brief Economic Facts

ST. MARY'S COUNTY, MARYLAND

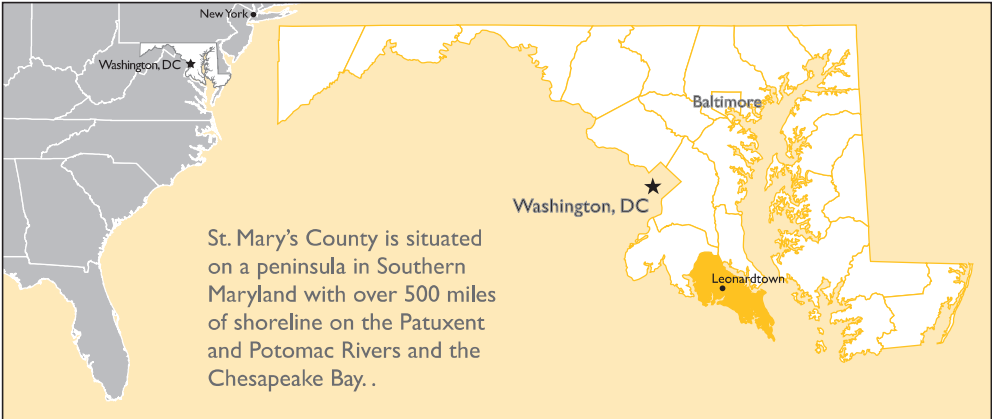
St Mary's County is a world-class center for research, development, testing and evaluation of aviation and uncrewed autonomous systems (UAS) and advanced manufacturing and aircraft modification industries. The county has over 200 technology assets and more aerospace engineers per capita than any place in the country.

As the county's largest employer, the Naval Air Station (NAS) Patuxent River is home to the U.S. Navy's Naval Air Systems Command (NAVAIR) and the Naval Air Warfare Center Aircraft Division (NAWCAD), employing approximately 25,000 military, civilian and contact personnel.

The AeroPark Innovation District has emerged as a major center for innovation and collaboration. Building on existing aviation interests, AeroPark includes education and research facilities as well as residential and retail space. AeroPark is anchored by the St.

Mary's County Regional Airport, which recently completed a runway extension to 5,200 feet and Lexington Exchange, a 140-acre site that will encompass more than 600,000 square feet of flex/R&D and retail space at build out. The 20,000 square foot Booz Allen Hamilton Pax River Mission Systems Integration Facility (MSIF), a multi-configurable facility provides a first-of-its-kind space in the region to rapidly design, develop, prototype, integrate, test, and evaluate innovative solutions that address the warfighter's evolving and dynamic needs. The Southern Maryland Autonomous Research and Technology (SMART) Building at University Systems of Maryland at Southern Maryland is an 84,000 square foot academic and research facility also located at AeroPark.

The Offshore Aviation Group is redeveloping the 320-acre Piney Point Terminal into a world class facility for testing uncrewed and crewed air, land, sea, and sub-sea systems.



St. Mary's County is situated on a peninsula in Southern Maryland with over 500 miles of shoreline on the Patuxent and Potomac Rivers and the Chesapeake Bay.

The Carver Community Arts Center & Makerspace project is a dynamic facility providing an innovative 5,000-square-foot space offering expanded opportunities for arts and technology pursuits. The Barns at New Market offers a direct-to-consumer opportunity for food-based businesses paired with a commercial kitchen that serves as an incubator for value-added agriculture and small-scale food manufacturing entrepreneurs.

Private sector industries generate \$4.9 billion in economic output.

With over 500 miles of shoreline, St Mary's offers high-tech jobs in a coastal setting with proximity to major metropolitan areas. St Mary's has one of the youngest populations in Maryland with the median age of 36.5 and one of the strongest economies with the median income of \$123,666

LOCATION

Driving distance from Leonardtown:	Miles	Kilometers
Atlanta, Georgia	613	986
Baltimore, Maryland	81	131
Boston, Massachusetts	477	768
Chicago, Illinois	741	1,192
New York, New York	266	428
Philadelphia, Pennsylvania	177	284
Pittsburg, Pennsylvania	277	446
Richmond, Virginia	95	152
Washington, DC	54	87

CLIMATE AND GEOGRAPHY¹

Yearly Precipitation (inches)	46.2
Yearly Snowfall (inches)	14.5
Summer Temperature (°F)	75.3
Winter Temperature (°F)	37.6
Days Below Freezing	81.4
Land Area (square miles)	372.5
Water area (square miles)	37.7
Shoreline (miles)	536
Elevation (ft)	sea level to 192

POPULATION^{2,3}

	St. Mary's County Households	St. Mary's County Population	Southern Maryland*	Maryland
2010	37,600	105,151	335,458	5,773,552
2020	41,675	114,687	372,195	6,055,802
2030**	48,450	127,840	407,360	6,254,500

*Calvert, Charles, and St. Mary's counties

**Projections

Selected places population (2020): California 12,947; Lexington Park 13,317; Golden Beach 3,620; Leonardtown 4,745; Mechanicsville 1,724; Charlotte Hall 1,740

POPULATION DISTRIBUTION^{2,3} (2024)

Age	Number	Percent
Under 5yrs	7,025	6.1%
5 - 19 yrs	23,535	20.4%
20 - 44 yrs	39,038	33.9%
45 -64 yrs	29,384	25.5%
65 and over	16,144	14.0%
Total	115,126	100.0%
Median Age		37.2

Brief Economic Facts ST. MARY'S COUNTY, MARYLAND

LABOR AVAILABILITY^{3,4,5} (BY PLACE OF RESIDENCE)

Civilian Labor Force (2024 avg.)	County	Labor Mkt. Area*
Total civilian labor force	59,590	200,106
Employment	57,971	194,365
Unemployment	1,619	5,741
Unemployment rate	2.7%	2.9%
Residents commuting outside the county to work (2020-2024)	Number	Percent
	11,817	20.0%
Employment in selected occupations (2020-2024)		
Management, business, science and arts	30,170	52.7%
Service	7,905	13.8%
Sales and office	8,684	15.2%
Production, transp. and material moving	5,039	8.8%

*St. Mary's, Calvert and Charles counties.

MAJOR EMPLOYERS^{6,7} (2024-2025)

Employer	Product/Service	Employment
Naval Air Station Patuxent River	Military Installation	10,000
MedStar St. Mary's Hospital	Hospital System	1,200
KBR	Logistics, Engr., Oper. Mgmt.	1,000
V2X	Tech. Products, and Services	1,000
Lockheed Martin	Advanced Tech. Systems	675
BAE Systems	Tech. Products and Services	600
GDIT	Engineering, IT, Management	600
Precise Systems	Engineering, IT, Management	600
J.F.Taylor	Systems Engr. and Services	520
St. Mary's College of Maryland	Higher Education	500
Boeing	Aerospace, Engr. Services	450
Booz Allen Hamilton	Consulting, Analytics	425
Resource Management Concepts	Engineering Services	400
Sikorsky	Engineering, Logistics	400
WalMart - California, MD	Systems Engr. and Mgmt.	375
AMEWAS	Aerospace, Engr. Services	370
Northrop Grumman	Engineering Services	325
AVIAN	Engineering Services	315
ManTech	Engineering Services	300
SAIC	Engr. and Mgmt. Services	300
MIL Corp	Cybersecurity	265
Naval Systems Inc. (NSi)	Physical Distr., Logistics	260
Spalding Consulting	Financial and IT Mgmt.	245
Tekla Research	Systems Engr. and Services	210
Sabre Systems	Engineering and IT Services	200
VTG	Systems Engr. and Services	200
Aviation Systems Engineering Company (ASEC)	Systems Engr. and Services	200

Excludes post offices, state and local governments, national retail and national foodservice; includes higher education

*Employee counts for federal and military facilities exclude contractors to the extent possible; embedded contractors may be included

EMPLOYMENT⁴ (2024)

Industry	Estab-lishments	Annual Avg. Empl.	Empl. %	Avg. Wkly. Wage
Federal Government	48	10,461	21.3%	2,484
State Government	12	1,133	2.3%	1,221
Local Government	56	4,268	8.7%	1,222
Private Sector	2,068	33,252	67.7%	1,445
Natural resources and mining	25	74	0.2%	785
Construction	252	ND	ND	1,480
Manufacturing	46	343	0.7%	1,435
Trade, Transportation, and utilities	416	6,031	12.3%	836
Information	19	144	0.3%	1,414
Financial activities	156	822	1.7%	1,605
Professional and business services	516	13,808	28.1%	2,056
Education and health services	250	4,958	10.1%	1,359
Leisure and hospitality	224	3,956	8.1%	473
Other Services	164	1,001	2.0%	815
Total	2,185	49,113	100.0%	1,642

Includes civilian employment only

HOURLY WAGE RATES⁴ (2024)

Selected Occupations	Median	Entry	Skilled
Accountants and Auditors	\$45.44	\$30.52	\$56.40
Aerospace Engineers	\$68.49	\$46.31	\$78.45
Assemblers and Fabricators	\$22.82	\$17.50	\$27.10
Bookkeeping Clerks	\$25.26	\$19.67	\$29.73
Computer Hardware Engineers	\$59.03	\$41.86	\$70.34
Network Support Specialists	\$39.90	\$25.79	\$56.07
Computer Systems Analysts	\$48.34	\$32.51	\$59.81
Computer User Support Specialists	\$28.69	\$21.61	\$38.02
Customer Service Representatives	\$18.55	\$16.16	\$23.76
Electrical Engineers	\$60.62	\$43.28	\$70.22
Electronics Engineers, not Computer	\$73.72	\$53.56	\$80.49
Industrial Truck Operators	\$24.00	\$19.49	\$27.89
Information Security Analysts	\$62.21	\$41.87	\$78.61
Inspectors, Testers, Sorters	\$37.06	\$20.98	\$43.34
Laborers and Freight, Hand	\$17.41	\$15.97	\$20.72
Machinists	\$29.22	\$22.78	\$36.64
Maintenance Workers, Machinery	\$22.73	\$20.41	\$38.03
Mechanical Engineers	\$59.84	\$43.34	\$69.03
Packers and Packagers, Hand	\$15.05	\$15.00	\$17.94
Secretaries and Admin Assistants	\$23.33	\$17.75	\$29.22
Shipping, Receiving Clerks	\$21.73	\$16.34	\$26.46
Stockers and Order Fillers	\$18.12	\$15.80	\$20.29

Wages are an estimate of what workers might expect to receive in Southern Maryland (Calvert, Charles and St. Mary's counties) and may vary by industry, employer and locality

Brief Economic Facts ST. MARY'S COUNTY, MARYLAND

SCHOOLS AND COLLEGES^{3,8}

Educational Attainment - age 25 & over (2020-2024)		
High school graduate or higher	92.7%	
Bachelor's degree or higher	36.5%	
Public Schools		
Number: 18 elementary; 4 middle/comb.; 3 high; 1 career/tech; 1 charter		
Enrollment: 16,581		
Cost per pupil: \$17,273		
Students per teacher: 15.4		
High school career / tech enrollment: 2,426		
High school graduates: 1,333		
Nonpublic Schools Number: 38		
Higher Education (2025)	Enrollment	Degrees
2-year institution		
College of Southern Maryland*	5,179	2,434
4-year institutions		
St. Mary's College of Maryland	1,646	372

Johns Hopkins University, University of Maryland College Park, and 5 other institutions offer programs at the University System of Maryland at Southern Maryland.

*Includes four campuses in Calvert, Charles and St. Mary's counties

TAX RATES⁹

	St. Mary's County	Maryland
Corporate Income Tax	none	8.25%
Base – federal taxable income		
Personal Income Tax	3.00%	2.0-6.5%
Base – federal adjusted gross income		
*Graduated rate peaking at 6.5% on taxable income over \$1,300,000		
Sales & Use Tax	none	6.0%
Exempt – sales for resale; manufacturer's purchase of raw materials; manufacturing machinery and equipment; purchases of materials and equipment used in R&D and testing of finished products; purchases of computer programs for reproduction or incorporation into another computer program for resale		
Real Property Tax	\$0.8478	\$0.1120
Effective rate per \$100 of assessed value		
In an incorporated area, a municipal rate will also apply		
Business Personal Prop. Tax	\$2.1195	none
Rate per \$100 of depreciated value		
Exempt – manufacturing, R&D and warehousing inventory (Upon application to the county, a new or expanding firm may be eligible for a tax credit on manufacturing and R&D machinery, equipment, materials and supplies) In an incorporated area, a municipal rate will also apply; municipal exemptions may be available		

Major Tax Credits Available

Enterprise Zone, Job Creation, More Jobs for Marylanders, R&D, New Jobs, Biotechnology and Cybersecurity Investment, A&E District. Local tax Incentives – New and Expanding Business Tax Credit and the Property Tax Challenge

INCOME³ (2020-2024)

Distribution	Percent Households		
	St. Mary's Co.	Maryland	U.S.
Under \$25,000	9.0	11.1	14.7
\$25,000 - \$49,999	10.1	12.4	16.7
\$50,000 - \$74,999	10.3	12.8	15.5
\$75,000 - \$99,999	12.2	11.9	12.6
\$100,000 - \$149,999	19.4	18.9	17.5
\$150,000 - \$199,999	15.4	12.5	9.6
\$200,000 and over	23.5	20.3	13.4
Median household	\$119,446	\$103,678	\$80,734
Average household	\$142,976	\$136,642	\$113,530
Per Capita	\$73,314	\$79,259	\$73,204
Total income (millions)	\$6,067	\$322,875	\$14,671,198

HOUSING^{3,10}

Occupied Units 2020-2024	42,436 (73.2% owner occupied)
Housing Transactions (2025)	
Units Sold	1,325
Median Selling Price	\$429,900

*All multiple listed properties excludes auctions and FSBO

BUSINESS AND INDUSTRIAL PROPERTY⁶

St. Mary's County's development districts include the town of Leonardtown, the Lexington Park area and the AeroPark Innovation District. Industrial and office parks offer development-ready land, furnished office space, manufacturing and workshop floors (some with runway access), fiber-optic lines, public water, sewer, broadband service and natural gas are available in development areas.

The Lexington Park Development District Master Plan calls for mixed-use developments to create a vibrant, walkable downtown environment. Advanced manufacturing, defense technology and defense service companies are clustered in the Lexington Park-California area as well as in the AeroPark Innovation District. Major business parks include: AeroPark, Wildewood Technology Park, Lexington Park Corporate Center, Exploration and Expedition Parks, Willows Run, and St. Mary's Industrial Park.

TechPort is a county-owned commercial facility at Aeropark housing a collaboration with NAVAL-X, Southern Maryland TechBridge at Patuxent River, MD, and NASC to facilitate interaction of Naval Labs, industry, academia and other military branches.

Market Profile Data (2022)	Low	High	Average
Land – cost per acre			
Industrial	\$12,000	\$471,000	\$156,600
Office/Commercial	\$9,100	\$2,525,600	\$284,500
Rental Rates – per square foot			
Warehouse / Industrial	\$8.09	\$10.38	\$9.23
Flex / R&D / Technology	\$10.86	\$13.19	\$12.13
Class A Office	\$18.70	\$26.05	\$19.70

Brief Economic Facts ST. MARY'S COUNTY, MARYLAND

TRANSPORTATION

Highways: Maryland arteries in the county connect with U.S. 301, I-95 and I-495 (Washington D.C. Beltway)

Rail: The closest rail depot, CSX Transportation, is in adjacent Charles County at Waldorf

Truck: Nearly 60 local and long-distance trucking establishments are located in Southern Maryland

Water: Served by the Port of Baltimore, 50' channel; a leading U.S. automobile and break-bulk port; seven public terminals including the state-of-the-art Intermodal Container Transfer Facility; 81 miles from Leonardtown

Air: Served by Baltimore/Washington International Thurgood Marshall Airport (BWI), Washington Dulles International Airport and Ronald Reagan Washington National Airport; St. Mary's County Regional Airport (www.stmarysmd.com/dpw/airport-operations) is available for private planes; 4150' runway

RECREATION AND CULTURE

Parks: Five state parks and 22 county parks, two year-round pools, boat ramps, beaches, fishing piers, tennis courts, picnic facilities, playgrounds, a skate park, and a disc golf course.

Recreation and Leisure: Boating, sailing, fishing, camping, hiking, cycling, paddling trails, golf courses, and three motor sports venues; waterside restaurants and marinas dot the county's miles of shoreline; historic Leonardtown, the county seat, with a Main Street designation and an Arts and Entertainment District featuring a variety of shops, galleries, restaurants, a waterfront park and a winery. St. Mary's is in the planning phase for the Chesapeake Bay Passenger Ferry Service which will promote tourism in the County and throughout the Chesapeake region.

Sports and Athletics: Team sports include soccer, basketball, roller hockey, lacrosse, football, and baseball; sports venues include a gymnastics center, four county recreation centers, and a variety of public parks with sports fields.

Attractions: St. Clement's Island, site of Maryland's founding; Historic St. Mary's City, Maryland's first capital and one of the nation's premier archaeological and outdoor living history museums; Point Lookout Lighthouse, Blackstone Lighthouse, Point No Point Lighthouse and Piney Point Lighthouse, the oldest lighthouse on the Potomac River; 18th-century Sotterley Plantation; and Patuxent River Naval Air Museum.

Arts & Entertainment District: Leonardtown

Events: Over 50 festivals and fairs include the River Concert Series, Crab Festival, County Fair, Blessing of the Fleet, Oyster Festival/National Oyster Shucking Championships, and Wine Festival. For more information, visit www.VisitStMarysMd.com.

UTILITIES

Electricity: Southern Maryland Electric Cooperative; customers of investor-owned utilities and major cooperatives may choose their electric supplier. A commercial solar project is currently in the planning process that will generate an additional 2MW of power.

Gas: Natural gas is available from Washington Gas; customers may choose their gas supplier; propane is available from Burch Propane and Taylor Gas Co.

Water and Sewer: St. Mary's County Metropolitan Commission serves greater Lexington Park-Hollywood area and Piney Point; municipal system serves Leonardtown.

Telecommunications: Local carrier is Verizon Maryland; cable internet or broadband service is available from Breezeline or Comcast; Long distance carriers include AT&T, T-Mobile, Verizon and others

GOVERNMENT

County Seat: Leonardtown

Government: Five commissioners elected for four-year terms; commissioner form of government limits county legislative power to areas authorized by the General Assembly

James R. Guy, President, Commissioners of St. Mary's County
301.475.4200, ext. 1350

David Weiskopf, County Administrator 301.475.4200, ext. 1321

Website: <https://www.stmaryscountymd.gov>

County Bond Rating: AA+ (S&P); Aa1 (Moody's); AAA (Fitch)

St. Mary's County Department of Economic Development

Cynthia Greb, Director

23115 Leonard Hall Drive P.O. Box 653, Potomac Building
Leonardtown, Maryland 20650

Telephone: 240-526-1730

Email: cynthia.greb@stmaryscountymd.gov

www.yesstmarysmd.com

Sources:

1 National Oceanic and Atmospheric Administration (1981-2010 normals); Maryland Geological Survey

2 American Community Survey

3 U.S. Bureau of the Census

4 Maryland Department of Labor, Office of Workforce Information and Performance

5 U.S. Bureau of Labor Statistics

6 St. Mary's County Department of Economic Development

7 Maryland Department of Commerce

8 Maryland State Department of Education; Maryland Higher Education Commission

9 Maryland State Department of Assessments and Taxation; Comptroller of the Treasury

10 Maryland Association of Realtors

11 Maryland State Archives; Maryland Association of Counties

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RESOLUTION

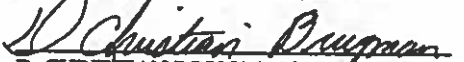
WHEREAS, Article 95, S22F, Annotated Code of Maryland and State Finance and Procurement Article S6-222 requires that local government investment guidelines be published and meet certain criteria, and

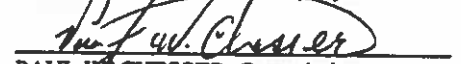
WHEREAS, it is the policy of St. Mary's County to invest public funds in a manner which will conform to all State of Maryland and County statutes governing the investment of public funds while meeting its daily cash flow demands and providing a return at least equal to the three month Treasury bill yield.

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED by the County Commissioners of St. Mary's County, Maryland effective this date, that the attached St. Mary's County Investment Policy is established and ordered to be followed effective September 1, 1995. Any conflicting investment policies, including Chapter 163-1 of the Code of St. Mary's County, are hereby repealed.

DATE OF ADOPTION: August 22, 1995EFFECTIVE DATE: September 1, 1995BOARD OF COUNTY COMMISSIONERS
OF ST MARY'S COUNTY, MARYLAND

 BARBARA R. THOMPSON, President


 D. CHRISTIAN BRUGMAN, Commissioner


 PAUL W. CHESSE, Commissioner


 FRANCES P. EAGAN, Commissioner


 LAWRENCE D. JARBOE, Commissioner

ATTEST:


 W. ALECK LOKER
 County Administrator


 CHARLES H. WADE, JR.
 Director of Finance

 RECORDING FEE 3.00
 TOTAL 6.00
 Ref#5183 Ref#993993
 EHA NB BL#1342
 Aug 25, 1995 03:51 PM

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:


 DOUGLAS S. DURKIN
 County Attorney

ST. MARY'S COUNTY INVESTMENT POLICY

Adopted: August 22, 1995

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**ST. MARY'S COUNTY
INVESTMENT POLICY**

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**ST. MARY'S COUNTY
INVESTMENT POLICY**

L POLICY

It is the policy of St. Mary's County (hereinafter referred to as "the County") to invest public funds in a manner which will conform to all State of Maryland and County statutes governing the investment of public funds while meeting its daily cash flow demands and providing a return at least equal to the three month Treasury bill yield.

II. SCOPE

This investment policy applies to all financial assets of the County. These funds are accounted for in the County's Comprehensive Annual Financial Report and include:

- A. General Fund
- B. Special Revenue Funds
- C. Capital Project Funds
- D. Enterprise Funds
- E. Special Assessment Funds
- F. Trust and Agency Funds
- G. Any new funds as provided by county ordinance.

III. PRUDENCE

A. The standard of prudence to be applied by the investment officer shall be the "prudent person" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

The prudent person shall be applied in the context of managing the overall portfolio.

B. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall not be held personally responsible for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

IV. OBJECTIVE

The primary objective, in priority order, of the County's investment activities shall be:

A. Safety: Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification, third party collateralization and safekeeping, and delivery versus payment will be required.

B. Liquidity: The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements which might be reasonably anticipated.

C. Return on Investment: The County's investment portfolio shall be designed with the objective of attaining a return at least equal to the three month U.S. Treasury bill yield. The three month Treasury benchmark was selected after considering the County's investment risk constraints and the cash flow characteristics of the portfolio.

V. DELEGATION OF AUTHORITY

A. Authority to manage the County's investment program is derived from State law (Article 95 and Title 6 of the Finance and Procurement Article of the Annotated Code of Maryland).

B. The Director of Finance shall develop and maintain written administrative procedures, with the approval of the Board of County Commissioners of St. Mary's County, for the operation of the investment program, consistent with this investment policy. Such procedures shall include:

1. Explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance.

2. Procedures should include reference to safekeeping, Public Securities Administration approved repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service agreements.

3. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials (investment officers).

VI. ETHICS AND CONFLICTS OF INTEREST

Officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Director of Finance any material financial interests in financial institutions that conduct business

within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the County's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the County, particularly with regard to the time of purchases and sales.

VII. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Director of Finance shall maintain a list of approved security broker dealers selected by credit worthiness who are authorized to provide investment services in the state of Maryland who provide investment services to St. Mary's County. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1. No deposit shall be made except in an institution which is a qualified public depository as established by the State of Maryland. All financial institutions and broker/dealers who desire to become qualified brokers for investment transactions must supply the Investment Officer with the following: audited financial statements, proof of National Association of Security Dealers certification, trading resolution, proof of registration with the State of Maryland, and certification of having read the County's Investment Policy and depository contracts. An annual review of the financial condition and registrations of qualified bidders will be conducted by the Director of Finance. A current audited financial statement is required to be on file for each financial institution or broker/dealer through which the County invests.

1. All dealers must agree to the County's policy of delivery-versus-payment as described in Section XI of this policy.

2. The firm must provide copies of its audited financial statements, which are reviewed carefully to assure that the firm is on sound financial footing. The firm must also have adequate capital to fulfill its commitments under adverse market conditions.

3. The firm must be registered in the State of Maryland with a record for responsible business practices and professional integrity. The dealer must also provide adequate research facilities and market related information.

4. The County will deal only through knowledgeable and experienced salesmen. To meet this criterion, the firm will send resume information on the salesman with whom the County will be dealing. The firm will also send a list of other Governments that buy and sell securities through their firm in order for the County to obtain references.

A. Commercial Banks:

The County can only invest in banks located in the State of Maryland (Certificates of Deposit) with the exception of Bankers Acceptances which are discussed in Section VIII of this policy. Commercial Banks must have a short-term rating of at least investment grade from the appropriate bank rating agencies. All banks shall provide their most recent Consolidated Report of Condition ("call" report) at the request of the County. The county shall conduct an annual evaluation of each bank's credit worthiness to determine whether it should be on the "Qualified Institution" listing.

B. Money Market Treasury Funds:

The fund must be comprised only of obligations issued or guaranteed as to principal and interest by the U.S. Government and to repurchase agreements fully collateralized by U.S. Government obligations. The management company of the fund must take delivery of the collateral either directly or through an authorized custodian. The County is also authorized to invest in the Maryland Local Government Investment Pool which functions as a U.S. Treasury Money Market Fund.

VIII. DIVERSIFICATION IN AUTHORIZED & SUITABLE INVESTMENTS

The County will diversify to avoid unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Maryland State law pertaining to authorized instruments is attached.

		Maximum Percent of <u>Portfolio</u>
A. <u>Diversification by Instrument</u>		
1.	U.S. Treasury Obligations	100%
2.	U.S. Government Agency and U.S. Government-sponsored instrumentalities	50%
3.	Repurchase Agreements (Master Repurchase Agreement required)	100%
4.	Collateralized Certificates of Deposit (Only Maryland Commercial Banks)	40%
5.	Bankers' Acceptances BA's from domestic banks which also include the United States affiliates of large international banks. Short term rating of A1 from Standard and Poor's Corporation and P1 from Moody's Investors Service.	40%
6.	Money Market Mutual Funds Highest rating by at least one recognized rating agency.	100%
B. <u>Diversification of Maturities</u>		

In order to meet the objectives of the County's investment activities as listed in Section IV of this policy, the majority of the investments of the County will be on a short term basis. (Less than one year). However, a portfolio can contain investments with longer maturities (up to two years) without jeopardizing adequate safety and liquidity standard of the portfolio and at the same time increasing the overall yield of the portfolio. The investments in long-term maturities will be limited to direct federal government obligations and to securities issued by the U.S. Government agencies. The length of maturity of the security will not exceed two years from the time of the County's purchase.

IX. BORROWING

The County may not borrow solely for the purpose of investment and may not invest in a manner inconsistent with the Investment Policy.

X. COLLATERALIZATION

A. Collateralization will be required on two types of investments: certificates of deposit and repurchase agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be at least 102% of market value of principal and accrued interest.

B. Collateral will always be held by an independent third party with whom the County has a current custodial agreement.

C. Acceptable collateral is specified under Section 6-202 of Title 6 of the State Finance and Procurement Article of the Annotated Code of Maryland. However, the third party trust custodian, who holds the collateral, has the right to reject otherwise acceptable collateral based on their discretion concerning market conditions.

D. The right of collateral substitution is granted, and all associated costs will be paid by the seller. (Financial institution).

XI. SAFEKEEPING AND CUSTODY

All security transactions, including collateral for repurchase agreements, entered into by the County shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Director of Finance. All repurchase agreements will be governed by a Master Repurchase Agreement signed by the appropriate officials of the County and the government dealer.

XII. INTERNAL CONTROLS

The Director of Finance shall establish a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and investment officers of the County. An audit of the internal controls of the investment operation is part of the annual financial audit conducted by an outside independent audit company.

XIII. PERFORMANCE STANDARDS

The County's investment strategy in general is passive. However, the strategy is active under special extenuating circumstances. Given this strategy and taking into account the County's investment risk constraints and cash flow needs, the three month U.S. Treasury Bill yield was selected to gauge the County's investment portfolio performance.

XIV. REPORTING REQUIREMENTS

An investment officer shall generate quarterly reports for management purposes. In addition, the County Commissioners will be provided quarterly reports which will include data on investment instruments being held, as well as any narrative necessary for clarification.

XV. INVESTMENT POLICY ADOPTION

The Director of Finance may recommend changes in these policies for approval by the County Commissioners at any time as long as the changes are in compliance with the Annotated Code of Maryland. These changes should be written and provided to the County Commissioners of St. Mary's County. Exceptions to these policies may be made by securing the approval of the Director of Finance and documented in writing.

GLOSSARY

AGENCIES:	Federal agency securities.
BANKERS' ACCEPTANCE (BA):	A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.
BROKER:	A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides; he does not position. In the money market, brokers are active in markets in which banks buy and sell money and in interdealer markets.
COLLATERAL:	Securities, evidences of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.
CERTIFICATE OF DEPOSIT (CD):	A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.
DEALER:	A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.
DELIVERY VERSUS PAYMENT:	There are two methods of delivery of securities: delivery versus payment and delivery versus receipt (also called free). Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.
DISCOUNT SECURITIES:	Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury bills.
DIVERSIFICATION:	Dividing investment funds among a variety of securities offering independent returns.
FEDERAL CREDIT AGENCIES:	Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL FUNDS RATE:

The rate of interest at which Federal funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL OPEN MARKET COMMITTEE (FOMC):

Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM:

The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 Regional Banks and about 5,700 commercial banks that are members of the system.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):

A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

FEDERAL HOME LOAN BANKS (FHLB):

The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-a-vis member commercial banks.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA):

FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing & Urban Development, H.U.D. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

GOVERNMENT NATIONAL
MORTGAGE ASSOCIATION
(GNMA or Ginnie Mae)

Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by FHA, VA or FMHM mortgages. The term pass-throughs is often used to describe Ginnie Mae's.

LIQUIDITY:

A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT
INVESTMENT POOL (LGIP):

The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

MARKET VALUE:

The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE
AGREEMENT:

A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements that established each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY:

The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET:

The market in which short-term debt instruments (bills, commercial paper, banker's acceptances, etc.) are issued and traded.

OPEN MARKET OPERATIONS:

Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO:	Collection of securities held by an investor.
PRUDENT PERSON RULE:	An investment standard. In some states, the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the State - the so-called legal list. In other states, the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.
PRIMARY DEALER:	A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities broker dealers, banks, and a few unregulated firms.
RATE OF RETURN:	The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.
QUALIFIED PUBLIC DEPOSITORIES:	A financial institution which does not claim exemption from the payment of any sales or compensating use of ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.
REPURCHASE AGREEMENT (Repo or Repos)	A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and terms of the agreement are structured to compensate him for this. Dealers use Repos extensively to finance their positions. Exception: When the Fed is said to be doing Repo, it is lending money, that is, increasing bank reserves.
SAFEKEEPING:	A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

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SECONDARY MARKET:

A market made for the purchase and sale of outstanding issues following the initial distribution.

SEC RULE 15C3-1:

See uniform net capital rule.

**SECURITIES & EXCHANGE
COMMISSION:**

Agency created by Congress to protect investors in securities transactions by administering securities legislation.

TREASURY BILLS:

A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BOND:

Long-term U.S. Treasury securities having initial maturities of more than ten years.

TREASURY NOTES:

Intermediate term coupon bearing U.S. Treasury securities having initial maturities of from one to ten years.

YIELD:

The rate of annual income return on an investment, expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

UNIFORM NET CAPITAL RULE:

Securities and Exchange Commission requirement that member firms as non-member broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

RESOLUTION

PERTAINING TO THE ADOPTION OF A DEBT POLICY

WHEREAS, the Board of County Commissioners of for St. Mary's County, Maryland, (hereinafter referred to as the "Board of County Commissioners") has general authority to adopt policies for St. Mary's County, Maryland; and

WHEREAS, pursuant to Chapter 693 of the 2009 Laws of Maryland, each local government unit shall adopt a local debt policy by resolution, motion or ordinance; and

WHEREAS, the local debt policy shall be consistent with the Maryland Constitution, State law, and all other applicable local laws; and

WHEREAS, the local debt policy must also meet the individual needs of the local government unit; and

WHEREAS, the Board of County Commissioners in FY2000 caused to be performed a Debt Affordability Study, and based on this study incorporated into its annual budget process beginning with FY2001 goals related to outstanding debt as a per cent of assessed value, debt service as a per cent of the budget, and bond rating reserve as a per cent of revenues, each of which is articulated in the debt policy; and

WHEREAS, the Board of County Commissioners wish to provide and formalize such a written policy to promote the continued sound financial management of St. Mary's County; and

WHEREAS, the local debt policy is intended to promote proper fiscal management, maintain intergenerational equity and meet the individual needs of St. Mary's County, Maryland; and

WHEREAS, the purpose of adopting a local debt policy for St. Mary's County is to provide guidelines for implementing procedures for issuing debt, monitoring debt management and other related services; and

WHEREAS, the Department of Finance has prepared the St. Mary's County, Maryland Debt Policy, attached as Exhibit "A."

WHEREAS, the Board of County Commissioners met in public session on September 29, 2009 and determined to adopt the Debt Policy.

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED, by the Board of County Commissioners that the Debt Policy, attached hereto as Exhibit A, BE and the same hereby IS adopted as the official Debt Policy for St. Mary's County, Maryland.

BE IT FURTHER RESOLVED, by the Board of County Commissioners that a copy of this Resolution be sent to the Maryland State Treasurer.

BE IT FURTHER RESOLVED, by the Board of County Commissioners that the foregoing recitals are adopted as if fully rewritten herein.

BE IT FURTHER RESOLVED, by the Board of County Commissioners that this Resolution shall be effective upon the date written below.

Those voting aye: 5

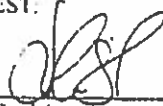
Those voting nay: 0

Those abstaining or absent: 0

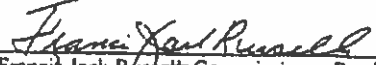
Approval Date: 9/29/09

Effective Date: 9/29/09

ATTEST:


John Savich
County Administrator

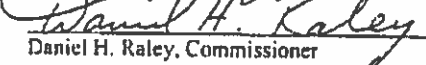
BOARD OF COUNTY COMMISSIONERS
FOR ST. MARY'S COUNTY, MARYLAND


Francis Jack Russell, Commissioner President

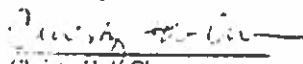

Kenneth R. Dement, Commissioner


Lawrence D. Jarhoe, Commissioner


Thomas A. Mattingly, Sr., Commissioner


Daniel H. Raley, Commissioner

Approved as to form and legal
sufficiency:


Christy Holt Chesser
County Attorney

**St. Mary's County, Maryland
Debt Policy**

Attachment A
to Resolution
2009-28

Purpose

The following policies are enacted in an effort to standardize and rationalize the issuance and management of debt by St. Mary's County. A debt policy sets forth the parameters for issuing new debt and managing outstanding debt and provides guidance to decision makers.

The debt policy recognizes a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that credit quality is protected. Advantages of a debt policy are as follows:

- enhances the quality of decisions;
- rationalizes the decision-making process;
- identifies objectives for staff to implement;
- demonstrates a commitment to long-term financial planning objectives; and
- is regarded positively by the rating agencies.

Regular, updated debt policies can be an important tool to ensure the use of the County's resources to meet its commitments to provide needed services to the citizens of St. Mary's County and to maintain sound financial management practices. The County's debt program and capital budget and plan should be continuously monitored to ensure that it is in compliance with the debt policy. The debt policy should also be periodically updated to ensure that it remains consistent with financial and management objectives and capital market trends.

Use of Debt Financing

Before issuing debt, the County should consider other sources of funding available for capital project costs, including but not limited to transfer taxes, dedicated land preservation funding, impact fees, and pay-go, prior to issuing debt. Debt financing, to include general obligation bonds, revenue bonds, certificates of participation, commercial paper, lease/purchase agreements, and other obligations permitted to be issued or incurred, shall only be used to:

- 1) purchase capital assets, as long as the life of such assets is equal to or greater than the term of the debt;
- 2) to fund capital project costs, as identified in the County's Capital Budget and Plan
- 3) to finance Installment Purchase Agreements (IPA) related to land preservation
- 4) to fund the Fire and Rescue Revolving Loan Fund
- 5) when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries.

- 6) as a conduit for public purpose entities such as St. Mary's Hospital, the Metropolitan Commission, and the Nursing Center, where such debt is re-paid by such entities

County debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed. Debt should not be issued to fund operating deficits or the County's funding commitments related to post employment benefits including those of the Sheriff's Office Retirement Plan or the Retiree Benefit Trust of St. Mary's County.

The net proceeds of the sale of County bonds shall be used and applied exclusively and solely for the acquisition, construction, improvement or development of public facilities for which the bonds are sold, in accordance with State law, subject to re-alignment between eligible capital projects when excess proceeds are available.

Comprehensive Capital Planning

The County will prepare a multi-year capital program for consideration and adoption by the County Commissioners as part of the County's budget process. The plan is updated annually. The Plan shall contain a comprehensive description of revenue sources and expenditures, the timing of capital projects for future operating and capital budgets, and consider the effect of the Plan on future debt sales, debt outstanding and debt service requirements.

The County plans long- and short-term debt issuance to finance its capital program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Chief Financial Officer oversees and coordinates the timing, issuance process and marketing of the County's borrowing and capital funding activities required in support of the capital improvement plan. The County finances its capital needs on a regular basis dictated by its capital spending pattern. The County monitors market conditions and takes advantage of refunding opportunities to reduce its interest cost as far as practicable.

Debt Affordability Measures

General Obligation Bonds. Debt capacity shall be evaluated on an annual basis, at the time of the adoption of the Capital Improvement Plan. The County should examine statistical measures to determine debt capacity and affordability. Only two measures are legally binding -- the County's debt cannot exceed 2% of the total assessed valuation of all of the property in the County that is subject to County taxation during the County's most recent fiscal year and General Fund Debt Service shall not exceed 10% of the General Fund Budget.

Outstanding Debt as a percentage of assessed value is an important measure of the County's wealth to support present and future revenue/taxing capacity to meet obligations. Debt Service as a percentage of the General Fund Budget measures the resources that are available for day-to-day operations, as debt service is essentially paid for with General Fund revenues.

Types of Debt

The County generally will issue long-term, tax-exempt revenue or General Obligation debt. It is acknowledged that circumstances may warrant the use of other debt instruments, and decisions should be made on a case-by-case basis, as follows:

General Obligation Bonds – General Obligation Bonds (GOB) are the most common form of debt instrument for St. Mary's County. These are generally tax-exempt and are backed by the full faith and credit of St. Mary's County. General Obligation Bonds are issued to finance the purchase and construction of infrastructure and facilities for a wide variety of functions such as transportation, public schools, community college, public safety, roads and highways, bridges and other programs. St. Mary's County issues General Obligation Bonds pursuant to chapter laws adopted from time to time by the Maryland General Assembly at the request of the County ("Chapter Law Authorization").

State/Federal Loan Programs – The County regularly participates in loan programs offered through Maryland Department of the Environment, Maryland Water Quality Loan Administration, and the Maryland department of Natural Resources. Additionally, the County may enter into similar debt pursuant to participation in other State or Federal programs. Interest rates are generally lower than those for which the County qualifies on its own merit in the open market. On occasion, loans may be for no interest. On some loans, the State or federal entity assesses fees to supplement the low interest rates.

The recently enacted American Recovery and Reinvestment Act ("ARRA") provides a number of taxable and tax-exempt financing options, some with a limited duration. St. Mary's County will review appropriate ARRA options and utilize them where such an issuance would benefit the County.

Short-Term Debt and Interim Financing. Use of short-term borrowing, such as bond anticipation notes (BANs) and tax-exempt commercial paper, should be undertaken only if the transaction costs plus interest of the debt are less than the cost of internal financing, or available cash is insufficient to meet working capital requirements. The term of short-term financing will be limited to the usual useful life of the asset, but in no case will exceed ten years.

Variable-Rate Debt. When appropriate, the County may choose to issue securities that pay a rate of interest that varies according to results from a periodic remarketing of the securities. The County should have no more than 15% of its outstanding general obligation bonds in variable rate form.

Lease/Purchase Agreements. The County may enter into short-term lease/purchase obligations to finance the acquisition of capital equipment and furnishings with estimated useful lives of less than ten years.

Conduit Financings. Conduit financings are securities issued by a government agency to finance a project of a third party, such as a non-profit organization or other private entity.

The County may sponsor conduit financings for those activities (e.g., economic development, housing, etc.) that have a general public purpose and are consistent with the County's overall service and policy objectives. Unless a compelling public policy rationale exists, such conduit financings will not in any way pledge the County's faith and credit.

The County will require such third parties to provide such information to the County as the County deems appropriate or necessary, including the provision of annual audited financial statements. Existing conduit financings do not in any way pledge the County's faith and credit. The County is not restricted from utilizing new conduit debt financing programs sponsored by the Federal or State governments that require a pledge of the full faith and credit of the County.

Installment Purchase Agreements. The County may enter into installment purchase agreements pursuant to Chapter 27 of the Code of St. Mary's County, to acquire under certain criteria development rights in tracts or parcels of agricultural and forestry land located in St. Mary's County as part of the County's Agricultural Land Preservation Program. An individual easement can be purchased from a landowner using an installment purchase agreement, as long as the maturity date of such agreement does not exceed 30 years from the date of execution. The county's obligation to make payments shall be a general obligation of the County made upon its full faith and credit. Such installment purchase agreements shall not be reflected as bonds or other evidences of indebtedness for the purpose of complying with the debt affordability measures defined previously as long as the County holds investment instruments that are guaranteed to yield proceeds adequate to pay the county's indebtedness under the installment purchase agreement.

Taxable Debt. State and local governments can gain several advantages by issuing taxable debt, namely the removal of arbitrage regulations and volume cap restraints. However, taxable debt also carries a higher interest rate than tax-exempt debt and eliminates one of the main advantages of purchasing municipal debt for bondholders. Accordingly, if the use of taxable debt is considered, the County will complete a thorough analysis of all attributes of such use, and only upon the advice of its Financial advisor.

Tax Increment Financing. Tax Increment Financing (TIF) zones may be established when revenues will recover the public cost of debt with adequate safety margin.

Capital Leases and/or Exempt Financing This form of financing is used regularly for the purchase of vehicles and equipment that may not qualify to be financed with General Obligation Bonds, or for which the term of the GOB is not appropriate. The term of this form of financing is typically five years, but may be longer depending upon the asset. The equipment being purchased is sometimes the collateral for the leases. Such agreements are subject to annual appropriation.

Interfund Loans Loans may be extended between funds of the County. In such an event, interest will accrue to the borrowing fund at least equal to the short-term interest rate the County receives on its idle proceeds. This rate shall be calculated monthly for any funds outstanding during that month. No interfund loans will be executed without a plan of repayment, approved by the Board of County Commissioners. The routine interfund balances that occur due to the pooling of the county's cash accounts does not constitute inter-fund debt.

Other Obligations Classified as Debt.

The amount of vested leave that may be reflected in the financials statements as debt is not included in measures used to evaluate the County's debt affordability.

Landfill closure and post closure care cost, which may be accrued consistent with generally accepted accounting principles and reflected in the financials statements as debt is not included in measures used to evaluate the County's debt affordability.

Structural Features

Structure. Debt will be structured to achieve the lowest possible net cost to the County given market conditions, the urgency of the capital project, and the nature and type of security provided. The County may choose to structure debt repayment so as to wraparound existing obligations or to achieve other financial planning goals, but in most cases, it should strive for level debt service.

Repayment Schedule. To the extent possible, the County will design the repayment of its overall debt so as to recapture rapidly its credit capacity for future use. The County will strive to repay at least 20% of the principal amount of its general obligation debt within five years and at least 50% within ten years. Debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed, and the date of maturity on County debt should not exceed 20 years, except for conduit debt or IPA related debt.

Credit Enhancement. The County may use credit enhancement (letters of credit, bond insurance, etc.) when net debt service on the bonds is reduced by more than the costs of the enhancement or to achieve the County's minimum bond rating requirement.

Derivative Products. The use of derivatives in administering debt can be useful to minimize risk, reduce costs, and provide flexibility. However, they can also add risk, restrict flexibility, or add cost. Accordingly, if the use of derivatives is considered, the County will complete a thorough analysis of all attributes of such use, giving consideration to factors outlined in GFOA's *Recommended Practice on Use of Derivatives by State and Local Governments*, and establish a policy for each such use.

It is the County policy to refrain from using derivatives. This policy is not intended to preclude the investment by the County in U.S. Treasury STRIPS (Separate Trading in

Registered Interest and Principal Securities) and, in particular, the County may invest in STRIPS in connection with its agricultural land preservation program.

Method of Sale

Competitive Sale. Long-term bonds are generally issued through a competitive sale. The County and its financial advisor will set the terms of the sale to encourage as many bidders as possible. By maximizing bidding, the County seeks to obtain the lowest possible interest rates on its bonds. Bids will be awarded on a true interest cost basis (TIC), providing other bidding requirements are satisfied. In such instances where the County in a competitive bidding deems the bids received unsatisfactory, it may enter into negotiation for sale of the securities. The County shall adopt a form of notice of sale and advertisement in accordance with State law.

Negotiated Sale. Negotiated sales of debt will be considered only in extraordinary circumstances when the complexity of the issue requires specialized expertise, when a change of underwriter may result in losses (for example, changing the remarketing agent in midprogram for variable rate debt), when the negotiated sale would result in substantial savings in time or money, or when market conditions or County credit are unusually volatile or uncertain. Selection of the underwriting team shall be made pursuant to selection procedures set forth in this Debt Policy.

Electronic Sale. When deemed appropriate for cost savings, time savings, or marketing purposes, the County may conduct electronic bond sales. Selection of the electronic bidding platform shall be made based on the advice of the County's financial advisor.

Private Placement. In some unusual circumstance, the County may elect to sell its debt through a private placement or limited public offering.

Selection of Finance Consultants and Service Providers

The County employs outside financial consultants to assist in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. The key players in the County's financing transactions include its financial advisor and bond counsel, the underwriter (on a negotiated sale) and County representatives (the Chief financial Officer, Deputy Director of finance, and the County Administrator, among others). Other outside firms, such as those providing paying agent/registrar, trustee, credit enhancement, auditing, or printing services, are retained as required.

The County's Chief Financial Officer shall be responsible for securing professional services that are required to develop and implement the County's debt program, with emphasis placed on the qualifications and experience of the service providers, and securing such services at competitive prices.

Financial Advisor. For each County bond sale the financial advisor should provide the Chief Financial Officer with information on pricing and underwriting fees for comparable sales by other issuers. The financial advisor Firm should also be advising the county on opportunities for refunding of its current debt.

Bond Counsel. The County will retain external bond counsel for all debt issues. All debt issued by the County will include a written opinion by bond counsel affirming that the County is authorized to issue the debt, stating that the County has met all requirements necessary for issuance, and determining the debt's federal income tax status.

Underwriters. The County shall retain underwriting services for all debt issued in a negotiated sale mode. The selection of underwriters may be for an individual or series of financings or a specified time period.

Debt Refunding

Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints and the authority granted by the State) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants essential to operations and management.

Debt Service Savings. In general, advance refundings for economic savings will be undertaken when a net present value savings of at least 3 percent of the refunded debt can be achieved. Current refundings which produce a net present value savings of less than three percent will be considered on a case-by-case basis. Refundings with negative savings will not be considered unless there is a compelling public policy objective.

Restructuring of Debt. The County may choose to refund outstanding indebtedness when existing bond covenants or other financial structures impinge on prudent and sound financial management. Savings requirements for current or advance refundings undertaken to restructure debt may be waived upon a finding that such a restructuring is in the County's overall best financial interests. The County should not extend the maturity date of a debt issue through a refunding.

Investment of Bond Proceeds

All investments of bond proceeds will be consistent with those authorized by existing state law and the County's investment policies.

Credit Ratings

Rating Agency Relationships. The Chief Financial Officer, in coordination with the County's financial advisor, shall be responsible for maintaining relationships with the rating agencies that currently assign ratings to the County's various debt obligations. This effort shall include providing regular updates on the County's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

Use of Rating Agencies. The County requests ratings prior to the sale of securities from each of the three major rating agencies for municipal bond issues: Moody's Investors Service, Standard & Poor's Rating Services and Fitch Ratings. The County may provide a written and/or oral presentation to the rating agencies to help each credit analyst make an informed evaluation. The County will make every reasonable effort to maintain its high quality credit ratings to aid in minimizing borrowing costs and preserving access to credit.

Management Practices

The County has instituted sound management practices and will continue to follow practices that will reflect positively on it in the rating process. Among these are the County development of and adherence to long-term financial and capital improvement plans, management of expenses which are in line with revenues, sustainability reviews, and maintenance of an adequate level of operating reserves.

Bond Rating Reserve – The County should maintain a Bond Rating Reserve that is equal to at least 6% of its net recurring revenues (revenues net of the amounts designated in the budget for stabilization). This is separate from the Rainy Day Fund, which is a reserve account that was established to address shortfalls in revenue estimates that are expected to be no more than a year in duration.

Rebate Reporting and Covenant Compliance. The Chief Financial Officer is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate and other requirements of the federal tax code. This effort includes tracking investment earnings, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues. Additionally, other requirements embodied in bond covenants, such as restrictions on private use of bond-financed projects, are monitored to ensure that all covenants are complied with.

Reporting Practices. The County will meet GAAP (Generally Accepted Accounting Principles) and GASB (Government Accounting Standards Board) standards in its financial reporting, including independent audit of its financial statements.

The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis. The Department of Finance shall be responsible for providing ongoing disclosure information to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

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Subject: Finance - To Adopt a Written Policy to Comply with the Requirements of the Governmental Accounting Standards Board Statement No. 54 *Fund Reporting and Governmental Fund Type*

Page 1 of 4

RESOLUTION

TO ADOPT A WRITTEN POLICY TO COMPLY WITH THE REQUIREMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 54 *FUND REPORTING AND GOVERNMENTAL FUND TYPE*

WHEREAS, the Governmental Accounting Standards Board (“GASB”) Statement No. 54 *Fund Reporting and Governmental Fund Type* requires governmental entities to establish the order in which available funds will be spent to meet expenditures; and

WHEREAS, the Commissioners of St. Mary's County find it in the best interest of the health, safety and welfare of the citizens of St. Mary's County to adopt a written policy complying with the requirements of the GASB Statement No. 54;

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

SECTION I. The following policy is adopted to establish the order in which fund balances will be spent when multiple fund balance types are available for a specific purpose: non-spendable, restricted, committed, assigned and unassigned.

Fund Balance Policy

Purpose

The Commissioners of St. Mary's County recognize that the maintenance of an adequate fund balance is essential to preserving the financial integrity of the County and is fiscally advantageous to both the County and its taxpayers. This policy establishes goals and provides guidance concerning the desired level of fund balance to be maintained by the County to mitigate financial risk that may arise from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

Definitions

Fund balance is a measurement of available financial resources and represents the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance classifications based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with

Subject: Finance - To Adopt a Written Policy to Comply with the Requirements of the Governmental Accounting Standards Board Statement No. 54 *Fund Reporting and Governmental Fund Type*

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the most restrictive constraints, fund balance amounts will be reported in the following categories:

- 1) **Non-spendable (inherently non-spendable):** Amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- 2) **Restricted (externally enforceable limitations on use):** Amounts that can be spent only for the specific purposes stipulated by external parties, constitutionally, or through enabling legislation (e.g., grants or donations).
- 3) **Committed (self-imposed limitations set in place prior to the end of the fiscal period):** Amounts that can be used only for specific purposes determined by formal action of the Commissioners of St. Mary's County. Commitments may be changed or lifted only by formal action of the Commissioners of St. Mary's County.
- 4) **Assigned (limitation resulting from intended use):** Amounts intended to be used by the County for specific purposes. Intent can be expressed by the Commissioners of St. Mary's County or by a designee to whom the Commissioners delegate the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned:** The total fund balance in the general fund in excess of non-spendable, restricted, committed, and assigned fund balance (i.e., surplus), or the excess of non-spendable, restricted, and committed fund balance over total fund balance (i.e., deficit). This includes all amounts not contained in other classifications and is the residual classification for the general fund only. Unassigned amounts are available for any legal purpose.

Policy

The Commissioners of St. Mary's County is the County's highest level of decision-making authority. Formal action by resolution, approved by the Commissioners upon the recommendation of the Chief Financial Officer, is required to be taken to establish, modify, or rescind a fund balance commitment.

Minimum Fund Balance/Reserves

It is the goal of the County to achieve and maintain, at fiscal year-end, an Unassigned Fund Balance component of the general fund balance equal to not less than fifteen percent (15%) of general fund revenues. The fifteen percent (15%) threshold reflects the "best practice" standard

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Subject: Finance - To Adopt a Written Policy to Comply with the Requirements of the Governmental Accounting Standards Board Statement No. 54 *Fund Reporting and Governmental Fund Type*

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recommended by rating agencies.

The County, like other governments, is subject to numerous factors that could require the use of fund balances. Therefore, it is incumbent on the Commissioners of St. Mary's County to minimize the use of fund balance except in very specific circumstances.

Use of Unassigned Fund Balance

The Unassigned Fund Balance should only be used for one-time, non-recurring expenditures during the subsequent year's budget process. Examples of non-recurring uses include one-time purchases of equipment, surveys or assessments, or Pay-Go capital improvement funding. Pay-Go funding in the Capital Improvement Fund may be used to reduce or avoid of debt service.

In the event of an extreme situation, such as a declared State of Emergency, the Commissioners of St. Mary's County may, by resolution outside of the regular budget process, authorize the use of Unassigned Fund Balance to assist in recovery efforts.

Replenishment of Minimum Fund Balance/Reserves

If the fund balance/reserves at fiscal year-end fall below the established minimum, the Commissioners of St. Mary's County shall develop a plan to restore the fund balance. The goal shall be to replenish the balance within one to three years of its use, as maintaining adequate reserves is a financial management priority.

While this policy establishes the overall framework, the County shall use its long-term financial planning and budget processes to develop a detailed strategy for using and replenishing fund balance as circumstances require.

SECTION II. The Chief Financial Officer, or their designee, is authorized to identify the fund balance components from which funds are to be drawn to pay a particular expenditure.

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Subject: Finance - To Adopt a Written Policy to Comply with the Requirements of the Governmental Accounting Standards Board Statement No. 54 *Fund Reporting and Governmental Fund Type*

Page 4 of 4

SECTION III. This Resolution shall be effective upon the date written below.

Those voting Aye: 4

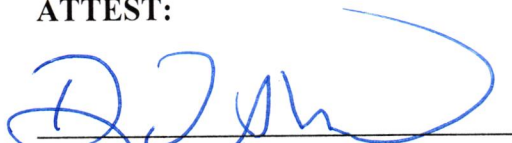
Those voting Nay: 0

Those Abstaining: 1

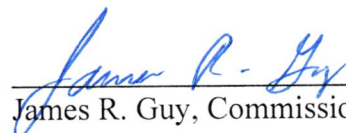
Date of Adoption: April 28, 2026

Effective Date: May 12, 2026

ATTEST:

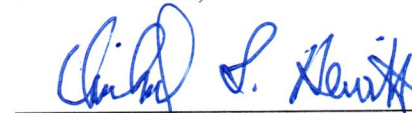

David A. Weiskopf
County Administrator

COMMISSIONERS OF ST. MARY'S COUNTY


James R. Guy, Commissioner President

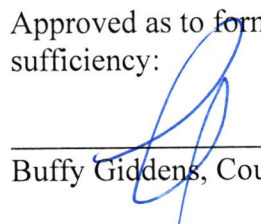
- Abstain -
Michael R. Alderson, Jr., Commissioner


Eric S. Colvin, Commissioner


Michael L. Hewitt, Commissioner


Scott R. Ostrow, Commissioner

Approved as to form and legal
sufficiency:


Buffy Giddens, County Attorney

DOCUMENT VALIDATION

Agency Name : COMMISSIONERS OF
ST MARYS CO
Instrument List : Other
Describe Other : RESOLUTION NO
2026-10
Ref : MM/CSMC/LIBER 31/FOLIO
415
Government Instrument Amount :
\$0.00
Total Amount : \$0.00
Transaction Amount : \$0.00
04/29/2026 01:21:44 PM - 236
0428261802001005
MARY-18-CLLR

Circuit Court for St. Mary's County
PO Box 676
41605 Courthouse Drive
Leonardtown, MD 20650
(301) 475-7844

0031 120446

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

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

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

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

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

Income Tax Levy Authority

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

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

Energy and Fuel Tax Rate Levy Authority

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

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SUBJECT: FINANCE - ORDINANCE FOR
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Mary's County; and

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

Compliance with Energy and Fuel Tax Rate Levy Procedures

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

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

Special District Tax Rate Levy Authority

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

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

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

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

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

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

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

Excise Tax Levy Authority

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

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SUBJECT: FINANCE - ORDINANCE FOR
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NOW, THEREFORE, BE IT ORDAINED, by the Commissioners of St. Mary's County, that:

Section 1. Levy of Emergency Services Tax Rate

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

Fire Tax Rates:

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

Rescue Tax Rates:

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

Support Services Tax Rates:

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

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SUBJECT: FINANCE - ORDINANCE FOR
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FUEL TAX RATES, AND SPECIAL
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Section 2. Levy of Property Tax and Service Charge for Semi-Annual Payment

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

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

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

Section 4. Levy of County Income Tax Rate

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

Section 5. Levy of Energy and Fuel Tax Rate

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

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

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SUBJECT: FINANCE - ORDINANCE FOR
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Section 6. Levy of Special District Tax Rate

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

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

Section 7. Environmental and Solid Waste Service Fee

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

Section 8. Excise Tax

The Excise Tax for Fiscal Year 2027 is set at:

For Residential Development:

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

For Non-Residential Development:

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

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SUBJECT: FINANCE - ORDINANCE FOR
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SERVICE CHARGE, ENERGY AND
FUEL TAX RATES, AND SPECIAL
DISTRICT TAX RATES FOR
FISCAL YEAR 2027

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Those voting aye: 4

Those voting nay: 1

Those abstaining or absent: 0

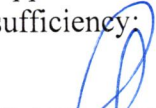
Adoption Date: May 19, 2026

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

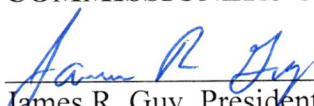
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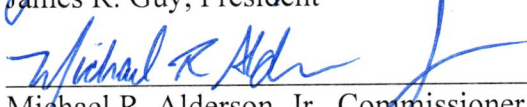

David Weiskopf
County Administrator

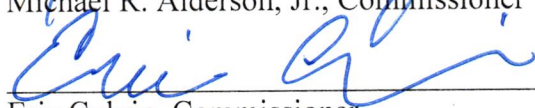
Approved as to form and legal
sufficiency:


Buffy Giddens
County Attorney

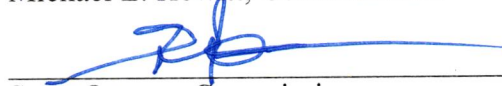
COMMISSIONERS OF ST. MARY'S COUNTY


James R. Guy, President


Michael R. Alderson, Jr., Commissioner


Eric Colvin, Commissioner

-NO-
Michael L. Hewitt, Commissioner


Scott Ostrow, Commissioner

DOCUMENT VALIDATION

Agency Name : COMM OF ST MARYS
CO
Instrument List : Other
Describe Other : ORDINANCE
2026-13
Ref : PU/JULIE BURCH - CSMC
Government Instrument Amount :
\$0.00
Total Amount : \$0.00
Transaction Amount : \$0.00
05/19/2026 02:16:03 PM - 235
D519261804001004
MARY-18-CLLR

Circuit Court for St. Mary's County
PO Box 676
41605 Courthouse Drive
Leonardtown, MD 20650
(301) 475-7844

LIBERO 031 FOLIO 470

SUBJECT: FINANCE - ORDINANCE TO
CORRECT SEMI-ANNUAL
PROPERTY TAX PAYMENT
SERVICE CHARGE FOR FISCAL
YEAR 2027

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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

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, said service charge to not exceed, inclusive of lost interest income and administrative expenses, one and sixty-five hundredths percent (1.65%); and

Ordinance 2026-13

WHEREAS, Ordinance 2026-13, established a service charge for the semiannual payment of property taxes not to exceed one and four tenths percent (1.4%) of the amount of tax due at the second installment for Fiscal Year 2027; and,

WHEREAS, the service charge approved and authorized by the Maryland Department of Assessments for semiannual property tax payments for Fiscal Year 2027 is one and one-hundred twenty-two thousandths percent (1.122%).

LIBER 0031 FOLIO 471

SUBJECT: FINANCE - ORDINANCE TO
CORRECT SEMI-ANNUAL
PROPERTY TAX PAYMENT
SERVICE CHARGE FOR FISCAL
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Page 2 of 2

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

Section I. Corrected 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 one-hundred twenty-two thousandths percent (1.122%) of the amount of tax due at the second installment.

Those voting aye: 5

Those voting nay: 0

Those abstaining or absent: 0

Adoption Date: June 9, 2026

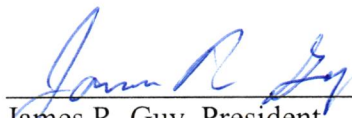
Effective Date of Ordinance: July 1, 2026

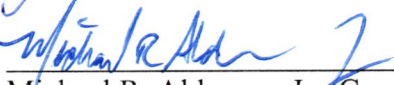
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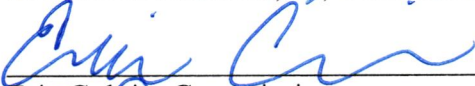
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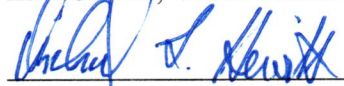
COMMISSIONERS OF ST. MARY'S COUNTY


David Weiskopf
County Administrator


James R. Guy, President

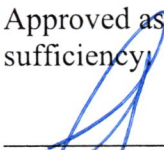

Michael R. Alderson, Jr., Commissioner


Eric Colvin, Commissioner


Michael L. Hewitt, Commissioner


Scott Ostrow, Commissioner

Approved as to form and legal
sufficiency:


Buffy Giddens
County Attorney

DOCUMENT VALIDATION

Agency Name : COMMISSIONERS OF
ST MARYS CO
Instrument List : Other
Describe Other : ORDINANCE
2026-16
Ref : 31/470 MM/COMMISSIONERS
Government Instrument Amount :
\$0.00
Total Amount : \$0.00
Transaction Amount : \$0.00
06/11/2026 09:07:02 AM - 356
D611261803001005
MARY-18-CLLR

Circuit Court for St. Mary's County
PO Box 676
41605 Courthouse Drive
Leonardtown, MD 20650
(301) 475-7844

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APPROPRIATION ORDINANCE

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

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

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

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

SECTION 1. OPERATING APPROPRIATIONS

County Departments

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

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Elected Officials

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

State Agencies and Independent Boards

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

Total State Agencies and Independent Boards	<u>\$169,588,217</u>
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Other Government Budget Costs

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

Total Other Government Budget Costs	<u>\$25,407,052</u>
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Transfers & Reserves	Reserve – Pay-Go	6,136,631
	Reserve - Enterprise	1,749,836
	Reserve – Emergency	<u>590,993</u>

Total Transfers & Reserves	<u>\$8,477,460</u>
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TOTAL GENERAL FUND	<u>\$379,272,851</u>
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Enterprise and Special Revenue Funds

Recreation and Parks Activities Fund	\$5,049,802
Wicomico Shores Golf Fund	2,136,157
Solid Waste & Recycling	7,250,448
Miscellaneous Revolving Fund	2,882,965
Special Assessment Fund	42,369
Emergency Services Support Fund	5,109,348
Emergency Services Billing Fund	<u>11,685,268</u>

TOTAL ENTERPRISE & SPECIAL REVENUE FUNDS	<u>\$34,156,357</u>
--	---------------------

SECTION 2. CAPITAL IMPROVEMENTS FUND APPROPRIATIONS

Public Facilities

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

Total Public Facilities	<u>\$7,270,835</u>
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Page 4 of 6

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

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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: 4

Those voting Nay: 1

Those Abstaining: 0

Adoption Date: May 19, 2026

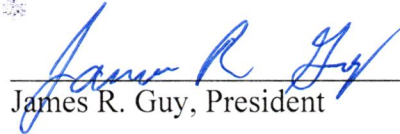
Effective Date: July 1, 2026

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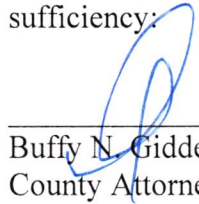
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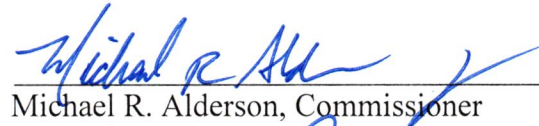
COMMISSIONERS OF ST. MARY'S COUNTY


David Weiskopf
County Administrator


James R. Guy, President

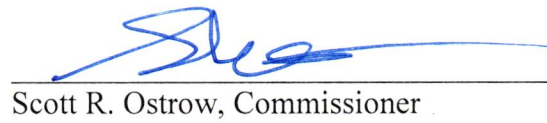
Approved as to form and legal
sufficiency:


Buffy N. Giddens
County Attorney


Michael R. Alderson, Commissioner


Eric S. Colvin, Commissioner

- NO -
Michael L. Hewitt, Commissioner


Scott R. Ostrow, Commissioner

DOCUMENT VALIDATION

Agency Name : COMM OF ST MARYS
CO

Instrument List : Other

Describe Other : ORDINANCE

2026-14

Ref : PU/JULIE BURCH - CSMC

Government Instrument Amount :

\$0.00

Total Amount : \$0.00

Transaction Amount : \$0.00

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MARY-18-CLLR

Circuit Court for St. Mary's County
PO Box 676
41605 Courthouse Drive
Leonardtown, MD 20650
(301) 475-7844

Subject: To Amend Chapter
223 of the *Code of St. Mary's
County, Maryland*, to Provide
for and Set the Schedule of Fees

LIBER 0027 FILE 0057

Page 1 of 6

ORDINANCE

TO AMEND CHAPTER 223 OF THE *CODE OF ST. MARY'S COUNTY, MARYLAND*, TO PROVIDE FOR AND SET THE SCHEDULE OF FEES

WHEREAS, pursuant to the *Land Use Article* of the *Annotated Code of Maryland*, the Commissioners of St. Mary's County are authorized to adopt a Comprehensive Zoning Ordinance; and

WHEREAS, St. Mary's County Comprehensive Zoning Ordinance §22.8 of Chapter 285 of the Code of St. Mary's County, Maryland states that the Commissioners of St. Mary's County may establish a schedule of fees, charges, expenses and fines and a collection and refund procedure for zoning certificates, appeals, violations, and other matters pertaining to the Comprehensive Zoning Ordinance; and

WHEREAS, a notice of a public hearing was advertised on April 5, 2019 and April 12, 2019 in *The Enterprise*, a newspaper of general circulation in St. Mary's County, and a public hearing was held on April 23, 2019, to receive public comment and consider the setting of the Schedule of Fees; and

WHEREAS, the Commissioners of St. Mary's County find that it is in the best interest of the health, safety and welfare of the citizens of St. Mary's County to set the Schedule of Fees,

NOW, THEREFORE, BE IT ORDAINED by the Commissioners of St. Mary's County, pursuant to §22.8 of Chapter 285 of the Code of St. Mary's County, Maryland that:

SECTION I. Article III of Chapter 223 of the *Code of St. Mary's County, Maryland*, be repealed and re-enacted to read as follows:

SCHEDULE OF FEES FOR ST. MARY'S COUNTY

FEES

1. LAND USE AND GROWTH MANAGEMENT (LUGM) AND PUBLIC WORKS AND TRANSPORTATION (DPWT) REVIEW, APPLICATION AND INSPECTION FEES.
 - A. **Minor Subdivision:** 1-7 Lots

LUGM TEC & Review Fees	\$ 600 + \$ 60 per lot
DPWT TEC & Review Fees	<u>\$ 150 + \$ 40 per lot</u>
Total	\$ 750 + \$ 100 per lot

LUGM 0027 FOLD 058

Subject: To Amend Chapter
223 of the Code of St. Mary's
County, Maryland, to Provide
for and Set the Schedule of Fees

Page 2 of 6

Additional DPWT inspection fees of \$60 per reinspection are charged for all re-inspections. Resubmitted plans that do not address all DPWT comments are subject to an additional charge of 50% of the DPWT review fee.

B. Major Subdivision: More than 7 lots

LUGM TEC & Review Fees	\$ 1500 + \$ 70 per lot
DPWT TEC & Review Fees	\$ 400 + \$ 30 per lot
Total	\$ 1900 + \$ 100 per lot

Additional DPWT inspection fees of \$60 per reinspection are charged for all re-inspections. Resubmitted plans that do not address all DPWT comments are subject to an additional charge of 50% of the DPWT review fee. Where submitted plans require outside review due to technical matters beyond the expertise of the staff, the applicant will be charged the consultant's fee plus 5% processing charge.

C. Major Site Plan:

LUGM TEC & Review Fee	\$ 1100 per acre of disturbed area
DPWT TEC & Review Fee	\$ 400 per acre of disturbed area
Total	\$ 1500 per acre of disturbed area

D. Minor Site Plan:

LUGM Review Fee – Over 500 Square Feet of Development; or	\$ 250
LUGM Review Fee – Under 500 Square Feet of Development	\$ 125
DPWT Review Fee	\$ 125

E. Boundary Line Adjustment Plat

LUGM Application & Review Fee	\$ 80
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F. Confirmatory Plat:

LUGM Application & Review Fee	\$ 80
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G. Plat Exempt:

LUGM Application & Review Fee	\$ 80
FCP/FSD/TDR/Deed/Non-POR	

H. Review of Resubmission:

LUGM Re-Submission Review	\$ 25 each after the first
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I. Review of Recording Documents/**Plat Package Review:**

LUGM Review Fee	\$ 60 + recording costs
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Subject: To Amend Chapter
223 of the Code of St. Mary's
County, Maryland, to Provide
for and Set the Schedule of Fees

Page 3 of 6

DPWT 1-10 Lots; or	\$ 30 (if determined applicable)
DPWT more than 10 Lots	\$ 60 (if determined applicable)

J. Concept Site Plan:

LUGM Application Fee	\$ 20
LUGM TEC & Review Fee	\$ 760
DPWT TEC & Review Fee	\$ 160
Total	\$ 940

K. PUD Application:

LUGM	\$ 10,000
------	-----------

PUD fee collected will be credited against future charges (TEC & Review Fees) incurred for project which are initiated as part of the PUD. The purpose is to encourage quality development.

**L. Zoning Map or Text Amendment
(including Growth Allocation)**

LUGM TEC & Review Fee	\$ 3,000
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The Planning Director may waive the Map Amendment fee for "H" Overlay Districts.

M. Inspection Fees:

LUGM Over Lot Grading	\$ 160 per visit
LUGM SWM Engineered Plan	\$ 160 per plan
DPWT Public Works Agreement	3% of construction cost
DPWT Grading Permit	\$ 310 per disturbed acre
DPWT Offsite Entrance Improvement	3% of construction cost

N. Board of Appeals Action

Conditional Use	\$ 750
Expansion of Non-Conforming Use	\$ 670
Variance of Zoning Ordinance	\$ 500

O. Administrative Variance

LUGM Fee	\$ 500
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**P. Consultant Review Fee for projects
other than major subdivisions where**

Subject: To Amend Chapter
223 of the *Code of St. Mary's
County, Maryland*, to Provide
for and Set the Schedule of Fees

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Page 4 of 6

submitted plans require outside review

LUGM Fee

*Consultant fee + 5%

*Contact LUGM for

Consultant fee cost

Q. Zoning Permit

LUGM Application Fee

\$ 20

LUGM Environmental Review

\$ 30

LUGM SWM Eng. Plan Review

\$ 30

LUGM Re-Submission Review

\$ 25 each after the first

R. BOCC Railroad Right-of-Way

DPWT Railroad ROW Review Fee

\$ 500 each per easement

S. Bond Reduction & Re-Inspection Fee

DPWT Grading Permit or Public Works

\$ 250 each

Agreement Bond Reduction & Re-Inspection
Fee

DPWT Permit Extension Applicable to all

permits which have received more than 3 extensions. \$60.00 per renewal

T. Traffic Impact Study Review

DPWT Traffic Impact Study Review Fee

\$ 200 per study

U. DPWT Application Fees

Public Works Agreement

\$ 100

Grading Permit

\$ 50

Construction Right-of-Way Permit

\$ 25

Utility Permit

\$ 25

V. Critical Area and Forest ConservationFees, Bonds and Fines for Violations

Fee in lieu of required plantings in Critical Area \$ 1.50 per square foot

Bond amount for Critical Area compliance \$ 1.50 per square foot of required planting

Fine for unauthorized clearing in Critical Area \$ 1.80 per square foot of area cleared

Fee in lieu of planting in Forest Conservation \$.30 per square foot of area in PFA

Fee in lieu of planting in Forest Conservation \$.36 per square foot of area outside PFA

Bond amount for Forest Conserv. compliance Cost of afforestation and/or reforestation

Fine for violation of Forest Conservation \$ 1,000 per day

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Subject: To Amend Chapter
223 of the *Code of St. Mary's
County, Maryland*, to Provide
for and Set the Schedule of Fees

Page 5 of 6

W. Certificate of Use & Occupancy Permits

Single Family Dwelling, Townhouse, Duplex	\$ 20 per dwelling unit
Multi-family Dwellings (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
Home Based Business (Home Occupation)	\$ 20
Non-Profit/Religious Organizations	No Fee

X. Coin Operated Amusement Machines

Annual fee for coin operated pool tables	\$ 100 each, due July 1 st of each year
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Subject: To Amend Chapter
223 of the *Code of St. Mary's
County, Maryland*, to Provide
for and Set the Schedule of Fees

LIVER 0027 FOLIO 062

Page 6 of 6

SECTION II. This Ordinance shall be effective July 1, 2019.

Those voting Aye: 3

Those voting Nay: 2

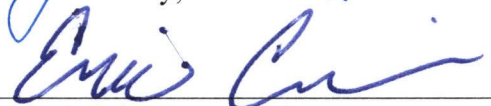
Those Abstaining: 0

Date of Adoption: 5/21/19

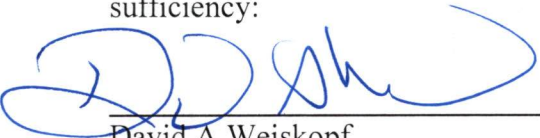
ATTEST:

COMMISSIONERS OF ST. MARY'S COUNTY

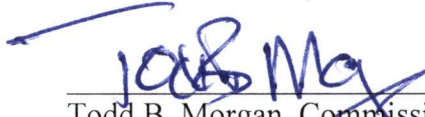

Rebecca B. Bridgett
County Administrator


James R. Guy, Commissioner President

Eric Colvin, Commissioner

Approved as to form and legal
sufficiency:


David A. Weiskopf
County Attorney

- NAY -
Michael L. Hewitt, Commissioner


Todd B. Morgan, Commissioner

- NAY -
John E. O'Connor, Commissioner

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the *Code of St. Mary's County, Maryland*, and to enact Chapter §§267-81 through 267-91 of the *Code of St. Mary's County* to Provide for the Establishment of a Building Excise Tax in St. Mary's County

Page 1 of 5

BUILDING EXCISE TAX ORDINANCE

TO ESTABLISH A BUILDING EXCISE TAX IN ST. MARY'S COUNTY AND TO REPEAL THE DEVELOPMENT IMPACT FEES LOCATED IN CHAPTER §§ 223-4 THROUGH 223-4.6 OF THE CODE OF ST. MARY'S COUNTY, MARYLAND

WHEREAS, pursuant to the 2021 Regular Session of Maryland General Assembly, House Bill 528 repeals the St. Mary's County impact fee effective July 1, 2023 which was codified as Chapter §§ 223-4 through 223-4.6 of the Code of St. Mary's County; and

WHEREAS, pursuant to the authority granted to the Commissioners of St. Mary's County, Maryland by the General Assembly of Maryland in §20-807 of the *Local Government Article* of the *Annotated Code of Maryland*, the Commissioners may impose, by Ordinance, a building excise tax on any building construction in St. Mary's County; and

WHEREAS, the Commissioners of St. Mary's County desire to impose a building excise tax on building construction in St. Mary's County; and

WHEREAS, a notice of a public hearing was advertised on March 31, 2023 and April 7, 2023 in *The Southern Maryland News*, a newspaper of general circulation in St. Mary's County, and a public hearing was held on April 18, 2023, to receive public comment and consider the amendment of Chapter 267 of the Code of St. Mary's County, Maryland, to impose a building excise tax on any building construction in St. Mary's County; and

NOW, THEREFORE, BE IT ORDAINED by the Commissioners of St. Mary's County, pursuant to §20-807 of the *Local Government Article* of the *Annotated Code of Maryland*, that there is a building excise tax as set forth herein which will be effective on July 1, 2023;

CHAPTER 267-81 through CHAPTER 267-91

BUILDING EXCISE TAX

§ 267-81 – Establishment of Tax.

In accordance with §20-807 of the *Local Government Article* of the *Annotated Code of Maryland*, in St. Mary's County there is a building excise tax on all new building construction, and any construction resulting in a change in development type as listed in this Chapter §267-83.

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the *Code of St. Mary's County, Maryland*, and to enact Chapter §§267-81 through 267-91 of the *Code of St. Mary's County* to Provide for the Establishment of a Building Excise Tax in St. Mary's County

Page 2 of 5

Sec. 267-82. Definitions.

The following words have the meanings indicated for purposes of Chapter §§267-81 through 267-90 of the Code of St. Mary's County only:

- A. Applicant.** Applicant means the individual, firm, partnership, corporation, association, society, trust, or other legal entity who applies for a building permit with St. Mary's County.
- B. Tax.** Tax means the building excise tax, unless indicated otherwise by context.
- C. Single Family.** Single Family shares the same meaning as "Dwelling, Single-family" as defined in the St. Mary's County Comprehensive Zoning Ordinance, Art. 9, Ch. 90.
- D. Multifamily.** Multifamily shares the same meaning as "Dwelling, Multiple-family" as defined in the St. Mary's County Comprehensive Zoning Ordinance, Art. 9, Ch. 90.

Sec. 267-83. Amount of tax.

- A. Development Type.** The final authority as to the appropriate category of development type for a building type rests with the Director of Land Use and Growth Management or their designee.
- B. Residential Development.** The tax on residential structures shall be based on the type of residential structure or unit as follows:

RESIDENTIAL DEVELOPMENT:

Development Type – By Use	Schools	Roads	Rec/Parks	Public Safety	Total per unit
Single Family	\$3,066	\$1,687	\$1,056	\$888	\$6,697
Multifamily	\$1,165	\$719	\$725	\$609	\$3,218

- C. Non-Residential Development.** The tax on non-residential development types (including places of worship and public facilities) shall be guided by trip generation rates established by the Institute of Transportation Engineers.

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the *Code of St. Mary's County, Maryland*, and to enact Chapter §§267-81 through 267-91 of the *Code of St. Mary's County* to Provide for the Establishment of a Building Excise Tax in St. Mary's County

Page 3 of 5

NON-RESIDENTIAL DEVELOPMENT:

Development Type	Schools	Roads	Rec/Parks	Public Safety	Total per Ft ²
Retail/Commercial/Services	\$0.00	\$2.71	\$0.00	\$1.40	\$4.11
Office/Institutional/Medical	\$0.00	\$1.20	\$0.00	\$0.62	\$1.82
Industrial/Flex/Other	\$0.00	\$0.53	\$0.00	\$0.27	\$0.80
Lodging (per room, not ft ²)	\$0.00	\$885.65	\$0.00	\$456.70	\$1,342.35

- D. Rate Adjustment.** The amount of the tax for each fiscal year shall be set in the Revenue Tax Ordinance adopted as part of the annual budget of the Commissioners of St. Mary's County.
- E. Mixed Use.** The total amount of the tax for a mixed-use building permit shall be the sum of the total residential tax per unit added to the total non-residential tax per square foot.
- F. Change in Development Type.** An applicant for building construction that changes a property's development type from any type listed in §267-83 to *any* other development type shall owe the difference between the excise tax paid on the prior development type and the excise tax due on the new development type, if any. This includes changes from:
1. A residential development type to a different residential development type, and
 2. A non-residential development type to different non-residential development type, and
 3. A residential development type to a non-residential development type, and
 4. A non-residential development type to a residential development type.

Sec. 267-84. Payment of tax.

An applicant for a building permit for new construction, or for building construction that results in any change in the development type of a property shall be paid before the permit is issued. Payment shall be made payable to the St. Mary's County Government.

Sec. 267-85. Appropriation of the Building Excise Tax.

Revenues generated by the building excise tax shall be deposited into the County's general fund and may be appropriated, from time to time, to fund capital improvements to schools, recreation and parks, transportation, or public safety or any combination thereof.

Sec. 267-86. Refund.

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the *Code of St. Mary's County, Maryland*, and to enact Chapter §§267-81 through 267-91 of the *Code of St. Mary's County* to Provide for the Establishment of a Building Excise Tax in St. Mary's County

Page 4 of 5

If a building permit expires and construction under the permit has not commenced, the applicant shall be entitled to a refund of any building excise tax paid. The applicant shall apply to the St. Mary's County Department of Land Use and Growth Management for the refund within 60 days of the expiration of the building permit. The County shall retain 6% of the tax collected to offset the costs of collection and refund.

Sec. 267-87. Credits.

For all building permits issued and residential and non-residential buildings constructed prior to July 1, 2023, the excise tax shall be deemed paid for the development type associated with the building.

Sec. 267-88. Exemptions.

An excise tax is not required for issuance of a building permit to:

- A. Construct the first three (3) single family residential dwelling units on lots in a minor subdivision:
 - 1. Recorded after July 1, 2023 and created from a parcel of record or a lot of record; and
 - 2. Transferred to a natural, direct lineal descendant or a legally adopted child or grandchild.
- B. Replace, renovate, or alter a previously existing building, whether residential or non-residential, which was lost to fire, accident, or natural disaster within the last three (3) years, so long as the development type remains the same.

Sec. 267-89. Effective date.

This chapter shall apply to all applicants who receive a building permit or change of use permit on or after July 1, 2023. A permit shall be deemed "issued" when it has received all necessary approvals and when the entire building excise tax has been received by the County.

Sec. 267-90. Severability.

If any word, phrase, clause, sentence, paragraph, or section of this chapter, or the application of such to any entity or circumstance, is declared invalid or unconstitutional by a court of competent jurisdiction, the invalidity or unconstitutionality shall not affect any of the remaining words,

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the *Code of St. Mary's County, Maryland*, and to enact Chapter §§267-81 through 267-91 of the *Code of St. Mary's County* to Provide for the Establishment of a Building Excise Tax in St. Mary's County

STX0099 JUL 18 5

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phrases, clauses, sentences, paragraphs, or sections of this chapter, since the same would have been enacted without the incorporation into this chapter of the invalid or unconstitutional word, phrase, clause, sentence, paragraph, or section, and to that end all provisions of this chapter are determined to be severable.

Sec. 267-91. Title.

This Chapter 267 of the Code of St. Mary's County shall be known as the "Building Excise Tax Ordinance."

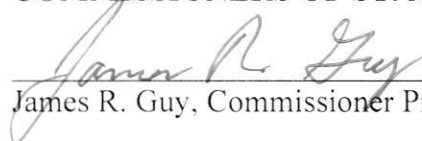
SECTION II. This Ordinance shall be effective upon the effective date written below.

Those voting Aye:	<u>3</u>
Those voting Nay:	<u>2</u>
Those Abstaining:	<u>0</u>
Date of Adoption:	<u>May 2, 2023</u>
Effective Date:	<u>July 1, 2023</u>

ATTEST:

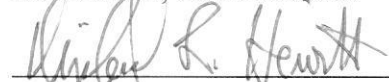

David A. Weiskopf
County Administrator

COMMISSIONERS OF ST. MARY'S COUNTY


James R. Guy, Commissioner President

Michael R. Alderson, Jr., Commissioner


Eric Colvin, Commissioner


Michael D. Hewitt, Commissioner


Scott R. Ostrow, Commissioner

Approved as to form and legal sufficiency:


Buffy Giddens
Deputy County Attorney

DOCUMENT VALIDATION

17218751 000704

LR - Government
Instrument 0.00
Agency Name: ST MARYS
CD COMMISSIONERS
Instrument List: Other
Describe Other:
ORDINANCE 2023-09
Ref: MM/JULIE CSMC
30-181

=====
Total: 0.00
05/05/2023 02:39
CC18-JR
#17218751 000704 - St
Mary's
County/0007.04.04 -
Register 04

Circuit Court for St. Mary's County
PO Box 676
41605 Courthouse Drive
Leonardtown, MD 20650
(301) 475-7844

CODE OF ST. MARY'S COUNTY

CHAPTER 27 - BUDGETARY AND FISCAL PROCEDURES

27-1 Fiscal and tax year.

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

27-2 Definitions.

In this chapter the following words have the meanings indicated:

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

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

CAPITAL PROJECT:

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

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

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

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

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

CODE OF ST. MARY'S COUNTY

CHAPTER 27 - BUDGETARY AND FISCAL PROCEDURES

- (e) A detailed statement of the estimated receipts and budget outlays of the current ending fiscal year, listing such budgetary items by function, activity and subactivity, and a detailed statement of the recommended and approved expenditures for the ensuing fiscal year, listing such expenditures by function, activity, and subactivity; and
- (f) Any other material which the County Commissioners may deem advisable.

(C) List of Capital Projects.

- (1) At whatever times the Board of County Commissioners may direct, each office, court, department, institution, board, commission, corporation, or other agency of the county government shall submit to the Chief Financial Officer for transmission to the Planning Commission an itemized list of the capital projects which each agency proposes to undertake in the ensuing fiscal year and the next succeeding five (5) fiscal years thereafter. After consideration by the Planning Commission, the Director of Planning and Zoning function shall transmit to the Chief Financial Officer the list of projects recommended by the Commission together with his recommendations on the projects to be undertaken in the periods aforesaid and estimates of the cost thereof. The County Commissioners, with the assistance of the Chief Financial Officer, shall consider such recommendations with the other budget proposals and shall recommend to the general public, together with the current expense budget, a complete capital budget and capital program.
- (2) The proposed capital budget and capital program shall be so arranged as to set forth clearly the plan of proposed capital projects to be undertaken in the ensuing fiscal year and in each of the next five (5) fiscal years, and the proposed means of financing them. The capital budget shall include a statement of the receipts anticipated during the ensuing fiscal year from all borrowing and from other sources for capital projects.

- (D) The budget message shall contain supporting summary tables and shall explain the proposed current expense budget and capital program, both in fiscal terms and in terms of work to be done. It shall outline the proposed financial policies of the county for the ensuing fiscal year and describe the important features of the current expense budget. It shall indicate any major changes in financial policies and in expenditures, appropriations and revenues, as compared with the fiscal year currently ending, and shall set forth the reasons for such changes. The message shall also include such other material as the County Commissioners may deem desirable.

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

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

27-5 Notice of hearings; hearing dates.

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

CODE OF ST. MARY'S COUNTY

CHAPTER 27 - BUDGETARY AND FISCAL PROCEDURES

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

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

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

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

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

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

27-9 Additional or emergency appropriations.

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

CODE OF ST. MARY'S COUNTY

CHAPTER 27 - BUDGETARY AND FISCAL PROCEDURES

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

27-10 Expenditures in excess of amounts appropriated.

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

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

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

ST. MARY'S COUNTY
FY2026 FEES AND CHARGES

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ST. MARY'S COUNTY
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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		
<u>Agricultural & Seafood</u>		
California Farmers Market Fees		
Vendor Fees	\$	40.00
North County Farmers Market		
Yearly Stall Rental	\$	2,000.00
Early Season Stall Rental (January 1 - April 30)	\$	175.00
Prime Season Stall Rental (May 1 - October 31)	\$	1,750.00
Late Season Stall Rental (November 1 - December 31)	\$	200.00
EMERGENCY SERVICES		
<u>Animal Control Division</u>		
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 animals	\$	400.00
Failure to License (Commercial)		Must appear in court and up to a \$1,000 fine
Animal Care/Cruelty		
Public Nuisance		
Dangerous and/or Vicious		

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2026 - June 30, 2027	
RECREATION & PARKS - WICOMICO SHORES continued:			
Green Fees Continued:	December 1 - March 15 - Winter Rates (Includes Cart)		
	Mon-Thurs 18-hole	\$	38.00
	Mon-Thurs 9-hole	\$	25.00
	Fri-Sun & Holiday - 18-Hole	\$	47.00
	Fri-Sun & Holiday - 9-Hole	\$	30.00
	December 1 - March 15 - Winter Rates (Walking)		
	Mon-Thurs 18-hole	\$	30.00
	Mon-Thurs 9-hole	\$	18.00
	Fri-Sun & Holiday - 18-Hole	\$	30.00
	Fri-Sun & Holiday - 9-Hole	\$	20.00
	Junior Golf Ticket (Monthly)	\$	50.00
Cart Fees			
	1 Player - 18 Hole	\$	17.00
	1 Player - 9 Hole	\$	10.00
Miscellaneous Fees			
	Range Balls (bucket)	\$	5.00
	Golf Handicap Fee	\$	40.00
	Club Rental		
	18 holes	\$	18.00
	9 holes	\$	11.00
	Golf Lessons (Pro) - 1/2 Hour	\$	75.00
	Golf Lessons (Apprentice) - 1/2 Hour	\$	75.00
	Tournaments (see County website for more information)		
<u>Riverview Restaurant</u>	Bar and Grill Restaurant - see County website for more information		
	Chair Cover Rental	\$	2.00
	Outdoor Chair Rental	\$	3.00
	Linen Rental (per table)	\$	8.50
	<i>Banquet Room (seating capacity 175 people) see County website for rental details for meetings and special events</i>	\$	3,000.00
	Per Hour over 5 hours	\$	300.00
	East Side Only		\$10/person
	Per Hour over 5 hours	\$	125.00
<u>The Pro Shop</u>	The Pro Shop has a variety of golf attire, accessories and gift ideas for the golf enthusiast.		

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

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

APPROVED FY2027 FEES AND CHARGES

		Approved Fiscal Year July 1, 2026 - June 30, 2027	
RECREATION & PARKS ENTERPRISE FUNDS continued:		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			

GLOSSARY

Accounting System	The total structure of records and procedures which are used to record, classify, and report information on the financial position and operations of a governmental unit.
Accrual Basis of Accounting	The method of accounting under which revenues are recorded when earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).
Amortization	The action or process of gradually writing off the initial cost of an asset.
Appropriation	An authorization granted by a legislative body to incur obligations and make expenditures for specific purposes within a specific time frame.
Appropriation Ordinance	The official enactment by the Board of County Commissioners establishing the legal authority for officials to obligate and expend resources.
Appropriation Phase	Different distinct stages of a capital improvements project requiring commitment of funds, usually over multiple fiscal years (i.e., land acquisition, architect/engineering, construction, inspection, utilities, equipment).
Assessable Tax Base	The total valuation placed upon real and personal property, less certain exemptions, by the State Department of Assessments and Taxation for the purposes of levying property taxes. The Board of County Commissioners determines the tax rate to be applied against the tax base to generate tax revenues to support the annual budget.
Assessed Valuation	The valuation established for individual real estate or other property by the State for purposes of taxation.
Audit	An official inspection of an individual's or organization's accounts, typically by an independent body.
Authorized Position	Employee positions authorized in the annual budget by the Board of County Commissioners. Position status will vary depending upon factors such as full or part-time status, merit system or contract position, etc.
Balanced Budget	A situation in financial planning or the budgeting process, particularly that of a government, where total revenues are equal to total expenses.
Bond Rating	Evaluation of the credit quality of bonds usually made by independent rating services. Ratings generally measure the probability of the timely repayment of principal of and interest on municipal bonds. Before a bond issuance, rating agencies may require information on demographics, debt burden, economic base, finances and management structure. The information is evaluated and the bond issue is assigned a letter rating which reflects the creditworthiness of the bonds.
Bonds	A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date, together with periodic interest at a specified rate. Bonds are primarily used to finance capital projects.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

GLOSSARY

Budget Calendar	The schedule of key dates which St. Mary's County follows in the preparation and adoption of the budget.
Budget Document	The document prepared by the Department of Finance to present the comprehensive financial program of the Board of County Commissioners. Included in the document are the Commissioner's budget message, the planned expenditures, estimated revenues, program and project descriptions, budget highlights, performance and workload indicators, various supporting schedules and other supplemental information. The County's long-term capital improvements program is also incorporated in the document.
Budget Message	A general discussion of the budget by the Board of County Commissioners which contains an overview of the approved budget, explains some of the principal budget issues and major items funded, and describes how the budget is financed.
Capital Budget	A plan of capital expenditures and the means of financing them usually based on the first year of the capital improvement program; represents the appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.
Capital Improvements Program	A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures. Annually the Board of County Commissioners adopts a capital budget and five-year capital program.
Capital Improvements Fund	A fund created to account for all capital project expenditures and revenues.
Capital Project	Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increases useful life.
Cost-of-Living Adjustment	(COLA) An increase in salaries to offset the impact of inflation on compensation.
Debt Limit	The maximum amount of gross or net debt which is legally permitted. The St. Mary's County Code requires that the aggregate amount of bonds outstanding at any one time may not exceed two percent of the assessable property tax base of the County.
Debt Service	The required principal and interest payments due on debt issued by the County for financing long-term capital improvements according to a predetermined payment schedule.
Deficit	The excess of liabilities over assets or the excess of expenditures over revenues during a single accounting period.
Department	A basic organizational unit of a government which is functionally unique in its delivery of services.
Depreciation	A reduction in the value of an asset with the passage of time, due in particular to wear and tear.
Energy Tax	A local tax imposed on the sale of electricity, natural gas, liquefied petroleum gas, and fuel oil used or to be used in the County.

GLOSSARY

Encumbrances	A commitment of funds against an appropriation which may be in the form of a purchase order or contract. The encumbrance reserves the appropriated funds for a future expenditure. The total of expenditures and encumbrances for a department in a given fiscal year may not exceed its total appropriation.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to business enterprises and where operations are entirely or predominantly self-supporting by user charges. Examples in St. Mary's County are two Recreation and Parks funds – one for various county-wide recreation programs and the other for operations of the County's public golf course.
Excise Tax	A one-time monetary commitment to offset new development's impact on public facilities.
Expenditures	The payment for goods delivered or services rendered and which decreases net financial resources.
Fire Tax	A separate ad valorem tax based upon property value which is used as a source of funding for the volunteer fire services in St. Mary's County. The tax is assessed per \$100 of assessed valuation and a separate tax rate is set for each election district.
Fiscal Year	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. St. Mary's County's fiscal year begins on July 1 and ends on June 30 of the following year.
Fixed Assets	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
Full-time Equivalent	Is the unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
Fund Balance	The excess of the assets of a fund over its liabilities and reserves. A negative fund balance is sometimes called a deficit.
General Fund	The general operating fund that is used to account for all transactions of a governmental unit which are not accounted for in another fund. Generally, the governmental accounting fund that accounts for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.
General Fund Transfer	In St. Mary's County this refers to the transfer of general fund current revenues from the operating budget to the capital budget to finance certain capital projects in lieu of borrowing funds. Utilizing current revenues instead of long-term financing is often referred to as "pay go".
General Obligation Bonds	Bonds that are secured by the full faith and credit of the issuing body and generally are considered to be payable from taxes and other general revenues.
Governmental Fund	Is a grouping used in accounting for tax-supported activities completed by the government.

GLOSSARY

Grade/Step	Refers to the placement on the St. Mary's County salary schedule and depends on the position classification and the individual employee status and longevity.
Grant	A contribution of assets by one governmental unit or entity to another unit. Typically, these contributions are made to local governments from the state and federal governments and are usually made to aid in the support of a specified function, but may also be for general purposes.
Homestead Tax Credit	A State property tax credit program that limits the increase in residential taxable assessments each year to a fixed percentage. Each county is required to limit taxable assessment increases to 10% or less.
Income Tax	Until tax year 1999, the local rate was expressed as a percentage of the State personal income tax liability. Effective with tax year 1999, the ratio is expressed as a percentage of taxable income.
Investment	Securities purchased and held for the production of income in the form of interest and dividends. An investment instrument is the specific type of security which a government purchases and holds.
Modified Accrual	The basis of accounting under which expenditures are recorded when the related fund liability is incurred and revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). In St. Mary's County, the modified accrual basis of accounting is used by all governmental fund types which include the general fund.
Non-County Agencies	Those public entities, non-profit private entities, and private entity agents of County government which may receive some funding from the County government in support of their efforts but where no legal funding requirement exists.
Object of Expenditure	Expenditure classifications based upon the types of categories of goods and services purchased. In St. Mary's County government, this includes personal services, operating supplies, professional services, communications, transportation, utilities, repairs and maintenance, operating expenses, rentals, insurance, miscellaneous, and equipment and furniture. These objects of expenditures are delineated in more detail in the accounting system according to account elements.
Operating Budget	The annual budget which supports the day-to-day operations of the County government. Most of the expenditures occur in the general fund, but there are also some operational costs funded through enterprise and special revenue funds.
Operating Expenditures	The costs of day-to-day operations such as personnel, materials, and equipment required for a department to function.
Performance/Workload Indicator	Specific quantitative and qualitative measures of work performed or to be accomplished within an activity or program (e.g., total number of permits processed). Also, a specific quantitative measure of results obtained through an activity or program (e.g., percentage of library materials available within seven days of the request at a specific branch library).
Personal Services	Expenditures related to compensating employees, including salaries, wages, and fringe benefit costs.

GLOSSARY

Property Tax	Tax on the value of real and personal property and is levied almost exclusively by local governments. In Maryland, the State Department of Assessments and Taxation is responsible for the valuation and assessment of all property in the State. The local government is responsible for setting the tax rate to be applied to the property assessments to generate revenues in support of the local budget. The property tax is the major revenue source in Maryland county governments and is collected by the Treasurer.
Proprietary Fund	Is a grouping used in accounting which accounts for business-like activities conducted by the government.
Reserve	A portion of a fund's assets that is restricted for a specific purpose and not available for appropriation or expenditure.
Revenue	Funds that a government receives as income and represents an increase in net financial resources. These receipts may include tax payments, interest earnings, service charges, fees, grants, intergovernmental payments, and other miscellaneous sources.
Special Assessment Fund	A fund to account for the provision and financing of certain public improvements which primarily benefit particular taxpayers against whose properties special assessments are levied (e.g., shore erosion control districts). The special assessments fund the repayment of costs increased for the capital improvements, including debt service.
Special Revenue Fund	A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government.
State Agencies/Independent Boards	Certain organizational entities are either State agencies or legally independent Boards and not directly responsible to the Board of County Commissioners. However, the County is responsible for providing partial or full funding support. Examples include the Supervisors of Elections and the Board of Education.
Transfer Tax	A tax imposed on instruments transferring title to real property. Transfer tax revenues in St. Mary's County are a dedicated source of revenue for the capital budget.
User Charges	The payment of a fee for direct receipt of a public service by the party who benefits from the service.