

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

**FY2026 BUDGET**

**APPROVAL**

**MAY 20, 2025**

# FY2026 BUDGET APPROVAL

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SUBJECT: FINANCE - ORDINANCE FOR LEVYING RATES FOR ST. MARY'S COUNTY REVENUE TAXES, EMERGENCY SERVICES TAX RATES, PROPERTY TAX RATE, SERVICE CHARGE, ENERGY AND FUEL TAX RATES, AND SPECIAL DISTRICT TAX RATES FOR FISCAL YEAR 2026

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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 25, 2025, a public hearing was held on April 22, 2025, 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 4, 2025, and April 11, 2025; 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 LEVYING RATES FOR ST. MARY'S COUNTY REVENUE TAXES, EMERGENCY SERVICES TAX RATES, PROPERTY TAX RATE, SERVICE CHARGE, ENERGY AND FUEL TAX RATES, AND SPECIAL DISTRICT TAX RATES FOR FISCAL YEAR 2026

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

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

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

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

**Income Tax Levy Authority**

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

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

**Energy and Fuel Tax Rate Levy Authority**

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

SUBJECT: FINANCE - ORDINANCE FOR LEVYING RATES FOR ST. MARY'S COUNTY REVENUE TAXES, EMERGENCY SERVICES TAX RATES, PROPERTY TAX RATE, SERVICE CHARGE, ENERGY AND FUEL TAX RATES, AND SPECIAL DISTRICT TAX RATES FOR FISCAL YEAR 2026

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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

SUBJECT: FINANCE - ORDINANCE FOR LEVYING RATES FOR ST. MARY'S COUNTY REVENUE TAXES, EMERGENCY SERVICES TAX RATES, PROPERTY TAX RATE, SERVICE CHARGE, ENERGY AND FUEL TAX RATES, AND SPECIAL DISTRICT TAX RATES FOR FISCAL YEAR 2026

LIBRARY 3 31 FOLIO 38

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

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

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

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

**Excise Tax Levy Authority**

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

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

**Section 1. Levy of Emergency Services Tax Rate**

The Emergency Services Tax is assessed on each one hundred dollars (\$100.00) of assessed valuation of all real and personal property, effective July 1, 2025, 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	\$0.050	\$0.125
District 9	\$0.056	\$0.14; and

**Rescue Tax Rates:**

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

**Support Services Tax Rates:**

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

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

The property tax rate for St. Mary's County for Fiscal Year 2026, 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, 2026.

**Section 5. Levy of Energy and Fuel Tax Rate**

The energy and fuel tax rates for St. Mary's County for Fiscal Year 2026 are as follows:

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

**Section 6. Levy of Special District Tax Rate**

The following Special District tax rates for Fiscal Year 2026 for the following districts are:

Southampton Lighting	\$19.76 per lot
Golf Course Drive	\$217.99 per property
Holly Point Shore Erosion	\$11,502.65 per year
Kingston Creek Waterway	\$34.14 per parcel

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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, 2025 is \$104.53.

**Section 8. Excise Tax**

The Excise Tax for Fiscal Year 2026 is set at:

For Residential Development:

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

For Non-Residential Development:

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

Those voting aye: 4

Those voting nay: 0

Those abstaining or absent: 1

Adoption Date: May 20, 2025

Effective Date of Ordinance: July 1, 2025  
Effective Date of Emergency Service Tax Rates: July 1, 2025  
Effective Date of Property Tax & Service Charge: July 1, 2025  
Effective Date of Income Tax Rate: January 1, 2026  
Effective Date of Energy and Fuel Tax Rate: July 1, 2025  
Effective Date of Special District Tax Rate: July 1, 2025  
Effective Date of Environmental Service Fee: July 1, 2025  
Effective Date of Excise Tax: July 1, 2025

SUBJECT: FINANCE - ORDINANCE FOR LEVYING RATES FOR ST. MARY'S COUNTY REVENUE TAXES, EMERGENCY SERVICES TAX RATES, PROPERTY TAX RATE, SERVICE CHARGE, ENERGY AND FUEL TAX RATES, AND SPECIAL DISTRICT TAX RATES FOR FISCAL YEAR 2026

LIBER 0 0 3 1 FOLIO 2 4 2

ATTEST:

David Weiskopf  
County Administrator

Approved as to form and legal sufficiency:

Buffy Giddens  
County Attorney

COMMISSIONERS OF ST. MARY'S COUNTY

- Absent -

James R. Guy, President

  
Michael R. Alderson, Jr., Commissioner  
Eric Colvin, Commissioner  
Michael L. Hewitt, Commissioner  
Scott Ostrow, Commissioner

LIBER 001 FOLIO 243  
DOCUMENT VALIDATION

LR - Government  
Instrument 0.00  
Agency Name:  
COMMISSIONERS OF ST  
MARYS COUNTY  
Instrument List: Other  
Describe Other:  
ORDINANCE NO 2025-13  
Ref: MM/SMC/LIBER  
0031/FOLIO 235

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Total: 0.00  
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#18954658 CC0704 - St  
Mary's  
County/CC07.04.02 -  
Register 02

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 25, 2025, a public hearing was held on April 22, 2025, 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 4, 2025, and April 11, 2025.

**NOW, THEREFORE, BE IT ORDAINED** by the Commissioners of St. Mary's County, that the operating budget for fiscal year 2026 ("FY2026") is hereby adopted as set forth in the St. Mary's County Approved Budget for Fiscal Year 2026, 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, 2025 (FY2026) as follows:

**SECTION 1. OPERATING APPROPRIATIONS**

County Departments

County Commissioners/County Administrator	\$1,778,887
Aging & Human Services	7,249,485
County Attorney	1,439,560
Department of Economic Development	2,296,783
Department of Finance	2,582,928
Department of Information Technology	6,466,178
Department of Human Resources	3,649,974
Department of Land Use and Growth Management	3,507,869
Department of Public Works & Transportation	27,962,004
Department of Recreation and Parks	6,829,683
Department of Emergency Services	<u>13,207,580</u>

Total County Departments \$76,970,931

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Elected Officials

Circuit Court	\$2,285,901
Orphan's Court	76,868
Office of the Sheriff	72,673,115
Office of the State's Attorney	7,061,059
County Treasurer	<u>616,181</u>
Total Elected Officials	<u>\$82,713,124</u>

State Agencies and Independent Boards

Department of Health	\$5,554,720
Department of Agriculture	130,000
Department of Social Services	589,734
Alcohol Beverages Board	383,167
Board of Elections	2,312,883
University of Maryland Extension Service	329,819
Ethics Commission	833
Forest Conservation Board	2,500
Soil Conservation District	132,404
Resource Conservation & Development	20,600
Tri-County Community Action Committee	35,000
Tri-County Council for Southern Maryland	125,000
SDAT – Leonardtown Office	793,507
Univ System of Maryland at Southern Maryland	40,000
Board of Education	137,469,907
Board of Education – Teacher Pension	1,562,000
College of Southern Maryland	5,478,050
Board of Library Trustees	<u>4,504,664</u>
Total State Agencies and Independent Boards	<u>\$159,464,788</u>

Other Government Budget Costs

Appropriation Reserve	\$2,500,000
Leonardtown Tax Rebate	76,128
Employer Contributions – Retiree Health Costs	6,182,000
Employer Contributions - Unemployment	5,000
Bank Fees	55,000
Debt Service	<u>16,489,244</u>
Total Other Government Budget Costs	<u>\$25,307,372</u>

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Transfers & Reserves	Reserve – Pay-Go	3,853,614
	Reserve – Emergency	<u>253,283</u>
	Total Transfers & Reserves	<u>\$4,106,897</u>
	TOTAL GENERAL FUND	<u>\$348,563,112</u>

Enterprise and Special Revenue Funds		
	Recreation and Parks Activities Fund	\$6,081,453
	Wicomico Shores Golf Fund	1,961,893
	Solid Waste & Recycling	6,424,014
	Miscellaneous Revolving Fund	1,236,259
	Special Assessment Fund	42,369
	Emergency Services Support Fund	4,469,567
	Emergency Services Billing Fund	<u>8,267,809</u>
	TOTAL ENTERPRISE & SPECIAL REVENUE FUNDS	<u>\$28,483,364</u>

**SECTION 2. CAPITAL IMPROVEMENTS FUND APPROPRIATIONS**

Public Facilities		
	Airport Improvements	\$1,284,210
	Building Maintenance & Repairs – Critical	503,500
	Building Maintenance & Repairs - Programmatic	467,500
	Charlotte Hall Library	300,000
	College of Southern Maryland Building A	769,000
	Fire Department Water Supply Points	500,000
	Parking & Site Improvements	146,000
	Public Administration Enterprise Software	<u>400,000</u>
	Total Public Facilities	<u>\$4,370,210</u>
Land Conservation		
	Agricultural Land Preservation Programs	\$4,166,361
	Rural Legacy Program	4,200,000
	Urban Legacy Program	<u>1,100,000</u>
	Total Land Conservation	<u>\$9,466,361</u>

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Highways	County Bridge Replacement & Repair	\$852,000
	Culvert Replacement & Repair	540,000
	Federal Bridge Replacement Program	1,480,000
	Neighborhood Drainage Improvements	1,025,000
	Retrofit Sidewalk Program	574,160
	Roadway & Safety Improvements	10,016,800
	Street Lighting & Streetscape Improvements	7,500
	Water Quality & Nutrient Removal	<u>248,400</u>
	Total Highways	<u>\$14,743,860</u>

Recreation & Parks	Park Land and Facility Acquisition	300,000
	Park Planning Grant	25,000
	Recreation Facility & Park Improvements	3,000,000
	Snow Hill Park	1,000,000
	Sports Complex	100,000
	St Clements Island Museum Renovations	460,500
	Three Notch Trail – Phase Seven	3,730,083
	YMCA	<u>3,600,000</u>
	Total Recreation and Parks	<u>\$12,215,583</u>

Public Landings	Wicomico Shores	<u>\$249,000</u>
	Total Public Landings	<u>\$249,000</u>

Public Schools	Aging School Program	\$57,074
	Building Infrastructure – Critical	455,000
	Building Infrastructure – Programmatic	1,711,000
	Chopticon High School Renovation	28,582,341
	Green Holly ES – Roof/HVAC Systemic Reno	2,637,088
	Lexington Park ES – Roof/HVAC Systemic Reno	40,000
	Relocatables for Various Sites	835,000
	Ridge ES HVAC Systemic Renovation	<u>40,000</u>
	Total Public Schools	<u>\$34,357,503</u>

TOTAL CAPITAL IMPROVEMENTS FUND \$75,402,517

LIBRARY FOLIO 248

**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, 2027; June 30, 2028; June 30, 2029; June 30, 2030 and June 30, 2031; is hereby adopted as set forth in the St. Mary's County Approved Budget for Fiscal Year 2026, a copy of which is incorporated herein by reference, by the Commissioners of St. Mary's County.

Those voting Aye: 3

Those voting Nay: 1

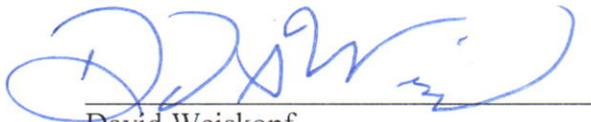
Those Abstaining: 0

Adoption Date: May 20, 2025

Effective Date: July 1, 2025

**ATTEST:**

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

  
\_\_\_\_\_  
David Weiskopf  
County Administrator

- Not Present  
\_\_\_\_\_  
James R. Guy, President

  
\_\_\_\_\_  
Michael R. Alderson, Commissioner

  
\_\_\_\_\_  
Eric S. Colvin, Commissioner

Approved as to form and legal  
sufficiency:

- No -  
\_\_\_\_\_  
Michael L. Hewitt, Commissioner

  
\_\_\_\_\_  
Buffy N. Giddens  
County Attorney

  
\_\_\_\_\_  
Scott R. Ostrow, Commissioner

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DOCUMENT VALIDATION

LR - Government  
Instrument 0.00  
Agency Name:  
COMMISSIONERS OF ST  
MARYS COUNTY  
Instrument List: Other  
Describe Other:  
ORDINANCE NO 2025-14  
Ref: MM/CSMC/LIBER  
0031/FOLIO 244

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Total: 0.00  
05/28/2025 02:49  
CC1B-JuH  
#18954864 CC0704 - St  
Mary's  
County/CC07.04.02 -  
Register 02

Circuit Court for St. Mary's County  
PO Box 676  
41605 Courthouse Drive  
Leonardtown, MD 20650  
(301) 475-7844

ST. MARY'S COUNTY

APPROVED OPERATING AND CAPITAL BUDGETS

FOR FISCAL YEAR 2025-2026

The Approved Budget for St. Mary's County for Fiscal Year beginning July 1, 2025 and ending June 30, 2026, as represented by the detailed and fully itemized statement contained within the "Approved Budget Document", is this date, May 20, 2025 approved by the Commissioners of St. Mary's County.

THIS DATE:

May 20, 2025

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



ATTEST:

David A. Weiskopf  
County Administrator

Vanetta N. Van Cleave  
Chief Financial Officer

- Absent

James R. Guy, President

Michael R. Alderson, Commissioner

Eric S. Colvin, Commissioner

- No -

Michael L. Hewitt, Commissioner

Scott R. Ostrow, Commissioner

## FY2026 APPROVED BUDGET SUMMARY

FUND DESCRIPTION	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUESTED	FY2026 APPROVED
<u>General Fund</u>	\$ 319,685,309	\$ 330,126,041	\$ 339,328,027	\$ 348,563,112
<u>Enterprise Funds</u>				
Recreation and Parks Activity Fund	3,281,395	5,939,501	6,081,453	6,081,453
Wicomico Shores Golf Fund	1,727,799	1,911,314	1,873,067	1,961,893
Solid Waste & Recycling	5,846,721	6,409,069	6,549,218	6,424,014
<u>Special Revenue Funds</u>				
Miscellaneous Revolving Fund	942,508	1,023,759	1,236,259	1,236,259
Special Assessments Fund	42,369	42,369	42,369	42,369
Emergency Services Support Fund	4,761,136	4,477,943	4,430,012	4,469,567
Emergency Services Billing Fund	6,468,442	7,789,930	7,742,280	8,267,809
<u>Other Operating Funds-Independent Board</u> <i>(Non-Appropriated State, Federal, Miscellaneous Funds)</i>				
Board of Education-General Operating	159,314,036	155,575,885	155,298,635	155,298,635
Board of Education - Restricted Fund	26,669,473	38,135,211	30,151,521	30,151,521
Board of Education - Revolving Fund	10,194,722	13,162,715	14,214,853	14,214,853
Board of Library Trustees	1,026,297	1,094,721	1,101,000	1,101,000
College of Southern Maryland	<u>61,097,007</u>	<u>61,659,758</u>	<u>62,437,880</u>	<u>62,437,880</u>
<u>Total Operating Funds</u>	\$601,057,214	\$627,348,216	\$630,486,574	\$640,250,365
<u>Capital Projects Fund</u>	\$73,508,035	\$73,508,035	\$84,811,390	\$75,402,517

## THE TOTAL BUDGET FOR ST. MARY'S COUNTY

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

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

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

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

# BUDGET HIGHLIGHTS

## FY2026 APPROVED OPERATING BUDGET

The following represents brief highlights of budget changes between FY2025 and FY2026. For more detail, please refer to the appropriate sections in this Approved Budget book.

### **GENERAL:**

The general fund budget totals \$348,563,112 which is \$18,347,071 or 5.6% more than the Approved FY2025 Budget.

This is comprised of revenues totaling \$336,425,219 which is a 4.0% increase from FY2025 revenues and the use of Fund Balance of \$12,137,893 for Non-Recurring General Fund expenditures.

### **REVENUES:**

Real Property Tax Rate continues at \$.8478 per \$100 of assessed value; this is .0362 or 4.5% higher than the Constant Yield Rate of .8116 and generates \$5,655,561 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 \$4,283,831 over the FY2025 budget – to \$138.0 million, a 3.2% 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 \$790,000. 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 \$6,976,196 or 4.7% over the FY2025 budget to a total of \$154.5 million. Tax year 2023 returns demonstrated a growth rate of 1.4% for St. Mary's County. Over the last six years, the County's average Tax Year growth is 5.0%, down from 5.77% last year, and this FY2026 approved budget uses a growth rate of 5.10%, down from last year at 5.5%, adjusted for the tax structure change passed during the state budget process to 4.7%.

Other local taxes total \$10.8 million, which is a (\$215,000) decrease or (2.0%) less than the Approved FY2025 Budget. The decrease in FY2026 is attributed to reduction of the energy tax rate to 0.0% offset by increased public accommodation 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 FY2026, estimated receipts from the State are \$3.1 million, \$344,877 more than the approved FY2025 budget. This amount reflects the State’s increase to the Transportation fund – funding in future years could be updated, depending on revenues received at State.

State and federal grants are projected to be \$12.5 million in FY2026, a decrease of \$1.5 million compared to FY2025. As with past years, grants are variable from year to year and reduced revenue is offset by reduced expenditures.

Other revenues are increasing by \$3.0 million principally from interest income.

**FUND BALANCE:**

The June 30, 2024, audit reflects an unassigned general fund balance of \$43,059,319. The ratio of County reserves to revenue percentage was 19.74%. The available unassigned fund balance that can be used to maintain the 15% ratio is \$15.1 million. The planned use of unassigned funds for non-recurring expenditures 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 \$4.4 million is being used for non-recurring equipment and vehicles in various departments, including replacement portables for Fire and Police, with an additional \$556,000 utilized to support pilot programs in Transportation.
- 0.5 positions were added to County Departments – conversion of two .75 part-time employees to full-time. Additionally, four Paramedic positions are being funded in the Emergency Medical Billing fund.
- The County’s merit scale will receive the second year of a three-year phase in of 3.66% market increase as recommended by the consultant. Additionally, County Employees will receive a 1% COLA and a 1 step merit increase.

**ELECTED OFFICIALS**

- Ranks were added for the Sheriff’s Sworn – Law and Corrections.
- The Sheriff’s Sworn Law and Corrections salary scale will receive a 3% market increase.
- The Sheriff’s office will be replacing 16 vehicles with a cost of \$1,647,936

- 1 position was added to State’s Attorney Office
- Elected Officials merit scale staff will receive the second year of a three-year phase in of 3.66% market increase.
- Elected Officials staff will also receive a 1% COLA and a 1 step merit increase.

#### **BOARDS and STATE AGENCIES**

- Boards and State Agencies received increases as requested for COLA and merit increases.
- Maryland State Department of Assessments and Taxation funding of \$793,507 is an increase of \$350,000, going from 50% to 90% county funded, as mandated by the Maryland budget process.
- Board of Education funding of \$139 million, is an increase of \$4.7 million consisting of a \$3.1 million increase in direct funding and \$1.6 million teachers pension funding as mandated by the state budget.

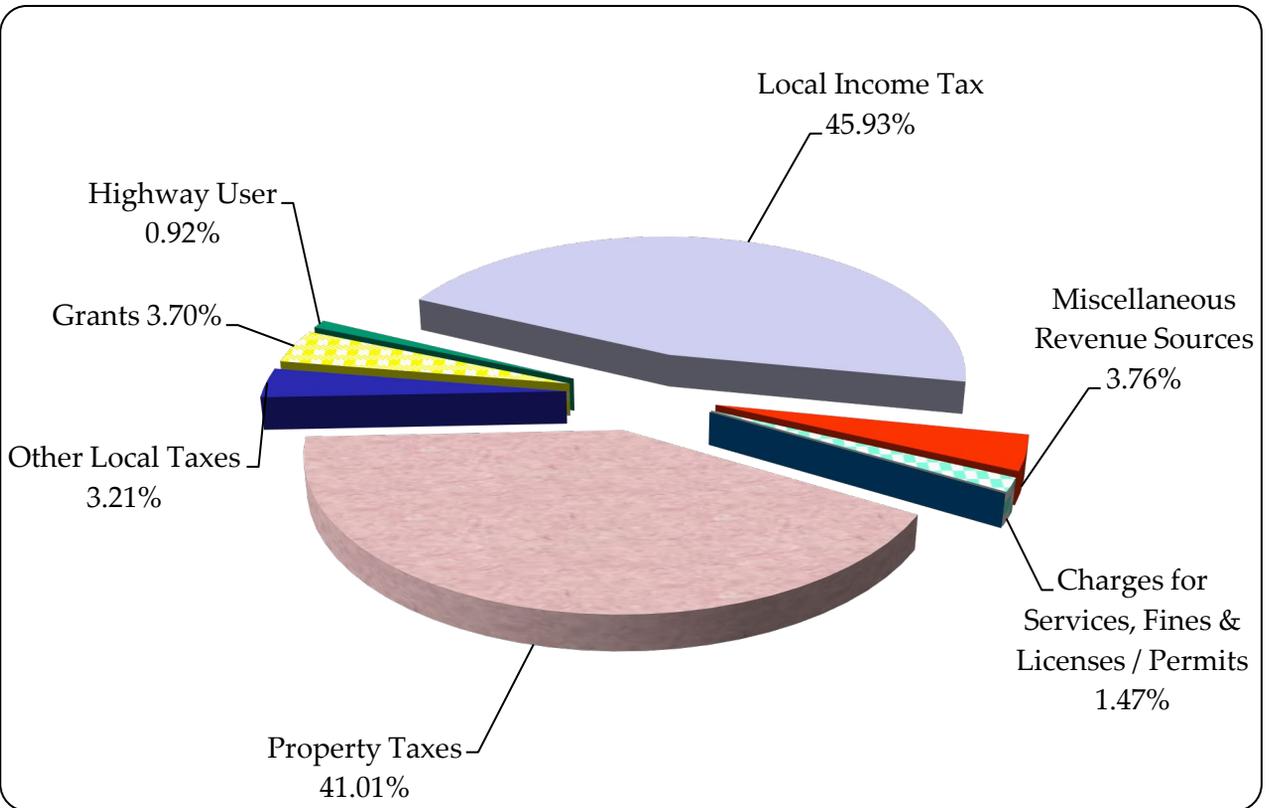
#### **OTHER BUDGET COSTS**

- Retiree Health for current retirees will be funded from the Retiree Benefit Trust for FY2026, offsetting the revenue in Other Income \$6,182,000. The County Net OPEB Liability on June 30, 2024, was \$18.382 million, 86.83% funded.
- Debt service increased by \$291,913, a small increase reflecting payments due on the bond sale at the end of FY2025. The debt service on the bond sale will be largely offset by retirement of current debt.

#### **TRANSFERS and RESERVES**

- \$265,283 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.
- \$1,600,000 is budgeted for Rescue Volunteer Incentive Program.
- \$3,853,614 of Unassigned Fund balance is budgeted for Enterprise Fund support.

# FY2026 GENERAL FUND - REVENUES



**Chart is % of Total County Revenue (excluding Fund Balance) - \$336,425,219 – by Revenue Source**

Local Income Tax	\$154,532,802
Property Tax	137,961,869
Miscellaneous Revenue Sources	12,650,380
State / Federal Grants	12,448,415
Other Local Taxes	10,800,000
Charges for Services / Licenses / Fines	4,929,491
Highway User Revenues	3,102,262
<b>TOTAL GENERAL FUND – REVENUES (Excluding Fund Balance)</b>	<b><u>\$336,425,219</u></b>
Other Financing Sources – Fund Balance	<u>12,137,893</u>
<b>TOTAL GENERAL FUND – REVENUES</b>	<b><u>\$348,563,112</u></b>

# BUDGET REVENUES - SUMMARY

REVENUE SOURCE	FY2024	FY2025	FY2026	INCREASE / (DECREASE) OVER FY2025 APPROVED	
	ACTUAL	APPROVED	APPROVED	AMOUNT	PERCENT
Total, Property Taxes	126,673,162	133,678,038	137,961,869	4,283,831	3.2%
Total, Income Taxes	140,662,284	147,556,606	154,532,802	6,976,196	4.7%
Total, Other Local Taxes	9,737,179	11,015,000	10,800,000	(215,000)	-2.0%
Total, Highway User	2,045,756	2,757,385	3,102,262	344,877	12.5%
Total, Licenses and Permits	576,262	638,020	635,720	(2,300)	-0.4%
Total, Charges for Services	3,630,521	4,134,400	4,240,896	106,496	2.6%
Total, Fines and Forfeitures	41,758	49,625	52,875	3,250	6.5%
Total, State/Federal Grants	18,779,355	13,992,102	12,448,415	(1,543,687)	-11.0%
Total, Other Revenues	12,726,146	9,650,380	12,650,380	3,000,000	31.1%
Total - Other Financing Sources	0	6,654,485	12,137,893	5,483,408	82.4%
<b>TOTAL, GENERAL FUND REVENUE SOURCES</b>	<b>\$314,872,423</b>	<b>\$330,126,041</b>	<b>\$348,563,112</b>	<b>\$18,437,071</b>	<b>5.6%</b>
<b>Total, General Fund Revenues - (Excl. Other Financing Sources)</b>	<b>\$314,872,423</b>	<b>\$323,471,556</b>	<b>\$336,425,219</b>	<b>\$12,953,663</b>	<b>4.0%</b>

**BUDGET**  
**REVENUES - DETAIL - ACTUAL COLLECTED**

REVENUE SOURCE	FY2024 ACTUAL	FY2025 APPROVED	FY2026 APPROVED	INCREASE (DECREASE) OVER FY2025 APPROVED	
				AMOUNT	PERCENT
<b>PROPERTY TAXES</b>					
Real Property - Full Year	119,560,889	127,138,846	133,376,994	6,238,148	4.9%
Real Property - Half Year	235,323	243,101	350,327	107,226	44.1%
Personal Property - Sole Prop	119,395	158,639	144,656	(13,983)	-8.8%
Public Utilities	2,901,706	3,231,623	3,049,749	(181,874)	-5.6%
Ordinary Bus Corporation	3,540,177	3,014,148	2,748,462	(265,686)	-8.8%
Personal Property - Collection Fees	30,360	-	-	-	0.0%
Additions and Abatements	(73,326)	(250,000)	(250,000)	-	0.0%
Penalties and Interest	917,952	760,000	760,000	-	0.0%
Homeowners Tax Credit (County)	(668,324)	(700,000)	(700,000)	-	0.0%
Other Tax Reimbursement	(28,937)	(40,000)	(1,640,000)	(1,600,000)	4000.0%
Tax Sale Revenue	10,430	10,000	10,000	-	0.0%
Payments In Lieu of Taxes	270,945	244,681	244,681	-	0.0%
Senior Tax Cap Credit 70	(531,605)	(500,000)	(500,000)	-	0.0%
Senior Tax Credit/Recaptured Sr. Tax Credit	(190,253)	(230,000)	(230,000)	-	0.0%
Local Sr. Tax Credit 65-10	(44,571)	(60,000)	(60,000)	-	0.0%
State Homeowners Credit	668,329	700,000	700,000	-	0.0%
Ag Tax Deduction/Tobacco Barn Tax Credit	(45,328)	(43,000)	(43,000)	-	0.0%
<b>Total, Property Taxes</b>	<b>126,673,162</b>	<b>133,678,038</b>	<b>137,961,869</b>	<b>4,283,831</b>	<b>3.2%</b>
<b>INCOME TAXES</b>					
Local Income Tax	140,662,284	147,556,606	154,532,802	6,976,196	4.7%
<b>Total, Income Taxes</b>	<b>140,662,284</b>	<b>147,556,606</b>	<b>154,532,802</b>	<b>6,976,196</b>	<b>4.7%</b>
<b>OTHER LOCAL TAXES</b>					
Admissions and Amusement	112,762	140,000	140,000	-	0.0%
CATV Franchise Fee	856,667	1,000,000	1,000,000	-	0.0%
Energy Taxes	303,328	325,000	-	(325,000)	-100.0%
Public Accommodations Tax	1,384,088	1,200,000	1,310,000	110,000	9.2%
Recordation Taxes	6,710,821	8,000,000	8,000,000	-	0.0%
Trailer Park Tax	369,513	350,000	350,000	-	0.0%
<b>Total, Other Local Taxes</b>	<b>9,737,179</b>	<b>11,015,000</b>	<b>10,800,000</b>	<b>(215,000)</b>	<b>-2.0%</b>
<b>Shared Revenues</b>					
Highway Users Revenue	2,045,756	2,757,385	3,102,262	344,877	12.5%
<b>Total, Shared Revenues</b>	<b>2,045,756</b>	<b>2,757,385</b>	<b>3,102,262</b>	<b>344,877</b>	<b>12.5%</b>
<b>LICENSES AND PERMITS</b>					
Auto Tag Fees	591	1,000	1,000	-	0.0%
Beer, Wine, Liquor Licenses	88,736	91,000	89,000	(2,000)	-2.2%
Beer, Wine, Liquor Transfer	1,200	1,000	700	(300)	-30.0%
LUGM Inspections & Compliance	100,545	99,000	99,000	-	0.0%
LUGM Business Licenses & Permit Services	213,512	245,000	245,000	-	0.0%
Marriage Licenses	7,148	8,000	8,000	-	0.0%
DPW & T Constr.&Insp. Licenses-Materials Testing	3,060	23,000	23,000	-	0.0%
Taxicab Licenses, Peddlers & Bingo	13	20	20	-	0.0%
Traders Licenses	161,457	170,000	170,000	-	0.0%
<b>Total, Licenses and Permits</b>	<b>576,262</b>	<b>638,020</b>	<b>635,720</b>	<b>(2,300)</b>	<b>-0.4%</b>

**BUDGET**  
**REVENUES - DETAIL - ACTUAL COLLECTED**

REVENUE SOURCE	FY2024 ACTUAL	FY2025 APPROVED	FY2026 APPROVED	INCREASE (DECREASE) OVER FY2025 APPROVED	
				AMOUNT	PERCENT
<b>CHARGES FOR SERVICES</b>					
Aging - Rents and Concessions	15,037	18,000	18,000	-	0.0%
Alcohol Beverage - Application Fees	5,250	3,000	3,000	-	0.0%
Circuit Court Juror Fee Reimbursement/Other	133,305	91,000	91,000	-	0.0%
Corrections - Home Detention	26,481	6,000	-	(6,000)	-100.0%
Corrections - Housing State Prisoners	62,820	63,000	75,000	12,000	19.0%
Corrections - Sex Offender Fees	3,600	1,000	1,000	-	0.0%
DPW & T Development Review	-	1,000	1,000	-	0.0%
DPW & T Engineering Services	53,249	92,190	92,190	-	0.0%
DPW & T Highways Fees	1,471	75	75	-	0.0%
DPW & T Passenger Fees/Other Income	263,610	438,294	238,294	(200,000)	-45.6%
DPW & T Airport Charges	60,066	65,000	65,000	-	0.0%
Economic Development Rents and Concessions	72,625	76,500	76,500	-	0.0%
General Gov't - Other Fees	350	5,000	5,000	-	0.0%
HR-Medicare Drug Subsidy	179,949	190,000	183,379	(6,621)	-3.5%
LUGM Board of Electrical Examiners	1,600	5,800	5,800	-	0.0%
LUGM Boards & Commissions	15,330	15,000	15,000	-	0.0%
LUGM Comprehensive Planning	-	5,000	5,000	-	0.0%
LUGM Development Services	79,437	100,485	100,485	-	0.0%
LUGM Metropolitan Planning Organization	16,158	18,100	18,100	-	0.0%
LUGM Other Income/Advertising/Admin Recovery	15,348	12,500	12,500	-	0.0%
LUGM Zoning Administration	16,000	5,500	5,500	-	0.0%
Maps & Publications	4	150	150	-	0.0%
Other Revenue -Incl.Ins. Proceeds/ComData Reb.	365,913	565,350	565,350	-	0.0%
Other Revenue - Admin Recovery	3,580	1,700	1,700	-	0.0%
ES 911 Service Fees	1,162,283	1,200,000	1,200,000	-	0.0%
ES Tower Revenue	204,684	180,000	180,000	-	0.0%
R & P Grass Cutting & Parks Lighting	27,618	8,000	8,000	-	0.0%
R & P Museum	37,440	50,600	50,600	-	0.0%
R & P Park Entrance Fees	70,589	150,000	150,000	-	0.0%
Regional Library	80,342	60,000	80,000	20,000	33.3%
Rents and Concessions	23,602	17,059	5,059	(12,000)	-70.3%
Sheriff - Alcohol Enforcement	105,187	108,182	113,600	5,418	5.0%
Sheriff - Fingerprinting	103,587	105,000	105,000	-	0.0%
Sheriff - Overtime Reimb/Other-Corrections	85,549	85,500	130,500	45,000	52.6%
Sheriff - Town Patrol	56,701	80,000	110,000	30,000	37.5%
Sheriff - Fees	107,743	95,000	95,000	-	0.0%
Sheriff - School Bus Enforcement	500	-	210,566	210,566	0.0%
Sheriff - Juvenile Transport	11,330	8,000	8,000	-	0.0%
Social Services Reimbursement	143,191	158,423	166,556	8,133	5.1%
States Attorney Reimbursement	-	30,000	30,000	-	0.0%
States Attorney Services for Drug Court	18,992	18,992	18,992	-	0.0%
<b>Total, Charges for Services</b>	<b>3,630,521</b>	<b>4,134,400</b>	<b>4,240,896</b>	<b>106,496</b>	<b>2.6%</b>
<b>FINES AND FORFEITURES</b>					
Alcohol Beverage Fines	14,600	11,000	11,000	-	0.0%
Animal Control Fines	7,005	17,875	21,125	3,250	18.2%
Court Fees, Fines, Forfeitures	18,168	18,500	18,500	-	0.0%
LUGM Fines	1,985	250	250	-	0.0%
State's Attorney Other Fines & Forfeitures	-	2,000	2,000	-	0.0%
<b>Total, Fines and Forfeitures</b>	<b>41,758</b>	<b>49,625</b>	<b>52,875</b>	<b>3,250</b>	<b>6.5%</b>

**BUDGET  
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2024 ACTUAL	FY2025 APPROVED	FY2026 APPROVED	INCREASE (DECREASE) OVER FY2025 APPROVED	
				AMOUNT	PERCENT
<b>STATE/FEDERAL GRANTS</b>					
<b><u>Aging &amp; Human Services</u></b>					
Title IIIB-Community Service	108,482	104,042	104,042	-	0.0%
NSIP (Nutrition Services)	30,930	37,051	37,051	-	0.0%
ARP Title IIIB	79,896	-	-	-	-
ARP Title iIIC-1	43,250	-	-	-	-
ARP Title IIID	5,498	-	-	-	-
Title IIIB-Ombudsman	4,447	1,620	1,620	-	0.0%
Title IIIC1 Congregate Meals	152,590	138,785	138,785	-	0.0%
Titlec IIIC2 Home Del Meals	201,189	95,545	95,545	-	0.0%
Title IIID Preventive Health	6,949	9,000	9,000	-	0.0%
MIPPA	223	2,519	3,243	724	28.7%
MIPPA-3	-	-	2,214	2,214	0.0%
SHIP Senior Health Insurance	15,000	15,000	15,000	-	0.0%
MIPPA-AAAs Prior2	3,685	2,797	3,254	457	16.3%
MIPPA-ADRC Prior3	-	1,346	-	(1,346)	-100.0%
Ombudsman (State & Elder)	12,129	-	18,014	18,014	0.0%
Long Term Care/Dementia	-	-	22,368	-	-
RSVP	50,000	52,500	-	(52,500)	-100.0%
Title IIIE Caregivers	39,008	50,483	50,483	-	0.0%
Senior Medicare Patrol	8,349	5,849	6,527	678	11.6%
MAP Fee for Service	71,823	113,000	85,000	(28,000)	-24.8%
Community Options Waiver	115,817	123,290	123,290	-	0.0%
Guardian ship	9,560	10,394	10,434	40	0.4%
Ombudsman/Elder Abuse	25,158	23,885	6,652	(17,233)	-72.1%
Senior Care	181,377	153,525	195,876	42,351	27.6%
Senior Nutrition	34,854	34,854	30,952	(3,902)	-11.2%
Senior I & A	80,503	115,891	108,512	(7,379)	-6.4%
Senior Ride	16,277	14,000	14,000	-	0.0%
Level One Screening	10,000	10,000	10,000	-	0.0%
MVP Options	1,583	1,583	1,583	-	0.0%
VEPI	7,492	7,492	6,791	(701)	-9.4%
SCOF Online	6,516	6,516	6,522	6	0.1%
HS LMB Local Care Coord.	47,614	97,911	101,201	3,290	3.4%
HS LMB Admin	82,538	83,231	92,681	9,450	11.4%
CDBG COVID Rd 2 Rental Assist	180,778	110,000	-	(110,000)	-100.0%
Health Family/Nursing	118,560	107,584	-	(107,584)	-100.0%
HS After School Prog	(45,137)	-	-	-	0.0%
Inter Agency Liaison	76,918	59,000	59,000	-	0.0%
Recon Youth Edu/Employ	47,335	107,508	60,200	(47,308)	-44.0%
HS LMB Mentoring Grant	49,019	30,436	27,637	(2,799)	-9.2%
Health Family/Nursing	(9,860)	-	107,583	107,583	0.0%
LMB Community Support	1,635	10,000	20,000	10,000	100.0%
Circles/Poverty Allev Syst	107,709	100,000	145,000	45,000	45.0%
<b><u>Economic Development</u></b>					
Military Resilience	393,066	-	-	-	0.0%

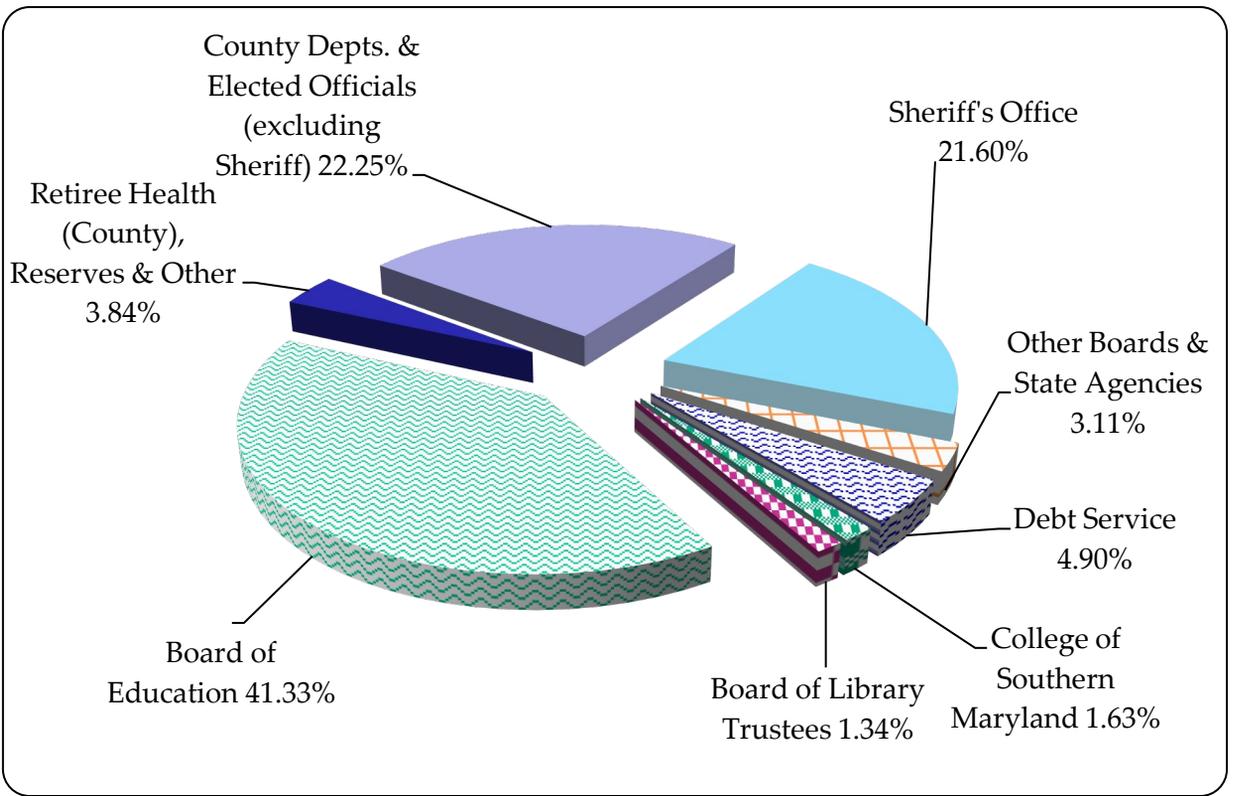
**BUDGET  
REVENUES - DETAIL - ACTUAL COLLECTED**

<u>REVENUE SOURCE</u>	FY2024 ACTUAL	FY2025 APPROVED	FY2026 APPROVED	INCREASE (DECREASE) OVER FY2025 APPROVED	
				AMOUNT	PERCENT
<b>STATE / FEDERAL GRANTS - Continued</b>					
<b><u>Land Use &amp; Growth Management (LUGM)</u></b>					
Critical Area	-	4,000	-	(4,000)	-100.0%
MHT Cert Local Gov't - Education	-	1,000	1,500	500	50.0%
<b><u>Public Works and Transportation (DPW&amp;T)</u></b>					
Cares STS	210,911	-	-	-	0.0%
Cares STS Rural	(1,359)	-	-	-	0.0%
STS 5311-5307 Public	41,153	969,336	135,169	(834,167)	-86.1%
STS Capital Equip	152,226	432,205	563,957	131,752	30.5%
St. Mary's Transit System ADA	5,865	135,000	135,000	-	0.0%
DSS Sunday Service	42,934	40,000	40,000	-	0.0%
STS 5311-5307 Public	972,846	-	851,271	851,271	0.0%
STS - SSTAP	2,569	-	-	-	0.0%
Tall Timber Mitigation	110,063	-	-	-	0.0%
<b><u>Recreation and Parks</u></b>					
Countywide Maintenance	14,975	15,000	15,000	-	0.0%
Elms Beach	10,000	10,000	10,000	-	0.0%
Portable Toilets/Trash	14,495	-	-	-	0.0%
<b><u>Information Technology</u></b>					
Neighborhood Connect Broadband	1,756,401	-	-	-	0.0%
<b><u>Emergency Services</u></b>					
American Rescue Funds	6,916,513	-	-	-	0.0%
Emergency Isaias TS	923,152	-	-	-	0.0%
Emergency Management	176,276	91,000	102,092	11,092	12.2%
Emergency Numbers Board	450,910	2,961,900	951,900	(2,010,000)	-67.9%
Excelon Grant	37,446	30,000	30,000	-	0.0%
Homeland Security	34,908	118,000	118,000	-	0.0%
MIEMSS Emergency Medical		120,000	120,000	-	0.0%
<b><u>Circuit Court</u></b>					
Cooperative Reimbursement	6,603	9,910	13,730	3,820	38.5%
Family Services	192,004	230,628	244,797	14,169	6.1%
MDH/BHA Grant	84,607	84,607	84,607	-	0.0%
Recovery Court	302,125	346,928	325,000	(21,928)	-6.3%
<b><u>Human Resources</u></b>					
Maryland Corps Service Opt Yr 1	42,299	43,440	-	(43,440)	-100.0%

**BUDGET  
REVENUES - DETAIL - ACTUAL COLLECTED**

REVENUE SOURCE	FY2024 ACTUAL	FY2025 APPROVED	FY2026 APPROVED	INCREASE (DECREASE) OVER FY2025 APPROVED	
				AMOUNT	PERCENT
<b>STATE / FEDERAL GRANTS - Continued</b>					
<b>Sheriff's Office</b>					
BJAG Grant - Equipment	195,184	21,369	-	(21,369)	-100.0%
Cooperative Reimbursement	175,065	574,902	549,851	(25,051)	-4.4%
Critical Incident Training (CIT)	207,486	25,000	25,000	-	0.0%
Day Reporting	(24,133)	556,928	556,928	-	0.0%
Edward Byrne Opioid	98,935	30,000	-	(30,000)	-100.0%
Exm&Tmt Act Grant	766,820	420,457	-	(420,457)	-100.0%
Five County	54,380	72,647	81,365	8,718	12.0%
Heroin Coordinator	439,043	59,649	61,866	2,217	3.7%
HIDTA	20,959	7,500	7,500	-	0.0%
Highway Safety SO - Adapt	2,328	4,500	4,500	-	0.0%
Highway Safety SO - Distract	14,279	3,000	3,000	-	0.0%
Highway Safety SO - impaired	132,843	12,000	12,000	-	0.0%
Mental Health Services	45,507	67,070	68,753	1,683	2.5%
Police Accountability, Community & Transparanc	431,449	47,117	-	(47,117)	-100.0%
State Aid Police Protection Aid	160,059	1,315,601	1,315,601	-	0.0%
Recruitment	185,068	25,000	-	(25,000)	-100.0%
Residential Substance Abuse Treatment	-	-	221,270	221,270	0.0%
School Resource Officers	14,395	200,000	196,491	(3,509)	-1.8%
Sex Offender Compliance	120,308	13,416	13,855	439	3.3%
Sex Offender Registration	(180)	25,000	27,200	2,200	8.8%
Sex Offender Registry	13,456	-	-	-	0.0%
STOP Grant	46,326	522,536	522,536	-	0.0%
Tobacco Enforcement	1,933	10,000	20,000	10,000	100.0%
<b>State's Attorney's Office</b>					
Cooperative Reimbursement	697,077	-	-	-	0.0%
Gun Violence Reduction	-	-	96,777	96,777	
Victims of Crime Act	-	-	586,299	586,299	
<b>Social Services</b>					
Legal Services Grant	108,089	108,819	115,540	6,721	6.2%
Appropriation Reserve	-	2,500,000	2,500,000	-	0.0%
<b>Total, State/Federal Grants</b>	<b>18,779,355</b>	<b>13,992,102</b>	<b>12,448,415</b>	<b>(1,543,687)</b>	<b>-11.0%</b>
<b>OTHER REVENUES</b>					
Investment income (Interest & Dividends)	7,809,089	3,000,000	6,000,620	3,000,620	100.0%
Disposal of Fixed Assets	175,856	324,000	324,000	-	0.0%
Other Income - Retiree Health Reimb	4,645,903	6,241,000	6,241,000	-	0.0%
<b>Contributions and Donations:</b>					
Aging Grant Programs	49,708	50,500	46,000	(4,500)	-8.9%
Community Services	9,880	7,000	9,000	2,000	28.6%
Emergency Services	35,495	26,880	28,760	1,880	7.0%
Sheriff's Office	215	1,000	1,000	-	0.0%
<b>Total - Other Revenues</b>	<b>12,726,146</b>	<b>9,650,380</b>	<b>12,650,380</b>	<b>3,000,000</b>	<b>31.1%</b>
<b>TOTAL, GENERAL FUND REVENUES</b>	<b>314,872,423</b>	<b>323,471,556</b>	<b>336,425,219</b>	<b>12,953,663</b>	<b>4.0%</b>
<b>OTHER FINANCING SOURCES</b>					
Appropriation of Fund Balance:					
Fund Balance - Pay-Go and Non-recurring	-	6,654,485	12,137,893	5,483,408	82.4%
<b>Total - Other Financing Sources</b>	<b>-</b>	<b>6,654,485</b>	<b>12,137,893</b>	<b>5,483,408</b>	<b>82.4%</b>
<b>TOTAL, GENERAL FUND REVENUES</b>	<b>314,872,423</b>	<b>330,126,041</b>	<b>348,563,112</b>	<b>18,437,071</b>	<b>5.6%</b>

# FY2026 GENERAL FUND - EXPENDITURES



**Chart is % of Total County Expenditures (excluding Fund Balance) - \$336,425,219- by Entity**

Board of Education	\$139,031,907
County Departments, Elected Officials (excluding Sheriff)	87,010,940
Sheriff's Office	72,673,115
Debt Services	16,489,244
Retiree Health (County), Reserves, & Other Costs	12,925,025
Other Boards & State Agencies	10,450,167
College of Southern Maryland	5,478,050
Board of Library Trustees	<u>4,504,664</u>

TOTAL GENERAL FUND EXPENDITURES \$348,563,112

**EXPENDITURES SUMMARY**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026	INCREASE/(DECREASE)		% of Total Budget
				APPROVED BUDGET	OVER 2025 AMOUNT	APPROVED PERCENT	
County Commissioners/County Administrator	1,625,901	1,737,497	1,839,581	1,778,887	41,390	2.4%	0.5%
Aging & Human Services	6,360,174	6,817,504	6,413,905	7,249,485	431,981	6.3%	2.1%
County Attorney	1,144,911	1,375,951	1,401,694	1,439,560	63,609	4.6%	0.4%
Economic Development	2,414,672	2,364,927	2,230,426	2,296,783	(68,144)	-2.9%	0.7%
Emergency Services	16,095,237	16,298,079	12,391,868	13,207,580	(3,090,499)	-19.0%	3.8%
Finance	2,270,258	2,396,573	2,671,214	2,582,928	186,355	7.8%	0.7%
Human Resources	2,505,208	3,489,783	3,588,754	3,649,974	160,191	4.6%	1.0%
Information Technology	7,647,436	7,426,382	6,668,813	6,466,178	(960,204)	-12.9%	1.9%
Land Use & Growth Management	2,686,474	3,367,992	3,277,962	3,507,869	139,877	4.2%	1.0%
Public Works & Transportation	24,943,042	25,410,138	27,119,364	27,962,004	2,551,866	10.0%	8.0%
Recreation & Parks	5,670,270	6,494,103	6,793,054	6,829,683	335,580	5.2%	2.0%
<b>Total, Departments</b>	<b>73,363,583</b>	<b>77,178,929</b>	<b>74,396,635</b>	<b>76,970,931</b>	<b>(207,998)</b>	<b>-0.3%</b>	<b>22.1%</b>
Circuit Court	2,147,514	2,563,881	2,636,682	2,285,901	(277,980)	-10.8%	0.7%
Orphans' Court	71,723	74,155	74,555	76,868	2,713	3.7%	0.0%
Office of the Sheriff	59,336,974	66,518,347	68,080,818	72,673,115	6,154,768	9.3%	20.8%
Office of the State's Attorney	5,863,604	5,916,755	7,458,136	7,061,059	1,144,304	19.3%	2.0%
Office of the County Treasurer	538,192	616,360	617,635	616,181	(179)	0.0%	0.2%
<b>Total, Elected Officials</b>	<b>67,958,007</b>	<b>75,689,498</b>	<b>78,867,826</b>	<b>82,713,124</b>	<b>7,023,626</b>	<b>9.3%</b>	<b>23.7%</b>
Department of Health	5,033,017	5,344,717	5,578,929	5,554,720	210,003	3.9%	1.6%
Department of Agriculture	116,419	126,000	130,000	130,000	4,000	3.2%	0.0%
Department of Social Services	470,008	568,963	584,050	589,734	20,771	3.7%	0.2%
Alcohol Beverage Board	316,950	379,230	379,230	383,167	3,937	1.0%	0.1%
Board of Elections	1,588,100	2,333,191	2,353,937	2,312,883	(20,308)	-0.9%	0.7%
University of Maryland Extension (UME)	290,832	311,098	330,819	329,819	18,721	6.0%	0.1%
Ethics Commission	613	833	833	833	-	0.0%	0.0%
So. MD Forest Conservation Board	2,500	2,500	2,500	2,500	-	0.0%	0.0%
Soil Conservation District	119,624	127,373	132,404	132,404	5,031	3.9%	0.0%
So. MD Resource Conservation & Development	15,300	20,600	21,000	20,600	-	0.0%	0.0%
So. MD Tri-County Community Action Committee, Inc.	35,000	35,000	100,000	35,000	-	0.0%	0.0%
Tri-County Council for Southern Maryland	125,000	125,000	125,000	125,000	-	0.0%	0.0%
Tri-County Youth Services Bureau, Inc.	143,600	-	-	-	-	0.0%	0.0%
SDAT - Leonardtown Office	443,507	443,507	443,507	793,507	350,000	78.9%	0.2%
University System of Maryland at Southern Maryland (USMSM)	40,000	40,000	40,000	40,000	-	0.0%	0.0%
County Funds - Board of Education	127,369,907	134,369,907	139,744,703	139,031,907	4,662,000	3.5%	39.9%
County Funds - BOE Non-Recurring	700,000	-	-	-	-	0.0%	0.0%
County Funds - College of Southern Maryland	5,009,058	5,282,620	5,635,833	5,478,050	195,430	3.7%	1.6%
County Funds - Board of Library Trustees	3,828,048	4,318,036	4,595,391	4,504,664	186,628	4.3%	1.3%
<b>Total, Boards and State Agencies</b>	<b>145,647,483</b>	<b>153,828,575</b>	<b>160,198,136</b>	<b>159,464,788</b>	<b>5,636,213</b>	<b>3.7%</b>	<b>45.7%</b>
<b>SUB-TOTAL</b>	<b>286,969,073</b>	<b>306,697,002</b>	<b>313,462,597</b>	<b>319,148,843</b>	<b>12,451,841</b>	<b>4.1%</b>	
<b>Other Budget Costs</b>							
Appropriation Reserve	-	2,500,000	2,500,000	2,500,000	-	0.0%	0.7%
Leonardtown Tax Rebate	72,788	72,786	76,128	76,128	3,342	4.6%	0.0%
Employer Contributions - Retiree Health Costs	4,645,904	6,182,000	6,182,000	6,182,000	-	0.0%	1.8%
Employer Contributions - Unemployment	13,194	5,000	5,000	5,000	-	0.0%	0.0%
Bank / GOB Costs	150,941	55,000	55,000	55,000	-	0.0%	0.0%
Debt Service	15,628,773	16,197,331	16,547,302	16,489,244	291,913	1.8%	4.7%
<b>Other Budget Costs</b>	<b>20,511,600</b>	<b>25,012,117</b>	<b>25,365,430</b>	<b>25,307,372</b>	<b>295,255</b>	<b>1.2%</b>	<b>7.3%</b>
<b>Subtotal, Excludes Transfers</b>	<b>307,480,673</b>	<b>331,709,119</b>	<b>338,828,027</b>	<b>344,456,215</b>	<b>12,747,096</b>	<b>3.8%</b>	
<b>Transfers &amp; Reserves</b>							
Pay-Go	12,204,636	(2,400,000)	-	3,853,614	6,253,614	-260.6%	1.1%
Reserve - Emergency	-	816,922	500,000	253,283	(563,639)	-69.0%	0.1%
<b>Transfers &amp; Reserves</b>	<b>12,204,636</b>	<b>(1,583,078)</b>	<b>500,000</b>	<b>4,106,897</b>	<b>5,689,975</b>	<b>-259.4%</b>	<b>1.2%</b>
<b>TOTAL GENERAL FUND BUDGET</b>	<b>319,685,309</b>	<b>330,126,041</b>	<b>339,328,027</b>	<b>348,563,112</b>	<b>18,437,071</b>	<b>5.6%</b>	

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>COUNTY DEPARTMENTS</b>						
<b>County Commissioners/County Admin.</b>						
Legislative/County Commissioners						
Personal Services	511,819	523,398	625,482	553,463	30,065	5.7%
Operating Supplies	957	1,300	1,300	1,300	-	0.0%
Communications	3,442	3,750	3,750	3,750	-	0.0%
Transportation	2,009	2,650	2,650	2,650	-	0.0%
Miscellaneous	36,585	45,180	45,180	45,180	-	0.0%
<b>Legislative/County Commissioners</b>	<b>554,812</b>	<b>576,278</b>	<b>678,362</b>	<b>606,343</b>	<b>30,065</b>	<b>5.2%</b>
County Administrator						
Personal Services	651,273	702,795	702,795	741,209	38,414	5.5%
Operating Supplies	5,383	10,200	10,200	10,200	-	0.0%
Professional Services	6,465	8,732	8,732	8,732	-	0.0%
Communications	643	2,100	2,100	2,100	-	0.0%
Transportation	318	500	500	500	-	0.0%
Miscellaneous	78,965	52,300	52,300	9,300	(43,000)	-82.2%
Equipment	421	-	-	-	-	0.0%
<b>County Administrator</b>	<b>743,468</b>	<b>776,627</b>	<b>776,627</b>	<b>772,041</b>	<b>(4,586)</b>	<b>-0.6%</b>
Public Information						
Personal Services	307,210	360,382	360,382	376,293	15,911	4.4%
Operating Supplies	4,461	5,200	5,200	5,200	-	0.0%
Communications	500	1,000	1,000	1,000	-	0.0%
Transportation	141	220	220	220	-	0.0%
Miscellaneous	14,669	17,790	17,790	17,790	-	0.0%
Equipment	640	-	-	-	-	0.0%
<b>Public Information</b>	<b>327,621</b>	<b>384,592</b>	<b>384,592</b>	<b>400,503</b>	<b>15,911</b>	<b>4.1%</b>
<b>Total - County Commissioners/County Admin.</b>	<b>1,625,901</b>	<b>1,737,497</b>	<b>1,839,581</b>	<b>1,778,887</b>	<b>41,390</b>	<b>2.4%</b>
<b>Aging &amp; Human Services</b>						
Aging Administration						
Personal Services	2,182,305	2,593,651	2,758,579	2,744,540	150,889	5.8%
Operating Supplies	346,918	426,689	563,200	563,200	136,511	32.0%
Professional Services	120,761	98,700	114,700	114,700	16,000	16.2%
Communications	39,030	30,000	38,000	38,000	8,000	26.7%
Transportation	15,639	33,663	21,663	21,663	(12,000)	-35.6%
Miscellaneous	9,613	6,876	6,876	6,876	-	0.0%
Equipment	20,303	48,200	13,200	13,200	(35,000)	-72.6%
Other - Lease Payments	16,812	16,684	-	-	(16,684)	-100.0%
<b>Aging Administration</b>	<b>2,751,381</b>	<b>3,254,463</b>	<b>3,516,218</b>	<b>3,502,179</b>	<b>247,716</b>	<b>7.6%</b>
Grants - Aging						
Personal Services	762,518	916,396	1,009,676	963,143	46,747	5.1%
Operating Supplies	476,121	388,730	336,118	336,118	(52,612)	-13.5%
Professional Services	203,669	140,082	204,182	204,182	64,100	45.8%
Communications	9,509	600	4,854	4,854	4,254	709.0%
Transportation	19,159	20,518	27,782	27,782	7,264	35.4%
Insurance	561	1,777	1,777	1,777	-	0.0%
Miscellaneous	33,251	6,500	17,000	17,000	10,500	161.5%
Equipment	43,389	-	750	750	750	0.0%
<b>Grants - Aging</b>	<b>1,548,177</b>	<b>1,474,603</b>	<b>1,602,139</b>	<b>1,555,606</b>	<b>81,003</b>	<b>5.5%</b>
Human Services-Admin Grants						
Personal Services	114,435	170,772	176,407	262,771	91,999	53.9%
Operating Supplies	3,482	2,357	6,500	6,500	4,143	175.8%
Professional Services	37,876	7,013	15,500	15,500	8,487	121.0%
Miscellaneous	1,000	1,000	1,000	1,000	-	0.0%
<b>Human Services-Admin Grants</b>	<b>156,793</b>	<b>181,142</b>	<b>199,407</b>	<b>285,771</b>	<b>104,629</b>	<b>57.8%</b>

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2024	FY2025	FY2026	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					ACTUAL	APPROVED
<b>Aging &amp; Human Services - continued</b>						
Community Services						
Personal Services	385,779	500,614	500,614	474,355	(26,259)	-5.2%
Operating Supplies	3,472	4,373	4,373	4,373	-	0.0%
Professional Services	4,681	5,927	5,927	5,927	-	0.0%
Communications	2,617	3,350	3,350	3,350	-	0.0%
Transportation	2,433	2,650	2,650	2,650	-	0.0%
Rentals	-	407	407	407	-	0.0%
Miscellaneous	148,550	148,550	148,550	148,550	-	0.0%
<b>Community Services</b>	<b>547,532</b>	<b>665,871</b>	<b>665,871</b>	<b>639,612</b>	<b>(26,259)</b>	<b>-3.9%</b>
Human Relations Commission						
Operating Supplies	515	250	250	250	-	0.0%
Professional Services	500	1,400	1,400	1,400	-	0.0%
Miscellaneous	135	200	200	200	-	0.0%
<b>Human Relations Commission</b>	<b>1,150</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>	<b>-</b>	<b>0.0%</b>
<b>Aging and Human Services - Continued</b>						
Commission for Women						
Operating Supplies	1,381	765	765	765	-	0.0%
Professional Services	5,871	5,335	5,335	5,335	-	0.0%
Rentals	-	400	400	400	-	0.0%
Miscellaneous	4,567	500	2,500	2,500	2,000	400.0%
<b>Commission for Women</b>	<b>11,819</b>	<b>7,000</b>	<b>9,000</b>	<b>9,000</b>	<b>2,000</b>	<b>28.6%</b>
Non-Profits - Aging & Human Services						
Miscellaneous (Operating Allocation)	795,547	818,047	-	836,047	18,000	2.2%
<b>Non-Profits - Aging &amp; Human Services</b>	<b>795,547</b>	<b>818,047</b>	<b>-</b>	<b>836,047</b>	<b>18,000</b>	<b>2.2%</b>
Grants - Human Services (Non-Administration)						
Professional Services	547,775	414,528	419,420	419,420	4,892	1.2%
<b>Grants - Human Services (Non-Admin.)</b>	<b>547,775</b>	<b>414,528</b>	<b>419,420</b>	<b>419,420</b>	<b>4,892</b>	<b>1.2%</b>
<b>Total - Aging &amp; Human Services</b>	<b>6,360,174</b>	<b>6,817,504</b>	<b>6,413,905</b>	<b>7,249,485</b>	<b>431,981</b>	<b>6.3%</b>
<b>County Attorney</b>						
Personal Services	1,004,937	1,202,705	1,202,705	1,266,752	64,047	5.3%
Operating Supplies	42,036	47,138	49,631	49,631	2,493	5.3%
Professional Services	46,803	50,577	91,077	66,077	15,500	30.6%
Communications	3,517	3,300	3,550	3,550	250	7.6%
Transportation	818	1,056	1,056	1,056	-	0.0%
Miscellaneous	12,603	28,900	11,400	11,400	(17,500)	-60.6%
Equipment	3,787	-	-	-	-	0.0%
<b>County Attorney</b>	<b>1,114,501</b>	<b>1,333,676</b>	<b>1,359,419</b>	<b>1,398,466</b>	<b>64,790</b>	<b>4.9%</b>
Police Accountability Board/Admin Charging Committee						
Personal Services	30,410	40,775	40,775	39,594	(1,181)	-2.9%
Miscellaneous	-	1,500	1,500	1,500	-	100.0%
<b>PAB and ACC</b>	<b>30,410</b>	<b>42,275</b>	<b>42,275</b>	<b>41,094</b>	<b>(1,181)</b>	<b>-2.8%</b>
<b>Total - County Attorney</b>	<b>1,144,911</b>	<b>1,375,951</b>	<b>1,401,694</b>	<b>1,439,560</b>	<b>63,609</b>	<b>4.6%</b>
<b>Economic Development</b>						
Administration/Office of the Director						
Personal Services	380,114	497,718	497,718	539,363	41,645	8.4%
Operating Supplies	10,508	12,060	12,060	12,060	-	0.0%
Professional Services	50,955	127,900	2,900	2,900	(125,000)	-97.7%
Communications	7,032	12,900	12,900	12,900	-	0.0%
Transportation	822	2,200	2,200	2,200	-	0.0%
Rentals	66	168	168	168	-	0.0%
Miscellaneous	7,956	9,360	9,360	9,360	-	0.0%
<b>Administration/Office of the Director</b>	<b>457,453</b>	<b>662,306</b>	<b>537,306</b>	<b>578,951</b>	<b>(83,355)</b>	<b>-12.6%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
Tourism Development						
Professional Services	480,312	480,312	525,954	525,954	45,642	9.5%
<b>Tourism Development</b>	<b>480,312</b>	<b>480,312</b>	<b>525,954</b>	<b>525,954</b>	<b>45,642</b>	<b>9.5%</b>
Agriculture & Seafood Development						
Personal Services	345,547	408,625	422,737	362,667	(45,958)	-11.2%
Operating Supplies	8,217	12,092	12,092	12,092	-	0.0%
Professional Services	-	-	40,000	-	-	0.0%
Transportation	61	258	258	258	-	0.0%
Miscellaneous	385	631	631	631	-	0.0%
<b>Agriculture &amp; Seafood Development</b>	<b>354,210</b>	<b>421,606</b>	<b>475,718</b>	<b>375,648</b>	<b>(45,958)</b>	<b>-10.9%</b>
Business Development						
Lease	6,035	-	-	-	-	0.0%
Personal Services	310,345	351,248	351,248	373,890	22,642	6.4%
Operating Supplies	50,628	73,280	73,280	73,280	-	0.0%
Professional Services	54,855	110,536	110,536	110,536	-	0.0%
Transportation	205	1,000	1,000	1,000	-	0.0%
Miscellaneous	118,483	148,944	148,944	148,944	-	0.0%
Equipment & Furniture	94,825	-	-	-	-	0.0%
Other	-	6,440	6,440	-	(6,440)	-100.0%
<b>Business Development</b>	<b>635,376</b>	<b>691,448</b>	<b>691,448</b>	<b>707,650</b>	<b>16,202</b>	<b>2.3%</b>
Non-Profits - Economic Development						
Miscellaneous-Economic Development	12,500	20,000	-	20,000	-	0.0%
Miscellaneous-Economic Development Conserv	38,580	54,255	-	53,580	(675)	-1.2%
Miscellaneous-Post Secondary Education	43,175	35,000	-	35,000	-	0.0%
<b>Non-Profits - Economic Development</b>	<b>94,255</b>	<b>109,255</b>	<b>-</b>	<b>108,580</b>	<b>(675)</b>	<b>-0.6%</b>
Grants						
Professional Services	391,449	-	-	-	-	0.0%
Transportation	911	-	-	-	-	0.0%
Miscellaneous	706	-	-	-	-	0.0%
<b>Grants</b>	<b>393,066</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total - Economic Development</b>	<b>2,414,672</b>	<b>2,364,927</b>	<b>2,230,426</b>	<b>2,296,783</b>	<b>(68,144)</b>	<b>-2.9%</b>
<b>Emergency Services</b>						
Emergency Communications						
Personal Services	3,750,998	4,178,082	4,584,231	4,229,969	51,887	1.2%
Operating Supplies	43,938	58,039	61,839	61,839	3,800	6.5%
Professional Services	28,439	38,750	39,750	39,750	1,000	2.6%
Communications	120,387	170,318	170,318	170,318	-	0.0%
Transportation	4,463	15,617	15,617	15,617	-	0.0%
Rentals	3,000	3,000	3,000	3,000	-	0.0%
Miscellaneous	5,949	11,100	19,100	16,100	5,000	45.0%
Equipment	27,748	-	-	-	-	0.0%
Other - Lease Payment	8,693	9,430	-	-	(9,430)	-100.0%
<b>Emergency Communications</b>	<b>3,993,615</b>	<b>4,484,336</b>	<b>4,893,855</b>	<b>4,536,593</b>	<b>52,257</b>	<b>1.2%</b>
Emergency Radio Communications						
Personal Services	369,192	384,363	384,363	404,892	20,529	5.3%
Operating Supplies	11,697	28,000	28,000	28,000	-	0.0%
Professional Services	888,565	936,165	960,059	960,059	23,894	2.6%
Communications	2,238	1,500	1,500	1,500	-	0.0%
Transportation	6,480	6,000	6,000	6,000	-	0.0%
Rentals	37,782	40,319	41,493	41,493	1,174	2.9%
Miscellaneous	74	3,950	3,950	3,950	-	0.0%
Equipment	60,747	4,054,908	116,855	2,549,555	(1,505,353)	-37.1%
Other - Lease Payments	7,741	8,395	1,173,621	-	(8,395)	-100.0%
<b>Emergency Radio Communications</b>	<b>1,384,516</b>	<b>5,463,600</b>	<b>2,715,841</b>	<b>3,995,449</b>	<b>(1,468,151)</b>	<b>-26.9%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>Emergency Management</b>						
Emergency Management						
Personal Services	559,508	687,428	687,428	728,688	41,260	6.0%
Operating Supplies	83,166	63,900	63,900	63,900	-	0.0%
Professional Services	28,772	59,050	59,050	59,050	-	0.0%
Communications	13,159	26,600	26,600	26,600	-	0.0%
Transportation	4,037	10,000	10,000	10,000	-	0.0%
Miscellaneous	31,845	40,500	40,500	40,500	-	0.0%
Equipment	36,310	-	-	-	-	0.0%
Other - Lease Payments	11,914	11,813	-	-	(11,813)	-100.0%
<b>Emergency Management</b>	<b>768,711</b>	<b>899,291</b>	<b>887,478</b>	<b>928,738</b>	<b>29,447</b>	<b>3.3%</b>
<b>Animal Services</b>						
Animal Services						
Personal Services	1,523,465	1,846,571	2,014,329	1,942,077	95,506	5.2%
Operating Supplies	129,801	144,215	159,165	159,165	14,950	10.4%
Professional Services	78,853	85,300	185,300	185,300	100,000	117.2%
Communications	4,633	5,584	5,584	5,584	-	0.0%
Transportation	22,874	43,432	43,432	43,432	-	0.0%
Miscellaneous	3,892	4,850	4,250	4,250	(600)	-12.4%
Equipment	163,090	-	39,000	85,000	85,000	100.0%
Other - Lease Payments	-	-	19,550	-	-	0.0%
<b>Animal Services</b>	<b>1,926,608</b>	<b>2,129,952</b>	<b>2,470,610</b>	<b>2,424,808</b>	<b>294,856</b>	<b>13.8%</b>
<b>Grants</b>						
Grants						
Personal Services	185	-	102,092	-	-	0.0%
Operating Supplies	141,118	263,900	259,992	259,992	(3,908)	-1.5%
Professional Services	3,813,557	381,500	431,500	431,500	50,000	13.1%
Communications	453,691	-	-	-	-	0.0%
Miscellaneous - American Rescue Act	1,394,670	-	-	-	-	0.0%
Capital Improvements	1,879,921	-	-	-	-	0.0%
Equipment	338,645	2,675,500	630,500	630,500	(2,045,000)	-76.4%
<b>Grants</b>	<b>8,021,787</b>	<b>3,320,900</b>	<b>1,424,084</b>	<b>1,321,992</b>	<b>(1,998,908)</b>	<b>-60.2%</b>
<b>Total - Emergency Services</b>	<b>16,095,237</b>	<b>16,298,079</b>	<b>12,391,868</b>	<b>13,207,580</b>	<b>(3,090,499)</b>	<b>-19.0%</b>
<b>Finance</b>						
Administration/Budget						
Personal Services	897,002	911,791	1,182,207	1,007,261	95,470	10.5%
Operating Supplies	13,276	17,000	21,025	21,025	4,025	23.7%
Professional Services	5,825	9,250	9,250	9,250	-	0.0%
Communications	11,493	14,500	14,500	14,500	-	0.0%
Transportation	311	300	300	300	-	0.0%
Miscellaneous	5,489	4,200	4,200	4,200	-	0.0%
Equipment	802	-	-	-	-	0.0%
<b>Administration/Budget</b>	<b>934,198</b>	<b>957,041</b>	<b>1,231,482</b>	<b>1,056,536</b>	<b>99,495</b>	<b>10.4%</b>
<b>Accounting</b>						
Accounting						
Personal Services	852,104	911,431	911,431	968,115	56,684	6.2%
Operating Supplies	6,379	7,810	7,810	7,810	-	0.0%
Professional Services	6,764	-	-	-	-	0.0%
Transportation	114	400	400	400	-	0.0%
Rentals	3,494	4,000	4,000	4,000	-	0.0%
Miscellaneous	630	500	500	500	-	0.0%
<b>Accounting</b>	<b>869,485</b>	<b>924,141</b>	<b>924,141</b>	<b>980,825</b>	<b>56,684</b>	<b>6.1%</b>
<b>Auditing</b>						
Auditing						
Professional Services	37,141	50,000	50,000	50,000	-	0.0%
<b>Auditing</b>	<b>37,141</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.0%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>Procurement</b>						
Procurement						
Personal Services	424,889	460,212	460,212	490,188	29,976	6.5%
Operating Supplies	2,470	2,675	2,675	2,675	-	0.0%
Communications	346	624	624	624	-	0.0%
Miscellaneous	1,729	1,880	2,080	2,080	200	10.6%
<b>Procurement</b>	<b>429,434</b>	<b>465,391</b>	<b>465,591</b>	<b>495,567</b>	<b>30,176</b>	<b>6.5%</b>
<b>Total - Finance</b>						
<b>Total - Finance</b>	<b>2,270,258</b>	<b>2,396,573</b>	<b>2,671,214</b>	<b>2,582,928</b>	<b>186,355</b>	<b>7.8%</b>
<b>Human Resources</b>						
Human Resources						
Personal Services	849,285	945,892	990,678	1,145,913	200,021	21.1%
Operating Supplies	109,024	108,871	118,871	118,871	10,000	9.2%
Professional Services	87,546	76,861	80,717	80,717	3,856	5.0%
Communications	2,475	4,850	3,725	3,725	(1,125)	-23.2%
Transportation	237	413	200	200	(213)	-51.6%
Miscellaneous	151,437	518,408	530,408	430,557	(87,851)	-16.9%
Equipment	3,336	-	-	-	-	0.0%
<b>Human Resources</b>	<b>1,203,340</b>	<b>1,655,295</b>	<b>1,724,599</b>	<b>1,779,983</b>	<b>124,688</b>	<b>7.5%</b>
<b>Risk Management</b>						
Risk Management						
Personal Services	94,334	99,941	99,941	105,813	5,872	5.9%
Operating Supplies	4,153	5,655	1,775	1,775	(3,880)	-68.6%
Professional Services	64	2,565	2,565	2,565	-	0.0%
Transportation	-	100	100	100	-	0.0%
Insurance	1,150,113	1,666,437	1,716,812	1,716,812	50,375	3.0%
Miscellaneous	1,579	2,050	2,050	2,050	-	0.0%
<b>Risk Management</b>	<b>1,250,243</b>	<b>1,776,748</b>	<b>1,823,243</b>	<b>1,829,115</b>	<b>52,367</b>	<b>2.9%</b>
<b>Commission for the Disabled</b>						
Commission for the Disabled						
Operating Supplies	1,538	600	600	600	-	0.0%
Professional Services	-	1,700	1,700	1,700	-	0.0%
Miscellaneous	627	-	-	-	-	0.0%
<b>Commission for the Disabled</b>	<b>2,165</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>-</b>	<b>0.0%</b>
<b>Grants</b>						
Grants						
Professional Services	38,470	52,800	37,322	37,286	(15,514)	-29.4%
Operating Supplies	2,500	-	-	-	-	0.0%
Miscellaneous	8,490	2,640	1,290	1,290	(1,350)	48.9%
<b>Grants</b>	<b>49,460</b>	<b>55,440</b>	<b>38,612</b>	<b>38,576</b>	<b>(16,864)</b>	<b>-30.4%</b>
<b>Total - Human Resources</b>	<b>2,505,208</b>	<b>3,489,783</b>	<b>3,588,754</b>	<b>3,649,974</b>	<b>160,191</b>	<b>4.6%</b>
<b>Information Technology</b>						
Information Technology						
Personal Services	3,047,042	3,395,718	3,615,725	3,613,670	217,952	6.4%
Operating Supplies	1,924,142	2,249,097	2,294,648	2,138,348	(110,749)	-4.9%
Professional Services	214,801	179,158	176,969	176,969	(2,189)	-1.2%
Communications	153,990	122,832	132,832	132,832	10,000	8.1%
Transportation	515	1,200	1,200	1,200	-	0.0%
Miscellaneous	485	1,000	56,182	1,000	-	0.0%
Equipment	392,909	1,471,627	360,207	402,159	(1,069,468)	-72.7%
Other - Lease Payments	5,310	5,750	31,050	-	(5,750)	-100.0%
Grant	1,908,242	-	-	-	-	0.0%
<b>Total - Information Technology</b>	<b>7,647,436</b>	<b>7,426,382</b>	<b>6,668,813</b>	<b>6,466,178</b>	<b>(960,204)</b>	<b>-12.9%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>Land Use &amp; Growth Management (LUGM)</b>						
Administration						
Personal Services	747,596	776,409	776,409	847,188	70,779	9.1%
Operating Supplies	37,733	34,380	34,980	34,980	600	1.7%
Professional Services	17,372	17,400	17,400	17,400	-	0.0%
Communications	9,491	10,500	10,500	10,500	-	0.0%
Transportation	261	400	750	750	350	87.5%
Rentals	36	50	-	-	(50)	-100.0%
Miscellaneous	3,173	10,803	9,903	9,903	(900)	-8.3%
Equipment	540	-	-	-	-	0.0%
<b>Administration</b>	<b>816,202</b>	<b>849,942</b>	<b>849,942</b>	<b>920,721</b>	<b>70,779</b>	<b>8.3%</b>
Long-Range Planning						
Personal Services	118,714	373,740	373,740	413,505	39,765	10.6%
Operating Supplies	277	1,283	7,026	7,026	5,743	447.6%
Professional Services	-	125,000	-	-	(125,000)	-100.0%
Transportation	-	350	350	350	-	0.0%
Miscellaneous	2,511	2,503	1,760	1,760	(743)	-29.7%
<b>Long-Range Planning</b>	<b>121,502</b>	<b>502,876</b>	<b>382,876</b>	<b>422,641</b>	<b>(80,235)</b>	<b>-16.0%</b>
Development Services						
Personal Services	385,613	425,409	425,409	448,789	23,380	5.5%
Operating Supplies	2,044	2,889	2,889	2,889	-	0.0%
Transportation	-	300	300	300	-	0.0%
Miscellaneous	1,188	1,721	1,721	1,721	-	0.0%
<b>Development Services</b>	<b>388,845</b>	<b>430,319</b>	<b>430,319</b>	<b>453,699</b>	<b>23,380</b>	<b>5.4%</b>
Environmental Planning						
Personal Services	351,488	379,372	379,372	404,236	24,864	6.6%
Operating Supplies	2,723	1,035	1,915	1,915	880	85.0%
Miscellaneous	1,000	1,400	1,120	1,120	(280)	-20.0%
Equipment	180	-	-	-	-	0.0%
<b>Environmental Planning</b>	<b>355,391</b>	<b>381,807</b>	<b>382,407</b>	<b>407,271</b>	<b>25,464</b>	<b>6.7%</b>
Planning Commission						
Personal Services	23,788	23,887	23,887	25,491	1,604	6.7%
Miscellaneous	200	800	800	800	-	0.0%
<b>Planning Commission</b>	<b>23,988</b>	<b>24,687</b>	<b>24,687</b>	<b>26,291</b>	<b>1,604</b>	<b>6.5%</b>
Boards and Commissions						
Personal Services	14,424	17,123	17,123	25,576	8,453	49.4%
Professional Services	16,050	16,000	20,000	20,000	4,000	25.0%
Transportation	-	475	475	475	-	0.0%
Miscellaneous	200	2,050	2,050	2,050	-	0.0%
<b>Boards and Commissions</b>	<b>30,674</b>	<b>35,648</b>	<b>39,648</b>	<b>48,101</b>	<b>12,453</b>	<b>34.9%</b>
Historical Preservation						
Operating Supplies	135	1,480	1,480	1,480	-	0.0%
Miscellaneous	448	750	750	750	-	0.0%
<b>Historical Preservation</b>	<b>583</b>	<b>2,230</b>	<b>2,230</b>	<b>2,230</b>	<b>-</b>	<b>0.0%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>Permit Services</b>						
Personal Services	406,913	490,111	490,111	518,248	28,137	5.7%
Operating Supplies	983	1,200	2,400	2,400	1,200	100.0%
Professional Services	16,370	50	50	50	-	0.0%
Miscellaneous	808	1,150	1,200	1,200	50	4.3%
<b>Permit Services</b>	<b>425,074</b>	<b>492,511</b>	<b>493,761</b>	<b>521,898</b>	<b>29,387</b>	<b>6.0%</b>
<b>Inspections &amp; Compliance</b>						
Personal Services	486,060	579,432	579,432	612,357	32,925	5.7%
Operating Supplies	3,469	6,050	6,050	6,050	-	0.0%
Professional Services	6,700	24,500	24,500	24,500	-	0.0%
Transportation	7,740	12,000	12,000	12,000	-	0.0%
Miscellaneous	292	300	300	300	-	0.0%
Equipment	-	16,100	-	-	(16,100)	-100.0%
Other - Lease Payments	15,918	-	16,100	16,100	16,100	0.0%
<b>Inspections &amp; Compliance</b>	<b>520,179</b>	<b>638,382</b>	<b>638,382</b>	<b>671,307</b>	<b>32,925</b>	<b>5.2%</b>
<b>Land Use &amp; Growth Management (LUGM) - Continued</b>						
<b>Board of Electrical Examiners</b>						
Operating Supplies	287	230	1,800	1,800	1,570	682.6%
Professional Services	1,225	3,250	3,250	3,250	-	0.0%
Communications	20	50	50	50	-	0.0%
Transportation	-	350	-	-	(350)	-100.0%
Miscellaneous	100	850	150	150	(700)	-82.4%
<b>Board of Electrical Examiners</b>	<b>1,632</b>	<b>4,730</b>	<b>5,250</b>	<b>5,250</b>	<b>520</b>	<b>11.0%</b>
<b>Commission on the Environment</b>						
Operating Supplies	2,304	2,230	2,230	2,230	-	0.0%
Rentals	-	1,350	1,350	1,350	-	0.0%
Miscellaneous	100	280	280	280	-	0.0%
<b>Commission on the Environment</b>	<b>2,404</b>	<b>3,860</b>	<b>3,860</b>	<b>3,860</b>	<b>-</b>	<b>0.0%</b>
<b>Grants</b>						
Professional Services	-	-	18,100	18,100	18,100	0.0%
Miscellaneous	-	1,000	6,500	6,500	5,500	550.0%
<b>Grants</b>	<b>-</b>	<b>1,000</b>	<b>24,600</b>	<b>24,600</b>	<b>23,600</b>	<b>2360.0%</b>
<b>Total - Land Use &amp; Growth Management</b>	<b>2,686,474</b>	<b>3,367,992</b>	<b>3,277,962</b>	<b>3,507,869</b>	<b>139,877</b>	<b>4.2%</b>
<b>Public Works &amp; Transportation (DPW&amp;T)</b>						
<b>Administration</b>						
Personal Services	635,098	683,989	683,989	751,230	67,241	9.8%
Operating Supplies	9,293	8,897	14,882	14,882	5,985	67.3%
Professional Services	2,960	3,022	3,322	3,322	300	9.9%
Communications	8,462	13,225	13,225	13,225	-	0.0%
Transportation	77	170	170	170	-	0.0%
Miscellaneous	1,464	5,450	5,450	5,450	-	0.0%
Equipment	356	-	-	-	-	0.0%
<b>Administration</b>	<b>657,710</b>	<b>714,753</b>	<b>721,038</b>	<b>788,279</b>	<b>73,526</b>	<b>10.3%</b>
<b>Engineering Services</b>						
Personal Services	951,756	1,161,734	1,161,734	1,248,697	86,963	7.5%
Operating Supplies	10,852	5,987	6,732	6,732	745	12.4%
Transportation	6,629	3,800	7,800	7,800	4,000	105.3%
Miscellaneous	-	500	500	500	-	0.0%
<b>Engineering Services</b>	<b>969,237</b>	<b>1,172,021</b>	<b>1,176,766</b>	<b>1,263,729</b>	<b>91,708</b>	<b>7.8%</b>
<b>Development Review</b>						
Personal Services	265,233	301,657	301,657	319,114	17,457	5.8%
Operating Supplies	154	250	250	250	-	0.0%
<b>Development Review</b>	<b>265,387</b>	<b>301,907</b>	<b>301,907</b>	<b>319,364</b>	<b>17,457</b>	<b>5.8%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>Construction &amp; Inspections</b>						
Construction & Inspections						
Personal Services	700,845	829,034	839,034	864,264	35,230	4.2%
Operating Supplies	5,437	7,090	7,090	7,090	-	0.0%
Professional Services	216,804	221,745	221,745	221,745	-	0.0%
Communications	3,529	3,970	3,970	3,970	-	0.0%
Transportation	20,666	33,358	23,358	23,358	(10,000)	-30.0%
Equipment	-	-	96,136	96,136	96,136	0.0%
Other - Lease Payment	31,835	32,200	32,200	32,200	-	0.0%
<b>Construction &amp; Inspections</b>	<b>979,116</b>	<b>1,127,397</b>	<b>1,223,533</b>	<b>1,248,763</b>	<b>121,366</b>	<b>10.8%</b>
<b>County Highways</b>						
County Highways						
Personal Services	3,482,581	3,967,707	3,967,707	4,103,309	135,602	3.4%
Operating Supplies	114,033	139,800	153,698	153,698	13,898	9.9%
Professional Services	237,163	361,191	444,070	444,070	82,879	22.9%
Communications	8,609	10,000	10,000	10,000	-	0.0%
Transportation	385,543	515,879	535,879	535,879	20,000	3.9%
Public Utility Service	85,951	81,070	104,221	104,221	23,151	28.6%
Rentals	13,746	20,000	20,000	20,000	-	0.0%
Snow Removal	461,510	304,225	304,225	304,225	-	0.0%
Miscellaneous	389,719	216,890	216,890	216,890	-	0.0%
Equipment	1,711,483	-	-	-	-	100.0%
Other - Lease Payment	464,257	466,342	466,342	269,100	(197,242)	-42.3%
<b>County Highways</b>	<b>7,354,595</b>	<b>6,083,104</b>	<b>6,223,032</b>	<b>6,161,392</b>	<b>78,288</b>	<b>1.3%</b>
<b>MS4 Program</b>						
MS4 Program						
Personal Services	434,962	543,576	543,576	576,199	32,623	6.0%
Operating Supplies	21,094	28,935	22,935	22,935	(6,000)	-20.7%
Professional Services	250,456	368,042	333,000	333,000	(35,042)	-9.5%
Communications	1,149	-	-	-	-	0.0%
Repairs and Maintenance	98,727	121,696	161,738	161,738	40,042	32.9%
Miscellaneous Services	6,115	8,923	9,923	9,923	1,000	11.2%
Equipment	72,789	-	-	-	-	0.0%
Other - Lease Payment	9,327	10,120	10,120	-	(10,120)	-100.0%
<b>MS4 Program</b>	<b>894,619</b>	<b>1,081,292</b>	<b>1,081,292</b>	<b>1,103,795</b>	<b>22,503</b>	<b>2.1%</b>
<b>Mailroom/Messenger Services</b>						
Mailroom/Messenger Services						
Personal Services	100,194	134,323	134,323	141,751	7,428	5.5%
Operating Supplies	1,393	4,450	4,450	4,450	-	0.0%
Professional Services	131	-	-	-	-	0.0%
Communications	750	400	1,650	1,650	1,250	312.5%
Transportation	1,479	2,724	2,224	2,224	(500)	-18.4%
Rentals	10,803	17,500	15,500	15,500	(2,000)	-11.4%
Equipment	190	-	-	3,690	3,690	0.0%
<b>Mailroom/Messenger Services</b>	<b>114,940</b>	<b>159,397</b>	<b>158,147</b>	<b>169,265</b>	<b>9,868</b>	<b>6.2%</b>
<b>DPW &amp; T - Continued</b>						
<b>Vehicle Maintenance Shop</b>						
Vehicle Maintenance Shop						
Personal Services	928,617	1,072,112	1,072,112	1,137,661	65,549	6.1%
Operating Supplies	52,223	61,486	65,586	65,586	4,100	6.7%
Professional Services	39,849	49,500	49,200	49,200	(300)	-0.6%
Communications	1,648	2,000	2,000	2,000	-	0.0%
Transportation	527,799	680,439	677,939	677,939	(2,500)	-0.4%
Equipment & Furniture	11,368	185,000	69,690	303,000	118,000	163.8%
Other - Lease Payment	23,437	23,404	23,404	-	(23,404)	-100.0%
<b>Vehicle Maintenance Shop</b>	<b>1,584,941</b>	<b>2,073,941</b>	<b>1,959,931</b>	<b>2,235,386</b>	<b>161,445</b>	<b>7.8%</b>

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2024	FY2025	FY2026	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					ACTUAL	APPROVED
<b>Non-Public School Bus Transportation</b>						
Personal Services	84,618	92,291	92,291	97,792	5,501	6.0%
Operating Supplies	8	1,000	2,050	2,050	1,050	105.0%
Professional Services	3,469,570	3,193,427	3,556,218	3,556,218	362,791	11.4%
Communications	13,100	16,650	16,650	16,650	-	0.0%
Insurance	28,586	30,013	30,000	30,000	(13)	0.0%
<b>Non-Public School Bus Transportation</b>	<b>3,595,882</b>	<b>3,333,381</b>	<b>3,697,209</b>	<b>3,702,710</b>	<b>369,329</b>	<b>11.1%</b>
<b>St. Mary's County Airport</b>						
Personal Services	52,473	132,315	137,315	140,600	8,285	6.3%
Operating Supplies	1,020	2,010	2,010	2,010	-	0.0%
Professional Services	15,314	30,132	33,850	33,850	3,718	12.3%
Communications	2,398	2,600	2,600	2,600	-	0.0%
Transportation	2,235	3,840	3,000	3,000	(840)	-21.9%
Public Utility Service	9,038	13,000	13,000	13,000	-	0.0%
Miscellaneous	3,505	2,200	3,700	3,700	1,500	68.2%
Equipment & Furniture	470	97,000	-	-	(97,000)	0.0%
Lease Payments	12,861	12,750	12,750	-	(12,750)	-100.0%
<b>St Mary's County Airport</b>	<b>99,314</b>	<b>295,847</b>	<b>208,225</b>	<b>198,760</b>	<b>(97,087)</b>	<b>-32.8%</b>
<b>Grants (principally STS)</b>						
Personal Services	2,663,343	2,664,515	2,964,715	3,249,242	584,727	21.9%
Operating Supplies	39,754	-	47,300	47,300	47,300	0.0%
Professional Services	15,024	389,810	545,119	545,119	155,309	39.8%
Communications	5,707	-	6,000	6,000	6,000	0.0%
Transportation	563,268	155,710	689,037	945,037	789,327	506.9%
Insurance	86,258	-	-	-	-	0.0%
Miscellaneous	4,671	-	3,000	3,000	3,000	0.0%
Equipment	13,662	-	55,000	55,000	55,000	0.0%
<b>Grants (principally STS)</b>	<b>3,391,687</b>	<b>3,210,035</b>	<b>4,310,171</b>	<b>4,850,698</b>	<b>1,640,663</b>	<b>51.1%</b>
<b>Building Services</b>						
Personal Services	2,382,379	2,841,612	2,997,362	2,923,171	81,559	2.9%
Operating Supplies	132,700	160,992	166,992	166,992	6,000	3.7%
Professional Services	289,659	345,324	359,324	359,324	14,000	4.1%
Communications	26,720	26,880	26,880	26,880	-	0.0%
Transportation	50,198	98,692	98,692	98,692	-	0.0%
Public Utility Service	1,926,173	2,205,797	2,205,797	2,205,797	-	0.0%
Repairs and Maintenance	81,849	109,055	109,055	109,055	-	0.0%
Rentals	-	2,352	2,352	2,352	-	0.0%
Equipment	81,143	-	-	-	-	100.0%
Other - Lease Payment	64,793	66,359	91,659	27,600	(38,759)	-58.4%
<b>Building Services</b>	<b>5,035,614</b>	<b>5,857,063</b>	<b>6,058,113</b>	<b>5,919,863</b>	<b>62,800</b>	<b>1.1%</b>
<b>Total - Public Works &amp; Transportation</b>	<b>24,943,042</b>	<b>25,410,138</b>	<b>27,119,364</b>	<b>27,962,004</b>	<b>2,551,866</b>	<b>10.0%</b>

**BUDGET  
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2024	FY2025	FY2026	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					ACTUAL	APPROVED
<b>Recreation &amp; Parks</b>						
Administration						
Personal Services	1,390,879	1,653,379	1,869,249	1,830,658	177,279	10.7%
Operating Supplies	12,609	15,350	15,350	15,350	-	0.0%
Professional Services	5,758	6,500	57,000	57,000	50,500	776.9%
Communications	3,163	4,100	3,800	3,800	(300)	-7.3%
Transportation	2,096	3,200	3,400	3,400	200	6.3%
Miscellaneous	4,606	16,190	17,990	17,990	1,800	11.1%
Equipment	3,454	-	-	135,000	135,000	0.0%
Other - Lease Payments	-	-	31,050	-	-	0.0%
<b>Administration</b>	<b>1,422,565</b>	<b>1,698,719</b>	<b>1,997,839</b>	<b>2,063,198</b>	<b>364,479</b>	<b>21.5%</b>
Parks Maintenance						
Personal Services	1,755,309	2,065,432	2,140,538	2,106,832	41,400	2.0%
Operating Supplies	74,447	97,160	98,660	98,660	1,500	1.5%
Professional Services	98,988	115,906	116,206	116,206	300	0.3%
Communications	6,306	5,400	5,400	5,400	-	0.0%
Transportation	64,136	100,593	100,593	100,593	-	0.0%
Public Utility Service	180,692	214,340	219,340	219,340	5,000	2.3%
Repairs and Maintenance	472,848	532,231	532,231	532,231	-	0.0%
Rentals	138,542	175,190	175,190	175,190	-	0.0%
Miscellaneous	-	8,840	8,840	8,840	-	0.0%
Equipment	118,295	58,000	10,000	10,000	(48,000)	-82.8%
Other - Lease Payments	61,741	64,165	64,165	47,080	(17,085)	-26.6%
<b>Parks Maintenance</b>	<b>2,971,304</b>	<b>3,437,257</b>	<b>3,471,163</b>	<b>3,420,372</b>	<b>(16,885)</b>	<b>-0.5%</b>
Non-Profits -Recreation & Parks						
Miscellaneous (Operating Allocation)	136,330	138,830	-	121,500	(17,330)	-12.5%
<b>Non-Profits - Recreation &amp; Parks</b>	<b>136,330</b>	<b>138,830</b>	<b>-</b>	<b>121,500</b>	<b>(17,330)</b>	<b>-12.5%</b>
Grants						
Personal Services	1,501	1,440	1,440	1,439	(1)	-0.1%
Professional Services	1,707	1,707	1,707	1,707	-	0.0%
Public Utility Service	231	231	231	231	-	0.0%
Repairs & Maintenance	14,975	15,000	15,000	15,000	-	0.0%
Rentals	16,056	1,622	1,622	1,622	-	0.0%
Miscellaneous	5,000	5,000	5,000	5,000	-	0.0%
<b>Grants Division</b>	<b>39,470</b>	<b>25,000</b>	<b>25,000</b>	<b>24,999</b>	<b>(1)</b>	<b>0.0%</b>
Museum Division						
Personal Services	794,186	822,976	922,056	838,618	15,642	1.9%
Operating Supplies	38,579	39,850	50,850	39,850	-	0.0%
Professional Services	37,071	40,735	46,735	41,735	1,000	2.5%
Communications	8,132	7,500	7,900	7,900	400	5.3%
Transportation	11,518	8,934	10,434	10,434	1,500	16.8%
Public Utility Service	36,086	67,580	67,580	67,580	-	0.0%
Repairs & Maintenance	45,109	57,608	47,608	47,608	(10,000)	-17.4%
Rentals	-	500	500	500	-	100.0%
Insurance	8,315	18,000	19,000	19,000	1,000	5.6%
Miscellaneous	3,765	5,450	5,750	5,750	300	5.5%
Equipment	31,279	6,000	6,000	6,000	-	0.0%
Other - Lease Payments	-	5,525	-	-	(5,525)	-100.0%
<b>Museum Division</b>	<b>1,014,040</b>	<b>1,080,658</b>	<b>1,184,413</b>	<b>1,084,975</b>	<b>4,317</b>	<b>0.4%</b>
Chancellor's Run Regional Park						
Operating Supplies	17,996	25,039	25,039	25,039	-	0.0%
Professional Services	53,949	68,000	68,000	68,000	-	0.0%
Transportation	2,820	2,000	3,000	3,000	1,000	50.0%
Public Utility	74	600	600	600	-	0.0%
Repairs and Maintenance	11,722	15,500	15,500	15,500	-	0.0%
Equipment & Furniture	-	2,500	2,500	2,500	-	100.0%
<b>Chancellor's Run Reg. Park</b>	<b>86,561</b>	<b>113,639</b>	<b>114,639</b>	<b>114,639</b>	<b>1,000</b>	<b>0.9%</b>
<b>Total - Recreation &amp; Parks</b>	<b>5,670,270</b>	<b>6,494,103</b>	<b>6,793,054</b>	<b>6,829,683</b>	<b>335,580</b>	<b>5.2%</b>
<b>Department Totals</b>	<b>73,363,583</b>	<b>77,178,929</b>	<b>74,396,635</b>	<b>76,970,931</b>	<b>(207,998)</b>	<b>-0.3%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>ELECTED OFFICIALS</b>						
<b>Circuit Court</b>						
Administration						
Personal Services	1,014,225	1,286,523	1,372,386	1,135,035	(151,488)	-11.8%
Operating Supplies	27,113	37,085	36,120	36,120	(965)	-2.6%
Professional Services	38,422	59,500	59,500	59,500	-	0.0%
Communications	24,513	30,300	30,300	30,300	-	0.0%
Transportation	666	3,000	3,000	3,000	-	0.0%
Miscellaneous	135,179	179,050	179,050	179,050	-	0.0%
Equipment	142,754	17,000	11,226	-	(17,000)	-100.0%
<b>Administration</b>	<b>1,382,872</b>	<b>1,612,458</b>	<b>1,691,582</b>	<b>1,443,005</b>	<b>(169,453)</b>	<b>-10.5%</b>
Law Library						
Operating Supplies	30,266	42,250	42,250	42,250	-	0.0%
<b>Law Library</b>	<b>30,266</b>	<b>42,250</b>	<b>42,250</b>	<b>42,250</b>	<b>-</b>	<b>0.0%</b>
Grants						
Personal Services	439,765	467,057	486,541	384,337	(82,720)	-17.7%
Operating Supplies	3,128	800	1,800	1,800	1,000	125.0%
Professional Services	267,177	423,156	400,509	400,509	(22,647)	-5.4%
Communications	955	960	1,000	1,000	40	4.2%
Transportation	6,489	8,000	8,000	8,000	-	0.0%
Miscellaneous	10,181	9,200	5,000	5,000	(4,200)	-45.7%
Equipment	6,681	-	-	-	-	0.0%
<b>Grants</b>	<b>734,376</b>	<b>909,173</b>	<b>902,850</b>	<b>800,646</b>	<b>(108,527)</b>	<b>-11.9%</b>
<b>Total - Circuit Court</b>	<b>2,147,514</b>	<b>2,563,881</b>	<b>2,636,682</b>	<b>2,285,901</b>	<b>(277,980)</b>	<b>-10.8%</b>
<b>Orphans' Court</b>						
Personal Services	56,876	53,403	53,403	55,716	2,313	4.3%
Professional Services	350	5,350	5,350	5,350	-	0.0%
Operating Supplies	4,283	2,370	2,770	2,770	400	16.9%
Communications	1,630	3,072	3,072	3,072	-	0.0%
Miscellaneous	8,584	9,960	9,960	9,960	-	0.0%
<b>Total - Orphans' Court</b>	<b>71,723</b>	<b>74,155</b>	<b>74,555</b>	<b>76,868</b>	<b>2,713</b>	<b>3.7%</b>
<b>Office of the Sheriff</b>						
Law Enforcement						
Personal Services	33,646,414	38,472,715	38,604,129	39,421,511	948,796	2.5%
Operating Supplies	1,129,600	1,248,850	1,355,207	1,355,207	106,357	8.5%
Professional Services	467,416	415,810	460,810	460,810	45,000	10.8%
Communications	132,242	127,100	135,100	135,100	8,000	6.3%
Transportation	600,144	828,301	828,101	828,101	(200)	0.0%
Rentals	66,976	105,170	105,170	105,170	-	0.0%
Miscellaneous	100,008	149,100	148,143	148,143	(957)	-0.6%
Equipment	1,611,025	352,835	382,835	2,030,771	1,677,936	475.6%
Other - Lease Payments	703,875	723,625	1,102,650	504,828	(218,797)	-30.2%
<b>Law Enforcement</b>	<b>38,457,700</b>	<b>42,423,506</b>	<b>43,122,145</b>	<b>44,989,641</b>	<b>2,566,135</b>	<b>6.0%</b>
Corrections						
Personal Services	13,640,405	15,581,067	16,009,918	17,659,891	2,078,824	13.3%
Operating Supplies	1,152,543	1,130,074	1,204,474	1,204,474	74,400	6.6%
Professional Services	1,537,508	2,193,380	2,493,380	2,493,380	300,000	13.7%
Communications	9,196	11,780	11,780	11,780	-	0.0%
Rentals	207,937	332,763	332,763	332,763	-	0.0%
Miscellaneous	31,952	12,991	36,491	36,491	23,500	180.9%
Equipment	573,211	55,400	55,400	55,400	-	0.0%
Other - Lease Payments	25,723	27,052	27,052	18,873	(8,179)	-30.2%
<b>Corrections</b>	<b>17,178,475</b>	<b>19,344,507</b>	<b>20,171,258</b>	<b>21,813,052</b>	<b>2,468,545</b>	<b>12.8%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>Training</b>						
Training						
Operating Supplies	72,540	139,870	139,370	139,370	(500)	-0.4%
Miscellaneous	282,475	292,807	445,605	445,605	152,798	52.2%
<b>  Training</b>	<b>355,015</b>	<b>432,677</b>	<b>584,975</b>	<b>584,975</b>	<b>152,298</b>	<b>35.2%</b>
<b>Canine</b>						
Canine						
Operating Supplies	7,538	8,500	10,000	10,000	1,500	17.6%
Professional Services	18,034	18,460	19,700	19,700	1,240	6.7%
Equipment	13,019	15,000	15,000	15,000	-	0.0%
<b>  Canine</b>	<b>38,591</b>	<b>41,960</b>	<b>44,700</b>	<b>44,700</b>	<b>2,740</b>	<b>6.5%</b>
<b>Court Security</b>						
Court Security						
Personal Services	882,600	1,064,536	1,172,688	1,159,853	95,317	9.0%
Operating Supplies	1,375	1,540	1,683	1,683	143	9.3%
Equipment	22,847	-	-	-	-	0.0%
<b>  Court Security</b>	<b>906,822</b>	<b>1,066,076</b>	<b>1,174,371</b>	<b>1,161,536</b>	<b>95,460</b>	<b>9.0%</b>
<b>Grants</b>						
Grants						
Personal Services	1,176,908	1,633,280	1,663,629	2,970,037	1,336,757	81.8%
Operating Supplies	40,946	57,695	15,643	15,643	(42,052)	-72.9%
Professional Services	1,030,333	1,152,874	964,088	964,088	(188,786)	-16.4%
Communications	1,529	1,800	2,160	2,160	360	20.0%
Transportation	8,862	72,313	15,180	15,180	(57,133)	-79.0%
Rentals	37,090	93,354	93,354	93,354	-	0.0%
Miscellaneous	8,163	17,615	17,665	17,665	50	0.3%
Equipment	96,540	180,690	1,084	1,084	(179,606)	-99.4%
<b>  Grants</b>	<b>2,400,371</b>	<b>3,209,621</b>	<b>2,772,803</b>	<b>4,079,211</b>	<b>869,590</b>	<b>27.1%</b>
<b>Total - Office of the Sheriff</b>	<b>59,336,974</b>	<b>66,518,347</b>	<b>68,080,818</b>	<b>72,673,115</b>	<b>6,154,768</b>	<b>9.3%</b>
<b>Office of the State's Attorney</b>						
<b>Judicial</b>						
Judicial						
Personal Services	4,542,875	5,581,925	6,275,925	5,887,219	305,294	5.5%
Operating Supplies	116,386	140,530	147,385	148,203	7,673	5.5%
Professional Services	101,522	101,066	101,066	101,066	-	0.0%
Communications	17,647	13,855	19,000	19,000	5,145	37.1%
Transportation	7,509	11,800	11,800	11,800	-	0.0%
Rentals	-	100	-	-	(100)	-100.0%
Miscellaneous	56,612	36,000	38,500	71,897	35,897	99.7%
Equipment	192,295	19,059	19,159	19,159	100	0.5%
Other	11,639	12,420	-	-	(12,420)	-100.0%
<b>  Judicial</b>	<b>5,046,485</b>	<b>5,916,755</b>	<b>6,612,835</b>	<b>6,258,344</b>	<b>341,589</b>	<b>5.8%</b>
<b>Grants</b>						
Grants						
Personal Services	640,974	-	802,001	759,415	759,415	0.0%
Operating Supplies	18,324	-	8,700	8,700	8,700	0.0%
Professional Services	77,194	-	10,000	10,000	10,000	0.0%
Communications	206	-	-	-	-	0.0%
Miscellaneous	30,227	-	21,000	21,000	21,000	0.0%
Equipment	50,194	-	3,600	3,600	3,600	0.0%
<b>  Grants</b>	<b>817,119</b>	<b>-</b>	<b>845,301</b>	<b>802,715</b>	<b>802,715</b>	<b>0.0%</b>
<b>Total - Office of the State's Attorney</b>	<b>5,863,604</b>	<b>5,916,755</b>	<b>7,458,136</b>	<b>7,061,059</b>	<b>1,144,304</b>	<b>19.3%</b>
<b>Office of the County Treasurer</b>						
Office of the County Treasurer						
Personal Services	488,628	561,280	561,280	559,826	(1,454)	-0.3%
Operating Supplies	14,314	17,600	18,375	18,375	775	4.4%
Professional Services	5,110	1,500	1,500	1,500	-	0.0%
Communications	29,600	34,680	35,280	35,280	600	1.7%
Transportation	540	600	600	600	-	0.0%
Equipment	-	700	600	600	(100)	-14.3%
<b>  Office of the County Treasurer</b>	<b>538,192</b>	<b>616,360</b>	<b>617,635</b>	<b>616,181</b>	<b>(179)</b>	<b>0.0%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>STATE AGENCIES / INDEPENDENT BOARDS</b>						
<b>Department of Health</b>						
Operating Allocation	5,016,724	5,328,172	5,562,384	5,538,384	210,212	3.9%
Personal Services	16,293	16,545	16,545	16,336	(209)	-1.3%
<b>Total - Department of Health</b>	<b>5,033,017</b>	<b>5,344,717</b>	<b>5,578,929</b>	<b>5,554,720</b>	<b>210,003</b>	<b>3.9%</b>
<b>Department of Agriculture</b>						
Operating Allocation	116,419	126,000	130,000	130,000	4,000	3.2%
<b>Total - Department of Agriculture</b>	<b>116,419</b>	<b>126,000</b>	<b>130,000</b>	<b>130,000</b>	<b>4,000</b>	<b>3.2%</b>
<b>Department of Social Services</b>						
Operating Allocation	334,948	343,746	358,833	358,833	15,087	4.4%
Personal Services	20,471	103,177	103,177	102,157	(1,020)	-1.0%
Professional Services	6,500	6,500	6,500	6,500	-	0.0%
Grant	108,089	115,540	115,540	122,244	6,704	5.8%
<b>Total - Department of Social Services</b>	<b>470,008</b>	<b>568,963</b>	<b>584,050</b>	<b>589,734</b>	<b>20,771</b>	<b>3.7%</b>
<b>Alcohol Beverage Board</b>						
Personal Services	181,938	223,243	223,243	227,180	3,937	1.8%
Operating Supplies	5,010	6,790	6,790	6,790	-	0.0%
Professional Services	18,505	27,000	27,000	27,000	-	0.0%
Communications	1,803	2,315	2,315	2,315	-	0.0%
Transportation	1,298	5,500	5,500	5,500	-	0.0%
Miscellaneous	108,396	114,382	114,382	114,382	-	0.0%
<b>Total - Alcohol Beverage Board</b>	<b>316,950</b>	<b>379,230</b>	<b>379,230</b>	<b>383,167</b>	<b>3,937</b>	<b>1.0%</b>
<b>Board of Elections</b>						
Personal Services	333,855	37,196	72,721	38,302	1,106	3.0%
Operating Supplies	97,317	81,177	92,877	81,177	-	0.0%
Professional Services	1,035,565	2,052,778	2,013,299	2,031,364	(21,414)	-1.0%
Communications	57,461	36,200	49,200	36,200	-	0.0%
Transportation	4,837	11,350	11,350	11,350	-	0.0%
Rentals	50,500	94,500	94,500	94,500	-	0.0%
Miscellaneous	8,565	19,990	19,990	19,990	-	0.0%
<b>Total - Board of Elections</b>	<b>1,588,100</b>	<b>2,333,191</b>	<b>2,353,937</b>	<b>2,312,883</b>	<b>(20,308)</b>	<b>-0.9%</b>
<b>University of Maryland Extension - St. Mary's Co.</b>						
Operating Supplies	3,608	5,400	4,750	4,750	(650)	-12.0%
Professional Services	257,071	273,298	292,319	292,319	19,021	7.0%
Communications	4,168	4,050	4,250	4,250	200	4.9%
Transportation	21,000	21,000	22,000	21,000	-	0.0%
Public Utilities	3,172	4,400	4,400	4,400	-	0.0%
Rentals	-	500	500	500	-	0.0%
Insurance	1,386	266	1,400	1,400	1,134	426.3%
Miscellaneous	427	2,184	1,200	1,200	(984)	-45.1%
<b>Total - University of MD Extension-St. Mary's</b>	<b>290,832</b>	<b>311,098</b>	<b>330,819</b>	<b>329,819</b>	<b>18,721</b>	<b>6.0%</b>
<b>Ethics Commission</b>						
Operating Supplies	-	183	183	183	-	0.0%
Professional Services	613	650	650	650	-	0.0%
<b>Total - Ethics Commission</b>	<b>613</b>	<b>833</b>	<b>833</b>	<b>833</b>	<b>-</b>	<b>0.0%</b>
<b>St. Mary's County Forest Conservation Board</b>						
Operating Allocation	2,500	2,500	2,500	2,500	-	0.0%
<b>Total - SMC Forest Conservation Board</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>0.0%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>Soil Conservation District</b>						
Personal Services	20,250	28,000	33,031	28,000	-	0.0%
Operating Allocation	99,374	99,373	99,373	104,404	5,031	5.1%
<b>Total - Soil Conservation District</b>	<b>119,624</b>	<b>127,373</b>	<b>132,404</b>	<b>132,404</b>	<b>5,031</b>	<b>3.9%</b>
<b>So. MD Resource Conservation &amp; Development</b>						
Operating Allocation	15,300	20,600	21,000	20,600	-	0.0%
<b>Total - Southern Maryland RC&amp;D</b>	<b>15,300</b>	<b>20,600</b>	<b>21,000</b>	<b>20,600</b>	<b>-</b>	<b>0.0%</b>
<b>STATE AGENCIES / INDEPENDENT BOARDS - Continued</b>						
<b>So. MD Tri-County Community Action Committee, Inc.</b>						
Operating Allocation	35,000	35,000	100,000	35,000	-	0.0%
<b>Total - So. MD Tri-County Community Action</b>	<b>35,000</b>	<b>35,000</b>	<b>100,000</b>	<b>35,000</b>	<b>-</b>	<b>0.0%</b>
<b>Tri-County Council for Southern Maryland</b>						
Operating Allocation	125,000	125,000	125,000	125,000	-	0.0%
<b>Total - Tri-County Council for Southern Maryland</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>	<b>0.0%</b>
<b>Tri-County Youth Services Bureau, Inc.</b>						
Operating Allocation	143,600	-	-	-	-	0.0%
<b>Total - Tri-County Youth Services Bureau, Inc.</b>	<b>143,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>SDAT - Leonardtown Office</b>						
Operating Allocation	443,507	443,507	443,507	793,507	350,000	78.9%
<b>Total - SDAT - Leonardtown Office</b>	<b>443,507</b>	<b>443,507</b>	<b>443,507</b>	<b>793,507</b>	<b>350,000</b>	<b>78.9%</b>
<b>University System of Maryland at Southern Maryland (USMSM)</b>						
Operating Allocation	40,000	40,000	40,000	40,000	-	0.0%
<b>Total - USMSM</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>0.0%</b>
<b>Board of Education</b>						
Administration	3,795,795	4,628,723	4,847,447	4,847,447	218,724	4.7%
Mid-Level Administration	18,623,089	20,844,411	21,565,315	21,565,315	720,904	3.5%
Instructional Salaries	87,383,975	101,502,474	104,761,531	104,761,531	3,259,057	3.2%
Instructional Textbooks & Supplies	5,068,157	4,924,925	2,952,946	2,952,946	(1,971,979)	-40.0%
Other Instructional Costs	1,608,834	2,643,968	2,847,157	2,847,157	203,189	7.7%
Special Education	20,382,357	24,589,931	25,784,034	25,784,034	1,194,103	4.9%
Student Personnel Services	1,379,476	1,895,371	1,855,980	1,855,980	(39,391)	-2.1%
Student Health Services	2,857,598	3,336,416	3,595,242	3,595,242	258,826	7.8%
Student Transportation	22,100,102	25,582,818	25,709,028	25,709,028	126,210	0.5%
Operation of Plant	19,071,634	22,494,831	22,895,122	22,895,122	400,291	1.8%
Maintenance of Plant	4,476,011	7,046,350	6,115,738	6,115,738	(930,612)	-13.2%
Fixed Charges	60,177,680	69,248,757	70,883,333	70,883,333	1,634,576	2.4%
Capital Outlay	1,995,034	1,206,817	1,230,465	1,230,465	23,648	2.0%
<b>Sub-Total - General Operations</b>	<b>248,919,742</b>	<b>289,945,792</b>	<b>295,043,338</b>	<b>295,043,338</b>	<b>5,097,546</b>	<b>1.8%</b>
Funding other than County Appropriation						
Fund Balance - Used (generated)	8,640,043	7,096,904	1,589,432	1,589,432	(5,507,472)	-77.6%
State, Federal, Other Revenue Sources	150,673,993	148,478,981	153,709,203	153,709,203	5,230,222	3.5%
<b>County Funding - Board of Education</b>						
BOE - Recurring - MOE	127,369,907	134,369,907	139,744,703	137,469,907	3,100,000	2.3%
BOE - Recurring - Teacher Pension Mandate	-	-	-	1,562,000	1,562,000	100.0%
BOE - Non-Recurring	700,000	-	-	-	-	0.0%
<b>County Appropriation - BOE</b>	<b>128,069,907</b>	<b>134,369,907</b>	<b>139,744,703</b>	<b>139,031,907</b>	<b>4,662,000</b>	<b>3.5%</b>

**BUDGET  
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2024 ACTUAL	FY2025 APPROVED	FY2026 REQUEST	FY2026 APPROVED BUDGET	INCREASE/(DECREASE) OVER 2025 APPROVED	
					AMOUNT	PERCENT
<b>College of Southern Maryland</b>						
Instructional	21,520,222	26,172,898	25,145,787	25,145,787	(1,027,111)	-3.9%
Research	256,664	255,263	273,957	273,957	18,694	7.3%
Academic Support	5,952,960	6,304,234	6,892,224	6,892,224	587,990	9.3%
Student Services	6,653,660	7,764,375	8,202,562	8,202,562	438,187	5.6%
Plant	7,176,369	6,988,298	7,104,343	7,104,343	116,045	1.7%
Institutional Support	23,094,164	19,167,930	20,385,533	20,385,533	1,217,603	6.4%
Scholarships	268,417	289,380	365,451	365,451	76,071	26.3%
<b>Sub-Total - General Operations</b>	<b>64,922,456</b>	<b>66,942,378</b>	<b>68,369,857</b>	<b>68,369,857</b>	<b>1,427,479</b>	<b>2.1%</b>
Funding other than County Appropriation						
State, Federal, Other Revenue Sources	61,097,007	61,659,758	62,437,880	62,437,880	778,122	1.3%
County Appropriation	5,009,058	5,282,620	5,635,833	5,478,050	195,430	3.7%
<b>County Appropriation - CSM</b>	<b>5,009,058</b>	<b>5,282,620</b>	<b>5,635,833</b>	<b>5,478,050</b>	<b>195,430</b>	<b>3.7%</b>
<b>STATE AGENCIES / INDEPENDENT BOARDS - Continued</b>						
<b>Board of Library Trustees</b>						
Lexington Park Library	1,284,353	1,484,583	1,631,091	1,631,091	146,508	9.9%
Leonardtown Library	998,911	1,106,399	1,180,088	1,180,088	73,689	6.7%
Charlotte Hall Library	705,030	841,515	822,625	822,625	(18,890)	-2.2%
Administration	1,866,431	2,080,260	2,265,587	2,265,587	185,327	8.9%
<b>Sub-Total - General Operations</b>	<b>4,854,725</b>	<b>5,512,757</b>	<b>5,899,391</b>	<b>5,899,391</b>	<b>386,634</b>	<b>7.0%</b>
Funding other than County Appropriation						
Fund Balance - Used (Generated)	75,600	100,000	50,000	50,000	(50,000)	-50.0%
State, Federal, Other Revenue Sources	1,026,297	1,094,721	1,101,000	1,101,000	6,279	0.6%
County Appropriation	3,828,048	4,318,036	4,595,391	4,504,664	186,628	4.3%
<b>County Appropriation - Library</b>	<b>3,828,048</b>	<b>4,318,036</b>	<b>4,595,391</b>	<b>4,504,664</b>	<b>186,628</b>	<b>4.3%</b>
<b>Departments: Aging &amp; Human Services,</b>						
<b>Other Budget Costs</b>						
Appropriation Reserve	-	2,500,000	2,500,000	2,500,000	-	0.0%
Leonardtown Tax Rebate	72,788	72,786	76,128	76,128	3,342	4.6%
Employer Contributions - Retiree Health Benefits	4,645,904	6,182,000	6,182,000	6,182,000	-	0.0%
Employer Contributions - Unemployment	13,194	5,000	5,000	5,000	-	0.0%
Bank / GOB Costs	150,941	55,000	55,000	55,000	-	0.0%
Debt Service	15,628,773	16,197,331	16,547,302	16,489,244	291,913	1.8%
<b>Total - Other Budget Costs</b>	<b>20,511,600</b>	<b>25,012,117</b>	<b>25,365,430</b>	<b>25,307,372</b>	<b>295,255</b>	<b>1.2%</b>
<b>Transfers &amp; Reserves</b>						
Pay-Go	12,204,636	(2,400,000)	-	3,853,614	6,253,614	-260.6%
Reserve - Emergency	-	816,922	500,000	253,283	(563,639)	-69.0%
<b>Total Transfers &amp; Reserves</b>	<b>12,204,636</b>	<b>(1,583,078)</b>	<b>500,000</b>	<b>4,106,897</b>	<b>5,689,975</b>	<b>-359.4%</b>
<b>TOTAL GENERAL FUND</b>	<b>319,685,309</b>	<b>330,126,041</b>	<b>339,328,027</b>	<b>348,563,112</b>	<b>18,437,071</b>	<b>5.6%</b>

**GENERAL FUND FY2026 & FOUR-YEAR PROJECTION (2027 - 2030)**

(\$ IN THOUSANDS)	FY2026	Approved	FY2027			
			ESTIMATE less non- recurring	FY2028 ESTIMATE	FY2029 ESTIMATE	FY2030 ESTIMATE
<b>Revenues</b>						
Property Taxes		137,962	143,480	149,220	155,188	161,396
Income Taxes		154,533	160,714	167,143	173,828	180,782
Local Taxes		10,800	10,908	11,017	11,127	11,239
Highway User		3,102	3,133	3,165	3,196	3,228
Licenses and Permits		636	642	648	655	662
Charges for Services		4,241	4,283	4,326	4,369	4,413
Fines and Forfeitures		53	53	53	53	53
State/Federal Grants		12,448	12,573	12,699	12,826	12,954
Other Revenues - OPEB Reimbursement		12,650	11,857	12,292	12,515	12,852
<i>Use of County Fund Balance</i>		12,138	0	0	0	0
<b>REVENUES</b>		<b>348,563</b>	<b>347,644</b>	<b>360,562</b>	<b>373,758</b>	<b>387,578</b>
<b>Expenditures:</b>						
Aging & Human Services		7,249	7,539	7,841	8,155	8,481
Information Technology		6,466	6,597	6,861	7,135	7,421
Public Works & Transportation		27,962	28,665	29,812	31,004	32,245
Recreation & Parks		6,830	6,910	7,187	7,474	7,773
Emergency Services		13,208	11,043	11,485	11,944	12,422
Other County Departments		15,256	15,256	16,501	17,161	17,847
<b>Total, Departments</b>		<b>76,971</b>	<b>76,011</b>	<b>79,687</b>	<b>82,874</b>	<b>86,189</b>
Office of the Sheriff		72,673	73,866	76,821	79,894	83,089
Office of the State's Attorney		7,061	7,344	7,637	7,943	8,260
Other Elected Officials		2,979	2,979	3,222	3,351	3,485
<b>Total, Elected Officials</b>		<b>82,713</b>	<b>84,189</b>	<b>87,680</b>	<b>91,187</b>	<b>94,835</b>
Department of Health		5,555	5,666	5,779	5,895	6,013
County Funds - Board of Ed		139,032	139,032	139,032	139,032	139,032
County Funds - College of Southern Maryland		5,478	5,588	5,699	5,813	5,930
County Funds - Board of Library Trustees		4,505	4,523	4,614	4,706	4,800
Other Boards and State Agencies		4,895	4,895	4,951	5,046	5,143
<b>Total, Boards and State Agencies</b>		<b>159,465</b>	<b>159,704</b>	<b>160,075</b>	<b>160,492</b>	<b>160,918</b>
Employer Contributions - OPEB expense		6,182	6,857	7,292	7,515	7,852
Debt Service		16,489	16,442	16,418	16,410	16,403
Other Budget Costs		2,636	2,637	2,638	2,638	2,639
<b>Total, Other Budget Costs</b>		<b>25,307</b>	<b>25,936</b>	<b>26,348</b>	<b>26,563</b>	<b>26,894</b>
Transfers & Reserves		4,107	500	500	500	500
<b>Total, Transfers &amp; Reserves</b>		<b>4,107</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>EXPENDITURES</b>		<b>348,563</b>	<b>346,340</b>	<b>354,289</b>	<b>361,617</b>	<b>369,335</b>
<i>DIFFERENCE REVENUE OVER EXPENDITURES</i>		<i>0</i>	<i>1,303</i>	<i>6,273</i>	<i>12,141</i>	<i>18,242</i>
<i>Operating Impacts FTE's</i>			<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>CIP Operating Impacts - In year started</i>			<i>403</i>	<i>131</i>	<i>93</i>	<i>151</i>
<i>CIP Operating Impacts - recurring</i>			<i>403</i>	<i>533</i>	<i>626</i>	<i>777</i>
<i>Amount available after Operating Impacts</i>			<i>900</i>	<i>5,740</i>	<i>11,516</i>	<i>17,466</i>

## RECREATION AND PARKS ENTERPRISE FUND

Source and Use of Funds	FY2024 Actual	FY2025 Approved	FY2026 Request	FY2026 Approved
School Age Care	\$ 781,475	\$ 2,510,399	\$ 2,498,654	\$ 2,498,654
Therapeutic Division	90,451	198,670	168,810	168,810
Gymnastics Department	954,921	1,291,920	1,302,085	1,302,085
Leisure / Special Programs	96,275	261,580	281,340	281,340
Special Facilities	498,534	776,481	874,001	874,001
Sports Programs	429,469	773,897	859,010	859,010
General Administration	31,359	71,451	72,951	72,951
Appropriation Reserve	-	80,000	80,000	80,000
Pay-go	-	-	-	1,003,596
<b>Total Revenues</b>	<b>\$ 2,882,484</b>	<b>\$ 5,964,398</b>	<b>\$ 6,136,851</b>	<b>\$ 7,140,447</b>
School Age Care	\$ 671,983	\$ 2,345,070	\$ 2,195,407	\$ 2,195,407
Aquatic Center	\$ 567,125	\$ 666,600	\$ 670,350	\$ 670,350
Therapeutic Division	84,117	211,683	168,005	168,005
Gymnastics Department	451,352	587,021	620,634	620,634
Leisure / Special Programs	85,188	187,865	200,018	200,018
Special Facilities	931,497	991,239	1,190,509	1,190,509
Sports Programs	368,408	690,997	768,604	768,604
General Administration	121,725	179,026	187,926	187,926
Appropriation Reserve	-	80,000	80,000	80,000
<b>Total Expenditures</b>	<b>\$ 3,281,395</b>	<b>\$ 5,939,501</b>	<b>\$ 6,081,453</b>	<b>\$ 6,081,453</b>
Revenues Over(Under) Expenditures	\$ (398,911)	\$ 24,897	\$ 55,398	\$ 1,058,994
<b>* Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited</b>	<b>\$ (1,028,493)</b>			

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

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## Solid Waste and Recycling Fund

Source and Use of Funds	FY2024 Actual	FY2025 Approved	FY2026 Request	FY2026 Approved
SW and Recycling Fees-Residential	\$ 4,685,866	\$ 4,904,795	\$ 4,904,795	\$ 4,904,795
General Gov/Other Income	398,322	-	-	-
Landfill Tipping Fee	579,559	600,000	600,000	600,000
Recycle Containers	168,740	200,000	200,000	200,000
Appropriation Reserve	-	30,000	30,000	30,000
Pay-Go				611,485
<b>Total Revenues</b>	<b>\$ 5,832,487</b>	<b>\$ 5,734,795</b>	<b>\$ 5,734,795</b>	<b>\$ 6,346,280</b>
<u>Solid Waste</u>				
Personal Services	\$ 1,202,126	\$ 1,413,852	\$ 1,413,852	\$ 1,413,852
Operating Supplies	38,434	58,150	59,200	59,200
Hauling & Post-Closure Costs	1,461,209	1,685,005	1,740,818	1,740,818
Communications	4,196	6,860	6,860	6,860
Transportation	111,420	136,500	166,500	166,500
Public Utility	22,202	28,167	28,167	28,167
Tipping Fees	1,414,464	1,567,399	1,627,325	1,627,325
Equipment	354,895	60,000	-	-
Retiree Health	23,000	23,000	23,000	23,000
Memberships	-	500	500	500
Lease Payments	391,422	397,107	397,107	312,125
<b>Total, Solid Waste</b>	<b>\$ 5,023,368</b>	<b>\$ 5,376,540</b>	<b>\$ 5,463,329</b>	<b>\$ 5,378,347</b>
<u>Recycling</u>				
Personal Services	\$ 119,425	\$ 128,755	\$ 128,755	\$ 128,755
Operating Supplies	-	1,400	1,400	1,400
Professional Services	562,098	611,173	664,533	664,533
Transportation	5,331	3,500	3,500	3,500
Rentals	58,027	119,504	119,504	119,504
Hazardous Waste Day Events	39,144	97,800	97,800	97,800
Memberships	-	175	175	175
Lease Payments	39,328	40,222	40,222	-
Appropriation Reserve	-	30,000	30,000	30,000
<b>Total, Recycling</b>	<b>\$ 823,353</b>	<b>\$ 1,032,529</b>	<b>\$ 1,085,889</b>	<b>\$ 1,045,667</b>
<b>Total Expenditures</b>	<b>\$ 5,846,721</b>	<b>\$ 6,409,069</b>	<b>\$ 6,549,218</b>	<b>\$ 6,424,014</b>
Revenues Over (Under) Expenditures	(\$ 14,234)	(\$ 674,274)	(\$ 814,423)	(\$ 77,734)
<b>Fund Equity (deficit) at June 30 - audited*</b>	<b>(\$1,656,307)</b>			

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

**FY2025 - Environmental Service Fee \$102.48** - Ordinance 2018 - 13 in Section 223 - 34 (3) allows for a 2% increase every year on July 1. **FY2026 fee \$104.53**

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## Wicomico Shores Golf Enterprise Fund

Source and Use of Funds	FY2024 Actual	FY2025 Approved	FY2026 Request	FY2026 Approved
Golf Operations	\$ 1,121,761	\$ 1,149,762	\$ 1,149,762	\$ 1,149,762
Greens and Grounds	-	\$ 19,724	\$ 19,724	\$ 19,724
Restaurant	586,555	612,000	612,000	612,000
House	29,687	46,800	46,800	46,800
Pay-Go	149,000	-	-	133,694
Golf Shop	126,312	154,333	154,333	154,333
Admin	758	800	800	800
Appropriation Reserve	-	50,000	50,000	50,000
<b>Total Revenues</b>	<b>\$ 2,014,073</b>	<b>\$ 2,033,419</b>	<b>\$ 2,033,419</b>	<b>\$ 2,167,113</b>
Golf Operations	\$ 201,037	\$ 200,712	\$ 201,069	\$ 201,069
Greens and Grounds	492,975	571,878	568,938	570,638
Restaurant	578,864	598,790	585,764	589,664
House	71,095	77,400	78,010	78,010
Administration	198,264	205,522	207,892	207,892
Golf Shop	63,982	111,410	85,792	85,792
Capital	85,582	59,602	59,602	57,960
OPEB (post-retirement health)	36,000	36,000	36,000	36,000
Appropriation Reserve	-	50,000	50,000	50,000
<b>Total Expenditures, before debt service</b>	<b>\$ 1,727,799</b>	<b>\$ 1,911,314</b>	<b>\$ 1,873,067</b>	<b>\$ 1,877,025</b>
Debt Service - Building	\$ 84,867	\$ 82,568	\$ 84,868	\$ 84,868
<b>Total Expenditures, including debt service</b>	<b>\$ 1,812,666</b>	<b>\$ 1,993,882</b>	<b>\$ 1,957,935</b>	<b>\$ 1,961,893</b>
Revenues Over(Under) Expenditures-incl. debt	\$ 201,407	\$ 39,537	\$ 75,484	\$ 205,220
<b>Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited</b>	<b>(\$ 173,231)</b>			

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

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## MISCELLANEOUS REVOLVING FUND

Source and Use of Funds	FY2024 Actual	FY2025 Approved	FY2026 Request	FY2026 Approved
Fuel Operations	\$ 22,984	\$ 20,000	\$ 20,000	\$ 20,000
Community Service Teen Court	-	500	500	500
Department of Aging Special Events/CRAC	175,975	140,500	170,350	170,350
LUGM - Historic Book	281	-	-	-
ED Rents/Concessions	36,081	28,000	28,000	28,000
Sheriff's Local Forfeiture Fund	-	25,000	-	-
St. Mary's County Weed Control	83,378	69,493	73,559	73,559
Opioid Settlement Revenue 18 years	452,578	500,000	500,000	500,000
Community Reinvestment & Repair Fund	518,993	-	300,000	300,000
Appropriation Reserve	-	140,000	140,000	140,000
Other Income	-	9,300	9,300	9,300
<b>Total Revenues</b>	<b>\$ 1,290,270</b>	<b>\$ 932,793</b>	<b>\$ 1,241,709</b>	<b>1,241,709</b>
Fuel Operations	\$ 6,137	\$ 15,000	\$ 15,000	15,000
Special Events	\$ 7,093	\$ -	\$ -	-
Community Service Teen Court	366	400	400	400
Department of Aging Special Events/CRAC	127,538	140,000	170,000	170,000
Economic Development	3,215	28,000	28,000	28,000
Sheriff's Federal Forfeiture Fund	49,334	50,000	-	-
Opioid Settlement for 18 years	672,611	500,000	500,000	500,000
Community Reinvestment & Repair Fund	-	-	300,000	300,000
Sheriff's Local Forfeiture Fund	15,842	67,500	-	-
St. Mary's County Weed Control	60,372	73,559	73,559	73,559
Appropriation Reserve	-	140,000	140,000	140,000
Other Income	-	9,300	9,300	9,300
<b>Total Expenditures</b>	<b>\$ 942,508</b>	<b>\$ 1,023,759</b>	<b>\$ 1,236,259</b>	<b>\$ 1,236,259</b>
Revenues Over (Under) Expenditures	\$ 347,762	\$ (90,966)	\$ 5,450	\$ 5,450
<b>Fund Equity (deficit) at June 30 - audited</b>	<b>* \$1,810,062</b>			

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

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

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# SPECIAL ASSESSMENT FUND

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

DISTRICT	NUMBER OF PROPERTIES	RATES
<b>Erosion Control</b>		
Holly Point Shore Erosion Control	4	\$3,139.12 – 25 years through 2032.
Holly Point Shore Erosion Control		\$2,160.20 – 25 years through 2032.
Holly Point Shore Erosion Control		\$2,270.30 – 25 years through 2032.
Holly Point Shore Erosion Control		\$3,933.03 – 25 years through 2032.
Villas on Waters Edge Shore Erosion	91	\$243.24 per property – 20 years through 2032.
<b>Roadway Improvement</b>		
Golf Course Drive	59	\$217.99 per property – 20 years through 2026.
<b>Waterway Improvement</b>		
Kingston Creek Waterway	22	\$34.14 per parcel – 20 years through 2027.
Kingston Creek Waterway #2	25	\$674.75 per property – 25 years through 2037.
<b>Street Lights</b>		
SouthHampton Lighting	75	\$19.76 per lot – prior year SMECO charges

Depending upon the type of special assessment, the project may require interfund loans. Provision is then made for the benefiting property owner to pay installments through the property tax system on an annual basis. Debt Service required in FY2026 for existing Special Assessments will be \$42,368

## 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	FY2024 Actual	FY2025 Approved	FY2026 Request	FY2026 Approved
Emergency Services – Support Tax	\$ 3,574,968	\$ 3,550,000	\$ 3,650,000	\$ 3,650,000
Amoss (508) Grant - Fire & Rescue	300,619	300,000	302,000	302,000
General Fund - Pay-Go for LOSAP	1,320,019	-	-	235,988
Appropriation Reserve - Emergency Services	-	50,000	50,000	50,000
<b>Total Revenues</b>	<b>\$ 5,195,606</b>	<b>\$ 3,900,000</b>	<b>\$ 4,002,000</b>	<b>\$ 4,237,988</b>
Emergency Management Recruiting	\$ 194,744	\$ 217,186	\$ 217,186	\$ 217,186
Advanced Life Support Operating	247,832	247,832	247,832	247,832
Emergency Services Board	307,806	393,040	343,140	382,695
Fire Department Operating Allocation	207,000	207,000	207,000	207,000
Fire Department LOSAP	1,079,767	1,346,590	1,346,590	1,346,590
Amoss (508) Grant - Fire	150,310	150,000	151,000	151,000
Rescue Squad Operating Allocation	133,000	133,000	133,000	133,000
Rescue Squad LOSAP	410,254	546,914	546,914	546,914
Amoss (508) Grant - Rescue	150,309	150,000	151,000	151,000
LOSAP - Trust Contribution	1,843,733	1,000,000	1,000,000	1,000,000
F & R Revolving Loan Fund, Debt Service	36,381	36,381	36,350	36,350
Appropriation Reserve - Emergency Services	-	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>\$ 4,761,136</b>	<b>\$ 4,477,943</b>	<b>\$ 4,430,012</b>	<b>\$ 4,469,567</b>
Revenues Over (Under) Expenditures	\$ 434,470	\$ (577,943)	\$ (428,012)	\$ (231,579)
<b>* Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited</b>	<b>\$ 341,955</b>			

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## EMERGENCY SERVICES BILLING FUND

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

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

Source and Use of Funds	FY2024 Actual	FY2025 Approved	FY2026 Request	FY2026 Approved
Emergency Services Billing - 50% (net of fee)	\$ 3,599,914	\$ 4,000,000	4,200,000	4,200,000
Pay-Go from Emergency Support Fund	2,663,321	-	-	1,868,851
<b>Total Revenues</b>	<b>\$ 6,263,235</b>	<b>\$ 4,000,000</b>	<b>\$ 4,200,000</b>	<b>\$ 6,068,851</b>
Personal Services	\$ 5,566,467	\$ 6,958,993	\$ 6,958,993	\$ 7,375,088
Operating Supplies	254,729	326,063	326,063	326,063
Professional Services	365,377	386,531	386,531	386,531
Communication	1,822	4,550	6,000	26,640
Transportation	40,320	40,000	40,000	40,000
Liability Insurance	20,193	20,193	20,193	20,193
Miscellaneous	10,350	4,500	4,500	47,754
Equipment & Furniture	209,184	49,100	-	45,540
<b>Total Expenditures</b>	<b>\$ 6,468,442</b>	<b>\$ 7,789,930</b>	<b>\$ 7,742,280</b>	<b>\$ 8,267,809</b>
Revenues Over (Under) Expenditures	\$ (205,207)	\$ (3,789,930)	\$ (3,542,280)	\$ (2,198,958)
<b>* Fund Equity (deficit) at June 30, exclusive of net capital assets, net of debt to General Fund, audited</b>	<b>\$ 1,921,079</b>			

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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	3,581	5.6¢ per \$100 of assessment
Valley Lee - 2nd Election District	3,687	5.6¢ per \$100 of assessment
Leonardtown - 3rd Election District	7,876	5.6¢ per \$100 of assessment
Mechanicsville - 5th Election District 5th District Accounts 5,156 4th District Accounts 3,894	9,050	5.6¢ per \$100 of assessment
Hollywood - 6th Election District	5,851	5.6¢ per \$100 of assessment
Avenue – 7th Election District 7th District Accounts 3,191 4th District Accounts 1,035	4,226	5.6¢ per \$100 of assessment
Bay District - 8th Election District	13,133	5.0¢ per \$100 of assessment
St. George Island - 9th Election District	222	5.6¢ per \$100 of assessment

2024 Property taxable information – Total accounts = 47,626

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

# RESCUE TAX

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

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

2024 Property taxable information – Total accounts = 47,626

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

**\*FY2026 Approved**

## APPROVED CAPITAL BUDGET - FY2026

CAPITAL PROJECT	Total	Bonds	X-fer Tax	Excise Tax	Pay-Go	State	Federal	Other
<b>HIGHWAYS</b>								
County Bridge Replacement & Repair	852,000	852,000						
Culvert Replacement & Repair	540,000	540,000						
Federal Bridge Replacement Program	1,480,000	296,000					1,184,000	
Neighborhood Drainage Improvements	1,025,000	1,025,000						
Retrofit Sidewalk Program	574,160	574,160						
Roadway & Safety Improvements	10,016,800	10,016,800						
Street Lighting & Streetscape Improvements	7,500	7,500						
Water Quality & Nutrient Removal	248,400	248,400						
<b>Total Highways</b>	<b>14,743,860</b>	<b>13,559,860</b>	-	-	-	-	<b>1,184,000</b>	-
<b>LAND CONSERVATION</b>								
Agricultural Land Preservation Programs	4,166,361	100,000	443,333			2,000,000		1,623,028
Rural Legacy Program	4,200,000	1,050,000				1,050,000	2,100,000	
Urban Legacy Program	1,100,000	600,000					500,000	
<b>Total Land Conservation</b>	<b>9,466,361</b>	<b>1,750,000</b>	<b>443,333</b>	-	-	<b>3,050,000</b>	<b>2,600,000</b>	<b>1,623,028</b>
<b>PUBLIC FACILITIES</b>								
Airport Improvements	1,284,210	539,211					744,999	
Building Maintenance & Repairs - Critical	503,500	503,500						
Building Maintenance & Repairs-Programmatic	467,500	467,500						
Charlotte Hall Library	300,000	300,000						
College of Southern Maryland Building A	769,000	193,000				576,000		
Fire Department Water Supply Points	500,000	500,000						
Parking and Site Improvements	146,000	146,000						
Public Administrative Enterprise Software Upgrade	400,000	400,000						
<b>Total Public Facilities</b>	<b>4,370,210</b>	<b>3,049,211</b>	-	-	-	<b>576,000</b>	<b>744,999</b>	-
<b>PUBLIC LANDINGS</b>								
Wicomico Shores	249,000					249,000		
<b>Total Public Landings</b>	<b>249,000</b>	-	-	-	-	<b>249,000</b>	-	-
<b>RECREATION &amp; PARKS</b>								
Park Land and Facility Acquisition	300,000					300,000		
Park Planning Grant	25,000					25,000		
Rec Facility & Parks Improvements	3,000,000	2,000,000				1,000,000		
Snow Hill Park	1,000,000	1,000,000						
Sports Complex	100,000		100,000					
St Clements Island Museum Renovations	460,500	460,500						
Three Notch Trail - Phase Seven	3,730,083	3,730,083						
YMCA	3,600,000					1,500,000	2,100,000	
<b>Total Recreation &amp; Parks</b>	<b>12,215,583</b>	<b>7,190,583</b>	<b>100,000</b>	-	-	<b>2,825,000</b>	<b>2,100,000</b>	-
<b>PUBLIC SCHOOLS</b>								
Aging School Program	57,074	7,000				50,074		
Building Infrastructure - Critical	455,000	455,000						
Building Infrastructure - Programmatic	1,711,000	1,711,000						
Chopticon High School - Multi Systemic Renovation	28,582,341	12,497,441				16,084,900		
Green Holly ES - Roof/HVAC Systemic Reno	2,637,088	2,637,088						
Lexington Park ES - Roof/HVAC Systemic Reno	40,000	40,000						
Relocatables for Various Sites	835,000	835,000						
Ridge ES HVAC Systemic Renovation	40,000	40,000						
<b>Total Public Schools</b>	<b>34,357,503</b>	<b>18,222,529</b>	-	-	-	<b>16,134,974</b>	-	-
<b>TOTAL</b>	<b>75,402,517</b>	<b>43,772,183</b>	<b>543,333</b>	-	-	<b>22,834,974</b>	<b>6,628,999</b>	<b>1,623,028</b>

## APPROVED CAPITAL BUDGET - FY2026 SUMMARY

Project Type	Total	Bonds	X-fer Tax	Excise Tax	Pay-Go	State /Fed	State /Fed	Other
Highways	14,743,860	13,559,860	-	-	-	-	1,184,000	-
Land Conservation	9,466,361	1,750,000	443,333	-	-	3,050,000	2,600,000	1,623,028
Marine	-	-	-	-	-	-	-	-
Public Facilities	4,370,210	3,049,211	-	-	-	576,000	744,999	-
Recreation & Parks	12,215,583	7,190,583	100,000	-	-	2,825,000	2,100,000	-
Public Landings	249,000	-	-	-	-	249,000	-	-
Public Schools	34,357,503	18,222,529	-	-	-	16,134,974	-	-
<b>Total</b>	<b>75,402,517</b>	<b>43,772,183</b>	<b>543,333</b>	<b>-</b>	<b>-</b>	<b>22,834,974</b>	<b>6,628,999</b>	<b>1,623,028</b>

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

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

# APPROVED 2026 CAPITAL BUDGET AND FY2027 TO FY2031 PLAN

CAPITAL PROJECT		← Approved 5-Year Capital Plan →					FY2031 Total
		FY2026 Total	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	
<b>HIGHWAYS</b>							
HW2105	4-Way Intersection MD4/Wildewood Parkway	-	-	-	-	1,280,000	-
HW2104	County Bridge Replacement & Repair	852,000	852,000	852,000	852,000	907,380	907,380
HW2205	Culvert Replacement & Repair	540,000	540,000	540,000	540,000	575,100	575,100
HW2106	Federal Bridge Replacement Program	1,480,000	-	-	-	-	-
HW2003	Neighborhood Drainage Improvements	1,025,000	1,025,000	1,025,000	1,025,000	1,091,625	1,091,625
HW2103	Retrofit Sidewalk Program	574,160	574,160	587,160	587,160	625,325	625,325
HW2101	Roadway & Safety Improvements	10,016,800	7,731,800	9,512,600	9,512,600	11,033,419	10,033,419
HW2001	Southampton Neighborhood Revitalization	-	3,125,775	2,465,500	-	-	-
HW2204	Street Lighting & Streetscape Improvements	7,500	52,500	7,500	52,500	60,000	52,500
HW2108	Water Quality & Nutrient Removal	248,400	248,400	248,400	248,400	264,546	264,546
<b>Total Highways</b>		<b>\$ 14,743,860</b>	<b>\$ 14,149,635</b>	<b>\$ 15,238,160</b>	<b>\$ 12,817,660</b>	<b>\$ 15,837,395</b>	<b>\$ 13,549,895</b>
<b>LAND CONSERVATION</b>							
AP2301	Agricultural Land Preservation Programs	4,166,361	3,333,333	3,333,333	3,333,333	3,333,333	3,333,333
AP2302	Rural Legacy Program	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
AP2603	Urban Legacy Program	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
<b>Total Land Conservation</b>		<b>\$ 9,466,361</b>	<b>\$ 8,633,333</b>				
<b>MARINE</b>							
MA3001	St. Jerome Creek Maintenance Dredge	-	-	-	-	50,000	-
<b>Total Marine</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>PUBLIC FACILITIES</b>							
PF-31XX	ADRC Electronic Plumbing Control System	-	-	-	-	-	87,935
PF-31XX	ADRC Installation of Safety Psychiatric Beds	-	-	-	-	-	232,883
PF-31XX	ADRC Physical Security Upgrades	-	-	-	-	-	412,817
PF1809	Airport Improvements	1,284,210	1,137,875	8,600,000	6,000,000	7,600,000	-
PF3001	Airport Innovation District Master Plan	-	-	-	-	514,500	-
PF2507	Building Maintenance & Repairs - Critical	503,500	478,500	472,500	472,500	570,000	620,000
PF2508	Building Maintenance & Repairs-Programmatic	467,500	467,500	467,500	528,000	481,000	490,000
PF2301	Buses and Bus Facility	-	-	-	859,025	-	-
PF2801	Charlotte Hall Library Renovations	300,000	-	5,579,450	-	-	-
PF2501	College of Southern MD Building A Renovation	769,000	648,000	11,443,200	4,618,800	-	-
PF2101	Sheriff's Evidence Storage	-	-	-	-	-	-
PF1906	Fire and Rescue Revolving Loan Fund	-	-	-	700,000	200,000	-
PF2401	Fire Department Water Supply Points	500,000	500,000	500,000	450,000	-	-
PF3003	Health Department Lexington Park Space Needs	-	-	-	-	75,000	-
PF1904	Health Department Renovations	-	366,395	-	3,594,385	-	24,187,560
PF31XX	HVAC Chiller Replacements	-	-	-	-	-	800,000
PF2901	New Emergency Operations Center	-	-	-	-	3,806,455	21,565,000
PF2902	Northern Senior Activity Center Pickleball Courts/Prk	-	-	-	140,900	1,437,005	-
PF2205	Parking & Site Improvements	146,000	146,000	66,000	66,000	66,000	66,000
PF1901	Public Administration Enterprise Software Upgrade	400,000	-	-	-	-	-
PF31XX	Sheriff's District 3 Office Security Upgrade	-	-	-	-	-	810,820
PF-2101	Sheriff's Evidence Storage	-	-	2,500,000	-	-	-
PF2509	Sheriff's Headquarters Facility, Phase II	-	-	26,291,000	-	-	-
<b>Total Public Facilities</b>		<b>\$ 4,370,210</b>	<b>\$ 3,744,270</b>	<b>\$ 55,919,650</b>	<b>\$ 17,429,610</b>	<b>\$ 14,749,960</b>	<b>\$ 49,273,015</b>

# APPROVED 2026 CAPITAL BUDGET AND FY2027 TO FY2031 PLAN

CAPITAL PROJECT		← Approved 5-Year Capital Plan →					
		FY2026 Total	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total
<b>PUBLIC LANDINGS</b>							
PL26XX	Wicomico Shores Landing	249,000	-	-	-	-	-
<b>Total Public Landings</b>		<b>249,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECREATION &amp; PARKS</b>							
RP1601	Elms Beach Park Improvements	-	-	500,000	-	-	-
RP2005	Myrtle Point Park	-	-	100,000	3,000,000	-	-
RP2204	Park Land and Facility Acquisition	300,000	300,000	300,000	300,000	300,000	300,000
RP2102	Park Planning Grant	25,000	25,000	25,000	25,000	25,000	25,000
RP2503	Recreation Facility & Park Improvements	3,000,000	2,650,000	2,650,000	2,650,000	2,650,000	1,650,000
RP1905	Shannon Farm Property	-	-	5,372,034	-	-	-
RP1901	Snow Hill Park	1,000,000	-	-	65,000	-	65,000
RP1904	Sports Complex Study	100,000	-	-	-	-	-
RP1401	St. Clements Island Museum Renovation	460,500	-	-	-	-	-
RP2104	Three Notch Trail - Phase Eight	-	-	-	5,100,000	-	-
RP1501	Three Notch Trail - Phase Seven	3,730,083	-	-	-	-	-
RP2004	YMCA - Great Mills	3,600,000	-	-	-	-	-
<b>Total Recreation and Parks</b>		<b>\$ 12,215,583</b>	<b>\$ 2,975,000</b>	<b>\$ 8,947,034</b>	<b>\$ 11,140,000</b>	<b>\$ 2,975,000</b>	<b>\$ 2,040,000</b>
<b>SOLID WASTE</b>							
SW3001	Landfill and Convenience Center Maint and Repair	-	-	-	-	146,000	165,500
SW3002	Recycling Improvements - Convenience Center	-	-	-	-	75,000	-
SW3003	Valley Lee Convenience Center Improvement	-	-	-	-	170,600	-
<b>Total Solid Waste</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 391,600</b>	<b>\$ 165,500</b>
<b>PUBLIC SCHOOLS</b>							
PS2106	Aging Schools Program	57,074	-	-	-	-	-
PS2801	Benjamin Banneker ES Roof/HVAC Systemic Reno	-	-	40,000	-	1,877,000	11,667,000
PS1804	Building Infrastructure - Critical	455,000	963,000	1,106,000	725,000	1,030,000	1,070,000
PS1805	Building Infrastructure - Programmatic	1,711,000	389,000	698,000	817,000	365,000	953,000
PS2203	Chopticon HS Multi Systemic Renovation Dr. James A. Forrest Career & Technology Video	28,582,341	21,460,967	7,708,195	-	-	-
PS2701	Studio Renovation	-	25,000	-	60,000	258,000	-
PS2803	Esperanza Middle School - Chillers/Controls	-	-	1,198,000	-	-	-
PS2301	Green Holly ES Roof/HVAC Systemic Renovation	2,637,088	-	-	-	-	-
PS2702	Leonardtown HS - HVAC Systemic Renovation	-	75,000	-	11,579,000	14,684,000	-
PS3001	Leonardtown Middle School Roof/HVAC Systemic	-	-	-	40,000	-	13,668,200
PS2601	Lexington Park ES Roof/HVAC Systemic Reno	40,000	-	6,229,000	6,455,000	-	-
PS3002	Mechanicsville ES Roof/HVAC	-	-	-	40,000	-	5,303,000
PS3003	Oakville ES Roof/HVAC	-	-	-	40,000	-	6,166,350
PS1403	Relocatables for Various Sites	835,000	-	-	-	-	-
PS2602	Ridge ES Roof/HVAC Systemic Renovation	40,000	-	3,520,000	4,210,000	-	-
PS2802	Town Creek ES Roof Systemic Renovation	-	-	40,000	-	2,088,000	1,660,000
<b>Total Public Schools</b>		<b>\$ 34,357,503</b>	<b>\$ 22,912,967</b>	<b>\$ 20,539,195</b>	<b>\$ 23,966,000</b>	<b>\$ 20,302,000</b>	<b>\$ 40,487,550</b>
<b>TOTAL</b>		<b>\$ 75,402,517</b>	<b>\$ 52,415,205</b>	<b>\$ 109,277,372</b>	<b>\$ 73,986,603</b>	<b>\$ 62,939,288</b>	<b>\$ 114,149,293</b>

# APPROVED 2026 CAPITAL BUDGET AND FY2027 TO FY2031 PLAN

CAPITAL PROJECT	← Approved 5-Year Capital Plan →					
	FY2026 Total	FY2027 Total	FY2028 Total	FY2029 Total	FY2030 Total	FY2031 Total
<b>Capital Project Summary - By Type</b>						
Highways	\$ 14,743,860	\$ 14,149,635	\$ 15,238,160	\$ 12,817,660	\$ 15,837,395	\$ 13,549,895
Land	9,466,361	8,633,333	8,633,333	8,633,333	8,633,333	8,633,333
Marine	-	-	-	-	50,000	-
Public Facilities	4,370,210	3,744,270	55,919,650	17,429,610	14,749,960	49,273,015
Recreation and Parks	12,215,583	2,975,000	8,947,034	11,140,000	2,975,000	2,040,000
Public Landing	249,000	-	-	-	-	-
Public Schools	34,357,503	22,912,967	20,539,195	23,966,000	20,302,000	40,487,550
Solid Waste	-	-	-	-	391,600	165,500
<b>Total</b>	<b>\$ 75,402,517</b>	<b>\$ 52,415,205</b>	<b>\$ 109,277,372</b>	<b>\$ 73,986,603</b>	<b>\$ 62,939,288</b>	<b>\$ 114,149,293</b>

<b>Capital Project Summary - By Source of Funds</b>						
Federal	\$ 6,628,999	\$ 3,647,000	\$ 10,340,000	\$ 12,080,000	\$ 9,440,000	\$ 2,600,000
State	22,834,974	16,246,120	26,485,562	20,975,100	11,565,000	25,194,550
Excise Tax - Schools	-	-	586,500	586,500	586,500	586,500
Excise Tax -Roads	-	-	467,250	467,250	467,250	467,250
Excise Tax - Parks	-	-	204,000	204,000	204,000	204,000
Excise Tax - Safety	-	-	3,242,250	242,250	242,250	242,250
Transfer Taxes	543,333	1,905,261	23,051,406	8,500,000	8,500,000	8,500,000
Ag/Recordation	740,000	740,000	740,000	740,000	740,000	740,000
Ag/Transfer	50,000	50,000	50,000	50,000	50,000	50,000
Mitigation	-	-	-	-	-	-
Forestation/Critical Area/Private	833,028	-	-	-	-	-
Pay-Go	-	-	500,000	620,000	380,000	-
Bonds	43,772,183	29,826,824	43,610,404	29,521,503	30,764,288	75,564,743
<b>Total</b>	<b>\$ 75,402,517</b>	<b>\$ 52,415,205</b>	<b>\$ 109,277,372</b>	<b>\$ 73,986,603</b>	<b>\$ 62,939,288</b>	<b>\$ 114,149,293</b>

County Portion	\$ 45,938,544	\$ 32,522,085	\$72,451,810	\$40,931,503	\$41,934,288	\$86,354,743
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**CAPITAL IMPROVEMENT PLAN  
OPERATING IMPACTS FY2027 - FY2031**

FY2026 Approved Plan included in operating budget CAPITAL PROJECT	FY2027		FY2028		FY2029		FY2030		FY2031	
	FTE'S	TOTAL IMPACT								
<b>HIGHWAYS</b>										
Buck Hewitt Road - Phase 4										
FDR Boulevard (MD4 to Pegg Road)										
Johnson Farm Pond Repair										
Neighborhood Drainage Improvements & Rehab										
Patuxent Park Neighborhood Preservation Program										
Retrofit Sidewalk Program		4,750								
4-Way Intersection MD4/Wildewood Parkway							2,000			
Roadway & Safety Improvements		1,000				1,000				
Side-Path or Bikeways										
Southampton Neighborhood Revitalization		15,000		5,000		5,000				
Street Lighting & Streetscape Improvements				8,000			10,000			
Water Quality & Nutrient Removal										
<b>PUBLIC FACILITIES</b>										
Adult Detention Center Upgrades, Housing & Medical Units										
Airport Improvements										
Animal Shelter New Building										
Emergency Communication Center Expansion										
Health Department Renovations										
North County Farmers Market										
Northern Senior Activity Center Pickleball Courts						6,500				
Public Administration Enterprise Software Upgrade										
Public Safety Computer Aided Dispatch Replacement/Enhancement Project										
Sheriff's Headquarters Facility		311,880								
Vehicle Maintenance Facility Addition										
<b>PUBLIC SCHOOLS</b>										
Dynard Elementary School Roof/HVAC										
Green Holly Elementary School Switch Gear & HVAC										
Relocatables for Various Sites										
<b>RECREATION &amp; PARKS</b>										
Elms Beach Park Improvements										
Myrtle Point Park										
Sports Complex										
St. Clements Island Museum Renovations										
Three Notch Trail - Phase Seven										
<b>SOLID WASTE</b>										
Clements Convenience Center Improvements										
Landfill and Convenience Center Maintenance & Repair		70,000		117,500		80,000		139,000		
<b>Total Operating Impacts FY2027 - FY2031</b>	0	402,630	0	130,500	0	92,500	0	151,000	0	0

**DEBT CAPACITY - CSMC**

Fiscal year	2024	2025	2026	2027	2028	2029	2030	2031
Real Property Assessable Base 2-14-2025	14,248,604,522	15,053,674,000	15,685,928,308	16,344,737,297	17,031,216,263	17,746,527,346	18,491,881,495	19,268,540,518
% increase	3.9%	5.7%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%
Personal Property & Utilities Assessment 2-14-2025	303,779,000	302,166,000	302,166,000	302,166,000	302,166,000	302,166,000	302,166,000	302,166,000
% increase	-16.1%	-0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Legal Debt Limit - 3.15% County - 60%	269,298,625	284,514,439	296,464,045	308,915,535	321,889,987	335,409,367	349,496,560	364,175,416
<b>2021 Legislation - ch. 510 - rate 1.89%</b>								
Personal Property & Utilities 5%	15,188,950	15,108,300	15,108,300	15,108,300	15,108,300	15,108,300	15,108,300	15,108,300
<b>Total Limit - 1.89% and 5%</b>	<b>284,487,575</b>	<b>299,622,739</b>	<b>311,572,345</b>	<b>324,023,835</b>	<b>336,998,287</b>	<b>350,517,667</b>	<b>364,604,860</b>	<b>379,283,716</b>
Potential Borrowing - County	30,000,000	30,000,000	41,000,000	30,000,000	40,000,000	30,000,000	30,000,000	75,000,000
<u>Calculations based on potential borrowing</u>								
Outstanding Debt - County Audit	166,481,257	187,201,817	218,769,228	236,925,073	263,383,051	278,237,788	291,581,287	350,246,092
Total Debt - County	166,481,257	187,201,817	218,769,228	236,925,073	263,383,051	278,237,788	291,581,287	350,246,092
<b>Outstanding Debt as % of Base</b>	<b>1.14%</b>	<b>1.22%</b>	<b>1.37%</b>	<b>1.42%</b>	<b>1.52%</b>	<b>1.54%</b>	<b>1.55%</b>	<b>1.79%</b>
<b>Debt Margin</b>	<b>118,006,318</b>	<b>112,420,922</b>	<b>92,803,117</b>	<b>87,098,762</b>	<b>73,615,236</b>	<b>72,279,879</b>	<b>73,023,573</b>	<b>29,037,624</b>
20 years, 4.00% County								
PRINCIPAL	9,729,440	9,279,440	9,432,589	11,844,155	13,542,022	15,145,263	16,656,501	16,335,195
INTEREST	5,978,083	6,881,213	8,274,414	9,644,582	10,349,986	10,794,689	11,076,494	12,659,553
Total debt service	15,707,523	16,160,653	17,707,003	21,488,737	23,892,008	25,939,952	27,732,995	28,994,748
Approved Bond Authority \$95,124,310 after sale 12-5-2023	56,343,513	38,518,803	261,994					
Bonds Unissued - beginning of year	62,697,981	56,343,513	65,124,310	67,896,493	67,723,317	71,333,721	70,855,224	71,619,512
Borrowing - Estimated each year	(30,000,000)	(30,000,000)	(41,000,000)	(30,000,000)	(40,000,000)	(30,000,000)	(30,000,000)	(75,000,000)
Adjustments to current unexpended (i.e. FINXX) through 4-30-2025	243,530	99,953						
Premium from Bond Sale	(2,973,709)							
<b>GOB FY2026 Request</b>	<b>26,375,711</b>	<b>38,680,844</b>	<b>43,772,183</b>	<b>29,826,824</b>	<b>43,610,404</b>	<b>29,521,503</b>	<b>30,764,288</b>	<b>75,564,743</b>
New Bonds Unissued	56,343,513	65,124,310	67,896,493	67,723,317	71,333,721	70,855,224	71,619,512	72,184,255
Prior Outstanding Debt	146,210,697	166,481,257	187,201,817	218,769,228	236,925,073	263,383,051	278,237,788	291,581,287
Plus New Debt	30,000,000	30,000,000	41,000,000	30,000,000	40,000,000	30,000,000	30,000,000	75,000,000
Less Principal Payments	(9,729,440)	(9,279,440)	(9,432,589)	(11,844,155)	(13,542,022)	(15,145,263)	(16,656,501)	(16,335,195)
Outstanding Debt	166,481,257	187,201,817	218,769,228	236,925,073	263,383,051	278,237,788	291,581,287	350,246,092
General Fund Operating Budget - Revenues -Recurring	304,196,923	323,471,556	337,409,308	347,531,587	357,957,535	368,696,261	379,757,149	391,149,863
Percent Increase/Change	3.9%	6.3%	4.3%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>Debt Service</b>	<b>15,707,523</b>	<b>16,160,653</b>	<b>17,707,003</b>	<b>21,488,737</b>	<b>23,892,008</b>	<b>25,939,952</b>	<b>27,732,995</b>	<b>28,994,748</b>
<b>Debt Service as % of Total Revenues</b>	<b>5.16%</b>	<b>5.00%</b>	<b>5.25%</b>	<b>6.18%</b>	<b>6.67%</b>	<b>7.04%</b>	<b>7.30%</b>	<b>7.41%</b>
Policy Limit = 10%								
Average GOB - \$35 million - 2025-2030								
Current Approved Capital Budget & 5 Year Plan Local Funding		60,925,658	75,402,517	52,415,205	109,277,372	73,986,603	62,939,288	114,149,293
Total Proposed Capital		60,925,658	75,402,517	52,415,205	109,277,372	73,986,603	62,939,288	114,149,293
Total Proposed Bond Funding		38,680,844	43,772,183	29,826,824	43,610,404	29,521,503	30,764,288	75,564,743
Bond Funding Ratio		63%	58%	57%	40%	40%	49%	66%

**CHANGES IN POSITIONS  
FOR COUNTY DEPARTMENTS and ELECTED OFFICIALS  
FY2026 BUDGET**

INCREASE/ (DECREASE)	POSITION DESCRIPTION	GRADE
<b>Human Resources</b>		
0.25	Wellness Coordinator Conversion to FT	C07
0.25	HR Assistant Conversion to Fulltime	C04
<b>Department of Public Works</b>		
(1.00)	Equipment Operator III	C05
<b>Emergency Services</b>		
4.00	(Fund 252) Paramedics	C07
<b>States Attorney's Office</b>		
1.00	Assistant State's Attorney II	SA5
<b>Sheriff's Office</b>		
	<b>LAW</b>	
	Eligible DFC Promotional Ranks (9)	
	Eligible CPL Promotional Ranks (12)	
	<b>CORRECTIONS</b>	
	Eligible CFC Promotional Ranks (8)	
	Eligible CPL Promotional Ranks (3)	
<b>4.50</b>	<b>TOTAL</b>	

## Schedule of Pay Differentials, Premium Pay and Insurance Premiums (FY2026)

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	1% all full and regular part-time employees, effective 7/1/25
Market Adjustment	Para 1801, 1802	3.66% merit scale market adjustment - 2nd of 3 year phase-in 3% market adjustment for sworn law enforcement and corrections officers - effective 7/1/25
Merit Increase	Para 1811, (a) and (b)	2.5% step increase for eligible employees with at least satisfactory performance, awarded at the anniversary date  2.5% stipend for sworn employees at TOG, awarded at the anniversary date

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

## ST. MARY'S COUNTY TAX RATES

TAX	BASIS	FY2025 APPROVED RATE	FY2026 APPROVED RATE
Property Tax	Per \$100 of assessed value	0.8478	0.8478
Local Income Tax	Percentage of taxable income	3.20%	3.20%
Admissions & Amusement Tax	Percentage of receipts	2%	2%
Recordation Tax	Per each \$500 of value when property is sold and title recorded	Oper \$3.65 CIP Ag .35	Oper \$3.65 CIP Ag .35
Transfer Tax	Property transfer value	1%	1%
Trailer Park Tax	Space rental receipts	10%	10%
Cable T.V. Franchise Tax	Percentage of subscriber revenues	5%	5%
911 Fee (Local)	Monthly telephone bill	75¢	75¢
Public Accommodations Tax	Percentage of transient charge	5%	5%
Energy Taxes	per unit charged	0.3125%	0.0%
Excise Tax	Residential:		
Roads, Parks, Public Schools & Public Safety	Single Family	\$6,697	\$6,697
Roads, Parks, Public Schools & Public Safety	Multi-Family	\$3,218	\$3,218
	Nonresidential:		
Roads & Public Safety	Retail/Commercial/Services	\$4.11/sq ft	\$4.11/sq ft
Roads & Public Safety	Office/Institutional/Medical	\$1.82/sq ft	\$1.82/sq ft
Roads & Public Safety	Industrial/Flex/Other	.80/sq ft	.80/sq ft
Roads & Public Safety	Lodging per room	\$1,342.35	\$1,342.35

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30, 2026	
<b>GENERAL FUND REVENUES:</b>			
<b>DEPARTMENT OF AGING AND HUMAN SERVICES</b>			
Senior Center Room Rental Rates		Garvey & Northern Rates	
Garvey & Northern Senior Activity Centers			
	Security Deposit	\$	300.00
	Dining/Great Room 1 & 2 (100 Banquet Style)		\$300/3 Hours
	Dining Room 2 (25 Banquet Style)	\$	150.00
	Activity Room 1 (20 Classroom Style)	\$	150.00
	Activity Room 2 (24 Classroom Style)	\$	150.00
	Northern Social Room (40 people)	\$	150.00
	Northern Great Room - Less than 50 people/4 hr max	\$	150.00
	Art Studio (18 Classroom Style)	\$	150.00
	Kitchen		Not Available
	Required On-Site Building Attendant (Open/Close/Lock-up)		\$20/Hour
	Courtesy Station (Lobby, bathrooms, parking lot)		\$50/Hour
	Property and Grounds (with/without electric)		\$25/hour
	Senior Activity Center Fitness Pass Card/10 classes	\$	40.00
<p>Security Deposit is due at the time of reservation and is refundable (held and returned post-event) based on the condition of the space after the rental. 501c3 rental fees are 50% less; however, must pay the full cost of on-site building attendant. Rentals are available for after-hour times only. Kitchen not available.</p> <p>(All terms are included in contracts and documents emailed to licensee.) Rental fees are for a 3-hour minimal rental time (includes set up and break down time). Rental needs exceeding 3-hour period will be charged an hourly rate for the room above 3 hours (pro-rated).</p>			
<b>ECONOMIC DEVELOPMENT</b>			
<u>Agricultural &amp; Seafood</u>			
California Farmers Market Fees	Vendor Fees	\$	40.00
North County Farmers Market	Yearly Stall Rental	\$	2,000.00
	Early Season Stall Rental (January 1 - April 30)	\$	175.00
	Prime Season Stall Rental (May 1 - October 31)	\$	1,750.00
	Late Season Stall Rental (November 1 - December 31)	\$	200.00
<b>EMERGENCY SERVICES</b>			
<u>Animal Control Division</u>			
<p>Regulations and detailed descriptions of violations are located under St. Mary's County Ordinance No 2017-03 and The Code of St. Mary's County Maryland, Chapter 212</p>			
	<b>Commercial Kennel License</b>		
	<b>12 to 24 Animals</b>	\$	200.00
	<b>25 or more animals</b>	\$	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		
Animal Fees/Fines	1st Offense	\$	50.00
	2nd Offense	\$	100.00
	3rd Offense	\$	250.00



**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30,2026
<b>GENERAL FUND REVENUES:</b>		
<b>LAND USE &amp; GROWTH MANAGEMENT</b>		
<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 &amp; 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

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30,2026
<b>GENERAL FUND REVENUES:</b>		
<b>LAND USE &amp; GROWTH MANAGEMENT: Continued</b>		
Occupancy Permits continued	Home Based Business (Home Occupation)	\$ 20.00
	Non-Profit/Religious Organizations	No Fee
Coin Operated Amusement Machine	Annual fee for coin operated pool tables	\$100 each, due July 1st of each year
LUGM Overlot Grading Insp	Per Inspection	\$160 per visit
Stormwater Management Inspections (Engineer Plans)		\$160 per plan
Critical Area Fines	Unauthorized clearing in Critical Area	\$1.80 per sq. ft. of area cleared
	Fine for violation of Forest Conservation	\$1,000 per day
Non-Critical Area Fines		\$ 200.00
Zoning Violations		\$ 200.00
Blight Properties Violations		\$ 1,000.00
<b>Board of Electrical Exam</b>		
<b>Electrical License</b>	Per License	\$ 150.00
LUGM Homeowner Elec Exam	Each Exam	\$ 25.00
<b>Zoning Administration</b>		
LUGM Zoning/Text Amendment		\$3,000 each
LUGM Admin Variances	Application	\$ 500.00
<b>PUBLIC WORKS &amp; TRANSPORTATION:</b>		
<b>Engineering Services Division</b>		
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

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30, 2026	
<b>GENERAL FUND REVENUES:</b>			
<b>PUBLIC WORKS &amp; TRANSPORTATION continued:</b>			
<u>Construction &amp; Inspection Division</u>			
Material Testing			Reimbursement of actual costs from contract
<u>Highways Division</u>			
Application Utility Permit			\$25 each
Traffic Impact Study Review			\$200 per traffic impact study
<u>Non-Public School Bus Transportation Division</u>			
Passenger / Non Public School Bus	Out of County Student Transport Fee		
	Full-Time Student Rider: per year / student	\$	900.00
	Half-Time Student Rider: per year / student - those students who ride the school bus either in the AM only, PM only or will only ride the school bus for one semester	\$	450.00
Passenger / Non Public School Bus continued	Part-Time Student Rider: per year / student - those students who ride the bus a total of less than one semester, regardless of the number of days or weeks that ridership is requested	\$	225.00
<u>Airport</u>			
Airport Charges	Transient Ramp Fee		
	All single piston & twin-engine aircraft		No Fee
	All small turbine aircraft <12,500 lbs*		(1-8 hrs) \$20 / (8-24 Hrs) \$35
	All large turbine aircraft ≥ 12,500 lbs*		(1-8 hrs) \$40 / (8-24 Hrs) \$70
	Transient Ramp Fees Overnight		\$10
	Long term		The lesser of the sum of the overnight fees and the monthly tie-down fee
	Tie-down Fee - Monthly		
	Grass	\$	50.00
	Asphalt	\$	75.00
	Electric	\$	100.00
	*certified gross weight		
	NOTE: Fee Waivers are available under the following conditions: -purchase of 100 gallons or more for turbine aircraft - temporary ramp occupancy of less than 1 hr -		
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

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30, 2026	
<b>GENERAL FUND REVENUES:</b>			
<b>PUBLIC WORKS &amp; TRANSPORTATION continued:</b>			
<u>Vehicle Maintenance / Transportation</u>			
Passenger Fares	General Public Pass		
	One-Way Trip	\$	1.00
	Transfer Fee	\$	0.50
	All Day	\$	3.00
	Monthly	\$	30.00
	Seniors/Medicare Holders/Disabled Pass		
	One-Way	\$	0.50
	Transfer	\$	0.25
	All Day	\$	3.00
	Monthly	\$	15.00
	Discount & Reduced Tickets		
	Purchased in sheets of 10 tickets:		
	General Public - One Way Trip	\$	0.85
	General Public - Transfer Fee	\$	0.50
	Seniors / Persons with Disabilities/Students with I.D. / Children - all ages / Medicare Card Holder - One Way	\$	0.50
	Seniors / Persons with Disabilities/Students with I.D. / Children - all ages / Medicare Card Holder - Transfer	\$	0.25
	Special Programs and Fares		
	ADA Paratransit - One Way Trip (Per Stop)	\$	2.00
	ADA Paratransit - Round Trip	\$	4.00
	Additional per stop charge for above	\$	2.00
	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)	\$	2.00
	Round Trip	\$	4.00
	Additional per stop charge for above	\$	2.00

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30,2026
<b>SOLID WASTE AND RECYCLING FUND REVENUES:</b>		
Property Taxes - Environmental & Solid Waste Service Fee	Annual Environmental Surcharge	\$ 104.53
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
<b>MISCELLANEOUS REVOLVING FUNDS REVENUES:</b>		
PW&T / Fuel Operations	Only Authorized Departments & Agencies allowed	5% Surcharge
LUGM / Historical Preservation	Book Sales: I'm Goin' Down County: An Architectural Journey through St. Mary's County (A Maryland Historical Trust Press Publication)	\$25 each (book)
Agricultural/Develop Tax - Other		Recordation Tax Property is sold & title recorded @ 0.35
Transfer Tax		Property transfer value 1%
Mitigation - Roads	The project cost varies by the project & there are exceptions / fee-in-lieu amounts allowable	Mitigation Fee= Project cost x Percent intersection capacity used by Percent intersection capacity used by development= (Critical Lane Volume total - Critical Lane Volume background) / Critical Lane Volume background.
Critical Area Fee-in-Lieu	Fee in lieu of required plantings in Critical Area	\$1.50 per sq. ft.
	Bond for Critical Area compliance	\$1.50 per sq. ft. of req planting
Forest Cons. Fee-in-Lieu	Fee in lieu of planting in Forest Conservation	\$.30 per sq. ft. of area in PFA
	Fee in lieu of planting in Forest Conservation	\$.36 per sq. ft. of area outside PFA
	Bond amount for Forest Conservation compliance	Cost of afforestation and/or reforestation

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30,2026	
<b>RECREATION &amp; PARKS - WICOMICO SHORES:</b>			
<u>Golf Course</u>			
Season Pass Fees			
	Five (5) Day (Weekdays Only)		
	Junior	\$	500.00
	Individual	\$	975.00
	Family (2 passes)	\$	1,500.00
	Senior (60 and over)	\$	895.00
	Senior Family (2 passes)	\$	1,400.00
	Seven (7) Day Limited Pass (after 12 pm on weekends/holidays)		
	Junior	\$	600.00
	Individual	\$	1,225.00
	Family (2 passes)	\$	1,775.00
	Senior (60 or over)	\$	1,105.00
	Senior Family (2 passes)	\$	1,475.00
	Seven (7) Day Unlimited Pass (no restrictions)		
	Junior	\$	700.00
	Individual	\$	1,475.00
	Family (2 passes)	\$	2,025.00
	Senior (60 or over)	\$	1,350.00
	Senior Family (2 passes)	\$	1,850.00
Green Fees			
	18 Hole		
	Individuals - Weekdays	\$	32.00
	Individuals - Weekends / Holidays	\$	39.00
	Seniors (60 and over) - Weekdays	\$	23.00
	Seniors - Weekends / Holidays	\$	35.00
	Juniors - Weekday	\$	23.00
	Juniors - Weekend	\$	35.00
	9 Hole		
	Individuals - Weekdays	\$	17.00
	Individuals - Weekends / Holidays	\$	21.00
	Seniors (60 and over) - Weekdays	\$	15.00
	Seniors - Weekends / Holidays	\$	18.00
	Juniors - Weekday	\$	15.00
	Juniors - Weekend	\$	18.00
	"Twilight" Play - Weekdays	\$	18.00
	"Twilight" Play - Weekends / Holidays	\$	22.00
	"Twilight" Play - Senior/Junior Weekdays	\$	19.00
	"Twilight" Play - Senior/Junior Weekends	\$	19.00
	Mid Rate		
	Weekday - 18 Hole	\$	22.00
	10am - Twilight		
	Weekday - 9 Hole	\$	19.00
	May - September		
	Sat., Sun., & Holiday 18 Hole	\$	32.00
	Sat., Sun., & Holiday 9 Hole	\$	17.00
	December 1 - March 15 - Winter Rates (Includes Cart)		
	Mon-Thurs 18-hole	\$	35.00
	Mon-Thurs 9-hole	\$	23.00
	Fri-Sun & Holiday - 18-Hole	\$	45.00
	Fri-Sun & Holiday - 9-Hole	\$	29.00
	December 1 - March 15 - Winter Rates (Walking)		
	Mon-Thurs 18-hole	\$	25.00
	Mon-Thurs 9-hole	\$	12.00
	Fri-Sun & Holiday - 18-Hole	\$	28.00
	Fri-Sun & Holiday - 9-Hole	\$	18.00
	Junior Golf Ticket (Monthly)	\$	40.00
Cart Fees			
	2 Players - 18 Hole	\$	36.00
	2 Players - 9 Hole	\$	22.00
	1 Player - 18 Hole	\$	18.00
	1 Player - 9 Hole	\$	11.00

**FY2026 FEES AND CHARGES**

Approved Fiscal Year  
July 1, 2025 - June 30, 2026

**RECREATION & PARKS - WICOMICO SHORES:**

Golf Course Continued:

Miscellaneous Fees

Range Balls (bucket)	\$	5.00
Golf Handicap Fee	\$	35.00
Club Rental		
18 holes	\$	18.00
9 holes	\$	11.00
Trail Fee	\$	800.00
Golf Lessons/Instructions (see County website for more info)		
Tournaments (see County website for more information)		

Riverview Restaurant

Bar and Grill Restaurant - see County website for more information		
Chair Cover Rental	\$	1.50
Outdoor Chair Rental	\$	2.50
Linen Rental (per table)	\$	8.00
Banquet Room (seating capacity 175 people) see County website for rental details for meetings and special events	\$	3,000.00
Per Hour over 5 hours	\$	300.00
East Side Only		\$10/person
Per Hour over 5 hours	\$	125.00
Golf Outings		
East and West Side		\$5/person
East Side Only		\$5/person

The Pro Shop

The Pro Shop has a variety of golf attire, accessories and gift ideas for the golf enthusiast.

**RECREATION & PARKS ENTERPRISE FUNDS:**

School Age Care Programs

1	Green Holly	Costs same for 1 - 8		
		Before / After MONTHLY		
2	Hollywood Rec Center	One (1) Child	\$	405.00
		Sibling	\$	385.00
3	Leonardtown	Before / After MONTHLY including "Out of School Camp"		
		One (1) Child	\$	440.00
4	Letti Dent	Sibling	\$	400.00
		Before Only MONTHLY		
5	Oakville	One (1) Child	\$	280.00
		Sibling	\$	265.00
6	Duke	After Only MONTHLY		
		One (1) Child	\$	290.00
7	Evergreen	Sibling	\$	275.00
		Teens		
8	Banneker	Drop In - Daily		
		One (1) Teen	\$	305.00
		Sibling	\$	290.00

All Centers

Drop in Care per session (AM or PM)	\$	30.00
Registration Fee (per family)	\$	60.00
Out of School Camps	\$	40.00
Late Tuition Payment	\$	15.00
Late Pick-up per minute	\$	1.00
Credit Card Fee \$10 per family	\$	-
Returned Check	\$	25.00

Leisure / Special Programs

For Various Classes, Programs, Special Events and Trips - see Recreation & Parks under County website  
Discounts: 100% Disabled Veteran - no charge; 50% Disabled Veteran - 50% Fee Reduction; (does not include the Golf Course, Family Passes, Pavilion Rentals, Waterfront Park Entrance Fees, Facility/Party Rentals & Amusement Park Tickets)

Family Event Registration Fees	\$10-\$50
Bus Trips	\$90 to \$130

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30,2026	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
<b>Special Facilities</b>			
Nicolet Skate Park	Daily Entrance Fee		no cost
	Season Pass (County)		no cost
	Season Pass (Non-County)		no cost
Amusement Park Tickets	Kings Dominion		
	Adult	\$ 41.00	\$ 41.00
	Children's Days		
	MRPA Special Days	\$ 39.00	\$ 39.00
	Spring / Fall Fun/Summer Fun	\$ 39.00	\$ 39.00
	Six Flags of America		
	GAD	\$ 46.00	\$ 46.00
	Special Days	\$ 36.00	\$ 36.00
	Season Pass		
	Six Flags Great Adventure		
Amusement Park Tickets continued:	Theme / Safari	\$ 45.00	\$ 45.00
	Early/Hurricane Harbor	\$ 35.00	\$ 35.00
	Dorsey Park		
	Adult	\$ 43.00	\$ 43.00
	Child under 48" / Seniors		
	Water Country		
	All Ages	\$ 39.00	\$ 39.00
	Child	\$ 33.00	\$ 33.00
	Fun Card		
	Busch Gardens		
	GAD	\$ 66.00	\$ 66.00
	Children	\$ 57.00	\$ 57.00
	Fun Card	\$ 74.00	\$ 74.00
	Hershey Park		
	Adult	\$ 54.00	\$ 54.00
	Junior (3 - 8)	\$ 42.00	\$ 42.00
	Special Days	\$ 44.00	\$ 44.00
	Camp Specials - Adult - Groups	\$ 38.00	\$ 38.00
	Sesame Place		
	All Ages	\$ 58.00	\$ 58.00
	Special Days	\$ 48.00	\$ 48.00
	Dutch Wonderland		
	All Ages	\$ 38.00	\$ 38.00
	Diggerland USA		
	All Ages	\$ 26.00	\$ 26.00
	Sahara Sam's Oasis		
	All Ages	\$ 28.00	\$ 28.00
	<i>*Prices are based on 3rd party supplier and could change from year to year</i>		
Special Events	Easter Festival - Egg Hunt	\$ 7.00	\$ 7.00
	Easter Festival - 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	Child Admission		
	Child Admission Matinee		
	<b>Youth Admission</b>	\$ 7.00	\$ 7.00
	<b>Adult Admission</b>	\$ 15.00	\$ 15.00
	Adult Admission Matinee		
	Senior Admission		
	Senior Admission Matinee		

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30, 2026	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
<b>SCHOOL AGE CARE AND CAMPS</b>			
Hollywood Rec Center (Family Programs)			
	PNO (fee per event)	\$ 35.00	\$ 40.00
	OSC (fee per day)	\$ 40.00	\$ 45.00
	Family Kickball Series (4 games) per participant	\$ 40.00	\$ 45.00
	Mother Son Kickball	\$ 10.00	\$ 15.00
	add'l participant	\$ 10.00	\$ 15.00
	Father Son Event	\$ 10.00	\$ 15.00
	add'l participant	\$ 10.00	\$ 15.00
	Mother Daughter Tea	\$ 40.00	\$ 45.00
	add'l participant	\$ 15.00	\$ 20.00
	Daddy Daughter Dance	\$ 60.00	\$ 65.00
	add'l participant	\$ 25.00	\$ 30.00
	Mother Son Dance	\$ 60.00	\$ 65.00
	add'l participant	\$ 25.00	\$ 30.00
	Grandparent Event	\$ 25.00	\$ 30.00
	add'l participant	\$ 10.00	\$ 15.00
	Family Event	\$ 20.00	\$ 25.00
	add'l participant	\$ 15.00	\$ 20.00
	Birthday Parties	\$ 200.00	\$ 210.00
	add'l participant	\$ 10.00	\$ 15.00
	add'l pizza	\$ 18.00	\$ 23.00
	soda	\$ 5.00	\$ 10.00
	cookie	\$ 10.00	\$ 15.00
	Rec-tivity Bag	\$ 10.00	\$ 15.00
	Christmas Event-Tiny Elves	\$ 25.00	\$ 30.00
	add'l participant	\$ 8.00	\$ 13.00
	Christmas Event-Santa's Workshop	\$ 30.00	\$ 35.00
	Summer Camps		
	Camp Registration Fee (per child)	\$ 30.00	\$ 35.00
	Specialized Themed Camps	\$ 200.00	\$ 205.00
	STEM Themed Camps	\$ 225.00	\$ 230.00
	Teens	\$ 300.00	\$ 305.00
	Counselors in Training	\$ -	\$ -
	Field Trip Camps	\$ 225.00	\$ 230.00
	Tiny Tots	\$ 225.00	\$ 230.00
	Extended Care (AM or PM)	\$ -	\$ -
<b>SCHOOL AGE CARE AND CAMPS continued:</b>			
Therapeutic Recreation			
Paralympics / Special Olympics	Various Activities and Events	0-\$180 per participant / program	
<b>Class Registration Fees</b>			
		\$5 to \$250	
	TR Fitness	\$ 20.00	\$ 25.00
	TR Fitness	\$ 60.00	\$ 65.00
	Adapted Gymnastics	\$ 160.00	\$ 165.00
	Adapted Aquatics (Mini Session)	\$ 105.00	\$ 110.00
	Adapted Aquatics (Full Session)	\$ 205.00	\$ 210.00
	TR Yoga	\$ 125.00	\$ 130.00
	Medically Oriented Classes	\$ -	\$ -
	Medically Oriented Classes	\$ -	\$ -
	Kids Night Out	\$ 45.00	\$ 50.00
	TR Trips	\$ 115.00	\$ 125.00
	TR Social Skills	\$ 125.00	\$ 130.00
	TR Events	\$ 45.00	\$ 50.00
	Mardi Gras (pre-registration)	\$ 10.00	\$ 15.00
	Mardi Gras (at the door)	\$ 15.00	\$ 20.00
	Mardi Gras Sponsor	\$ 150.00	\$ 150.00
	Mardi Gras Sponsor	\$ 250.00	\$ 250.00
	Mardi Gras Sponsor	\$ 500.00	\$ 500.00
	Therapeutic Recreation Camps		
	NEW HORIZON DAY CAMP	\$ -	\$ -
	CAMP INSPIRE	\$ -	\$ -
	FAMILY PROGRAMS	\$ 50.00	\$ 55.00
	CAMP DISCOVERY	\$ 850.00	\$ 860.00
Additional Therapeutic Programs / Classes / Events on County website under Recreation & Parks			

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30, 2026	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
<u>Sports Programs</u>			
St. Mary's County Gymnastics Center			
Membership is required to register for classes & includes various Gymnastics Center Rental for Parties (2 hours):			
	Small Room		
	Member - 12 children	\$ 175.00	\$ 200.00
	Large Room		
	Member - 18 children	\$ 225.00	\$ 250.00
	Additional children (each) up to 6 additional	\$ 5.00	\$ 5.00
	Whole Gym		
	Member - 24 children	\$ -	\$ -
	Additional children (each)- up to 8 additional	\$ -	\$ -
	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	Membership	\$ -	\$ -
	Parents and Tots I	\$ 103.00	\$ 108.00
	Parents and Tots II	\$ 103.00	\$ 108.00
	Tumble Tots	\$ 103.00	\$ 108.00
	Tumble Bees	\$ -	\$ -
	Kindergym	\$ 103.00	\$ 108.00
	Kartwheel Kids	\$ 103.00	\$ 108.00
	Beginner Gymnastics	\$ 108.00	\$ 113.00
	Advance Gymnastics	\$ 113.00	\$ 118.00
	Boys Gymnastics	\$ 113.00	\$ 118.00
	Intermediate Gymnastics	\$ 108.00	\$ 113.00
	Cheermasters	\$ 108.00	\$ 113.00
	Pre -Team	\$ -	\$ -
	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 Meets: Level 1	\$ 55.00	\$ 60.00
	Team Meets: Level 2	\$ 205.00	\$ 205.00
	Team Meets: Level 3-5 Xcel	\$ 355.00	\$ 355.00
	Team Meets: Optionals	\$ 405.00	\$ 405.00
Leisure Programs (Formerly Youth Leisure)	Animals & Pets	\$ 30.00	\$ 35.00
	Animals & Pets	\$ 160.00	\$ 165.00
	Animals & Pets	\$ 180.00	\$ 185.00
	Animals & Pets	\$ 200.00	\$ 205.00
	Arts & Crafts	\$ 12.00	\$ 17.00
	Arts & Crafts	\$ 20.00	\$ 25.00
	Dance & Drama	\$ 50.00	\$ 55.00
	Dance & Drama	\$ 55.00	\$ 60.00
	Dance & Drama	\$ 65.00	\$ 70.00
	Dance & Drama	\$ 100.00	\$ 105.00
	Foreign Language	\$ 60.00	\$ 65.00
	Foreign Language	\$ 70.00	\$ 75.00
	Physical Fitness Program	\$ 24.00	\$ 29.00
	Physical Fitness Program	\$ 25.00	\$ 30.00
	Physical Fitness Program	\$ 60.00	\$ 65.00
	Physical Fitness Program	\$ 115.00	\$ 120.00
	Physical Fitness Program	\$ 120.00	\$ 125.00
	Self-Defense	\$ 45.00	\$ 50.00
	Self-Defense	\$ 60.00	\$ 65.00
	Self-Defense	\$ 80.00	\$ 85.00
	Music	\$ 60.00	\$ 65.00

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30,2026	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
Leisure Programs (Formerly Youth Leisure)			
	Craft Classes	\$ 12.00	\$ 17.00
	Craft Classes	\$ 20.00	\$ 25.00
	Adult Dance	\$ 50.00	\$ 55.00
	Adult Dance	\$ 55.00	\$ 60.00
	Adult Dance	\$ 65.00	\$ 70.00
	Adult Dance	\$ 100.00	\$ 105.00
	Special Interests	\$ 5.00	\$ 10.00
	Special Interests	\$ 50.00	\$ 55.00
	Special Interests	\$ 100.00	\$ 105.00
	Special Interests	\$ 150.00	\$ 155.00
	Special Interests	\$ 200.00	\$ 205.00
	Fitness	\$ 15.00	\$ 20.00
	Fitness	\$ 25.00	\$ 30.00
	Fitness	\$ 95.00	\$ 100.00
	Fitness	\$ 115.00	\$ 120.00
	Fitness	\$ 120.00	\$ 125.00
<u>Sports Programs continued:</u>			
Karate			
	Aikido Self-Defence	\$ 120.00	\$ 125.00
	Shotokan Karate	\$ 65.00	\$ 70.00
	Shorin RYU	\$ 65.00	\$ 70.00
	<i>*Fees for leisure classes can vary based on instructor availability and any new contracts</i>		
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 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
	<b>Hall of Fame (per hour)</b>	\$ 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
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>		

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30, 2026	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
<b>Sports Programs continued:</b>			
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
Pavilion Rentals			
Pavilion Rental	\$	220.00	\$ 245.00
Pavilion Rental (Small)	\$	170.00	\$ 190.00
Alcohol Fee	\$	100.00	\$ 100.00
See Below: Park Reservation Fees-Non Profit			
Non Refundable Application Fee	\$	50.00	\$ 50.00
Reservation Fee (Includes trash collection station)	\$	750.00	\$ 750.00
<b>Each additional hourly employee per hour</b>	<b>\$</b>	<b>24.00</b>	<b>\$ 24.00</b>
Each Law Enforcement Deputy per hour	\$	75.00	\$ 75.00
Trash & Picnic Table on Site re-location	\$	100.00	\$ 100.00
See Below: Park Reservation Fees-Commercial			
Non Refundable Application Fee	\$	50.00	\$ 75.00
Reservation Fee (Includes trash collection station)	\$	800.00	\$ 895.00
Each additional hourly employee	\$	30.00	\$ 45.00
Each Law Enforcement Deputy per hour	\$	75.00	\$ 75.00
Trash & Picnic Table on Site re-location	\$	100.00	\$ 100.00
Athletic Field Lighting			
Field Lighting per hour (2 hr minimum)	\$	25.00	\$ 35.00
Great Mills Pool			
Admission - Adult	\$	8.00	\$ 10.00
Admission - Senior	\$	6.00	\$ 8.00
Admission - Child	\$	6.00	\$ 8.00
Admission - Lap Swimmer	\$	6.00	\$ 8.00
Admission - Last Hour	\$	-	\$ -
Admission - NonSwimmer	\$	3.00	\$ 5.00
Swim Lessons - Parent & Child	\$	<b>85.00</b>	<b>\$ 90.00</b>
Swim Lessons Preschool	\$	<b>85.00</b>	<b>\$ 90.00</b>
Swim Lessons Learn to Swim	\$	<b>85.00</b>	<b>\$ 90.00</b>
Swim Lessons Adult	\$	85.00	\$ 90.00
Aerobics Drop In	\$	8.00	\$ 10.00
Aerobics Adult Punch Pass - 6	\$	48.00	\$ 53.00
Aerobics Senior Punch Pass - 6	\$	44.00	\$ 49.00
Aerobics Adult Punch Pass - 12	\$	90.00	\$ 95.00
Aerobics Senior Punch Pass - 12	\$	81.00	\$ 86.00
Aerobics Adult Punch Pass - 18	\$	126.00	\$ 131.00
Aerobics Senior Punch Pass - 18	\$	114.00	\$ 119.00
Aerobics Adult Punch Pass - 24	\$	144.00	\$ 149.00
Aerobics Senior Punch Pass - 24	\$	130.00	\$ 135.00

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30, 2026	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
<u>Sports Programs continued:</u>			
Great Mills Pool Continued	Pass: Lap Swim Punch Pass - 24	\$ 96.00	\$ 101.00
	Pass: Lap Swim Senior Punch Pass - 24	\$ 87.00	\$ 92.00
	Pass: Adult Punch Pass - 24	\$ 144.00	\$ 158.00
	Pass: Senior Punch Pass - 24	\$ 130.00	\$ 143.00
	Pass: Youth Punch Pass - 24	\$ 130.00	\$ 143.00
	Pass: HH Annual	\$ 425.00	\$ 467.00
	Pass: Annual Adult	\$ 325.00	\$ 357.00
	Pass: Annual #2	\$ 293.00	\$ 322.00
	Pass: Annual additional child	\$ 240.00	\$ 264.00
	Pass: Annual Senior	\$ 225.00	\$ 247.00
	Pass: Annual Senior #2	\$ 203.00	\$ 223.00
	Pass: Annual Youth	\$ 225.00	\$ 247.00
	Pass: HH 6 month	\$ 255.00	\$ 280.00
	Pass: 6 month Adult	\$ 260.00	\$ 286.00
	Pass: 6 month Adult #2	\$ 234.00	\$ 257.00
	Pass: 6 month Additional Child	\$ 120.00	\$ 132.00
	Pass: 6 month Senior	\$ 155.00	\$ 170.00
	Pass: 6 month Senior #2	\$ 140.00	\$ 154.00
	Pass: 6 month Youth	\$ 155.00	\$ 170.00
	Pass: HH Winter Weekend	\$ -	\$ -
	Pass: HH Winter Weekday	\$ -	\$ -
	Pass: HH Summer Weekend	\$ -	\$ -
	Pass: HH Summer Weekday	\$ -	\$ -
	Pass: Special Bubble to Bubble	\$ 378.00	\$ 415.00
	Pass: Special Summer Only	\$ 125.00	\$ 137.00
	All Access Swim Pass - 30 Punch	\$ 150.00	\$ 165.00
	Rental: GMAC lane rental/hour	\$ 15.00	\$ 20.00
	Rental Reservation Fee	\$ -	\$ -
	Rental: Party small	\$ 275.00	\$ 295.00
	Rental: Party large	\$ 350.00	\$ 370.00
	Additional Party Participant	\$ 5.00	\$ 7.00
	Team: Swim Team Meets	\$ 370.00	\$ 407.00
Wellness & Aquatics Center	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
	Adult Bi-Annual Pass	\$ 351.00	\$ 438.00
	Adult #2 Bi-Annual Pass	\$ 314.00	\$ 392.00
	Adult Cardio Only Bi-Annual Pass	\$ 216.00	\$ 259.00
	Adult Annual Pass	\$ 624.00	\$ 780.00
	Adult #2 Annual Pass	\$ 557.00	\$ 696.00
	Adult Cardio Only Annual Pass	\$ 384.00	\$ 460.00
	Family Season Pass	\$ 70.00	\$ 90.00
	Senior Daily Rate	\$ 7.00	\$ 8.00
	Senior Lap Swim	\$ 6.00	\$ 7.00

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30, 2026	
RECREATION & PARKS ENTERPRISE FUNDS continued:		Res.	Non-Res.
<u>Sports Programs continued:</u>			
Wellness & Aquatics Center Continued			
Senior Lap Swim 24-Punch	\$	87.00	\$ 104.00
Senior 12-Punch Pass	\$	<b>87.00</b>	<b>104.00</b>
Senior 24-Punch Pass	\$	116.00	\$ 139.00
Senior 1-Month Pass	\$	59.00	\$ 73.00
Senior #2 1-Month Pass	\$	53.00	\$ 65.00
Senior Cardio Only 1-Month Pass	\$	36.00	\$ 43.00
Senior Bi-Annual Pass	\$	316.00	\$ 395.00
Senior #2 Bi-Annual Pass	\$	283.00	\$ 353.00
Senior Cardio Only Bi-Annual Pass	\$	195.00	\$ 234.00
Senior Annual Pass	\$	562.00	\$ 702.00
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
Youth 12-Punch Pass	\$	84.00	\$ 100.00
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
Household Couple + Child Monthly Pass	\$	143.00	\$ 178.00
Household Couple + Child Bi-Annual Pass	\$	785.00	\$ 951.00
Household Couple + Child Annual Pass	\$	1,421.00	\$ 1,716.00
All Access Swim Pass - 30-Punch	\$	150.00	\$ 165.00
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
Swim Training 30-min, 5-pass	\$	150.00	\$ 155.00
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
Swim Lessons - Parent & Child	\$	80.00	\$ 90.00
Swim Lessons - Preschool	\$	80.00	\$ 90.00
Swim Lessons - Learn to Swim	\$	<b>85.00</b>	<b>90.00</b>
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)	\$	370.00	\$ 407.00
Rentals - Party (Small)	\$	250.00	\$ 275.00
Rentals - Party (Large)	\$	320.00	\$ 352.00
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

**FY2026 FEES AND CHARGES**

		Approved Fiscal Year July 1, 2025 - June 30, 2026	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
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	\$ 80.00	\$ 95.00
	Gym Rent - 51 -100	\$ 100.00	\$ 115.00
Margaret Brent Recreation Center	Gym Rental for 24 - under	\$ 60.00	\$ 75.00
	Gym Rental for 25 - up	\$ 80.00	\$ 95.00
Leonard Hall Recreation Center (Programs)	Hockey 6- 7 - Youth	\$ 100.00	\$ 105.00
	Floor Hockey - Youth	\$ 120.00	\$ 125.00
	Roller Hockey - Adult	\$ 120.00	\$ 125.00
	Floor Hockey - Adult	\$ 160.00	\$ 165.00
	Soccer - Youth	\$ 85.00	\$ 90.00
	Soccer with shirts - Team (Youth)	\$ 600.00	\$ 700.00
	Soccer without shirts - Team (Adult)	\$ 600.00	\$ 700.00
	Field Hockey - Individual	\$ 75.00	\$ 80.00
	Field Hockey - Team	\$ 500.00	\$ 600.00
	Lacrosse - Team	\$ 500.00	\$ 600.00
	Soccer without shirts - Fall Team	\$ -	\$ -
	Soccer with shirts - Fall Team	\$ -	\$ -
	Adult Soccer - Fall	\$ 95.00	\$ 100.00
	Soccer without shirts - Spring	\$ -	\$ -
	Soccer with shirts - Spring	\$ -	\$ -
	Indoor - Summer	\$ 450.00	\$ 550.00
	MULTISPORT CAMP	\$ 125.00	\$ 130.00
Youth Basketball	YOUTH BASKET BALL - Rec League	\$ 140.00	\$ 145.00
	BIDDY BASKETBALL - 6-7 years	\$ 100.00	\$ 105.00
	BASKETBALL 9-10th Grade	\$ 140.00	\$ 145.00
	<b>Drop In</b>	\$ 5.00	\$ 7.00
Youth Tennis	SUMMER CAMPS	\$ 105.00	\$ 110.00
	YOUTH TENNIS	\$ 90.00	\$ 95.00
Select Basketball	Select Basketball	\$ 175.00	\$ 180.00
	Cheerleading	\$ 210.00	\$ 215.00
Adult Kickball	Adult Kickball	\$ 500.00	\$ 550.00
Track & Field	Track & Field - Summer	\$ 50.00	\$ 55.00
	Cross Country	\$ 50.00	\$ 55.00
Men's Basketball	MENS BASKETBALL - Adult	\$ 1,100.00	\$ 1,200.00
	MENS BASKETBALL - Over 35	\$ 1,100.00	\$ 1,200.00
	DROP IN YOUTH	\$ 5.00	\$ 7.00
	DROP IN ADULT	\$ 8.00	\$ 10.00
Women's Basketball	Team League	\$ 1,100.00	\$ 1,200.00
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	\$ 90.00	\$ 95.00
	PICKLEBALL CAMP	\$ 105.00	\$ 110.00

**FY2026 FEES AND CHARGES**

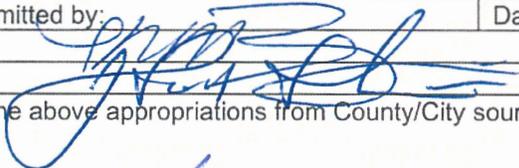
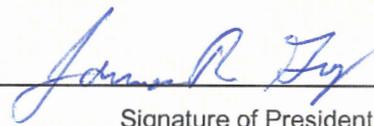
		Approved Fiscal Year July 1, 2025 - June 30, 2026	
<b>RECREATION &amp; PARKS ENTERPRISE FUNDS continued:</b>		Res.	Non-Res.
Sports Camps			
	BASEBALL CAMP	\$ 115.00	\$ 120.00
	BASEBALL HITTING CAMP	\$ 115.00	\$ 120.00
	BASEBALL BEFORE & AFTER	\$ -	\$ -
	BASKETBALL CAMP - League	\$ 120.00	\$ 125.00
	BASKETBALL CAMP INSTRUCTION	\$ 85.00	\$ 90.00
	BIDDY BASKETBALL CAMP	\$ 65.00	\$ 70.00
	CHEER CAMP	\$ 100.00	\$ 105.00
	FIELD HOCKEY CAMP	\$ 120.00	\$ 125.00
	SOCCER CAMP - Beginner	\$ 85.00	\$ 90.00
	SOCCER CAMP - Advanced	\$ 100.00	\$ 105.00
	SOFTBALL CAMP	\$ 85.00	\$ 90.00
	VOLLEYBALL CAMP	\$ 100.00	\$ 105.00
	LACROSSE CAMP	\$ 100.00	\$ 105.00
	BOY LACROSSE CAMP	\$ 110.00	\$ 115.00
	SPECIALIZED SPORTS CAMPS	\$ 100.00	\$ 105.00
	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

St. Mary's County Public Schools  
**ANNUAL BUDGET**  
for the Fiscal Year Ending June 30, 2026

Authorized under §5-101, §5-102, and §5-111 of  
*Education Article of the Annotated Code of Maryland*

Refer to the *Financial Reporting Manual for Maryland Public Schools, Revised 2014*  
for definitions of accounts to be reported on this budget.

CERTIFICATION STATEMENT	
<p>To the Board of County Commissioners or the County/City Council:  In accordance with the requirements of the Acts of the General Assembly, and the rules and regulations of the State Board of Education, and on and with the advice of the State Superintendent of Schools, the Board of Education herewith submits the itemized school budget, showing the financial needs and estimated federal, state, local, and other revenue sources of the County/City for Current Expenses, School Construction, and Debt Service.</p>	
<p>Agreeably, thereto you are hereby requested to provide from <b>County/City</b> sources the following appropriation, respectively:</p>	
Current Expense – Recurring Local Appropriation	\$ 137,469,907
Current Expense – Nonrecurring Local Appropriation	\$0
Total Local Appropriation	\$137,469,907
School Construction	\$ 18,222,529
Debt Service	\$ 5,259,001
Duly submitted by:	Date: 5/14/25
 _____, President	
 _____, Secretary	
<p>The above appropriations from County/City sources have been approved.</p>  _____ Signature of President or Chair of the County/City Council or County Commissioners	
Preparer Tammy McCourt, Deputy Superintendent	
Telephone 301-475-5511	
Date 5/14/25	

