

GENERAL FUND OPERATING BUDGET

	FY2025 Adopted	FY2026 Adopted	\$ Change from FY2025	% Change
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$287,725,800	\$305,179,100	\$17,453,300	6.1%
Income Tax	169,000,000	184,500,000	15,500,000	9.2%
Recordation Tax	18,000,000	22,300,000	4,300,000	23.9%
Transfer Tax	8,100,000	8,100,000	0	0.0%
Other Taxes	5,740,000	6,090,000	350,000	6.1%
Service Charges	15,079,500	16,731,200	1,651,700	11.0%
Intergovernmental	2,843,900	2,693,100	(150,800)	-5.3%
Licenses & Permits	1,094,800	1,223,300	128,500	11.7%
Fines & Forfeitures	5,918,800	5,293,300	(625,500)	-10.6%
Other Income	22,129,800	21,114,700	(1,015,100)	-4.6%
Total Operating Revenues	\$535,632,600	\$573,224,700	\$37,592,100	7.0%
<u>Other Financing Sources</u>				
Transfer from Capital Project Fund	\$600,000	\$0	(\$600,000)	-100.0%
Transfer from Special Revenue Fund	100,000	0	(100,000)	-100.0%
Reserved Fund Balance	25,006,000	21,856,800	(3,149,200)	-12.6%
Total Other Financing Sources	\$25,706,000	\$21,856,800	(\$3,849,200)	-15.0%
TOTAL REVENUES & OTHER FINANCING USES	\$561,338,600	\$595,081,500	\$33,742,900	6.0%
<u>EXPENDITURES</u>				
Board of Education	\$231,403,500	\$242,644,900	\$11,241,400	4.9%
Sheriff's Office	130,585,500	138,974,247	8,388,747	6.4%
Debt Service	32,644,400	33,063,700	419,300	1.3%
County Administered				
Emergency Services	30,244,700	32,216,474	1,971,774	6.5%
Public Works - Facilities	18,811,900	19,191,140	379,240	2.0%
Recreation, Parks, and Tourism	14,196,600	14,976,862	780,262	5.5%
Fiscal & Administrative Services	12,128,900	13,188,881	1,059,981	8.7%
Planning & Growth Management	11,475,800	12,762,352	1,286,552	11.2%
Community Services	3,563,700	3,757,963	194,263	5.5%
Economic Development	2,285,800	2,512,887	227,087	9.9%
General Government	7,366,400	7,652,253	285,853	3.9%
Total County Administered	\$100,073,800	\$106,258,812	\$6,185,012	6.2%
College of Southern MD	\$11,319,800	\$12,170,300	850,500	7.5%
BOE/CSM Retirement Cost Shift	0	2,786,500	2,786,500	New
Library	5,720,200	6,040,800	320,600	5.6%
Health Department	3,926,000	4,018,300	92,300	2.4%
Other General Government	31,007,000	35,379,774	4,372,774	14.1%
Other Agencies/Misc.	3,451,600	3,775,267	323,667	9.4%
Contingency	64,800	500,000	435,200	671.6%
Total Expenditures	\$550,196,600	\$585,612,600	\$35,416,000	6.4%
<u>Other Financing Uses</u>				
Capital Project Pay-as-you-go	\$11,142,000	\$9,468,900	(1,673,100)	-15.0%
Total Other Financing Uses	\$11,142,000	\$9,468,900	(\$1,673,100)	-15.0%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$561,338,600	\$595,081,500	\$33,742,900	6.0%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

<u>FY2026 General Fund</u>	
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Approved Use of Fund Balance

Ref #	Department	Description	Fund Balance
1	Capital Projects	CIP Paygo Fund Balance (FB) Reserve	\$6,510,000
2	Revenues	Income Tax Volatility FB Reserve	5,000,000
3	Revenues	Morgantown FB Reserve	3,071,400
4	Sheriff's Office	Capital Outlay/End of Life Unassigned Fund Balance (UFB)	2,920,300
5	Capital Projects	White Plans Park - Water & Sewer Infrastructure Improvements - FB Rese	458,000
6	Capital Projects	County Government Building Study- FB Reserve	361,000
7	Capital Projects	Park Restroom Repairs- FB Reserve	356,000
8	Central Services	Health Rate Medicare Subsidy - FB Reserve	300,000
9	PGM/County Attorney's Office	Rental Registry- UFB	282,000
10	OPEB	Use of Health Rate Medicare Subsidy - FB Reserve	250,000
11	DFAS	Various one time equipment/capital replacements - UFB	243,000
12	Central Services	Dual Fill key positions for pending retirements - UFB	232,100
13	PGM	Transportation Ordinances Update- UFB	200,000
14	EDD	Strategic plan update- UFB	155,400
15	DFAS	For RPT, Asset Management Software - UFB	140,000
16	RPT	Security Cameras at various parks- UFB	120,000
17	Board of Elections	Support of Rent - FB Reserve	109,100
18	RPT	Various equipment and capital purchases - UFB	80,000
19	HR	Apprenticeship CTE Program- UFB	75,000
20	UMD Incentive Program	Continues our commitment for scholarships - FB Reserve	57,000
21	Soil Conservation	Sound dampening acoustic panels at conference room - UFB	45,000
22	Circuit Court	Various equipment and capital purchases - UFB	42,000
23	EDD	Consultant to update website - UFB	30,000
24	Emergency Services	Outfitting new training space- UFB	21,000
25	County Commissioners	See Click Fix Print Campaign - UFB	10,300
26	Charitable Trust	Additional funding for grants - UFB	300,000
27	CSM	Commissioner Cares Scholarship Program - UFB	200,000
28	CSM	Mediation Center support - UFB	98,800
29	UMD Incentive Program	Supports another University of MD C.D. Moe Jr Program cohort - UFB	59,400
30	Soil Conservation	Beginner Farmer/Rancher Program support for equipment - UFB	50,000
31	Economic Development	Military Alliance Council support - UFB	50,000
32	Library	Compensation Study - UFB	30,000

	FY2026 Fund Balance Budget	\$21,856,800
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Fund Balance Reserve Breakdown	
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Total Use of Reserve Fund Balance	\$16,472,500
Total Use of Unassigned Fund Balance (UFB)	5,384,300

FY2026 Fund Balance Approved Budget - Total Uses	\$21,856,800
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