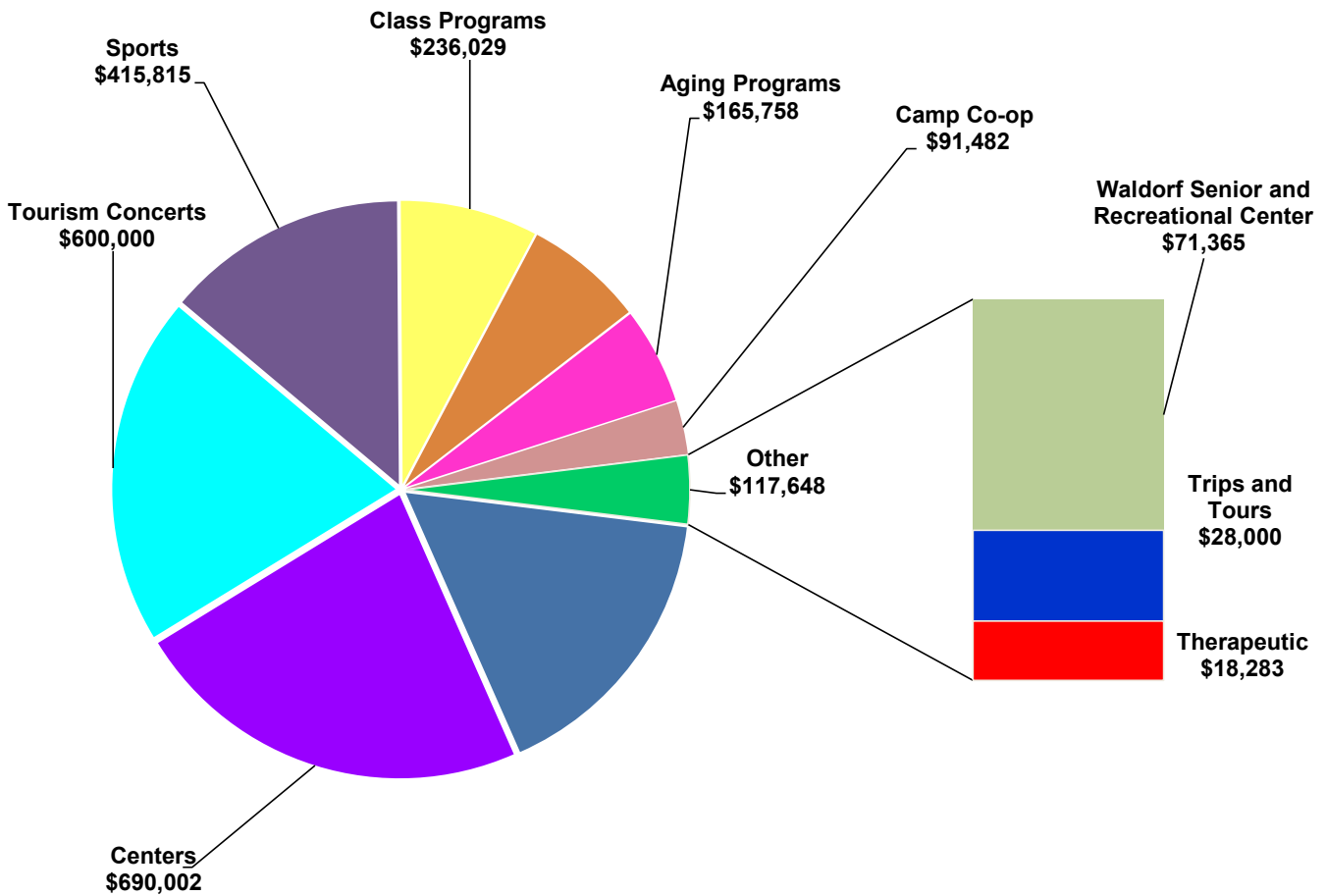


FISCAL YEAR 2027 RECREATION FUND

TOTAL PROPOSED BUDGET: \$3,017,800

The Recreation Enterprise Fund manages the recreational and leisure time activities for County residents to include: class programs, youth sports leagues, open programs, special population programs, school community center programs, gymnastic programs, swimming pool programs, special events, and summer/day camps. Program revenues and expenditures will fluctuate from year to year based on program participation. The FY2027 proposed budget includes funding for 25.4 full time equivalent positions of which all are part time.



	FY26 Adopted	FY27 Proposed	Variance	% Change
Operating Revenue	\$2,291,300	\$3,017,800	\$726,500	31.7%
Baseline Expenditures	2,291,300	2,940,194	648,894	28.3%
Operating Surplus/(Deficit)	\$0	\$77,606	\$77,606	
New Request	0	(77,606)	(77,606)	NEW
Net Surplus/(Deficit)	\$0	\$0	\$0	

FISCAL YEAR 2027 RECREATION FUND

	FY26 Adopted	FY27 Proposed	Variance	% Change
<u>Revenues</u>				
Service Charges	\$2,153,400	\$2,338,600	\$185,200	8.6%
Other	62,900	104,200	41,300	65.7%
Total Operating Revenues	\$2,216,300	\$2,442,800	\$226,500	10.2%
General Fund Subsidy	75,000	575,000	500,000	666.7%
Total Revenues	\$2,291,300	\$3,017,800	\$726,500	31.7%
<u>Expenses</u>				
Salaries	\$1,278,900	\$1,298,089	\$19,189	1.5%
Fringe	101,921	101,357	(564)	-0.6%
Operating	874,900	1,498,200	623,300	71.2%
Contingency	35,579	42,548	6,969	19.6%
Total Baseline	\$2,291,300	\$2,940,194	\$648,894	28.3%
New Requests- RPT	0	77,606	77,606	New
Total Expenditures	\$2,291,300	\$3,017,800	\$726,500	31.7%
Net Operations	\$0	\$0	\$0	

Highlights for the FY2027 Budget:

- Based on program participation, revenues collected are projected to increase.
- Based on program participation, Salaries and Fringe budgets were adjusted accordingly.
- A budget of \$600,000 to support a concert in Charles County of which \$500,000 is General Fund Support.

New Requests

- New operating request of \$10,000 for Community Centers to support the number of field trips.
- Additional part time staffing requested for Camp-Co Op (\$6,678), Class Programs (\$9,114), Community Centers (\$34,776), and Sports (\$17,038).

Recreation, Parks, and Tourism

FISCAL YEAR 2027 PROPOSED BUDGET

Description

The **Recreation Enterprise Fund** was established to manage the recreational and leisure time activities for County residents to include class programs, youth sports leagues, open programs, special population programs, school community center programs, gymnastic programs, swimming pool programs, special events, and summer/day camps. Program revenues and expenditures will fluctuate from year to year based on program participation. Capital Clubhouse programs and the associated revenues and expense are not included in this fund. Those activities are managed by a third-party contract.

Fund Summary

	ADOPTED	PROPOSED		% Change from FY2026
	FY2026	FY2027	\$ Change from FY2026	
Revenues				
Inter_Governmental	\$20,900	\$30,000	\$9,100	44%
Service Charges	\$2,153,400	\$2,338,600	\$185,200	9%
Other	\$42,000	\$74,200	\$32,200	77%
Transfers				
491000 - GeneralFundTransfer	\$75,000	\$575,000	\$500,000	667%
TRANSFERS TOTAL	\$75,000	\$575,000	\$500,000	667%
REVENUES TOTAL	\$2,291,300	\$3,017,800	\$726,500	32%
Expenses				
Personal Services	\$1,278,900	\$1,298,089	\$19,189	2%
Fringe Benefits	\$101,921	\$101,357	-\$564	-1%
Supplies	\$285,000	\$282,000	-\$3,000	-1%
OtherServices&Chrgs	\$589,900	\$1,216,200	\$626,300	106%
OperatingContingency	\$35,579	\$42,548	\$6,969	20%
EXPENSES TOTAL	\$2,291,300	\$2,940,194	\$648,894	28%
Surplus/(Deficit)	\$0	\$77,606	-	-
New Requests				
505999 - New Positions	-	\$67,606	\$67,606	-
539999 - New Operating	-	\$10,000	\$10,000	-
NEW REQUESTS TOTAL	-	\$77,606	\$77,606	-

New Positions

Program	Title	Grade	Total Request	Salary	Fringe	Operating
Community Centers	Part Time Staff	PT II	\$34,776	\$32,256	\$2,520	\$0
Camp Co-op	Part Time Staff	PT II	\$6,678	\$6,048	\$630	\$0
Class Programs	Part Time Staff	PT I	\$3,646	\$3,226	\$420	\$0
Class Programs	Part Time Staff	PT II	\$5,468	\$4,838	\$630	\$0
Sports	Part Time Staff	PT I	\$17,038	\$15,358	\$1,680	\$0
			\$67,606	\$61,726	\$5,880	\$0

New Operating

Division	Item Description	Justification	FY27 Cost	Recurring Cost	One-time Cost
Community Centers	Contract Services	Field trip buses. To support the increase in the number of field trips.	\$10,000	\$10,000	\$0
			\$10,000	\$10,000	\$0

Full- Time Equivalents

Department	FY2023	FY2024	FY2025	FY2026	FY2027
Recreation, Parks & Tourism	23.2	21.9	21.9	21.9	21.9
Community Services	3.5	3.5	3.5	3.5	3.5
	26.7	25.4	25.4	25.4	25.4

Recreation, Parks and Tourism

FISCAL YEAR 2027 PROPOSED BUDGET

Fund Summary- Recreation, Parks and Tourism

	ADOPTED	PROPOSED	\$ Change from FY2026	% Change from FY2026
	FY2026	FY2027		
Revenues				
Inter_Governmental	\$20,900	\$30,000	\$9,100	44%
Service Charges	\$2,025,900	\$2,196,600	\$170,700	8%
Other	\$5,000	\$37,200	\$32,200	644%
Transfers				
491000 - GeneralFundTransfer	\$75,000	\$575,000	\$500,000	667%
TRANSFERS TOTAL	\$75,000	\$575,000	\$500,000	667%
REVENUES TOTAL	\$2,126,800	\$2,838,800	\$712,000	33%
Expenses				
Personal Services	\$1,218,400	\$1,236,681	\$18,281	2%
Fringe Benefits	\$97,121	\$96,607	-\$514	-1%
Supplies	\$223,800	\$220,800	-\$3,000	-1%
OtherServices&Chrgs	\$553,600	\$1,179,800	\$626,200	113%
OperatingContingency	\$33,879	\$40,548	\$6,669	20%
EXPENSES TOTAL	\$2,126,800	\$2,774,436	\$647,636	30%
Surplus/(Deficit)	\$0	\$64,364	-	-
New Requests				
505999 - New Positions	-	\$67,606	\$67,606	-
539999 - New Operating	-	\$10,000	\$10,000	-
NEW REQUESTS TOTAL	-	\$77,606	\$77,606	-
Surplus/(Deficit) with New Requests	\$0	-\$13,242	-	-

New Positions

Program	Title	Grade	Total Request	Salary	Fringe	Operating
Community Centers	Part Time Staff	PT II	\$34,776	\$32,256	\$2,520	\$0
Camp Co-op	Part Time Staff	PT II	\$6,678	\$6,048	\$630	\$0
Class Programs	Part Time Staff	PT I	\$3,646	\$3,226	\$420	\$0
Class Programs	Part Time Staff	PT II	\$5,468	\$4,838	\$630	\$0
Sports	Part Time Staff	PT I	\$17,038	\$15,358	\$1,680	\$0
			\$67,606	\$61,726	\$5,880	\$0

New Operating

Division	Item Description	Justification	FY27 Cost	Recurring Cost	One-time Cost
Community Centers	Contract Services	Field trip buses. To support the increase in the number of field trips.	\$10,000	\$10,000	\$0
			\$10,000	\$10,000	\$0

Gymnastics

	PRIOR ADOPTED	REQUEST		
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$395,100	\$401,027	\$5,927	2%
Fringe Benefits	\$32,614	\$31,000	-\$1,614	-5%
Supplies	\$25,000	\$25,000	\$0	0%
OtherServices&Chrgs	\$25,800	\$25,800	\$0	0%
OperatingContingency	\$11,379	\$13,100	\$1,721	15%
EXPENDITURES TOTAL	\$489,893	\$495,927	\$6,034	1%

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- **Operating Contingency** is for potential revenue shortfalls and/or expenditure overruns.

Class Programs

	PRIOR ADOPTED	PROPOSED		
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$72,900	\$73,994	\$1,094	2%
Fringe Benefits	\$5,713	\$5,721	\$8	0%
Supplies	\$20,000	\$20,000	\$0	0%
OtherServices&Chrgs	\$99,800	\$124,800	\$25,000	25%
OperatingContingency	\$2,000	\$2,400	\$400	20%
EXPENDITURES TOTAL	\$200,413	\$226,915	\$26,502	13%
Requests Greater than Baseline				
New Positions	\$0	\$9,114	\$9,114	-
REQUESTS GREATER THAN BASELINE TOTAL	\$0	\$9,114	\$9,114	-
Total Expenditures	\$200,413	\$217,801	-	-

New Position Request Detail

Title	Grade	Total Request	Salary	Fringe	Operating
Part Time Staff	PT I	\$3,646	\$3,226	\$420	\$0
Part Time Staff	PT II	\$5,468	\$4,838	\$630	\$0
		\$9,114	\$8,064	\$1,050	\$0

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- **Other Services and Charges** increased Contract Services by \$25,000 based on current participation projections.
- **Operating Contingency** is for potential revenue shortfalls and/or expenditure overruns.

Community Centers

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$447,500	\$454,213	\$6,713	2%
Fringe Benefits	\$35,058	\$35,113	\$55	0%
Supplies	\$52,000	\$52,000	\$0	0%
Other Services & Chrgs	\$89,000	\$89,000	\$0	0%
Operating Contingency	\$12,200	\$14,900	\$2,700	22%
EXPENDITURES TOTAL	\$635,758	\$645,226	\$9,468	1%
Requests Greater than Baseline				
New Positions	\$0	\$34,776	\$34,776	-
New Operating	\$0	\$10,000	\$10,000	-
REQUESTS GREATER THAN BASELINE TOTAL	\$0	\$44,776	\$44,776	-
Total Expenditures	\$635,758	\$600,450	-	-

New Position Request Detail

Title	Grade	Total Request	Salary	Fringe	Operating
Part Time Staff	PT II	\$34,776	\$32,256	\$2,520	\$0
		\$34,776	\$32,256	\$2,520	\$0

New Operating Request Detail

Item Description	Justification	FY27 Cost	Recurring Cost	One-time Cost
Contract Services	Field trip buses. To support the increase in the number of field trips.	\$10,000	\$10,000	\$0
		\$10,000	\$10,000	\$0

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- **Operating Contingency** is for potential revenue shortfalls and/or expenditures overruns.

Waldorf Senior and Recreational Center

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$53,100	\$53,897	\$797	2%
Fringe Benefits	\$4,161	\$5,168	\$1,007	24%
Supplies	\$10,000	\$7,000	-\$3,000	-30%
OtherServices&Chrgs	\$12,500	\$3,500	-\$9,000	-72%
OperatingContingency	\$1,400	\$1,800	\$400	29%
EXPENDITURES TOTAL	\$81,161	\$71,365	-\$9,796	-12%
Total Expenditures	\$81,161	\$71,365	-	-

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- **Supplies** decreased by (\$3,000) and **Other Services and Charges** decreased by (\$9,000) to support an increase in PT I due to increased facility locations.
- **Operating Contingency** is for potential revenue shortfalls and/or expenditures overruns.

Sports

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$46,800	\$47,503	\$703	2%
Fringe Benefits	\$3,668	\$3,674	\$6	0%
Supplies	\$96,000	\$96,000	\$0	0%
OtherServices&Chrgs	\$239,800	\$250,000	\$10,200	4%
OperatingContingency	\$1,300	\$1,600	\$300	23%
EXPENDITURES TOTAL	\$387,568	\$398,777	\$11,209	3%
Requests Greater than Baseline				
New Positions	\$0	\$17,038	\$17,038	-
REQUESTS GREATER THAN BASELINE TOTAL	\$0	\$17,038	\$17,038	-
Total Expenditures	\$387,568	\$381,739	-	-

New Position Request Detail

Title	Grade	Total Request	Salary	Fringe	Operating
Part Time Staff	PT I	\$17,038	\$15,358	\$1,680	\$0
		\$17,038	\$15,358	\$1,680	\$0

Changes and Useful Information

- **Personal Services and Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- **Other Services and Charges** increased by \$10,200 due to anticipated growth in participation, uniforms for part-time staff, and funding to cover two (2) staff attending Maryland Recreation and Parks Association Conference and the National Alliance for Youth Sports Congress. It also increased to maintain Certified Park and Recreation Professional and Certified Youth Sports Administrator professional certifications.
- **Operating Contingency** is for potential revenue shortfalls and/or expenditure overruns.

Trips and Tours

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
OtherServices&Chrgs	\$28,000	\$28,000	\$0	0%
EXPENDITURES TOTAL	\$28,000	\$28,000	\$0	0%
Total Expenditures	\$28,000	\$28,000	–	–

Changes and Useful Information

There are no **operating expense** variances from FY2026 to FY2027.

Aquatics

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$156,100	\$158,442	\$2,342	2%
Fringe Benefits	\$12,231	\$12,249	\$18	0%
Supplies	\$10,000	\$10,000	\$0	0%
OtherServices&Chrgs	\$19,200	\$19,200	\$0	0%
OperatingContingency	\$4,300	\$5,200	\$900	21%
EXPENDITURES TOTAL	\$201,831	\$205,091	\$3,260	2%
Total Expenditures	\$201,831	\$205,091	–	–

Changes and Useful Information

- **Personal Services and Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- **Operating Contingency** is for potential revenue shortfalls and/or expenditures overruns.

Therapeutic

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$10,500	\$10,658	\$158	2%
Fringe Benefits	\$824	\$825	\$1	0%
Supplies	\$3,000	\$3,000	\$0	0%
OtherServices&Chrgs	\$3,500	\$3,500	\$0	0%
OperatingContingency	\$300	\$300	\$0	0%
EXPENDITURES TOTAL	\$18,124	\$18,283	\$159	1%
Total Expenditures	\$18,124	\$18,283	-	-

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- **Operating Contingency** is for potential revenue shortfalls and/or expenditures overruns.

Camp Co-op

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$36,400	\$36,947	\$547	2%
Fringe Benefits	\$2,852	\$2,857	\$5	0%
Supplies	\$7,800	\$7,800	\$0	0%
OtherServices&Chrgs	\$36,000	\$36,000	\$0	0%
OperatingContingency	\$1,000	\$1,200	\$200	20%
EXPENDITURES TOTAL	\$84,052	\$84,804	\$752	1%
Requests Greater than Baseline				
New Positions	\$0	\$6,678	\$6,678	-
REQUESTS GREATER THAN BASELINE TOTAL	\$0	\$6,678	\$6,678	-
Total Expenditures	\$84,052	\$78,126	-	-

New Position Request Detail

Title	Grade	Total Request	Salary	Fringe	Operating
Part Time Staff	PT II	\$6,678	\$6,048	\$630	\$0
		\$6,678	\$6,048	\$630	\$0

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- **Operating Contingency** is for potential revenue shortfalls and/or expenditures overruns.

Tourism Concerts

	PRIOR ADOPTED	REQUEST		
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Other Services & Chrgs	\$0	\$600,000	\$600,000	-
EXPENDITURES TOTAL	\$0	\$600,000	\$600,000	-

Changes and Useful Information

- **Other Services and Charges** is General Fund support for the anticipated concert expenses in FY2027.

Community Services

FISCAL YEAR 2027 PROPOSED BUDGET

Description

Nanjemoy Community Center is a multiservice center offering programs and services for the residents of southwestern Charles County. As a satellite facility, it offers outreach and counseling for benefits. Program opportunities for youth and adults, special community events, and a health clinic are among the programs offered. All programs and classes are self-supporting.

Fund Summary- Community Services

	ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Revenues				
Service Charges	\$127,500	\$142,000	\$14,500	11%
Other	\$37,000	\$37,000	\$0	0%
REVENUES TOTAL	\$164,500	\$179,000	\$14,500	9%
Expenses				
Personal Services	\$60,500	\$61,408	\$908	2%
Fringe Benefits	\$4,800	\$4,750	-\$50	-1%
Supplies	\$61,200	\$61,200	\$0	0%
OtherServices&Chrgs	\$36,300	\$36,400	\$100	0%
OperatingContingency	\$1,700	\$2,000	\$300	18%
EXPENSES TOTAL	\$164,500	\$165,758	\$1,258	1%
Surplus/(Deficit)	\$0	\$13,242	-	-
Surplus/(Deficit) with New Requests	\$0	\$13,242	-	-

Nanjemoy

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$3,500	\$3,553	\$53	2%
Fringe Benefits	\$400	\$276	-\$124	-31%
Supplies	\$3,000	\$3,000	\$0	0%
OtherServices&Chrgs	\$3,600	\$3,600	\$0	0%
OperatingContingency	\$100	\$100	\$0	0%
EXPENDITURES TOTAL	\$10,600	\$10,529	-\$71	-1%
Total Expenditures	\$10,600	\$10,529	-	-

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- There are no **operating expense** variances.

Aging Programs

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Personal Services	\$57,000	\$57,855	\$855	2%
Fringe Benefits	\$4,400	\$4,474	\$74	2%
Supplies	\$24,200	\$24,200	\$0	0%
Other Services & Chrgs	\$32,700	\$32,800	\$100	0%
Operating Contingency	\$1,600	\$1,900	\$300	19%
EXPENDITURES TOTAL	\$119,900	\$121,229	\$1,329	1%
Total Expenditures	\$119,900	\$121,229	-	-

Changes and Useful Information

- **Personal Services** and **Fringe Benefits** include approved FY2026 salary increases and potential merit increases for FY2027.
- **Other Services and Charges** includes a \$100 increase to Phone Reimbursement due to the rate increase.
- **Operating Contingency** is to cover potential expenditures overruns and /or revenue shortfalls.

Meal Reimbursement

	PRIOR ADOPTED		PROPOSED	
	FY2026	FY2027	\$ Change from FY2026	% Change from FY2026
Expenditures				
Supplies	\$34,000	\$34,000	\$0	0%
EXPENDITURES TOTAL	\$34,000	\$34,000	\$0	0%
Total Expenditures	\$34,000	\$34,000	-	-

Changes and Useful Information

- There are no **operating expense** variances.