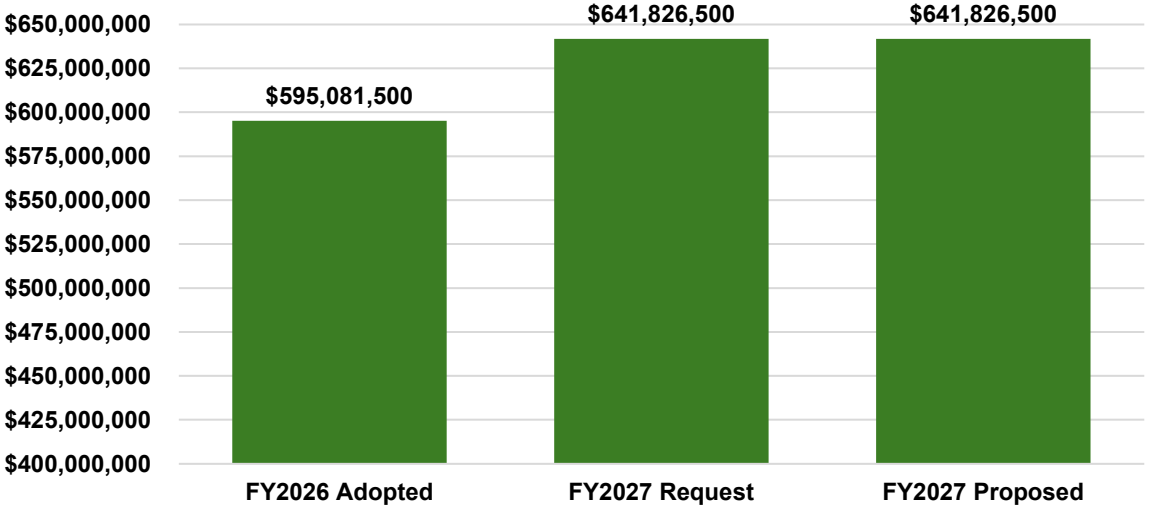


GENERAL FUND OPERATING BUDGET

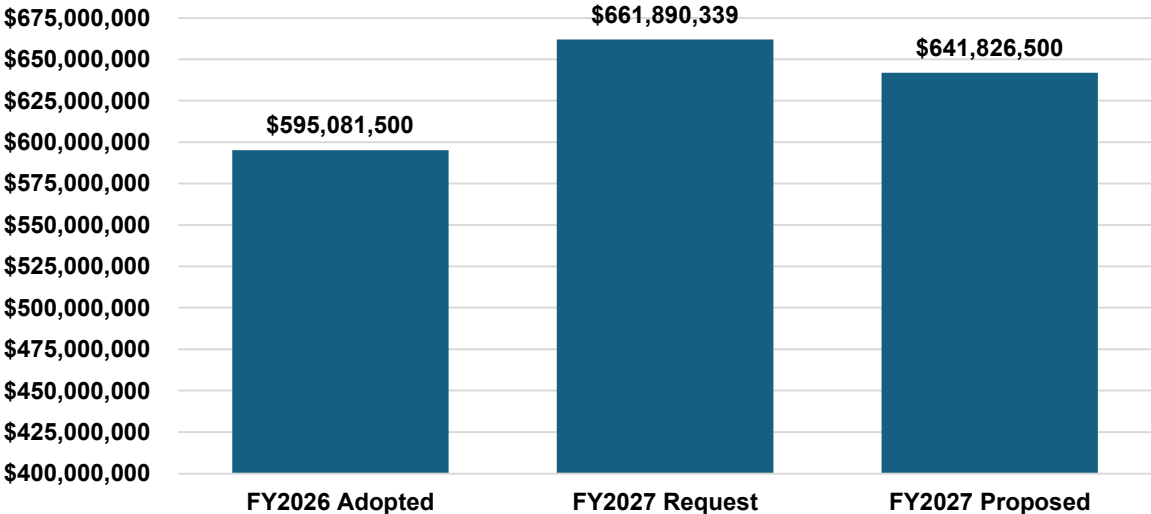
	FY2026 Adopted	FY2027 Request	FY2027 Proposed
Revenues	\$595,081,500	\$641,826,500	\$641,826,500
Expenditures	\$595,081,500	\$661,890,339	\$641,826,500
	\$0	(\$20,063,839)	\$0

Revenues



The FY2027 Proposed Budget includes no property tax or income tax rate increases.

Expenditures



GENERAL FUND OPERATING BUDGET

	FY2026 Adopted	FY2027 Requested	FY2027 Proposed	\$ Change from FY2026	% Change
REVENUES					
Operating Revenues					
Property Taxes	\$305,179,100	\$322,111,300	\$322,111,300	\$16,932,200	5.5%
Income Tax	184,500,000	210,000,000	210,000,000	25,500,000	13.8%
Recordation Tax	22,300,000	23,300,000	23,300,000	1,000,000	4.5%
Transfer Tax	8,100,000	8,100,000	8,100,000	0	0.0%
Other Taxes	6,090,000	6,040,000	6,040,000	(50,000)	-0.8%
Service Charges	16,731,200	17,948,500	17,948,500	1,217,300	7.3%
Intergovernmental	2,693,100	2,768,300	2,768,300	75,200	2.8%
Licenses & Permits	1,223,300	1,263,600	1,263,600	40,300	3.3%
Fines & Forfeitures	5,293,300	4,711,600	4,711,600	(581,700)	-11.0%
Other Income	21,114,700	19,460,700	19,460,700	(1,654,000)	-7.8%
Total Operating Revenues	\$573,224,700	\$615,704,000	\$615,704,000	\$42,479,300	7.4%
Other Financing Sources					
Reserved Fund Balance	\$21,856,800	\$26,122,500	\$26,122,500	\$4,265,700	19.5%
Total Other Financing Sources	\$21,856,800	\$26,122,500	\$26,122,500	\$4,265,700	19.5%
TOTAL REVENUES & OTHER FINANCING USES	\$595,081,500	\$641,826,500	\$641,826,500	\$46,745,000	7.9%
EXPENDITURES					
Board of Education	\$242,644,900	\$258,269,400	\$254,783,400	\$12,138,500	5.0%
Sheriff's Office	138,974,247	153,722,391	145,231,549	6,257,302	4.5%
Debt Service	33,063,700	35,673,500	35,820,200	2,756,500	8.3%
County Administered					
Emergency Services	32,216,474	41,187,358	37,404,051	5,187,577	16.1%
Public Works - Facilities	19,191,140	20,219,390	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	16,984,766	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,508,798	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	14,362,088	13,644,935	882,583	6.9%
Community Services	3,757,963	4,171,735	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,732,019	2,540,428	27,541	1.1%
General Government	7,652,253	9,149,784	8,605,389	953,136	12.5%
Total County Administered	\$106,258,812	\$123,315,938	\$116,883,862	\$10,625,050	10.0%
College of Southern MD	\$12,170,300	\$12,825,500	\$12,825,500	655,200	5.4%
Pension Cost Shift	2,786,500	3,900,900	3,900,900	1,114,400	40.0%
BOE Private Pre-K	0	655,600	655,600	655,600	New
Library	6,040,800	6,307,500	6,307,500	266,700	4.4%
Health Department	4,018,300	4,230,200	4,230,200	211,900	5.3%
Other General Government	35,379,774	40,227,283	39,000,738	3,620,964	10.2%
Other Agencies/Misc.	3,775,267	4,667,127	4,092,051	316,784	8.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Total Expenditures	\$585,612,600	\$645,017,339	\$624,953,500	\$39,340,900	6.7%
Other Financing Uses					
Capital Project Pay-as-you-go	\$9,468,900	\$16,873,000	\$16,873,000	7,404,100	78.2%
Total Other Financing Uses	\$9,468,900	\$16,873,000	\$16,873,000	\$7,404,100	78.2%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$595,081,500	\$661,890,339	\$641,826,500	\$46,745,000	7.9%
SURPLUS/(DEFICIT)	\$0	(\$20,063,839)	\$0	\$0	

GENERAL FUND OPERATING BUDGET

	<u>FY2026</u> <u>Adopted</u>	<u>FY2027</u> <u>Proposed</u>	<u>\$ Change</u> <u>from FY2026</u>	<u>%</u> <u>Chg.</u>
<u>REVENUES</u>				
<u>Operating Revenues</u>				
Property Taxes	\$305,179,100	\$322,111,300	\$16,932,200	5.5%
Income Tax	184,500,000	210,000,000	25,500,000	13.8%
Recordation Tax	22,300,000	23,300,000	1,000,000	4.5%
Transfer Tax	8,100,000	8,100,000	0	0.0%
Other Taxes	6,090,000	6,040,000	(50,000)	-0.8%
Services Charges	16,731,200	17,948,500	1,217,300	7.3%
Intergovernmental	2,693,100	2,768,300	75,200	2.8%
Licenses & Permits	1,223,300	1,263,600	40,300	3.3%
Fines & Forfeitures	5,293,300	4,711,600	(581,700)	-11.0%
Interest Income	19,000,000	17,250,000	(1,750,000)	-9.2%
Other Income	2,114,700	2,210,700	96,000	4.5%
Total Revenues	\$573,224,700	\$615,704,000	\$42,479,300	7.4%
Reserved Fund Balance	21,856,800	\$26,122,500	4,265,700	19.5%
TOTAL REVENUES & FUND BALANCE USE	\$595,081,500	\$641,826,500	\$46,745,000	7.9%

REVENUE OUTLOOK:

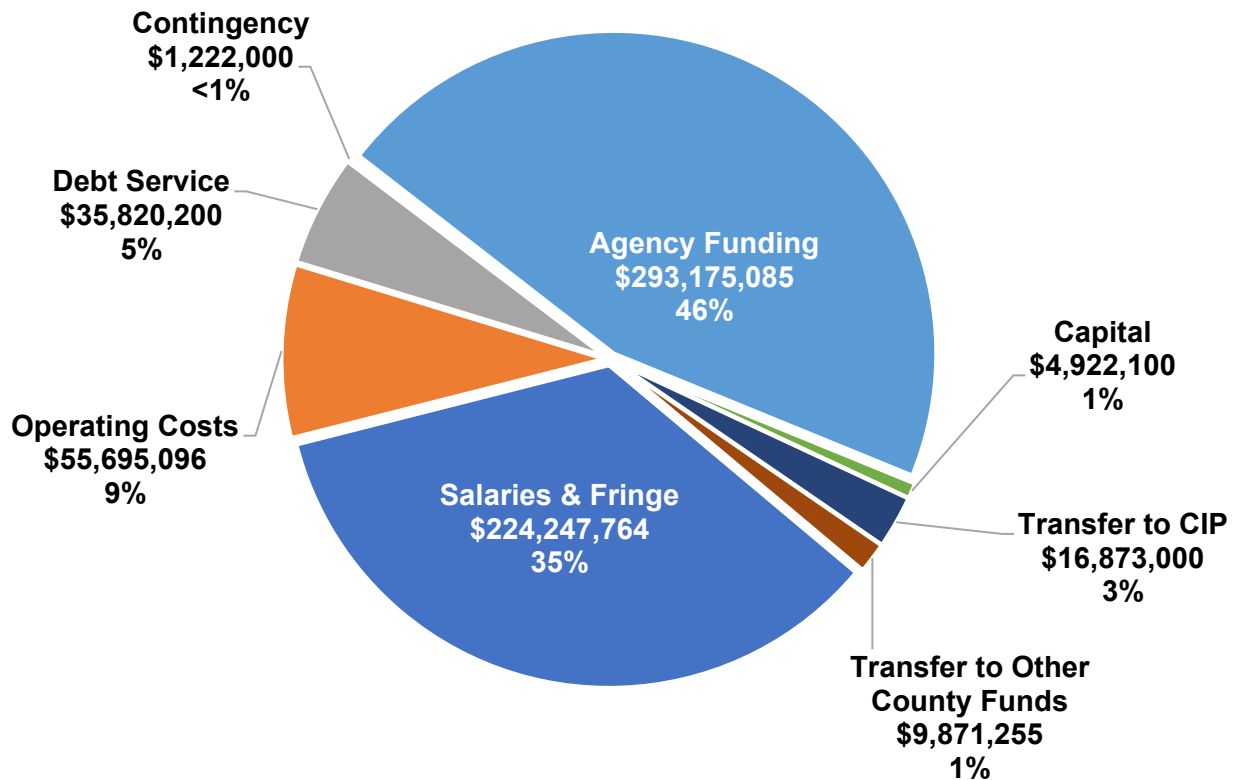
- **No property tax, income tax, recordation tax or transfer tax rate increases**
- **Growth in property assessments in the Western area of Charles County**
- **Income tax growth due to adjusting for current trends**
 - To date, withholding growth for tax year 2025 is 9.5% greater than tax year 2024. Better than the State average. Final tax year 2025 growth won't be known until January 2027.
 - The FY2027 income tax revenue budget assumes future quarterly withholding income tax growth is 2.5%
- **Recordation Tax adjusted to current activity**
 - Continues to dedicate three percent of year end recordation taxes to support affordable housing initiatives (\$720K).
- **No changes to transfer tax revenues**
- **Other Taxes were adjusted to current trends**
- **Interest Income decrease due to earning a lower interest rates on its investments**
- **Use of Fund Balance per allowable uses in our fund balance policy.**

Global Budget Assumptions

FY2027 Budget - Expenditures:

1. Implementation of the classification and compensation study
2. Salary increases for eligible employees on their anniversary date
3. Current collective bargaining proposals are ratified by unions
4. Impact of salary increases provided to employees during FY2026
5. Full year impact of FY2026 new positions that were approved during last year's budget adoption
6. Pension adjustments to fully fund pension contributions
7. Health and dental budget adjustments based on participation and rate
8. Embedded equity into the budget

FY2027 PROPOSED BUDGET = \$641,826,500



Embedding Equity in Budget

Purpose

- Embedding equity helps improve outcomes for the entire community
- Operationalizing the principles of Resolution 2021-24 Commitment to Diversity, Equity and Inclusion (DEI)
- Ensuring that impactful decisions are evaluated with multiple perspectives in mind

Process

- Equity analysis questions on the department's top priorities
- Equity ranking by DEI office and submitted to FAS.
- Equity ranking results discussed during departmental budget meetings with the County Administrator's Office

Possibilities

- Prioritizing our whole government equity focus
- Enhancing budget equity training and shared understanding
- Encouraging resource allocation according to equity impact



Charles County Government FY2027 Budget Engagement

Engagement Period:
February 12-March 31, 2026



FY2027 BUDGET ENGAGEMENT OVERVIEW



Who participated?

655 completed online surveys (802 submissions with at least one response)

General public, partner agencies, Charles County Government employees



How were people reached?

- Social media
- E-newsletters
- Public meetings
- Let's Get Fiscal podcast
- Outreach to key stakeholder groups
- Community events
- News media

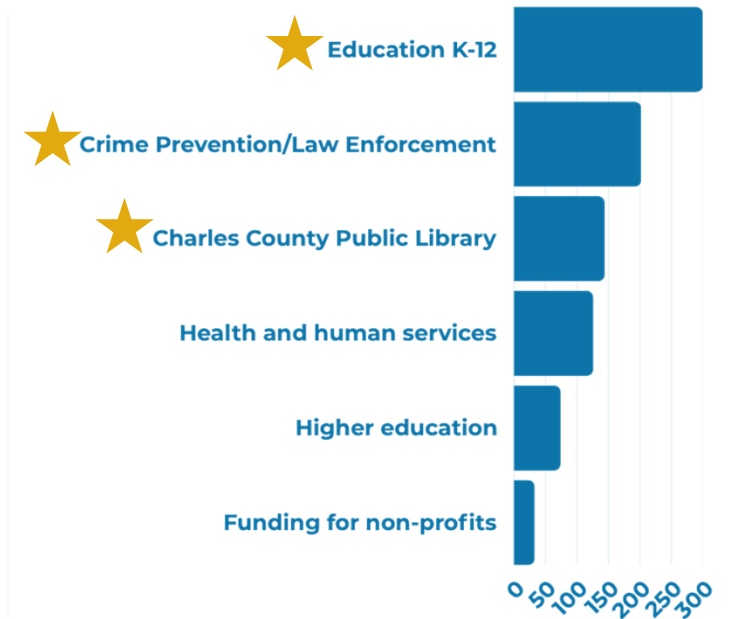
Budget Priorities

Participants were asked to select the top 3 areas that should be improved through increased funding of services.

Charles County Government Services



Partner Agency Services





FY2027 Engagement: Who Participated?

655 survey completions

802 submissions with at least one response

- A majority of participants were in the following age groups: **35-44 (26%), 45-54 (24%), and 55-64 (17%).**
- **63.1% of participants identified as White (Non-Hispanic or Latino).**
- **55.9% of participants have lived in the County for 20+ years.**
- **86.17% of participants own their home**

Key Stakeholders:

- Charles County Sheriff's Office
- Charles County Public Schools
- Citizens Academy Ambassadors
- Charitable Trust
- CSM Nonprofit Institute
- Board of Elections
- College of Southern Maryland
- Charles County Department of Health Department
- Official Piscataway Conoy Tribe Inc.,
- Charles County Department of Social Services
- Town of La Plata
- CPPL
- SMECO
- College of Southern Maryland
- Town of Indian Head
- Criminal Justice Coordinating Council
- PFLAG
- LifeStyles
- NAACP
- Strong Towns Charles County
- Charles County Chamber of Commerce
- Charles County Fire and EMS Volunteer Association



FY 2026 vs FY 2027 Engagement

Participation

- The FY27 survey **reflects a slightly younger, more racially balanced, and less long-tenured population** compared to FY26, while still being dominated by homeowners and midlife residents.
 - **Younger tilt:** More input from 25–44 residents
 - **More racially balanced (Black/White),** but less diversity overall
 - **Still homeowner-dominated,** limiting renter perspectives
 - **Slightly less “legacy resident” influence, with more mid-tenure voices**

Areas of Improvement

- Continued underrepresentation of:
 - Renters
 - Younger adults (under 25 still very low)
 - Smaller racial/ethnic groups
- Continue to increase number of engagement; resident feedback on priorities is vital
- Future engagement should increase efforts to ensure that participation reflects our community, so that all diverse voices and feedback can be included in decision-making.



FY2027 Budget Priorities

Top Government Service Priorities

- **Emergency Medical Response — 45.9%**
- **Children, Youth & Family Programs — 45.7%**
- **Transportation & Roads — 43.9%**

Top Partner Agency Priorities

- **K-12 Education (Public Schools) — 78.5%**
- **Crime Prevention / Law Enforcement — 52.9%**
- **Public Library — 37.7%**

Key Insights

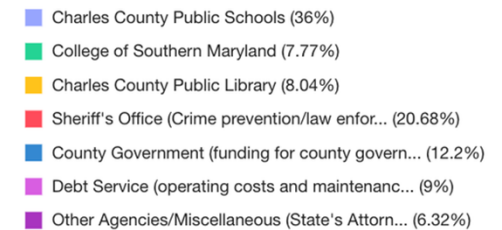
- Children, Youth & Family Programs rank highest across most age groups, especially ages 25–44
- Government Accountability is a higher concern for residents 65+ than senior programs
- Long-term residents (20+ years) prioritize EMS and transportation infrastructure
- Ages 18–54 strongly favor K–12 education, while 55+ prioritize public safety
- Library support remains steady across all demographics

Budget Feedback: Annual Budget for Charles County Government



Participants were asked to allocate hypothetical funds in the Annual Budget for Charles County Government.

- **Categories** that received the **highest allocation of hypothetical funds** were **Charles County Public Schools (36%), Sheriff's Office (20.68%) and County Government (12.2%)**.
- Categories that received the **lowest allocation of hypothetical funds** were **Charles County Public Library (8.04%) and College of Southern Maryland (7.77%)**.
- **Young adults aged 25-34 displayed a significant preference for higher funding allocations to Charles County Public Schools**, especially at the highest budget ranges. Conversely, older age groups, particularly those 75 and above, showed minimal engagement across all funding brackets.



Budget Feedback: Open-Ended Comments



52% of participants provided feedback on the FY2027 budget. Below are the identified themes:



Support and Concern for Education

- Strong demand to fully fund Charles County Public Schools (CCPS)
- Concerns about:
 - Teacher pay and retention
 - Overcrowded classrooms
 - Loss of funding share over time
 - Lack of resources and supplies



Public Safety and Emergency Services

- Strong concern about EMS staffing shortages and response capacity
- Mixed but generally supportive views on law enforcement funding
- Rising concern about crime trends



Infrastructure Strain & Growth Concerns

- Widespread perception that growth is outpacing infrastructure
- Strong opposition to continued residential development without capacity improvements
- Traffic congestion and road conditions
- Water/sewer capacity concerns
- Hospital and healthcare capacity
- “Stop building” sentiment



Tax Burden & Government Spending Concerns

- Strong resistance to tax increases
- Calls for:
 - Efficiency
 - Reduced spending
 - Accountability
- Property tax concerns
- Opposition to “wasteful spending” or “pet projects”
- Skepticism about government growth and staffing
- Desire for audits and performance reviews



Budget Feedback: Open-Ended Comments

52% of participants provided feedback on the FY2027 budget. Below are the identified themes:



Growth vs. Quality-of-Life Tradeoff

- Concern that development is:
 - Reducing green space
 - Increasing congestion
 - Changing community character
- Environmental protection (water, forests)
- Overdevelopment (housing, commercial)
- Lack of community planning
- Desire for balanced growth



Economic Development & Jobs

- Desire to reduce “bedroom community” status
- Support for attracting businesses—but with caution
- Need for local jobs
- Mixed views on data centers
- Support for small/local businesses
- Commercial vacancies vs. new construction



Recreation, Youth, and Community Services

- Demand for more activities for youth and families
- Recreation seen as preventative (reduces crime, improves well-being)
- Lack of teen activities
- Need for community spaces (“third places”)
- Libraries and arts funding
- After-school programs and transportation

GENERAL FUND OPERATING BUDGET

FY2026 Adopted Budget	\$595,081,500
------------------------------	----------------------

Changes to Expenditures:

Board of Education \$12,138,500

Highlights

- Funds mandatory health care cost, negotiated school bus contractor wages and replacement buses
- Provides for two (2) central office courier vans
- Supports blueprint implementation and CCPS salary increases
- Exceeds Maintenance of Effort by \$14,728,300

Cost Shifts \$1,770,000

- Increase in Maryland state retirement cost shifts: \$1,114,400
- Funding for private pre-k- \$655,600

Sheriff's Office \$6,257,302

- Implementation of collective bargaining agreement for Sworn Officers and Correctional Officers
- Five (5) new positions: Technical Surveillance Specialist, Detention Center Standards and Accreditation Specialist, Criminal Justice Instructor, Civilian Recruiter, and a Systems Analyst
- Local match for two (2) new grant funded Sworn Officer positions and operating support for the Youth Engagement Program
- Grade enhancement for the Forensic Science Section
- Replacement capital equipment
- Funding for a Bearcat armored vehicle and a drone first responder

GENERAL FUND OPERATING BUDGET

FY2026 Adopted Budget	\$595,081,500
------------------------------	----------------------

Changes to Expenditures:

Highlights

Debt Service	\$2,756,500	<ul style="list-style-type: none"> • Annual cost to pay the principal and interest on existing bonds/leases and the issuance cost for new bond issue
 County Administered		
Emergency Services	\$5,187,577	<ul style="list-style-type: none"> • New positions: six (6) EMTs, one (1) Deputy Director, two (2) Animal Care Technicians, (2) Animal Care Attendants, (2) Animal Care Clerks, (1) Animal Care Support Specialist, and (1) Financial Administrator • Funding to support calls for lift assist for non-Waldorf residents • One (1) New ambulance included in the Debt Service budget • Funding to support increased vendor cost as well as the shifting of cost that were previously paid for by the State 9-1-1 board to the County
Public Works - Facilities	\$978,684	<ul style="list-style-type: none"> • Establishes an operating budget for the future Sports and Wellness Center to support operating and maintenance of the facility. • Increases for contract personnel to support County's snow removal contracts • Two (2) new vehicles included in the Debt Service budget

GENERAL FUND OPERATING BUDGET

FY2026 Adopted Budget	\$595,081,500
------------------------------	----------------------

Changes to Expenditures:

Recreation, Parks, and Tourism \$1,001,121

Highlights

- Funding to support one (1) concert
- One (1) new position- Outreach Specialist- to engage with the community
- Increased part time to support expanded indoor pool hours and provides funding for CPR training for part-time staff
- Equipment and capital outlay items to support the county parks
- Supports the MACo booth

Fiscal & Administrative Services \$1,303,842

- Funding for ChatGPT licenses and a spreadsheet server designer license.
- Funding for a Munis access review and software for the Rental Licensing Program.
- Funding for Citian software which will greatly assist the Traffic Safety Committee in making data-driven decisions
- Annual maintenance cost, equipment needs and various software cost for the IT division as well as in support of other County Departments
- Includes funding for the Government Experience Agent which is an AI-powered website assistant that provides 24/7 resident support. It answers questions using county website information.
- Includes the FY2026 approved reorganization of the IT division as well as the transfer of positions from the Cable Fund

GENERAL FUND OPERATING BUDGET

FY2026 Adopted Budget	\$595,081,500
------------------------------	----------------------

Changes to Expenditures:

Highlights

Planning & Growth Management	\$882,583	<ul style="list-style-type: none"> • Increase local match to support Transit programs • Continues to support no fare VanGo program • Continues support of the Rental Registry Program to include seven (7) new positions: six (6) Code Compliance Inspectors and one (1) Inspector Technician (<i>supported by fund balance</i>) • Reflects the transfer of the Property Acquisition division to the County Attorney's Office
Community Services	\$290,566	<ul style="list-style-type: none"> • Continues funding for the Summer Youth Employment Program • Provides for a new Aging Services Administrator • Funding for a MyRec license to track performance measures
General Government - County Commissioners - Administrative Services - County Attorney - Human Resources	\$953,136	<ul style="list-style-type: none"> • Includes the transfer of the Property Acquisition division to the County Attorney's office • Provides for additional training classes at the College of Southern Maryland and an employees initiatives program
Remaining County Administered Departments	\$27,541	<ul style="list-style-type: none"> • Includes additional funding for marketing service/consultant to support the new website for Economic Development • Maintains the partnership with the Small Business Development Center

GENERAL FUND OPERATING BUDGET

FY2026 Adopted Budget	\$595,081,500
------------------------------	----------------------

Changes to Expenditures:

Highlights

Other General Government

OPEB Contribution	\$500,000	<ul style="list-style-type: none"> • To support future retiree healthcare costs
Election Board	\$830,217	<ul style="list-style-type: none"> • To support pollbooks and a new voting system
Circuit Court	\$132,058	<ul style="list-style-type: none"> • One (1) new Court Social Worker position to enhance person and family centered interventions and promote public confidence in court. • Funding for annual services with security vendor for maintenance of security equipment • Increase in contract service for annual support of the kiosk machines
State's Attorney	\$554,120	<ul style="list-style-type: none"> • Increase in operating cost to support the growing demands on the office and continues support of the Body Worn Camera Program
Health & Dental - Retiree	\$410,475	<ul style="list-style-type: none"> • Increase rate and participation
Central Services	\$1,170,717	<ul style="list-style-type: none"> • Funds three (3) new positions: one (1) Building Security Officer Team Leader and two (2) Building Security Officers • Includes funding for x-ray training, offsite contractual security, x-ray equipment, and office renovations • Adequate insurance coverage to safeguard assets • Funding for the possible retirements
Remaining	\$23,377	<ul style="list-style-type: none"> • Adjusts remaining budgets

GENERAL FUND OPERATING BUDGET

FY2026 Adopted Budget	\$595,081,500
------------------------------	----------------------

Changes to Expenditures:

Other Agencies/Misc.

College of Southern MD	\$655,200
Health Department	\$211,900
Library	\$266,700
Office of Inspector General	\$800,000
Other Agencies/Misc.	(\$483,216)
Contingency	\$722,000
Capital Project Pay-as-you-go	\$7,404,100

Total Adjustment	\$46,745,000
-------------------------	---------------------

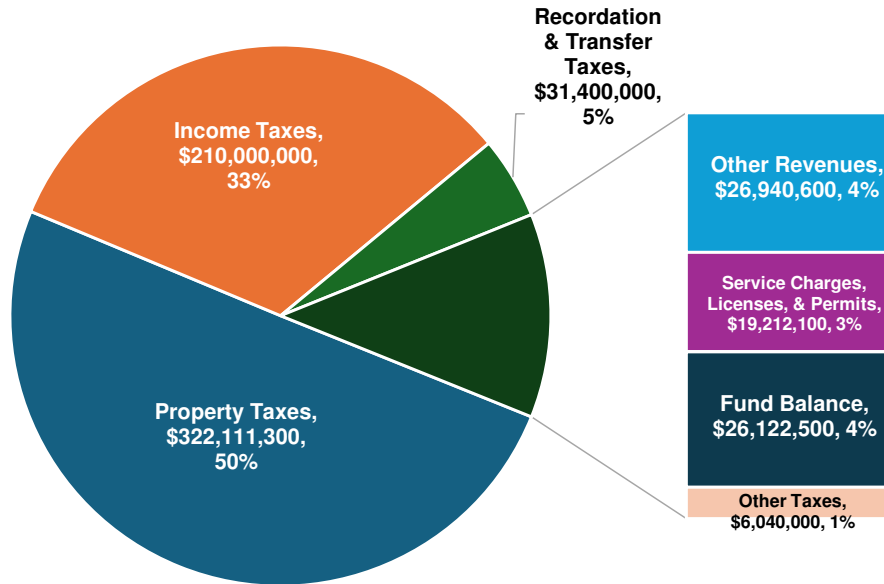
Total FY2027 Proposed Budget	\$641,826,500
-------------------------------------	----------------------

Highlights

- Fully funds the request from the College of Southern Maryland
- Supports the Health Department and continues support of the Peer Specialist and the Community Health Outreach Team
- Fully funds the request from the Library; supports operations; funding for salary increases and conversion of a position to full-time
- Provides funding for a potential Inspector General
- Fluctuates based on FY2026 one time funding and current trends
- Contingency for emergencies and revenue shortfalls = \$1,222,000
- Fluctuates based on Capital Improvement Program

GENERAL FUND

FY2027 General Fund Revenues/Financing Sources TOTAL PROPOSED = \$641,826,500



REVENUE BREAKDOWN

PROPERTY TAXES	50.2%	\$322,111,300	SERVICE CHARGES, LICENSES, & PERMITS	3.0%	\$19,212,100
Real & Personal	329,979,300		EMS Billing fee	\$5,000,000	
Penalties, Interest & fees	1,420,000		Reclaimed Water Sales	1,343,800	
Tax Credits	(9,288,000)		911 fees	4,200,000	
RECORDATION & TRANSFER TAXES	4.9%	\$31,400,000	Licenses & Permits	1,263,600	
OTHER TAXES	0.9%	\$6,040,000	Indirect Cost Allocation	4,044,400	
Hotel/Motel Tax	\$1,300,000		Park Fees	1,063,500	
Highway User	3,810,000		Remaining	2,296,800	
Admission Tax	730,000		ALL OTHER REVENUES	4.2%	\$26,940,600
Heavy Equipment	200,000		Fines & Forfeitures	\$4,711,600	
FUND BALANCE APPROPRIATION	4.1%	\$26,122,500	Rent	1,511,700	
INCOME TAX	32.7%	\$210,000,000	State Grants	2,768,300	
			Interest	17,250,000	
			Sale of Fixed Assets	250,000	
			Miscellaneous	449,000	

GENERAL FUND OPERATING BUDGET

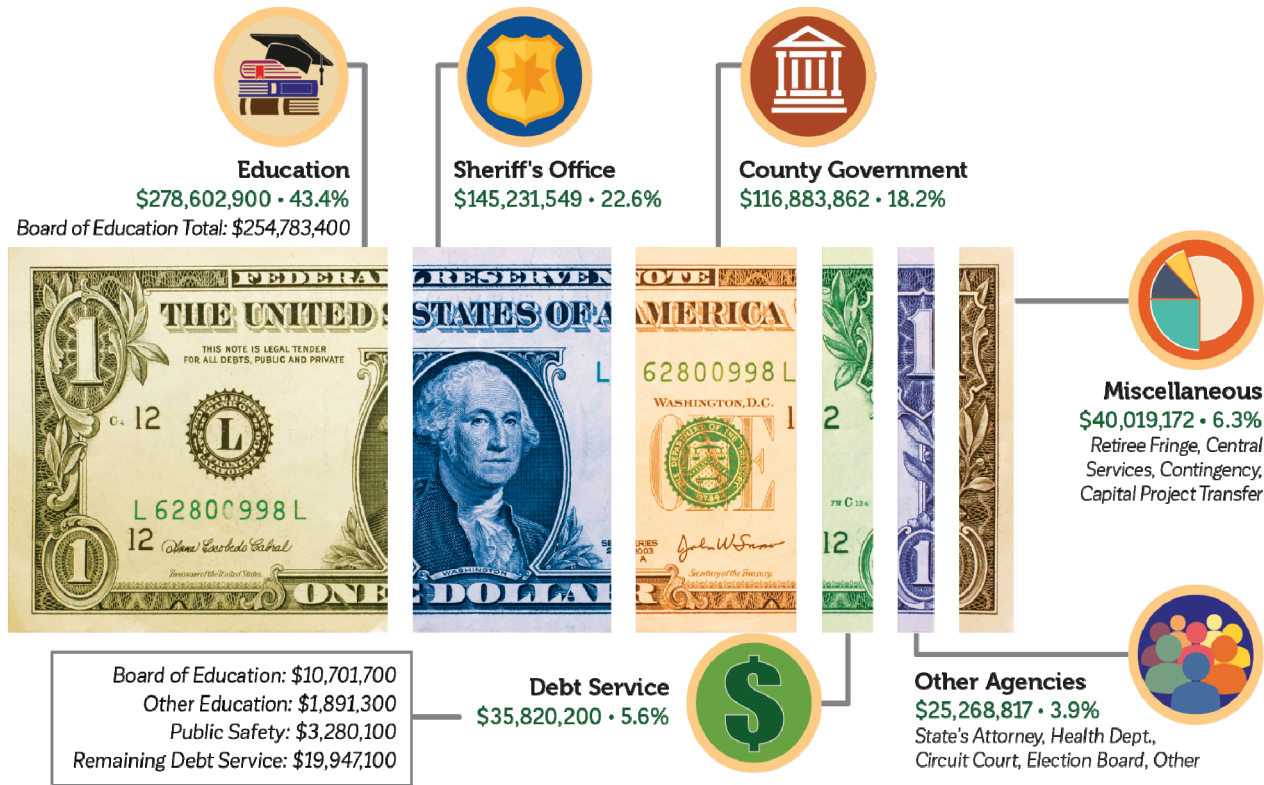
	FY2026 Adopted	FY2027 Requested	FY2027 Proposed	\$ Change from FY2026	% Change
REVENUE DETAIL BY ACCOUNT CLASSIFICATION					
<u>PROPERTY TAXES:</u>					
Real Property - Full Year	\$291,827,000	\$308,430,000	\$308,430,000	\$16,603,000	5.7%
Real Property - Half Year	482,100	484,900	484,900	2,800	0.6%
Real Property - Quarter Year	241,000	242,500	242,500	1,500	0.6%
Real Property - Three-Quarter Year	723,000	727,000	727,000	4,000	0.6%
Business Personal Property	166,000	177,000	177,000	11,000	6.6%
Railroads & Public Utilities	10,114,000	10,646,000	10,646,000	532,000	5.3%
Ordinary Business Corp.	6,170,000	6,738,200	6,738,200	568,200	9.2%
Payment in Lieu of Tax: Morgantown	468,500	468,500	468,500	0	0.0%
Payment in Lieu of Tax: Affordable Housing	162,500	172,700	172,700	10,200	6.3%
Payment in Lieu of Tax: CPV	2,193,000	1,892,500	1,892,500	(300,500)	-13.7%
Penalties & Interest	620,000	620,000	620,000	0	0.0%
Half Year Tax Billing	900,000	800,000	800,000	(100,000)	-11.1%
Subtotal	\$314,067,100	\$331,399,300	\$331,399,300	\$17,332,200	5.5%
Homestead Tax Credit	(5,030,000)	(5,050,000)	(5,050,000)	(\$20,000)	0.4%
Low Income Tax Credit	(800,000)	(850,000)	(850,000)	(50,000)	6.3%
Volunteer Tax Credit	(185,000)	(185,000)	(185,000)	0	0.0%
Senior Tax Credit	(270,000)	(240,000)	(240,000)	30,000	-11.1%
Ag. Preservation Tax Credit	(150,000)	(200,000)	(200,000)	(50,000)	33.3%
Tax Differ.- La Plata	(2,320,000)	(2,600,000)	(2,600,000)	(280,000)	12.1%
Tax Differ.- Indian Head	(110,000)	(140,000)	(140,000)	(30,000)	27.3%
Business Rehab Tax Credit	(15,000)	(15,000)	(15,000)	0	N/A
Surviving Spouse Tax Credit	(8,000)	(8,000)	(8,000)	0	0.0%
Subtotal	(\$8,888,000)	(\$9,288,000)	(\$9,288,000)	(\$400,000)	4.5%
Total Property Taxes	\$305,179,100	\$322,111,300	\$322,111,300	\$16,932,200	5.5%
<u>INCOME TAX</u>	\$184,500,000	\$210,000,000	\$210,000,000	\$25,500,000	13.8%
<u>RECORDATION TAX</u>	\$22,300,000	\$23,300,000	\$23,300,000	\$1,000,000	4.5%
<u>TRANSFER TAX</u>	\$8,100,000	\$8,100,000	\$8,100,000	\$0	0.0%
<u>OTHER TAXES:</u>					
Hotel/Motel Room	\$1,330,000	\$1,300,000	\$1,300,000	(\$30,000)	-2.3%
Highway User	3,810,000	3,810,000	3,810,000	0	0.0%
Admission and Amusement	750,000	730,000	730,000	(20,000)	-2.7%
Heavy Equipment	200,000	200,000	200,000	0	0.0%
Total Other Local Taxes	\$6,090,000	\$6,040,000	\$6,040,000	(\$50,000)	-0.8%
<u>LICENSES & PERMITS</u>					
Trader License	\$200,000	\$190,000	\$190,000	(\$10,000)	-5.0%
Alcoholic License	215,000	200,000	200,000	(15,000)	-7.0%
Building Permits	470,000	480,000	480,000	10,000	2.1%
Park Permits	149,900	168,000	168,000	18,100	12.1%
Trailer Permits	44,000	45,100	45,100	1,100	2.5%
Civil Marriage Licenses	33,200	36,600	36,600	3,400	10.2%
Other	111,200	143,900	143,900	32,700	29.4%
Total Licenses & Permits	\$1,223,300	\$1,263,600	\$1,263,600	\$40,300	3.3%

GENERAL FUND OPERATING BUDGET

	FY2026 Adopted	FY2027 Requested	FY2027 Proposed	\$ Change from FY2026	% Change
REVENUE DETAIL BY ACCOUNT CLASSIFICATION					
<u>INTERGOVERNMENTAL:</u>					
State					
Aid for Police Protection	\$2,214,800	\$2,260,000	\$2,260,000	\$45,200	2.0%
State Aid For Inmate Operating	113,000	123,000	123,000	10,000	8.8%
Jury Fee Reimbursement	265,200	277,700	277,700	12,500	4.7%
Other	100,100	107,600	107,600	7,500	7.5%
Total Intergovernmental	\$2,693,100	\$2,768,300	\$2,768,300	\$75,200	2.8%
<u>SERVICE CHARGES:</u>					
Em. Medical Svcs. Billing Fee	\$4,350,000	\$5,000,000	\$5,000,000	\$650,000	14.9%
Indirect Cost Allocation	3,559,800	4,044,400	4,044,400	484,600	13.6%
Local 911 Aid	4,000,000	4,200,000	4,200,000	200,000	5.0%
Park & Recreation Fees	1,077,400	1,063,500	1,063,500	(13,900)	-1.3%
Reclaimed Water Sales	1,343,800	1,343,800	1,343,800	0	0.0%
Sheriff Fees	520,000	400,000	400,000	(120,000)	-23.1%
Custodial Fee	437,100	471,100	471,100	34,000	7.8%
False Alarm Registrations	267,800	259,700	259,700	(8,100)	-3.0%
Other	1,175,300	1,166,000	1,166,000	(9,300)	-0.8%
Total Service Charges	\$16,731,200	\$17,948,500	\$17,948,500	\$1,217,300	7.3%
<u>FINES & FORFEITURES</u>					
Red Light Camera Fines	\$2,400,000	\$2,400,000	\$2,400,000	\$0	0.0%
Speed Camera Fines	1,500,000	938,600	938,600	(561,400)	-37.4%
School Bus Fines	1,000,000	1,000,000	1,000,000	0	0.0%
False Alarm Fines	310,000	260,000	260,000	(50,000)	-16.1%
Other	83,300	113,000	113,000	29,700	35.7%
Total Fines & Forfeitures	\$5,293,300	\$4,711,600	\$4,711,600	(\$581,700)	-11.0%
<u>OTHER INCOME</u>					
Rent	\$1,430,700	\$1,511,700	\$1,511,700	\$81,000	5.7%
Interest	19,000,000	17,250,000	17,250,000	(1,750,000)	-9.2%
Sale of Fixed Assets	250,000	250,000	250,000	0	0.0%
Miscellaneous	434,000	449,000	449,000	15,000	3.5%
Total Miscellaneous	\$21,114,700	\$19,460,700	\$19,460,700	(\$1,654,000)	-7.8%
TOTAL OPERATING REVENUES	\$573,224,700	\$615,704,000	\$615,704,000	\$42,479,300	7.4%
Fund Balance					
Morgantown Reserve	\$3,071,400	\$2,323,700	\$2,323,700	(747,700)	-24.3%
Capital Project Reserves	6,510,000	14,611,000	14,611,000	8,101,000	124.4%
Income Tax Volatility Reserve	5,000,000	0	0	(5,000,000)	-100.0%
Health Rate Medicare Subsidy	0	250,000	250,000	250,000	New
Reserve for Priorities	7,275,400	8,937,800	8,937,800	1,662,400	22.8%
Subtotal: Fund Balance	\$21,856,800	\$26,122,500	\$26,122,500	\$4,265,700	19.5%
TOTAL OTHER FINANCING SOURCES	\$21,856,800	\$26,122,500	\$26,122,500	\$4,265,700	19.5%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$595,081,500	\$641,826,500	\$641,826,500	\$46,745,000	7.9%

GENERAL FUND

Total Proposed Budget: \$641,826,500



EXPENDITURE BREAKDOWN

Department	Percentage	Total Amount	Sub-Department	Percentage	Amount
EDUCATION	43.4%	\$278,602,900	SHERIFF'S OFFICE	22.6%	\$145,231,549
Board of Education	\$254,783,400				
College of Southern Maryland	12,825,500		DEBT SERVICE	5.6%	\$35,820,200
Library	6,307,500				
Pension Cost Shifts	4,556,500		OTHER AGENCIES	3.9%	\$25,268,817
Other Education	130,000		State's Attorney	\$8,869,238	
COUNTY GOVERNMENT	18.2%	\$116,883,862	Health Department	4,230,200	
Emergency Services	\$37,404,051		Circuit Court	2,972,662	
Public Works - Facilities	20,169,824		Election Board	4,219,217	
Recreation, Parks, and Tourism	15,977,983		Office of the Inspector General	800,000	
Fiscal & Administrative Services	14,492,723		Other Agencies	4,177,500	
Planning & Growth Management	13,644,935		MISCELLANEOUS	6.3%	\$40,019,172
Community Services	4,048,529		Retiree Fringe/OPEB Contribution	\$15,742,875	
Economic Development Dept.	2,540,428		Central Services	6,181,297	
Administrative Services	2,999,733		Capital Project Transfer	16,873,000	
County Attorney	2,354,854		Contingency	1,222,000	
Human Resources	2,432,888				
County Commissioners	817,914				

GENERAL FUND OPERATING BUDGET

	FY2026 Adopted	FY2027 Requested	FY2027 Proposed	\$ Change from FY2026	% Change
EXPENDITURES BY DIVISION					
<u>EDUCATION</u>					
Board of Education	\$242,644,900	\$258,269,400	\$254,783,400	\$12,138,500	5.0%
Pension Cost Shift	2,786,500	3,900,900	3,900,900	1,114,400	40.0%
Private Pre-K	0	655,600	655,600	655,600	New
College of Southern Maryland	12,170,300	12,825,500	12,825,500	655,200	5.4%
Library	6,040,800	6,307,500	6,307,500	266,700	4.4%
Other	330,000	589,400	130,000	(200,000)	-60.6%
Total Education	\$263,972,500	\$282,548,300	\$278,602,900	\$14,630,400	5.5%
<u>PUBLIC SAFETY</u>					
Sheriff	\$109,713,653	\$120,575,766	\$112,178,322	\$2,464,669	2.2%
Corrections	25,726,302	29,400,340	29,308,010	3,581,708	13.9%
Automated Enforcement Unit (AEU)	3,107,343	3,243,459	3,242,644	135,301	4.4%
Fingerprinting Service	426,949	502,826	502,573	75,624	17.7%
Sheriff's Office	\$138,974,247	\$153,722,391	\$145,231,549	\$6,257,302	4.5%
Emergency Services Administration	\$1,231,063	\$1,845,975	\$1,439,771	\$208,708	17.0%
False Alarm Reduction Unit	286,831	307,845	307,580	20,749	7.2%
Animal Control	2,635,315	3,475,522	3,118,410	483,095	18.3%
Fire/EMS Communications	5,977,213	7,401,289	7,064,569	1,087,356	18.2%
Career Emergency Medical Services	21,993,935	28,082,141	25,399,283	3,405,348	15.5%
Emergency Management	92,117	74,586	74,438	(17,679)	-19.2%
Subtotal: Emergency Services	\$32,216,474	\$41,187,358	\$37,404,051	\$5,187,577	16.1%
Total Public Safety	\$171,190,721	\$194,909,749	\$182,635,600	\$11,444,879	6.7%
<u>DEBT SERVICE</u>					
Principal	\$23,333,600	\$26,524,100	\$26,670,800	\$3,337,200	14.3%
Interest	9,472,100	8,891,400	8,891,400	(580,700)	-6.1%
Miscellaneous	258,000	258,000	258,000	0	0.0%
Total Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%

GENERAL FUND OPERATING BUDGET

	FY2026 Adopted	FY2027 Requested	FY2027 Proposed	\$ Change from FY2026	% Change
EXPENDITURES BY DIVISION					
<u>GENERAL GOVERNMENT</u>					
Central Services	\$5,010,580	\$6,720,544	\$6,181,297	\$1,170,717	23.4%
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Election Board	3,389,000	4,219,217	4,219,217	830,217	24.5%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Circuit Court	2,840,604	3,266,690	2,972,662	132,058	4.6%
State's Attorney	8,315,118	9,058,606	8,869,238	554,120	6.7%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Volunteer Fire & Rescue Subsidy	32,000	34,400	34,400	2,400	7.5%
Subtotal: Other General Govt.	\$35,379,774	\$40,227,283	\$39,000,738	\$3,620,964	10.2%
County Commissioners	\$788,246	\$818,318	\$817,914	\$29,668	3.8%
Administrative Services	2,813,722	3,275,347	2,999,733	186,011	6.6%
County Attorney	1,795,118	2,453,638	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,602,481	2,432,888	177,721	7.9%
Subtotal: County Administered General Government	\$7,652,253	\$9,149,784	\$8,605,389	\$953,136	12.5%
Total General Government	\$43,032,027	\$49,377,067	\$47,606,127	\$4,574,100	10.6%
<u>FISCAL & ADMINISTRATIVE SERVICES</u>					
Administration	\$527,187	\$576,464	\$575,744	\$48,557	9.2%
Budget	676,817	772,209	771,027	94,210	13.9%
Information Technology	7,835,445	8,742,715	8,739,089	903,644	11.5%
Purchasing	591,180	647,142	645,951	54,771	9.3%
Treasury	1,748,816	1,810,722	1,803,721	54,905	3.1%
Accounting	1,809,436	1,959,546	1,957,191	147,755	8.2%
Total Fiscal & Admin. Services	\$13,188,881	\$14,508,798	\$14,492,723	\$1,303,842	9.9%
<u>PUBLIC WORKS - FACILITIES</u>					
Administration	\$760,636	\$765,437	\$763,997	\$3,361	0.4%
Building & Trades	9,122,318	9,622,760	9,590,563	468,245	5.1%
Fleet & Inventory Management	1,523,709	1,562,568	1,550,681	26,972	1.8%
Roads	7,784,477	8,268,625	8,264,583	480,106	6.2%
Total Public Works	\$19,191,140	\$20,219,390	\$20,169,824	\$978,684	5.1%
<u>COMMUNITY SERVICES</u>					
Administration	\$728,455	\$821,483	\$790,731	\$62,276	8.5%
Aging & Human Services	2,493,722	2,870,924	2,778,860	285,138	11.4%
Housing Authority	535,786	479,328	478,938	(56,848)	-10.6%
Total Community Services	\$3,757,963	\$4,171,735	\$4,048,529	\$290,566	7.7%

GENERAL FUND OPERATING BUDGET

	FY2026 Adopted	FY2027 Requested	FY2027 Proposed	\$ Change from FY2026	% Change
EXPENDITURES BY DIVISION					
<u>RECREATION, PARKS, AND TOURISM</u>					
Administration	\$2,390,349	\$2,770,005	\$2,493,324	\$102,975	4.3%
Recreation	4,431,979	5,060,203	4,780,761	348,782	7.9%
Parks & Grounds	6,802,727	7,512,974	6,937,153	134,426	2.0%
Tourism	1,351,807	1,641,584	1,766,745	414,938	30.7%
Total Recreation, Parks, & Tourism	\$14,976,862	\$16,984,766	\$15,977,983	\$1,001,121	6.7%
<u>PLANNING & GROWTH MANAGEMENT</u>					
Administration	\$1,057,949	\$754,590	\$748,347	(\$309,602)	-29.3%
Transit	7,203,300	7,424,782	7,424,782	221,482	3.1%
Planning	3,123,627	3,423,150	3,235,094	111,467	3.6%
Codes, Permits & Inspections Svcs	977,225	2,372,526	1,850,294	873,069	89.3%
Infrastructure Management	400,251	387,040	386,418	(13,833)	-3.5%
Total Planning & Growth Mgmt.	\$12,762,352	\$14,362,088	\$13,644,935	\$882,583	6.9%
<u>ECONOMIC DEVELOPMENT</u>					
Economic Development Department	\$2,512,887	\$2,732,019	\$2,540,428	\$27,541	1.1%
Other Economic Development Svcs	88,000	88,000	88,000	0	0.0%
Total Economic Development	\$2,600,887	\$2,820,019	\$2,628,428	\$27,541	1.1%
<u>HEALTH SERVICES</u>					
Health Department	\$4,018,300	\$4,230,200	\$4,230,200	\$211,900	5.3%
Water & Sewer Services	262,900	262,900	262,900	0	0.0%
Mosquito Control	200,000	210,000	210,000	10,000	5.0%
Dept. of Health & Mental Hygiene	120,400	120,400	120,400	0	0.0%
Total Health	\$4,601,600	\$4,823,500	\$4,823,500	\$221,900	4.8%
<u>SOCIAL SERVICES</u>					
Department of Social Services	\$324,500	\$324,500	\$324,500	\$0	0.0%
Charles County Charitable Trust, Inc.	1,326,600	1,066,935	1,037,285	(289,315)	-21.8%
Other Agency Funding	155,000	168,500	155,000	0	0.0%
Total Social Services	\$1,806,100	\$1,559,935	\$1,516,785	(\$289,315)	-16.0%
<u>OFFICE OF INSPECTOR GENERAL</u>					
Office of Inspector General	\$0	\$800,000	\$800,000	\$800,000	New
Total Office of Inspector General	\$0	\$800,000	\$800,000	\$800,000	New

GENERAL FUND OPERATING BUDGET

	FY2026 Adopted	FY2027 Requested	FY2027 Proposed	\$ Change from FY2026	% Change
EXPENDITURES BY DIVISION					
<u>CONSERVATION OF NATURAL RESOURCES</u>					
University of MD Extension	\$327,900	\$346,986	\$346,986	\$19,086	5.8%
Soil Conservation	599,919	629,811	562,411	(37,508)	-6.3%
Weed Control	20,100	29,888	29,883	9,783	48.7%
So. MD Resource Conservation	14,948	19,807	19,686	4,738	31.7%
Gypsy Moth	5,000	5,000	5,000	0	0.0%
Forest Conservancy District Board	0	5,000	0	0	N/A
Total Conservation of Natural Resources	\$967,867	\$1,036,492	\$963,966	(\$3,901)	-0.4%
<u>CONTINGENCY</u>					
Contingency	\$500,000	\$1,222,000	\$1,222,000	\$722,000	144.4%
Total Contingency	\$500,000	\$1,222,000	\$1,222,000	\$722,000	144.4%
TOTAL EXPENDITURES	\$585,612,600	\$645,017,339	\$624,953,500	\$39,340,900	6.7%
<u>FINANCING USES:</u>					
Capital Project Pay-as-you-go	\$9,468,900	\$16,873,000	\$16,873,000	\$7,404,100	78.2%
TOTAL FINANCING USES	\$9,468,900	\$16,873,000	\$16,873,000	\$7,404,100	78.2%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$595,081,500	\$661,890,339	\$641,826,500	\$46,745,000	7.9%
SURPLUS/(DEFICIT)	\$0	(\$20,063,839)	\$0		

COUNTY AGENCIES

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY AGENCIES					
Board of Education	\$242,644,900	\$258,269,400	\$254,783,400	\$12,138,500	5.0%
College of Southern MD	12,170,300	12,825,500	12,825,500	655,200	5.4%
Pension Cost Shifts	2,786,500	4,556,500	4,556,500	1,770,000	63.5%
Library	6,040,800	6,307,500	6,307,500	266,700	4.4%
Total	\$263,642,500	\$281,958,900	\$278,472,900	\$14,830,400	5.6%

Board of Education

What's in the FY2027 Proposed Budget?

- A budget increase of \$12,000,000 to Charles County Public Schools which exceeds the Maintenance of Effort (MOE) requirement by \$14,728,000. The MOE requirement went down for FY2027 based on enrollment.
- Provides an additional \$138,500 in one-time funding for the purchase of two central office courier vans.
- Provides funding for salary increases for their employees.
- State funding is increasing by approximately \$12.1 million.
- The County's Debt Service payment associated with the Capital Improvement Program for Board of Education projects is in the Debt Service budget and equals approximately \$10.7 million.

Requests Greater than Proposed:

- The Board of Education is requesting an additional \$3,486,000 from the County.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY AGENCIES					
Board of Education	\$242,644,900	\$258,269,400	\$254,783,400	\$12,138,500	5.0%
College of Southern MD	12,170,300	12,825,500	12,825,500	655,200	5.4%
Pension Cost Shifts	2,786,500	4,556,500	4,556,500	1,770,000	63.5%
Library	6,040,800	6,307,500	6,307,500	266,700	4.4%
Total	\$263,642,500	\$281,958,900	\$278,472,900	\$14,830,400	5.6%

College of Southern MD

What's in the FY2027 Proposed Budget?

- The proposed budget includes funding of \$655,200 to support the maintenance of effort requirement.
- The County's Debt Service payment associated with the Capital Improvement Program for College of Southern Maryland projects is in the Debt Service budget and equals approximately \$1.9 million.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY AGENCIES					
Board of Education	\$242,644,900	\$258,269,400	\$254,783,400	\$12,138,500	5.0%
College of Southern MD	12,170,300	12,825,500	12,825,500	655,200	5.4%
Pension Cost Shifts	2,786,500	4,556,500	4,556,500	1,770,000	63.5%
Library	6,040,800	6,307,500	6,307,500	266,700	4.4%
Total	\$263,642,500	\$281,958,900	\$278,472,900	\$14,830,400	5.6%

Pension Cost Shifts

What's in the FY2027 Proposed Budget?

- Funding to support the retirement cost shift of \$3,900,900 that will be directly be paid by Charles County Government.
- Includes funds for private pre-k, \$655,600.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY AGENCIES					
Board of Education	\$242,644,900	\$258,269,400	\$254,783,400	\$12,138,500	5.0%
College of Southern MD	12,170,300	12,825,500	12,825,500	655,200	5.4%
Pension Cost Shifts	2,786,500	4,556,500	4,556,500	1,770,000	63.5%
Library	6,040,800	6,307,500	6,307,500	266,700	4.4%
Total	\$263,642,500	\$281,958,900	\$278,472,900	\$14,830,400	5.6%

Library

What's in the FY2027 Proposed Budget?

- Increase in funding for utility costs.
- Includes the conversion of a position to full time.
- Increase in funding of \$250,700 to support their operations including salary increases for staff.
- State funding is increasing by approximately \$47,000.
- The County's Debt Service payment includes the capital asset financing cost for a replacement vehicle for the Library.

**COUNTY AGENCIES
CONTINUED**

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY AGENCIES					
Department of Social Services	\$324,500	\$324,500	\$324,500	\$0	0.0%
Health Department	4,018,300	4,230,200	4,230,200	211,900	5.3%
Charles County Charitable Trust, Inc.	1,326,600	1,066,935	1,037,285	(289,315)	-21.8%
Election Board	3,389,000	4,219,217	4,219,217	830,217	24.5%
Circuit Court	2,840,604	3,266,690	2,972,662	132,058	4.6%
State's Attorney	8,315,118	9,058,606	8,869,238	554,120	6.7%
Sheriff's Office	138,974,247	153,722,391	145,231,549	6,257,302	4.5%
Total	\$159,188,369	\$175,888,539	\$166,884,651	\$7,696,282	4.8%

Department of Social Services

What's in the FY2027 Proposed Budget?

- Fully funds their requested budget.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY AGENCIES					
Department of Social Services	\$324,500	\$324,500	\$324,500	\$0	0.0%
Health Department	4,018,300	4,230,200	4,230,200	211,900	5.3%
Charles County Charitable Trust, Inc.	1,326,600	1,066,935	1,037,285	(289,315)	-21.8%
Election Board	3,389,000	4,219,217	4,219,217	830,217	24.5%
Circuit Court	2,840,604	3,266,690	2,972,662	132,058	4.6%
State's Attorney	8,315,118	9,058,606	8,869,238	554,120	6.7%
Sheriff's Office	138,974,247	153,722,391	145,231,549	6,257,302	4.5%
Total	\$159,188,369	\$175,888,539	\$166,884,651	\$7,696,282	4.8%

Health Department

What's in the FY2027 Proposed Budget?

- The overall budget is \$4,521,200 and continues funding for the Community Health Outreach Team (CHOW).
 - \$307,000 will be funded by opioid settlement funds to support Peer Specialist positions.
 - \$130,000 will be funded by ARPA for CHOW
 - The remaining \$4,084,200 will come from the general fund; \$211,900 increase over FY2026 adopted.
- The general fund budget also continues funding to support a stipend for one employee.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

COUNTY AGENCIES	FY2026 Adopted	FY2027 Agency Request	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
Department of Social Services	\$324,500	\$324,500	\$324,500	\$0	0.0%
Health Department	4,018,300	4,230,200	4,230,200	211,900	5.3%
Charles County Charitable Trust, Inc.	1,326,600	1,066,935	1,037,285	(289,315)	-21.8%
Election Board	3,389,000	4,219,217	4,219,217	830,217	24.5%
Circuit Court	2,840,604	3,266,690	2,972,662	132,058	4.6%
State's Attorney	8,315,118	9,058,606	8,869,238	554,120	6.7%
Sheriff's Office	138,974,247	153,722,391	145,231,549	6,257,302	4.5%
Total	\$159,188,369	\$175,888,539	\$166,884,651	\$7,696,282	4.8%

Charles County Charitable Trust, Inc.

What's in the FY2027 Proposed Budget?

- \$227,985 towards their operating budget.
- \$809,300 towards non-profit grant awards.
- Reduction of \$300,000 for one-time in FY2026 funding to provide additional grants
- One-time ARPA funds in the amount of \$507,700 to support non-profit grant awards.
- The proposed budget includes \$183,000 from a special revenue fund to support grant awards to non-profits from the Charitable Trust. These grants will support low-impact and disproportionately impacted communities in the Waldorf region of Charles County. [This brings the total funding being provided for Non-Profit Grant Awards to \\$1,500,000 which fully funds their request to support their non-profit award program.](#)

Requests Greater than Proposed:

- The Charitable Trust is requesting an additional \$29,650 for the conversion of an Administrative Coordinator from part-time to full-time.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY AGENCIES					
Department of Social Services	\$324,500	\$324,500	\$324,500	\$0	0.0%
Health Department	4,018,300	4,230,200	4,230,200	211,900	5.3%
Charles County Charitable Trust, Inc.	1,326,600	1,066,935	1,037,285	(289,315)	-21.8%
Election Board	3,389,000	4,219,217	4,219,217	830,217	24.5%
Circuit Court	2,840,604	3,266,690	2,972,662	132,058	4.6%
State's Attorney	8,315,118	9,058,606	8,869,238	554,120	6.7%
Sheriff's Office	138,974,247	153,722,391	145,231,549	6,257,302	4.5%
Total	\$159,188,369	\$175,888,539	\$166,884,651	\$7,696,282	4.8%

Election Board

What's in the FY2027 Proposed Budget?

- Board of Election employees are State employees funded by the County.
- Funding to support the Election Board for the upcoming election year.
- Funding for pollbooks and a new voting system.
- Includes one-time funding from Fund Balance Reserves = \$833,900
 - Excluding one-time funding the percent change =(0.1%)

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY AGENCIES					
Department of Social Services	\$324,500	\$324,500	\$324,500	\$0	0.0%
Health Department	4,018,300	4,230,200	4,230,200	211,900	5.3%
Charles County Charitable Trust, Inc.	1,326,600	1,066,935	1,037,285	(289,315)	-21.8%
Election Board	3,389,000	4,219,217	4,219,217	830,217	24.5%
Circuit Court	2,840,604	3,266,690	2,972,662	132,058	4.6%
State's Attorney	8,315,118	9,058,606	8,869,238	554,120	6.7%
Sheriff's Office	138,974,247	153,722,391	145,231,549	6,257,302	4.5%
Total	\$159,188,369	\$175,888,539	\$166,884,651	\$7,696,282	4.8%

Circuit Court

What's in the FY2027 Proposed Budget?

- A Court Social Worker position to enhance person and family centered interventions and promote public confidence in court.
- Increase in contract services for the annual support of the kiosk machines and for annual services with security vendor for maintenance of security equipment.
- Prior year one-time funding from Fund Balance Reserves = \$42,000
- Excluding one-time funding the percent change = 4.5%

Requests Greater than Proposed:

- \$79,657 Court Statistics Analyst
- \$93,562 Human Resources Specialist
- \$74,542 Judicial Admin Assistant

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY AGENCIES					
Department of Social Services	\$324,500	\$324,500	\$324,500	\$0	0.0%
Health Department	4,018,300	4,230,200	4,230,200	211,900	5.3%
Charles County Charitable Trust, Inc.	1,326,600	1,066,935	1,037,285	(289,315)	-21.8%
Election Board	3,389,000	4,219,217	4,219,217	830,217	24.5%
Circuit Court	2,840,604	3,266,690	2,972,662	132,058	4.6%
State's Attorney	8,315,118	9,058,606	8,869,238	554,120	6.7%
Sheriff's Office	138,974,247	153,722,391	145,231,549	6,257,302	4.5%
Total	\$159,188,369	\$175,888,539	\$166,884,651	\$7,696,282	4.8%

State's Attorney

What's in the FY2027 Proposed Budget?

- Includes additional operating costs to meet the growing demands on the State's Attorney's Office.
- Continues funding to support the body worn camera program.

Requests Greater than Proposed:

- \$80,104 Specialty Court Attorney (Dec hire)
- \$98,768 for two support staff positions (Dec hire)

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY AGENCIES**

	FY2026 Adopted	FY2027 Agency Request	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY AGENCIES					
Department of Social Services	\$324,500	\$324,500	\$324,500	\$0	0.0%
Health Department	4,018,300	4,230,200	4,230,200	211,900	5.3%
Charles County Charitable Trust, Inc.	1,326,600	1,066,935	1,037,285	(289,315)	-21.8%
Election Board	3,389,000	4,219,217	4,219,217	830,217	24.5%
Circuit Court	2,840,604	3,266,690	2,972,662	132,058	4.6%
State's Attorney	8,315,118	9,058,606	8,869,238	554,120	6.7%
Sheriff's Office	138,974,247	153,722,391	145,231,549	6,257,302	4.5%
Total	\$159,188,369	\$175,888,539	\$166,884,651	\$7,696,282	4.8%

Sheriff's Office

What's in the FY2027 Proposed Budget?

- Provides for salary increases and full year impact of the FY2026 approved Digital Evidence Custodian position.
- Funding for the implementation of collective bargaining agreement for Sworn Officers and Correctional Officers and for five new positions: Technical Surveillance Specialist, Detention Center Standards and Accreditation Specialist, Criminal Justice Instructor, Civilian Recruiter, and a Systems Analyst. Also includes a grade enhancement for the Forensic Science Section.
- Provides funding for the license plate reader system and a drone first responder.
- Funding in support of the youth engagement program.
- Funds the scheduled Actuarially Determined Contribution (ADC) for the Sheriff's Office Retirement Pension Plan increase.
- Provides funding for end of life and other capital outlay needs including a Bearcat armored vehicle.
- The Property Insurance increase and the Other Post Employee Benefits (OPEB) increase for the Sheriff's Office is included in the Central Services Budget.
- Total one-time funding from Fund Balance Reserves = \$4,778,500 for capital outlay needs such as vehicles and/or equipment exceeding \$5,000.
 - The FY2026 budget included \$2,920,300 in one-time funding from reserves.
 - Excluding one-time funding the percent change = 9.5%

Requests Greater than Proposed:

- The Sheriff's Office is requesting an additional \$8,490,842 from the County for additional sworn officers, civilian positions and increases in hours/ranks/special pay.

**COUNTY ADMINISTRATOR
– BY DEPARTMENT**

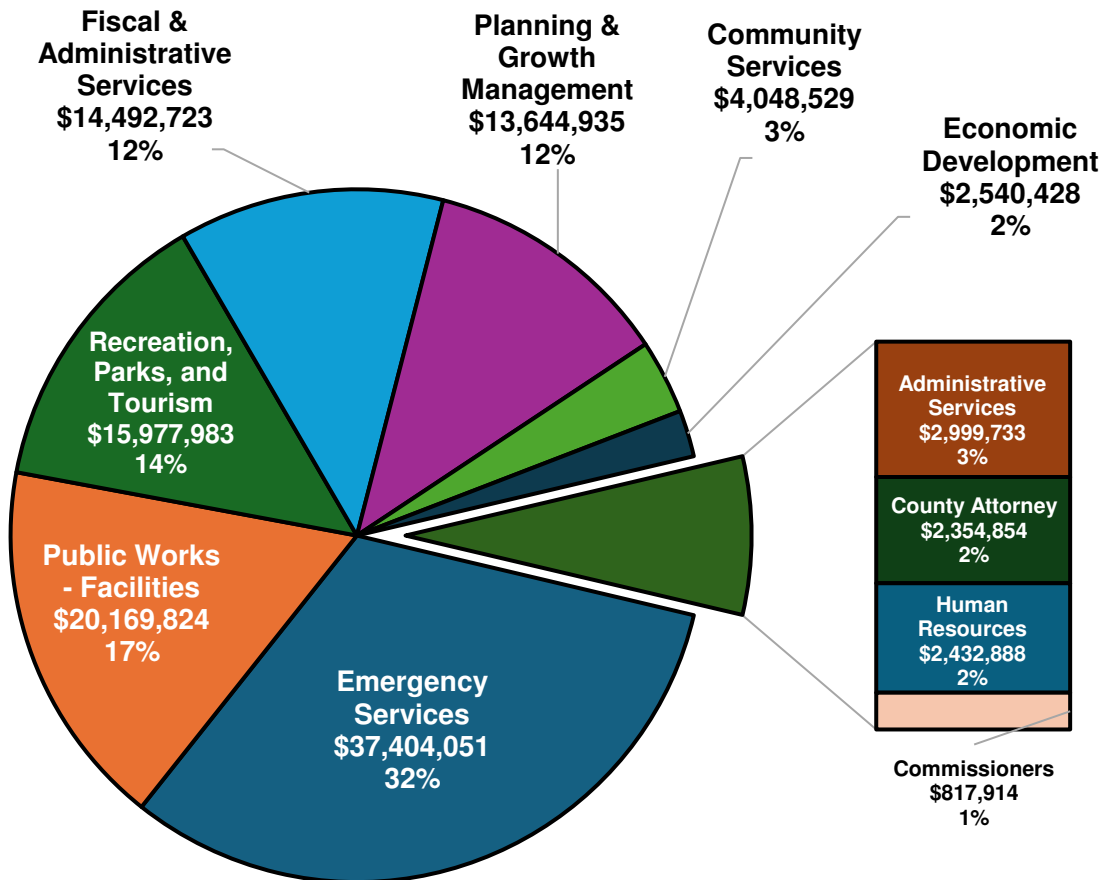
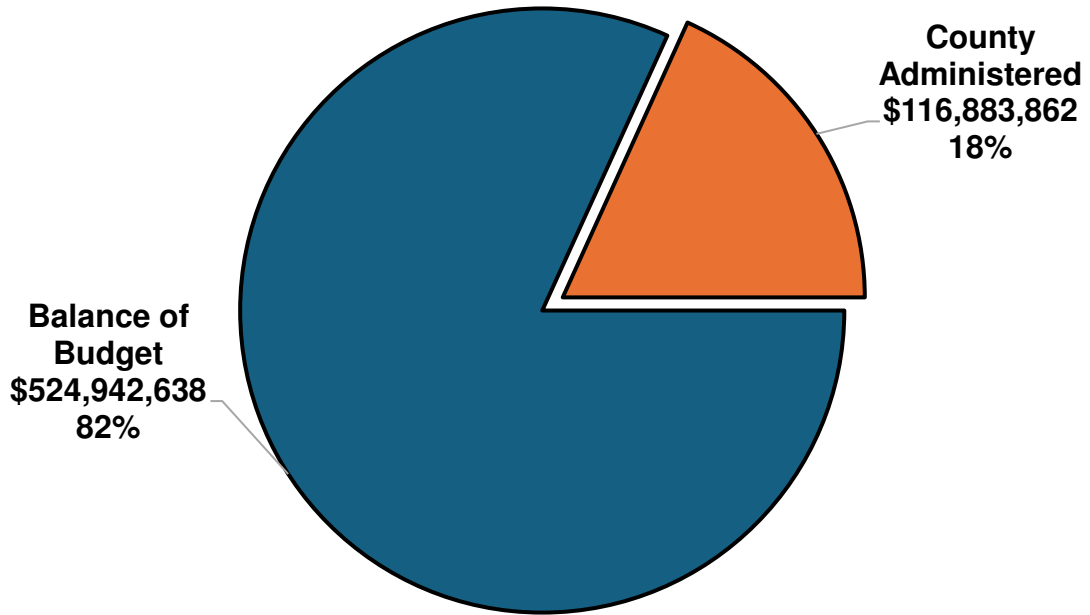
**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026	FY2027	-FY2027 Proposed-	
	Adopted	County Admin Proposed	\$	%
			Chg.	Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%
COUNTY ADMINISTERED- BY ACCOUNT CLASSIFICATION				
Personal Services	\$57,414,748	\$63,263,532	\$5,848,784	10.2%
Fringe Benefits	17,220,489	18,930,688	1,710,199	9.9%
Operating Costs	23,622,875	26,184,060	2,561,185	10.8%
Local Match for Grants	7,695,700	8,341,982	646,282	8.4%
Capital Outlay	305,000	163,600	(141,400)	-46.4%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

NOTES:

- Total one-time funding from Fund Balance Reserves = \$2,089,600

FY2027 GENERAL FUND COUNTY ADMINISTRATOR PROPOSED BUDGET COUNTY ADMINISTERED DEPARTMENTS



**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	<u>FY2026 Adopted</u>	<u>FY2027 County Admin Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

Emergency Services

What's in the FY2027 Proposed Budget?

- Includes funding for seven (7) new positions to support the new animal care center.
 - two (2) Animal Care Technicians, two (2) Animal Care Clerks, two (2) Animal Care Attendants, and one (1) Animal Care Support Specialist
- To support the department with day-to-day responsibilities, a Deputy Director of Emergency Services and a Financial Administrator position are included.
- Funding to support the addition of six (6) EMTs which will assist with meeting the growing demand for services throughout the county.
- Funding to support the full year impact of the ten (10) new positions and the conversion of one position to full-time that were approved in the FY2026 budget.
- Includes additional funding for cost increases associated with maintenance contracts for the radio system and telephone service. As well as the shifting of costs that were previously paid for by the 9-1-1 Board to now be paid by the County.
- Provides funding to support with calls for lift assistance for non-Waldorf residents, continues support of the Mobile Integrated Health program, includes funds for a Society of Human Resource Management certification and a qualitative fit testing machine for non full face respirators.
- Purchase of replacement equipment/vehicles and a new ambulance that will be financed and included in the Debt Service budget.
- Total one-time funding from Fund Balance Reserves = \$215,500
 - The FY2026 budget included \$21,000 in one-time funding from reserves.
 - Excluding one-time funding the percent change = 16.0%

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

Public Works - Facilities

What's in the FY2027 Proposed Budget?

- Establishes an operating budget for the future Sports and Wellness Center to support operating and maintenance of the facility.
- Includes increases for contract personnel to support increases to the County's snow removal contracts.
- Purchase of replacement equipment/vehicles that will be bank financed and included in the Debt Service budget.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

Recreation, Parks, and Tourism

What's in the FY2027 Proposed Budget?

- One (1) new Outreach Specialist position to engage with the community.
- Increase in part time funding to support expanded hours at the indoor pools.
- Funding to support CPR training for staff.
- Funding to support the equipment purchases needed to maintain the parks throughout the County and to support the rising cost of chemicals needed to maintain the grass at the White Plains Golf Course.
- Includes one-time funds in support of a concert.
- Funding to support the operating cost of the new Sports and Wellness Facility.
- Capital Outlay includes funds for aluminum picnic tables to replace wooden ones and for two metal buildings to replace old sea containers.
- One-time funding is being provided to support the MACo booth.
- Purchase of replacement equipment/vehicles that will be financed and included in the Debt Service budget including a new grapple truck.
- Total one-time funding from Fund Balance Reserves = \$437,900
 - The FY2026 budget included \$200,000 in one-time funding from reserves.
 - Excluding one-time funding the percent change = 5.0%

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

Fiscal & Administrative Services

What's in the FY2027 Proposed Budget?

- Includes funds to support the full-year cost of a FY2026 approved reorganization of the IT division and the transfer of positions from the Cable Fund to the General Fund.
- Increase in contract services which includes a vulnerability assessment which was previously funded in the Cable Fund.
- Provides funds for an enterprise ChatGPT license and for a spreadsheet server designer license.
- Includes part-time funds for the Administration division.
- Includes funding for the Government Experience Agent program, which is an AI-powered website assistant that provides 24/7 resident support. It answers questions using county website information.
- Provides funding for Citian software. This tool will greatly assist the Traffic Safety Committee in making data-driven decisions.
- Funding for a Munis access review and for software for the Rental Licensing Program.
- Includes funding for various equipment and software needs for the IT division as well as other departments within county government. Items also support the proposed new positions.
- Total one-time funding from Fund Balance Reserves = \$146,800
 - FY2026 funding from Fund Balance Reserves = \$383,000
 - Excluding one-time funding the percent change = 12.0%

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

Planning & Growth Management

What's in the FY2027 Proposed Budget?

- Continues support of the Rental Registry Program. This program will be supported by fund balance until the County can start collecting fees. Included for FY2027 are seven (7) new positions for this program: six (6) Code Compliance Inspectors and one (1) Inspector Technician.
- Reflects the reallocation of the Property Acquisition division to the County Attorney's Office.
- Funding for a water and sewer ordinance update.
- The County's share of transit operating grants to support VanGO operations. The County's local support of our transit program is outpacing support from federal and state agencies.
- Continues to support the no fare VanGO program in FY2027.
- Total one-time funding from Fund Balance Reserves = \$1,089,400
 - The FY2026 budget included \$390,000 in one-time funding from reserves.
 - Excluding one-time funding the percent change =- 0.1%

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

Community Services

What's in the FY2027 Proposed Budget?

- Includes an Aging Services Administrator position which will restore a key position that supports a wide range of essential management, operational and programmatic responsibilities.
- Continues support of the Summer Youth Employment program and provides for a MyRec license.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

Economic Development

What's in the FY2027 Proposed Budget?

- Provides funds for marketing services for on-going website support and additional marketing initiatives to support the tech corridor and social media support.
- Maintains the department's partnership with the Small Business Development Center.
- Excluding one-time funding, the percent change = 9.2%
 - One-time funding from Fund Balance Reserves in FY2026 = \$185,400

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

Administrative Services

What's in the FY2027 Proposed Budget?

- Continued support for the County Administrator's office.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

County Commissioners

What's in the FY2027 Proposed Budget?

- Maintains funding to Tri-County Council and provides for an increase in annual dues.
- Assumes no change to the County Commissioner Expense Policy and maintains annual funding provided in FY2026.
 - \$4,600 per Commissioner Annual conferences, conventions, educational seminars, events, meetings, and related transportation, meals, and lodging.
 - \$2,200 per Commissioner Mileage reimbursement for use of personal vehicles and/or County owned vehicles when Commissioners personally incur costs for fuel, tolls, parking, and other vehicle related expenses, during the execution of their duties as a County Commissioner.
 - \$4,000 per Commissioner Individual Commissioner special projects, individual Commissioner town hall meetings, community outreach, or other activities that are unique to an individual Commissioner in the fulfillment of his or her duties. To qualify for payment through this account, the activities must take place in Charles County and cannot be in support of organizations that already receive funding from the County through the grants award process.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

County Attorney

What's in the FY2027 Proposed Budget?

- Continues funding for the Associate County Attorney position to assist with new Rental Registry Program.
- Includes the transfer of the Property Acquisition division from Planning & Growth Management.
- Excluding one-time funding, the percent change = 39.7%
 - One-time funding in FY2026 from Fund Balance Reserves = \$92,000

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
COUNTY ADMINISTERED DEPARTMENTS**

	FY2026 Adopted	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
COUNTY ADMINISTERED- BY DEPARTMENT				
Emergency Services	\$32,216,474	\$37,404,051	\$5,187,577	16.1%
Public Works - Facilities	19,191,140	20,169,824	978,684	5.1%
Recreation, Parks, and Tourism	14,976,862	15,977,983	1,001,121	6.7%
Fiscal & Administrative Services	13,188,881	14,492,723	1,303,842	9.9%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,048,529	290,566	7.7%
Economic Development	2,512,887	2,540,428	27,541	1.1%
Administrative Services	2,813,722	2,999,733	186,011	6.6%
County Commissioners	788,246	817,914	29,668	3.8%
County Attorney	1,795,118	2,354,854	559,736	31.2%
Human Resources	2,255,167	2,432,888	177,721	7.9%
Total - County Administered	\$106,258,812	\$116,883,862	\$10,625,050	10.0%

Human Resources

What's in the FY2027 Proposed Budget?

- Provides funding for an employees initiatives program and for additional training classes at the College of Southern Maryland.
- Increases in countywide employee education/training.
- Continues to fund the County's intern program and provides funding for miscellaneous cost associated with this program.
- Excluding one-time funding, the percent change = 11.7%
 - One-time funding in FY2026 from Fund Balance Reserves = \$75,000

OTHER BUDGETS

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Debt Service

What's in the FY2027 Proposed Budget?

- Annual cost to pay the principal and interest on existing debt and the issuance cost for new bond
 - Includes approximately \$12.6 million for education related debt.
 - Includes approximately \$3.3 million for public safety related debt.
- Annual costs for vehicles/equipment that are bank financed and which are paid over a five year period.
- Vehicles/equipment for General Fund operations to be bank financed in FY2027 total \$4,921,000.
- Includes costs related to the energy saving projects that were bank financed.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Fringe Benefits

What's in the FY2027 Proposed Budget?

- Health Insurance for eligible retirees including County Government, Sheriff's Office, State's Attorney's Office, Circuit Court, and Soil Conservation.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Central Services

What's in the FY2027 Proposed Budget?

- Includes the State Department of Assessment and Taxation (SDAT) \$205,600 increase.
- Provides for adequate insurance coverage to safeguard assets such as buildings, vehicles, and equipment.
 - Funds the property & liability insurance for County owned assets including assets operated by the Sheriff's Office and the Library Board.
- Includes funding to pay for potential leave pay-outs for retirements.
- Funding to support several dual filled pins throughout County Government for upcoming retirements to allow for succession planning.
- Includes funds for the Council of Government's (COG) Regional FARM fund to help promote the sale of regional produce and increase in COG Regional Public Safety due to the grants that helped support this program being reduced.
- Includes three new positions: a Building Security Officer Team Leader and two Building Security Officers and well as x-ray training cost.
- Includes funding for offsite security personnel, x-ray equipment and magnetometers, and furniture/office renovation.
- Total one-time funding from fund balance reserves= \$639,900. Excluding the use of fund balance, the percent change = 10.5%

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Contingency

What's in the FY2027 Proposed Budget?

- A reserve is included in the proposed budget for emergencies and potential loss of grant funding.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	FY2026 Adopted	FY2027 Agency Request	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Office of Inspector General

What's in the FY2027 Proposed Budget?

- Funding for potential Inspector General.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

OPEB Contribution

What's in the FY2027 Proposed Budget?

- Adheres to the strategic plan for the County's Other Post Employment Benefit (OPEB) Contribution for FY2027.
 - Funds transferred to a trust fund for future retiree health care costs.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Financing Uses

What's in the FY2027 Proposed Budget?

- PayGo funding of \$16,873,000 for Capital Projects as presented with the proposed FY27-FY31 CIP.
- For more detail see page 68.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	FY2026 Adopted	FY2027 Agency Request	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Conservation of Nat. Resources

What's in the FY2027 Proposed Budget?

- Funds the University of Maryland Extension (UME), Soil Conservation, the Weed Control Program, the Gypsy Moth Suppression Program, and the Resource Conservation & Development budgets.
- Includes additional one-time funding for the Soil Conservation for road access upgrades.
- The Weed Control Program, Soil Conservation and the Resource Conservation & Development budgets were slightly adjusted to cover salary/fringe changes.

Requests Greater than Proposed:

- Forestry Board requesting \$5,000 in County support.
- Request from Soil Conservation for an Agricultural Resource Conservation Planner, \$66,702

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	FY2026 Adopted	FY2027 Agency Request	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Other

What's in the FY2027 Proposed Budget?

- Other budgets consist of:
 - \$13,600 for education type scholarships, flat funding. \$38,000 for Tourism non-profits, flat funding.
 - \$34,400 for the water and sewer costs for the Fire, Rescue, and EMS facilities who are on the County's Water & Sewer system, and for the La Plata Volunteer Fire Department, Charles County Rescue Squad, and Potomac Heights Volunteer Fire and Rescue Squad. \$2,400 increase.
 - Continued funding towards the Non-profit Fund, \$150,000, flat funding.
 - \$210,000, an increase of \$10,000 for the Mosquito Control Program which is partially funded by revenues of \$125,000.
 - \$120,400 for Department of Health & Mental Hygiene, flat funding. \$50,000 to support Military Alliance.
 - \$262,900 for the subsidy to the water & sewer fund for services rendered at Charles County's Parks, Community Centers, Libraries, and Sheriff Operated Facilities.
 - Funds year four of the 2nd cohort, \$57,000 and year two of the 3rd cohort, \$59,400.
 - Maintains the required funding for Tri-County Community Action Committee (per County code).
- Reduction is due to one-time cost in FY2026 to provide funding for a Commissioner Cares Scholarship Program for the College of Southern Maryland (\$200,000).

Requests Greater than Proposed:

- The College of Southern Maryland Foundation is requesting \$400,000 for the continuation of the Commissioner Cares Scholarship.
- University of Maryland Incentive Awards Program: Scholarship support funds three students, covering any unmet need for all four years of their undergraduate education at Maryland, and programmatic support funds the cost of wraparound services for three students for four years. **Total four year support: \$237,600**
- Charles County Commission on Individuals with Disabilities - Community Outreach and Accessible Materials. \$13,500

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	FY2026 Adopted	FY2027 Agency Request	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Liquor Board

What's in the FY2027 Proposed Budget?

- Impact of salary increases for a sworn officer per County code, as well as staff under the County Attorney's Office.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	FY2026 Adopted	FY2027 Agency Request	FY2027 County Admin. Proposed	-FY2027 Proposed- \$ Change from FY2026	% Chg.
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Orphan's Court

What's in the FY2027 Proposed Budget?

- Provides funding in support for the Orphan's court.

**FY2027 GENERAL FUND
COUNTY ADMINISTRATOR PROPOSED BUDGET
OTHER BUDGETS**

	<u>FY2026 Adopted</u>	<u>FY2027 Agency Request</u>	<u>FY2027 County Admin. Proposed</u>	<u>-FY2027 Proposed- \$ Change from FY2026</u>	<u>% Chg.</u>
OTHER BUDGETS					
Debt Service	\$33,063,700	\$35,673,500	\$35,820,200	\$2,756,500	8.3%
Fringe Benefits	5,832,400	6,249,000	6,242,875	410,475	7.0%
Central Services	5,010,580	6,720,544	6,181,297	1,170,717	23.4%
Contingency	500,000	1,222,000	1,222,000	722,000	144.4%
Office of Inspector General	0	800,000	800,000	800,000	New
OPEB Contribution	9,000,000	9,500,000	9,500,000	500,000	5.6%
Financing Uses	9,468,900	16,873,000	16,873,000	7,404,100	78.2%
Conservation of Nat. Resources	967,867	1,036,492	963,966	(3,901)	-0.4%
Other	1,188,300	1,473,600	1,000,700	(187,600)	-15.8%
Liquor Board	393,054	407,826	407,649	14,595	3.7%
Orphan's Court	67,718	71,882	71,882	4,164	6.1%
Other Criminal Justice	499,300	699,118	501,518	2,218	0.4%
Total	\$65,991,819	\$80,726,962	\$79,585,087	\$13,593,268	20.6%

Other Criminal Justice

What's in the FY2027 Proposed Budget?

- Continued funding to support the Pretrial Services Program, \$355,400.
- Contractual legal attorney fees to support the Administrative Charging Committee - \$35,200.
- Provides funding to support the Criminal Justice Coordinating Council, \$63,000.
- The remaining budget of \$50,900 is to support an increased stipend for the Police Accountability Board and Administrative Charging Committee members and to support contract services for the trial boards.

Requests Greater than Proposed:

- Additional funding requested greater than baseline, \$194,600.

FY2027 General Fund

Proposed General Fund Support of CIP

<u>Projects:</u>	FY2027 PayGo
<u>BOARD OF EDUCATION</u>	
BOE: Various Maintenance Projects	\$590,000
BOE: ADA Playgrounds Upgrades and Replacements	501,000
<u>TRANSPORTATION</u>	
Road Overlay Program	1,000,000
Traffic Signal Program	111,000
Sidewalk Improvement Program	213,000
Safety Improvement Program - Existing Roadways	221,000
Safety Upgrades Middletown Road at Billingsley	196,000
Old Washington Road Reconstruction	706,000
<u>GENERAL GOVERNMENT</u>	
Agricultural Preservation	753,000
Existing Government Building Retrofit Study	26,000
Mobile Radios for Public Safety	5,531,000
Radio Communication Upgrade	1,200,000
Zekiah Rural Legacy Program	212,000
Nanjemoy Rural Legacy Program	212,000
Bel Alton High School Gym and Shop Building Site Improv.	438,000
Charles County Sheriff's Office Evidence and Property Storage	1,225,000
West Hawthorne Drive Station (Armory)	871,000
Detention Center Control Updates	236,000
<u>PARKS</u>	
Sidewalk Expansion/Shared Used Paths	83,000
Park Repair and Maintenance Projects	438,000
Parks Restrooms Replacements	404,000
White Plains Sewer Pump Station	1,178,000
White Plains Park Water System Connection	528,000
	<u>\$16,873,000</u>

FY2027 General Fund
Proposed Use of Fund Balance

Ref #	Department	Description	Fund Balance
1	Capital Projects	CIP Paygo Fund Balance - FB Reserve	\$14,611,000
2	Sheriff's Office	Capital Outlay/End of Life Unassigned Fund Balance - (UFB)	4,033,000
3	Revenues	Morgantown - FB Reserve	2,323,700
4	PGM	Rental Registry - FB Reserve	1,089,400
5	Election Board	Pollbooks and new voting system - (UFB)	833,900
6	Central Services	Leave Pay Out(s) and dual filled pin(s) for retirements - (UFB)	422,700
7	Sheriff's Office	Implementation of collective bargaining agreement - (UFB)	400,000
8	RPT	To support one concert and the MACo booth (Tourism) - (UFB)	387,900
9	Sheriff's Office	Bearcat armored vehicle - (UFB)	345,500
10	Central Services	Health Rate Medicare Subsidy - FB Reserve	250,000
11	DES	Electrical work at radio towers, certification and equipment needs - (UFB)	215,500
12	PGM	Water and Sewer Ordinance Update - UFB	200,000
13	Central Services	X-ray equipment, magnetometers and office renovations - (UFB)	192,200
14	Fiscal and Admin Services	Government Experience Agent software- (UFB)	146,800
15	BOE	Central Office Courier Vans (2) - (UFB)	138,500
16	OPEB	Use of Health Rate Medicare Subsidy - FB Reserve	125,000
17	UMD Incentive Program	Continues our commitment for scholarships - FB Reserve	116,400
18	Election Board	Support of Rent - FB Reserve	109,100
19	Soil Conservation	Road access upgrade - (UFB)	56,900
20	RPT	Aluminum picnic tables and metal buildings - (UFB)	50,000
21	Economic Development	Military Alliance Council support - (UFB)	50,000
22	Central Services	Offsite security contract personnel - (UFB)	25,000
FY2027 Fund Balance Budget			\$26,122,500
Fund Balance Reserve Breakdown			
Total Use of Reserve Fund Balance			\$18,624,600
Total Use of Unassigned Fund Balance (UFB)			7,497,900
FY2027 Proposed Use of Fund Balance - Total			\$26,122,500