

GENERAL FUND OPERATING BUDGET

	FY2026 Adopted	FY2027 Adopted	\$ Change from FY2026	% Change
<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%
Service 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%
Other Income	21,114,700	19,460,700	(1,654,000)	-7.8%
Total Operating Revenues	\$573,224,700	\$615,704,000	\$42,479,300	7.4%
<u>Other Financing Sources</u>				
Reserved Fund Balance	\$21,856,800	\$28,453,500	\$6,596,700	30.2%
Total Other Financing Sources	\$21,856,800	\$28,453,500	\$6,596,700	30.2%
TOTAL REVENUES & OTHER FINANCING USES	\$595,081,500	\$644,157,500	\$49,076,000	8.2%
<u>EXPENDITURES</u>				
Board of Education	\$242,644,900	\$255,783,400	\$13,138,500	5.4%
Sheriff's Office	138,974,247	145,231,600	6,257,353	4.5%
Debt Service	33,063,700	35,820,200	2,756,500	8.3%
County Administered				
Emergency Services	32,216,474	37,544,051	5,327,577	16.5%
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	14,443,023	1,254,142	9.5%
Planning & Growth Management	12,762,352	13,644,935	882,583	6.9%
Community Services	3,757,963	4,098,529	340,566	9.1%
Economic Development	2,512,887	2,560,428	47,541	1.9%
General Government	7,652,253	8,692,374	1,040,121	13.6%
Total County Administered	\$106,258,812	\$117,131,147	\$10,872,335	10.2%

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College of Southern MD	\$12,170,300	\$12,825,500	655,200	5.4%
Pension Cost Shift	2,786,500	3,900,900	1,114,400	40.0%
Private Pre-K	0	655,600	655,600	New
Library	6,040,800	6,449,700	408,900	6.8%
Health Department	4,018,300	4,230,200	211,900	5.3%
Other General Government	35,379,774	39,675,302	4,295,528	12.1%
Other Agencies/Misc.	3,775,267	4,467,951	692,684	18.3%
Contingency	500,000	1,047,000	547,000	109.4%
Total Expenditures	\$585,612,600	\$627,218,500	\$41,605,900	7.1%
<u>Other Financing Uses</u>				
Capital Project Pay-as-you-go	\$9,468,900	\$16,939,000	7,470,100	78.9%
Total Other Financing Uses	\$9,468,900	\$16,939,000	\$7,470,100	78.9%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$595,081,500	\$644,157,500	\$49,076,000	8.2%
SURPLUS/(DEFICIT)	\$0	\$0	\$0	

FY2027 General Fund Approved 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
23	BOE	Teacher Compensation - UFB	1,000,000
24	Central Services	Water and Sewer Financial Payment Assistance Program - UFB	300,000
25	CSM	Commissioner Cares Scholarship Program - UFB	300,000
26	Central Services	Western Area Multi-Generation Center Feasibility Study - UFB	230,000
27	Pretrial Services	Additional funding in support of the program - UFB	144,600
28	DES	Additional day of Paid Time Off (PTO) - UFB	140,000
29	Capital Projects	White Plains Driving Range Conversion - UFB	66,000
30	UMD Incentive Program	Funding in support of another cohort - UFB	59,400
31	Community Services	For food insecurity and food distribution programs - UFB	50,000
32	Economic Development	Support of agriculture marketing and youth programs, food security - UFB	20,000
33	Soil Conservation	Support the equipment maintenance program for the Beginner Farmer Program - UFB	16,500
34	County Commissioners	Forestry Board - UFB	1,500
35	County Commissioners	Charles County Commission on Disabilities, Community Outreach - UFB	1,500
36	County Commissioners	Southern Maryland Tri-County Community Action Committee Inc.'s Head Start and Early Head Start Programs - UFB	1,500
FY2027 Fund Balance Budget			\$28,453,500
Fund Balance Reserve Breakdown			
Total Use of Reserve Fund Balance			\$18,624,600
Total Use of Unassigned Fund Balance (UFB)			9,828,900
FY2027 Proposed Use of Fund Balance - Total			\$28,453,500