ANALYSIS OF

FY26 PROPOSED COUNTY BUDGET

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ANNE ARUNDEL COMMUNITY COLLEGE (AACC)
FY26 OPERATING BUDGET ANALYSIS

AACC Maintenance of Effort (MOE) History:

Fiscal Year	Appropriation Required*	Budgeted Appropriation*	Amount over MOE
2020	$42,387,700	$45,387,700	$3,000,000
2021	$45,387,700	$45,387,700	$0
2022	$45,387,700	$46,427,800	$1,040,100
2023	$46,427,800	$47,427,800	$1,000,000
2024	$47,427,800	$48,427,800	$1,000,000
2025	$48,427,800	$50,827,800	$2,400,000
2026	$50,827,800	$51,992,800	$1,165,000

* Budgeted Appropriation and Appropriation Required exclude the appropriation from the Video Lottery Terminal Impact Aid Fund.

Restricted Funds:

- The AACC's Proposed FY26 Operating Budget increased $12.2 million or 7.4% over FY25. This is largely due to a $7.8 million or 22.5% increase in Auxiliary, Enterprise, and Restricted Funds. According to the AACC, this increase is based on projected increases of financial aid in the form of Pell awards for students.

Video Lottery Impact Aid Fund:

- The AACC's Proposed FY26 Operating Budget includes $1.7 million in unrestricted funds. The $1.7 million is appropriated out of the County's Video Lottery Terminal Fund and is sent to AACC for operational use in recognition of the College's presence surrounding the Maryland Live! Casino.

- The AACC's Proposed FY26 Operating Budget also includes $300,000 in restricted funds from the Video Lottery Terminal Fund. These funds are used to fund the recommendations of the Local Development Council in support of AACC scholarships to students residing in zip codes within a three-mile radius of the Casino.

Tuition and Fees:

- Tuition and Fees increased $2.8 million or 7.5% due to a $5 in-county tuition increase and ongoing enrollment trends. FY25 tuition had increased by $1 per credit, suggesting a more aggressive tuition strategy in FY26.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
J540700	State-Funded Systemics Program	$1,000,000	$2,574,024	$1,574,024
J578600	Dragun Renovation	$47,700,000	$23,982,000	($23,718,000)

J441200 – Campus Improvements:

- As of May 1, 2025, the project has an available balance of approximately $2.0 million and the FY26 request totals $712,500. The AACC expects to issue contracts in calendar year 2025 totaling $975,000. Any remaining funds in FY26 and beyond would be applied to projects identified as an immediate or high priority. The AACC also utilizes this project to address unforeseen projects.

J578600 – Dragun Renovation:

- As of May 1, 2025, the project has an available balance of approximately $2.3 million and the FY26 request totals approximately $24 million. According to the AACC, the FY26 request will be utilized for design and construction expenditures based on current cost estimates.

- This project was combined in FY25 with the J575800 – Careers Partial Renovation project. According to the AACC, these funds will be partially used to convert vacant space in the Careers building into temporary labs to be used while the Dragun building is being renovated.

ANNE ARUNDEL COUNTY PUBLIC LIBRARY (AACPL)
FY26 OPERATING BUDGET ANALYSIS

AACPL Maintenance of Effort (MOE) History:

Fiscal Year	60% County Requirement	Total County Funding	Amount over MOE
2021	$5,819,532	$19,739,100	$13,919,568
2022	$6,074,454	$22,538,700	$16,464,246
2023	$6,229,503	$29,357,500	$23,127,997
2024	$6,385,811	$33,944,400	$27,558,589
2025	$6,613,803	$62,565,800	$55,951,997
2026	$6,758,367	$50,012,300	$43,253,933

* Note: State Education Article §23–503: State shall provide approximately 40% of the total cost of the minimum program and not less than 20% of the cost of the minimum program in any county. Counties participating in the program together shall provide approximately 60% of the total statewide cost of the minimum program.

Video Lottery Local Impact Aid:

- The FY26 Proposed Budget increased by $96,100 or 17% over FY25. According to the AACPL, the $646,100 in Aid is appropriated to fund the Severn-Provinces Library including $550,000 to sustain operations, $77,200 for interior public space redesign, $8,570 for an additional exterior book drop, and $10,292 for ACDS' implementation fee.

Capital Outlay:

- The FY26 Proposed Budget request increased by $251,200 or 81% over FY25 due to an increase in Furniture and Fixtures.

Grants, Contributions & Other:

- The FY26 Proposed Budget request decreased by $475,000 or 100% over FY 25 due to a decrease in Library Dedicated Fund Expense.

Estimated Budgetary Fund Balance:

- The AACPL has an estimated budgetary fund balance of $188,500 as of June 30, 2025. During FY25, $600,000 was used for the Discoveries Branch at the Mall expansion, $200,000 for labor attorney costs, $37,500 for the Maryland Host Corps Partners Program, and $37,500 for personnel turnover. According to the AACPL, they expect little to no contribution to the fund balance at the end of FY25.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
L590700	Brooklyn Park Lib Elevator	$0	$4,186,000	$4,186,000
L576100	New Glen Burnie Library	$11,654,000	$7,095,000	($4,559,000)

L479600 – Library Renovations:

- As of May 1, 2025, the project has an available balance of approximately $123,000 and the FY26 request totals $375,000. The FY26 request increased by $25,000 or 7% over what was programmed in FY25. According to the AACPL, the additional request is to support the increased costs for equipment and materials and to refresh older buildings including Deale and Severna Park.

L542400 – Library Proj Plan:

- As of May 1, 2025, the project has an available balance of approximately $227,000 and the FY26 request totals $100,000. No funding for FY26 was programmed in FY25. According to the AACPL, the additional request is to maintain funding for one unidentified project to address issues that may arise during the year.

L576100 – New Glen Burnie Library:

- As of May 1, 2025, the project has an available balance of approximately $33,028,000 and the FY26 request totals $7,095,000. The FY26 request decreased by $4,559,000 or 39% over what was programmed in FY25. According to the AACPL, the decrease is a result of shifting funding to FY27 for owner purchased items such as furniture, fixtures, and books that are not part of the construction contract. The project is currently in the Schematic Design phase.

L590700 – Brooklyn Park Library Reno:

- As of May 1, 2025, the project has an available balance of approximately $212,000 and the FY26 request totals $4,186,000. No funding for FY26 was programmed in FY25. According to the AACPL, there was a change in scope on the project due to issues identified in the concept study. Specifically, significant interior renovations are now needed in order to make the original plan for the addition of an elevator workable within the existing space.

ANNE ARUNDEL ECONOMIC DEVELOPMENT CORPORATION (AAEDC)

FY26 OPERATING BUDGET ANALYSIS

Grants Fund:

- The $450,000 decrease is due to the loss of the following grants:
    - Business Façade Improvement Grant of $150,000. This funding was through the Maryland Façade Improvement Program and was used to enhance the appearance of local business districts.
    - Project Restore Grant of $300,000. This was funding from the Maryland Department of Housing and Community Development and was used to activate vacant buildings, support local business, create jobs, improve commercial corridors, and increase local economic activity.
- Both grants were one-time grant opportunities to fund the initiatives as described above. The funds were expended and therefore not carried forward.

One-Time Costs:

- The AAEDC plans to redesign its entire website in FY26. The focus will be on creating an online knowledge hub, or clearinghouse, to help businesses navigate resources and access referrals.

ANNE ARUNDEL
WORKFORCE DEVELOPMENT CORPORATION (AAWDC)
FY26 OPERATING BUDGET ANALYSIS

- The FY26 Proposed Budget request decreased by $323,900 or 11% over FY25 largely due to a decrease in federal workforce funding that supports the AAWDC Fund. According to the AAWDC, the FY26 request of $2,000,000 in the AAWDC Fund is an estimate as the AAWDC has not received final allocation amounts from the Maryland Department of Labor.

- The FY26 Proposed Budget includes $370,000 in Video Lottery Impact Aid funds to the AAWDC. According to the AAWDC, these funds will be used to provide targeted career and community services to high-need communities in the Severn, Fort Meade, Hanover and Laurel areas. The funding also supports paid summer internships for youth and young adults from these communities. Additional funding was requested in FY26 to support a Re-Entry Career Services pilot program in Severn.

ARUNDEL COMMUNITY DEVELOPMENT SERVICES (ACDS), INC.
FY26 OPERATING BUDGET ANALYSIS

General Fund:

- The $141,600 or 3% increase includes funding for a new position for the Moderately Priced Dwelling Unit (MPDU) program. The ACDS has been asked to manage the MPDU program on behalf of the County which requires additional staffing to support the work.

Housing Trust Fund:

- The $5.8 million or 93% increase is based on over performance projected in FY25 and carried forward into FY26 with a small assumption for growth, similar to the Recordation and Transfer Tax in the General Fund.

Community Development Fund:

- The $271,400 or 3% increase is due to a change in Federal grant funding including an increase of $526,000 for the Transitional Housing Grant. This grant is awarded on a competitive basis to prevent and end homelessness. The majority of the increased award is to defray rising rent and program staff costs.

- The overall increase is offset by decreases in other grants such as the elimination of the Federal COVID Rental Assistance Grant.

Community Reinvestment/Repair Fund:

- The ACDS manages the funds that are awarded to nonprofit organizations on behalf of the Community Reinvestment and Repair Commission. For the last six months, the Commission has been deliberating about priority objectives and the application process, so award decisions are not expected to be finalized until after the FY26 budget is approved.

Video Lottery Impact Aid Fund:

- The ACDS has made $179,508 of grant funds available to the Video Lottery Impact Fund for FY26 awards to subrecipients as recommended by the Local Development Council. These funds were previously appropriated to ACDS, granted to subrecipients, and subsequently unencumbered due to the grantees' inability to utilize the funds for various reasons.

BOARD OF EDUCATION (BOE)
FY26 OPERATING BUDGET ANALYSIS

BOE Maintenance of Effort (MOE) History:

BOE Maintenance of Effort History						
Fiscal Year	**PPE Required**	**Appropriation Required**	**Budgeted Appropriation**	**Amount over MOE**	**Enrollment**	**PPE Calculation**
2020	8,560	$692,170,691	$733,315,800	$41,145,109	80,860	9,069
2021	9,069	$748,066,152	$749,579,900	$1,513,748	82,486	9,087
2022	9,315	$768,319,269	$784,741,000	$16,421,731	82,486	9,514
2023	9,514	$784,741,000	$834,741,000	$50,000,000	81,405	10,254
2024	10,128	$829,584,928	$881,481,000	$51,896,072	81,911	10,761
2025	10,761	$879,729,363	$929,281,000	$49,551,637	81,749	11,368
2026	11,367	$934,888,402	$981,281,000	$46,392,598	82,242	11,932

NOTE: Per HB1450, FY2023 MOE is the greater of the local share of major education aid under Subsection (A)(1) of Section 5-235 of the Education Article of the Annotated Code of Maryland or $784,741,000.

General:

- The Proposed FY26 Budget reflects significant unrestricted funding category increases over the FY25 Approved Budget:
    - $31.6 million or 5.6% increase for Instructional Salaries
    - $18.0 million or 6.1% increase for Fixed Charges
    - $11.2 million or 6.2% increase for Special Education
    - $10.2 million or 9.7% increase for Mid-Level Administration

- The County's funding contribution increased $52 million or 5.6% over the FY25 Approved Budget. The FY26 County funding contribution of $981.2 million represents approximately 61% of the BOE's total unrestricted funding.

Personnel:

- The proposed budget includes 63 new positions aligned with requirements under the Blueprint for Maryland's Future and demographic trends. A brief summary is as follows:

- Carver Early Education Center – Request for a principal and secretary to begin the preparations for the opening of the school in SY26-27.

- College & Career Ready (CCR) Technician – To support the expansion of the CCR funding.

- Concentration of Poverty (COP) – Required program managers for newly identified COP schools, Social/Emotional/Behavior positions purchased by the schools with increased per pupil funding.

- Prekindergarten Teachers and Teacher Assistants - To open four new classrooms supporting the Blueprint requirement to offer PreK to all Tier I students.

- Bilingual Facilitators and English Language Development Teachers – To support the growing English Language population.

- Middle School Athletics Support Staff – To manage the Middle school athletic program.

- Comprehensive School & Specialized Programming – Teachers, speech language pathologists and OT/PT positions to provide smaller caseloads and manage the increase in special education students.

- Transportation Van Drivers and Aides – To allow for additional transportation routes for existing van vehicles.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
E524100	All Day K and Pre-K	$0	$5,000,000	$5,000,000
E538400	Roof Replacement	$2,000,000	$6,000,000	$4,000,000
E538100	Security Related Upgrades	$500,000	$2,000,000	$1,500,000

E524100 – All Day K and Pre-K:

- As of May 1, 2025, the project has an available balance of approximately $49.7 million and the FY26 request totals $5.0 million. No funding for FY26 was programmed in FY25. According to the BOE, the $5.0 million funds the planning, design, and construction of an early education center at the Carver Staff Development building in Gambrills. Despite 100% eligibility for Impact Fees, no Impact Fees or IAC funds are applied.

E538400 – Roof Replacement:

- As of May 1, 2025, the project has an available balance of approximately $12.1 million and the FY26 request totals $6.0 million. According to the BOE, the $6.0 million will be used for roof replacements at Windsor Farm Elementary School, Fort Smallwood Elementary School, and Linthicum Elementary School.

E538100 – Security Related Upgrades:

- As of May 1, 2025, the project has an available balance of approximately $9.1 million and the FY26 request totals $2.0 million. According to the BOE, the FY26 request supports the completion of vestibule projects, the installation/upgrade of access control systems throughout the County, and the renewal of aging cameras.

BOARD OF LICENSE COMMISSIONERS
FY26 OPERATING BUDGET ANALYSIS

- The FY26 Proposed Budget request of $1,191,400 decreased by $30,300 or 2% over FY25. This is primarily due to the decrease in Personal Services resulting from a realignment of current salaries.

- Included in the FY26 Proposed Budget are funds totaling approximately $24,000 to support the development of the Annapolis Substance Abuse Program which is a State approved alcohol awareness training program. The Program will be specifically tailored to Anne Arundel County.

- Maryland Senate Bill 972 requires the Board of License Commissioners to increase the number of its members from three (3) to five (5) and will go into effect July 1, 2025 upon the Governor's signature. As a result of this bill, a supplemental request for $35,000 will be submitted to account for the increase in salaries of $30,000 and incidental costs of $5,000.

BOARD OF SUPERVISORS OF ELECTIONS
FY26 OPERATING BUDGET ANALYSIS

Grants Fund:

- The FY26 Proposed Budget request decreased by $36,800 or 100% over FY25. This Homeland Security grant was one-time funding in FY25 to increase physical security to the Board of Elections facilities.

Personnel:

- The FY26 Proposed Budget request for Personal Services increased by $1.2 million or 37% over FY25. The increase is largely due to an increase in State employee pay packages and benefits.

- The FY26 Proposed Budget included a new request for Special Pays totaling $980,000. This request is a result of a reallocation of Election Officials pay from Contractual Services and also includes approximately $160,000 for returning judge bonuses as provided for in the State Election Law §10–205.

- The FY26 Proposed Budget request for Temporary Pay decreased by $567,100 or 61% over FY25. Although the Board of Elections expects to hire about 46 temporary employees in the months before the 2026 Gubernatorial Primary Election, this is typically a lower turnout election and does not require as many seasonal staff.

Contractual Services:

- The FY26 Proposed Budget request decreased by $1.2 million or 37% over FY25 largely due to the reallocation of $682,000 in Election Officials pay to Personal Services – Special Pays as noted above. The decrease also includes a $481,200 decrease in Operating Equipment Services which is primarily due to the decrease of the State Board of Elections billing.

Capital Outlay:

- The FY26 Proposed Budget request decreased by $24,900 or 62% due to the removal of one-time funding for improvements to the mail processing warehouse.

CIRCUIT COURT
FY26 OPERATING BUDGET ANALYSIS

Grants Fund:

- The FY26 Proposed Budget request increased by $207,500 or 10% over FY25 as noted in the table below.

Circuit Court – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Adult Drug Treatment	$526,100	$531,700	$5,600	1%
Edward Byrne Memorial Justice	$28,000	$27,000	($1,000)	(4%)
Family Services Program	$1,255,500	$1,436,400	$180,900	14%
Mediation & Conflict Resolution	$111,900	$128,000	$16,100	14%
Court Researchers NOFA	$80,300	$85,200	$4,900	6%
Security Enhancement Grant	$100,000	$101,000	$1000	1%
Total	$2,101,800	$2,309,300	$207,500	10%

- According to the Administration, grant awards for FY26 have not been confirmed but any reduction in funding is not expected to impact employee salaries. Any reduction in grant funds is expected to affect supplies, training, and services allocations.

Personnel:

- The Circuit Court currently has two vacant positions totaling approximately $158,000 as follows:
    - Masters Administrative Aide – Interviews occur in May 2025 with the newly appointed Magistrate.
    - Court Management Assistant I – Position is tied to a new judge not yet appointed by the Governor. There is no known timeframe on when the appointment is expected to occur.

- The FY26 Proposed Budget request for Special Pays increased $23,700 or 95% over FY25. According to the Administration, the increase is to cover leave payouts for retiring staff. The Circuit Court has an aging workforce with many employees who have been employed for a number of years.

Contractual Services:

- The FY26 Proposed Budget request for Other Services increased $178,500 or 41% over FY25. According to the Administration, the increase is mainly due to the Family Law Self-Help Center that the Family Law Division provides support for through grants. The Center requested funding for additional staff to meet the needs of the litigants it serves.

Capital Outlay:

- The FY26 Proposed Budget request decreased $100,000 or 100% over FY25. According to the Administration, the decrease is a result of one-time purchases out of the Circuit Court Special Fund for furniture replacement.

DEPARTMENT OF AGING AND DISABILITIES
FY26 OPERATING BUDGET ANALYSIS

Grants Fund:

- The FY26 Proposed Budget request increased by $383,700 or 7% over FY25 as noted in the table below.

Department of Aging – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Senior Transportation SSTAP	$296,000	$303,700	$7,700	3%
Senior Center Operation Grant	$36,400	$36,500	$100	0.3%
Senior Medicare Patrol	$32,200	$35,900	$3,700	12%
Nutrition Services Incentive	$124,200	$64,900	($59,300)	(48%)
ARPA – OAA Senior Nutrition	$135,000	$0	($135,000)	(100%)
ARPA – Disease Prevention	$15,000	$1,500	($13,500)	(90%)
ARPA – Home Delivered Meals	$150,000	$85,000	($65,000)	(43%)
I Nutrition	$653,000	$665,800	$12,800	2%
Home Delivered Meals	$449,200	$453,300	$4,100	1%
Preventative Health	$29,000	$28,300	($700)	(2%)
Nutrition	$140,000	$132,200	($7,800)	(6%)
Serving Every Region	$5,000	$0	($5,000)	(100%)
SHIPS	$5,800	$7,400	$1,600	28%
State Health Insurance SHIP	$42,400	$45,300	$2,900	7%
Triage Grant from Hospitals	$347,000	$267,800	($79,200)	(23%)
MICH Program	$112,400	$112,500	$100	0.1%
AAA	$6,600	$7,400	$800	12%
ADRC	$6,300	$10,400	$4,100	65%
Older Adults Home Modification	$0	$660,000	$660,000	NA
OAA Spt Services	$139,700	$67,700	($72,000)	(52%)

Department of Aging – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Public Relations Admin	$478,300	$467,100	($11,200)	(2%)
Ombudsman – ADRC	$38,800	$39,600	$800	2%
Elder Abuse Prevention	$6,200	$6,100	($100)	2%
Hold Harmless	$14,500	$14,500	$0	0%
VEPI	$34,200	$33,000	($1,200)	(4%)
Long Term Care & Dementia Care	$52,100	$65,000	$12,900	25%
Options Counseling FFP	$0	$13,500	$13,500	NA
ARPA – Grandparent Assist	$25,000	$0	($25,000)	(100%)
National Family Caregiver	$283,000	$227,100	($55,900)	(20%)
Senior IA	$314,700	$299,900	($14,800)	(5%)
Senior Care	$677,600	$923,200	$245,600	36%
Guardianship Grant	$44,200	$41,900	($2,300)	(5%)
Housing Grant	$427,600	$480,000	$52,400	12%
Ombudsman – Long Term Care	$87,800	$86,600	($1,200)	(1%)
Senior Care Waitlist	$90,200	$0	($90,200)	(100%)
TOTAL	$5,299,400	$5,683,100	$383,700	7%

- According to the Administration, the grants are recurring except for the American Rescue Plan Act (ARPA) grants which are set to expire in September 2025. The Mental Health Program is currently being funded with ARPA grants so the Department is in the process of applying for a National Provider Identifier (NPI) number with the Maryland Department of Health to bill and get reimbursed for mental health services provided.

- The FY26 Proposed Budget includes a $660,000 placeholder under the Aging & Disability Resource Center Bureau for a Home Modification Grant the Department applied for through the Department of Housing and Urban Development (HUD). If the grant is awarded, it will fund home modifications for older adults.

Personnel:

- The Department currently has two vacant Senior Center Associates as of May 2025 totaling approximately $123,000. According to the Administration, these vacancies are actively being recruitment.

- The FY26 Proposed Budget request for Contractual Pay in the Direction/Administration Bureau increased by $88,900 or 668% over FY25. According to the Administration, the increase supports a new contractual position to implement behavioral and cognitive health work. This position is in response to new State legislation establishing a Long-Term Care and Dementia Care Navigation Program.

Contractual Services:

- The FY26 Proposed Budget request for Contractual Services increased by $536,900 or 19% over FY25. This is largely due to the following:

    - A $229,000 or 437% increase in Other Professional Services under the Aging & Disability Center Bureau as a result of grant funding and General Fund savings.

    - A $163,100 or 50% increase in Personal Care and a $163,100 or 49% increase in Chore Service under the Long-Term Care Bureau as a result of contract rate increases and higher acuity clients.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
C579700	South Co Sr Ctr Renov & Expan	$0	($62,000)	($62,000)

C579700 – South Co Sr Ctr Renov & Expan:

- As of May 1, 2025, the project has an available balance of approximately $43,213 and the FY26 request includes a decrease of $62,000. The decrease is based on actual costs of the project.

DEPARTMENT OF ANIMAL SERVICES

FY26 OPERATING BUDGET ANALYSIS

Updated 5/10/25

Personnel:

- Subject to the approval of Council Bill 25-25 which establishes the Department of Animal Services under the Executive Branch, the FY26 Proposed Current Expense Budget includes $4.2 million in Personal Services or 84% of the total FY26 request.

- The new Department, reporting to the Chief Administrative Officer, will be staffed with 41 total positions as follows:

    - 34 Classified Service positions transferred from the Animal Care and Control Unit under the Police Department.
    - 1 Classified Service position transferred from the Department of Inspections and Permits.
    - 5 new Classified Service positions are being added in FY26.
    - 1 new Exempt position is being added in FY26.

  The six new positions are being fully funded in the FY26 Proposed Budget for an aggregate total of $511,000 to include salary and benefits.

- According to the Administration, the six new positions are needed to fulfill the following duties and services:

    - Animal Services Director – To provide overall leadership, vision, and operational and strategic decision-making.
    - Animal Control Technician – To provide assistance to the Veterinarian which will provide for full utilization of the Veterinarian position.
    - Management Aide – To guide the adoptions program and lead offsite events.
    - Animal Care Attendant I – To provide animal care coverage on the weekends and holidays.
    - Office Support Specialist – To provide administrative support to the Animal Services Officers.
    - Management Assistant II – To fulfill HR and IT duties currently handled by the Police Department.

- See **Exhibit A** for the Department's proposed organizational chart which highlights in red the six added positions in FY26.

According to the Administration, a survey was sent out earlier this year to counties throughout Maryland and research was done in various other jurisdictions to inform the establishment of a separate department for animal services and for the additional services being provided.

Revenues:

- FY26 estimated revenues for licenses and permits totaling $132,000 remains flat over FY25 even with the removal of licensing requirements in Council Bill 25-25. According to the Administration, dog and cat licensing purchases will be offered online for the first time in FY26. The expected increase in dog licensing is anticipated to at least maintain that portion of revenues.

- The Revenue Intake under the Department's Performance Measures shows estimated FY26 revenues of $195,000, a $63,000 difference compared to the $132,000 noted in the prior bullet. According to the Administration, the revenue intake amount was developed before the revenue estimate was finalized and never updated. Based on year-to-date actual collections of $93,000, the budget estimate of $132,000 is more reasonable.

- For all of FY25, the Animal Care and Control Unit under the Police Department did not assess adoption fees. In early FY26, the Department of Animal Services will reinstitute adoption fees. The projected revenue increase is based is on fees collected for 1,900 adoptions. Adoption fees range from $5 for animals such as mice, gerbils, and hamsters and go up to $40 for dogs. Update: According to the Administration, adoption fees have been waived since April 2023. This represents lost revenue to the County.

Grants:

- The Table below lists grants for animal services totaling $73,300 that are included in the Police Department's FY26 Proposed Budget.

Grant #	Grant Name	Object	Amount
GPD07021	CFAAC Cat Health	Supplies & Materials	$500
GPD07022	CFAAC Cat Health	Supplies & Materials	$100
GPD07122	CFAAC Animal General	Supplies & Materials	$10,000
GPD07123	General Animal Support	Supplies & Materials	$3,000
GPD04922	Spay/Neuter Grant	Contractual Services	$25,000
GPD04925	Spay & Neuter Grant	Contractual Services	$25,000
GPD06620	CFAAC Dog Health	Supplies & Materials	$1,700
GPD06625	Support Dog Hlth (CFAAC)	Supplies & Materials	$1,000
GPD06626	Support Dog Hlth (CFAAC)	Supplies & Materials	$1,000
GPD07024	Support Cat Hlh (CFAAC)	Supplies & Materials	$1,000
GPD07025	Support Cat Hlh (CFAAC)	Supplies & Materials	$1,000

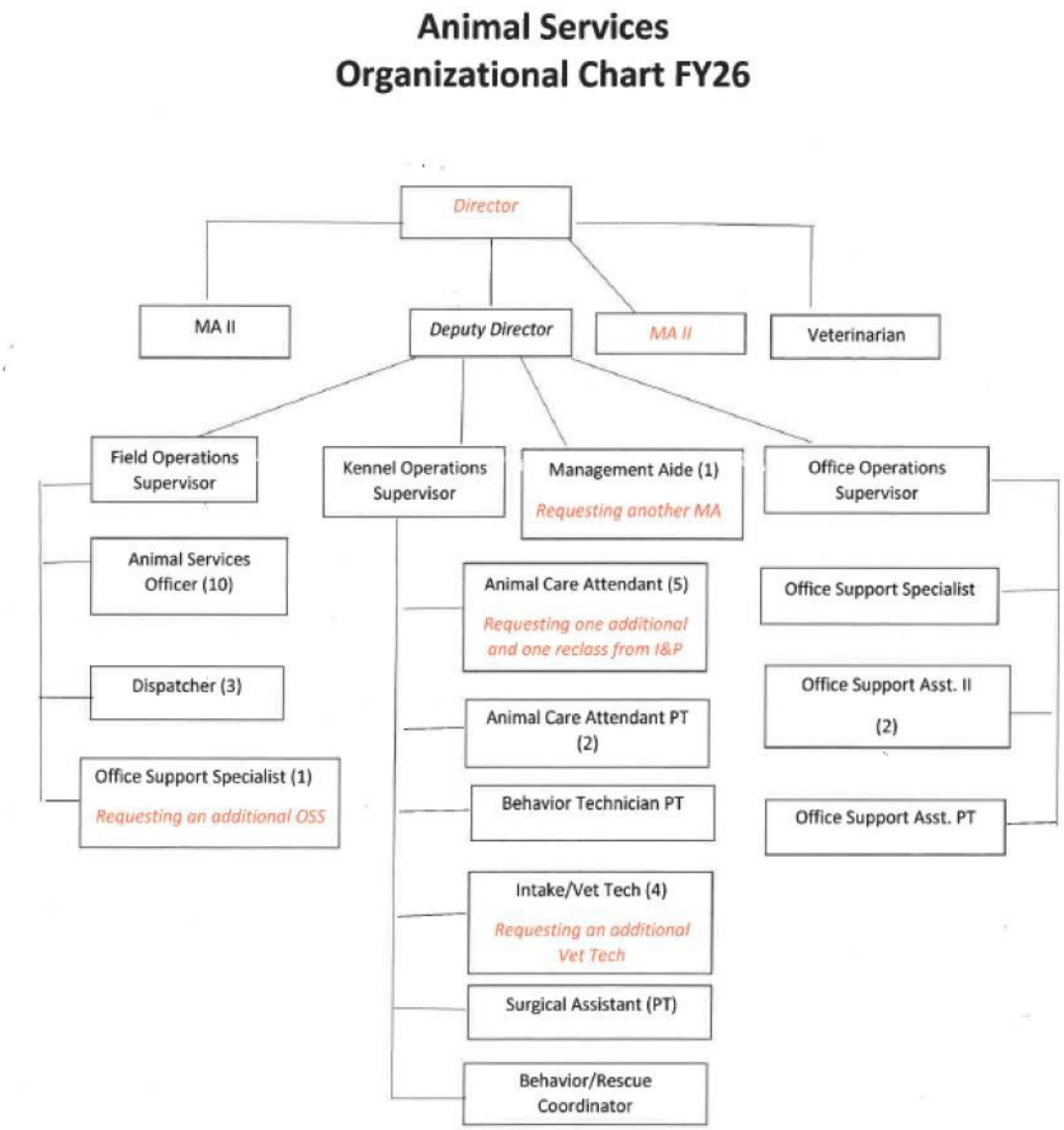
Grant #	Grant Name	Object	Amount
GPD07124	Animal General (CFAAC)	Supplies & Materials	$1,000
GPD07126	Animal General (CFAAC)	Supplies & Materials	$1,000
GPD08025	Animal Control Operations	Contractual Services	$1,000
GPD08026	Animal Control Operations	Contractual Services	$1,000
		Total	**$73,300**

According to the Administration, the grants will be transferred to the Department of Animal Services through the supplemental budget process.

Transition Costs:

- The Department expects to incur transition costs that are not reflected in the FY26 Proposed Budget for the removal of the Police Department name and installation of the Department of Animal Services name on the animal control vans, replacing patches on jackets already in use, new signage, rebranded uniforms, and updated forms.

Exhibit A



Note: The part-time positions noted in the organizational chart are not included in the Department's 41 total positions. Update: According to the Administration, the part-time positions were inadvertently listed as part time. These positions are existing 1500-hour contractual positions coming over from the Police Department.

DEPARTMENT OF DETENTION FACILITIES
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget increased $1.9 million or 4% over FY25. In addition to the County-wide pay increases, this increase also includes a $232,100 or 14% increase in Special Pays, which are determined through collective bargaining agreements. This covers a range of items including weapons certifications, field training, hiring and referral bonuses, leave payouts, and other union-negotiated incentives.

- The Department currently has 48 vacant positions are as follows:

    - Office Support Assistant – 2 vacancies
    - Management Assistant – 1 vacancy
    - Program Specialist I – 2 vacancies
    - Program Specialist II – 1 vacancy
    - Detention Officer – 16 vacancies
    - Detention Corporal – 5 vacancies
    - Correction Program Spec II – 4 vacancies
    - Correctional Records Clerk I – 6 vacancies
    - Booking Officer – 6 vacancies
    - Senior Special Investigator – 1 vacancy
    - Facilities Maintenance Mech II – 1 vacancy
    - Facilities Maintenance Mech III – 3 vacancies

- Despite a 10% vacancy rate, the Department reports progress through revised recruitment strategies. Hiring bonuses have been discontinued as of May 1, 2025. While the discontinuation is effective immediately, existing payouts will continue to be honored through FY27.

- Temporary Pay has increased by $149,000 or 150% over FY25. This funding supports former employees who are temporarily rehired on a contractual basis to fill critical vacancies within the Department.

Supplies & Materials:

- The FY26 Proposed Budget increased by $218,700 or 9% over FY25. This is largely due to an increase of $295,900 or 22% in Meals – Special Purpose. According to the Administration, the renewed Aramark food services contract includes Consumer Price Index (CPI) increases and enhanced provisions for kosher, halal, and bagged meals.

Opioid Abatement Fund:

- The FY26 Proposed Budget decreased by $500,600 or 45% over FY25. This decrease is largely due to a $503,600 decrease in Medical Services. According to the Administration, the current medical services contract is with PrimeCare and Correct Rx. The contract was put out to RFP at the end of 2023, due to poor performance from the last vendor who eventually filed for bankruptcy.

Inmate Benefit Fund:

- The FY26 Proposed Budget decreased by $200,100 or 13% over FY25. This also corresponds to the decrease in Grants, Contributions & Other. According to the Administration, the decrease is driven by a recent Federal Communications Commission (FCC) rule that prohibits site commissions from inmate phone and video services. This negatively impacts the Fund to the amount of $700,000 per year.

- The Fund supports the Department's contract totaling approximately $310,000 with Anne Arundel Community College for education at the Department's facilities, funding for reentry programs, and bus tokens.

Grants Fund:

- The FY26 Proposed Budget decreased by $956,500 or 61% over FY25 as noted in the table below.

Grant Name	FY 2025 Approved	FY 2026 Proposed	Increase (Decrease)	% Change
SCAAP Grant	$727,600	$589,200	($138,400)	(19%)
Performance Incentive	$399,500	$1,000	($398,500)	(99%)
Turn Around Thursday	$450,000	$0	($450,000)	(100%)
Residual Substance Abuse	$0	$30,400	$30,400	NA
TOTAL	$1,577,100	$620,600	($956,500)	61%

- The State Criminal Alien Assistance Program (SCAAP) Grant is a federal program that provides funding for the costs of incarcerating undocumented criminal aliens who have been convicted of state or local crimes. According to the Administration, funding amounts for future years is unknown.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
F589600	ORCC Comp Reentry Hub	$0	$45,000	$45,000

F589600 – Ordinance Road Correctional Center (ORCC) Comp Reentry Hub:

As of May 1, 2025, the project has an available balance of approximately $2.3 million and the FY26 request totals $45,000. The FY 26 request represents a 100% increase over what was programmed in FY25 and is based on current cost estimates.

DEPARTMENT OF INSPECTIONS AND PERMITS
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget request for Personal Services increased by $1.6 million or 9% over FY25. Included in this increase are the reclassification of the following positions:
    - Combination Inspector (NR-16) to Program Specialist II (NR-17)
    - Environmental Control Inspector (LM-12) to Senior Inspector (NR-16)
    - Planning Technician II (OS-9) to Engineer I (NR-16)

- The FY26 Proposed Budget reflects a net decrease of one classified position due to the transfer on a License Inspector position to the newly created Department of Animal Services.

- The FY26 Proposed Budget request for Contractual Pay increased by $154,300 or 44% over FY25. According to the Administration, the increased funding helps supplement engineering plan reviews with existing contractual services.

- As of May 2025, the Department currently has nine (9) vacant positions as follows:
    - Engineer I (1 position) – Vacant since June 2024. Reclassification request included in FY26 proposed budget.
    - Planning Technician (2 positions) – One vacant since April 2024 and one since December 2024. Conducting interviews.
    - Engineer III (2 positions) – One vacant since August 2024 and one since January 2025. Conducting interviews.
    - Senior Inspector (1 position) – Vacant since November 2024. Reclassification request included in FY26 proposed budget.
    - Program Specialist II (1 position) – Vacant since February 2025. Reclassification request included in FY26 proposed budget.
    - Construction Code Inspector (2 positions) – Vacant since January 2025. Conducting interviews.

Contractual Services:

- The FY26 Proposed Budget request for Contractual Services increased by $111,400 or 14% over FY25 due to lease vehicle and replacement costs.

Grants, Contribution & Other:

- The FY26 Proposed Budget request for Non-County Expenditures increased by $770,000 or 296% over FY25. According to the Administration, the requested increase is to ensure monies collected are used for forestry and plantings projects as required by the County code.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
C531200	Reforest Prgm Land Acquisition	$0	$500,000	$500,000
C582700	Forest Conserv Mitigation	$0	$118,000	$118,000

C531200 – Reforest Prgm-Land Acquisition

- As of May 1, 2025, the project has an available balance of approximately $105,000. This project funds the purchase of land to meet the requirements of the Chesapeake Bay Critical Program. According to the Administration, the FY26 request allows the Department to continue and further expand efforts to replant forest lost to development and preserve existing forest.

C582700 - Forest Conserv Mitigation

- As of May 1, 2025, the project has an available balance of approximately $20,000. This project establishes a revolving fund to support afforestation, reforestation, or paying a fee in lieu of mitigation, for all applicable County Capital Projects.

DEPARTMENT OF PUBLIC WORKS
ROADS AND BRIDGES
FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
H371200	Town Cntr to Reece Rd	$0	$2,302,000	$2,302,000
H575600	Jumpers Hole Rd Improvements	$0	$1,272,000	$1,272,000
H581100	Bridge Const. Placeholder	$7,500,000	$0	($7,500,000)
H581600	Route 3 Improvements	$786,000	$4,692,000	$3,906,000
H587000	USNA Bridge Area Bike Imp	$5,300,000	$1,170,000	($4,130,000)
H587200	New Cut/Crain Hwy Sidewalk	$0	$1,343,000	$1,343,000
H593500	I-97, US 50 to MD 32	$0	$1,632,000	$1,632,000

H371200 – Town Cntr to Reece Rd

- As of May 1, 2025, this project has an available balance of approximately $11 million and the FY26 request is approximately $2.3 million which represents a 100% increase over what was programmed in FY25. The increase is based on current cost estimates. This project enhances access to the MARC train station and Odenton Town Center, improving multimodal connectivity for the Seven Oaks community and surrounding areas.

H575600 - Jumpers Hole Rd Improvements

- As of May 1, 2025, this project has an available balance of approximately $13 million and the FY26 request of approximately $1.3 million represents a 100% increase over what was programmed in FY25. The increase is based on current cost estimates. This project supports continued safety and operational improvements along Jumpers Hole Road, including potential widening, access upgrades, and multimodal accommodations.

H581100 - Bridge Const. Placeholder

- No funding for FY26 was requested as it was removed from the project schedule. This project serves as a "placeholder" for the program years in the capital program. This project is not subject to any appropriation and expenditures will accrue on the project.

H581600 - Route 3 Improvements

- As of May 1, 2025, this project has an available balance of approximately $5 million and the FY26 request totals approximately $4.7 million which represents a $3.9 million increase over what was programmed in FY25. The increase is based on current cost estimates. This project addresses needed capacity and safety enhancements along a heavily trafficked arterial corridor.

H587000 - USNA Bridge Area Bike Imp

- As of May 1, 2025, this project has an available balance of approximately $3.9 million and the FY26 request totals approximately $1.2 million which represents a decrease of $4.1 million over what was programmed in FY25. The decrease is based on current cost estimates. This project focuses on bike and pedestrian improvements in the USNA Bridge area to enhance non-vehicular access and safety near the Naval Academy and adjacent communities.

H587200 - New Cut/Crain Hwy Sidewalk

- As of May 1, 2025, this project has an available balance of approximately $740,000 and the FY26 request totals approximately $1.3 million which represents a 100% increase over what was programmed in FY25. The increase is due to identified child projects. This project is to advance sidewalk improvements along a key stretch of Crain Highway.

H593500 - I-97, US 50 to MD 32

- The FY26 request of approximately $1.6 million is to fund this new project. This project includes improvements along I-97 from MD 32 to US 50 including lane widening and interchange redesigns that are expected to address congestion and safety.

DEPARTMENT OF PUBLIC WORKS
WASTE MANAGEMENT
FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
N578800	MLF Subcell 9.3 Design/Constr.	$0	($2,765,000)	($2,765,000)
N584200	Maintenance of Closed Landfill	$0	$1,672,000	$1,672,000

N578800 – MLF Subcell 9.3 Design/Constr.:

- As of May 1, 2025, this project has an available balance of approximately $7.7 million. The FY26 proposed budget request includes a $2.77 million decrease over what was programmed in FY25. The decrease reflects actual cost on the project. Subcell 9.3 is part of a multi-phase expansion necessary to sustain landfill capacity at the Millersville Landfill and Resource Recovery Facility (MLFRRF).

N584200 – Maintenance of Closed Landfill

- As of May 1, 2025, this project has an available balance of approximately $45,000 and the FY26 proposed budget request totals approximately $1.7 million. According to the Administration, the available balance and the FY26 funding request will be used to perform construction services for Cell 8 Landfill Capping System repairs related to final vegetative cover sloughing issues noted during the FY 2024 post-closure inspections.

DEPARTMENT OF PUBLIC WORKS
WASTEWATER
FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
S647500	Balto. County Sewer Agreement	$6,469,000	$4,944,000	($1,525,000)
X764200	WW Project Planning	$1,539,000	$4,465,000	$2,926,000

S647500 – Balto. County Sewer Agreement:

- As of May 1, 2025, this project has an available balance of approximately $6.7 million and the FY26 request totals approximately $4.9 million which represents a $1.5 million decrease over what was programmed in FY25. The FY26 request is based on current cost estimates. This project funds the County's obligation through an intergovernmental agreement with Baltimore County.

X738800 – Sewer Main Repl/Recon

- As of May 1, 2025, this project has an available balance of approximately $7.9 million and the FY26 request totals $20 million. According to the Administration, the FY26 request is for rehabilitation and replacement of sewer system related items consisting of sewer lines, force mains, manholes, sewer laterals, manhole frame and cover, and air release valves.

X764200 – WW Project Planning:

- As of May 1, 2025, this project has an available balance of approximately $4.4 million and the FY26 request totals approximately $1.5 million which represents a $2.9 million increase over what was programmed in FY25. The FY26 request is based on current cost estimates. Work under this project primarily consists of planning studies and field investigations.

DEPARTMENT OF PUBLIC WORKS
WATER
FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
W778600	Crofton Meadows II WTP Upgr	$0	$1,861,000	$1,861,000
W799600	Elevated Water Storage	$0	$1,440,000	$1,440,000
W804300	New Cut WTP	$0	$2,498,000	$2,498,000
W805000	Water Fac Emerg Generators	$0	$1,167,000	$1,167,000
W806100	Hanover Road Water Main Ext	$1,629,000	$0	($1,629,000)
W809600	Arnold WTP Upgrades	$4,773,000	$16,014,000	$11,241,000
X733700	Water Main Repl/Recon	$12,200,000	$20,000,000	$7,800,000
Y514200	Routine Water Extensions	$1,089,000	$3,525,000	$2,436,000

W778600 **–** Crofton Meadows II WTP Upgr

- As of May 1, 2025, this project has an available balance of approximately $17.7 million and the FY26 request is for approximately $1.86 million. The FY26 request is based on the latest cost estimates. Funding will be used for the construction of wells #12 and #13 and the related transmission main. The right-of-way acquisition needed for granting the easement are underway.

W799600 - Elevated Water Storage

- As of May 1, 2025, this project has an available balance of approximately $42.5 million and the FY26 request is for approximately $1.4 million. The FY26 request is based on the latest cost estimates. In FY26, planned elevated tank construction targets several pressure zones including Little Patuxent (Bacontown), Cedar Tree, and Heritage Harbour.

W804300 – New Cut WTP:

- As of May 1, 2025, this project has an available balance of approximately $1.7 million and the FY26 request is for approximately $2.5 million. This request is based on the latest cost estimates. A site study is currently being performed, and an evaluation will follow to analyze the timing and phasing of improvements at the Dorsey Water Treatment Plant, New Cut Water Treatment Plant, and Crownsville Water Treatment Plant. Once the studies are completed, design on the new water treatment plant will begin.

W805000 – Water Fac Emerg Generators:

- As of May 1, 2025, this project has an available balance of approximately $3.7 million and the FY26 request totals approximately $1.2 million. The FY26 request is based on the latest cost estimates. This project was created to provide backup power to all critical water class infrastructure. The design phase of the contract is coming to a close, and the construction phase, scheduled for July 2025, is scheduled to be advertised. Funding will be used to support the contract going into construction.

W806100 - Hanover Road Water Main Ext:

- As of May 1, 2025, this project has an available balance of approximately $771,000. No funding was requested for FY26, which is a $1.63 million decrease over what was programmed in FY25. The decrease is related to construction shifting to FY27.

W809600 – Arnold WTP Upgrades:

- As of May 1, 2025, this project has an available balance of approximately $835,000 and the FY26 request of approximately $16 million. The FY26 request is based on the latest cost estimates. The request will fund two child contracts (W809601 and W809602), both currently in design and scheduled to go to construction in FY26. The project is to modernize the Arnold Water Treatment Plant infrastructure to meet current and future demands.

X733700 – Water Main Repl/Recon:

- As of May 1, 2025, this project has an available balance of approximately $5.0 million and the FY26 request totals $20 million. The FY26 request is based on current cost estimates. This project is to replace aging infrastructure.

Y514200 – Routine Water Extensions:

- As of May 1, 2025, this project has an available balance of approximately $1.0 million and the FY26 request is for approximately $3.5 million. This request represents the latest cost estimates and petitions, and will fund two active petition projects, if they move forward. This multi-year project supports petition projects and smaller water system extension projects.

DEPARTMENT OF PUBLIC WORKS
WATERSHED
FY26 CAPITAL BUDGET ANALYSIS
Updated as of 5/21/25

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
B551600	Culvert and Closed SD Rehab	$5,167,000	$8,000,000	$2,833,000
B551700	Emergency Storm Drain (B)	$2,350,000	$4,000,000	$1,650,000
B552200	MR-ST-03	$0	$4,394,000	$4,394,000
B554800	PT-ST-07	$0	$7,026,000	$7,026,000
B556700	LP-OF-01	$0	$5,407,999	$5,407,999
B559700	SO-ST-04	$0	$1,000,000	$1,000,000
B561100	WPRP Restoration Grant	$0	$1,200,000	$1,200,000
B568000	Shipley's Choice Stream Restor	$0	($1,100,000)	($1,100,000)
B582500	Clark Station Rd Resilience Im	$0	$1,475,000	$1,475,000
B588900	PCB Monitoring & Remediation	$0	$1,419,964	$1,419,964
B594400	LPAX-Odenton Natural Area Rstr		$1,000,000	$1,000,000
B594500	SE - Jabez 3 Construction		$3,200,000	$3,200,000

B551600 – Culvert and Closed SD Rehab:

- As of May 1, 2025, this project has an available balance of approximately $397,000. And the FY26 request totals $8.0 million which represents an increase of approximately $2.8 million over what was programmed in FY25. The increase reflects contract values that have nearly doubled, inflation exceeding CPI (Consumer Price Index) on key materials, and growing project complexity. Sites prioritized include structurally defective systems and severely eroding outfall channels that impact MS4 (Municipal Separate Storm Sewer System) compliance. The infrastructure need is countywide, balanced by risk rather than age.

B551700 – Emergency Storm Drain (B):

- As of May 1, 2025, this project has an available balance of approximately $268,000 and the FY26 request totals $4.0 million which represents a $1.65 million increase over what was programmed in FY25. The increase in this rapid-response program is to accommodate a growing list of stormwater infrastructure failures. Projects range from immediate catastrophic failures to high-risk sites requiring months of monitoring. Pipe assessments follow NASSCO (National Association of Sewer Service Companies) standards.

B552200 – MR-ST-03:

- As of May 1, 2025, this project has an available balance of approximately $7.1 million and the FY26 request totals approximately $4.4 million which represents a 100% increase over what was programmed in FY25. This project consists of multiple phases, including completed work (B552202), easement acquisition (B552203), and design transitioning to construction (B552204). The FY26 increase covers the construction phase. Phase 1 construction will begin once all easements and permits are finalized; Phase 2 will follow.

B554800 – PT-ST-07:

- As of May 1, 2025, this project has an available balance of approximately $6.8 million and the FY26 request totals approximately $7.0 million which represents a 100% increase over what was programmed in FY25. The increase supports two child projects entering construction. B554803 is completing 30% design and will reuse elements from prior designs for faster progress. B554804 is wrapping up 30% design and moving into 60%, with construction bid prep planned once designs are complete. Additional funding ensures readiness for the construction phase in FY26.

B556700 – LP-OF-01:

- As of May 1, 2025, this project has an available balance of approximately $3.1 million and the FY26 request totals approximately $5.4 million which represents a 100% increase over what was programmed in FY26. The request supports the projects two phases. Specifically, B556701 is in 60% design review, with permits and bid prep next. B556702 has submitted permits and FEMA LOMR (Letter of Map Revision) and is delayed by friendly condemnation proceedings on two parcels. Once resolved, construction can begin.

B561100 – PRP Restoration Grant:

- As of May 1, 2025, this project has an available balance of $1.2 million and the FY26 request totals $1.2 million. The funding is for a community restoration grant program administered by the Chesapeake Bay Trust for countywide water quality projects. No State/Federal match is expected. The Trust leverages its experience for timely implementation of bioretention, stream restoration, tree planting, and similar projects.

B568000 - Shipley's Choice Stream Restor

- As of May 1, 2025, this project has an available balance of approximately $5.2 million and the FY26 request is a decrease of $1.1 million. The decrease reflects current cost estimates. This project is part of the Bear Branch Stream Restoration and treats 100.6 acres of impervious area, removing 1,369 lbs./year of nitrogen, 202 lbs./year of phosphorus, and 544 tons/year of sediment. It provides stream stabilization, wetland establishment, and reconnection. Monitoring occurs in years 1, 3, 5, and then every 5 years thereafter.

B582500 - Clark Station Rd Resilience Im

- As of May 1, 2025, this project has an available balance of approximately $6.9 million and the FY26 request totals approximately $1.5 million. The request supports construction-phase activities including contractor procurement, utility relocation, and contingency. The goal is to bid this project in Spring 2026 for timely delivery.

B588900 - PCB Monitoring & Remediation

- As of May 1, 2025, this project has an available balance of approximately $6.1 million and the FY26 request totals approximately $1.4 million. This project supports PCB (Polychlorinated Biphenyls) load assessment and site-specific remediation aligned with TMDL (Total Maximum Daily Load) compliance. The request funds continued monitoring and new remediation interventions. The program is 2% expended as of May 2025, reflecting early-phase planning.

B594400 - LPAX-Odenton Natural Area Rstr

- The FY26 request of $1.0 million is to fund this new project for the design and construction of stream and wetland restoration work in and around the Odenton Natural Area.

B594500 - SE - Jabez 3 Construction

- The FY26 request of $3.2 million is to fund this new project on the Jabez 3 tributary to the Severn River for stream and wetland restoration.

DEPARTMENT OF PUBLIC WORKS
FY26 OPERATING BUDGET ANALYSIS
Updated as of 5/21/25

Personnel:

- The FY26 Proposed Budget request for Personal Services increased by approximately $5.0 million or 6% over FY25. This increase includes:
    - A request for nine (9) new positions totaling approximately $704,000 as follows:
        - Safety Coordinator – This position will be responsible for overseeing the safety program for the Bureau of Waste Management Services and ensuring regulatory compliance at the County's solid waste facilities and operational sites.
        - System Programmer I – This position supports the enhancement of cybersecurity within the Bureau of Utility Operations' Supervisory Control and Data Acquisition (SCADA) system.
        - Program Manager – This position in the Bureau of Utility Operations will be responsible for coordinating, tracking progress, and reviewing developer-related submissions for water and sewer.
        - Water/Wastewater System Technician I (6 positions) – These six positions in the Bureau of Utility Operations supports the transition from lime stabilization to thermal drying and gasification, which will produce biochar/sand. Currently the Department utilizes a contractor for these services.
    - The reclassification of five (5) positions totaling as follows:
        - Road Operations Supervisor (NR-16) to Program Specialist II (NR-17)
        - Office Support Assistant II (OS-4) to Customer Service Representative (OS-7)
        - Senior Equipment Operator (LM-10) to Mechanical Technician I (FW-1)
        - Utility Systems Technician II (LM-8) to Utility Maintenance Crew Leader (LM-8)
        - Program Specialist I (NR-15) to Program Manager (NR-19)
- As of May 1, 2025, the Department has 75 vacancies totaling approximately $5.7 million as outlined in Exhibit A.

Director's Office:

- The FY26 Proposed Budget request for Training and Seminars increased by $40,000 or 3,333% over FY25. According to the Administration, the Department is pursuing a Capacity Building Grant Program totaling $30,000 and is requesting a $10,000 grant match from the General Fund. The grant funding will be used to conduct a survey that gathers data on employee perceptions regarding diversity, equity, inclusion, and justice. Based on these results, the Department plans to engage a consultant to develop and implement targeted training programs.

Engineering:

- The FY26 Proposed Budget request for Leased Rate Vehicle Replacement increased by $21,300 or 91% over FY25. According to the Administration, this is the Fleet calculation that allocates the cost of funding replacement vehicles across the departments.

- The FY26 Proposed Budget request for Data Processing Software increased by $85,500 or 1,425% over FY25. According to the Administration, this request is for the renewal of water and sewer modeling software licenses for Bentley WaterGEMS and SewerCAD. The Water and Wastewater Operating Fund will support these expenditures. This was previously funded in the capital budget and is being shifted to the operating budget as a recurring expenditure.

- The FY26 Proposed Budget request for Miscellaneous Equipment increased by $77,000 or 237% over FY25. According to the Administration, this request is included to replace aging GNSS survey equipment under a manufacturer's 5-year plan. The equipment improves field safety and productivity, cutting staffing needs in half while increasing accuracy and reducing liability risk.

Highways:

- The FY26 Proposed Budget request for Mowing increased by $100,000 or 21% over FY25. According to the Administration, the increase represents Video Lottery Impact Aid funding that was provided by the Arundel Mills Local Development Council (LDC) to enhance area beautification efforts. This funding has historically been provided by the LDC in the capital budget and was transferred to the operating budget at LDC's request.

- The FY26 Proposed Budget request for Data Processing Software increased by $44,300 or 414% over FY25. According to the Administration, the increase represents a comprehensive list of all software subscriptions used by the Highways Bureau including Contrail (Flood Warning System), ShopKey (Diagnostics), TrafficCloud (Variable Sign Messaging Communication) and DTN (Weather Updates).

- The FY26 Proposed Budget request for Leased Rate Vehicle Replacement increased by $198,900 or 95% over FY25. According to the Administration, this is the Fleet calculation that allocates the cost of funding replacement vehicles across the departments.

- The FY26 Proposed Budget request for Snow Removal Service increased by $150,000 or 100% over FY25. According to the Administration, this increase is to supplement the existing budget for contractual snow plow service retainers. The current budget has proven inadequate to attract and retain snow removal contractors.

Water & Wastewater Operations:

- The FY26 Proposed Budget request for Contractors increased by $152,900 or 18% over FY25. According to the Administration, this request is for a temporary Support Worker II and a consultant Site Safety Observer to help offset vacancies.

- The FY26 Proposed Budget request for Laboratory Testing Services increased by $125,500 or 55% over FY25. According to the Administration, new and expanded regulatory requirements has presented the need to increase funding to support the Pretreatment Local Limits Study, expanded testing across all sewer service areas, and sampling and analysis in the Cox Creek area due to newly discovered contamination in Cox Creek influent flow.

- The FY26 Proposed Budget request for Other Professional Services increased by $186,400 or 23% over FY25. According to the Administration, the majority of the increase is to cover required quarterly inspections, support a temporary employee to assist in treatment plant administrative tasks, and increased contracted security services.

- The FY26 Proposed Budget request for Leased Rate Vehicle Replacement increased by $395,100 or 87% over FY25. According to the Administration, this is the Fleet calculation that allocates the cost of funding replacement vehicles across the departments.

- The FY26 Proposed Budget request for PayGo increased by approximately $9.4 million. or 133% over FY25. According to the Administration, there is a greater need for basic maintenance projects and PayGo is a more economical approach than the issuance of bonds.

Water & Wastewater Finance & Administration:

- The FY26 Proposed Budget request for Utility Water and Sewer Purchase increased by $182,300 or 5% over FY25 based on interjurisdictional agreements.

- The FY26 Proposed Budget request for General Office Mailing increased by $39,000 or 65% over FY25 due to the increase in postal costs for bill mailings for assessments, pre-treatment, and allocations.

Waste Management:

- The FY26 Proposed Budget request for Mowing increased by $61,900 or 30% over FY25 due to price increases associated with the contractual agreement for mowing and trimming landfills.

- The FY26 Proposed Budget request for Residential Trash increased by approximately $6.8 million or 19% over FY25 as a result of five new competitively bid contracts, CPI allowance for unit price adjustments on nine contracts that will be renewed in FY26, and the growth in number of households served.

Watershed Protection & Restoration:

- The FY26 Proposed Budget request for Watershed Protection increased $3.2 million or 11% over FY25. The increase supports pay adjustments and a reclassification from Program Specialist I to Program Manager. It also reflects projected growth in shared services costs, a $2.7 million increase in PayGo capital for stormwater retrofits, and a $199,400 rise in pro-rata indirect contributions to the General Fund.

EXHIBIT A

PCN #	Position Title	Grade	Total Salary & Benefits	Date Vacated	# of Days Vacant	Comments
64300	Auto Mech II	LM9	$70,159	11/9/2023	> 300	Actively Recruiting
63460	Engineer III 1304	NR18	$103,587	8/18/2022	> 300	Actively Recruiting
63380	Engineer III 4602	NR18	$103,587	1/19/2023	> 300	Hold by Watershed Pro and Restoration
57730	Equip Operator II 1311	LM7	$64,354	7/20/2023	> 300	Actively Recruiting
56800	Equip Operator II 1311	LM7	$64,354	9/1/2023	> 300	Actively Recruiting
59970	Prog Specialist I 4052	NR15	$84,443	11/1/2023	> 300	Actively Recruiting
48015	Program Mgn (AI) 4017	NR19	$110,979	7/1/2023	> 300	Hold for Review
48315	Plumbing Inspect 4012	LM12	$80,073	4/11/2024	280	Actively Recruiting
63280	Equip Operator III 4053	LM9	$70,159	4/25/2024	270	Actively Recruiting
O1110	Sr Engineer 4603	NR19	$110,979	5/9/2024	255	Actively Recruiting
70150	OSA II 4601	OS4	$56,385	6/20/2024	235	Hold by Watershed Pro and Restoration
59690	Sol Waste Mech 4310	LM12	$80,073	7/1/2024	225	Actively Recruiting
48220	Sr Eng 1306	NR19	$110,979	7/1/2024	225	Actively Recruiting
55420	Rd Ops Supv 1312	NR16	$90,354	8/15/2024	203	Reclass to Prog Spec II
59260	Equip Operator II 4324	LM7	$64,354	8/27/2024	183	Actively Recruiting
61130	UTL Supt Wker II 4027	LM7	$64,354	9/12/2024	170	Actively Recruiting
63450	Program Spec I 4601	NR15	$84,443	9/26/2024	160	Reclass to Program Mgn
O4210	OSA II 4073	OS4	$56,385	10/8/2024	145	Reclass to Program Mgn
65200	UTL Supt Wrker II 4014	LM7	$64,354	10/8/2024	142	Actively Recruiting
60250	UTL Supt Wrker II 4014	LM7	$64,354	10/10/2024	140	Actively Recruiting
62170	Repair Crew Ldr 4027	LM11	$76,595	10/24/2024	138	Actively Recruiting

EXHIBIT A (continued)

PCN #	Position Title	Grade	Total Salary & Benefits	Date Vacated	# of Days Vacant	Comments
64120	UTL Supt Worker I 4054	LM6	$61,642	10/24/2024	138	Actively Recruiting
64000	Water Sys Tech 4013	FW01	$68,562	11/21/2024	121	Actively Recruiting
59510	Maint Worker I 4324	LM3	$54,275	12/1/2024	110	Actively Recruiting
44470	Senior Planner 4601	NR19	$110,979	12/1/2024	110	Actively Recruiting
59650	Sol Waste Supv 4337	NR15	$84,443	12/4/2024	106	Actively Recruiting
52210	UTL Supt Wker II 4014	LM7	$64,354	12/19/2024	100	Actively Recruiting
50320	Const Inspect 4067	LM12	$80,073	1/1/2025	90	Actively Recruiting
68080	Management Ast I 4017	NR15	$84,443	1/1/2025	90	Actively Recruiting
59720	Off Supt Asst II 4331	OS4	$56,385	1/2/2025	90	Actively Recruiting
58720	Sr Equip Op 1311	LM10	$73,309	1/1/2025	90	Actively Recruiting
55000	Engineer III 4601	NR18	$103,587	1/2/2025	89	Actively Recruiting
56560	Equip Operator III 1311	LM9	$70,159	1/15/2025	89	Actively Recruiting
63970	UTL Syst Tech II 4052	LM8	$67,174	1/2/2025	89	Reclass to Maint Crew Leader
68440	Sr. Engineer 4032	NR19	$110,979	1/17/2025	87	Actively Recruiting
50260	Engineer III 4067	NR18	$103,587	1/9/2025	85	Actively Recruiting
59220	Maint Worker II 4324	LM5	$59,067	1/7/2025	83	Actively Recruiting
59110	Sr Equip Operator 4312	LM10	$73,309	1/10/2025	81	Actively Recruiting
60240	Off Supt Asst II 4024	OS4	$56,385	2/1/2025	70	Actively Recruiting
55120	Water QA Spec 4601	NR18	$103,587	2/1/2025	70	Actively Recruiting
48300	Mgn Asst II 1304	NR17	$96,720	2/26/2025	53	Actively Recruiting
64230	Maint Crew Ldr 4014	LM8	$67,174	2/27/2025	50	Actively Recruiting

EXHIBIT A (continued)

PCN #	Position Title	Grade	Total Salary & Benefits	Date Vacated	# of Days Vacant	Comments
66550	Prog Specialist I 4073	NR15	$84,443	3/1/2025	50	Actively Recruiting
62350	Spec Crew Lder 4054	LM9	$70,159	2/27/2025	50	Actively Recruiting
63310	Sr. Equip Operat 4056	LM10	$73,309	3/1/2025	50	Reclass to WW Sys Tech
65440	Water Sys Tech 4013	FW01	$68,562	2/27/2025	50	Actively Recruiting
46090	Off Supt Asst II 4341	OS4	$56,385	3/7/2025	45	Actively Recruiting
55330	RMS 1312	NR14	$80,733	3/6/2025	45	Actively Recruiting
67060	WW Sys Tech 4059	FW01	$68,562	3/12/2025	43	Actively Recruiting
61540	UTL Supt Wker II 4054	LM7	$64,354	3/12/2025	42	Actively Recruiting
60050	UTL Syst Tech I 4030	LM6	$61,642	3/13/2025	42	Actively Recruiting
51180	Maint Worker II 1306	LM5	$59,067	3/17/2025	40	Actively Recruiting
55510	RMS 1312	NR14	$80,733	3/27/2025	30	Actively Recruiting
49900	Survey Crew Chf 1303	NR15	$84,443	3/27/2025	30	Actively Recruiting
51280	Traffic Maint Tech1306	LM8	$67,174	3/27/2025	30	Actively Recruiting
68320	WW Sys Tech 4023	FW01	$68,562	3/28/2025	30	Actively Recruiting
56950	Equip Operator I 1310	LM6	$61,642	4/4/2025	25	Actively Recruiting
61450	Mech Tech II 4056	FW01	$68,562	4/1/2025	25	Actively Recruiting
47950	Sr. Engineer 1304	NR19	$110,979	4/1/2025	25	Actively Recruiting
52900	Maint Worker I 1311	LM3	$54,275	4/8/2025	24	Actively Recruiting
58150	Equip Operator III 4323	LM9	$70,159	4/10/2025	22	Actively Recruiting
58960	Maint Worker I 4323	LM3	$54,275	4/10/2025	22	Actively Recruiting

59740	Sol Waste Col Ins 4331	LM8	$67,174	4/10/2025	22	Actively Recruiting

EXHIBIT A (continued)

PCN #	Position Title	Grade	Total Salary & Benefits	Date Vacated	# of Days Vacant	Comments
59350	Sr Equip Operator 4312	LM10	$73,309	4/10/2025	22	Actively Recruiting
48130	Traffic Analyst II 1306	LM12	$80,073	4/10/2025	22	Actively Recruiting
63230	Engineer III 1304	NR18	$103,587	4/21/2025	15	Actively Recruiting
69220	Maint Worker II 1311	LM5	$59,067	4/16/2025	15	Actively Recruiting
53530	Maint Worker II 1312	LM5	$59,067	4/16/2025	15	Actively Recruiting
51640	Rd Main Crew Ldr1306	LM10	$73,309	4/24/2025	12	Actively Recruiting
60990	UTL Supt Wker I 4054	LM6	$61,642	4/24/2025	12	Actively Recruiting
60700	UTL Supt Wker II 4054	LM7	$64,354	4/24/2025	12	Actively Recruiting
58750	Sr Equip Op 1312	LM10	$73,309	5/1/2025	7	Actively Recruiting
48160	Engineer I 1306	NR16	$90,354	5/2/2025	6	Actively Recruiting
63010	Tech Supt Adm 4032	NR20	$118,938	5/8/2025	1	Actively Recruiting
60910	UTL Supt Wker II 4053	LM7	$64,354	5/8/2025	1	Actively Recruiting
Total			**$5,722,046**			

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
C580000	West County Road Ops Yard	$0	$2,179,000	$2,179,000

C580000 – West County Road Ops Yard:

- As of May 1, 2025, this project has an available balance of approximately $31 million and the FY26 request is $2.1 million, which represents a 100% increase over what was programmed in FY25. The increase in based on current cost estimates.

DEPARTMENT OF RECREATION AND PARKS
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget request for Personal Services increased by $1.8 million or 7% over FY25. Included in this increase are:
    - An increase of $100,000 or 100% in Special Pays for employee payouts based on Department trends.
    - An increase of $473,200 or 8% in Temporary Pay for positions such as lifeguards, swim instructors, summer camp directors and counselors, part-time park rangers and office staff, park gate attendants, and ice-skating guards.
    - An increase of $175,100 or 4% in Contractual Pay for Child Care staff working in summer camps.
    - An increase of $31,300 in Salaries and Wages in the Director's Office for one-time bonuses based on approved collective bargaining agreements.
- The Department is requesting five additional positions as follows:
    - A Recreation and Parks Operations Administrator totaling approximately $137,000. This position would over see the business operations including budget, financial management, procurement, and human resources as well as public outreach and engagement, and capital projects.
    - A Park Ranger totaling approximately $77,000. This position would patrol and provide support for the expansion of the County trail system. Completion of the Broadneck Peninsula Trail, South Shore Trail, and WB&A Trail is expected in FY26.
    - Three (3) Maintenance Worker II's totaling approximately $177,000. Two of these positions would provide park maintenance for new parks and amenities expected to come online in FY26 including PALS Park, McNew Community Gardens, Millersville Park, Odenton Park, and Deale Community Park. The remaining position would provide trail maintenance to support the expansion of the County trail system.

- The Department currently has four (4) vacant positions as follows:

    - Administrative Assistant to Dept/Agency Head – Director is currently seeking applicants.
    - Management Assistant – Position is advertised.
    - Equipment Operator I – Position is advertised.
    - Recreation and Parks Manager – Position is advertised.

Contractual Services:

- The FY26 Proposed Budget request increased by $947,900 or 8% over FY25 and is primarily due to an increase of $594,700 or 10% in consultant charges. According to the Administration, the increase is for the company that manages the Compass Pointe and The Preserve at Eisenhower golf courses and is based on the request the company submitted.

- The FY26 Proposed Budget request increased by $25,400 or 18% over FY25 in Management Services and is primarily due to credit card convenience fees under the Child Care Bureau. The Department is billed separately for the fees but the credit card fees are captured in the participant fees.

Capital Outlay:

- The FY26 Proposed Budget request in Mechanical Equipment increased by $157,800 or 64% over FY25. According to the Administration, the increase is to replace aging equipment for maintenance, grounds, and other park functions. The FY26 equipment request list includes the following:

    - New Gators – $58,000
    - Wood Chipper – $50,000
    - New Tractors – $36,000
    - Synthetic Turf Groomer – $30,000
    - General Equipment and Repairs – $50,000

Grants, Contributions & Other:

- The FY26 Proposed Budget request increased by $261,200 or 9% over FY25 and is primarily due to the increase in Community Use – Schools under the Recreation Bureau. According to the Administration, this is a Community Use of Schools grant to AACPS but it has been stagnant for 10 years. The Department and the Board of Education agreed that the additional increase would cover the cost of utilities and custodial staffing for Recreation and Parks usage.

FY26 CAPITAL BUDGET ANALYSIS

New Projects:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
P593800	Old Mill Area Parks Improvements	$0	$1,438,000	$1,438,000
P593900	South River Farm Park Improvements	$0	$1,093,000	$1,093,000
P594000	Severn Danza Park Expansion	$0	$497,000	$497,000

P593800 – Old Mill Area Parks Improvements

- This is a new project to fund construction of planned improvements at Arden and Waterbury Parks. The FY26 request totals $1,438,000.

P593900 – South River Farm Park Improvements

- This is a new project to fund the design and construction of improvements at South River Farm Park. The FY26 request totals $1,093,000.

P594000 – Severn Danza Park Expansion

- This is a new project for design and construction of recreational amenities in the newly-acquired property adjacent to Severn Danza Park. The FY26 request totals $497,000.

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
P372000	South Shore Trail	$9,574,000	$108,000	($9,466,000)
P393600	WB & A Trail	$7,572,000	($1,816,000)	($9,388,000)
P468700	Stream/Shoreline Erosion Control	$13,488,000	$331,000	($13,157,000)
P579900	West County Swim Center	$0	$ 5,425,000	$ 5,425,000

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
P591000	Lake Waterford Park Improvements	$0	$ 5,211,000	$ 5,211,000
P592600	Edgewater Regional Recreation Improvements	$0	$ 6,501,685	$ 6,501,685

P372000 – South Shore Trail:

- Estimated costs of the project have increased year over year with cost projections two years out totaling $450,000. According to the Administration, this has been a place holder for the study and beginning design phases of the trail crossing at MD-3.
- As of May 1, 2025, this project has an available balance of approximately $18.6 million and the FY26 request totals $108,000. The Administration indicates that the request is due to updated cost estimates as designs are 30% complete for Phases III and IV. Construction of Phase III is expected to occur in December 2025 and Phase IV in October 2026.
- The federal TAP grant in the amount of $7,375,000 was not awarded for Phase III of this project.

P393600 – WB & A Trail:

- The FY26 Proposed Budget request includes a decrease in appropriation of $1,816,000 with $1,256,000 to General County Bonds and $560,000 to State grants. According to the Administration, sufficient funding exists to complete existing projects.
- As of May 1, 2025, the project has an available balance of approximately $3.15 million.
- Paving and repairs for the WB & A Trail will continue to be funded under the P578900 – Park & Trail Resurfacing Cty Wde project.

P400200 – Greenways, Parkland & Open Space:

- The FY26 request totals $2,662,684. According to the Administration, the State grant for Project Open Space was estimated at $1.0 million and the funds awarded totaled $1,412,684.
- As of May 1, 2025, this project has an available balance of approximately $7.67 million. According to the Administration, these funds will be used to cover $6,913,500 in costs as follows:
    - $2,885,000 – Acquisition of the Saltworks Property (P400279)

- $5,600,000 – Restart of Glebe Heights (previously P400268)
- $25,000 – Miscellaneous Acquisition Expenses of Eagle Hill (P400286)
- $1,000,000 – Bell Branch Expansion (Newly Initiated)

P468700 – Stream/Shoreline Erosion Control:

- The FY26 request totals $331,000. According to the Administration, the request supports additional design and construction expenses for Downs Park, London Town, and Quiet Waters Park.

- As of May 1, 2025, the project has an available balance of approximately $9.3 million. According to the Administration, the available funds will be used for design, change orders, construction, inspection, remediation, and contributions to the Resilience Authority.

P479800 – Park Renovation

- The FY26 request totals $7.1 million and represents an increase of approximately $3.6 million over what was programmed in FY25. According to the Administration, this is a multiyear project that is funded each year to address projects as they are identified.
- As of May 1, 2025, the project has an available balance of approximately $3.3 million. According to the Administration, these funds will be used to cover costs as follows:

  - $2,000,000 – Corkran Middle School New Concession Stand (P479851)
  - $75,000 – Brooklyn Park Concession Stand Renovations
  - $45,000 – Andover ADA Path
  - $18,000 – Generals Highway Concession Stand Renovations

P504100 – Broadneck Peninsula Trail

- The FY26 request totals $3,014,000 and as of May 1, 2025, the project has an available balance of approximately $1.4 million. According to the Administration, the additional funding is due to discovery of unsuitable soils in the field and requiring a large increase in fill brought to the site as well as structural changes in Boardwalk 1 Phase III.

P579000 – Brooklyn Park Community Center

- The FY26 request totals $2,327,000 and as of May 1, 2025, the project has an available balance of approximately $17.2 million. According to the Administration, a public bid is

anticipated for the P579002 project during FY26 and funds must be available for this effort.

P579900 – West County Swim Center:

- The FY26 request totals $5,425,000. According to the Administration, this project has been on hold until a new site was identified and no additional funding was appropriated over the last couple of years. For FY26, it was decided to include funding to address initial costs of changing the design to the new site and some initial construction costs while actual site costs are updated.
- The FY26 funding from the Video Lottery Impact Aid was transferred to this project from P565100 – Northwest Area Park Imprv as approved by the Local Development Council.
- As of May 1, 2025, the project has an available balance of approximately $1.75 million. According to the Administration, a new site has been purchased and the design effort is being restarted for the site. The available balance will be used for the continuation of the design on the new site.

P584600 – Quiet Waters Park Rehab/Imp:

- The FY26 request is for $3,498,000. As of May 1, 2025, the project has an available balance of approximately $4.3 million. The Administration indicates that this balance will be used to complete repairs identified during the Conditions Assessment and ADA review of the property.

South Shore Park (P588100)

- The FY26 request totals $1,041,000 and as of May 1, 2025, the project has an available balance of approximately $6.6 million. According to the Administration, this project is now in the schematic design phase and the proposed FY26 additional construction funding can be postponed to FY27.

P591000 – Lake Waterford Park Improv:

- The FY26 request totals $5,211,000. According to the Administration, the request includes the addition of a dome building and has been updated to reflect the engineer's estimate. The bid and award process for this project is expected to be completed in FY26.
- As of May 1, 2025, the project has an available balance of approximately $2.66 million.

Davidsonville Recreation Center Renovations (P592500)

- The FY26 request totals $1,272,000. As of May 1, 2025, the project has an available balance of approximately $664,000. The Administration indicates that these funds will be used to procure design consultants and architectural designers for the project.

P592600 – Edgewater Reg Recr Imprv:

- The FY26 request totals approximately $6.5 million, which includes $2,814,000 in County bonds, $1,437,685 from Program Open Space, and $2,250,000 in other State grants. According to the Administration, the request represents the balance of what the Department expects it will need to complete the project based on previous studies and engineers' estimates. It is anticipated that a design-build contract will be entered into in July 2025. The funds are being used as a contribution to the Resilience Authority to manage the project.

- As of May 1, 2025, the project has an available balance of approximately $11.48 million. According to the Administration, these funds will be completely utilized after securing a bid for a guaranteed max price proposal.

DEPARTMENT OF SOCIAL SERVICES
FY26 OPERATING BUDGET ANALYSIS

Grants Fund:

- The FY26 Proposed Budget request increased by $2,800 or 9% over FY25 as noted in the table below.

Department of Social Services – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Maryland Family Network	$30,000	$33,800	$3,800	12%
US Treasury ARPA	$1,000	$0	($1,000)	(100%)
TOTAL	$31,000	$33,800	$2,800	9%

- According to the Administration, the annual grant funding from the Maryland Family Network is expected to be confirmed by August 2025. The grant is used to cover costs associated with operating the Annapolis Family Support Center.

Personnel:

- The FY26 Proposed Budget request includes three positions that are assigned to the Office of Law and funded through the Department of Social Services as follows:
    - Supervising County Attorney – $307,000
    - Attorney III (2 positions) – $458,000

- The FY26 Proposed Budget request for Contractual Pay decreased by $101,400 or 4% over FY25 due to a realignment of non-PSC personnel based on historical spending.

- According to the Administration, 32 out of 72 of the Department's contractual positions are funded in whole or in part by federal funds that are passed through the Maryland Department of Human Services. These positions include staff who work with customers in the Family Investment Units to include the Work Opportunities and Community Resource Center, Annapolis Family Support Center, and Foster Care.

Contractual Services:

- The FY26 Proposed Budget request increased by $88,100 or 63% over FY25. This is primarily due to one-time funding totaling $120,000 for the Kinship Care Support Program to support the growing emphasis of placing youth with their families. The Administration expects that FY26 will inform funding on a recurring basis for consideration in the FY27 budget process.

- The FY26 Proposed Budget Request for Data Processing Software decreased by $24,400 or 80% over FY25 primarily due to one-time funding in FY25 for development of the Holiday Sharing Database.

FIRE DEPARTMENT
FY26 OPERATING BUDGET ANALYSIS

Grants Fund:

- The FY26 Proposed Budget decreased by $193.700 or 96% as noted in the table below.

Fire Department – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
MIEMSS Education	$300	$2,300	$2,000	667%
Port Security Program	$200,000	$0	($200,000)	(100%)
MIEMSS Equipment	$0	$2,300	$2,300	NA
CFAAC Support Grant	$100	$300	$200	200%
CFAAC	$300	$800	$500	167%
CFAAC Support Grant	$200	$500	$300	150%
Mobile Integrated Community	$300	$2,300	$2,000	667%
Fire Boat Replacement	$100	$100	$0	0%
US ARPA	$1,000	$0	($1,000)	(100%)
TOTAL	$202,300	$8,600	($193,700)	(96%)

- According to the Administration, now new grants are anticipated. Ongoing grants include two grants from Maryland Institute of Emergency Medical Service Systems (MIEMSS); one grant is for training and the other for a portion of a cardiac monitor replacement.

Personnel:

- The FY26 Proposed Budget request for Personal Services increased by $10.9 million or 5.7% over FY25. Included in this increase is a request for five new positions in the Planning and Logistics Bureau totaling approximately $677,000 as follows:

    - Fire Captain – 1 position
    - Fire Lieutenant – 1 position
    - Emergency Medical Technician – 3 positions

According to the Administration, the positions are needed for the Training Academy to standardize and maintain quality and consistency of instruction. The request aligns with the size change in recruit classes from one large class to two smaller classes. The Administration expects the cost of the new positions will be offset by a decrease in overtime. Hiring is anticipated to occur in December 2025 in time for the January 2026 recruit class.

- The Department has two vacant civilian positions that include a Fire Communications Operator and a Management Assistant II. Both positions have been advertised and is expected to be filled at the end of FY25 or the beginning of FY26.

- The Department has 25 vacant uniform positions, mostly comprised of Firefighter II positions, but also includes a Lieutenant position and three Firefighter PM positions.

- The next Fire recruit class of approximately 30 recruits is expected to start in January 2026 with graduation that summer. Some of the recruits will fill vacant positions as early as August 2026, if trained as Emergency Medical Technicians. Other recruits may fill vacancies in September 2026 if they need to take emergency medical technician training.

- The FY26 Proposed Budget request for Temporary Pay increased by $61,800 or 33% over FY 25. The Department employs a Medical Director at an annual pay totaling $209,955 and an Operations Support Specialist at an annual pay of approximately $49,500.

Contractual Services:

- The FY26 Proposed Budget request increased by $1.1 million or 9% over FY25. The increase is mainly due to a $750,000 increase to Direct Charge Vehicles. According to the Administration, the increase is to align the budget with FY24 actual and FY25 estimated costs.

Supplies & Materials:

- The FY26 Proposed Budget request decreased by $421,400 or 10% over FY25. According to the Administration, this is mainly due to a $341,500 reduction for one-time FY25 safety equipment costs for 30 additional recruits.

Business & Travel:

- The FY26 Proposed Budget request increased by $52,600 or 13% over FY25. This is mainly due to an increase of $25,000 or 67% in Professional Books. According to the Administration, the increase is for recruit textbooks which the recruits will keep versus using borrowed books.

Capital Outlay:

- The FY26 Proposed Budget request for Mechanical Equipment increased by $534,400 or 114% over FY25. According to the Administration, the increase comprises one-time costs for new or replacement equipment including $200,000 for two fireboats, $95,000 for a chemical identifier, and $55,627 for a replacement maternity manikin.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
F580200	Fire Training Academy Repl.	$7,950,000	$0	($7,950,000)

F580200 – Fire Training Academy Repl

- As of May 1, 2025, the project has an available balance of approximately $815,000. No funding was requested in FY26 which is a $7.95 million decrease than what was programmed in FY25. The decrease reflects current cost estimates.

HEALTH DEPARTMENT
FY26 OPERATING BUDGET ANALYSIS

Personnel

- The Department currently has nine (9) vacant positions as follows:
  - Program Specialist I (1 vacancy) – Candidate begins employment in June 2025.
  - Addiction Specialist (3 vacancies) – Actively recruiting candidates.
  - Environmental Sanitarian II (3 vacancies) – One candidate begins employment in May 2025. Actively recruiting for the remaining two positions.
  - Crisis Intervention Counselor (1 vacancy) – Filled as a contractual position due to salary challenges in filling the position as a County merit position.
  - Human Services Specialist (1 vacancy) – Actively recruiting candidates.

Administration & Operations:

- The FY26 Proposed Budget request for the Administration and Operations Bureau decreased by $1.9 million or 17% over FY25. According to the Administration, the decrease is largely the result of a reallocation and realignment in funding. Specifically, the Department worked closely with the Budget Office and conducted an analysis of non-PSC spending. As a result of this analysis, funds were reallocated.

- The FY26 Proposed Budget request for Contractual Services decreased by $478,300 or 35% over FY25. According to the Administration, this decrease includes removal of one-time funding totaling $167,900 for the information technology refresh and $150,500 for the JUUL project (i.e., e-cigarette)

Disease Prevention and Management:

- The FY26 Proposed Budget request for Contractual Services decreased by $362,200 or 23% over FY25. According to the Administration, this decrease includes the removal of one-time funding totaling $120,000 for the JUUL project.

- The FY26 Proposed request for Supplies & Materials increased by $473,200 or 87% over FY25. According to the Administration, this increase is mainly due to an increase in clinical supplies for the Healthy Communities and JUUL Smoking Cessation Programs.

Environmental Health Services (EHS):

- The FY26 Proposed Budget request for Contractual Services decreased by $27,700 or 3% over FY25. According to the Administration, this includes a decrease in Other Professional Services totaling $45,000 to account for prior year actuals and for FY26 mosquito charges from the State, which is partially offset with an increase of $20,000 in Data Processing Software for one-time IT upgrades.

- The FY26 Proposed Budget request for Supplies & Materials increased by $32,300 or 11% over FY25. According to the Administration, the increase includes technology upgrades to continue using Jadian which is used to perform food service facility inspections and issue licenses to food service facilities. The funding will also support converting old records from microfiche to more useable digital files.

School Health & Support:

- The FY26 Proposed Budget request for Personal Services increased by $183,800 or 0.8% over FY25. According to the Administration, this includes the addition of nine Kirwan schools, which must have one nurse per school. As a result, Contractual Pay and Benefits increased by $341,100 which is offset by health reimbursement revenues of $170,500.

Grants Fund:

- The FY26 Proposed Budget request increased by $2.9 million or 9.4% over FY25. This Fund represents the largest increase of the funding sources for the Department for FY26. The grants are mostly recurring funds and at this time the Department has not received any notifications of potential grant funding eliminations for FY26.

Video Lottery Impact Aid Fund:

- The FY26 Proposed Budget request increased by $90,000 or 100% over FY25. According to the Administration, this funding will be allocated to Kingdom Kare in support of their Violence Interruption Program in the County.

Behavioral Health Services:

- The FY26 Proposed Budget for the Grant Fund increased $4.2 million or 42% over FY25 as noted below.

Behavioral Health Services – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Opioid Operational Command Ctr	$257,000	$492,200	$235,200	91.5%
Wellmobile	$326,700	$785,100	$458,400	140.3%
AA County Road to Recovery	$1,000	$1,000	$0	0%
UMD Prevention Grant	$45,000	$45,000	$0	0%
Children's Mental Health	$750,000	$530,800	($219,200)	(29.2%)
Public Health Infrastructure	$288,300	$694,900	$406,600	141.0%
Recovery Housing Women with Ch	$0	$450,500	$450,500	NA
Recovery Housing Men with Chil	$0	$188,400	$188,400	NA
Strengthening Families & SAAD	$0	$245,300	$245,300	NA
DUI Justice Assistance Grant	$126,300	$120,300	($6,000)	(4.8%)
Edward Byrne Memorial Justice	$64,000	$59,900	($4,100)	(6.4%)
Cannibis Prevention & Control	$1,000	$124,400	$123,400	12,340.0%
Strengthening Families in Reco	$0	$379,600	$379,600	NA
START Family Mentor Project	$74,600	$104,900	$30,300	40.6%
SORR III	$1,000	$0	($1,000)	(100%)
SOR III	$1,028,400	$1,000	($1,027,400)	(100%)
Overdose Survivors Outreach	$60,000	$60,000	$0	0%
Buprenorphine Initiative	$96,000	$96,000	$0	0%
Access Harm Reduction Grant	$613,100	$612,400	($700)	(0.1%)
MD Recovery Net Services	$11,000	$11,000	$0	0%
Treatment Block Grant	$2,651,400	$2,403,300	($248,100)	(9.4%)
Prevention Project Grant	$374,700	$296,300	($78,400)	(21%)

Grant Name	FY 2025 Approved	FY 2026 Proposed	Increase (Decrease)	% Change
Treatment Block Grant – FF	$940,700	$855,900	($84,800)	(9.0%)
Drug Court Treatment Services	$243,900	$247,900	$4,000	1.6%
Temporary Cash Assistance	$82,400	$99,100	$16,700	20.3%
S.T.O.P Grant	$924,100	$926,400	$3,300	0.4%
Opioid Misuse Prevention	$88,700	$87,700	($1,000)	(1.1%)
MD-MAT-PDOA	$1,000	$1,000	$0	0%
FGB C19 Certified Recovery Res	$1,000	$1,000	$0	0%
Administrative Grant	$433,800	$469,000	$35,200	8.1%
State Opioid Response SOR IV	$1,000	$3,918,800	$3,917,800	391,780%
FGB ARPA Hub and Spoke Prgm	$148,800	$2,000	($146,800)	(98.7%)
HLH Disparities Funding Opport	$444,700	$1,000	($443,700)	(99.8%)
TOTAL	$10,079,600	$14,312,100	$4,232,500	42.0%

- The FY26 Proposed Budget request for Contractual Services increased by $2.9 million or 57% over FY25. According to the Administration, this was due to changes in grant funding including additional support of $154,700 for Recovery Housing in the Opioid Abatement Fund.

Family Health Services:

- The FY26 Proposed Budget request for Contractual Services decreased by $309,100 or 10% over FY25. According to the Administration, this is largely due to the realignment previously mentioned and changes in grant funding.

- The FY26 Proposed Budget request for Grants, Contributions & Other increased by $691,100 or 262% over FY25. According to the Administration, this is due to the expansion of the Violence Intervention Program. There are currently two positions dedicated to this program that include one County merit position and one contractual position.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
C206500	Demo Bldg Code/Health	$150,000	$929,000	$779,000

C206500 – Demo Bldg Code/Health:

- As of May 1, 2025, the project has an available balance of approximately $32,000 and the FY26 request totals $929,000. The FY26 request includes funding to demolish five houses totaling $200,000, junk removal totaling $660,000, and demolition of an above ground pool totaling $7,500.

OFFICE OF CENTRAL SERVICES
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget request for Personal Services increased approximately $1.0 million or 4.5% over FY25. This increase includes five reclassifications as follows:
    - Claims Adjustor (NR-16) to Senior Claims Adjuster (NR-17)
    - Program Specialist I (NR-15) to Program Specialist II (NR-17)
    - Two (2) Assistant Purchasing Agents from NR-19 to NR-20
        - NOTE: One of these Purchasing Agent positions is currently underfilled as a Buyer IV (NR-18).

- As of May 2025, the Office has six (6) vacant positions as follows:
    - Custodial Worker – Vacant since February 2025. Job posted.
    - Facilities Maintenance Mech I – Vacant since February 2025. Offer pending.
    - Facilities Maintenance Mech II – Vacant since February 2025. Offer pending.
    - Office Support Assistant II – Vacant since March 2025. Applications under review.
    - Automotive Mechanic III – Vacant since April 2025. Job posted.
    - Storekeeper I – Vacant since November 2024. Applications under review.

Administration:

- The FY26 Proposed Budget request for Contractual Services increased by $20,800 or 15% over FY25. According to the Administration, this is primarily due to record retention expenses for the County. The increase is based on FY25 projected expenditures plus a 5% contract increase.

Purchasing:

- The FY26 Proposed Budget request for Contractual Services increased by $133,500 or 155% over FY25 largely due to the investment in LCPTracker, a new procurement software system.

- The FY26 Proposed Budget request for Operating Equipment increased by $24,000 or 84% over FY25. According to the Administration, the increase is to replace the current inserter equipment which is beyond its useful life and resulted in the mailroom outsourcing to an outside vendor. The equipment is being replaced with newer, leased technology.

Facilities Management:

- The FY26 Proposed Budget request for Custodial Services increased by $688,500 or 51% over FY25. According to the Administration, this is due to restructuring of contract agreements to utilize hourly rates for vendor compensation instead of a building/group rate. The change enables payment solely for services rendered and provides for more effective contract monitoring.

- The FY26 Proposed Budget request for Other Janitorial Supplies increased by $111,700 or 59% over FY25. According to the Administration, the increase is a result of the new custodial contract where Facilities Management is responsible for providing all daily cleaning chemicals and products to vendors.

- The FY26 Proposed Budget request for Training Seminars and Courses increased by $51,800 or 822% over FY25. According to the Administration, $27,200 of the increase is one-time funding and provides additional training programs for maintenance mechanics, supervisors, and managers to advance their skills and support career progression.

Real Estate:

- The FY26 Proposed Budget request for Contractual Services increased by $240,900 or 9% over FY25 primarily due to an increase in Space and Real Estate Rentals. According to the Administration, the Dairy Farm rent expense was transferred from Recreation and Parks to Real Estate.

Risk Management:

- The FY26 Proposed Budget request for Contractual Services increased by approximately $1.95 million or 9% over FY25 primarily due to an increase in the Self Insurance Fund for Workers Compensation.

- The FY26 Proposed Budget request for PayGo decreased by $1.0 million or 100% over FY25. According to the Administration, this includes recoveries from the County's insurer related to the Broadneck Traffic and Maintenance fire.

Vehicle Operations:

- The FY26 Proposed Budget request for Special Pays increased by $75,000 or 75% over FY25. According to the Administration, the increase is based on a three-year historical average of actual expenses.

- The FY26 Proposed Budget request for Training Seminars and Courses increased by $24,200 or 295% over FY25. According to the Administration, the increase is due to training for mechanics on specific manufacturer parts. The training is needed to align with the County's transition to a hybrid/electric fleet.

Vehicle Replacement:

- The FY26 budget request increased by $714,100 or 5% over FY25 due to rising replacement costs and the acquisition of five new vehicles in the following departments:

    - Office of Information Technology – 1 x 070 class vehicle
    - Fire Department – 1 x 394 class vehicle
    - Police Department– 2 x 059 class vehicles
    - Police Department – 1 x 010H class vehicle

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
C537800	County Facilities & Sys Upgrade	$6,500,000	$9,500,000	$3,000,000
C571900	Fire Equip Maintenance Facility	$300,000	$10,510,000	$10,210,000
C577900	Ralph Bunche Comm. Ctr.	$0	$5,505,000	$5,505,000

C537800 – County Facilities & Sys Upgrade

- As of May 1, 2025 this project has an available balance of $13.1 million. The FY26 request of $9.5 million represents an increase of $3.0 million or 26% over what was programmed in FY25. The increase is based on current cost estimates. The FY26 Proposed Budget did not include $1.0 million of the Planning Advisory Board's final recommendation for this project.

C571900 – Fire Equip Maintenance Facility

- As of May 1, 2025 this project has an available balance of $19.7 million. The FY26 request of $10.5 million represents an increase of $10.2 million or 3,403% over what was programmed in FY25. The increase is based on current cost estimates.

C577900 – Ralph Bunche Comm. Ctr.

- As of May 1, 2025 this project has an available balance of $2.1 million and the FY26 request is $5.5 million. No funding for this project was programmed in FY25. The increase is based on current cost estimates.

OFFICE OF EMERGENCY MANAGEMENT
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget request includes one new position for a Deputy Emergency Communications Director for $137,000. According to the Administration, this position will be responsible for the strategic vision, policy direction, and operational oversight for the consolidation of the Public Safety Answering Point or 911.

- The FY26 Proposed Budget request of Contractual Pay totaling $773,100 includes funding for a Special Events Coordinator position. According to the Administration, this position will serve as the primary point of contact and liaison between the numerous public safety agencies and departments involved in the permitting process.

- The Office has one vacant Communications Emergency Management Planner position which is partially grant funded. According to the Administration, this position is a Public Information Officer role whose main duties involve overseeing matters concerning the Office's relationship with the news media, serves as spokesperson for the Office, and manages the Office's social media accounts.

Grants Fund:

- The FY26 Proposed Budget request decreased by $2.0 million or 55% over FY25 as noted in the table below.

Office of Emergency Management – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
EMPG – State & Local Assistance	$814,000	$312,100	($501,900)	(62%)
State Homeland Security	$1,005,100	$479,200	($525,900)	(52%)
HMEP	$30,500	$21,200	($9,300)	(30%)
Hazard Mitigation	$140,000	$74,000	($66,000)	(47%)
UASI – Fire	$181,800	$201,200	$19,400	11%
UASI – Police	$709,100	$312,600	($396,500)	(56%)

UASI – OEM	$837,700	$316,100	($521,600)	(62%)
Nuisance Food Plan	$50,000	$1,000	($49,000)	(98%)
Norfolk Southern – ARES/RACES	$10,200	$0	($10,200)	(100%)
TOTAL	$3,778,400	$1,717,400	($2,061,000)	(55%)

- Due to the decrease in grant funding, this has caused respective decreases in all Object expenditure categories except for Grants, Contributions & Other, which remained flat for FY26. According to the Administration, should there be a reduction in federal funding, potential funding requests will be made from the $10 million Fund Balance set aside for federal grant contingencies.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
F586400	Joint 911 Public Safety Ctr	$44,849,000	$1,734,000	($43,115,000)

F586400 – Joint 911 Public Safety Ctr:

As of May 1, 2025, the project has an available balance of approximately $21 million and the FY26 request totals $1.7 million. The timing of the project changed and therefore construction funding was deferred to FY27.

OFFICE OF FINANCE – NON-DEPARTMENTAL
FY26 OPERATING BUDGET ANALYSIS

General:

- The expenditures included in the Office of Finance – Non-Departmental represent costs that are not readily associated to any one specific department. According to the Administration, County personnel are not assigned to the Office of Finance – Non-Departmental operating budget; however, personnel from the Budget Office and the Office of Finance manage the various funds within this budgetary category that are designated for countywide financial obligations and expenditures.

Permanent Public Improvements (PPI) Fund:

- Fund revenues are based on 1/10th of a percentage point by which the income tax rate exceeds 2.50% and capped at $21 million a year. The PPI Fund is supported by contributions from the General Fund.

PPI Fund – Revenues & Expenditures				
Category	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Revenues*	$21,300,000	$21,750,000	$450,000	2%
Expenditures	$10,714,100	12,335,500	1,621,400	15%

* NOTE: Amount in table represents the revenues on Page 28 of the Operating Budget Book and includes interest income.

- The FY26 Proposed Budget request totaling $12,335,500 represents the debt service principal and interest payments for PPI bonds as follows:

PPI Bond	Total Original Issue Indebtedness	FY26 Principal	FY26 Interest	FY26 Total
Board of Education PPI	$109,233,000	$5,461,650	$4,734,754	$10,196,404
Police & Fire PPI	$15,968,000	$798,400	$710,839	$1,509,239
Roads & Bridges PPI	$6,705,000	$335,250	$294,552	$629,802
Total Debt Service	**$131,906,000**	**$6,595,300**	**$5,740,144**	**$12,335,444**

- According to the Administration, the PPI Fund had a budgetary fund balance of $82,544,095 at the end of FY24; however, the fund balance is not presented within the Summary of Changes in Budgetary Fund Balance on Page 24 of the FY26 Proposed Operating Budget Book. The Administration advised that it will be included in the FY26 Approved Operating Budget Book.

- The PPI Fund is reported as a separately budgeted General Fund component fund on page 141 and 146 of the FY24 ACFR; however, the fund balance is not presented.

Pay-As-You-Go

- PayGo funding is supported by undesignated Fund Balance and is utilized as a source of funding for the capital budget. The F26 Proposed Budget request totaling $137,500,000 funds the capital budget for the following classes:

Project Class	Number of Parent Projects	Total Amount
General County	13	$22,688,250
Public Safety	7	$5,150,400
Recreation and Parks	6	$9,188,000
Roads and Bridges	11	$28,806,000
Traffic	1	$300,000
Dredging	5	$2,935,050
School Off-Site	1	$500,000
Board of Education	9	$61,211,642
Community College	1	$225,000
Library	3	$6,495,658
Total	57	**$137,500,000**

Tax Increment Financing Districts:

- Incremental special taxes are levied on districts to repay previously authorized special obligation bonds used to fund certain infrastructure improvements within the established districts.

TIF Districts Fund – Revenues & Expenditures				
Category	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Revenues	$58,501,000	$60,636,700	$2,135,700	4%
Expenditures	$55,271,000	$60,059,400	$4,788,400	9%

- According to the Administration, the increase in proposed FY26 tax revenue is due to a 25% estimated increase on commercial property assessments within the West Nursery Road district; however, support for the basis of the 25% increase could not be provided.

- The FY26 Proposed Budget request for Debt Service totaling $6,683,500 for the TIF Districts is noted in the table below.

TIF District	Total Original Issue Indebtedness	FY26 Principal	FY26 Interest	FY26 Total
Arundel Mills	$24,940,000	$2,245,000	$260,625	$2,505,625
National Business Park	$12,155,000	$1,220,000	$98,400	$1,318,400
National Business Park - North	$25,855,000	$1,155,000	$771,937	$1,926,938
Village South Waugh Chapel	$14,525,000	$555,000	$393,131	$968,131
West Nursery Road	$1,765,000	$135,000	$19,125	$154,125
Total Debt Service	**$79,240,000**	**$5,310,000**	**$1,543,218**	**$6,853,218**

- According to the Administration, TIF tax revenue in excess of debt service payments totaling $48 million will be transferred to the General Fund as revenue. This $48 million is included in the $53 million for Grants, Contribution & Other as presented on Page 150 of the FY26 Operating Budget Book.

TIF District	FY25 Approved	FY26 Proposed	Increase (Decrease)
Arundel Mills	$9,566,800	$10,282,800	$716,000
Parole Town Center	$16,514,000	$16,780,300	$266,300
National Business Park	$8,010,700	$8,042,600	$31,900
National Business Park -North	$1,192,400	$989,600	($202,800)
Village South Waugh Chapel	$1,798,400	$1,550,800	($247,600)
West Nursery Road	$7,062,700	$9,188,800	$2,126,100
Total Debt Service	**$45,380,000**	**$48,075,900**	**$2,695,900**

Special Tax Districts (STD):

- Special taxes are levied on districts to repay previously authorized special obligation bonds used to fund certain infrastructure improvements within the established districts.

Special Tax Districts Fund – Revenues & Expenditures				
Category	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Revenues	$4,631,300	$4,017,200	($339,500)	(8%)
Expenditures	$4,631,300	$4,017,200	($614,100)	(13%)

- The decrease in revenues and expenditures are attributed to the final debt service payment for the Farmington Village STD in FY25.

- The FY26 Proposed Budget request for Debt Service totals $3,797,600. This amount differs from the third-party district tax reports as noted in the table below. Additionally, STD interest payments were not presented on Page 19 of the FY26 Operating Budget Book.

Special Tax District	Total Original Issue Indebtedness	FY26 Principal	FY26 Interest	FY26 Total
Two Rivers	$30,000,000	$500,000	1,324,345	1,824,345
Dorchester	$18,165,000	$810,000	388,750	1,198,750
Arundel Gateway	$22,500,000	$115,000	426,925	540,925
Farmington Village	$0	$0	$0	$
Total Debt Service	**70,665,000**	**1,425,000**	**2,140,020**	**3,564,020**

Contribution to Retiree Health Insurance:

- The proposed reduction to the Retiree Health Benefit contributions in FY26 is due to a calculated credit for the required annual contribution to the fund.

Category	FY 2025 Approved	FY 2026 Proposed	Increase (Decrease)	% Change
County Retirees	$29,190,300	$36,488,500	$7,298,200	25%
BOE Retires	$24,963,600	$25,712,500	$748,900	3%
Community College Retirees	$1,119,000	$76,200	($1,042,800)	(93%)
Public Library Retirees	$583,300	$14,600	($568,700)	(98%)
Reserve Fund	$4,537,800	($8,576,400)	($13,114,200	(289%)
Total Retiree Health Benefits	**$60,394,000**	**53,715,400**	**(46,678,600)**	**(11%)**

Development Impact Fees:

Development Impact Fees – Revenues & Expenditures				
Category	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Revenues	$25,032,000	$18,459,000	($6,573,000)	(26%)
Expenditures	$110,520,600	$111,501,800	$981,200	1%

- Development Impact Fees are comprised of various boundary districts categorized by:
  - Education (Schools) Districts 1-7
  - Transportation (Highways) Districts 1-6
  - Public Safety

Education Impact Fees:

Education Impact Fees – Revenues & Expenditures				
Category	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Revenues	$12,262,000	$8,610,000	($3,652,000)	(30%)
Expenditures	$17,039,900	$9,420,000	($7,619,900)	(45%)

- According to the Administration, the fund balance for the Education Impact Fee Fund as of June 30, 2024 was $34,131,476.

Transportation Impact Fees:

Transportation Impact Fees – Revenues & Expenditures				
Category	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Revenues	$11,956,000	$9,010,000	($2,946,00)	(25%)
Expenditures	$92,607,000	$100,328,000	$7,721,000	8%

- According to the Administration, the fund balance for the Transportation Impact Fee Fund as of June 30, 2024 was $101,316,856.

Public Safety Impact Fees:

Public Safety Impact Fees – Revenues & Expenditures				
Category	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Revenues	$814,000	$839,000	$25,000	3%
Expenditures	$873,700	$1,753,800	$880,100	101%

- According to the Administration, the fund balance for the Public Safety Impact Fee Fund as of June 30, 2024 was $1,086,987.

- According to the Administration, COVID supply chain disruptions and labor shortages have contributed to the delay in constructions projects and lower revenue generation from impact fees. Additionally, debt service payments associated with the issuance of bonds and contributions to the capital budget are the primary fund expenditures.

Impact Fee	Total Original Issue Indebtedness	FY26 Principal	FY26 Interest	FY26 Total
Education	$26,002,507	$718,296	$113,741	$832,038
Transportation	$3,601,293	$82,312	$20,062	$102,374
Public Safety	$4,780,717	$139,784	$27,665	$167,449
Total Debt Service	**$34,384,517**	**$940,392**	**$161,468**	**$1,101,861**

OFFICE OF FINANCE
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget request for Personal Services increased by $878,500 or 9% over FY25. Included in this increase is a request for two additional positions totaling approximately $295,000 as follows:

    - Finance Systems Analyst – This position will provide system support for Oracle including training, troubleshooting, testing and implementing new versions and enhancements. These duties are not currently performed by existing personnel.

    - Program Manager – This position will be the Grants Manager. The duties are currently performed by a position in the Chief Administrative Officer's office and is being transferred to the Office of Finance.

- The Office of Finance has the following vacant positions as follows:

PCN #	Job Title	Bureau	Salary & Benefits	Comments
02080	Accountant III	Accounting & Control	$111,000	Underfilled by PCN # 01560
03340	Accountant III	Accounting & Control	$111,000	Looking to Fill
03190	Financial Clerk II	Accounting & Control	$71,000	Under Recruitment
03380	Financial Clerk II	Billing & Customer Service	$71,000	Under Recruitment
03160	Customer Service Representative	Billing & Customer Service	$64,000	Under Recruitment

- The FY26 Proposed Budget request for Contractual Pay increased by $147,200 or 188% over FY25. According to the Administration, the FY26 request includes one-time funding for contractual support to complete the upgrade from Enterprise One to Oracle. It also includes funding for a contractual part-time Financial Clerk I position.

- The FY26 Proposed Budget request for Temporary Pay increased by $183,900 or 84% over FY25. According to the Administration, the FY26 request includes funding for seven temporary positions.

Contractual Services:

- The FY26 Proposed Budget request for Data Processing Software increased by $80,000 or 160% over FY25. According to the Administration, the increase is to purchase a debt management module from DebtBook, which is compatible with Oracle. The current system is 30 years old and the company that supports it is no longer in business.

OFFICE OF INFORMATION TECHNOLOGY (OIT)
FY26 OPERATING BUDGET ANALYSIS

General:

- Oracle Migration Status – The Oracle upgrade project is in progress. The first wave of configurations is complete with the second wave of configurations underway. The OIT anticipates the go live date to be in Q4 of FY26. Current costs until go live are provided for in the capital budget. Associated operational costs will move to the operating budget post go live.

- Artificial Intelligence (AI) – The OIT has a two-pronged strategy for AI. For all County users, the OIT will be rolling out Google AI that is integrated within the Google workspace. The Google AI technology will provide all County users with AI assistance across their major tools like Gmail, Sheets, Chat, and docs. There is an ongoing Google Gemini AI Pilot for about 175 users in the County. These users will be folded into the Google AI for Workspace project. The Google AI Tools are being introduced as part of their base product.

- Cyber Costs – We inquired about expected costs to be incurred in FY26 as a result of the cyber incident. According to the Administration, an accounting of the expenses is not available at this time but can be provided to the County Council when it is available.

Personnel:

- The FY26 Proposed Budget request includes the addition of one Information Technology Senior Project Manager position totaling $128,000. According to the Administration, this position is needed to provide increased support to the Police Department and Sheriff's Office. The position would be added to the existing OIT Public Safety Project Management Group.

- The FY26 Proposed Budget request includes the reclassification of one Information Systems Support Specialist Position to a System Programmer II as noted in the table below. According to the Administration, the position will be reassigned to the Cyber Security Division to look and act on logs, notification, and monitoring and managing information from the County's cyber security vulnerability tools. The Cyber Security Division current consists of the Chief of Information Security and a temporary positions.

- The OIT has 12 vacancies totaling approximately $1.2 million per the Budget PSC report as noted in the following table:

PCN#	Job Title	Total Salary & Benefits	Comments
08640	Programmer Analyst II	$104,000	Will Be Advertised to Support Server Team Operations
08920	Systems Programmer II	$111,000	New Reallocation for Cyber – Has Not Been Approved
08950	Sr Info Syst Support Specialist	$84,000	Candidate Selected; Expected Start Date May 2025
09070	Sr Info Syst Support Specialist	$111,000	Plan to Reclass Title to Systems Programmer II – Need for ERP/Oracle Position
09110	Information System Support Specialist	$81,000	Vacant – Will Support PC Deployment
09230	Systems Programmer I	$97,000	Position to be Advertised – Will Support Enterprise Application Needs
09350	Systems Programmer I	$97,000	Interviews Scheduled May 2025; Expected Start Date June 2025
09370	Programmer Analyst II	$104,000	Position to Be Advertised – Will Provide Oracle Support
11270	Systems Programmer II	$111,000	Position to Be Advertised – Will Provide Oracle Support
28402	Programmer II	$90,000	Position to Be Advertised – Will Provide Cyber Support
46130	Programmer Analyst II	$104,000	Received Interviewee List – Scheduling Interviews
66340	Systems Programmer II	$111,000	Interviews Scheduled May/June 2025; Expected Start Date June/July 2025

Contractual Services:

- The FY26 Proposed Budget request increased by $2.2 million or 9% over FY25 primarily due to an increase in Data Processing Software. Some of the larger software costs attributable to this increase includes the following:

  - Oracle – $1,000,000
  - Google/Gmail – $990,000
  - EnterpriseOne – $816,000
  - IBM Enterprise – $455,000
  - MUNIS – $353,000

Capital Outlay:

- The FY26 Proposed Budget request increased by $72,000 or 100% over FY25 due to the addition of one new vehicle. According to the Administration, a truck fitted out with a lock box and emergency lights is needed to ensure the 450 miles of fiber that the OIT maintains throughout the County is operational 24x7x365.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
C593100	AACPS E-Rate Network	$0	$5,000,000	$5,000,000
C519600	Information Technology Enhance	$13,951,000	$13,116,200	($834,800)
F560700	Public Saftey Radio Sys Upg	$650,000	$350,000	($350,000)
F586300	Public Safety Technology Enhan	$1,655,000	$1,305,400	($349,600)
F593400	Greenbury Pt Tower Restoration	$0	$3,000,000	$3,000,000

C519600 – Information Technology Enhance:

- As of May 1, 2025, this project has an available balance of approximately $20.4 million. According to the Administration, a large part of this balance will be used for:
  - CAD Replacement Holder – $11.5 million
  - Land Use (Navigator and GIS) – $3.2 million
  - Ops (Computer Refresh, Conference Rooms, Server) – $2.4 million
  - Network and CCTV - $1.7 million
  - Security - $1.2 million

- The FY26 request of $13.1 million represents a $850,000 decrease over what was programmed in FY25. Some of the larger enhancement projects included in the $13.1 million include:
  - Network Replacement/Refresh – $3.0 million
  - RTCC Software, Combined 911 Software, Jail/Offender – $2.4 million
  - Land Use Navigator – $2.1 million
  - Tech Refresh Hardware - $1.3 million

- According to the Administration, the Oracle Upgrade project is in process and the first wave of configurations is complete with the second wave of configurations underway. The anticipated go live of the Oracle Enterprise Resource Planning system is in Q4 of FY26. Costs covered by the OIT in FY26 include quarterly software as a service (SaaS), monthly platform as a service (PaaS), implementation

services provided by Oracle, and implementation support consultants. Capital funding should cover all costs until go live when SaaS/PaaS and associated operations will move to the operating budget.

- The project schedule notes that the estimated operating budget impact includes potential savings/cost avoidance. According to the Administration, over 35% of this project is funded with PayGo and therefore the benefits of this project on the operating side is limited as it is funded from the operating side. Having it on the capital side allows the County to address variable equipment replacement schedules.

C537500 – CATV PEG:

- As of May 1, 2025, this project has an available balance of approximately $3.0 million and the FY26 request totals $600,000. According to the Administration, there are no immediate plans for any more PEG spending for the remainder of FY25. Due to the increase of Streaming Services and the decline of actual cable TV subscribers, the fees received into this account are declining. Therefore, the Administration wants to conserve these funds for future needs.

- The FY26 request will fund the completion of a renovation of the AV and Broadcast system for the AACPS Board Meeting Room, a refresh of amenities and County PEG studio furniture, and PEG studio production equipment upgrades.

C565400 – Fiber Network:

- As of May 1, 2025, this project has an available balance of approximately $1.9 million and the FY26 request totals $750,000. According to the Administration, fiber connections in FY26 include ORCC redundant path, splicing work required for redesign, fiber mapping and documentation, Muddy Creek extension, Harry S. Truman fiber rebuild, and CID redundant path.

- According to the Administration, all schools are connected with fiber. However, schools and other County sites need to be migrated off Comcast provided fiber.

C593100 – AACPS E-Rate Network:

- This new project for FY26 includes an initial funding request of $5 million. The FY26 funding request is to cover the construction and equipment costs related to designing and building a new Wide Area Network (WAN) for AACPS. This network is a complete departure from the current WAN the County is providing.

- The County and AACPS plan to use the E-Rate federal program for funding support. E-Rate is run by the Federal Communications Commission to fund internet and network connectivity for schools, libraries, and rural medical facilities nationwide and is funded by mandatory contributions from telecom communications providers. The application for funding has been submitted and certified by AACPS, but has not been funded to date. According to the Administration, should funding not be received, the County and AACPS will need to collaborate and determine a plan for replacing the aging infrastructure that delivers AACPS' connectivity.

F560700 – Public Safety Radio Sys Upg:

- As of May 1, 2025, this project has an available balance of approximately $1.3 million and the FY26 request totals $750,000. The request represents a decrease of $50,000 over what was programmed in FY25. According to the Administration, the request supports continuing Altairis consulting services for the Motorola Required System Upgrade that will occur in FY26. The final systems acceptance and decommissioning of the legacy system occurred in FY25.

F586300 – Public Safety Technology Enhan:

- As of May 1, 2025, this project has an available balance of approximately $1.7 million and the FY26 request totals approximately $1.3 million. This request represents a $349,600 decrease over what was programmed in FY25. According to the Administration, the FY26 request largely supports Police and Sheriff mobile digital computers totaling $1.2 million.

OFFICE OF LAW
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget request increased by $629,400 or 11% over FY25. This is primarily due to the $591,100 or 10% increase in Personal Services for countywide increases to pay packages and benefits.

- The Office of Law currently has one vacancy for a Legal Administrative Assistant totaling approximately $68,000. According to the Administration, this position is actively being recruited.

Contractual Services:

- The FY26 Proposed Budget request increased by $23,400 or 18% over FY25. This increase is primarily due to increased contract costs for the HighQ matter management software.

Grants, Contributions & Other:

- The FY26 Proposed Budget request increased by $15,000 or 92% over FY25. This increase for litigation expenses is for service of process and legal notice publications. The Office of Law utilizes private process services for the service of summons and complaints. According to the Office of Law, the costs for these services have increased by 35%.

OFFICE OF PERSONNEL
FY26 OPERATING BUDGET ANALYSIS

Health Insurance Fund:

- The FY26 Proposed Budget request for increased by $6.1 million or 5% over FY25. According to the Administration, the increase is due to an increase in claim costs.

Personnel:

- The Office of Personnel has three vacancies totaling $319,000 as follows:
    - Personnel Analyst III – Interviews scheduled for June 2025.
    - Personnel Analyst III – Recruitment expected to start this summer.
    - Management Assistant III – Currently scheduling interviews.

- The FY26 Proposed Budget request for Temporary Pays increased by $47,800 or 7% over FY25. According to the Administration, the increase is primarily a combination of additional hours needed for the Public Safety Background Investigator Unit of $25,000 as well as projected need.

Contractual Services:

- The FY26 Proposed Budget request for Other Professional Services increased by $45,000 or 14% over FY25 for union arbitration and negotiation costs. According to the Administration, costs for arbitration have not been fully budgeted and have resulted in fourth quarter budget transfers.

OFFICE OF PLANNING AND ZONING
FY26 OPERATING BUDGET ANALYSIS

Grants Fund:

- The FY26 Proposed Budget request decreased by $53,700 or 10% over FY25 as noted in the table below.

Office of Planning and Zoning – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
MD Historic Trust – Non-Capital	$46,000	$23,000	($23,000)	(50%)
Crownsville Hospital Historic	$500,000	$470,000	($30,000)	(6%)
Total	**$546,000**	**$493,000**	**($53,000)**	**(10%)**

Personnel:

- The FY26 Proposed Budget request for Personal Services increased by $347,200 or 3% over FY25. Included in this increase are:

  - The FY26 Proposed Budget for the Administration Bureau includes the removal of the Deputy Planning and Zoning Officer position and the addition of the Manager, Planning and Zoning Personnel Administration position totaling $202,000. According to the Administration, the incumbent of the Exempt Deputy position would move to the new merit-based Manager position and will continue the responsibilities already being performed. This change aligns with other County Departments that have staff is this position.

  - The FY26 Proposed Budget for the Planning Division Bureau includes the addition of a Program Manager position totaling $111,000. According to the Administration, the Program Manager has been in a contractor capacity since the Archaeology Program began in 1998. This position is responsible for more than five million artifacts and it currently oversees two contractors. The position needs to be merit based because of the importance and long-standing Archaeology Program in the County.

- As of May 2025, the Office has five (5) vacant positions as follows:
    - Office Support Assistant II (Administration) – Vacant since November 2023
    - Planner II (Zoning) – Vacant since August 2024
    - Planner II (Development) – Vacant since April 2025
    - Planner III (Planning) – Vacant since April 2025
    - Senior Planner (Development) – Vacant since April 2025

- The FY26 Proposed Budget request for Contractual Pay decreased by $122,200 or 21% over FY25. According to the Administration, $70,000 of this decrease is a result of adding the new Program Manager position noted in the prior bullet.

Contractual Services:

- The FY26 Proposed Budget decreased by $57,000 or 8% over FY25. This decrease is mainly due to a decrease in Management Services.

- The FY26 Proposed Budget for Data Processing Hardware increased by $20,500 or 152% over FY25. According to the Administration, this increase represents one -time funding to purchase monitors to meet the requirements for the Development Bureau's implementation of the Land Use Navigation (LUN) system. This system allows customers to access and obtain zoning services online.

Capital Outlay:

- The FY26 Proposed Budget increased by $7,900 or 130% over FY25. According to the Administration, this decrease is a reallocation of funds previously reserved for Arts Council Funding.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
C443400	Agricultural Preservation Program	$2,100,000	$3,329,000	$1,229,000
C543800	Rural Legacy Program	$1,575,000	$891,655	($683,345)

C443400 – Agricultural Preservation Program

- As of May 1, 2025 this project has an available balance of approximately $3.1 million and the FY26 request totals $3.3 million. According to the Administration, the increase is to cover projected needs in FY26.

C543800 - Rural Legacy Program

- As of May 1, 2025 this project has an available balance of approximately $1.6 million and the FY26 request totals approximately $892,000. According to the Administration, the decreased request is due to current cost estimates.

OFFICE OF THE BUDGET
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget increased by $254,600 or 12% over FY25. Aside from the countywide increases to pay packages and benefits, the increase includes funding for a new Budget Management Analyst III position totaling $119,000. According to the Administration, the position would primarily support assessment of the capital budget. With the transition to a new financial system and the increased complexity of the capital program, additional staffing is needed.

- The Office of the Budget currently has one vacant Management Analyst III position totaling $174,000. According to the Administration, this position has been vacant since mid-March and is looking to fill the position as soon as possible. A contractual employee has been hired at a comparable rate to temporarily cover the duties.

CHIEF ADMINISTRATIVE OFFICER
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget includes two new positions to support the Nonprofit Center located at 41 Community Place in Crownsville. The Center was recently renovated and the positions are needed to support its mission. The positions include:
    - Executive Office Support Assistant II – This position will handle internal administrative tasks as well as coordinate meeting space for external organizations.
    - Executive Management Assistant II – This position will serve as the Director of Learning who will commence a formal incubator curriculum in January 2026.
- The FY26 Proposed Budget also includes a reduction of two positions. The Assistant to the Chief Administrative Officer is being eliminated with the duties transferring to the Office of Finance and the Resilience Authority Director is being removed from County Service and being transferred as an employee to the Resilience Authority.

Grants Fund:

- The $10.6 million decrease under Management and Control is due to the loss in ARPA funding. These funds were approved in the FY25 Operating Budget and included $2.62 million to support the capital budget and $7.98 million for revenue replacement.
- The $35,200 increase under Equity and Human Rights is for the Matthew Shepard / James Byrd Hate Crime Grant which provides funding for the County to investigate hate crimes. The one-time grant award of $1.2 million was awarded in FY24 and the County has until September 30, 2027 to spend the funds.

Public Financing Campaign Fund:

- This fund was established in FY24 and includes a $1.0 million contribution from the FY25 General Fund. The FY26 request of a $2.5 million contribution from the General Fund was recommended by the Public Campaign Financing System Commission. As of May 1, 2025, the Fund has not incurred any expenditures or encumbrances.

Police Accountability Board:

- The Police Accountability Board currently has eight board members with one vacant seat that is expected to be filled July 1, 2025. All board members that are appointed in 2024 and after receive $2,000 less annually than previous members.

OFFICE OF THE COUNTY EXECUTIVE
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- While the total number of positions did not change for FY26, there was a decrease of one position for Executive Management Assistant I and an increase of one position for Executive Management Assistant II. According to the Administration, this is an occupied reclassification. The Office of Personnel conducted a reclassification study of the Executive Management Assistant I position and based on the job duties it was reclassified to the Executive Management Assistant II position effective July 1, 2025.

- The County Executive's Office has one contractual position for a Beautification Manager that works 20 hours per week. This position leads the County and community beautification initiatives including public art installations and community cleanups.

Laurel Race Track Impact Aid:

- The County Executive funded the recommendations of the Laurel Race Course Impact Fund Advisory Committee's recommendations as follows:

Laurel Race Track Impact Aid Comparison FY25 – FY26				
Organization Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Accessible Resources for Independence	$10,000	$0	($10,000)	(100%)
African Diaspora Affairs	$30,000	$30,000	$0	0%
Anne Arundel County Food Bank	$50,000	$50,000	$0	0%
Autism Society of Maryland	$18,000	$18,000	$0	0%
Bicycle Advocates	$10,000	$0	($10,000)	(100%)
Boys & Girls Club	$26,637	$0	($26,637)	(100%)
BWI Community Development Foundation	$50,000	$50,000	$0	0%
Chase Your Dreams Initiative	$50,000	$0	($50,000)	(100%)
Hope for All	$5,000	$20,000	$15,000	300%
Laurel Advocacy & Referral Services	$0	$42,000	$42,000	NA

Organization Name	FY 2025 Approved	FY 2026 Proposed	Increase (Decrease)	% Change
Laurel Cats	$10,000	$15,000	$5,000	50%
Laurel Multiservice Center	$25,000	$42,000	$17,000	68%
MD City Communities Association	$50,000	$50,000	$0	0%
Maryland City Elementary School	$0	$20,000	$20,000	NA
Maryland City Volunteer Fire & Rescue	$0	$50,000	$50,000	NA
MD Horsemen's Assistance Foundation	$50,000	$0	($50,000)	(100%)
Monarch Academy	$20,000	$18,000	($2,000)	(10%)
Partners in Care Maryland	$4,207	$0	($4,207)	(100%)
Restoration Community Dev Corp	$25,000	$0	($25,000)	(100%)
The Laurel History Boys	$0	$10,000	$10,000	NA
ACDS Admin Fee	$27,000	$40,000	$13,000	48%
TOTAL	$460,844	$455,000*	($5,844)	(1%)

* Amount shown in table is $7,300 more than the FY26 request of $447,700 as these funds were appropriated to ACDS in previous budget years.

Fund Balance – Federal Grant Contingency:

- The FY26 Proposed Budget includes $10 million of Fund Balance as a contingency for the potential loss of federal grant funding. According to the Administration, a workgroup has been established with representatives from various departments to establish a process for requesting funds out of this contingency. Such requests are subject to County Council approval through the supplemental appropriations process.

OFFICE OF THE SHERIFF
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The total FY26 Proposed Budget for the Office of the Sheriff increased by $2.1 million or 13.8% over FY25. This increase is primarily driven by a $2.03 million rise in Personal Services, which reflects countywide pay and benefit adjustments, increased overtime, special pay provisions, and the addition of two new positions.

- The addition of two new Sheriff Communication Operator positions and the reclassification of ten Office Support Assistant II positions. According to the Administration, the new positions will allow the Sheriff's Office to free up sworn deputies that currently perform this function and perform tasks in other capacities. Without Sheriff's Communication Operators assigned to the courthouse, sworn deputies will be required to continue to staff these positions.

- Special Pay increased by $80,500 or 22% over FY25. According to the Administration, these funds are needed to offer employment signing bonuses to attract and employ new candidates or experienced lateral law enforcement. Law enforcement agencies nationwide have experienced a crisis in hiring qualified candidates to expand forces or fill vacancies created by retirement, attrition, and career change.

Contractual Services:

- Contractual Services increased by $130,300 or 12% over FY25. The increase is mainly due to a $114,000 or 24% increase in Lease Rate Vehicle Replacement. According to the Administration, the amount represents the allocated cost of replacement vehicles assigned to the Sheriff’s Office.

Supplies and Materials:

- Supplies and Materials decreased by $87,500 or 17% due to removal of one-time costs for ammunition and firearms totaling $97,000 and animal supplies totaling $22,800, and offset by a one-time cost increase of $24,800 for safety equipment. According to the Administration, the safety equipment is either required for sworn deputies by the Maryland Police & Corrections Training Commission, Memorandum of Agreements, or utilized in the daily execution of Sheriff Office duties.

Forfeit and Asset Seizure (FAST) Fund:

- The FY26 Proposed Budget request remains flat at $9,400. Although no expenditures have been incurred to date in FY25, the Sheriff's Office plans to use these funds to upgrade its Quartermaster space. Any unused funds will remain in the Fund's balance.

FY26 CAPITAL BUDGET ANALYSIS

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
F580700	Circuit Court Cell Replace	$0	$106,000	$106,000

- As of May 1, 2025, the project has an available balance of approximately $330,000 and the FY26 request totals $106,000. No funding for FY26 was programmed in FY25. The increased in funding is based on current cost estimates for the project.

OFFICE OF THE STATE'S ATTORNEY
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The Office of the State's Attorney currently has six vacant positions. Two positions have been filled and the new hires begin employment in May 2025. Applicants are being actively interviewed for the remaining four positions.

Grants Fund:

- The Grants Fund decreased $69,700 or 8% as noted below.

Office of the State's Attorney – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Drug Treatment Commission	$96,000	$50,800	($45,200)	(47%)
Edward Byrne Memorial Justice	$59,700	$65,700	$6,000	10%
Victims of Crime Assistance	$126,600	$251,200	$124,600	98%
Danger Assessment Advocate	$91,900	$106,300	$14,400	16%
Gun Violence Reduction Act	$101,000	$104,900	$3,900	4%
Safe Streets (with Police)	$159,600	$171,700	$12,100	8%
CJAC – Child Survivors Grant	$70,000	$0	($70,000)	(100%)
Federal Prosecution Grant	$70,000	$23,800	($46,200)	(66%)
Bilingual Crime Specialist	$71,300	$2,000	($69,300)	(97%)
TOTAL	$846,100	$776,400	($69,700)	(8%)

Contractual Services:

- The $20,400 or 12% increase includes one-time costs for medical services. The State's Attorney's Office anticipates several homicide cases proceeding to trial in FY26 that will require the services of expert witnesses who prepare reports, conduct witness interviews, consult with prosecutors, and testify at trial.

Capital Outlay:

- The $37,000 or 50% increase is primarily due to one-time costs to replace 25-year-old office furniture and furniture recently damaged from water leaks during the renovation of the courthouse's air conditioning system.

Grants, Contributions & Other:

- The $46,800 or 44% decrease is a result of a reduction in County grant match funding as certain grants no longer require a matching contribution.

OFFICE OF TRANSPORTATION
FY26 OPERATING BUDGET ANALYSIS

Grants:

- The FY26 Proposed Budget request increased by $4.2 million or 99% over FY25 as noted in the table below. According to the Administration, the MTA Large Urban grant increased due to the increased volume of riders.

Office of Transportation – Grant Funds				
Grant Name	**FY25 Approved**	**FY26 Requested**	**Increase (Decrease)**	**Percent Change**
Covid19 Transportation	$1,000	$0	($1,000)	100%
MD Transit Admin-Rideshare	$199,400	$192,400	($7,000)	(3%)
Federal Transit Metro Planning	$61,000	$60,000	($1,000)	(2%)
Application for Bike Rack	$10,000	$10,000	$0	0%
MTA Large Urban	$845,100	$3,435,900	$2,590,900	307%
JARC Services	$389,000	$388,000	($1,000)	(<1%)
MTA Capital Award	$524,300	$556,300	$32,000	6%
MTA Electric Buses	$2,268,000	$2,268,000	$0	0%
ARPA Transportation Funds*	$1,000	$1,627,100	$1,626,100	162,610%
Total	**$4,298,800**	**$8,537,700**	**$4,238,900**	**99%**

** NOTE: The Administration has yet to respond to our inquiry regarding the availability of ARPA funding for FY26.*

Contractual Services:

- The FY26 Proposed Budget request for Other Professional Services increased by $5.9 million or 302% over FY25. *We inquired as to what specific services are included in this increase and are awaiting the Administration's response.*

- The FY26 Proposed Budget request for Data Processing Software increased by $15,000 or 6% over FY25. According to the Administration, this increase supports technology software costs, including software for real-time location and arrival times for buses.

- The FY26 Proposed Budget request for Lease Rate Vehicle Replacement increased by $60,600 or 21% over FY25. According to the Administration, this amount was allocated by the Office of Central Services based on current vehicle replacement costs.

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
C565500	Odenton MARC TOD Dev Ph 1 & 2A	$765,000	$2,877,000	$2,112,000
C589200	Transportation Oper Facility	$0	$4,185,000	$4,185,000
C592900	Electric Bus Expansion	$0	$840,000	$840,000
C593000	Electric Ferry	$0	$4,895,000	$4,895,000

C565500 – Odenton MARC TOD Dev Ph 1 & 2A:

- As of May 1, 2025, the project has an available balance of approximately $51.1 million and the FY26 request totals $2.9 million. According to the Administration, the request reflects current cost estimates.

C589200 – Transportation Oper Facility:

- As of May 1, 2025, the project has an available balance of approximately $5.9 million and the FY26 request totals $4.2 million. According to the Administration, construction will begin this fall and completion of the initial improvements to include temporary building facilities should be completed before the end of 2026. The facility is located at 200 Dorsey Road in Glen Burnie.

C592900 – Electric Bus Expansion:

- The FY26 request for this new project totals $840,000. The project will replace existing transit vehicles with electric or hybrid vehicles.

C593000 – Electric Ferry:

- The FY26 request for this new project totals approximately $4.9 million. The project will begin the electric ferry service between Annapolis, the City of Baltimore, and Queen Anne's County. The Federal Transit Administration is expected to provide approximately $3.9 million to support this project.

ORPHANS COURT
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The FY26 Proposed Budget request in Personal Services increased by $12,200 or 6% over FY25. This includes the increase in annual salaries that are statutorily required by Council Bill 60-22 as follows:

    - Chief Judge of the Orphans' Court – $65,250 for FY26 and each year thereafter.
    - Judge of the Orphans' Court – $60,250 for FY26 and each year thereafter.

- Both annual salaries represent a $3,750 increase over FY25.

PARTNERSHIP FOR CHILDREN, YOUTH, AND FAMILIES (PCYF)

FY26 OPERATING BUDGET ANALYSIS

Housing Trust Fund:

- The FY26 Proposed Budget request increased by $592,600 or 46% over FY25. According to the Administration, the increase is to cover the loss of funds from three programs to include United Way North County (Eviction Prevention), O'Neill, Foundation Two Generation (Family Stability), and Open Doors (Shelter Diversion).

Grants Fund:

- The FY26 Proposed Budget request increased by $392,300 or 10% over FY25 as noted in the table below.

Partnership for Children, Youth, and Families – Grants Fund				
Grant Name	**FY 2025 Approved**	**FY 2026 Proposed**	**Increase (Decrease)**	**% Change**
Navigators/Trauma	$2,000	$596,300	$594,300	29,715%
CP – Administrative Funds	$414,000	$493,900	$80,900	19%
CP – Systems of Care	$379,700	$419,000	$39,300	10%
COH Planning and Assoc Strategies	$208,700	$388,600	$179,900	86%
County LDC Funding	$291,000	$376,000	$85,000	29%
Mental Health Monitoring	$145,800	$194,800	$49,000	34%
Restorative Practices	$0	$179,800	$179,800	NA
CP – BEST Program (Behaviorists)	$151,000	$170,000	$19,000	13%
ENOUGH TRACK 2	$0	$166,700	$166,700	NA
HIP HOP Grant	$82,000	$149,600	$67,600	82%
Family Stability Prevention Program	$65,000	$148,200	$83,200	128%
MACRO-Community Conferencing	$127,700	$131,100	$3,400	2%
MD DHR Kinship Navigator Program	$86,000	$129,100	$43,100	50%

Grant Name	FY 2025 Approved	FY 2026 Proposed	Increase (Decrease)	% Change
Local Care Team Coordinator	$108,900	$110,000	$1,100	1%
CP – Yes – Light of the World	$115,800	$100,000	($15,8000)	(14%)
United Way Prevention	$89,400	$90,400	$1,000	1%
Black Wall Street/Newtowne	$100,000	$85,100	($14,900)	(15%)
Edward Bryne Memorial Justice	$194,000	$65,800	($128,200)	(66%)
Community Planning	$61,000	$51,000	($10,000)	(16%)
ENOUGH Capacity Building Grant	$0	$47,800	$47,800	NA
Poverty Amidst Plenty	$30,000	$30,000	$0	0%
Community Conferencing Grant	$1,000	$30,000	$29,000	2900%
Casey Foundation	$47,600	$22,000	($25,600)	(54%)
UWCM Family Stability	$242,900	$2,000	($240,900)	(99%)
Healing Circles - Fusion	$30,000	$2,000	($28,000)	(93%)
Anne Arundel V3 Care Team	$114,400	$1,000	($113,400)	(99%)
Strengthening Families Grant	$46,000	$1,000	($45,000)	(98%)
Homeless Youth Street Outreach	$20,000	$1,000	($19,000)	(95%)
MD Food Council	$5,000	$1,000	($4,000)	(80%)
Youth Homelessness Systems Imp	$204,000	$0	($204,000)	(100%)
EFSP_ARPA-R	$130,000	$0	($130,000)	(100%)
Annapolis Teen Court	$83,000	$0	($83,000)	(100%)
Open Doors	$76,500	$0	($76,500)	(100%)
Preschool Development	$51,200	$0	($51,200)	(100%)
KTP – Family Navigator	$40,000	$0	($40,000)	(100%)
Help Our Neighbors	$25,000	$0	($25,000)	(100%)
BWMC – LDC Healthy Food	$5,000	$0	($5,000)	(100%)
ACDS ARPA Eviction Protections	$2,300	$0	($2,300)	(100%)

Grant Name	FY 2025 Approved	FY 2026 Proposed	Increase (Decrease)	% Change
MSDE Preschool Development	$2,000	$0	($2,000)	(100%)
CP – Brooklyn Park Teen Club	$1,000	$0	($1,000)	(100%)
CP – After Sch Prog – Star Academy	$1,000	$0	($1,000)	(100%)
CP – After Sch Prog - MPES	$1,000	$0	($1,000)	(100%)
CP – After Sch Prog – Gems and Jewels	$1,000	$0	($1,000)	(100%)
CP – Yes Program – Annapolis	$1,000	$0	($1,000)	(100%)
CP – Yes Program – W County	$1,000	$0	($1,000)	(100%)
CP – CMCA (Communities Mobilizing)	$1,000	$0	($1,000)	(100%)
CP – Keep a Clear Mind	$1,000	$0	($1,000)	(100%)
Juvenile Intervention Family P	$1,000	$0	($1,000)	(100%)
Disproportionate Minority Cont	$1,000	$0	($1,000)	(100%)
Children's Cabinet	$1,000	$0	($1,000)	(100%)
Healthy Start North County	$1,000	$0	($1,000)	(100%)
Regional Training Grant	$1,000	$0	($1,000)	(100%)
TOTAL	**$3,790,900**	**$4,183,200**	**$392,300**	**10%**

Personnel:

- The FY26 Proposed Budget request in Personal Services increased by $927,800 or 31% over FY25. Included in this increase is salary and benefits totaling $243,000 to convert the Executive Director to an exempt County position. According to the Administration, this position is currently a contractor with no benefits which makes recruitment and retention difficult. The position is appointed by the CAO as required by County code and is equivalent to other Department Head positions. The position is currently supported with 75% General Funds and 25% by other funds secured by PCYF.

- The FY26 Proposed request in Contractual Pay increased by $560,900 or 25% over FY25. The increase is primarily due to one-time funding for homeless case management and increases for contractual employees.

Contractual Services:

- The FY26 Proposed Budget request increased $327,000 or 22% over FY25. This is primarily due to an increase of $250,200 or 18% in Other Services to include one-time support of $140,000 for homeless case management and $110,200 for client assistant funds.

Video Lottery Impact Aid:

- The FY26 Proposed Budget includes $300,800 for PCYF. According to the Administration, $161,377 will be used for personnel and the remaining $218,623 will be used for client assistance.

POLICE DEPARTMENT
FY26 OPERATING BUDGET ANALYSIS

Personnel:

- The Department currently has 66 vacancies and is working to fill all vacant civilian positions. The next Police Academy recruit class is scheduled for August 2025 with an expected 20 recruits. Additional Academy Classes are scheduled for December 2025, May 2026, and September 2026.

- The Department is requesting six (6) new positions in FY26 for approximately $496,000. In the Operations & Investigations Bureau, the positions include three (3) Public Safety Analyst I's for RTIC second shift and two (2) Police Officers. In the Admin Services Bureau, the position includes one (1) Custodial Worker that was removed from the Central Services Facilities Maintenance Division.

- The Department is transferring all 34 positions from the Animal Care and Control Unit to the new Department of Animal Services.

Operations & Investigations:

- The FY26 Proposed Budget request for Contractual Services increased $870,700 or 18% over FY25. According to the Administration, the increase is primarily due to the annual recurring expenses for the Real-Time Information Center (RTIC) annual fee of $980,000 and $194,400 for the crime lab.

Administrative Services:

- The FY26 Proposed Budget request for New Fleet Additions in Capital Outlay increased $152,500 over FY25. According to the Administration, this is a one-time request for three new vehicles for two police officers and a custodial worker position. The Department's policy is to add a new police vehicle of every new position that is added for recruitment, retention, and response.

Forfeit & Asset Seizure Fund:

- The FY26 Proposed Budget request of $250,000 or 100% over FY25. According to the Administration, this Fund fluctuates drastically each year where revenues range from $150,000 to over $1.0 million and expenses fluctuate due to the revenue unpredictability.

Revenues for FY25 are projected to be more than $300,000, therefore the FY26 request is for $250,000 and will be used for various equipment purchases.

Grants Fund:

- The FY26 Proposed Budget request increased $487,500 or 10% over FY25. According to the Administration, the increase is due to the following:
    - $250,000 increase in the BJAG Fresh Start grant. This grant supports juveniles not entering the justice system with peer support and Police Department involvement.
    - $300,000 increase in the SRO Hiring grant. This grant supports elementary school visits with overtime to foster good relationships between the Police Department and the youth in the community.
- Grants related to animal services totaling $73,300 are included in the Department's budget and will be transferred to the new Department of Animal Services through the supplemental budget process.

Video Lottery Terminal (VLT) Impact Aid Fund:

- The FY26 Proposed Budget request of $4.0 million for VLT Local Impact Aid Fund increased $190,000 or 5% over FY25. The VLT Local Aid Spending Plan for the Police Department includes:
    - Operations Sustainment (Annual) - $2.0 million
    - Youth Activities Program - $599,000
    - Equipment - $600,000
    - Training - $15,000
    - Pact/YES Units - $125,000

FY26 CAPITAL BUDGET ANALYSIS

Projects with Significant Changes:

ID #	Project Name	FY26 Programmed in FY25	FY26 Executive Proposed	Increase (Decrease)
F586600	New Police Firing Range	$0	$5,458,000	$5,458,000

F586600 – New Police Firing Range

- As of March 31, 2025, the project has an available balance of approximately $24,690,958. No funding was requested in FY25.

APPENDIX I

AUDITOR RECOMMENDATIONS

FY26 CAPITAL BUDGET

AUDITOR RECOMMENDATIONS

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
General County	C562400 (pg. 30)	Additional Salt Storage Capacity	Reduce FY27 General County Bonds by $49,000.	Our review found that the supporting documentation for the project budget was $49,000 less than the proposed budget. Therefore, we recommend reducing FY27 General County Bonds by $49,000.				$49,000
General County	C565500 (pg. 32)	Odenton Marc TOD Dev Ph 1 & 2A	Reduce FY26 General County Bonds by an additional $423,000.	Our review disclosed errors in the supporting budget document. As a result, the project budget can be reduced by $423,000. Therefore, we recommend reducing FY26 General County Bonds by an additional $423,000.		$423,000		$423,000
General County	C571700 (pg. 33)	Parking Garages Repair/ Renovation	Reduce FY26 General County Bonds by $107,000.	Our review disclosed that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $107,000 in overhead. Therefore, we recommend reducing FY26 General County Bonds by $107,000.		$107,000		$107,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
General County	C580000 (pg. 38)	West County Road Ops Yard	Reduce FY26 General County Bonds by $323,000.	Our review disclosed that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $323,000 in overhead. Therefore, we recommend reducing FY26 General County Bonds by $323,000.		$323,000		$323,000
General County	C585700 (pg. 41)	Circuit Courthouse Major Reno	Reduce FY26 General County Bonds by $135,000.	Our review disclosed that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $135,000 in overhead. Therefore, we recommend reducing FY26 General County Bonds by $135,000.		$135,000		$135,000
General County	C589200 (pg. 44)	Transportation Oper Facility	Reduce FY26 General County Bonds by $153,000.	Our review disclosed that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $153,000 in overhead. Therefore, we recommend reducing FY26 General County Bonds by $153,000.		$153,000		$153,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
General County	C589100 (pg. 59)	CSSC Water Supply	Reduce prior approved General County Bonds by $413,000.	Our review found that subsequent to budget preparations, a construction bid was accepted that was less than the construction estimate resulting in a lower project cost. Therefore, we recommend reducing prior approved General County Bonds by $413,000.			$413,000	$413,000
Public Safety	F460700 (pg. 68)	Fire/Police Project Plan	Delete FY26 General Fund PayGo of $150,000	As of May 1, 2025, this project had an available project balance of $368,000. There is sufficient available balance for the Administration to perform planned tasks with remaining project funds available for any unplanned costs. Therefore, we recommend deleting FY26 General Fund PayGo of $150,000.	$150,000			$150,000
Public Safety	F583000 (pg. 78)	Waugh Chapel Fire Station Replacement	Reduce FY30 General County Bonds by $200,000.	Our review found that the supporting documentation for the project budget was $200,000 less than the proposed budget. Therefore, we recommend reducing FY30 General County Bonds by $200,000.				$200,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Public Safety	F563100 (pg. 88)	Crownsville Fire Station	Reduce prior approved General Fund PayGo by $192,000.	Our review disclosed that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $192,000 in overhead. Therefore, we recommend reducing Prior Approved General Fund PayGo by $192,000.				$192,000
Public Safety	F575100 (pg. 90)	Evidence & Forensic Sci Unit	Reduce prior approved General County Bonds by $1,444,000.	Our review disclosed that the supporting budget documents used a construction amount higher than the construction contract amount. In addition, the estimated overhead rate was higher than the rate designated by the County for FY26. These two factors led to an overbudget of $1,444,000. Therefore, we recommend reducing prior approved General County Bonds by $1,444,000.			$1,444,000	$1,444,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Public Safety	F580300 (pg. 92)	Cape St Claire FS Replacement	Reduce prior approved General County Bonds by $177,000.	Our review disclosed that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $177,000 in overhead. Therefore, we recommend reducing prior approved General County Bonds by $177,000.			$177,000	$177,000
Public Safety	F580600 (pg. 93)	Police Special Ops Facility	Reduce prior approved General County Bonds by $130,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $130,000 in overhead. Therefore, we recommend reducing prior approved General County Bonds by $130,000.			$130,000	$130,000
Recreation & Parks	P400200 (pg. 103)	Greenways, Parkland & Open Space	Reduce FY26 General County Bonds by $301,000	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $301,000 in overhead. Therefore, we recommend reducing FY26 General County Bonds by $301,000.		$301,000		$301,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Recreation & Parks	P579000 (pg. 120)	Brooklyn Park Community Center	Reduce FY26 General County Bonds by $181,000	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $181,000 in overhead. Therefore, we recommend reducing FY26 General County Bonds by $181,000.		$181,000		$181,000
Recreation & Parks	P567100 (pg. 139)	Millersville Park	Reduce prior approved General County Bonds by $112,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $112,000 in overhead. Therefore, we recommend reducing prior approved General County Bonds by $112,000.			$112,000	$112,000
Recreation & Parks	P570200 (pg. 142)	Eisenhower Golf Course	Reduce prior approved General County Bonds by $192,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $192,000 in overhead. Therefore, we recommend reducing prior approved General County Bonds by $192,000.			$192,000	$192,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Roads & Bridges	H371200 (pg. 161)	Town Center To Reece Rd	Reduce FY26 General County Bonds by $123,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $123,000 in overhead. Therefore, we recommend reducing FY26 General County Bonds by $123,000.		$123,000		$123,000
Roads & Bridges	H566700 (pg. 181)	Hanover Road Corridor Improvement	Reduce prior approved Hwy Impact Fees District 1 by $116,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $116,000 in overhead. Therefore, we recommend reducing prior approved Hwy Impact Fees District 1 by $116,000.				$116,000
Roads & Bridges	H573100 (pg. 185)	Race Road - Jessup Village	Reduce FY26 General County Bonds by $272,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $272,000 in overhead. Therefore, we recommend reducing FY26 General County Bonds by $272,000.		$272,000		$272,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Roads & Bridges	H575600 (pg. 187)	Jumpers Hole Rd Improvement	Reduce FY26 General County Bonds by an additional $910,000.	Our review disclosed that the project budget according to the supporting budget documents was less than the proposed budget. In addition, the estimated overhead rate was higher than the rate designated by the County for FY26. These two factors led to an overbudget of $910,000. Therefore, we recommend reducing FY26 General County Bonds by an additional $910,000.		$910,000		$910,000
Roads & Bridges	H590500 (pg. 212)	BWI Trail Ext/Belle Grove Imp	Reduce prior approved Hwy Impact Fees District 1 by $114,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $114,000 in overhead. Therefore, we recommend reducing prior approved Hwy Impact Fees District 1 by $114,000.				$114,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Roads & Bridges	H591900 (pg. 214)	Gambrills/ Dicus Mill Rd Improvement	Reduce FY26 General County Bonds by $286,000.	Our review found that the supporting documentation for the project budget was $286,000 less than the proposed budget. Therefore, we recommend reducing FY26 General County Bonds by $286,000.		$286,000		$286,000
Roads & Bridges	H593500 (pg. 218)	I-97, US 50 to MD 32	Reduce FY26 General Fund PayGo by $121,000 and reduce FY27 General County Bonds by $391,000.	Our review found that the supporting documentation for the project budget was $512,000 less than the proposed budget. Therefore, we recommend reducing FY26 General Fund PayGo by $121,000 and reducing FY27 General County Bonds by $391,000.	$121,000			$512,000
Roads & Bridges	H593600 (pg. 219)	S Shore to Poplar Trl Connect	Reduce FY26 General Fund PayGo by $193,000.	Our review found that the supporting documentation for the project budget was $193,000 less than the proposed budget. Therefore, we recommend reducing FY26 General Fund PayGo by $193,000.	$193,000			$193,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Roads & Bridges	H575400 (pg. 222)	Alley Reconstruction	Reduce prior approved General County Bonds by $565,000.	This project is substantially complete and the Administration advised that $565,000 can be released. Therefore, we recommend reducing prior approved General County Bonds by $565,000.			$565,000	$565,000
Roads & Bridges	H581200 (pg. 230)	Parole Transportation Center	Reduce prior approved PPI bonds by $158,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $158,000 in overhead. Therefore, we recommend reducing prior approved PPI bonds by $158,000.			$158,000	$158,000
Roads & Bridges	H587100 (pg. 234)	Old Mill MS Offsite Imp	Reduce prior approved Hwy Impact Fees District 1 by $278,000.	Our review disclosed that the supporting budget document for the project included a higher construction contingency amount than the standard practice. Revised budget documents provided indicate that the project budget can be reduced by $278,000. Therefore, we recommend reducing prior approved Hwy Impact Fees District 1 by $278,000.				$278,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Waste Management	N578800 (pg. 356)	MLF Subcell 9.3 Design/Const.	Reduce prior approved Solid Waste Bonds by $174,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $174,000 in overhead. Therefore, we recommend reducing prior approved Solid Waste Bonds by $174,000.			$174,000	$174,000
Wastewater	S802300 (pg. 379)	WRF Infrastructure Up/ Retro	Reduce FY26 Wastewater Bonds by $155,000	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $155,000 in overhead. Therefore, we recommend reducing FY26 Wastewater Bonds by $155,000.		$155,000		$155,000
Wastewater	S806200 (pg. 381)	SPS Fac Gen Replace	Reduce FY26 Wastewater Bonds by $249,000	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $249,000 in overhead. Therefore, we recommend reducing FY26 Wastewater Bonds by $249,000.		$249,000		$249,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Wastewater	S807600 (pg. 385)	Piney Orchard SPS & FM	Reduce prior approved Wastewater Bonds by $177,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $177,000 in overhead. Therefore, we recommend reducing prior approved Wastewater Bonds by $177,000.			$177,000	$177,000
Wastewater	S808100 (pg. 414)	Cattail Creek FM Replacement	Reduce prior approved Wastewater Bonds by $363,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $363,000 in overhead. Therefore, we recommend reducing prior approved Wastewater Bonds by $363,000.			$363,000	$363,000
Water	W778600 (pg. 425)	Crofton Meadows II WTP Upgrade	Reduce Water Bonds by $206,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $206,000 in overhead. Therefore, we recommend reducing FY26 Water Bonds by $206,000.		$206,000		$206,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Water	W801400 (pg. 430)	Crofton Meadows II Exp Ph 2	Reduce prior approved Water Bonds by $536,000.	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $536,000 in overhead. Therefore, we recommend reducing prior approved Water Bonds by $536,000.			$536,000	$536,000
Water	W801600 (pg. 431)	TM-MD Route 32 @ Meade	Reduce FY26 Water Bonds by $295,000	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $295,000 in overhead. Therefore, we recommend reducing FY26 Water Bonds by $295,000.		$295,000		$295,000
Water	W806300 (pg. 441)	Water Meter Replace/ Upgrade	Reduce FY26 Water Bonds by $175,000	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $175,000 in overhead. Therefore, we recommend reducing FY26 Water Bonds by $175,000.		$175,000		$175,000

FY26 CAPITAL BUDGET RECOMMENDATIONS								
Class	**Project and Page #**	**Project Name**	**Description of Recommendation**	**Explanation**	**Total FY26 PayGo**	**Total FY26 Bonds**	**Total Prior Approved Bonds**	**Total Recommendation**
Water	X787000 (pg. 452)	Water Storage Tank Painting	Reduce FY26 Water Bonds by $120,000	Our review found that the estimated overhead rate was higher than the rate designated by the County for FY26, leading to an overbudget of $120,000 in overhead. Therefore, we recommend reducing FY26 Water Bonds by $120,000.		$120,000		$120,000
							TOTAL CAPITAL BUDGET RECOMMENDATIONS:	**$10,659,000**

FY26 OPERATING BUDGET

AUDITOR RECOMMENDATIONS

Operating Budget Recommendations						
Department and Bureau	**Operating Budget Book Page**	**Category**	**Object**	**Amount**	**Explanation**	**Total Recommendation**
Chief Administrative Officer – Public Campaign Financing	119	Grants, Contributions, & Other	8700	$1,500,000	The Chief Administrative Officer has overall responsibility for the Public Campaign Financing Fund which was established in FY24 and funded in FY25 with $1.0 million. The FY26 request is $1.5 million as recommended by the Public Financing Committee. However, no candidates have yet become eligible and therefore no expenditures have been incurred to date in this Fund. We recommend reducing the FY26 request to $0. This still leaves $1.0 million in the Fund for future expenditures should candidates become eligible. Any additional funding needed can be done through a supplemental request.	$1,500,000
Office of Emergency Management	318	Personal Services	Multiple	$137,000	The Office of Emergency Management is requesting to add a new position for a Deputy Emergency Communications Director. This position will be responsible for the oversight of the Joint 911 Center to include the Emergency Communications Center. The related Joint 911 Public Safety Center capital project #F586400 is currently in the design phase and construction funding has been deferred to FY27. Due to this deferral, we recommend removing this position from the FY26 request. Funding for the role can be reconsidered when a construction timeline is confirmed and an operational launch date is established.	$137,000

Operating Budget Recommendations						
Department and Bureau	**Operating Budget Book Page**	**Category**	**Object**	**Amount**	**Explanation**	**Total Recommendation**
Office of Finance – Accounting & Control	143	Personal Services	Multiple	$118,938	The Office of Finance is requesting a new Finance Systems Analyst position to provide system support for Oracle including training, troubleshooting, testing and implementing new versions and enhancements. As these duties are specific to implementation, we recommend these duties be funded through Contractual Pay. An increase for Contractual Pay for Oracle support is already included in the Office's FY26 request.	$118,938
					TOTAL GENERAL FUND RECOMMENDATIONS:	**$1,755,938**

APPENDIX II

OFFICE OF THE COUNTY AUDITOR

Office of the County Auditor

The Office of the County Auditor was created by the Anne Arundel County Charter as an independent office reporting to the County Council. Under County Council Resolution 48-15, the Office of the County Auditor reviews fiscal considerations for proposed legislation.

This review was prepared for the County Council. It was created with the cooperation of Anne Arundel County Management, Office of the Budget, and the various Agencies, Departments, and Offices herein contained.

For further information about the Office of the County Auditor, please visit aacounty.org/auditor.

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