

Non-Departmental

MISSION AND SERVICES

Non-Departmental is used to manage resources and indirect costs for activities that are not specifically associated with one department or agency. The Office of Management and Budget (OMB) has the primary responsibility for the activity in Non-Departmental. OMB collaborates with the Office of the County Executive, the Legislative Branch, the Office of Finance, and the Office of Central Services to plan and direct Non-Departmental transactions.

STRUCTURE

There are five primary areas in Non-Departmental: Debt Service, Grants and Transfers, Operational Expenditures, and Contingency.

- Debt Service – manages the County's debt issuance plan and monitors related principal and interest payments.
- Grants and Transfers – administers County contributions to various community organizations, Community Television, Economic Development Corporation, Financial Services Corporation, Employ Prince George's, Experience Prince George's, and the Prince George's Arts and Humanities Council. Funding is also provided to support transfers to various capital improvement projects and other funds.
- Operational Expenditures – manages operational transactions that are not agency specific, including office space, utilities, special compliance efforts, retiree benefits, equipment leases, and special lease obligations, including the University of Maryland Capital Region Medical Center.
- Alternative Construction Financing – supports payments for the Alternative Construction Financing school construction program on behalf of the Prince George's County Public School System.
- Contingency – provides resources for costs related to unsettled collective bargaining agreements, designated operating activities, and unanticipated employee separation costs.

FY 2026 KEY NOTATIONS

- Distributed over \$9.0 million to community-based organizations for various programs serving County residents.
- Funding provided opportunities for County youth to participate in career development, life-training skills, and summer employment opportunities.
- Allocated \$4,600,000 of grant support to County Development Disabilities Administration (DDA) service providers.

FY 2027 FISCAL OVERVIEW

- \$7,000,000 allocated for grants to community organizations.
- \$46,000,000 to address resource levels for retiree life and health benefits.
- \$14,700,000 for operating costs associated with the speed camera program and other fine programs.
- \$4,200,000 for transfers to the Capital Improvement Program (CIP).
- \$11,700,000 provided to the County's economic development and tourism agencies.
- \$1,000,000 for Youth Employment Program to support jobs for County youth.

- \$18,700,000 for retirement payments Board of Education/Teacher and Community College.
- \$42,000,000 for Alternative Construction Financing for the school projects on behalf of the Board of Education.

FY 2027 BUDGET SUMMARY

The FY 2027 proposed General Fund budget for Non-Departmental is \$500,644,500, an increase of \$48,543,300 or 10.7% over the FY 2026 approved budget.

NON-DEPARTMENTAL OVERVIEW

Category	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
Debt Service	\$187,064,912	\$197,682,200	\$197,682,200	\$218,275,000	\$20,592,800	10.4%
Grants and Transfers	80,372,505	51,510,500	55,070,900	54,418,600	2,908,100	5.6%
Operational Expenditures	167,100,079	160,308,600	197,489,600	185,950,900	25,642,300	16.0%
Alternative Construction Financing Payment	42,000,000	42,600,000	42,000,000	42,000,000	(600,000)	-1.4%
Total	\$476,537,496	\$452,101,300	\$492,242,700	\$500,644,500	\$48,543,200	10.7%

Reconciliation from Prior Year

	Expenditures
FY 2026 Approved Budget	\$452,101,300
Increase Cost: Debt Service — Increase in the Debt Service category to reflect principal and interest payments for current outstanding debt and anticipated costs related to the FY 2026 bond sale	\$20,592,800
Increase Cost: Operational Expenditures — Increase in the Miscellaneous Expenses category for various operational costs; \$4,600,000 added for private prekindergarten providers; \$1,000,000 added for new Senior Electricity Assistance program; \$1,000,000 added for new Destination Prince George's	11,157,000
Increase Cost: Operational Expenditures — Increase in operating costs for the speed camera, red light camera, and false alarm programs.	7,850,000
Increase Cost: Operational Expenditures — Increase for retirement payments on behalf of the PGCPs teachers and the Prince George's Community College	5,700,000
Increase Cost: Grants and Transfers — Increase in the Other Payments category for Video Lottery Terminal (VLT) costs for various non-profit grants	2,453,100
Increase Cost: Grants and Transfers — Increase in the County grant for Economic Development Corporation	2,232,800
Increase Cost: Operational Expenditures — Increase in the budget for utility costs to reflect projected expenditure levels for electricity, gas, oil, and propane use by the County	1,700,400
Increase Cost: Grants and Transfers — Increase in funding for CIP transfer to Maryland 210 capital projects	840,000
Increase Cost: Grants and Transfers — Increase in the County grant for the Redevelopment Authority (RDA); funding supports RDA personnel and operating expenditures	510,900
Increase Cost: Operational Expenditures — Net increase in the Other Leases category to align with rental and lease costs	280,700
Increase Cost: Operational Expenditures — Increase in the budget for postage to align with anticipated costs	250,000
Increase Cost: Operational Expenditures — Increase in the budget for streetlight and traffic light electricity to align with projected costs	100,000

Reconciliation from Prior Year *(continued)*

	Expenditures
Decrease Cost: Grants and Transfers — Decrease in the Memberships category to align with anticipated membership costs	(17,300)
Decrease Cost: Grants and Transfers — Decrease in the Required Payments category for the Renter's Tax Credit Program to align with anticipated costs	(39,100)
Decrease Cost: Grants and Transfers — Decrease in the County grant for Financial Services Corporation	(55,900)
Decrease Cost: Grants and Transfers — Decrease CIP transfer to the Health Department for WSSC Septic; partially offset by CIP funding and Office of Information Technology CIP project	(96,400)
Decrease Cost: Alternative Construction Financing Payment — Net decrease in the Alternative Construction Financing /P3 school projects to align to contract requirements	(600,000)
Decrease Cost: Grants and Transfers — Decrease in the County grant for Experience Prince George's	(920,000)
Decrease Cost: Operational Expenditures — Net decrease in the Equipment Leases category to align with the debt service payment schedule requirements; \$6,000,000 is allocated for Fire/EMS self-contained breathing apparatus (SCBA) equipment; an additional \$1,100,000 is allocated for Board of Elections voting machines.	(1,395,800)
Decrease Cost: Grants and Transfers — Decrease in the Grants to Community Organizations category for the County Council and County Executive designated community grants	(2,000,000)
FY 2027 Proposed Budget	\$500,644,500

DEBT SERVICE

Principal

Debt Service	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
PRINCIPAL						
Schools - General Obligation Bonds (GOB's)	\$ 62,784,430	\$ 112,353,000	\$ 112,353,000	\$ 66,414,300	(\$45,938,700)	-40.9%
Schools (Q-bonds)	3,149,679	3,149,700	3,149,700	0	(3,149,700.00)	-100.0%
Mass Transit	589,069	553,000	553,000	96,200	(456,800)	-82.6%
Roads (GOB's)	37,834,110	39,202,300	39,202,300	41,273,900	2,071,600	5.3%
Public Buildings	24,579,409	25,651,900	25,651,900	27,464,300	1,812,400	7.1%
Fire	4,487,252	4,463,600	4,463,600	4,442,800	(20,800)	-0.5%
Community College	8,391,264	9,505,000	9,505,000	10,676,000	1,171,000	12.3%
Correctional Facilities	3,527,293	3,568,700	3,568,700	3,849,400	280,700	7.9%
Library	7,346,060	7,832,200	7,832,200	8,451,900	619,700	7.9%
Health	1,928,896	2,195,200	2,195,200	2,742,800	547,600	24.9%
Police	6,177,595	6,572,200	6,572,200	6,887,600	315,400	4.8%
Total	\$160,795,057	\$215,046,800	\$215,046,800	\$172,299,200	(\$42,747,600)	-19.9%

Note: Numbers may not add due to rounding. MILA debt is accounted for in State Debt Assumption Payments, rather than in debt service in the Comprehensive Annual Financial Report (ACFR).

Interest

Debt Service	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
INTEREST AND SERVICE CHARGES						
Schools - (GOB's)	\$ 34,271,589	\$ 32,655,600	\$ 32,655,600	\$ 32,337,100	(\$318,500)	-1.0%
Mass Transit	34,811	21,500	21,500	4,400	(17,100)	-79.5%
Roads (GOB's)	19,810,102	18,892,100	18,892,100	18,568,700	(323,400)	-1.7%
Public Buildings	13,681,629	13,004,900	13,004,900	12,971,900	(33,000)	-0.3%
Fire	1,990,142	1,831,200	1,831,200	1,778,300	(52,900)	-2.9%
Community College	4,660,103	4,612,800	4,612,800	4,675,700	62,900	1.4%
Correctional Facilities	1,561,208	1,439,900	1,439,900	1,648,100	208,200	14.5%
Library	4,577,422	4,342,500	4,342,500	4,148,500	(194,000)	-4.5%
Health	1,686,579	1,669,600	1,669,600	2,246,500	576,900	34.6%
Police	2,731,078	2,587,400	2,587,400	2,341,300	(246,100)	-9.5%
Current Year Bond Sale/Refinancing	-	6,084,800	6,084,800	7,321,300	1,236,500	20.3%
Service Charges	95,490	-	-	-	-	0.0%
Total Interest and Service Charges	\$85,100,153	\$87,142,300	\$87,142,300	\$88,041,800	\$899,500	1.0%
Principal	\$160,795,057	\$215,046,800	\$215,046,800	\$172,299,200	(\$42,747,600)	-19.9%
TOTAL PRINCIPAL, INTEREST AND SERVICE CHARGES	\$245,895,210	\$302,189,100	\$302,189,100	\$260,341,000	(\$41,848,100)	-13.8%
Less:						
Mass Transit	(\$623,880)	(574,400)	(574,400)	(100,600)	\$473,800	-82.5%
School Surcharge	(\$44,099,753)	(91,181,700)	(91,181,700)	(36,763,800)	54,417,900	-59.7%
Telecommunications Tax Supported School Projects	(\$1,598,489)	(1,235,000)	(1,235,000)	(883,000)	352,000	-28.5%
Internal Revenue Service (IRS) Subsidy	(\$523,566)	-	-	-	-	0.0%
FY25 - Premium for CPI2025A/B Issue Costs	(\$207,071)	-	-	-	-	0.0%
Bond Premiums	(\$11,777,539)	(11,515,800)	(11,515,800)	(4,318,600)	7,197,200	-62.5%
SubTotal	(\$58,830,298)	\$ (104,506,900)	(\$104,506,900)	\$ (42,066,000)	\$ 62,440,900	-59.7%
Total - Net County Debt	\$187,064,912	\$197,682,200	\$197,682,200	\$218,275,000	\$20,592,800	10.4%

Note: Numbers may not add due to rounding. MILA debt is accounted for in State Debt Assumption Payments.

FY 2027 Debt Issuance Plan

Prince George’s County plans to issue new general obligation bonds totaling approximately \$273,100,000 in FY 2027. The main factor behind the debt issuance continues to be the construction of public schools, followed by road repair and roadway enhancements. The County’s current bond rating is AAA from Fitch and S&P and AA1 for Moody’s.

Outstanding General Fund Direct Debt

Direct Debt is debt incurred by Prince George’s County government in its own name. The gross outstanding general fund debt, the amount that would be due if 100% of the principal were due on June 30, includes the County’s general obligation bonds, PGCPs revenue bonds and Maryland Local Government Insurance Trust obligations issued for self-insurance liability funding.

Net Direct Debt is gross debt less (1) gross debt payable primarily from user charges or other identified debt-supporting revenue streams, and (2) gross debt reimbursable from the State of Maryland. This represents total direct debt excluding self-supporting debt. On June 30, 2023, it was \$1,757,100; on June 30, 2024, it was \$1,739,300; and on June 30, 2025, it increased to \$1,786,300.

Net Tax-Supported General Fund Debt
(millions \$'s)

	Actual 6/30/2023	Actual 6/30/2024	Actual 6/30/2025
Net Direct Debt	\$ 1,757.1	\$ 1,739.3	\$ 1,786.3
TOTAL	\$1,757.1	\$1,739.3	\$1,786.3
ANNUAL GROWTH	\$ 30.1	\$ 49.4	\$ 47.0

SOURCE:

FY 2023: ACFR for the Year Ending June 30, 2023, Prince George’s County, Maryland, Page 193 (Table 14)

FY 2024: ACFR for the Year Ending June 30, 2024, Prince George’s County, Maryland, Page 195 (Table 14)

FY 2025: ACFR for the Year Ending June 30, 2025, Prince George’s County, Maryland, Page 202 (Table 14)

Self-Supporting Direct Debt (millions)

	6/30/2023	6/30/2024	6/30/2025
General Obligation Bonds:			
Mass Transit Debt - Washington Suburban Transit Commission (WSTC)	\$ 2.0	\$ 1.3	\$ 1.4
Stormwater Management	358.8	401.7	438.7
County Solid Waste Management Bonds	76.6	81.4	86.2
School Facilities Supported by School Surcharge	395.4	364.0	334.2
School Facilities Supported by Telecommunications Tax	5.9	4.2	2.8
Revenue Bonds:			
Maryland Water Quality Loans	43.7	71.3	139.1
Total Self-Supporting Debt	\$ 882.4	\$ 923.9	\$ 1,002.4

SELF-SUPPORTING DEBT are portions of the gross direct debt that are not dependent on County tax revenues. Self-supporting outstanding debt, including debt that is repaid solely from the County's share of certain State collected taxes and user charges, is detailed below:

SOURCE:

FY 2023: ACFR for the Year Ending June 30, 2023, Prince George's County, Maryland, Page 193 (Table 14).

FY 2024: ACFR for the Year Ending June 30, 2024, Prince George's County, Maryland, Page 195 (Table 14).

FY 2025: ACFR for the Year Ending June 30, 2025, Prince George's County, Maryland, Page 202 (Table 14).

Debt Service and Other Payments

When debt is issued, the County is given a debt service payment schedule similar to amortization payments provided to a citizen when funds are borrowed to purchase a home or a car. The County is required to budget annually for the payment of principal and interest due on the amount of debt that it has incurred along with the annual premium payments, and lease payments described under "Other Obligations." (PGCPS debt, and certain other lease payments are shown under Other Non Departmental.)

From time to time, the County reviews its debt to see if it should restructure or refinance the debt to minimize its cost or to maximize cash flow requirements. A similar technique is used by the taxpayer who refinances his or her mortgage when interest rates are lowered, resulting in a reduced monthly payment. Alternatively, the

taxpayer may choose the lower interest rate and opt for the same monthly payment, and thus pay off his or her debt much quicker.

In general, the County is obligated for its first payment of interest six months after debt is issued; the first payment of principal is due twelve months after the debt is issued.

Recoveries

Portions of the debt and obligations related to mass transit are retired through dedicated tax levies. Starting from FY 2001, school surcharge revenues have been used to offset part of the cost of new school construction. Starting in FY 2007, part of the telecommunications tax revenues that are set aside each year in a separate capital project fund have been used to support school construction bonds.

Debt Service General Fund Sources

Highway User Revenue is allocated to support debt service for roads.

Debt Levels

The County's Net Direct Debt has grown due to the rising needs for capital projects, in particular school construction. The County plans to keep its debt levels below its self-imposed and statutory limits.

Fiscal Year	Population	Assessed Value	Net Direct Debt	% of Net Direct Debt to Assessed Value	Net Direct Debt Per Capita	Debt Service as a % of General Fund Expenditures
2025	966,629	\$ 137,216,338,490	\$ 1,786,253,123	1.3%	1,848	4.9%
2024	947,430	\$ 129,262,360,090	\$ 1,739,313,631	1.3%	1,836	4.5%
2023	946,971	\$ 118,053,014,090	\$ 1,757,113,050	1.5%	1,856	4.6%
2022	967,201	\$ 112,696,780,390	\$ 1,707,674,001	1.5%	1,766	4.5%
2021	908,743	\$ 108,467,097,890	\$ 1,588,461,609	1.5%	1,748	4.2%
2020	909,327	\$ 102,527,101,300	\$ 1,530,187,259	1.5%	1,683	3.8%
2019	913,508	\$ 97,534,897,800	\$ 1,500,063,335	1.5%	1,642	4.0%
2018	911,685	\$ 92,548,040,600	\$ 1,384,752,682	1.5%	1,519	3.2%
2017	909,865	\$ 86,941,639,900	\$ 898,012,035	1.0%	987	3.4%
2016	908,049	\$ 80,392,825,800	\$ 968,882,035	1.2%	1,067	3.2%
2015	909,535	\$ 74,172,798,186	\$ 944,926,424	1.3%	1,039	3.4%
2014	904,430	\$ 73,425,415,435	\$ 844,289,449	1.1%	934	3.3%
2013	890,081	\$ 75,993,572,331	\$ 899,514,499	1.2%	1,011	3.1%
2012	881,138	\$ 82,964,524,909	\$ 714,695,331	0.9%	811	3.4%
2011	874,045	\$ 95,135,150,806	\$ 714,419,526	0.8%	817	3.8%

Notes:

- (1) Population estimates are from the U.S. Census Bureau, Population Estimates Branch. The fiscal year 2027 population estimate is from the American Communities Survey, U.S. Census Bureau for 2024.
- (2) Beginning in fiscal year 2002, real property assessed value in Maryland has been adjusted from approximately 40% of market value to full market value (100%) by the State Department of Assessments and Taxation. Personal property assessed value remains unchanged at full market value.
- (3) The amount of net direct debt represents the County's general obligation bonded debt which excludes the Primary Government's Stormwater Management Enterprise Fund bonds paid with dedicated tax collections, Solid Waste Management System bonds repaid from user charges, debt for parks reimbursed by the joint venture M-NCPPC, debt for mass transit reimbursed by the WSTC (joint venture), debt for school facilities paid by school surcharge, and debt for school facilities funded by telecommunications tax. It includes Revenue Authority's (component unit) bonded debt.

SOURCE: Office of Finance

GRANTS & TRANSFER PAYMENTS

Grants and Transfers	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
Grants to Community Organizations	\$11,036,972	\$8,980,000	\$9,980,000	\$6,980,000	(\$2,000,000)	-22.3%
Required Payments	418,644	550,900	530,900	511,800	(39,100)	-7.1%
Prince George's Arts and Humanities Council	464,000	393,300	393,300	393,300	-	0.0%
Economic Development Corporation	4,272,200	4,058,600	4,058,600	6,291,400	2,232,800	55.0%
Employ Prince George's	2,994,300	2,409,600	2,409,600	2,409,600	-	0.0%
Financial Services Corporation	1,959,900	1,118,200	1,118,200	1,062,300	(55,900)	-5.0%
Prince George's Community Television	924,600	924,600	924,600	924,600	-	0.0%
Experience Prince George's	1,556,900	1,523,100	1,523,100	603,100	(920,000)	-60.4%
Redevelopment Authority	-	2,017,300	2,017,300.00	2,528,200	510,900	100.0%
Memberships	913,289	986,200	986,200	968,900	(17,300)	-1.8%
Strategic Goals Initiative	164,400	475,000	475,000	475,000	-	0.0%
University of Maryland Medical System	3,755,500	-	-	-	-	0.0%
Other Payments	4,585,000	6,085,000	6,085,000	6,085,000	-	0.0%
Other Payments - VLT	9,576,500	9,576,500	12,174,300	12,029,600	2,453,100	25.6%
Transfer to Capital Improvement Program - VLT	8,042,763	8,116,200	8,058,800	8,019,800	(96,400)	-1.2%
Transfers to Capital Improvement Program	28,307,537	3,396,000	3,436,000	4,236,000	840,000	24.7%
Transfers to Other Funds	1,400,000.00	900,000	900,000	900,000	-	100.0%
Total	\$80,372,505	\$51,510,500	\$55,070,900	\$54,418,600	\$2,908,100	5.6%

Grants to Community Organizations -- \$6,980,000

Funding supports a variety of community-based organizations serving County residents.

Required Payments -- \$511,800

Amounts shown here represent anticipated costs mandated by State or local legislation, regulation, or contractual agreement.

Prince George's Arts and Humanities Council -- \$393,300

These resources are designated to support the Prince George's Arts and Humanities Council to coordinate financial support and advocacy for the arts and humanities through grants, artistic programs, and creative partnerships among business, education, government, and residents. Please note that in prior fiscal years, funding allocated to this organization was budgeted under the Grants to Community Organizations category.

Economic Development Corporation -- \$6,291,400

This funding supports the Economic Development Corporation, a nonprofit organization that promotes

economic development, neighborhood and business revitalization, workforce services, and youth employment, while collaborating with the business community, and other public entities.

Employ Prince George's -- \$2,409,600

This funding supports Employ Prince George's Inc., a nonprofit organization that provides career and job readiness training as well as on-the-job work experience for County youth and adults, including dislocated workers. The program is funded primarily through the federal Workforce Innovation and Opportunity Act (WIOA) grant program.

Financial Services Corporation -- \$1,062,300

This funding supports the Financial Services Corporation, a nonprofit corporation that provides non-traditional financing for small and minority-owned businesses in Prince George's County.

Prince George's Community Television -- \$924,600

Funding supports Community Television of Prince George's County Channels 76 and 70, the award-winning nonprofit cable access station.

Experience Princes George's -- \$603,100

This funding supports Experience Prince George's, a promotional agency under contract with the County that assists in the implementation of the County's comprehensive economic and cultural development program. Funding per CB-077-2016 is provided for the County branding campaign to advertise and promote the County.

Redevelopment Authority -- \$2,528,200

This funding supports Redevelopment Authority, a quasi-agency that develops, redevelops, revitalizes, and preserves targeted communities, with an emphasis within the Beltway, in support of community development, transit-oriented development, and affordable housing.

Memberships -- \$968,900

This funding represents the cost of the County's participation fees in various professional organizations.

Strategic Goals Initiative -- \$475,000

Funding will be utilized to further various County initiatives.

Other Payments -- \$6,085,000

Funding reflects local impact grant funds allocated to the County for public safety projects within five miles of Rosecroft Raceway (\$1,000,000), PGC re-entry-wrap around services (\$500,000), as well as a grant to support County developmental disability service providers (\$4,585,000).

Other Payments – VLT -- \$12,029,600

Funding reflects a portion of the video lottery terminal (VLT) funds allocated for the following projects - Local Development Council Community Impact Grants – Designated Grantees (\$2,124,300); the Education for Youth Jobs, and Apprenticeship Program, Youth Leadership Academy, Scholarships (\$2,300,000); a grant for Senior Services with Second District CDC (\$5,055,300); a grant for the Town of Forest Heights for police athletics league (\$40,000); a grant for the Community College Foundation (\$2,000,000) and Sanitation and Beautification (\$85,000); and a grant for Other Public Services (\$425,000).

Transfers to Capital Improvement Program – VLT -- \$8,019,800

This category reflects General Funds allocated to capital improvement projects including the VLT - MD 210 Improvement.

Transfers to Capital Improvement Program -- \$4,236,000

This category reflects General Funds allocated to capital improvement projects including the Suitland Manor project (\$1,236,000) for Redevelopment Authority; and the Office of Information Technology CIP project (\$3,000,000).

Transfers to Other Funds -- \$900,000

This category reflects General Fund transfers to other County funds. This funding will be utilized as a transfer to the Local Business Bond Fund (\$500,000) and Fair Election Fund (\$400,000).

OPERATIONAL EXPENDITURES

Operational Expenditures	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
General Fund Insurance	\$ 10,400,000	\$ 10,400,000	\$ 10,400,000	\$ 10,400,000	\$ -	0.0%
Judgments and Losses	20,000	100,000	100,000	100,000	-	0.0%
Postage	1,183,089	2,000,000	2,000,000	2,250,000	250,000	12.5%
Equipment Leases	35,508,095	20,621,600	34,607,600	19,225,800	(1,395,800)	-6.8%
Other Leases	32,296,438	32,143,100	32,143,100	32,423,800	280,700	0.9%
Utilities	20,069,969	17,812,200	18,828,100	19,512,600	1,700,400	9.5%
Streetlight Electricity	1,022,700	2,400,000	4,878,900	2,400,000	-	0.0%
Traffic Signal Electricity	324,426	200,000	200,000	300,000	100,000	50.0%
Miscellaneous Expenses	10,620,063	11,735,700	18,235,900	22,892,700	11,157,000	95.1%
Retirement State Payments	-	13,000,100	13,000,100	18,700,100	5,700,000	100.0%
Youth Employment Program	1,145,168	1,000,000	1,000,000	1,000,000	-	0.0%
Automated Programs-Speed Camera, Red-Light, False Alarm	10,329,338	6,800,000	20,000,000	14,650,000	7,850,000	115.4%
Compensated Absences	467,559	-	-	-	-	0.0%
Deferred Compensation in Lieu of State Retirement	257,290	226,400	226,400	226,400	-	0.0%
Unemployment Insurance	475,000	475,000	475,000	475,000	-	0.0%
Retiree Life Benefits/Annuities	3,814,638	2,027,000	2,027,000	2,027,000	-	0.0%
Retiree Health Benefits	44,048,400	44,048,400	44,048,400	44,048,400	-	0.0%
SubTotal	\$ 171,982,173	\$ 164,989,500	\$ 202,170,500	\$ 190,631,800	\$ 25,642,300	15.5%
Expenditure Recoveries						
Leases/Utilities	\$ (3,441,554)	\$ (3,441,600)	\$ (3,441,600)	\$ (3,441,600)	-	0.0%
Other	(1,440,540)	(1,239,300)	(1,239,300)	(1,239,300)	-	0.0%
SubTotal	\$ (4,882,094)	\$ (4,680,900)	\$ (4,680,900)	\$ (4,680,900)	\$ -	0.0%
Total	\$167,100,079	\$160,308,600	\$197,489,600	\$185,950,900	\$25,642,300	16.0%

General Fund Insurance (Self-Insurance Fund) -- \$10,400,000

General Fund Insurance is managed by the Risk Management Unit in the Office of Finance. It insures fire, casualty, automobile, and public losses. The Self-Insurance Fund is composed of the following governmental entities: the County, the Community College, the Memorial Library System and the Board of Education. Contribution levels are based on the results of an annual actuarial study.

Judgments and Losses -- \$100,000

This appropriation represents contingent small claims payouts by the County.

Postage -- \$2,250,000

Postage costs reflect projected expenditure levels for postage.

Equipment Leases -- \$19,225,800

The FY 2027 expenditures include the principal and interest costs of the 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025 and 2026 lease purchase payments. It also includes resources for voting machine rentals.

Other Leases -- \$32,423,800

The Office of Central Services is responsible for maintaining the County's lease agreements for various locations. Funding is included to support ten County leases. In addition to the cost of County leases, funding is also included for debt service payments due on lease revenue bonds issued to support expansions of the Hyattsville and Upper Marlboro Justice Centers. Additionally, this category includes funding to support debt service costs for various public finance transactions including the Regional Medical Center.

Utilities -- \$19,512,600

Utility costs reflect projected expenditure levels for electricity, gas, oil, and propane used by the County.

Streetlights -- \$2,400,000

Projected energy costs for streetlights maintained by the County.

Traffic Signals -- \$300,000

Operational funding for traffic signals provided by the County for vehicular and pedestrian safety.

Miscellaneous Expenses -- \$22,690,300

This category includes resources for general and administrative services related to the implementation of the County's strategic plan and collection of emergency transportation fees. This budget also includes costs for payments to the State for the State Department of Assessments and Taxation (\$4,900,000 in FY 2027); also includes funding for new Destination Prince George's and new Senior Electricity Assistance Program (\$1,000,000 for each in FY 2027); also includes funding for local business assistance program (\$1,000,000 in FY 2027) and camera incentive program (\$250,000).

Retirement State Payments -- \$18,700,100

Reflects funding allotted for the Board of Education and Community College retirement.

Youth Employment Program -- \$1,000,000

Reflects funding allotted for the Youth Employment Program managed by the Office of Human Resources Management.

Automated Programs -- \$14,650,000

The County incurs costs to run the speed camera program, including payment to the vendor, which are offset by the revenue generated. The amount listed also includes costs associated with the red-light camera and false alarm programs managed by the Revenue Authority.

Deferred Compensation in Lieu of State Retirement -- \$226,400

Several appointed employees have elected to participate in a Deferred Compensation Plan in lieu of the Maryland State Pension System. These costs are included in this category.

Unemployment Insurance -- \$475,000

This represents the anticipated unemployment insurance claims payable during the fiscal year.

Retiree Life and Health Insurance -- \$46,075,400

This represents both the Retiree Life Benefits/Annuities (\$2,000,000) and the Retiree Health Benefits (\$44,000,000) costs. The County portion of health and life insurance costs for retired employees are funded in this category. It includes \$1,950,000 for retiree life insurance, \$77,000 for retiree annuities, and \$44,048,400 for retiree health benefits, or Other Post Employment Benefits (OPEB).

Expenditure Recoveries (Project Charges) -- (\$4,680,900)

Expenditure Recoveries are from non-general funds for charges for utilities, maintenance and equipment usage payments, retiree health insurance recoveries, and postage recoveries from various funds.

ALTERNATIVE CONSTRUCTION FINANCING PAYMENT

Alternative Construction Financing Payment	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fringe Benefits	-	-	-	-	-	0.0%
Operating	42,000,000	42,600,000	42,000,000	42,000,000	(600,000)	-1.4%
Capital Outlay	-	-	-	-	-	0.0%
Total	\$ 42,000,000	\$42,600,000	\$42,000,000	\$42,000,000	(\$600,000)	-1.4%

In FY 2027, expenditures total \$42,000,000, a decrease of -\$600,000 or -1.4% under the FY 2026 approved budget. This category reflects the County's required payments toward this programmatic cost.

CONTINGENCY

Contingency	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
Total	\$ -	\$0	\$0	\$0	\$0	0%

In FY 2027, contingency expenditure total \$0 and remains unchanged from the FY 2026 approved budget.

ECONOMIC DEVELOPMENT FUND

This fund will provide financial assistance in the form of loans, guarantees, and grants to benefit existing and potential industrial and commercial businesses in the County. The primary goal of the fund is to create and retain jobs, broaden the local tax base, promote economic development opportunities, and assist in the retention of existing businesses and the attraction of new businesses.

Economic Development Incentive Fund Expenditure Summary

Category	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fringe Benefits	-	-	-	-	-	0.0%
Operating	746,317	9,000,000	4,555,000	9,000,000	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Total	\$ 746,317	\$9,000,000	\$4,555,000	\$9,000,000	\$ -	0.0%

Economic Development Incentive Fund Summary

Category	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27		
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)	
BEGINNING FUND BALANCE		\$31,639,576	\$24,882,270	\$34,833,010	\$34,358,010	\$9,475,740	38.1%
REVENUES							
Interest Income	\$ 3,119,553	\$ 350,000	\$ -	\$ 350,000	\$ -	0.0%	
Loan Repayments (Principal and Interest)	820,199	1,300,000	3,780,000	1,300,000	-	0.0%	
Equity Investment Returns	-	-	-	-	-	0.0%	
Federal Aid	-	-	-	-	-	0.0%	
State Aid	-	-	-	-	-	0.0%	
Miscellaneous Revenues	-	-	-	-	-	0.0%	
Appropriated Fund Balance	-	7,350,000	475,000	7,350,000	-	0.0%	
Total Revenues	\$ 3,939,752	\$ 9,000,000	\$ 4,255,000	\$ 9,000,000	\$ -	0.0%	
EXPENDITURES							
Small Business Loans and Grants	\$ 746,317	\$ 9,000,000	\$ 4,255,000	\$ 9,000,000	\$ -	0.0%	
Total Expenditures	\$ 746,317	\$ 9,000,000	\$ 4,255,000	\$ 9,000,000	\$ -	0.0%	
EXCESS OF REVENUES OVER EXPENDITURES	\$3,193,435	-	-	-	-	0.0%	
OTHER ADJUSTMENTS	\$ -	\$ (7,350,000)	\$ (475,000)	\$ (7,350,000)	\$ -	0.0%	
ENDING FUND BALANCE		\$34,833,010	\$ 17,532,270	\$34,358,010	\$ 27,008,010	\$ 9,475,740	54.0%

GRANT FUNDS SUMMARY

The FY 2027 proposed grant budget remains at \$0 and unchanged from the FY 2026 approved budget.

EMERGENCY OPERATING FUND

This fund will support costs for agencies involved in supporting operations related to extreme weather events such as snow removal operations.

Emergency Operating Fund Expenditure

Category	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fringe Benefits	-	-	-	-	-	0.0%
Operating	-	-	15,000,000	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Total	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -	0.0%

Emergency Operating Fund Summary

Category	FY 2025	FY 2026	FY 2026	FY 2027	Change FY26-FY27	
	Actual	Budget	Estimate	Proposed	Amount (\$)	Percent (%)
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$15,000,000	\$15,000,000	0.0%
REVENUES						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfer in	-	-	15,000,000	-	-	0.0%
Appropriated Fund Balance	-	-	-	15,000,000	15,000,000	0.0%
Total Revenues	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	0.0%
EXPENDITURES						
Expenses related to extreme weather events	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000	0.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000	0.0%
EXCESS OF REVENUES OVER EXPENDITURES	\$0	-	15,000,000	-	-	0.0%
OTHER ADJUSTMENTS	\$ -	\$ -	\$ -	\$ (15,000,000)	\$ (15,000,000)	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -	0.0%

