



Office of Management & Budget

FY 2026 Budget Overview

Budget & Policy Analysis Division

Sylvia Singleton, Senior Legislative Budget Officer

5/1/2025

Agenda

Department Overview

Strategic Focus

Agency Budget Summary

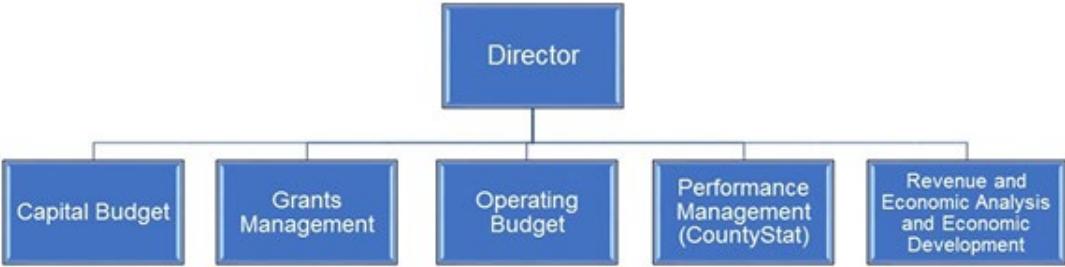
Staffing

Programmatic

General Fund Balance

Office of Management & Budget

Stanley Earley



Mission

- provides financial planning and performance management to County agencies in order to ensure fiscal accountability and cost-effective use of service delivery resources

Core Services

Financial planning, including the formulation, implementation and monitoring of the County's operating budget as well as the capital budget and the six-year Capital Improvement Program (CIP); grant and Economic Development Incentive Fund coordination; fiscal and economic analysis and administration of the County's tax differential program

Performance management, in conjunction with CountyStat, including analysis of agency operational data, business processes, policy, regional benchmarks and national best practices

Strategic Focus FY 2026

Maintain the County's General Fund balance at or above 10% of the General Fund budget

Provide regular reporting to the Office of the County Executive in order to identify potential revenue shortfalls or agency overspending and take corrective action where appropriate

Monitor capital spending and the use of bond proceeds to ensure the long-term affordability of the County's capital improvement program

FY 2026 Budget Summary

Proposed FY 2026

\$4.7 Million

Increase \$577K

or +14.1%

100% General Funded

Expenditures by Fund Type

Fund Types	FY 2024 Actual		FY 2025 Budget		FY 2025 Estimate		FY 2026 Proposed	
	Amount	% Total	Amount	% Total	Amount	% Total	Amount	% Total
General Fund	\$4,085,181	100.0%	\$4,102,900	100.0%	\$4,402,900	100.0%	\$4,679,900	100.0%
Total	\$4,085,181	100.0%	\$4,102,900	100.0%	\$4,402,900	100.0%	\$4,679,900	100.0%

Supplemental FY 2025 General Fund

\$300,000

Additional funding is needed to support FY 2025 merit increases and COLAs

Budgeted in Non-Departmental in the FY 2025 Budget development

GENERAL FUND OVERVIEW

Proposed FY 2026

\$4.7 Million

Increase \$577K

or +14.1%

**100% General
Funded**

**\$3.2 Million
COMPENSATION
+\$281K/9.5%**

**Mandated salary
requirements**

**1 New position to assist in
the implementation of the
indirect cost rate pilot
project in coordination with
the Office of Finance**

**Funding for a previously unfunded Budget
Management Analyst 4G position to
implement the legislative requirement of
CB-18-2024, requiring the Office to submit
a fiscal impact statement for legislation
before the County Council**

Expenditures by Category - General Fund

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Proposed	Change FY25-FY26 Amount (\$)	Change FY25-FY26 Percent (%)
Compensation	\$2,949,061	\$2,945,000	\$3,052,300	\$3,226,200	\$281,200	9.5%
Fringe Benefits	882,020	942,400	967,700	1,029,200	86,800	9.2%
Operating	565,612	584,400	584,200	635,500	51,100	8.7%
Capital Outlay	—	—	—	—	—	—
SubTotal	\$4,396,693	\$4,471,800	\$4,604,200	\$4,890,900	\$419,100	9.4%
Recoveries	(311,512)	(368,900)	(201,300)	(211,000)	157,900	-42.8%
Total	\$4,085,181	\$4,102,900	\$4,402,900	\$4,679,900	\$577,000	14.1%

**\$1.0M
FRINGE
+\$86.8K/9.2%**

Addition of one (1) new Budget Management Analyst 3G position

Funding for a previously unfunded Budget Management Analyst 4G position

Fringe benefit rate decreases from 32.0% to 31.9% to align with projected costs

**\$635.5K
OPERATING
+51.1K/8.7%**

OIT technology allocation charge

Training, printing, general office supplies,

Interpretation services, advertising, membership costs and office equipment

**\$211K
RECOVERIES
-\$157.9K/-42.8%**

Removal of recoveries from the American Rescue Plan Act (ARPA) grant program

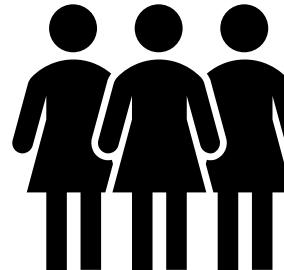
STAFFING

**FY 2026 Proposed
Increase +1 new**

Decrease -2 LTGF

TOTAL: FTE 30

Funding provided for one (1)
previously unfunded position in FY
2026



VACANCIES AS OF 3/25

6

One (1) of which is the
Deputy Director for OMB

Pending the new
Administration to fill

Two (2) vacancies are limited-term ARPA
grant-funded positions were removed from the
FY 2026 proposed budget

TOTAL

Full Time - Civilian	29	29	30	1
Full Time - Sworn	0	0	0	0
Subtotal - FT	29	29	30	1
Part Time	0	0	0	0
Limited Term	2	2	0	(2)

Programmatic



ARPA

Under the SLFRF (State and Local Fiscal Recovery Fund) grant program

The County was required to obligate 100% of the ARPA funds by December 31, 2024, and expend 100% of the funds by December 31, 2026

To meet the obligation deadline, the County moved \$44.8 million in Police Department sworn salary expenditures from the General Fund to the ARPA grant

Based on this action, CB-22-2025 (currently in front of the County Council, 3rd Reading 4/29/25) reallocates approximately \$44.8 million in appropriation from the Police Department to various agency operating budget appropriations to allow the agencies to spend their remaining SLFRF projects within the General Fund

OMB is currently trying to finalize the 2nd operating supplemental, which covers the FY 2025 COLAs and merits for the other agencies



Grants Management

OMB partnered with the Office of Finance, Office of Procurement, Office of Law, and the Office of Information Technology under the direction of the County Executive Office to further streamline the grants management processes and strengthen efforts toward continuous improvement

CountyStat

- Continue to focus on elevated priorities via the convening of CountyStat sessions and ongoing monitoring/recommendation building with appropriate agencies
 - beautification
 - flooding
 - permitting
 - procurement
 - time to fill
 - reducing violent crime

GENERAL FUND BALANCE

General Fund - Fund Balance					
Fund Balance Designation	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Restricted					
Economic Stabilization- 5%	\$ 214,897,250	\$ 214,905,285	\$ 228,029,595	\$ 237,062,395	\$ 239,085,530
Equipment Purchases	\$ 49,915,132	\$ 48,469,434	\$ 39,458,845	TBD	TBD
Real Estate Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted	\$ 264,812,382	\$ 263,374,719	\$ 267,488,440	\$ 237,062,395	\$ 239,085,530
Committed - Operating Reserve (2%/3%/4%/5%)	85,958,900	85,962,114	136,817,757	189,649,916	239,085,530
Assigned					
Economic Development	28,544,346	29,732,270	31,639,576	31,164,576	23,814,576
Local Impact Grant	4,603,234	5,121,462	3,791,544	TBD	TBD
Summer Youth Enrichment Program	316,390	-	-	TBD	TBD
Property Sales and Acquisition and Housing	5,524,450	20,544,039	27,844,809	25,743,336	15,747,536
Investment Trust Fund	-	-	-	-	-
Other	50,400,681	30,309,506	53,813,336	TBD	TBD
Total Assigned	\$ 89,389,101	\$ 85,707,277	\$ 117,089,265	\$ 56,907,912	\$ 39,562,112
Unassigned	235,411,143	407,625,803	358,509,668	256,724,609	198,265,860
Total Fund Balance	\$ 675,571,526	\$ 842,669,913	\$ 879,905,130	\$ 740,344,832	\$ 715,999,032
Annual Change Amount	167,098,387	37,235,217	(139,560,298)	(24,345,800)	
Annual Percentage Change	24.7%	4.4%	-15.9%	-3.3%	
Fund Balance as a % of General Fund Budget	26.0%	32.2%	32.9%	27.6%	26.6%

The FY 2026 Proposed Budget is supported by the use of **\$4.4 million out of the \$198.3 million projected to be in the unassigned fund balance**

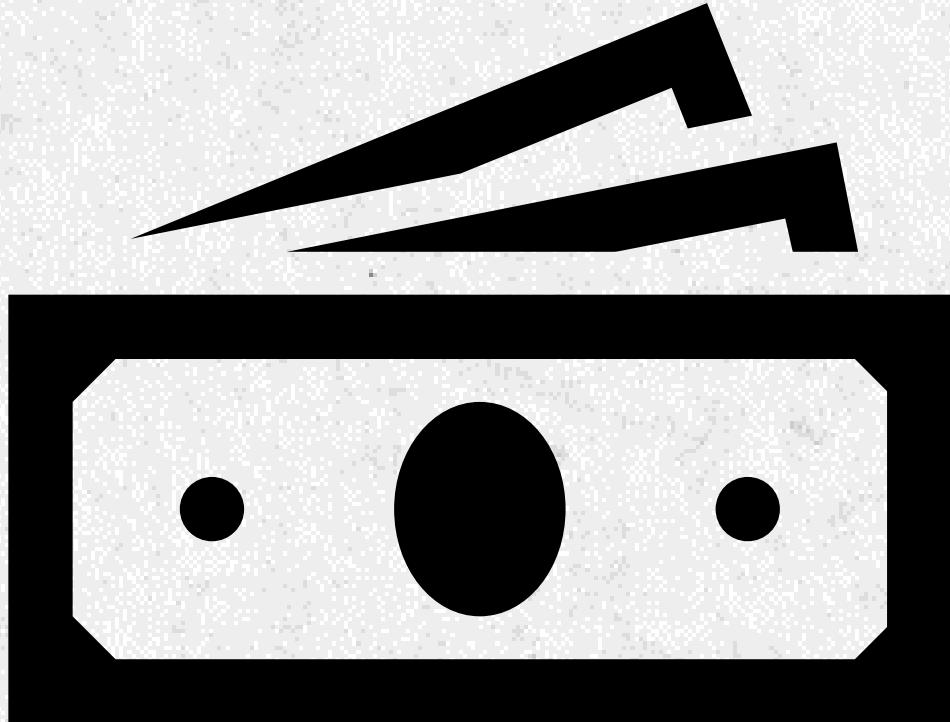
applied to one-time purposes such as capital project

\$1.2 million for the Redevelopment Authority

\$3.0 million for the strategic information technology initiatives in the Office of Information Technology (OIT) CIP project

\$160,000 for a Washington Suburban Sanitary Commission CIP septic project.

The FY 2026 budget
\$6.0 million of the assigned fund balance from Public Safety & Behavioral Health surcharge revenue to purchase a self-contained breathing apparatus (SCBA) for the Fire Department



THANK
YOU

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