



# Office of Management & Budget FY 2027 Budget Overview

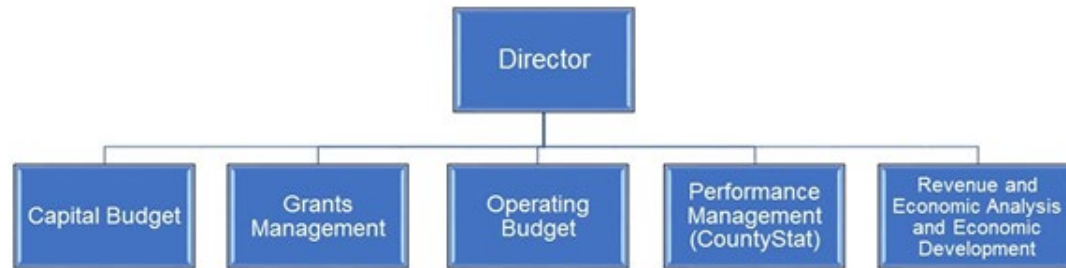
BUDGET & POLICY ANALYSIS

ROGER BANEGAS, POLICY ANALYST

4/30/2026

# Office of Management & Budget

Angel Fair-Baker



## 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, the capital budget and six-year Capital Improvement Program (CIP), and the grants budget**

**Fiscal and economic analysis, including administration of the County's tax differential program, monitoring and forecasting of revenues, and analysis of legislative impacts at the County, State, and federal level**

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

# Strategic Focus FY 2027

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**Maintain and strengthen the County's general fund reserves and improve liquidity while working to strategically match budgetary resources with needs**

**Provide regular reporting to the Office of the County Executive in order to identify areas of financial risk 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**

**Continue to invest in process improvements surrounding grants management to maximize availability and impact while mitigating risks**

# GENERAL FUND OVERVIEW

## Proposed FY 2027

**\$5.2 Million**

**Increase \$541,300**

**or +11.6%**

**100% General Funded**

**\$3.8 Million  
COMPENSATION  
+\$643,700/20.1%**

**Mandated salary requirements**

**Addition of one Budget Management Analyst 3G position, one Budget Management Analyst 4G position, and one unfunded Budget Management Analyst 1G position**

### Expenditures by Category - General Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed	Change FY26-FY27	
					Amount (\$)	Percent (%)
Compensation	\$3,081,395	\$3,202,800	\$3,191,400	\$3,846,500	\$643,700	20.1%
Fringe Benefits	936,008	1,021,700	973,000	1,230,200	208,500	20.4%
Operating	568,033	635,500	676,500	402,300	(233,200)	-36.7%
Capital Outlay	—	—	—	—	—	—
<b>SubTotal</b>	<b>\$4,585,436</b>	<b>\$4,860,000</b>	<b>\$4,840,900</b>	<b>\$5,479,000</b>	<b>\$619,000</b>	<b>12.7%</b>
Recoveries	(209,499)	(211,000)	(208,000)	(288,700)	(77,700)	36.8%
<b>Total</b>	<b>\$4,375,937</b>	<b>\$4,649,000</b>	<b>\$4,632,900</b>	<b>\$5,190,300</b>	<b>\$541,300</b>	<b>11.6%</b>

**\$1.2M  
FRINGE**

**+\$208,500/20.4%**

Alignment with projected compensation increases

**\$402,300  
OPERATING**

**-\$233,200/-36.7%**

Decrease in OIT technology allocation charge

Training, printing, general office supplies,

Interpretation services, advertising, membership costs and office equipment

**\$288,700  
RECOVERIES**

**\$77,700/36.8%**

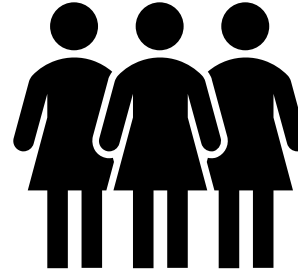
Increased compensation, fringe benefits, and the recovery rate for staff dedicated to the capital improvement program (CIP)

# STAFFING

**FY 2027 Proposed  
Increase +3 new**

**TOTAL: FTE 33**

**Funding proposed in FY  
2027 for one (1) previously  
unfunded position in FY  
2026**



## VACANCIES AS OF 4/26

7

The positions are all pending announcement

As of April 2026, six (6) staff members had left the Office, leaving the attrition rate at 20% due to job opportunities and retirement

TOTAL				
Full Time - Civilian	29	30	33	3
Full Time - Sworn	0	0	0	0
Subtotal - FT	29	30	33	3
Part Time	0	0	0	0
Limited Term	2	0	0	0

# Programmatic & Challenges



## Staffing Resources



One of the primary challenges OMB's faces is

Staffing resources to support the agency's role in providing oversight and technical assistance throughout the full grants management lifecycle of our external funding resources in a decentralized environment.

Human resources are largely directed to support the General Fund, Special Revenue, Enterprise Funds and capital improvement budget program (CIP).

Additionally, OMB continues to support the discretionary grantmaking programs of both the Executive and Legislative branches.

OMB met all financial and programmatic grant reporting requirements in FY 2026 to date for the Coronavirus State and Local Fiscal Recovery (SLFRF) also known as American Rescue Plan Act (ARPA) related funding under OMB assignment

## Grants Management

OMB will continue to partner with County agencies (Finance, Law, OIT, Health) to further streamline the grants management processes and strengthen efforts toward continuous improvement

### CountyStat

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

- Continue to monitor payments made to County vendors and help develop policies to ensure payment processes are efficient and timely.

Will develop and present to the Chief Administrative Officer a platform on which to publish monthly priority metrics on the County government website

# GENERAL FUND BALANCE

General Fund - Fund Balance				
Fund Balance Designation	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected
<b>Restricted</b>				
Economic Stabilization- 5%	\$ 228,029,595	\$ 236,542,730	\$ 246,694,600	\$ 248,514,170
Equipment Purchases	\$ 39,458,845	\$ 43,852,329	\$ -	\$ -
Real Estate Purchases		\$ -	\$ -	\$ -
<b>Total Restricted</b>	<b>\$ 267,488,440</b>	<b>\$ 280,395,059</b>	<b>\$ 246,694,600</b>	<b>\$ 248,514,170</b>
Committed - Operating Reserve (2%/3%/4%/5%)	136,817,757	189,234,184	246,694,600	248,514,170
<b>Assigned</b>				
Economic Development	31,639,576	34,883,012	-	-
Local Impact Grant	3,791,544	3,103,739	-	-
Summer Youth Enrichment Program	-	635,233	-	-
Property Sales and Acquisition	27,844,809	30,744,534	-	-
Other	53,813,336	83,546,392	-	-
<b>Total Assigned</b>	<b>\$ 117,089,265</b>	<b>\$ 152,912,910</b>	<b>\$ -</b>	<b>\$ -</b>
Unassigned	358,509,668	338,691,175	320,774,889	317,135,749
<b>Total Fund Balance</b>	<b>\$ 879,905,130</b>	<b>\$ 961,173,328</b>	<b>\$ 814,164,089</b>	<b>\$ 814,164,089</b>
Annual Change Amount		81,268,198	(147,009,239)	-
Annual Percentage Change		9.2%	-15.3%	0.0%
Fund Balance as a % of General Fund Budget	19.8%	20.7%	16.5%	16.4%

**The FY 2026 approved budget assumed use of \$4.4 million in unassigned balance for one-time purposes such as PAYGO capital spending**

**FY 2026 revenues are being revised upward making it likely that no assigned fund balance will be used in the current fiscal year**

# Cannabis Reinvestment and Restoration Fund

There has not been any expenditure activity with this fund (Fund 1008).

- The law was changed last year to require each County to develop a comprehensive spending plan for how the funds will be used.
- The Commission that was established in 2023 would have to meet (with the aid of Health Department staff) to get feedback from stakeholders and develop a plan to allocate the funds in accordance with State law.

The law is very specific about how and where funds can be used.

Currently, OMB is listed as an ex-officio member of the board and does not have the subject matter expertise or the staffing resources to support this board.

- OMB is in the process of submitting legislation to modify OMB's role and to clarify the role of the Health Department in staffing this board.

In FY 2024

- the County received \$7,620,993.35 in Cannabis taxes and Cannabis Conversion fees

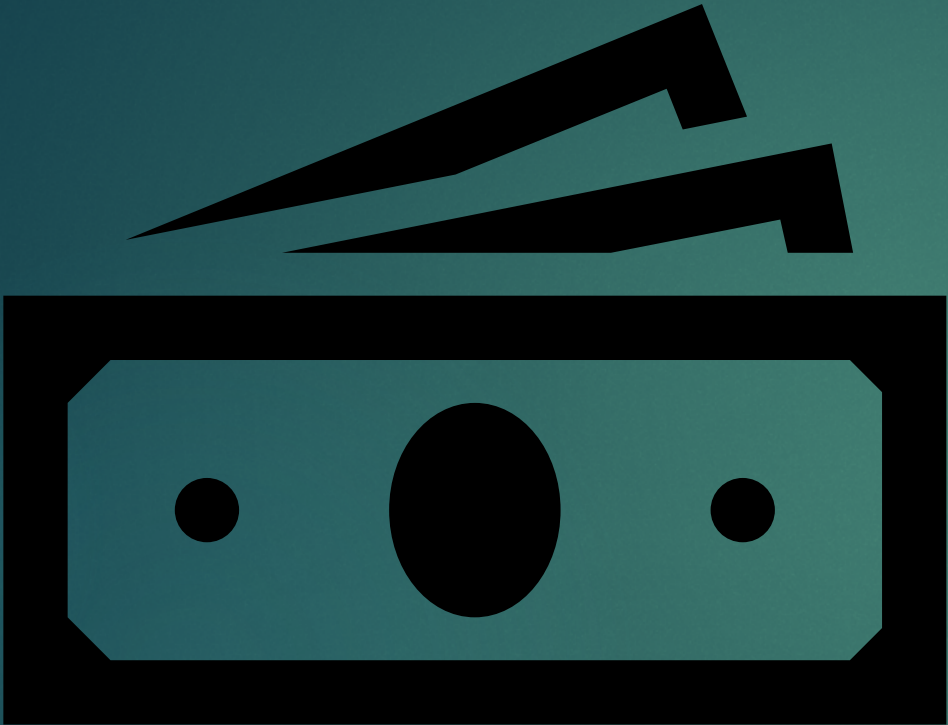
FY 2025

- the County received an additional \$3,379,989.64 from the same sources.

There were no expenditures in FY 2024 or FY 2025

In the FY 2026

- \$930,055.43 has been received as of March 31, 2026



THANK  
YOU

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