

FY 2027 BWS #2

Fiscal Year July 1, 2026 to June 30, 2027

Budget Work Session No. 2

March 12, 2026



Agenda

- Finance - Debt Review
- Schedule of Fees
- Planning & Zoning – Excise Tax
- Health Department – Environmental Fees
- Revenue

Finance – Debt Review

Loan Term (Years)	Description	Date of Issue	Maturity Date	Years Left	Interest Payment Dates	Total Interest Paid During the Year	Principal Amount Retired During the Year	Audit 6/30/25 Principal Amount Outstanding	Internal 12/30/25 Principal Amount Outstanding
10	(Series B) Consolidated Public Improvement Bonds - 5.265%	1/31/20	2/1/30	4	8/1 & 2/1	\$443,987	\$1,170,000	\$6,615,000	\$6,615,000
20	Allied Health & Athletics facility costs (county Portion) - 3%	4/15/14	4/1/34	8	04/01-10/01	\$34,673	\$75,355	\$829,924	\$829,924
23	Hoopersville Road III	7/21/09	7/1/32	6	Principal Only		\$19,245	\$173,205	\$153,960
26	Hoopers Island Road II	10/12/01	7/1/27	1	Principal Only		\$5,930	\$17,790	\$11,860
30	Taylor's Island Road	8/26/03	7/1/33	7	Principal Only		\$14,593	\$131,339	\$116,746
24	Punch Island Road	7/21/09	7/1/33	7	Principal Only		\$12,958	\$117,626	\$104,668
19	Hambrooks Shoreline (Under development)	6/28/23	7/1/42	16	Principal Only		\$6,940	\$124,920	\$124,920
20	Public Facility Bond - 5%	1/1/19	1/1/39	13	7/1 & 1/2	\$1,045,550	\$1,130,000	\$22,710,000	\$22,710,000
21	ESIC / Incubator (Sold 4 Lots 2025)	11/30/14	7/15/35	9	Principal Only		\$ -	\$1,263,500	\$1,263,500
17	Maryland Tech Develop Corp	9/15/15	2/1/32	6	2/01*	\$-	\$25,000	\$775,000	\$775,000
22	Technology Park Infrastructure - 4.13%	8/29/19	11/18/41	15	02/18-05/18-08/18-11/18	\$38,006	\$38,130	\$897,409	\$897,409
						\$1,562,217	\$2,498,151		\$33,602,987

Schedule of Fees

- Comparison of County Fees
- Boat Ramp Permits Discussion

See Supporting Documents

Planning & Zoning – Excise Tax

- Maryland Local Government Code § 20805
 - Authorizes the County Council to impose the tax
 - Changes must be completed through State Legislation
- FY26 Revenue
 - Budgeted: \$75,000
 - Fiscal YTD: \$175,000
 - Estimated Actual: \$250,000
- Revenue Limitations
 - Schools
 - Roads
 - Transportation
 - Public safety
 - Parks
 - Public infrastructure

County	Excise Tax
Dorchester	\$5,000
Caroline	\$5,000
Wicomico	\$5,000
Somerset	\$6,000
Talbot	\$10,000
Kent	\$10,000
Worcester	\$12,000
Queen Anne's	\$18,000

Average: \$8,875

Health Dept. – Environmental Fees

Category / Service	Current Fee	Proposed Fee	Change	Caroline / Talbot Comparison
Sewage System Construction – New	\$150	\$300	+\$150	\$480 / Based on system value
Sewage System Construction – Repair / Replacement	\$110	\$200	+\$90	\$480 / \$180
Sewage Permit Renewal	\$25	\$50	+\$25	\$60 / NA
Repair / Replace D Box / Tank Only	\$50	\$75	+\$25	\$75 / \$180
Site Evaluation – Less than 2000 GPD	\$400	\$500	+\$100	\$570 / \$400 (+\$100 sand mound)
Site Evaluation – More than 2000 GPD	\$800	\$800	No Change	\$600 / \$400
Plat Review – Community Water & Sewer	\$150 per plat	\$50 per lot	Structure change	NA / \$100 per lot
Plat Review – Onsite Sewage	First lot \$150, additional \$75	\$150 per lot	Structure change	NA / \$500 per lot
Minor Line Lot or SRA Revision	\$75	\$150	+\$75	NA / \$400
Commercial Site Plan	\$75	\$150	+\$75	NA / \$100–\$300 (size based)
Plan Review – New Food Service or Large Remodel	\$150	\$250	+\$100	\$500 / \$150 + \$125 facility review
Plan Review – Minor Remodel / Commissary Kitchen	\$75	\$100	+\$25	NA / \$150
Annual License – Septic Installer	\$100	\$200	+\$100	\$250 / \$200
Annual License – Septage Hauler	\$100	\$200	+\$100	\$250 / \$200
Annual License – Pools	\$150	\$200	+\$50	NA / \$225
Annual License – Camps	\$200	\$200	No Change	NA / NA
Temporary Food Vendor – Unlicensed	\$50	\$100	+\$50	No fees
Food Service License – High / Moderate	\$250	\$300	+\$50	\$250 / \$450
Food Service License – Low Risk	\$150	\$175	+\$25	\$120 / \$175

Revenue – Highlights

Revenue	FY27	FY26	Difference
Property Tax	39,798,496	35,400,000	4,398,496
Real & Personal Tax	4,750,000	4,250,000	500,000
Income Tax	24,000,000	22,600,000	1,400,000
Recordation Tax	4,750,000	4,600,000	150,000
Transfer Tax	1,947,425	1,500,000	447,428
Highway User Revenue	1,662,334	1,688,873	(-26,538)
Disparity Grant	4,159,010	4,991,000	(-831,990)
Hotel Tax	455,000	469,000	(-14,000)
All Misc. Sources	18,877,120	16,544,282	2,534,842

Increase: 8,558,238

See Supporting Documents

Revenue by Fund

Fund	FY27	FY 26	Difference
General/Other	85,865,479	76,248,699	6,806,780
Airport	500,758	489,514	11,244
Eastern Shore Innovation Center	82,008	71,310	10,698
Solid Waste	5,679,620	5,771,485	(-91,865)
Water & Wastewater Services	1,575,600	1,414,147	108,635
911 Telephone Fee	2,560,000	1,873,000	687,000
Excise Tax	250,000	75,000	175,000
Recordation Tax	4,750,000	4,600,000	150,000
Transfer Tax	1,947,428	1,500,000	447,428
Total Increase			8,558,238

Total FY27 Revenue: 100,400,893

See Supporting Documents

THANK YOU



Question



Comments



Concerns