

U10B00
Maryland Environmental Service

Program Description

The Maryland Environmental Service (MES) is an instrumentality of the State established to assist with the preservation, improvement, and management of the quality of air, land, water, and natural resources and to promote the health and welfare of the citizens of the State. MES provides an array of technical services including engineering, design, financing, construction, and operation of water supply and wastewater treatment facilities. MES also provides similar services around hazardous and solid waste facility management, including sanitary landfills, incinerators, and resource recovery facilities. Additional services offered by MES include dredged materials management, recycling, regulatory monitoring, and renewable energy needs servicing. MES operates on a fee-for-service basis.

Operating Budget Summary

Maryland Environmental Service
Fiscal 2020-2024
(\$ in Thousands)

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Change</u> <u>2023-2024</u>
Total Assets	\$101,114	\$101,313	\$114,531	\$138,691	\$136,029	-\$2,662
Total Liabilities	70,630	70,829	85,105	108,648	105,312	-3,336
Total Net Assets	\$30,484	\$30,484	\$29,426	\$30,043	\$30,717	\$674
Total Revenue	\$182,221	\$186,529	\$166,474	\$198,872	\$218,185	\$19,313
Total Expenditures	181,600	186,489	167,602	198,674	219,018	20,344
Operating Income	\$621	\$40	-\$1,128	\$198	-\$833	-\$1,031

Note: Total assets and liabilities include deferred outflows and inflows related to pensions and Other Post Employment Benefits.

- Between fiscal 2023 and 2024, MES’ net position increased by \$674,000, resulting in a total net asset valuation of \$30.7 million at the end of fiscal 2024. Much of this growth can be attributed to the increase of net investment in capital assets.
- Between fiscal 2023 and 2024, MES’ net operating income decreased by \$1 million for all operations excluding the Midshore Regional Landfill Private Purpose Trust Fund. Although revenues increased by \$19.3 million, expenditures increased by \$20.3 million.

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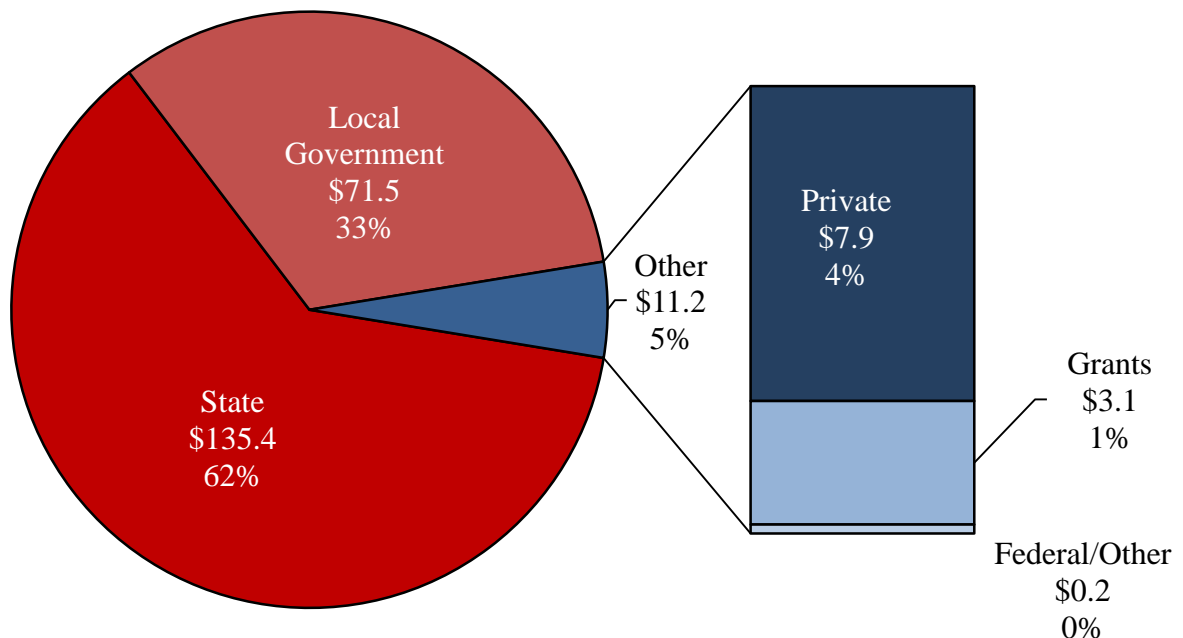
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According to MES’ audited financial statements, the increased operating expenses are primarily related to the cost of goods and services, general and administrative costs, and depreciation of capital assets.

Fiscal 2024 Revenues

MES breaks down its revenue by fund source and type of business activity. **Exhibit 1** provides an overview of fiscal 2024 revenue by fund source and shows that approximately 95% of MES’ revenue comes from State and local government. MES has two arrangements when completing projects on behalf of State agencies: (1) reimbursable projects that are related to Executive Order 01.01.1971.11 and the Board of Public Works (BPW) directive that MES operate wastewater and drinking water plants for State agencies; and (2) contractual projects for which MES has a contract with a State agency to do the work. In fiscal 2024, MES revenues totaled \$218.2 million. Between fiscal 2023 and 2024, MES’ State government revenues increased by \$22.1 million, and local government revenues decreased by \$4.4 million.

Exhibit 1
Maryland Environmental Service Revenue Sources
Fiscal 2024
(\$ in Millions)

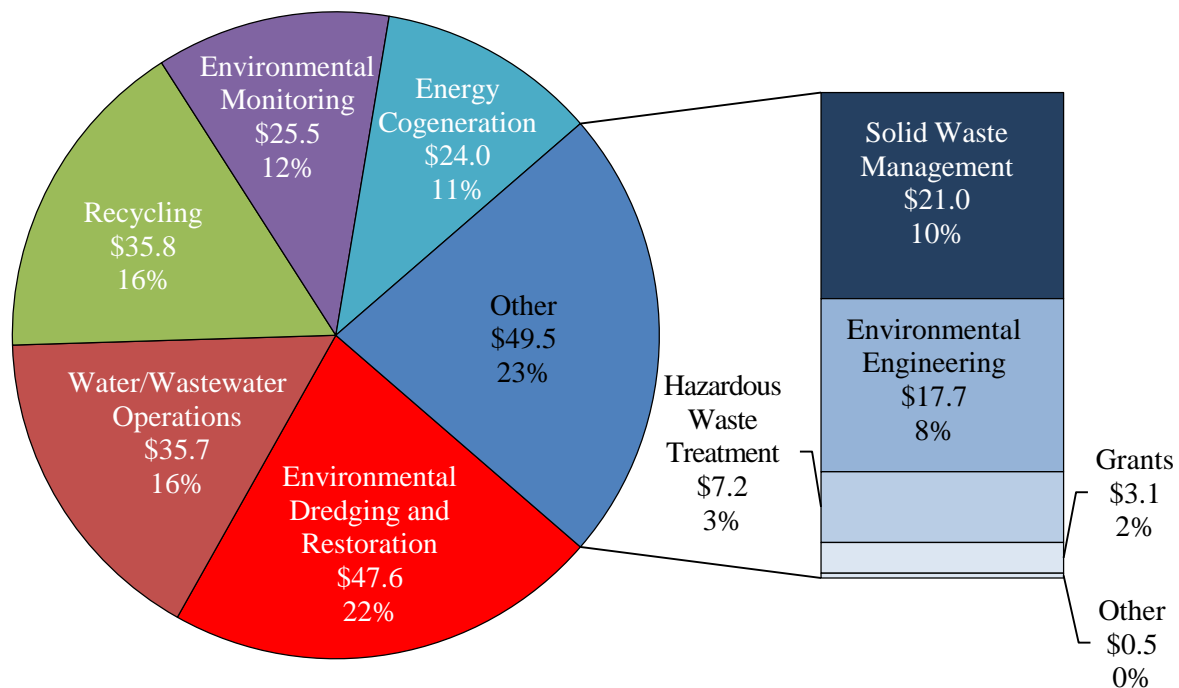


Source: Maryland Environmental Service

The increase in State revenues can be attributed to support provided for the Mid-Bay Island (Barren and James Islands) Ecosystem Restoration project; boiler conversion improvements at the Eastern Correctional Institution (ECI) cogeneration plant; and the continued operations of three steam plants at the Central Maryland Correctional Facility in Sykesville, the Maryland Correctional Institution (MCI) at Hagerstown, and the Jessup Correctional Institution (JCI). The decrease in local government revenues can be attributed to the completion of MES operations and maintenance of the Back River Wastewater Treatment Plant in Baltimore City, following the facility’s return to compliance with its operating permit.

To better understand labor demand trends and accurately assess clients for overhead costs, MES categorizes all projects into business activity types. **Exhibit 2** provides an overview of revenue in fiscal 2024, showing that the largest three categories were dredging, water/wastewater operations, and recycling, which account for a combined 54% of revenues. These revenues are generated by both reimbursable projects to other State agencies and contractual projects at State, local, and private facilities across the State.

Exhibit 2
Revenue by Business Activity Type
Fiscal 2024
(\$ in Millions)



Source: Maryland Environmental Service

U10B00 – Maryland Environmental Service

Between fiscal 2023 and 2024, MES’ revenues increased by \$19.3 million, or 9.7%. Generally, year-to-year revenue changes are attributable to the completion and billing timelines for major projects or projects being reclassified among the business type activities. As shown in **Exhibit 3**, the largest increases in revenues were in the categories of environmental engineering, environmental dredging and restoration, hazardous waste treatment, and solid waste management.

Exhibit 3
Revenue by Business Activity Type
Fiscal 2020-2024
(\$ in Thousands)

<u>Business Type Activity</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Change</u> <u>2023-2024</u>
Environmental Dredging and Restoration	\$67,646	\$63,005	\$40,658	\$44,636	\$47,552	\$2,916
Water/Wastewater Operations	25,402	27,313	32,987	36,647	35,714	-933
Recycling	19,868	21,157	26,772	36,633	35,840	-793
Solid Waste Management	24,385	30,037	18,775	19,525	21,041	1,516
Environmental Monitoring	21,992	23,017	18,610	24,181	25,520	1,339
Energy Cogeneration	8,173	8,618	16,763	23,109	24,017	908
Environmental Engineering	4,518	4,239	5,309	6,075	17,653	11,578
Hazardous Waste Treatment	4,653	4,471	3,959	5,533	7,237	1,704
Grants	5,123	4,055	2,613	2,425	3,120	695
Other	461	617	28	108	491	383
Total Revenue	\$182,221	\$186,529	\$166,474	\$198,872	\$218,185	\$19,313

Source: Maryland Environmental Service

Notable areas of revenue increases in fiscal 2024 include the following.

- ***Environmental Engineering:*** Revenues increased by \$11.6 million due to ongoing boiler conversion improvements at the ECI cogeneration plan in Princess Anne. The latest phase of the conversion process included modifications to the internal boiler and boiler room to include removing equipment no longer needed and the installation of equipment that will receive natural gas.
- ***Environmental Dredging and Restoration:*** Revenues increased by \$2.9 million primarily due to services provided to the Maryland Department of Transportation (MDOT) Maryland Port Administration (MPA) and the U.S. Army Corps of Engineers for the Mid-Bay Island (Barren and James Islands) Ecosystem Restoration project, which included construction management, adaptive management, engineering and design support, geotechnical borings

and analysis, and turbidity monitoring. Once complete, this project will accommodate 90 million to 95 million cubic yards of dredged material, providing a minimum of 30 years of dredged material capacity.

- **Solid Waste Management:** Revenues increased by \$1.5 million due to the continued operations of three steam plants at the Central Maryland Correctional Facility in Sykesville, MCI at Hagerstown, and JCI. Steam is used at these facilities for heating, laundry, and kitchen purposes.

Fiscal 2026 Overview of Agency Spending

As shown in **Exhibit 4**, MES operating expenses increase by \$10.4 million in the fiscal 2026 allowance compared to the fiscal 2025 working appropriation. Changes include an increase of \$3.9 million in salaries, wages, and fringe benefits to mirror cost-of-living adjustments offered by the State and an increase of \$6.5 million in other areas of nonpersonnel-related operating expenses. These increases reflect the cost of goods and services, utilities, and other operational needs.

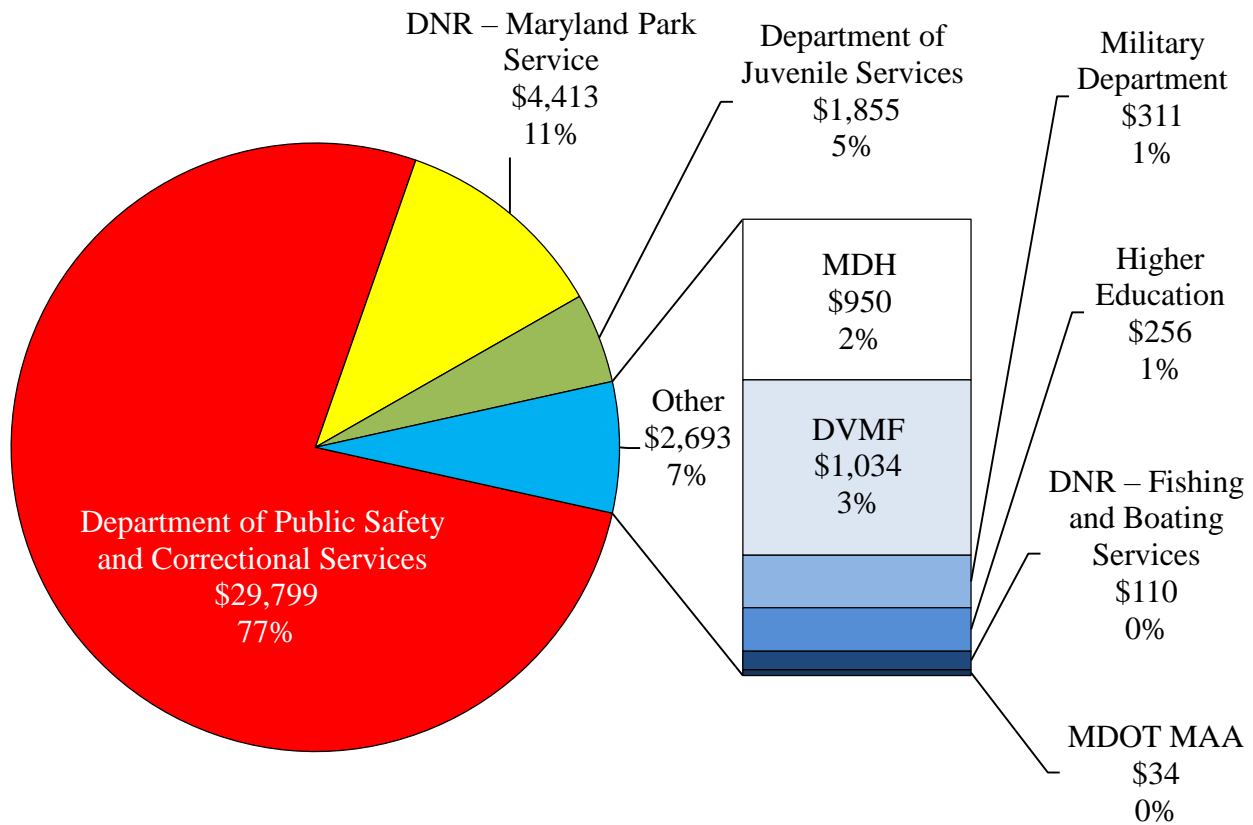
Exhibit 4
Operating Expenses
Fiscal 2024-2026
(\$ in Thousands)

<u>Operating Expense</u>	<u>Expenditures</u> <u>2024</u>	<u>Legislative</u> <u>Appropriation</u> <u>2025</u>	<u>Allowance</u> <u>2026</u>	<u>Change</u> <u>2025-2026</u>
Salaries, Wages, and Fringe Benefits	\$78,113	\$78,361	\$82,279	\$3,918
Technical and Special Fees	16,130	13,883	14,577	694
Communication	521	551	578	28
Travel	224	327	344	16
Fuel and Utilities	13,199	15,932	16,728	797
Motor Vehicle Operation and Maintenance	4,749	6,230	6,542	312
Contractual Services	47,063	57,127	59,983	2,856
Supplies and Materials	10,096	13,190	13,850	660
Fixed Charges	2,517	1,603	1,683	80
Land and Structures	39,693	21,726	22,813	1,086
Total Operating Expenses	\$212,307	\$208,930	\$219,376	\$10,446

Source: Governor’s Fiscal 2026 Budget Books

MES performs reimbursable projects for State agencies pursuant to a BPW directive that MES operate wastewater and drinking water plants for State agencies. In the fiscal 2026 allowance, these projects total \$38.8 million. **Exhibit 5** shows MES’ reimbursable projects budgeted for fiscal 2026 by contracting agency. Projects serving the Department of Public Safety and Correctional Services (DPSCS) facilities total 77% of State reimbursable projects. Projects serving the Department of Natural Resources (DNR), including the Maryland Park Service and the Fishing and Boating Services program, are the next largest share of State reimbursable projects at approximately 11% of the total.

Exhibit 5
Reimbursable Projects by Agency
Fiscal 2026 Allowance
(\$ in Thousands)



DNR: Department of Natural Resources
 DVMF: Department of Veterans and Military Families
 MAA: Maryland Aviation Administration

MDH: Maryland Department of Health
 MDOT: Maryland Department of Transportation

Source: Governor’s Fiscal 2026 Budget Books

Exhibit 6 presents a list of individual State reimbursable projects included in the fiscal 2026 allowance and budget data for each project from fiscal 2024 through 2026. Overall, total State reimbursable project spending decreases by \$2.6 million in fiscal 2026 compared to the fiscal 2025 working appropriation. Spending for projects at DPSCS facilities decrease by a total of \$2.9 million, primarily due to decreased expenses for projects at ECI and MCI at Hagerstown. The largest increases in fiscal 2026 expenditures are for projects at the Maryland Veteran’s Home Commission within the Department of Veterans and Military Families and projects at Department of Juvenile Services facilities.

Exhibit 6
Reimbursable Projects
Fiscal 2024-2026

<u>Facility</u>	<u>Expenditures</u> <u>2024</u>	<u>Appropriation</u> <u>2025</u>	<u>Allowance</u> <u>2026</u>	<u>Change</u> <u>2025-2026</u>
Military Department	\$216,764	\$283,182	\$310,818	\$27,636
DVMF – Maryland Veteran’s Home Commission	838,789	871,107	1,033,758	162,651
MDOT – MAA	63,693	33,067	33,695	628
DNR – Maryland Park Service	4,024,349	4,480,382	4,412,765	-67,617
DNR – Fishing and Boating Services	93,483	102,660	109,589	6,929
MDH – Springfield Hospital Center	734,167	731,375	755,032	23,657
MDH – Clifton T. Perkins Hospital Center	179,110	174,280	194,525	20,245
DPSCS – ECI – Cogeneration Facility	9,983,362	12,702,789	11,491,718	-1,211,071
DPSCS – MCI – Hagerstown – Power Generation	5,414,199	8,067,107	6,053,749	-2,013,358
DPSCS – ECI	2,975,048	3,353,031	3,294,525	-58,506
DPSCS – Jessup Steam Plant	2,556,618	2,694,267	2,967,650	273,383
DPSCS – MCI – Hagerstown	1,993,476	2,679,527	2,680,917	1,390
DPSCS – Central Maryland Correctional Facility	1,115,778	1,161,551	1,212,160	50,609
DPSCS – Dorsey Run Correctional Institution	563,130	623,703	702,241	78,538
DPSCS – MCI – Jessup	445,627	472,647	543,891	71,244
DPSCS – MCI-W – Jessup	352,489	379,930	455,966	76,036
DPSCS – Patuxent Institution	452,075	423,151	233,430	-189,721

U10B00 – Maryland Environmental Service

<u>Facility</u>	<u>Expenditures</u> <u>2024</u>	<u>Appropriation</u> <u>2025</u>	<u>Allowance</u> <u>2026</u>	<u>Change</u> <u>2025-2026</u>
DPSCS – WCI	146,245	174,433	162,386	-12,047
SMCM	96,328	138,998	139,045	47
UMCES – Horn Point	84,668	105,955	116,710	10,755
DJS – Cheltenham Youth Detention Center	843,181	740,178	858,131	117,953
DJS – Statewide Youth Centers	424,819	554,685	529,945	-24,740
DJS – Victor Cullen Center	467,120	433,124	466,843	33,719
Total Operating Expenses	\$34,064,518	\$41,381,129	\$38,759,489	-\$2,621,640

DNR: Department of Natural Resources
 DPSCS: Department of Public Safety and Correctional Services
 DJS: Department of Juvenile Services
 DVMF: Department of Veterans and Military Families
 ECI: Eastern Correctional Institution
 MAA: Maryland Aviation Administration
 MCI: Maryland Correctional Institution
 MCI-W: Maryland Correctional Institution for Women
 MDH: Maryland Department of Health
 MDOT: Maryland Department of Transportation
 SMCM: St. Mary’s College of Maryland
 UMCES: University of Maryland Center for Environmental Science
 WCI: Western Correctional Institution

Source: Governor’s Fiscal 2026 Budget Books

Fiscal 2024 Contractual Projects

In addition to its reimbursable projects, MES also completes projects under contract for various State agencies, local governments, and private clients. While reimbursable projects are approved by BPW, payment agreements for these contractual projects are determined between MES and the contracting entity. In fiscal 2024, MES contractual projects with State agencies totaled approximately \$135.4 million. Notable contractual projects included the following.

- **MDOT MPA:** Projects included operation and expansion of the Masonville and Cox Creek dredged materials containment facilities, which provide placement capacity for sediments dredged from the Baltimore Harbor channels; operation of the Cox Creek Sediment and Reuse Facility; operation of the Paul S. Sarbanes Ecosystem Restoration Project at Poplar Island, which provides placement capacity for sediments dredged outside the Baltimore Harbor; planning, technical, and engineering support for the Mid-Bay Island (Barren and James Islands) Ecosystem Restoration project; and providing support services to MPA at the Port of Baltimore.

U10B00 – Maryland Environmental Service

- ***DPSCS:*** Projects included the operations and maintenance of the ECI cogeneration plant; and steam boiler plants at JCI, Central Maryland Correctional Facility, and MCI at Hagerstown.
- ***MDOT State Highway Administration (SHA):*** Projects included information technology support for the SHA Asset Management program; management and disposal of hazardous waste and wastewater; and technical/data collection support to the SHA Office of Materials Technology.
- ***MDOT Maryland Aviation Administration:*** Projects included environmental compliance and maintenance support at Baltimore Washington International/Thurgood Marshall Airport and Martin State Airport.
- ***Maryland Department of Aging:*** Partnered with MES to manage the Durable Medical Equipment Reuse program.

Additionally, MES partnered with several other State agencies for technical and environmental support for a variety of projects and programs.

Personnel Data

	<u>FY 24 Actual</u>	<u>FY 25 Working</u>	<u>FY 26 Allowance</u>	<u>FY 25-26 Change</u>
Regular Positions	784.82	802.61	784.82	-17.79
Contractual FTEs	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Personnel	784.82	802.61	784.82	-17.79

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	39.24	5.0%
Positions and Percentage Vacant as of 12/31/24	35.00	4.4%
Vacancies Below Turnover	4.24	

Note: As a nonbudgeted business unit of the State, the Maryland Environmental Service is not part of the State Personnel Management System and has independent authority over its personnel.

- As of December 31, 2024, MES had a vacancy rate of 4.4%, which is slightly under the budgeted turnover rate of 5.0%.
- The fiscal 2026 allowance reflects a decrease of 17.79 full-time equivalents (FTE) compared to the fiscal 2025 working appropriation due to positions that were vacated and not readvertised due to changes in business needs. MES has a dynamic workforce, and personnel needs from year to year are dependent upon work contracts with its clients. Position totals included in the fiscal 2026 allowance are estimated based off actual fiscal 2024 year-end totals, while the fiscal 2025 working appropriation represents the number of FTEs included in the fiscal 2025 allowance.

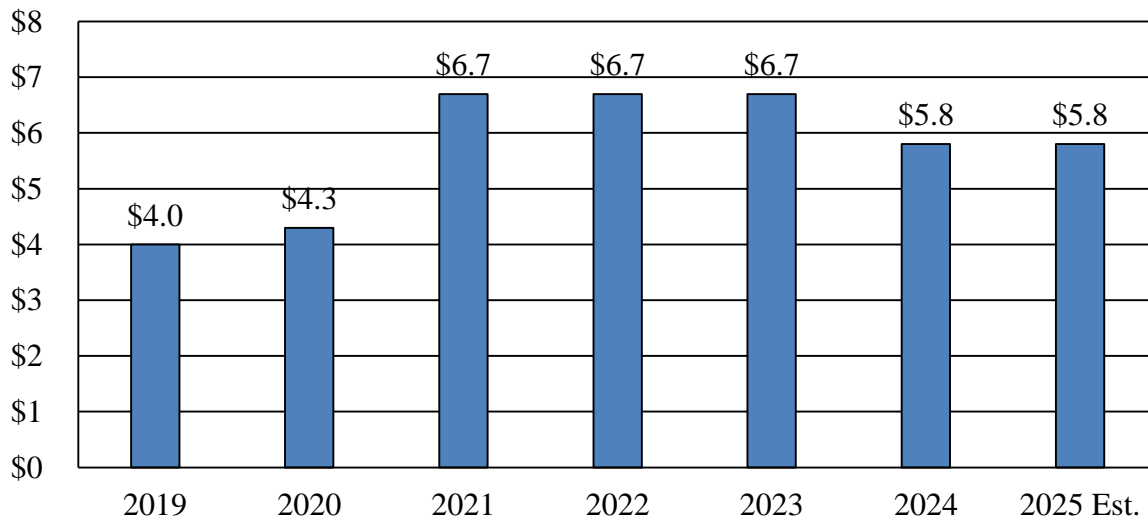
Key Observations

1. Annual Funding Statement

The 2024 *Joint Chairmen’s Report* (JCR) included committee narrative requesting an MES funding statement including information on MES’ undesignated unrestricted net assets, overhead rate, project reserve fund status, and reimbursable project funding change justifications. The submitted report and similar reports submitted in prior years reflect the following.

- Undesignated Unrestricted Net Assets:** MES considers its undesignated unrestricted net assets to be its fund balance, as these monies are not constrained by various imposed stipulations and remain available to cover needed technical upgrades, emergencies, or other unexpected expenditures. As shown in **Exhibit 7**, the unrestricted undesignated net position decreased by \$900,000, to \$5.8 million, in fiscal 2024. This value is calculated using the agency’s yearly change in net position, capital assets, and contingency fund accrual.

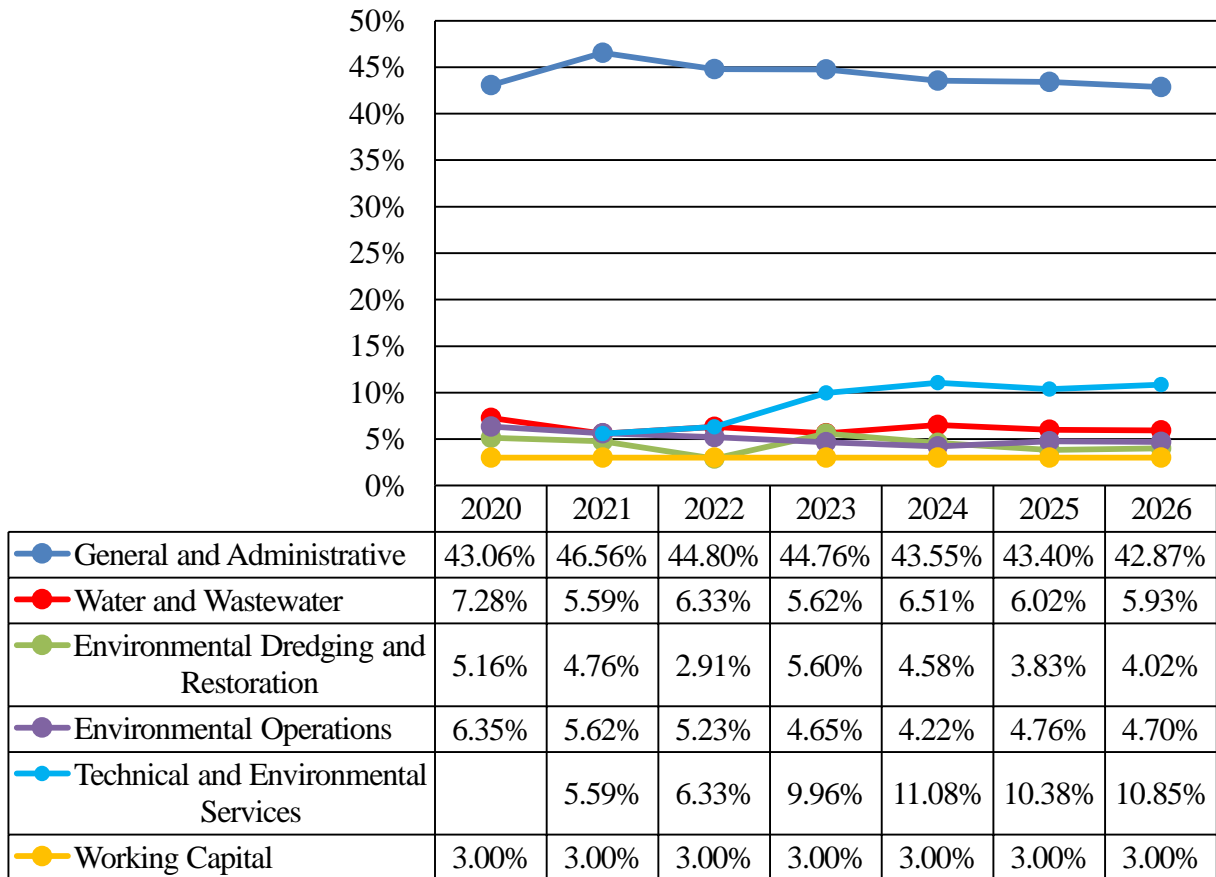
Exhibit 7
Undesignated Unrestricted Net Assets
 Fiscal 2019-2025 Est.
 (\$ in Millions)



Source: Maryland Environmental Service

- Overhead Rate:** An informal goal reflected by MES is to reduce the overhead rate, or general administrative rate, charged to State agencies and other clients. Overhead rates cover expenses including utilities, communications, certain salaries, and other operational needs. As MES increases its customer base, these rates can be lowered as costs are distributed across more clients. The agency seeks to reduce these rates as much as possible to provide cost savings to the State. As shown in **Exhibit 8**, while overhead rates for all project types are projected to remain relatively steady from fiscal 2024 through 2026, rates will decline by at least a 0.5 percentage point for general and administrative, water and wastewater, and environmental dredging and restoration categories. Fiscal 2026 overhead rates are calculated based on actual overhead expenses and billable labor in fiscal 2024.

Exhibit 8
Overhead Rates
Fiscal 2020-2026



Source: Maryland Environmental Service

U10B00 – Maryland Environmental Service

- ***Project Reserve Fund Status:*** MES has three project reserve funds: the State Reimbursable Project Contingency Fund; the ECI Steam Turbine Contingency Fund; and the DNR Project Contingency Fund. These funds are established in statute and provide the agency with flexibility to complete projects that may change in scope or cost without necessitating further delay or additional budgetary action. All retainages and withdrawals to any of the funds must receive prior approval from the Department of Budget and Management. A fourth fund, the ECI Energy Upgrade Project Reserve Fund, was previously established with authorization from the MES board and had a sunset date of July 1, 2024. This fund terminated at the close of fiscal 2024, and the balance was returned to the State. As shown in **Exhibit 9**, the agency utilized project reserve funds by:
 - retaining \$478,148 in the State Reimbursable Project Contingency Fund in fiscal 2024 to ensure that funds are available for projects at State facilities to address unexpected project challenges or overruns without additional budget delays or implications. Due to additional interest earned on the fund in fiscal 2024, the current estimated fund balance exceeds the allowable cap of \$1 million by \$35,593;
 - retaining \$1,159,148 and withdrawing \$2,523,927 from the ECI Steam Turbine Contingency Fund in fiscal 2024 and retaining an additional \$1,194,007 in fiscal 2025 to bring the fund balance to the allowable cap of \$1.5 million. Retained funds will ensure the availability of resources for the major overhaul of the second turbine planned during the fiscal year. Funds approved for withdrawal in fiscal 2024 would support the encumbrance of contracts associated with the overhaul of the turbine generator; and
 - withdrawing \$1,956,707 from the ECI Energy Upgrade Project Reserve Fund in fiscal 2024 prior to the termination of the fund. The remaining balance was returned to the State at the time of the fund’s termination.

Exhibit 9
Project Reserve Fund Balances
Fiscal 2023-2025 Estimated

<u>Project Reserve Fund Activity</u>	<u>2023 Amount</u>	<u>2024 Amount</u>	<u>2025 Estimated</u>	<u>Cap</u>
State Reimbursable Project Contingency Fund				
Beginning Balance	\$500,703	\$521,852	\$1,035,593	
Approved Retainage	0	478,148	0	
Funds Used	0	0	0	
Interest Earned	21,149	35,593	0	
Current Balance	\$521,852	\$1,035,593	\$1,035,593	\$1,000,000
ECI Steam Turbine Contingency Fund				
Beginning Balance	\$1,234,690	\$1,500,000	\$305,993	
Approved Retainage	265,310	1,159,148	1,194,007	
Funds Used	0	-2,523,927	0	
Interest Earned	0	170,772	0	
Current Balance	\$1,500,000	\$305,993	\$1,500,000	\$1,500,000
DNR Project Contingency Fund				
Beginning Balance	\$3,496	\$3,608	\$3,775	
Approved Retainage	0	0	0	
Funds Used	0	0	0	
Interest Earned	112	167	0	
Current Balance	\$3,608	\$3,775	\$3,775	\$500,000
ECI Energy Upgrade Project Reserve Fund				
Beginning Balance	\$1,660,776	\$1,921,706		
Approved Retainage	205,295	0		
Funds Used	0	-1,956,707		
Interest Earned	55,635	37,318		
Current Balance	\$1,921,706	\$2,317		\$2,000,000

DNR: Department of Natural Resources
ECI: Eastern Correctional Institute

Note: The ECI Energy Upgrade Project Reserve Fund had a sunset date of July 1, 2024, and ceased to exist at the conclusion of fiscal 2024.

Source: Maryland Environmental Service

No retainages or withdrawals occurred in fiscal 2024 or are projected in fiscal 2025 for the DNR Project Contingency Fund.

The Department of Legislative Services (DLS) recommends that committee narrative be adopted requesting that MES continue to provide an MES annual funding statement, including information on MES’ undesignated unrestricted net assets, overhead rate, project reserve fund status, and justification for reimbursable project fund changes.

Budget Reconciliation and Financing Act

The Budget Reconciliation and Financing Act of 2025 as introduced includes a provision that would increase the caps on two of the three MES project reserve funds to increase the total amounts of funding which can be retained in these funds for current and future costs for projects located at State-owned facilities. Under this provision, it is proposed that the ECI Steam Turbine Contingency Fund cap is raised from \$1.5 million to \$5.0 million, and the State Reimbursable Project Contingency Fund cap is raised from \$1.0 million to \$3.0 million. As shown in Exhibit 9, the fund balance of the State Reimbursable Project Contingency Fund exceeded the current \$1 million cap at the end of fiscal 2024 due to retainages and interest earnings during the fiscal year and is projected to remain at this level through fiscal 2025. The fund balance of the ECI Steam Turbine Contingency Fund is projected to reach the \$1.5 million cap by the end of fiscal 2025 due to retainages during the fiscal year.

Operating Budget Recommended Actions

1. Adopt the following narrative:

Maryland Environmental Service (MES) Funding Statement: The committees request that MES continue to provide a report on the following:

- undesignated, unrestricted net assets for fiscal 2025, 2026, and 2027 estimated and an explanation for any changes between each of these years, including revenues credited to and expenditures debited from the net assets;
- overhead rates for fiscal 2025, 2026, and 2027 estimated;
- project reserve fund status by beginning balance, approved retainage, funds withdrawn, and interest earned for fiscal 2025 and 2026 for the State Reimbursable Project Contingency Fund, the Eastern Correctional Institution Steam Turbine Contingency Fund, the Department of Natural Resources Project Contingency Fund, and any other project reserve funds created by MES, including justification for any approved retainage or funds withdrawn in any project reserve fund during fiscal 2025 or 2026; and
- justification for the changes in reimbursable project funding for fiscal 2025, 2026, and 2027 estimated.

The report should be submitted in coordination with the Department of Budget and Management (DBM) with the fiscal 2027 budget submission.

Information Request	Author	Due Date
MES funding statement	MES DBM	With the fiscal 2027 budget submission

Appendix 1
2024 Joint Chairmen’s Report Responses from Agency

The 2024 JCR requested that MES prepare two reports. Electronic copies of the full JCR responses can be found on the DLS Library website.

- ***MES Funding Statement:*** The 2024 JCR included committee narrative requesting an annual MES funding statement. The funding statement was requested to include information on MES’ undesignated and unrestricted net assets, overhead rate, project reserve fund status, and reimbursable project funding change justification. Further discussion of information included in the MES funding statement can be found in Key Observation 1 of this analysis.

- ***Report on Executive Personnel Compensation at MES:*** The 2024 JCR included committee narrative requesting a report on executive personnel compensation, including the names of the incumbents; position title and brief description, including the date the position was filled; and the grade and step of the standard salary schedule or grade on the Executive Pay Plan, as applicable.

**Appendix 2
Object/Fund Difference Report
Maryland Environmental Service**

<u>Object/Fund</u>	<u>FY 24 Actual</u>	<u>FY 25 Working Appropriation</u>	<u>FY 26 Allowance</u>	<u>FY 25 - FY 26 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	784.82	802.61	784.82	-17.79	-2.2%
Total Positions	784.82	802.61	784.82	-17.79	-2.2%
Objects					
01 Salaries and Wages	\$ 78,113,047	\$ 78,360,523	\$ 82,278,549	\$ 3,918,026	5.0%
02 Technical and Special Fees	16,130,294	13,882,515	14,576,641	694,126	5.0%
03 Communication	521,355	550,620	578,151	27,531	5.0%
04 Travel	224,351	327,263	343,626	16,363	5.0%
06 Fuel and Utilities	13,199,294	15,931,699	16,728,284	796,585	5.0%
07 Motor Vehicles	4,749,266	6,230,470	6,541,994	311,524	5.0%
08 Contractual Services	47,063,350	57,126,853	59,983,195	2,856,342	5.0%
09 Supplies and Materials	10,096,138	13,190,384	13,849,903	659,519	5.0%
13 Fixed Charges	2,516,708	1,603,282	1,683,446	80,164	5.0%
14 Land and Structures	39,693,392	21,726,292	22,812,607	1,086,315	5.0%
Total Objects	\$ 212,307,195	\$ 208,929,901	\$ 219,376,396	\$ 10,446,495	5.0%
Funds					
07 Nonbudgeted Fund	\$ 212,307,195	\$ 208,929,901	\$ 219,376,396	\$ 10,446,495	5.0%
Total Funds	\$ 212,307,195	\$ 208,929,901	\$ 219,376,396	\$ 10,446,495	5.0%