

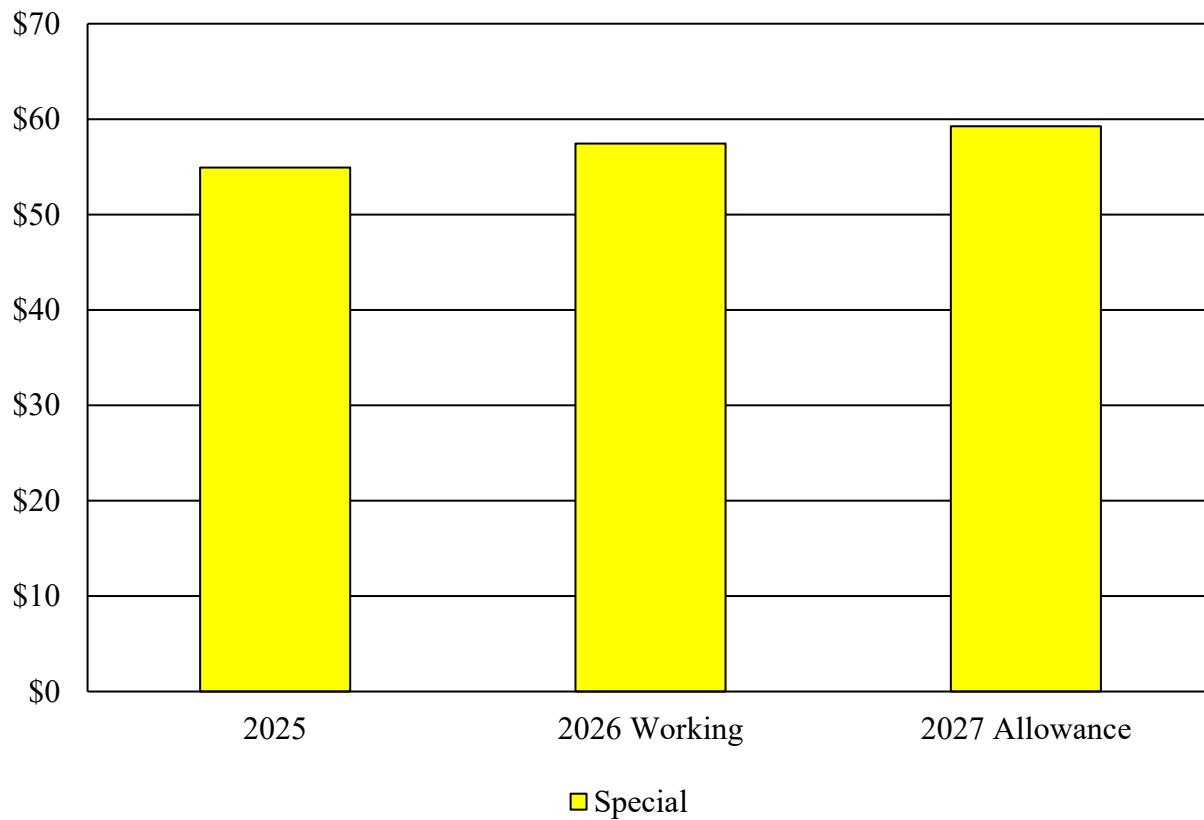
D80Z01
Maryland Insurance Administration

Program Description

The Maryland Insurance Administration (MIA) is responsible for licensing and regulating insurers, insurance agents, and brokers who conduct business in the State and for monitoring the financial solvency of licensed insurers. MIA is also responsible for collecting taxes levied on all premiums collected by insurance companies within the State. It operates under the authority of the Insurance Article, Title 2, of the Annotated Code of Maryland. MIA is a special-funded State agency supported entirely through fees and assessments on the insurance industry.

Operating Budget Summary

Fiscal 2027 Budget Increases \$1.8 Million, or 3.2%, to \$59.3 Million
(\$ in Millions)



Note: The fiscal 2027 statewide salary adjustments are centrally budgeted in the Department of Budget and Management and are not included in this agency's budget.

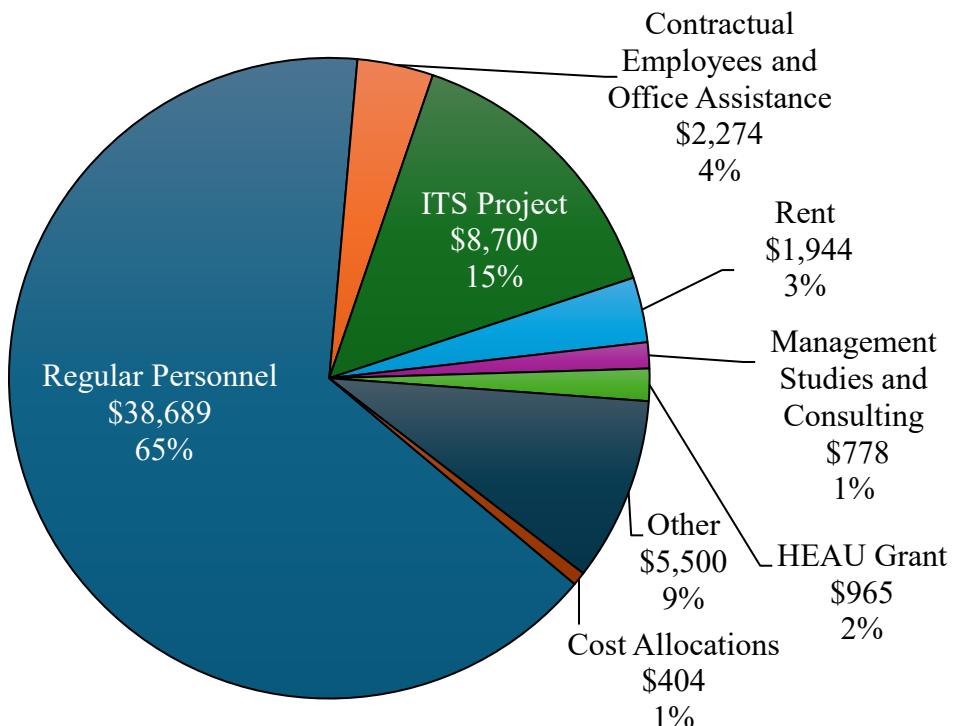
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Fiscal 2027 Overview of Agency Spending

The fiscal 2027 allowance for MIA totals approximately \$59.3 million. As shown in **Exhibit 1**, the largest portion of the allowance is dedicated to regular personnel at \$38.7 million, or 65%. The Insurance Tracking System Major Information Technology Development Project accounts for the next largest share at \$8.7 million, or 15%, of the budget. This ongoing project will replace MIA's current legacy system and is further discussed in Key Observation 1. The Health and Education Advocacy Unit (HEAU) grant is \$965,323, or 2%, of the proposed budget and funds HEAU in the Office of the Attorney General's Consumer Protection Division. HEAU helps individuals file complaints with MIA related to denied insurance claims.

Exhibit 1
Overview of Agency Spending
Fiscal 2027 Allowance
(\$ in Thousands)



HEAU: Health and Education Advocacy Unit

ITS: Insurance Tracking System

Note: The fiscal 2027 statewide salary adjustments are centrally budgeted in the Department of Budget and Management and are not included in this agency's budget.

Source: Department of Budget and Management

Proposed Budget Change

As shown in **Exhibit 2**, the fiscal 2027 allowance increases by approximately \$1.8 million, or 3.2%, compared to the fiscal 2026 working appropriation. Regular personnel expenses account for the largest increase in spending as salaries and fringe benefits for existing employees increase by \$3.2 million. This increase in personnel expenses is mostly due to \$1.9 million in employee and retiree health insurance costs. The largest decrease in fiscal 2027 is a \$2.0 million reduction for management studies and consultants, which is comprised of several contracts. The largest component of the decrease relates to \$1.0 million included in the fiscal 2026 budget for contracts to support the annual reports that MIA produces, for which the funding is not continued in fiscal 2027. In addition, MIA has reduced funding by \$700,000 for back-up assistance for actuaries in the Life and Health Unit. The remaining decrease of \$250,000 relates to a review and evaluation of cyber security plans submitted by insurers, which does not continue in fiscal 2027.

Exhibit 2
Proposed Budget
Maryland Insurance Administration
(\$ in Thousands)

How Much It Grows:	Special Fund	Total
Fiscal 2025 Actual	\$54,907	\$54,907
Fiscal 2026 Working	57,442	57,442
Fiscal 2027 Allowance	59,255	59,255
Fiscal 2026-2027 \$ Change	\$1,813	\$1,813
Fiscal 2026-2027 % Change	3.2%	3.2%
Where It Goes:		Change
Personnel Expenses		
Employee and retiree health insurance		\$1,941
Salary and fringe benefit adjustments.....		1,237
Other fringe benefit adjustments		29
Other Changes		
Insurance Tracking System MITDP (further discussion in Key Observation 1)		1,026
Computer maintenance for its data center and support systems and software maintenance for various programs.....		571
HEAU grant increased to better align with recent experience		310
Administrative hearings.....		-132
Copier machines for the Actuary Unit.....		-207

Where It Goes:	Change
Decrease in temporary IT staffing	-223
Software licenses across various units.....	-239
Consultant's review of cybersecurity plans of insurance carrier related to COMAR Title 33-103	-250
Operating expenses to better align with recent expenditures	-550
Decrease in consulting fees for Life and Health Unit's actuaries	-700
Eliminate contracts to support production of annual reports funded in fiscal 2026	-1,000
Total	\$1,813

COMAR: Code of Maryland Regulations

HEAU: Health and Education Advocacy Unit

IT: information technology

MITDP: Major Information Technology Development Project

Note: Numbers may not sum to total due to rounding. The fiscal 2027 statewide salary adjustments are centrally budgeted in the Department of Budget and Management and are not included in this agency's budget.

Personnel Data

	FY 25	FY 26	FY 27	FY 26-27
	Actual	Working	Allowance	Change
Regular Positions	274.00	281.00	281.00	0.00
Contractual FTEs	<u>33.08</u>	<u>23.70</u>	<u>23.70</u>	<u>0.00</u>
Total Personnel	307.08	304.70	304.70	0.00

Vacancy Data: Regular Positions

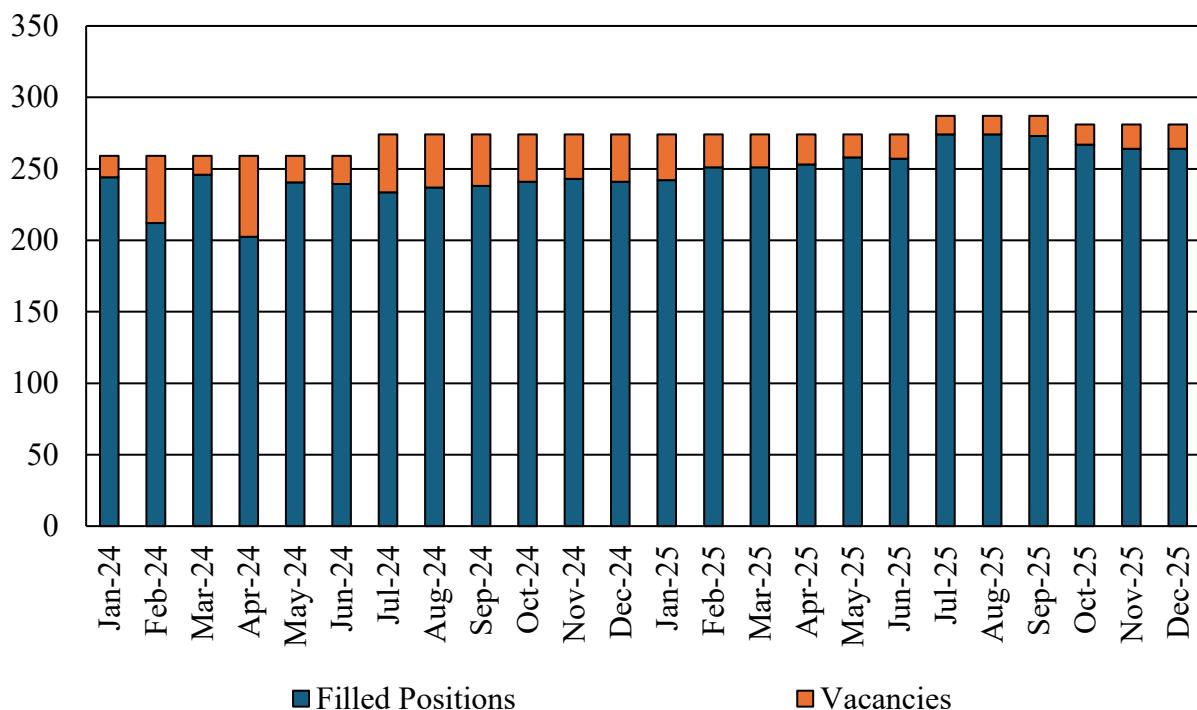
Turnover and Necessary Vacancies, Excluding New Positions	18.82	6.70%
Positions and Percentage Vacant as of 12/31/2025	17.00	6.05%
Vacancies Below Turnover	1.82	

- In October 2025, the Board of Public Works (BPW) approved the abolition of 502.7 positions statewide, including vacant positions and positions associated with the Voluntary Separation Program (VSP). The fiscal 2026 budget as enacted included 287 regular positions for MIA. Of these positions, 6 were abolished for a total of

approximately \$434,000 in salary savings. Of the 6 positions, 4 were abolished through VSP, and 2 were vacancies.

As shown in **Exhibit 3**, vacancies in MIA steadily decreased from the end of calendar 2024 into calendar 2025. In July 2024, the number of vacancies increased significantly due to an increase in authorized positions, an increase from 259 in fiscal 2024 to 274 in fiscal 2025. That pattern did not repeat in July 2025 when the number of authorized positions increased from 274 to 287, but vacancies decreased from 17 to 13. As of December 31, 2025, there were 17 vacancies and 264 filled positions across MIA.

Exhibit 3
Total Vacancies per Month
Calendar 2024-2025



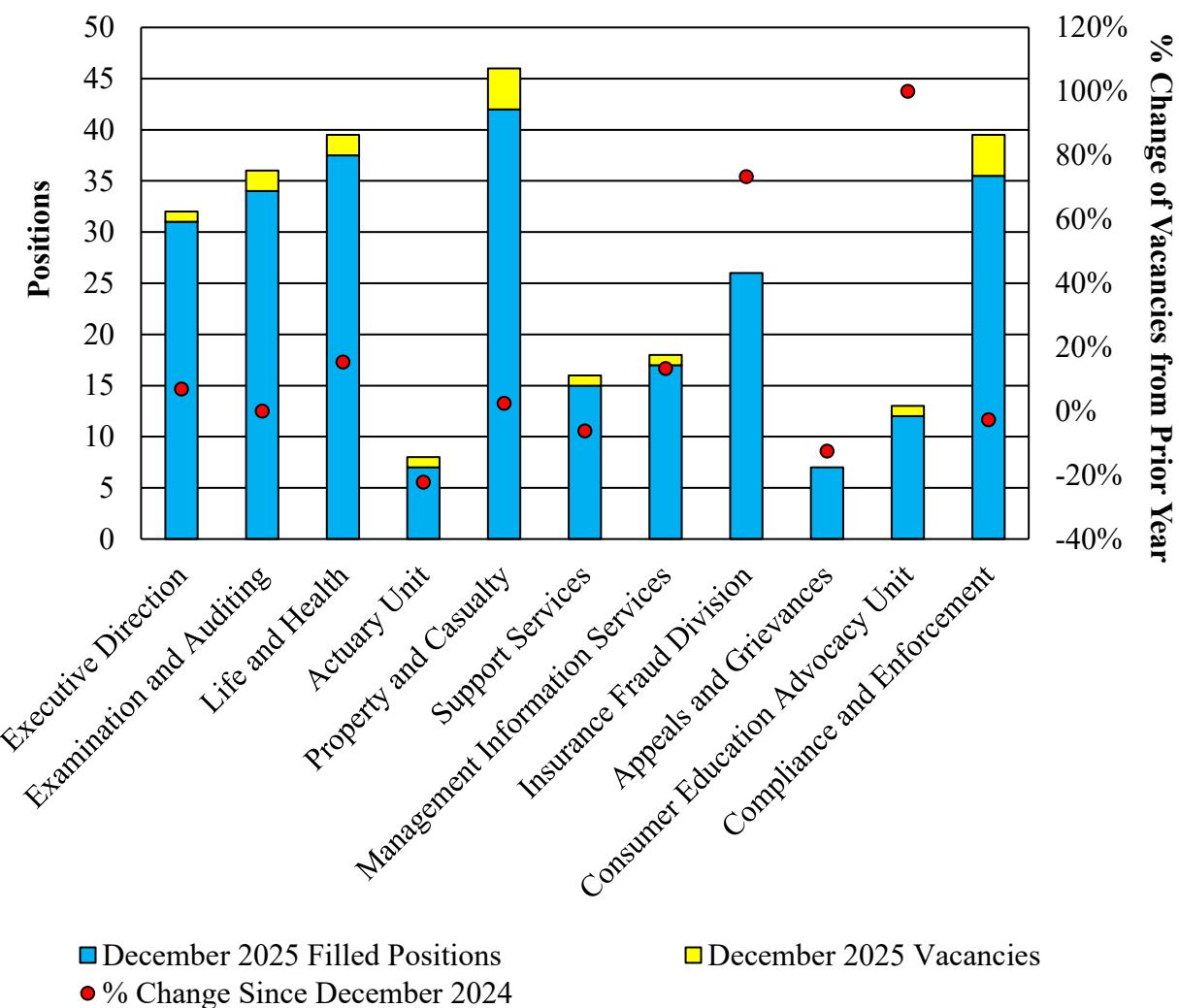
Note: Beginning in October 2025, the number of authorized positions decrease from 287 to 281 to reflect Board of Public Works actions to reduce positions across State agencies.

Source: Department of Budget and Management

Exhibit 4 shows filled and vacant positions per unit as of December 31, 2025. Every unit, with the exception of the Insurance Fraud Division and the Appeals and Grievances Unit, has at least one vacancy. Property and Casualty and Compliance and Enforcement were the units with

the highest vacancies. That is not surprising due to these being two of the largest units at MIA. When compared to December 2024, the number of filled positions increased across all but three units. Examination and Auditing continued to have 34 positions filled. Actuary Unit's filled positions decreased by 22%, from 9 to 7, but its budgeted positions decreased to 8 in fiscal 2026. Appeal and Grievances decreased 13%, from 8 to 7, but its budgeted positions decreased to 7 in fiscal 2026, so it has no vacancies.

Exhibit 4
December Vacant and Filled Positions by Unit
December 2025



Source: Department of Budget and Management

Key Observations

1. Insurance Tracking System Major Information Technology Development Project

MIA identified the need to replace its current enterprise system and began planning for a new system in summer 2019. The current legacy system was custom built for the agency in the 1990s to manage company licensing, market conduct case tracking, and case tracking for hearings and orders. The legacy system limits efficiency and security in the following ways: company documents are received in paper form or email, and data is manually entered and updated by MIA personnel; licenses are printed and mailed; Excel spreadsheets are used to store all data associated with fraud cases; and there are functional challenges in database querying for market conduct exams, orders, and hearings. The new system is expected to increase efficiency in existing functions and introduce a case tracking system for MIA fraud investigations. It will include new features in document management, workflow, collaboration, data analysis, and data reporting. Additional information about this major information technology (IT) project can be found in **Appendix 3**.

Schedule Delays and Changes in Scope

MIA has faced a number of project management challenges related to budgeting and procurement for this project. In October 2021, a contract was awarded to MERP Systems, Inc. and approved by BPW. However, in March 2022, this vendor defaulted on the contract after rejecting the original cost estimate. Project development was then stalled until spring 2023 while MIA worked more closely with the Department of Information Technology (DoIT) to determine whether to secure a new vendor through the State's One Stop contract or begin design services under the State's Salesforce Master Contract with approval through the Department of General Services (DGS).

The Office of State Procurement under DGS authorized the cost and scope of design services for MIA's use of the Salesforce Master Contract, and new design work for this project began in July 2023. A project blueprint was delivered to MIA and approved by the commissioner in September 2023. In mid-January 2024, MIA reported that it received a detailed Design and Requirements proposal and new cost quotes. With the completion of the design phase in early calendar 2024, the project moved into development and testing with the intent to complete the first of two phases in fiscal 2025.

Within Phase 1, there were four planned releases. The first release was completed in June 2024, with the second pushed back from November 2024 to coincide with the third release in May 2025 to test certain aspects of the new system. Phase 2 began in May 2025 as scheduled. In May 2025, the roll out for the Producer Licensing, Fraud and Enforcement, and Company Licensing units in MIA was completed, as part of Phase 2. The remaining units will be covered in Releases 4a and 4b. Work began for 4a in July 2025. Release 4a was intended to be completed in November 2025, but Salesforce does not have the document management capabilities needed by

the targeted businesses units. MIA is looking for a solution that can integrate with Salesforce's system, delaying completion to the third quarter of fiscal 2026.

MIA has opted to not include its Hearing Unit in the new Salesforce IT product due to its work being discrete and not needing to integrate into the new system. It has been determined to be more cost effective to allow that unit to use off-the-shelf software products. MIA will now shift the resources planned for that unit to Company Licensing, training for insurance carriers, and its Management Information Services.

Cost Changes and Funding

The original Insurance Tracking System Project cost estimates ranged between \$2 million and \$3 million for total project development and implementation. MIA subsequently received increasing and wide-ranging cost estimates during the initial procurement process. This uncertainty contributed significantly to delays leading up to and following the first vendor's default at the start of calendar 2022. Since fiscal 2023, the estimated total cost for this project has grown substantially. **Exhibit 5** shows the change in total cost estimates at the introduction of the budgets for fiscal 2021 through 2027. During the 2025 session, the expected total cost was \$18.1 million. The estimated total cost as provided in the fiscal 2027 Governor's Budget Books is listed between \$30 and \$40 million.

Exhibit 5
Insurance Tracking System Total Cost Projections
Fiscal 2021-2027
(\$ in Millions)

<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
\$2.3	\$2.3	\$2.4	\$3.9	\$7.5	\$18.1	\$30.0- \$40.0

Source: Department of Budget and Management; Department of Legislative Services

Exhibit 6 shows the funds spent or budgeted between fiscal 2021 and 2027 for the project, according to the Governor's fiscal 2027 Budget Books. The \$8.7 million budgeted for fiscal 2027 will support Salesforce licenses, additional enhancements, procurement, the document management system, Contact Center work, and production support. MIA foresees the project transitioning into operations and maintenance in fiscal 2028.

Exhibit 6
Insurance Tracking System Project Budget and Planned Spending
Fiscal 2021-2027

	2021-2024 <u>Actual</u>	2025 <u>Actual</u>	2026 Working <u>Appropriation</u>	2027 <u>Allowance</u>	Total
IT Investment			\$50,000		\$50,000
MIA Special	\$3,280,000	\$8,991,096	7,623,877	\$8,700,000	28,594,973
Total	\$3,280,000	\$8,991,096	\$7,673,877	\$8,700,000	\$28,644,973

IT: information technology

MIA: Maryland Insurance Administration

Source: Department of Budget and Management

The Department of Legislative Services (DLS) recommends adopting committee narrative to request that MIA update the committees on the progress of the project as well as actual and estimated project costs.

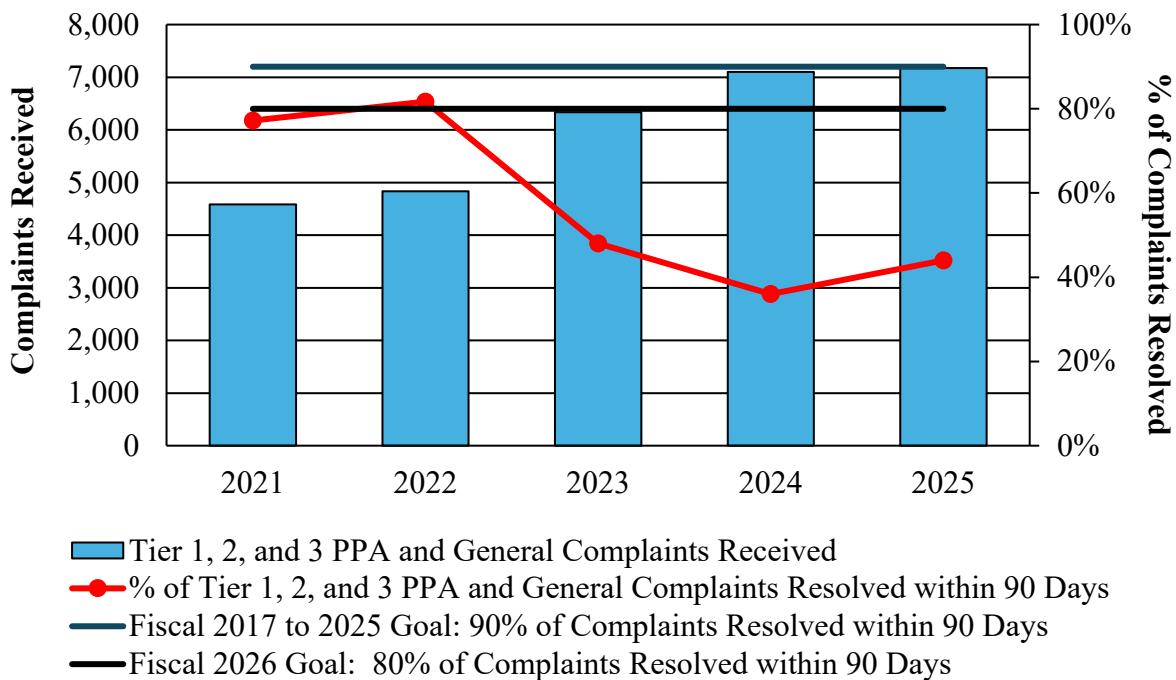
2. Property and Casualty Insurance Complaints

MIA receives and processes complaints from consumers seeking review of insurance policies for compliance with State insurance laws. MIA's objective in Managing for Results (MFR) submissions from fiscal 2017 to 2025 was to resolve 90% of complaints within 90 days. Beginning with the fiscal 2026 MFR submission, the objective was lowered to 80% of complaints resolved within 90 days. In the fiscal 2027 MFR submission, MIA introduced tiers to its property and casualty insurance complaints data. There are three tiers for personal private automobile complaints and three tiers for general complaints. MIA aggregates all of these complaints together for its MFR submission. Unlike the tiers introduced for fraud cases, these complaints have the same goal of being 80% resolved within 90 days.

Exhibit 7 shows that from fiscal 2021 to 2024, MIA never met the 90% objective but met the new 80% objective once. Between fiscal 2023 and 2024, the percentage of property and casualty complaints resolved within 90 days fell to 36%, down from 48% in fiscal 2023, after reaching a peak of 82% in fiscal 2022. Property and casualty complaints received increased from 4,584 in fiscal 2021 to 7,099 in fiscal 2024. As the number of property and casualty complaints has increased, the percentage of complaints resolved within 90 days decreased. In fiscal 2025, the trend reversed, and the percentage of complaints resolved within 90 days increased to 44%, despite an increase in complaints (to 7,171). Although MIA reduced its timeliness goal, the agency did not meet the goal in fiscal 2025 and does not anticipate meeting the goal in fiscal 2026. MIA expects

this rate of resolution to remain steady in fiscal 2026 and 2027. **MIA should discuss how it plans to increase the rate of resolution to levels closer to its goal.**

Exhibit 7
Property and Casualty Complaints Received and Percentage
Resolved within 90 Days
Fiscal 2021-2025



PPA: personal private automobile

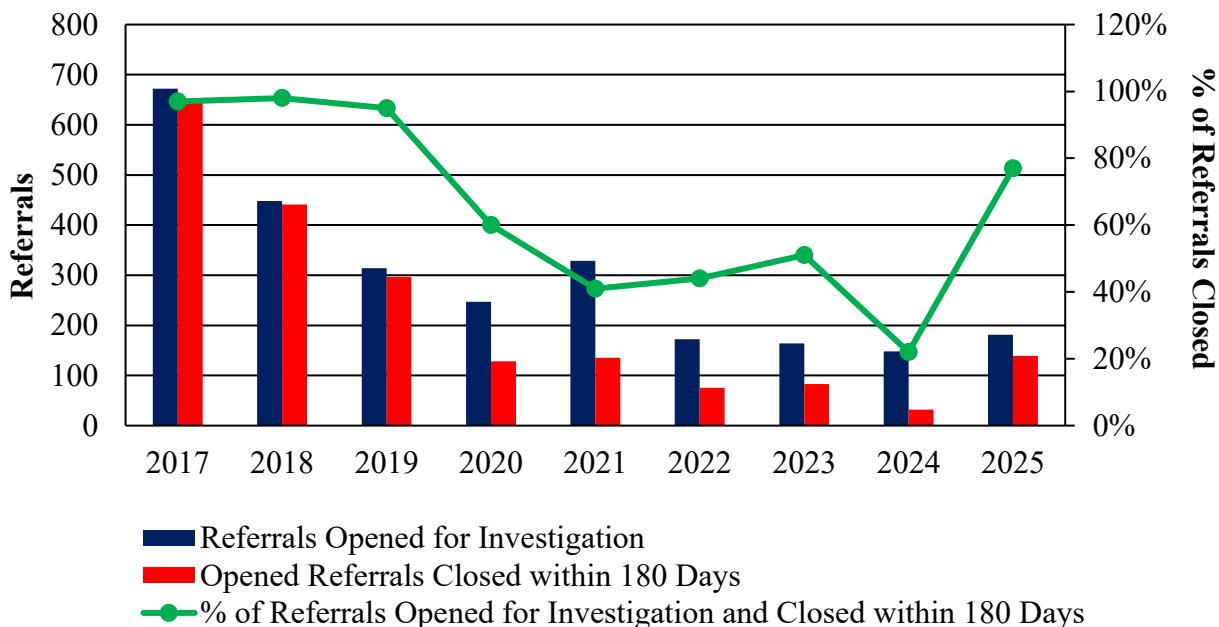
Source: Department of Budget and Management; Maryland Insurance Administration

3. Fraud Division

The Insurance Fraud Division is responsible for investigating complaints relating to alleged insurance fraud committed by insurance companies, insurance producers, or consumers. The division also operates a toll-free insurance hotline and, in cooperation with the Office of the Attorney General and the Department of State Police, conducts public outreach and awareness programs on the cost of insurance fraud.

As shown in **Exhibit 8**, since fiscal 2017, the number of referrals opened for investigation decreased from 672 to an estimated 181 in fiscal 2025. Despite the decrease in the number of referrals, the percentage of referrals opened for investigation and closed within 180 days decreased as well, declining from 97% in fiscal 2017 to 22% in fiscal 2024, after a slight increase between fiscal 2022 and 2023. In fiscal 2025, the number of referrals opened for investigation increased for the first time since fiscal 2021, growing by 22.3% compared to fiscal 2024. Despite the increase in referrals, the percentage of referrals that closed within 180 days also increased in fiscal 2025 to 77%, an increase of 55 percentage points compared to fiscal 2024 and the highest rate since fiscal 2019. **MIA should comment on actions that it took to improve the timely closure rate.**

Exhibit 8
Fraud Cases Opened and Closed within 180 Days
Fiscal 2017-2025



Source: Department of Budget and Management; Maryland Insurance Administration

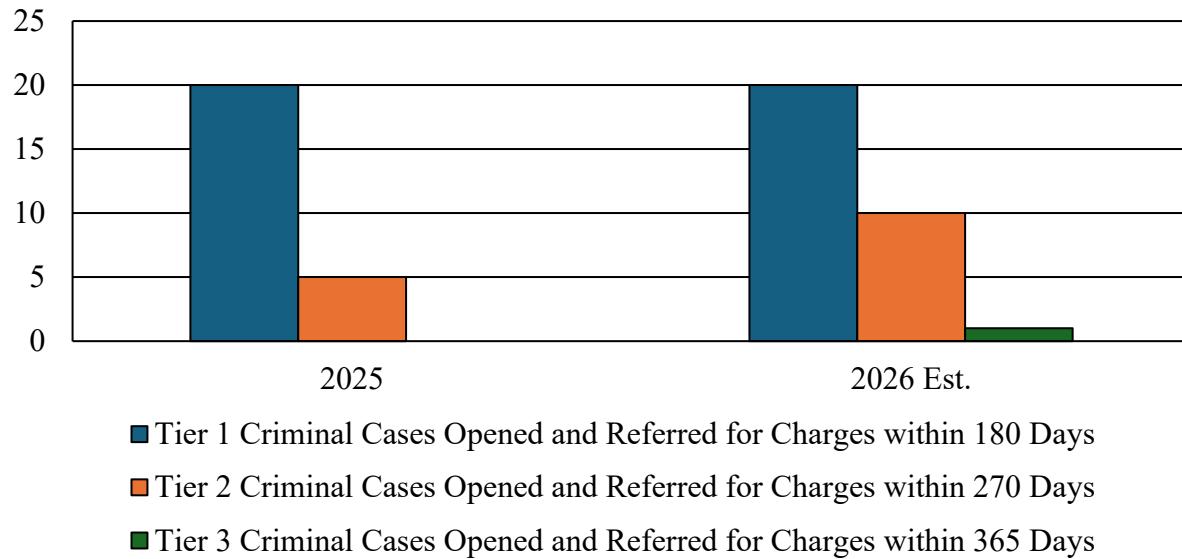
Prior to the fiscal 2027 MFR submission, MIA's MFR metrics grouped all fraud cases together and measured the percentage of cases that were referred for criminal prosecution and the percentage charged with a crime. MIA has begun categorizing the fraud cases into three distinct tiers. They are as follows:

- **Tier 1:** The case involves two or less suspects, two or less victims, and losses of \$50,000 or less. There is no organized crime activity suspected, and the anticipated level of complexity after initial supervisory review is average.

- **Tier 2:** The case involves any of the following: three to four suspects; three to four victims; losses of \$50,000 to \$200,000, suspected organized crime activity; or the anticipated level of complexity after initial supervisory review is significantly above average.
- **Tier 3:** The case involves any of the following: five or more suspects; five or more victims; losses above \$200,000; or is identified as highly complex and requiring extensive time and resources after initial supervisory review.

The length of time allotted to close a case is based on its tier. It is assumed that more complex cases will take longer to investigate; therefore, it should not be held to the same measurement as a simpler case. For the new MFR metrics for fraud cases, tier 1 cases should be opened and referred for charges within 180 days, tier 2 cases within 270 days, and tier 3 cases within 365 days. MIA notes that tier 3 cases are complex and often take more than 365 days to complete due to the significant amount of collaboration with various law enforcement agencies and review of large volumes of evidence. **Exhibit 9** shows the number of cases opened and referred for charges for each tier. Because these are new measures, only one year of actual data is available. In fiscal 2025, 20 tier 1 cases were opened and referred for charges within 180 days, and 5 tier 2 cases were closed within 270 days. MIA anticipates the number of tier 2 cases to increase from 5 to 10 in fiscal 2026.

Exhibit 9
Fraud Cases Investigated and Referred for Charges by Tier
Fiscal 2025-2026 Est.



Source: Department of Budget and Management; Maryland Insurance Administration

4. Workgroup on Personal Private Automobile Affordability

Chapter 395 of 2025 directed MIA to convene a workgroup on the affordability of personal private automobile (PPA) insurance. The PPA affordability workgroup included members representing various stakeholders, including regulators, legislators, consumer advocates, and insurers. This workgroup was tasked with studying the affordability of PPA insurance in the State, policy options that provide greater transparency and increase affordability, how to define affordability, methodologies to consider affordability, and the financial status of PPA insurers and how to address excess profits. The workgroup released its recommendations in December 2025. Most recommendations support further study and did not recommend legislation or new requirements for PPA insurers. The workgroup made the following recommendations:

- MIA should periodically report on Maryland’s metrics using the Federal Insurance Office’s definition of affordability;
- study the feasibility of integrating the system used by officers during traffic stops with the Maryland Vehicle Administration’s Online Insurance Verification, allowing officers to identify drivers without insurance;
- study towing and post-towing procedures following accidents on roads other than State highways to identify overcharging insurers;
- study whether changes should be made to Maryland’s graduated licensing and traffic safety laws to reduce the frequency of collision and bodily injury claims related to teen drivers and child passengers;
- study the feasibility of a low-cost automobile insurance program for low-income Marylanders;
- study the feasibility of a credit relief program to reduce PPA insurance for low-income Marylanders;
- Maryland Auto should implement its plan to shorten its policy terms from 12 to 6 months; and
- MIA should submit an annual report on the financial performance and underwriting profitability of PPA insurers.

Operating Budget Recommended Actions

1. Adopt the following narrative:

Insurance Tracking System Project Status: After significant delays beginning in calendar 2020, active development of the Insurance Tracking System Project is underway. The Maryland Insurance Administration (MIA) has begun Phase 2 of this ongoing project. The fiscal 2027 allowance includes \$8.7 million for continued Insurance Tracking System Project development. In order to continue monitoring this project and to be informed of any further delays or cost increases, the committees request that MIA submit initial and follow-up reports to update the committees, including:

- a summary of progress made on the project in the previous two quarters and projected tasks to be completed in the following quarters, including a list of all identified project development benchmarks and target dates and actual completion dates for each major benchmark;
- actual project spending over the previous two quarters; and
- any updates to the estimated total project cost or anticipated project timeline.

Information Request	Author	Due Date
Insurance Tracking System	MIA	July 10, 2026
Major Information Technology		January 10, 2027
Development Project status		

Appendix 1

2025 Joint Chairmen's Report Responses from Agency

The 2025 *Joint Chairmen's Report* (JCR) requested that MIA prepare five reports. Electronic copies of the full JCR responses can be found on the DLS Library website.

- **Insurance Tracking System Project Status:** Two reports were requested to provide updates on the Insurance Tracking System Major Information Technology Development Project. The first report was submitted on July 30, 2025, and the second report was submitted on January 9, 2026. Further discussion of the Insurance Tracking System Project can be found in Key Observation 1 of this analysis.
- **Insurance Fraud Investigation Status:** MIA submitted a report on its new performance metric for the fraud and producer enforcement division. Further discussion of this new metric can be found in Key Observation 3 of this analysis.
- **Report on Rate Assignment by Zip Code:** Committee narrative adopted during the 2025 session requested that MIA and Maryland Automobile Insurance Fund (Maryland Auto) submit a report on Maryland Auto's use of an affordability index to cap insurance rates in certain zip codes. Further discussion of the Maryland Auto's affordability index be found in the Key Observation section of the Maryland Auto analysis.
- **Efforts to Support Insurance Industry Apprenticeships:** Committee narrative adopted during the 2025 session requested MIA to submit a report providing information on insurance industry apprenticeships. The report includes information on existing national and Maryland-based insurance-related apprenticeship programs. MIA lists the various barriers to scaling up apprenticeship programs in Maryland, such as limited employer awareness, perceived burden, resource constraints, industry perception that a college degree is required, coursework might not directly connect to apprenticeship standards, and data and coordination gaps between MIA and the Maryland Department of Labor (MD Labor). The planned efforts to overcome those barriers are creating partnerships between higher education, MD Labor, and the industry and MIA will develop a way to collect data tracking apprenticeships and outcomes.

Appendix 2 Audit Findings

Audit Period for Last Audit	January 21, 2020 – November 30, 2023
Issue Date	May 2025
Number of Findings	6
Number of Repeat Findings	2
% of Repeat Findings	33%
Rating: (if applicable)	

Finding 1: MIA continues to use spreadsheets that do not have adequate controls to track premium tax payments, premium tax audits, and to calculate penalties and interest.

Finding 2: MIA did not perform timely reconciliations of its premium tax revenue records to the State's accounting records and did not correct issues identified in the reconciliations.

Finding 3: MIA did not always conduct comprehensive supervisory reviews of premium tax refunds resulting in the failure to identify improper refunds totaling approximately \$800,000.

Finding 4: MIA did not timely transfer \$657 million in Health Care Access Assessments revenue to other State agencies as required.

Finding 5: MIA could not document and/or did not establish adequate controls over critical transactions such as accounts receivable and cash receipts.

Finding 6: Corporate purchasing cards were not promptly cancelled for employees who separated from MIA.

*Bold denotes item repeated in full or part from preceding audit report.

Appendix 3
MIA Insurance Tracking System
Major Information Technology Project
Maryland Insurance Administration

Additional discussion of this project can be found in Key Observation 1 of this analysis.

New/Ongoing: Ongoing					
Start Date: April 1, 2020			Est. Completion Date: Calendar 2029		
Implementation Strategy: Agile					
(\$ in Millions)	Prior Year	2026	2027	Remainder	Total
GF	\$0.000	\$0.050	\$0.000	\$0.000	\$0.050
SF	12.271	7.624	8.700	1.355-11.355	30.000-40.000
Total	\$12.271	\$7.674	\$8.700	\$1.355-11.355	\$30.000-\$40.000

- **Project Summary:** MIA has identified the need to replace the current enterprise system that was custom built for the agency in the 1990s for the following business functions: company licensing; market conduct case tracking; and case tracking for hearings and orders. The new system will also include a case tracking capability for MIA fraud investigations. The new system will leverage the following modern technologies: document management; workflow; collaboration; data analysis; and data reporting.
- **Need:** The current system is significantly paper- and Excel-based and increases the likelihood of error and employees' time spent completing data analysis and communications.
- **Observations and Milestones:** A contract was initially awarded to MERP Systems, Inc. and approved by BPW on October 6, 2021. The vendor defaulted in March 2022, stalling all progress on the project until MIA worked with DoIT and DGS to use the State's Salesforce Master Contract. Phase 2 began in May 2025 and Releases 4a and 4b are expected to be completed in fiscal 2026.
- **Changes:** Phase 1 was expected to have four releases, but Release 4 was pushed back into Phase 2. MIA initially planned to include the Hearings Unit in the new IT project but has determined that its work is separate and does not need to be integrated into the new system. MIA determined that Salesforce could not accommodate the document management needs of all of its business units and is in the process of looking for solution that can integrate with Salesforce's system.

Appendix 4
Object/Fund Difference Report
Maryland Insurance Administration

<u>Object/Fund</u>	<u>FY 25 Actual</u>	<u>FY 26 Working Appropriation</u>		<u>FY 27 Allowance</u>	<u>FY 26 - 27</u>	
		<u>Working Appropriation</u>	<u>% Change</u>		<u>% Change</u>	
Positions						
01 Regular	274.00	281.00		281.00	0.00	0.0%
02 Contractual	33.08	23.70		23.70	0.00	0.0%
Total Positions	307.08	304.70		304.70	0.00	0.0%
Objects						
01 Salaries, Wages, and Fringe Benefits	\$34,010,753	\$35,481,892		\$38,688,682	\$3,206,790	9.0%
02 Technical and Special Fees	2,279,036	1,942,440		1,965,283	22,843	1.2%
03 Communications	296,003	436,001		436,001	0	0.0%
04 Travel	238,856	459,846		409,846	-50,000	-10.9%
07 Motor Vehicle Operation and Maintenance	172,772	203,482		204,548	1,066	0.5%
08 Contractual Services	14,537,913	14,976,192		13,799,724	-1,176,468	-7.9%
09 Supplies and Materials	267,019	351,573		351,573	0	0.0%
10 Equipment – Replacement	134,886	194,972		194,972	0	0.0%
11 Equipment – Additional	1,213	538,509		88,509	-450,000	-83.6%
12 Grants, Subsidies, and Contributions	962,250	655,323		965,323	310,000	47.3%
13 Fixed Charges	2,006,484	2,201,579		2,150,700	-50,879	-2.3%
Total Objects	\$54,907,185	\$57,441,809		\$59,255,161	\$1,813,352	3.2%
Funds						
03 Special Funds	\$54,907,185	\$57,441,809		\$59,255,161	\$1,813,352	3.2%
Total Funds	\$54,907,185	\$57,441,809		\$59,255,161	\$1,813,352	3.2%

Note: The fiscal 2027 allowance does not include statewide salary adjustments budgeted within the Department of Budget and Management.