

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 included 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 2021-2025
(\$ in Thousands)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Change</u> <u>2024-2025</u>
Total Assets	\$101,313	\$114,531	\$138,691	\$140,479	\$145,969	\$5,490
Total Liabilities	70,829	85,105	108,648	109,762	114,026	4,264
Total Net Assets	\$30,484	\$29,426	\$30,043	\$30,717	\$31,943	\$1,226
Total Revenue	\$186,529	\$166,474	\$198,872	\$218,185	\$226,191	\$8,006
Total Expenditures	186,489	167,602	198,674	219,018	226,455	7,437
Operating Income	\$40	-\$1,128	\$198	-\$833	-\$264	\$569

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

Source: Maryland Environmental Service, Fiscal 2025 Financial Statements and Reports

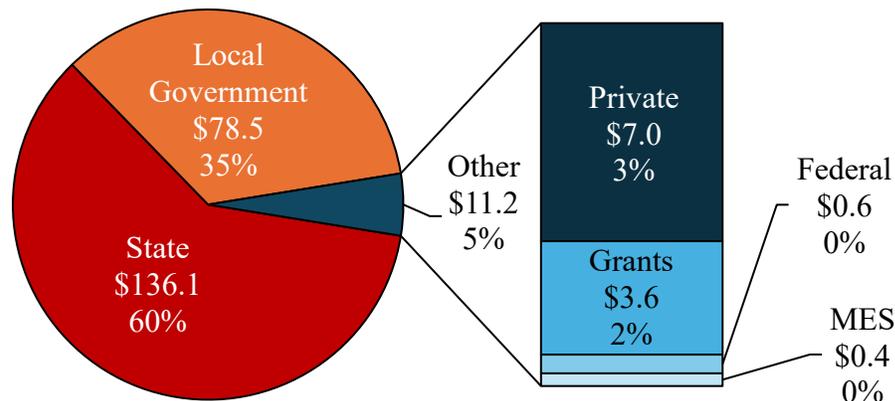
- Between fiscal 2024 and 2025, MES’s net assets increased by \$1.2 million, resulting in a total net asset valuation of \$31.9 million at the end of fiscal 2025.

- Between fiscal 2024 and 2025, MES’s net operating income increased by \$569,000 for all operations, excluding the Midshore Regional Landfill Private Purpose Trust Fund. Total revenues increased by \$8.0 million, while total expenditures increased by \$7.4 million. According to MES’s audited financial statements, the increased operating expenses are primarily related to the costs of goods and services, general and administrative costs, and depreciation of capital assets.

Fiscal 2025 Revenues

MES breaks down its revenue by fund source and type of business activity. **Exhibit 1** provides an overview of fiscal 2025 revenue by fund source and shows that approximately 95% of MES’s 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 2025, MES revenues totaled \$226.2 million. Between fiscal 2024 and 2025, MES’s State government revenues increased by approximately \$700,000, and local government revenues increased by \$7.0 million. The relatively large increase in local government revenues is attributable to the Brown Station Road Landfill cell C-1 project, executed by MES on behalf of Prince George’s County, that continued design and construction work in fiscal 2025.

Exhibit 1
Maryland Environmental Service Revenue Sources
Fiscal 2025
(\$ in Millions)

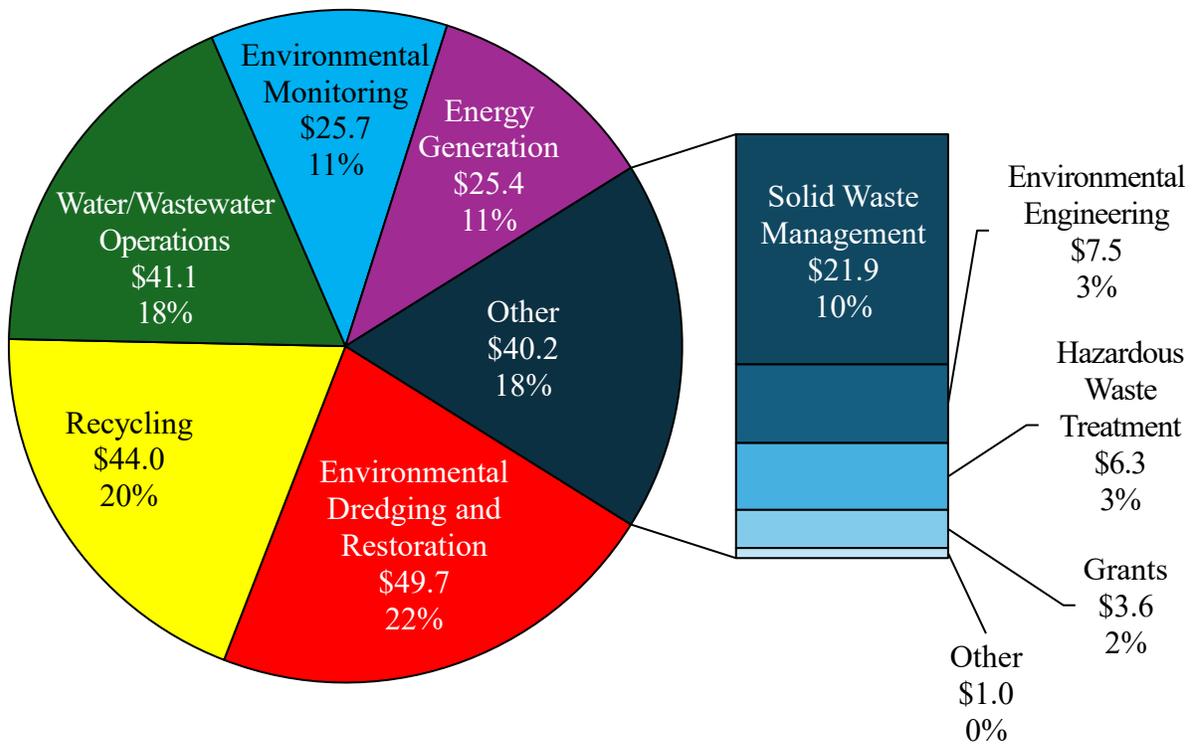


MES: Maryland Environmental Service

Source: Maryland Environmental Service

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 2025, showing that the three largest categories were dredging, recycling, and water/wastewater operations, which account for a combined 60% of revenues. These revenues are generated by both reimbursable projects to State agencies and contractual projects at State, local, and private facilities across the State.

Exhibit 2
Revenue by Business Activity Type
Fiscal 2025
(\$ in Millions)



Source: Maryland Environmental Service

Between fiscal 2024 and 2025, MES’s revenues increased by \$8.0 million, or 3.7%. 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 recycling, water/wastewater operations, and dredging. The largest decrease in revenue was in environmental engineering.

Exhibit 3
Revenue by Business Activity Type
Fiscal 2021-2025
(\$ in Thousands)

Business Activity Type	2021	2022	2023	2024	2025	Change 2024-2025	% Change
Environmental Dredging and Restoration	\$67,646	\$63,005	\$44,636	\$47,552	\$49,721	\$2,169	4.6%
Recycling	19,868	21,157	36,633	35,840	44,023	8,183	22.8%
Water/Wastewater Operations	25,402	27,313	36,647	35,714	41,074	5,360	15.0%
Environmental Monitoring	21,992	23,017	24,181	25,520	25,747	227	0.9%
Energy Generation	8,173	8,618	23,109	24,017	25,388	1,371	5.7%
Solid Waste Management	24,385	30,037	19,525	21,041	21,852	811	3.9%
Environmental Engineering	4,518	4,239	6,075	17,654	7,465	-10,189	-57.7%
Hazardous Waste Treatment	4,653	4,471	5,533	7,237	6,345	-892	-12.3%
Grants	5,123	4,055	2,425	3,120	3,620	500	16.0%
Other	461	617	108	491	956	465	94.7%
Total Revenue	\$182,221	\$186,529	\$198,872	\$218,186	\$226,191	\$8,005	3.7%

Source: Maryland Environmental Service

Notable areas of revenue change in fiscal 2025 include:

- **Recycling:** Revenues increased by \$8.2 million, mainly due to the design and construction of the Brown Station Road Landfill cell C-1 project, which began in late fiscal 2024. MES provides consulting services related to capital improvements at several waste management facilities in Prince George’s County, in addition to providing a variety of waste-management-related consulting services to other Maryland counties.
- **Water and Wastewater Operations:** Revenues increased by \$5.4 million due to the start of new projects in fiscal 2025. The MES Water and Wastewater group manages the operations and maintenance for 144 water treatment facilities, 93 wastewater treatment facilities, and

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31 pump stations across the State, including State-owned and locally or privately owned facilities. Capital improvements to State-owned facilities are funded through the State Water and Sewer Infrastructure Improvement Fund through the State’s capital budget.

- ***Environmental Dredging and Restoration:*** Revenues increased by \$2.2 million, mainly due to the Masonville Dredging and Construction – Dredged Material Containment Facility Dike Raising to Elevation +30 project, which began in late fiscal 2024 and continued construction through fiscal 2025. MES provides support to the Maryland Department of Transportation (MDOT) Maryland Port Administration (MPA) for its Dredged Material Management Program, which includes the operation of dredged material containment facilities that offer placement capacity for sediment dredged from the Baltimore Harbor channels.
- ***Environmental Engineering:*** Revenues decreased by \$10.2 million due to the completion of projects related to natural gas conversion for which expenses peaked in fiscal 2024. MES completed the retrofit of boiler units at the Department of Public Safety and Correctional Services (DPSCS) Eastern Correctional Institution (ECI) to combust natural gas in early fiscal 2025.

Fiscal 2027 Overview of Agency Spending

As shown in **Exhibit 4**, MES operating expenses increase by \$11.0 million in the fiscal 2027 allowance compared to the fiscal 2026 working appropriation. Changes include an increase of \$4.1 million in salaries, wages, and fringe benefits to mirror cost-of-living adjustments offered by the State and an increase of \$6.9 million in other areas of nonpersonnel-related operating expenses. These increases reflect the cost of goods and services, utilities, and other operational needs.

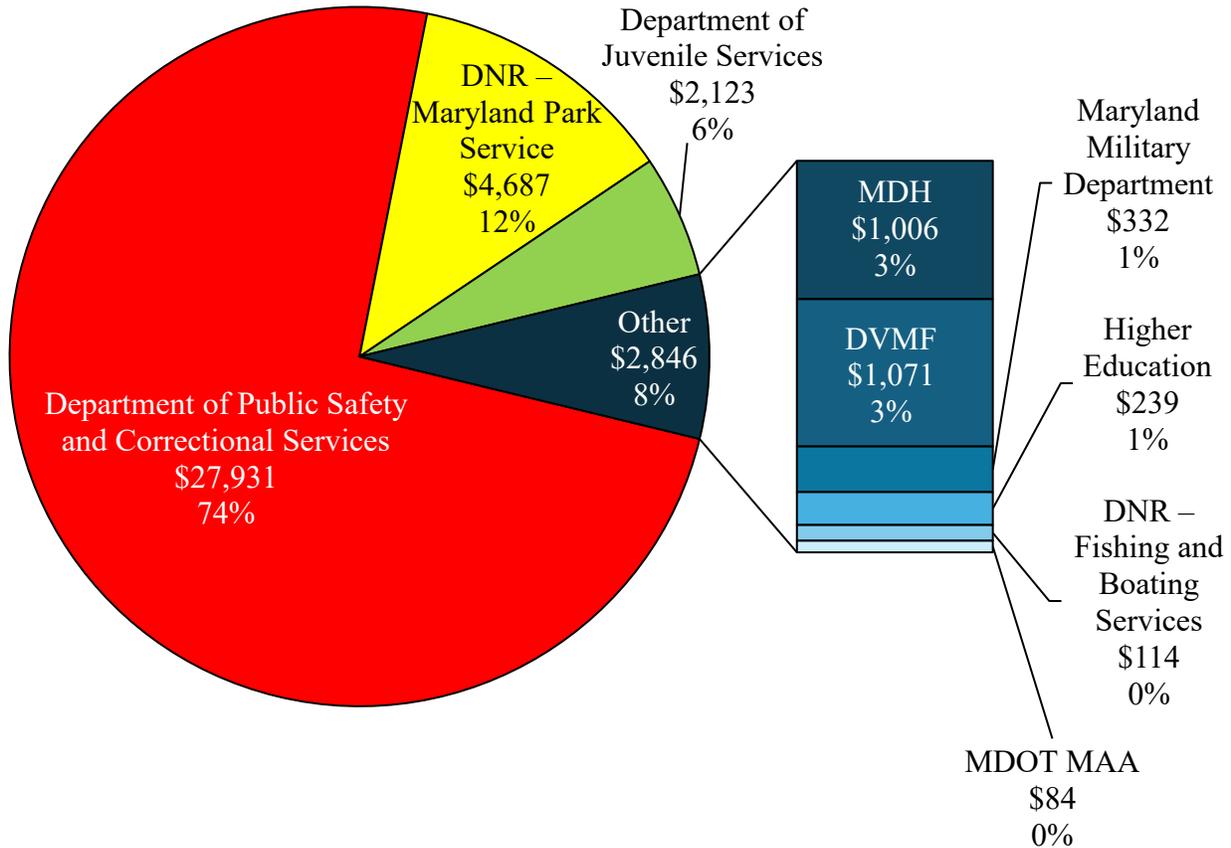
Exhibit 4
Overview of Agency Spending
Fiscal 2027 Allowance
(\$ in Thousands)

<u>Operating Expense</u>	<u>Expenditures</u> <u>2025</u>	<u>Legislative</u> <u>Appropriation</u> <u>2026</u>	<u>Allowance</u> <u>2027</u>	<u>Change</u> <u>2026-2027</u>
Salaries, Wages, and Fringe Benefits	\$80,212	\$82,279	\$86,392	\$4,114
Technical and Special Fees	17,856	14,577	15,305	729
Communication	580	578	607	29
Travel	272	344	361	17
Fuel and Utilities	11,177	16,728	17,565	836
Motor Vehicle Operation and Maintenance	4,201	6,542	6,869	327
Contractual Services	51,373	59,983	\$62,982	2,999
Supplies and Materials	11,436	13,850	14,542	692
Fixed Charges	2,448	1,683	1,768	84
Land and Structures	39,903	22,813	23,953	1,141
Total Operating Expenses	\$219,457	\$219,376	\$230,345	\$10,969

Source: Governor’s Fiscal 2027 Budget Books

MES performs reimbursable projects for State agencies pursuant to a BPW directive that MES operate wastewater and drinking water facilities for State agencies. In the fiscal 2027 allowance, these projects total \$37.6 million. **Exhibit 5** shows MES’s reimbursable projects budgeted for fiscal 2027 by contracting agency. Projects serving DPSCS facilities total 74% 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 12.8% of the total. Overall, total State reimbursable project spending decreases by \$1.2 million in fiscal 2027 compared to the fiscal 2026 working appropriation. Spending for projects at DPSCS facilities decrease by a total of \$1.9 million, primarily due to decreased expenses for projects at ECI and the Maryland Correctional Institution – Hagerstown (MCI-H), including the ECI cogeneration facility and the MCI-H power generation plant. The largest increases in fiscal 2027 expenditures are for projects at DNR facilities and Department of Juvenile Services facilities. **Appendix 2** presents a list of individual State reimbursable projects included in the fiscal 2027 allowance and budget data for each project from fiscal 2025 through 2027.

**Exhibit 5
Reimbursable Projects by Agency
Fiscal 2027 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

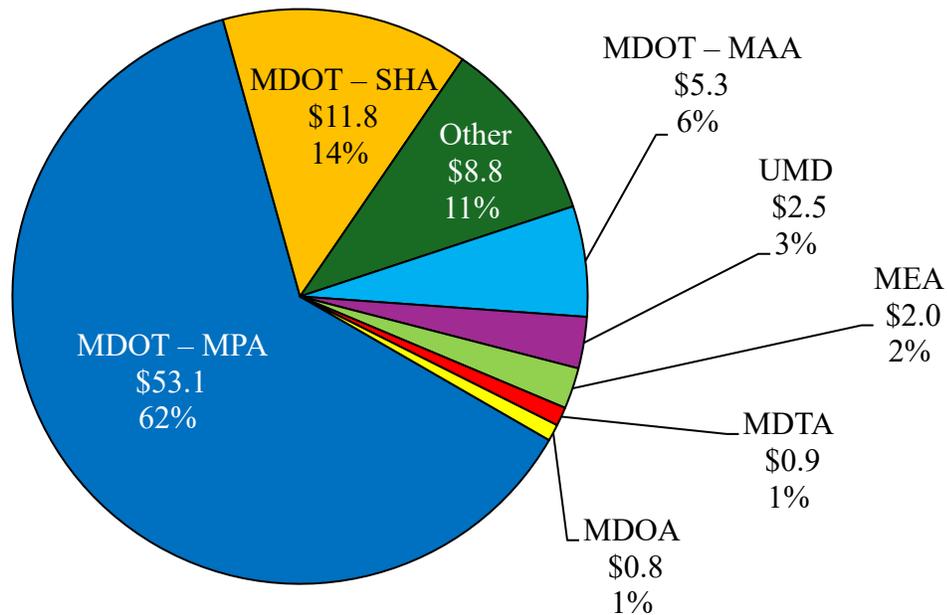
Source: Governor’s Fiscal 2027 Budget Books

Fiscal 2025 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 contractual projects are determined between MES and the contracting entity. Contractual projects completed on behalf of State agencies are shown in **Exhibit 6**. In fiscal 2025, these projects totaled approximately \$85.2 million. Projects with

MDOT were the majority of total MES contractual project revenues, including projects with MPA (62%), the State Highway Administration (SHA) (14%), and the Maryland Aviation Administration (MAA) (6%).

Exhibit 6
Contractual Projects by State Agency
Fiscal 2025
(\$ in Millions)



MAA: Maryland Aviation Administration
MDOA: Maryland Department of Aging
MDOT: Maryland Department of Transportation
MDTA: Maryland Transportation Authority

MEA: Maryland Energy Administration
MPA: Maryland Port Administration
SHA: State Highway Administration
UMD: University of Maryland

Note: Other includes funding for projects at 16 other State agencies, the Chesapeake Bay Trust, and other miscellaneous State project revenues.

Source: Maryland Environmental Services

Notable fiscal 2025 contractual projects included the following:

- MDOT MPA:** projects include 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; management of the Cox Creed Sediment and Reuse Facility; operation of the Paul S. Sarbanes Ecosystem Restoration Project at Poplar Island; planning, technical, and engineering support for the Mid-Bay Island (Barren and

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James Islands) Ecosystem Restoration Project; and other support services to MPA at the Helen Delich Bentley Port of Baltimore;

- **MDOT SHA:** projects include stormwater drainage and repair projects; remediation of illegal dumpsites along SHA-owned roads; and technical support to the SHA Office of Materials Technology and the SHA Office of Environmental Design, Environmental Compliance Division;
- **MDOT MAA:** projects include environmental compliance and maintenance support at the Baltimore/Washington International Thurgood Marshall Airport and Martin State Airport;
- **University System of Maryland (USM):** projects include technical support for MS4, permitting requirements at multiple USM campus locations, including stormwater engineering, design, inspection, compliance and reporting projects;
- **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

	FY 25	FY 26	FY 27	FY 26-27
	<u>Actual</u>	<u>Working</u>	<u>Allowance</u>	<u>Change</u>
Regular Positions	802.61	784.82	809.93	25.11
Contractual FTEs	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Personnel	802.61	784.82	809.93	25.11

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	40.50	5.00%
Positions and Percentage Vacant	22.00	2.80%

Vacancies Below Turnover 18.5

- The fiscal 2027 allowance reflects an increase of 25.11 regular positions compared to the fiscal 2026 working appropriation. MES has a dynamic workforce, and personnel needs may change from year to year, dependent on business needs and work contracts with clients.

Key Observations

1. MES Annual Funding Statement

The 2025 *Joint Chairmen’s Report* (JCR) included committee narrative requesting that MES prepare a funding statement including information on MES’s undesignated unrestricted net assets, overhead rates, project reserve fund status, and reimbursable project funding change justification.

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 \$400,000 to \$5.4 million in fiscal 2025. 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 2020-2026 Est.
 (\$ in Millions)

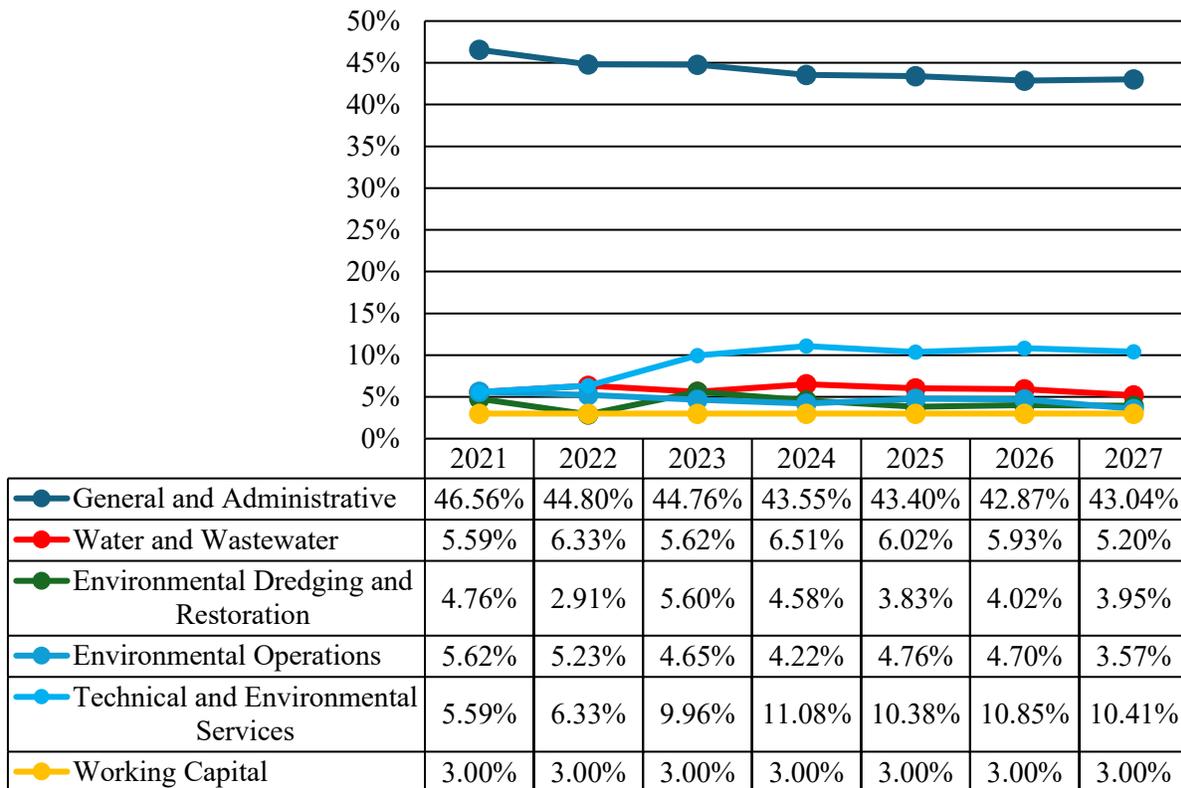


Source: Maryland Environmental Service

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 2025 through 2027, rates will decline by 1.19 percentage points for environmental operations, 0.82 percentage points for water and wastewater, and 0.36 percentage points for general and administrative. Overhead rates increase by 0.12 percentage points for environmental dredging and restoration and environmental operations and by 0.3 percentage points for technical and environmental services. Fiscal 2027 overhead rates are calculated based on actual overhead expenses and billable labor in fiscal 2025.

Exhibit 8
Overhead Rates
Fiscal 2021-2027



Source: 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 fund retainages or withdrawals 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 but terminated at the close of fiscal 2024, and at that time, the balance was returned to the State. As shown in **Exhibit 9**, the agency utilized project reserve funds by:

- withdrawing \$35,593 from the Statewide Reimbursable Project Contingency Fund in fiscal 2025;
- retaining \$1,194,008 in fiscal 2025 and \$2.5 million in fiscal 2026 in the ECI Steam Turbine Contingency Fund to ensure the availability of funds for major overhaul of the second turbine, which is planned for fiscal 2026; and
- withdrawing \$1,491,512 in fiscal 2025 and \$61,227 in fiscal 2026 in order to encumber funds for contracts associated with the overhaul of the turbine generator.

Exhibit 9 Project Reserve Fund Balances Fiscal 2025-2026 Est.

<u>Project Reserve Fund Activity</u>	<u>2025 Amount</u>	<u>2026 Estimated</u>	<u>Cap</u>	<u>Difference</u>
State Reimbursable Project Contingency Fund				
Beginning Balance	\$1,000,000	\$1,038,563		
Approved Retainage	0	0		
Funds Used	-35,593	0		
Interest Earned	74,156	19,688		
Current Balance	\$1,038,563	\$1,058,251	\$3,000,000	\$1,941,749
ECI Steam Turbine Contingency Fund				
Beginning Balance	\$1,500,000	\$1,596,328		
Approved Retainage	1,194,008	2,500,000		
Reclassification of Contingency Fund				
Expense	297,504	0		
Funds Used	-1,491,512	-61,227		

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<u>Project Reserve Fund Activity</u>	<u>2025 Amount</u>	<u>2026 Estimated</u>	<u>Cap</u>	<u>Difference</u>
Interest Earned	96,328	127,845		
Current Balance	\$1,596,328	\$4,162,946	\$5,000,000	\$837,054
DNR Project Contingency Fund				
Beginning Balance	\$3,775	\$3,918		
Approved Retainage	0	0		
Funds Used	0	0		
Interest Earned	143	74		
Current Balance	\$3,918	\$3,992	\$500,000	\$496,008

DNR: Department of Natural Resources

ECI: Eastern Correctional Institute

Source: Maryland Environmental Service

Chapter 604 of 2025 (Budget Reconciliation and Financing Act) included a provision that increased the caps on two of the three MES project reserve funds to their current levels to increase the total amounts of funding that can be retained for current and future costs for projects located at State-owned facilities. The ECI Steam Turbine Contingency Fund cap was raised from \$1.5 million to \$5.0 million, and the State Reimbursable Project Contingency Fund cap was raised from \$1.0 million to \$3.0 million.

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 2026, 2027, and 2028 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 2026, 2027, and 2028 estimated;
- project reserve fund status by beginning balance, approved retainage, funds withdrawn, and interest earned for fiscal 2026 and 2027 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 the justification for any approved retainages or funds withdrawn in any project reserve fund during fiscal 2026 or 2027; and
- justification for the changes in reimbursable projected funding for fiscal 2026, 2027, or 2028 estimated.

The report should be submitted in coordination with the Department of Budget and Management (DBM) with the fiscal 2028 budget submission.

Information Request	Author	Due Date
MES funding statement	MES DBM	With the fiscal 2028 budget submission

Appendix 1
2025 Joint Chairmen’s Report Responses from Agency

The 2025 JCR requested that MES prepare two reports. Electronic copies of the full JCR responses can be found on the Department of Legislative Services Library website.

- ***MES Funding Statement:*** The 2025 JCR included committee narrative requesting an annual MES funding statement. The funding statement was requested to include information on MES’s 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.

- ***Implementation of a Recycling Program in Ocean City:*** The 2025 JCR included committee narrative requesting a report containing the results of an analysis of recycling operations in the Town of Ocean City, including the history and current status of waste management and recycling programs and options for recycling collection and processing. The analysis of recycling options conducted by MES included a review of recycling programs in similar resort towns, such as Bethany Beach and Rehoboth Beach, Delaware, and Ocean City and Wildwood, New Jersey, along with a comparison of different recycling systems, including curbside recycling, drop off programs, and food scrap collection. MES recommends that the most effective approach to recycling based on the characteristics of Ocean City would be a combination of increasing access to the Worcester County recycling drop off program and promotion of a source-separated recycling collection program for traditional materials and food scraps.

**Appendix 2
Reimbursable Projects
Fiscal 2027 Allowance**

<u>Facility</u>	<u>Expenditures 2025</u>	<u>Appropriation 2026</u>	<u>Allowance 2027</u>	<u>Change 2026-2027</u>
Maryland Military Department	\$220,228	\$310,818	\$331,693	\$20,875
Maryland Department of Veterans and Military Families – Maryland Veteran’s Home Commission	1,087,351	1,033,758	1,071,257	37,499
Maryland Department of Transportation – Maryland Aviation Administration	64,307	33,695	84,356	50,661
DNR – Maryland Park Service	3,961,916	4,412,765	4,686,754	273,989
DNR – Fishing and Boating Services	82,228	109,589	114,344	4,755
MDH – Springfield Hospital Center	839,472	755,032	775,089	20,057
MDH – Clifton T. Perkins Hospital Center	173,352	194,525	230,530	36,005
DPSCS – ECI – Cogeneration Facility	9,588,696	11,491,718	9,846,867	-1,644,851
DPSCS – MCI-H – Power Generation	5,303,069	6,053,749	5,514,989	-538,760
DPSCS – ECI	3,031,728	3,294,525	3,203,111	-91,414
DPSCS – Jessup Steam Plant	2,692,066	2,967,650	3,048,780	81,130
DPSCS – MCI-H	2,184,989	2,680,917	2,635,036	-45,881
DPSCS – Central Maryland Correctional Facility	1,191,000	1,212,160	1,274,246	62,086
DPSCS – Dorsey Run Correctional Institution	576,075	702,241	694,854	-7,387
DPSCS – Maryland Correctional Institution – Jessup	470,131	543,891	579,914	36,023
DPSCS – Maryland Correctional Institution for Women – Jessup	377,908	455,966	476,216	20,250
DPSCS – Patuxent Institution	420,899	233,430	470,632	237,202
DPSCS – Western Correctional Institution	167,673	162,386	186,387	24,001
St. Mary’s College of Maryland	94,428	139,045	143,408	4,363
University of Maryland Center for Environmental Service – Horn Point	109,637	116,710	95,772	-20,938

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<u>Facility</u>	<u>Expenditures</u> <u>2025</u>	<u>Appropriation</u> <u>2026</u>	<u>Allowance</u> <u>2027</u>	<u>Change</u> <u>2026-2027</u>
DJS – Cheltenham Youth Detention Center	460,969	529,945	620,937	90,992
DJS – Statewide Youth Centers	439,685	466,843	495,474	28,631
DJS – Victor Cullen Center	784,050	858,131	1,006,541	148,410
Total Operating Expenses	\$34,321,857	\$38,759,489	\$37,587,187	-\$1,172,302

DNR: Department of Natural Resources
DPSCS: Department of Public Safety and Correctional Services
DJS: Department of Juvenile Services
ECI: Eastern Correctional Institution
MCI-H: Maryland Correctional Institution – Hagerstown
MDH: Maryland Department of Health

Source: Governor’s Fiscal 2027 Budget Books

Appendix 3
Object/Fund Difference Report
Maryland Environmental Service

<u>Object/Fund</u>	<u>FY 25</u> <u>Actual</u>	<u>FY 26</u> <u>Working</u> <u>Appropriation</u>	<u>FY 27</u> <u>Allowance</u>	<u>FY 26 - 27</u>	
				<u>\$ Change</u>	<u>% Change</u>
Positions					
01 Regular	802.61	784.82	809.93	25.11	3.2%
02 Contractual	0.00	0.00	0.00	0.00	N/A
Total Positions	802.61	784.82	809.93	25.11	3.2%
Objects					
01 Salaries, Wages, and Fringe Benefits	\$80,211,501	\$82,278,549	\$86,392,477	\$4,113,928	5.0%
02 Technical and Special Fees	17,855,594	14,576,641	15,305,473	728,832	5.0%
03 Communications	580,008	578,151	607,059	28,908	5.0%
04 Travel	271,752	343,626	360,808	17,182	5.0%
06 Fuel and Utilities	11,177,354	16,728,284	17,564,698	836,414	5.0%
07 Motor Vehicle Operation and Maintenance	4,200,651	6,541,994	6,869,093	327,099	5.0%
08 Contractual Services	51,373,447	59,983,195	62,982,355	2,999,160	5.0%
09 Supplies and Materials	11,436,080	13,849,903	14,542,398	692,495	5.0%
13 Fixed Charges	2,447,762	1,683,446	1,767,618	84,172	5.0%
14 Land and Structures	39,903,120	22,812,607	23,953,237	1,140,630	5.0%
Total Objects	\$219,457,269	\$219,376,396	\$230,345,216	\$10,968,820	5.0%
Funds					
07 Nonbudgeted	\$219,457,269	\$219,376,396	\$230,345,216	\$10,968,820	5.0%
Total Funds	\$219,457,269	\$219,376,396	\$230,345,216	\$10,968,820	5.0%