**MARYLAND DEPARTMENT OF HEALTH**

**(INSERT ADMINSTRTION'S NAME)**

**LOCAL HEALTH DEPARTMENT PLANNING AND BUDGET INSTRUCTIONS**

**FY 2026**

|  |  |
| --- | --- |
| **TABLE OF CONTENTS** |  |
|  | **PAGES** |
| Overview |  |
| **Section I – Local Health Department Budget Package** |  |
| Overview |  |
| **Section II – Administrative Specific – Categorical Grant Instructions** |  |
|  | |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  | |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  | |
|  |  |
|  | |

**LOCAL HEALTH DEPARTMENT PLANNING *AND BUDGET INSTRUCTIONS***

***FY 2026***

OVERVIEW AND FORMAT

# The FY 2026 Local Health Department (LHD) Planning and Budget Instructions follow the structure and format used last year, except there is a separate set of instructions for each Administration. The 2026 instructions are contained in the following sections.

Section I refers to the LHD Budget Package (DHMH Form 4542 A-M) and its instructions. It also includes fringe benefit rates or amounts to utilize in the preparation of the LHD Budget Package. **The DHMH Form 4542 is to be used for all awards included on the Unified Funding Document (UFD)**.

Section II includes the <INSERT ADMINISTRATION’S NAME> specific award planning and budget instructions. This section contains submission dates, program goals and objectives, performance measures, etc. for each award.

**SECTION I**

**LOCAL HEALTH DEPARTMENT BUDGET PACKAGE MDH4542**

**(Required for all Awards on the Unified Funding Document)**

The MDH 4542 is an electronic document which includes all LHD budget schedules. **It is the required package of forms necessary for awarding, modifying, supplementing, or reducing a LHD award reflected on the Unified Funding Document (UFD).** MDH 4542 and its instructions can be located on the following website:

<http://health.maryland.gov/Pages/sf_gacct.aspx>

## *Important*

The completed budget package is to be submitted to the <insert administration’s name>

as prescribed in Section II of these instructions.

Fringe rates to be used in the preparation of the FY 2026 budget requests are as follows:

## *Merit System Positions:*

FICA 7.38% to $188,670+1.45% of excess

Employee Retirement 21.54% of regular earnings

Teacher Retirement 16.25% of regular earnings

LEOPS Retirement 46.00% of regular earnings

Unemployment 14 cents/$100 of payroll

Health Insurance (per employee) Filled positions/existing employees - Use

actual cost on last available FY2025 payroll

Vacant positions - Use average cost per latest FY2025 available payroll

Retiree’s Health insurance (per employee) 78.0% of Health Insurance

## *Special Payments Positions:*

FICA 7.65% to $182,092+1.45% of excess

Unemployment 14 cents/$100 payroll

***Above rates are based on the Governor’s FY26 DBM Budget Submission Instructions.***

|  |  |  |
| --- | --- | --- |
| LOCAL HEALTH DEPARTMENT | | |
|  | | |
| WORKERS COMPENSATION PREMIUM | | |
| FISCAL YEAR 2026 | | |
|  |  |  |
| COUNTY | PIN COUNT | COST |
|  |  |  |
| ALLEGANY | 187.45 | 44,766.00 |
| ANNE ARUNDEL | 225.70 | 53,899.00 |
| BALTIMORE | 1.00 | 239.00 |
| CALVERT | 96.25 | 22,985.00 |
| CAROLINE | 55.00 | 13,134.00 |
| CARROLL | 129.14 | 30,839.00 |
| CECIL | 116.50 | 27,821.00 |
| CHARLES | 171.24 | 40,894.00 |
| DORCHESTER | 96.48 | 23,040.00 |
| FREDERICK | 141.45 | 33,779.00 |
| GARRETT | 104.65 | 24,991.00 |

|  |  |  |
| --- | --- | --- |
| HARFORD | 168.04 | 40,129.00 |
| HOWARD | 227.25 | 54,269.00 |
| KENT | 73.40 | 17,529.00 |
| MONTGOMERY | 1.00 | 239.00 |
| PRINCE GEORGE’S | 7.00 | 1,672.00 |
| QUEEN ANNE’S | 67.00 | 16,000.00 |
| ST. MARY’S | 119.90 | 28,633.00 |
| SOMERSET | 65.00 | 15,523.00 |
| TALBOT | 62.80 | 14,997.00 |
| WASHINGTON | 124.21 | 29,662.00 |
| WICOMICO | 188.60 | 45,039.00 |
| WORCESTER | 190.00 | 45,374.00 |
|  |  |  |
| **TOTAL** | **2,619.06** | **625,453.00** |

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  |  |  |
| **COST PER PIN** | 238.80 |  |

|  |  |  |
| --- | --- | --- |
| LOCAL HEALTH DEPARTMENT | | |
|  |  |  |
| MOTOR VEHICLE INSURANCE | | |
| FISCAL YEAR 2026 | | |
| COUNTY | VEHICLE COUNT | COST |
|  |  |  |
| Allegany | 34 | 6,527.00 |
| Calvert | 27 | 5,183.00 |
| Caroline | 33 | 6,335.00 |
| Carroll | 33 | 6,335.00 |
| Cecil | 37 | 7,103.00 |
| Charles | 27 | 5,183.00 |
| Dorchester | 37 | 7,103.00 |
| Garrett | 40 | 7,678.00 |
| Harford | 40 | 7,678.00 |
| Howard | 33 | 6,335.00 |
| Kent | 23 | 4,415.00 |
| Queen Anne's | 34 | 6,527.00 |
| St. Mary's | 35 | 6,719.00 |
| Somerset | 40 | 7,678.00 |
| Talbot | 26 | 4,991.00 |
| Washington | 27 | 5,183.00 |
| Wicomico | 51 | 9,790.00 |
| Worcester | 59 | 11,322.00 |
| Total | 636 | 122,085.00 |
| Cost per Vehicle |  | 191.95 |

**SECTION II ADMINISTRATION SPECIFIC - CATEGORICAL**

**GRANT INSTRUCTIONS**

***SECTION II ADMINISTRATION SPECIFIC - CATEGORICAL***

***GRANT INSTRUCTIONS***