Budget Calendar	
FY 2025-2026	

	11 2023 2020
November 6, 2024	Budget information available to departments and requests sent to outside agencies
December 11, 2024	Reassessment presentation by the Commissioner of the Revenue
December 13, 2024	Budget requests from departments and outside agencies due back to the Finance Department
January 8, 2025	Budget Work Session: Discussion of reassessment ad
January 22, 2025	Budget Work Session: FY2025-2026 Budget Overview 5:30 PM
January 24, 2025	Budget Work Session – Department Head Presentations 9:00 AM Conclude reassessment ad discussion
5-h	
February 5, 2025	Budget Work Session 5:30 PM
February 12, 2025	Budget Work Session prior to BOS meeting 5:30 PM – Joint meeting with School Board Public Hearing - Reassessment 7:00 PM
February 19, 2025	Budget Work Session 5:30 PM
February 26, 2025	Budget Work Session prior to BOS meeting 5:30 PM
March 5, 2025	Budget Work Session 5:30 PM
March 12, 2025	Budget Work Session prior to BOS meeting 5:30 PM. Final Budget meeting prior to Public Hearing advertisement deadline
March 18, 2025	Budget Ad in paper
March 26, 2025	Budget Public Hearing 7:00 PM
April 9, 2025	BOS meeting. Budget Adoption 7:00 PM
April 28-30, 2025	Mail Tax Bills

Dates/times are subject to change

FY 2025-2026 BUDGET SUMMARY - GENERAL FUND

Dept		2024-2025 Budget	2025-2026 Proposed		%		Increase
Code	<u>Department</u>	<u>buuget</u>	<u>Budget</u>	<u>Difference</u>	<u>Change</u>	Budget Changes	(Decrease)
1101	Board of Supervisors	417,976	461,572	43,596	10.43%	Professional Services Printing and Binding Advertising Copies Postage and Telephone Office Supplies Cable Channel PEG Funds Books and Subscriptions Other Operating Supplies Dues & Assoc. Memberships Long-Term Subscriptions	9,000 (500) 8,000 (1,600) (500) (1,000) 14,716 250 1,000 (3,000) 15,315
1201	County Administrator	1,019,003	979,921	(39,082)		Professional Services Printing and Binding Postage and Telephone Office Supplies Books and Subscriptions Dues & Assoc. Memberships Long-Term Subscriptions	(9,000) (250) (1,400) (1,200) 550 (1,500) (4,500)
1202	County Attorney	580,545	506,947	(73,598)	-12.68%		
1203	Human Resources	1,150,686	1,169,318	18,632		Part-Time increase - Total = \$24,000 Maintenance Service Contracts Advertising Other Contractual - staff training Office Supplies Books & Subscriptions Other Expenses Travel - Training moved to Other Contractual Dues & Memberships Lease/Rent of Equipment Long-Term Subscriptions	1,100 (1,500) 2,240 93,300 (813) 230 815 (99,823) 330 300 (2,149)

Dept Code 1208	<u>Department</u> Independent Auditor	2024-2025 Budget 78,000	2025-2026 Proposed <u>Budget</u> 84,000	<u>Difference</u> 6,000	% <u>Change</u> 7.69%	Budget Changes Contractual increase	Increase (Decrease)
1209	Commissioner of Revenue	2,148,175	2,163,051	14,876		Salary Adjustments for four employees Professional Services Office Supplies Books and Subscriptions Long-Term Subscriptions	11,705 5,000 600 510 180
1210	Reassessment	530,832	526,011	(4,821)	-0.91%		
1213	Treasurer	2,310,276	2,289,991	(20,285)	-0.88%	Professional Services - DMV-VRW Stops Maintenance Service Contracts Long-Term Subscriptions	(25,000) (8,900) 8,525
1214	Finance	1,382,141	1,380,803	(1,338)	-0.10%	Office Supplies Books and Subscriptions Travel	(952) (400) (1,500)
1220	Information Technology	2,892,336	3,405,255	512,919		Professional Services Maintenance Service Contracts Postage and Telephone Surety Bonds Travel Lease/Rent of Equipment Long-Term Subscriptions	(130,129) 53,423 60 41 (8,940) 4,003 486,019
1222	M. I. S.	866,243	726,705	(139,538)	-16.11%	Professional Services Maintenance Service Contracts Postage and Telephone Internet Access Office Supplies Other Operating Supplies Lease/Rent of Equipment	2,800 9,436 200 800 1,000 (4,500) (24,000) (4,393)

Dept <u>Code</u>	<u>Department</u>	2024-2025 <u>Budget</u>	2025-2026 Proposed <u>Budget</u>	<u>Difference</u>	% <u>Change</u>	Budget Changes	Increase (Decrease)
1224	Other	4,650,610	5,260,128	609,518		Fire & Rescue Audits - Contractual Increase Maintenance Service Contracts POL Insurance - Increase in limits LODA Program Other Expenses Blue Ridge Legal Services - NEW REQUEST NW Works - Total = \$60,000 Access Independence - Total = \$19,000 MPO SERCAP - NEW REQUEST Northern Va. 4-H Center - NEW REQUEST Airport Operating Contribution - Total = \$22,330 Airport Capital Contribution - Total = \$158,795 CSA Fund Transfer - Total = \$2,769,417 Lease/Rent of Equipment	74,500 535 20,300 9,700 400 17,219 5,000 1,000 2,000 5,000 8,650 (10,395) 7,910 468,199 (500)
1301	Electoral Board	314,525	264,311	(50,214)		Increase in pay of 20% for Electoral Board: Secretary from \$560.58 to \$672.70 per month Chair & Vice-Chair from \$280.25 to \$336.30 per month Part-Time Help Election Officials - Total = \$67,923 Professional Services Maintenance Service Contracts Other Contractual Services Postage and Telephone Office Supplies Books and Subscriptions Other Operating Supplies Lease/Rent of Equipment Long-Term Subscriptions	2,896 (2,162) (17,795) (2,500) (7,750) (45,930) 16,501 (720) (1,000) (10,800) (910) 21,414
1302	Registrar	388,343	380,141	(8,202)		Printing and Binding Advertising Other Contractual Services Postage and Telephone Office Supplies	(2,500) (440) 360 (8,060) (2,970)

Dept Code	Department	2024-2025 <u>Budget</u>	2025-2026 Proposed Budget	Difference	% Change	Budget Changes	Increase (Decrease)
						Other Operating Supplies Travel	(5,000) 6,000
2101	Circuit Court	138,500	152,938	14,438	10.42%	Other Contractual - Increase in parking fees City of Winchester - use of Circuit Court space	2,000 12,438
2102	General District Court	24,546	24,544	(2)	-0.01%		
2105	J & D Court	34,737	34,735	(2)	-0.01%		
2106	Clerk of Circuit Court	1,247,302	1,206,020	(41,282)	-3.31%	Postage and Telephone Supreme Court TTF Grant	1,000 (22,099)
2108	Law Library	12,200	12,200	0	0.00%		
2201	Commonwealth Attorney	2,292,779	2,298,564	5,785	0.25%	Maintenance Service Contracts Gasoline Office Supplies Other Operating Supplies Travel Long-Term Subscriptions	(3,000) 500 (2,500) 200 5,500 3,000
2202	Victim Witness	268,976	237,527	(31,449)	-11.69%		
3102	Sheriff	23,130,132	23,778,475	648,343	2.80%	O/T = \$1,800,000, \$300,000 over present level Part-Time = \$300,000, \$50,000 over present level Promotion of 3 Deputies to Sergeant Repair & Maintenance - Equipment Repair & Maintenance - Vehicle Maintenance Service Contracts Printing and Binding Advertising	300,000 50,000 24,000 (7,000) 68,100 4,366 (827) 2,000

Dept Code	Department	2024-2025 Budget	2025-2026 Proposed Budget	Difference	% Change	Budget Changes Office Supplies Vehicle & Powered Equipment Supplies Police Supplies - Dive Team Police Supplies - SWAT Police Supplies - Bike Patrol/S&R Police Supplies-CDT & CRT Team Police Supplies-Crisis Negotiation Police Supplies - Cert Program Uniforms Uniforms - All Specialty Teams Books and Subscriptions Other Operating Supplies Honor Guard Crime Prevention/Public Relations Travel Dues and Assoc. Memberships Lease/Rent of Equipment Long-Term Subscriptions Capital Equipment - Total = \$362,500 Grant Funded: Mobile Command Post Vehicle upgrades \$250,000 Night Vision goggles \$100,000 ALPR System - license plate alert \$12,500	Increase (Decrease) (56,255) 4,380 (34,819) (1,772) 19,140 (2,585) 2,560 144 10,000 13,200 (6,330) (3,900) 11,000 (3,500) 5,000 5,650 4,270 2,460 63,622
3202	Volunteer Fire Depts.	1,566,819	1,645,894	79,075	5.05%	Volunteer W/C & Accident Insurance - cost increase Other Contractual Services Motor Vehicle Insurance	8,650 15,000 55,425
3203	Ambulance & Rescue	427,250	427,250	0	0.00%		
3301	Public Safety Contributions	7,575,957	7,176,801	(399,156)	-5.27%	NRADC Contribution - total = \$6,644,578 Juvenile Detention Center contribution = \$532,223	(593,538) 194,382
3303	Juvenile Court Probation	158,998	159,598	600	0.38%	Other Contractual Services - parking fee increase	600

Dept Code	<u>Department</u>	2024-2025 <u>Budget</u>	2025-2026 Proposed <u>Budget</u>	<u>Difference</u>	% Change	Budget Changes	Increase (Decrease)
3401	Inspections	1,728,716	1,887,867	159,151		Repair and Maintenance - Vehicle Maintenance Service Contracts Gasoline Postage and Telephone Motor Vehicle Insurance Office Supplies	379 (1,600) 2,089 2,388 500 2,523
3505	Fire and Rescue	24,759,845	25,739,847	980,002		Overtime = \$2,761,709, \$231,038 over present level Professional Services Repair & Maintenance - Equipment Repair & MaintVehicle - added vehicles to fleet Printing and Binding Other Contractual Services - Physicals & Screenings Postage & Telephone Internet Access Motor Vehicle Insurance - additional vehicles Office Supplies Medical and Lab Supplies Vehicle & Powered Equip. Supplies Uniforms Books and Subscriptions Other Operating Supplies Travel Sara Title III Program Haz Mat Response Unit Motor Vehicles & Equip - Total = \$599,969 grant funded 20 Powered Stair Chairs \$358,169 Mass Casualty Truck \$140,400 Foam Trailer & Foam Supply \$101,400 Lease/Rent of Equipment Long-Term Subscriptions	231,038 (50,000) (3,300) 41,050 (800) 90,610 348 12,458 1,860 (4,697) (5,250) 4,300 (15,968) (3,819) (138,836) 12,864 (13,000) 7,855 464,969
3506	Public Safety Comm.	2,786,318	2,916,376	130,058		Maintenance Service Contracts Repair and Maintenance - Building - tower sites Advertising Electrical Services - additional radio tower sites Heating Services	58,880 15,000 (1,000) 7,725 (5,190)

Dept Code	<u>Department</u>	2024-2025 <u>Budget</u>	2025-2026 Proposed <u>Budget</u>	<u>Difference</u>	% <u>Change</u>	Budget Changes Postage and Telephone Internet Access Property Insurance - additional radio tower sites Books and Subscriptions Other Operating Supplies Travel Dues & Assoc. Memberships Lease/Rent of Equipment Long-Term Subscriptions	Increase (Decrease) 3,000 380 10,950 100 2,100 5,580 1,237 558 (1,874)
4102	Road Administration	23,000	23,500	500	2.17%		
4104	Street Lights	32,250	32,350	100	0.31%		
4201	General Engineering	694,242	666,921	(27,321)		Gasoline Postage and Telephone Motor Vehicle Insurance Office Supplies Other Operating Supplies Travel Long-Term Subscriptions	(1,750) 420 (600) (704) 100 (1,200) 480
4203	Refuse Collection	1,832,508	1,892,984	60,476		Repair and Maintenance - Equipment Repair and Maintenance - Vehicle Repair and Maintenance - Building Printing and Binding Advertising Other Contractual Services - includes hauling contract = \$822,864 Gasoline Electrical Services Postage and Telephone Office Supplies Laundry/Janitorial Supplies Repair & Maintenance Supplies Vehicle Fuels and Lubricants Other Operating Supplies	(4,200) (182) (1,370) (1,000) 225 38,720 1,348 (3,960) 96 (515) (950) (576) (1,600) 700

Dept Code	<u>Department</u>	2024-2025 <u>Budget</u>	2025-2026 Proposed <u>Budget</u>	<u>Difference</u>	% <u>Change</u>	Budget Changes Lease/Rent of Equipment	Increase (Decrease) 840
4204	Refuse Disposal	750,540	913,908	163,368	21.77%	Based on FY 2025 4-month average for refuse disposal plus population growth and waste flow increase for a total of 3%	163,368
4205	Litter Control	41,258	41,762	504	1.22%		
4301	Maintenance	947,079	923,435	(23,644)	-2.50%	Office Supplies	(600)
4304	County Office Buildings	1,802,365	1,888,779	86,414		Repair & MaintBldg. & Grounds - CAB Repair & Maintenance - Bldg. & Grounds - PSB Repair & Maintenance - Bldg. & Grounds - Round Hill Repair & Maintenance - Bldg. & Grounds - Sunnyside Repair & Maintenance - Bldg. & Grounds - Old Aylor Repair & Maintenance - Equipment - Old Aylor Repair & Maintenance - Equipment - Old Aylor Maintenance Service Contracts - CAB Maintenance Service Contracts - PSB Maintenance Service Contracts - Millwood Maintenance Service Contracts - Sunnyside Maintenance Service Contracts - Smithfield Other Contractual Services - CAB Other Contractual Services - Bowman Other Contractual Services - Old Aylor Electrical Services - PSB Electrical Services - Millwood Electrical Services - Millwood Electrical Services - Old Aylor Heating Services - Smithfield Water & Sewage Services - PSB Water & Sewage Services - Sunnyside Fire Insurance - CAB Fire Insurance - PSB Materials and Supplies - Bowman Materials and Supplies - Old Aylor Agricultural Supplies	(70,000) (13,000) 3,000 13,000 (3,500) (500) 1,340 1,060 (531) 220 1,776 4,674 (17,197) (200) (4,500) 5,600 (500) (400) (500) (200) 400 (1,000) (400) (328) (500) (500)

Dept <u>Code</u>	<u>Department</u>	2024-2025 <u>Budget</u>	2025-2026 Proposed <u>Budget</u>	<u>Difference</u>		Budget Changes Janitorial Supplies - PSB Janitorial Supplies - Round Hill Repair and Maintenance Supplies Other Expenses - CAB JJC Expenses Long-Term Subscriptions	Increase (<u>Decrease</u>) 1,000 (300) (400) (200) 85,000 4,400
4305	Animal Shelter	981,505	968,890	(12,615)		Professional Services - Donations Prof. Services - Fleming Trust Repair & Maintenance - Buildings & Grounds Advertising Gasoline Laundry/Janitorial Supplies	270 20,000 2,960 (300) (700) 1,310
5101	Health Department	500,177	679,091	178,914	35.77%	Increase in contribution request	
5205	Northwestern Comm. Serv.	482,157	506,265	24,108	5.00%	Increase in contribution request	
5305	Area Agency on Aging	69,300	69,300	0	0.00%		
5306	Property Tax Relief	1,011,043	1,342,699	331,656	32.80%		
5316	Social Services Admin.	9,625,743	9,486,861	(138,882)		Professional Services Maintenance Service Contracts Advertising Training Travel Lease/Rent of Equipment	(75,000) (5,500) (500) 10,000 (10,000) 1,600
5317	Public Assistance	1,875,567	1,879,443	3,876		Auxilary Grants Fostering Futures IVE FC Special Needs Adoption Child Welfare Substance Abuse	30,000 (5,000) (10,000) (15,000)

Dept Code	<u>Department</u>	2024-2025 <u>Budget</u>	2025-2026 Proposed <u>Budget</u>	<u>Difference</u>	% <u>Change</u>	Budget Changes	Increase (Decrease)
						IV-E Prevention Services Housing Support Non-Fostering Foster Parent Training - Local Support CPR Training Fatherhood Engagement & Support	(40,000) 5,000 26,976 (600) 12,500
6401	Community College	68,750	91,983	23,233	33.79%		
7101	Parks Administration	1,382,197	2,733,053	1,350,856		Printing and Binding Advertising Motor Vehicle Insurance - added vehicles to fleet Other Operating Supplies Youth Center Long-Term Subscriptions Improvements Other Than Building - grant funded: Abrams Creek Trail Phase I \$1,148,236 Abrams Creek Trail Parking \$206,668	1,470 3,530 1,000 2,160 (25,000) 11,699 1,354,904
7104	Recreation Centers	4,433,400	4,772,271	338,871	7.64%	Part-time help = \$2,000,875, \$197,173 over present level anticipating a 9th summer camp location Contractual Services Trips & Excursions - increasing # of trips from 8 to 44 Contracted Rental Food Supplies Medical & Lab Supplies Laundry/Janitorial Supplies Repair & Maintenance Supplies Uniforms Educational/Recreational Supplies - outdoor pool furniture Other Operating Supplies Awards Dues & Assoc. Memberships	197,173 (53) 101,125 24,720 (27,005) (75) (3,500) (800) 16,787 32,288 (105) 1,036 (729)
7109	Clearbrook Park	1,403,199	1,471,983	68,784	4.90%	Repair & Maintenance - Equipment	424

Dept Code	Department	2024-2025 <u>Budget</u>	2025-2026 Proposed Budget	Difference	% Change	Repair & Maintenance - Vehicle Repair & Maintenance - Bldg. & Grounds - pool white coating Other Contractual Services Electrical Services Heating Services Water & Sewer Services Agricultural Supplies Laundry/Janitorial Supplies Repair & Maintenance Supplies Vehicle & Powered Equipment Supplies Uniforms Recreation Supplies Other Operating Supplies Road & Street Materials School Grounds Maint. Equip. Fund =\$52,300- revenue associated Lease/Rent of Equipment	Increase (Decrease) 826 60,064 2,000 1,327 189 505 997 215 1,670 1,455 (4,231) 99 1,593 94
7110	Sherando Park	1,540,331	1,601,894	61,563	4.00%	Repair & Maintenance - Equipment Repair & Maintenance - Bldg. & Grounds - pool white coating Fire Insurance Agricultural Supplies Laundry/Janitorial Supplies Repair & Maintenance Supplies Vehicle & Powered Equipment Supplies Uniforms Recreation Supplies Other Operating Supplies School Grounds Maint. Equip. Fund =\$44,200- revenue associated	517 31,850 100 2,790 367 17,066 100 (4,231) 10,000 1,850 10,000
7302	Handley Library	1,550,306	1,627,323	77,017	4.97%	Increase in contribution request	
8101	Planning	1,659,708	1,745,029	85,321	5.14%	Prof. Services-Land Use Study, UDA Eval., Zoning Ord. Rewrite Maintenance Service Contracts Advertising Other Op. Supplies-Historical- Bronze house plaques Travel Lease/Rent of Equipment	50,000 1,755 5,000 16,821 (5,000) 480

Dept Code	<u>Department</u>	2024-2025 <u>Budget</u>	2025-2026 Proposed <u>Budget</u>	<u>Difference</u>	% <u>Change</u>	Budget Changes	Increase (Decrease)
8102	EDA Transfer - Fund 31	726,152	745,601	19,449		Prof. Services - Website Development Utilities Long-Term Subscriptions	2,000 1,100 1,163
8104	Board of Zoning Appeals	10,321	12,421	2,100		Advertising Postage and Telephone	2,000 100
8106	Building Appeals Board	561	561	0	0.00%		
8107	NSVRC	95,521	98,852	3,331	3.49%		3,331
8203	Soil/Water Conservation	13,283	15,000	1,717	12.93%	Increase in contribution request	1,717
8301	Extension	348,222	375,646	27,424		Professional Services - Other - Tech Agent Salaries to rectify long-term vacancies & understaffing in region Other Contractual Services - parking garage fees Lease/Rent of Building	26,269 750 200
	School Operating Transfer School Debt Transfer Transportation Debt Service GF Capital Contingencies after Cola Transfers	109,747,110 18,076,918 0 1,915,117 5,672,056 2,108,816	109,747,110 20,686,066 7,000,000 1,933,959 5,500,000 3,100,000	0 2,609,148 7,000,000 18,842 (172,056) 991,184	0.00% 14.43% 100.00% 0.98% 100.00%		

256,303,468 271,871,730

Total General Fund 256,303,468 271,871,730 15,568,262

1/14/2025 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND

- BUDGET- REVENUE ACCOUNTING PERIOD 2025/01 PAGE 1

GL067

					Current Ye	ar						
		Prior Years	Prior Years	Amended	Actual On	Projected			Dept Request			Admin Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.	%	FY/2026
								-			-	
011010	GENERAL OPERATING FUND								075 000	000	100.00	
011010-0001	CURRENT R.E. TAXES - 1990 1ST.								275,000-	275,000-	100.00	,
011010-0002	CURRENT REAL ESTATE TAX-1989 1											
011010-0003	CURRENT R.E. TAXES - 1989 2ND.											
011010-0004	DELINQ.RE TAXES											
011010-0005	CURRENT R.E.TAXES 1990 2ND HAL											
011010-0006	CURRENT R.E.TAXES 1991 1ST HAL											
011010-0007	TAX RECEIV.1991 R.E.2ND HALF											
011010-0008	TAX RECEIV.1992 R.E.1ST HALF											
011010-0011	TAX RECEIV. 1993 R.E. 2ND HALF											
011010-0012	TAXES RECEIVABLE 1994 R.E.1st											
011010-0013	TAXES RECEIVABLE 1994 R.E.2ND											
011010-0014	TAXES RECEIVABLE 1995 RE 1ST H											
011010-0015	TAXES RECEIVABLE 1995 RE 2ND H											
011010-0016	TAXES RECEIVABLE 1996 R.E. 1ST											
011010-0017	TAXES RECEIVABLE 1996 R.E. 2ND											
011010-0018	TAXES RECEIVABLE 1997 R.E.1ST											
011010-0019	TAXES RECEIVABLE 1997 R.E.2ND											
011010-0020	TAXES RECEIVABLE 1998 R.E.1ST											
011010-0021	TAX RECEIVABLE 1998 RE 2ND HAL											
011010-0022	TAX RECEIVABLE 1999 R.E.1ST HA											
011010-0023	TAX RECEIVABLE 1999 RE 2ND HAL											
011010-0024	TAXES RECEIVABLE 2000 R/E 1ST											
011010-0025	TAXES RECEIVABLE 2000 R/E 2ND											
011010-0026	TAXES RECEIVABLE 2001 R/E 1ST											
011010-0027	TAXES RECEIVABLE 2001 R/E 2ND											
011010-0028	2002 REAL ESTATE 1ST. HALF											
011010-0029	2002 REAL ESTATE 2ND. HALF	55-										
011010-0030	2003 R/E 1ST HALF	80-	2									
011010-0031	2003 R/E 2ND HALF	80-	2-									
011010-0032	2004 R/E 1ST HALF	80-	112-		59-		59-	100.00				
011010-0033	2004 R/E 2ND HALF	209-	79-		29-		29-	100.00				
011010-0034	2005 R/E 1ST HALF	355-	98-		5-		5-	100.00				
011010-0035	2005 R/E 2ND HALF	355-	98-		2-		2-	100.00				
011010-0036	2006 R/E 1ST HALF	355-	145-									
011010-0037	2006 R/E 2ND HALF	456-	261-		13-		13-	100.00				
011010-0038	2007 R/E 1ST. HALF	489-	261-		13-		13-	100.00				
011010-0039	2007 R/E 2ND HALF	489-	261-		13-		13-	100.00				
011010-0040	2008 R/E 1ST HALF	497-	269-		13-		13-	100.00				
011010-0041	2008 R/E 2ND. HALF	669-	269-		39-		39-	100.00				
011010-0042	2009 R/E 1ST. HALF	685-	281-		35-		35-	100.00				
011010-0043	2009 R/E 2ND HALF	794-	444-		35-		35-	100.00				
011010-0044	2010 R/E 1ST HALF	1,307-	470-		35-		35-	100.00				
011010-0045	2010 R/E 2ND HALF	1,358-	451-		44-		44-	100.00				
011010-0046	2011 R.E. 1ST HALF	1,003-	599-		47-		47-	100.00				
011010-0047	2011 R.E. 2ND HALF	1,035-			56-		56-	100.00				
011010-0048	2012 R/E 1ST HALF	1,189-			69-		69-	100.00				
011010-0049	2012 R/E 2ND HALF	1,189-			225-		225-	100.00				

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \qquad 2 \\ \text{FUND $\#$-010} \quad \, \text{GENERAL OPERATING FUND} \qquad \qquad \qquad \text{GEL067}$

					Current Y	ear						
		Drior Voorg	Draion Voana					,	Oant Dogwaat		7/dm	in Pograde
		Prior Years FY/2023	FY/2024	Amended	Actual On 2025/01	Projected Expenditure	Inc./Dec.	%	Dept Request FY/2026	Inc./Dec.		iin Request Y/2026
		·	F1/2024	Budget 	2025/01	Experiencure	inc./bec.		F1/2026	inc./bec.		1/2026
	GENERAL OPERATING FUND											
011010-0050	2013 R/E 1ST HALF	1,718-	970-		368-		368-	100.00				
011010-0051	2013 R/E 2ND HALF	1,809-	1,387-		456-		456-	100.00				
011010-0052	2014 R/E 1ST HALF	1,735-	1,639-		516-		516-	100.00				
011010-0053	2014 R/E 2ND HALF	2,035-	1,264-		1,134-		1,134-	100.00				
011010-0054	2015 R/E 1ST HALF	2,306-	7,633-		1,071-		1,071-	100.00				
011010-0055	2015 R/E 2ND HALF	3,193-	10,526-		556-		556-	100.00				
011010-0056	2016 R/E 1ST HALF	4,385-	18,032-		487-		487-	100.00				
011010-0057	2016 R/E 2ND HALF	5,471-	18,737-		647-		647-	100.00				
011010-0058	2017 R/E 1ST HALF	6,464-	19,510-		1,550-		1,550-	100.00				
011010-0059	2017 R/E 2ND HALF	94,834-	21,267-		1,308-		1,308-	100.00				
011010-0060	2018 R/E 1ST HALF	8,542-	22,189-		2,194-		2,194-	100.00				
011010-0061	2018 R/E 2ND HALF	125,238-	44,848-		2,074-		2,074-	100.00				
011010-0062	2019 RE 1ST HALF	11,609-	23,717-		3,464-		3,464-	100.00				
011010-0063	2019 RE 2ND HALF	121,075-	55,392-		5,407-		5,407-	100.00				
011010-0064	2020 RE 1ST HALF	19,090-	28,892-		4,701-		4,701-	100.00				
011010-0065	2020 RE 2ND HALF	133,916-	62,100-		6,498-		6,498-	100.00				
011010-0066	2021 RE 1ST HALF	56,419-	39,317-		8,506-		8,506-	100.00				
011010-0067	2021 RE 2ND HALF	179,057-	75,573-		12,516-		12,516-	100.00				
011010-0068	2022 RE 1ST HALF	835,285-	63,499-		16,817-		16,817-	100.00				
011010-0069	2022 RE 2ND HALF	36,763,565-	246,449-		21,988-		21,988-	100.00				
011010-0070	2023 RE 1ST HALF	37,511,395-	316,008-		40,766-		40,766-	100.00				
011010-0071	2023 RE 2ND HALF		38,436,691-		63,718-		63,718-	100.00				
011010-0072	2024 RE 1ST HALF		38,591,275-		256,575-		256,575-	100.00				
011010-0073	2024 RE 2ND HALF			78,300,000-	38,010,678-		40,289,322	51.46-		78,300,000	100.00-	
011010-0074	2025 RE 1ST HALF											
011010-0075	2025 RE 2ND HALF								79,300,000-	79,300,000-	100.00	
011010-0098	FUND 10 TAX REFUNDS UNDER \$5.0	324-	252-		105-		105-	100.00				
011010-0099	TAX REFUNDS	1,228	3,525-		4,665-		4,665-	100.00				
011010-3005	REPAIR AND MAINTENANCE-EQUIP.											
		75,900,966-	78,118,358-	78,300,000-	38,469,497-				79,575,000-			
	TOTAL DEPARIMENT	75,900,966-	78,118,358-	78,300,000-	38,469,497-		39,830,503	50.87-	79,575,000-	1,275,000-	1.63	
011020	REAL/PERSONAL PUBLIC SERV.CORP											
011020-0001	CURRENT PUBLIC SERVICE CORP.TA											
011020-0002	DELIQ. P.S. TAXES - PRIOR YEAR											
011020-0003	PUBLIC SERVICES CURRENT TAXES	2,612,395-	2,467,177-	2,500,000-	1,189,096-		1,310,904	52.44-	2,500,000-			
		2,612,395-	2,467,177-	2,500,000-	1,189,096-				2,500,000-			
	TOTAL DEPARTMENT	2,612,395-	2,467,177-	2,500,000-	1,189,096-		1,310,904	52.44-	2,500,000-			
011030	PERSONAL PROPERTY TAXES											
011030-0001	CURRENT PERSONAL PROPERTY TAXE											
011030-0002	DELIQ.TAXES COLLECTED P.P.											
011030-0003	1990 PERSONAL PROPERTY											
011030-0004	1991 PERSONAL PROPERTY											
011030-0005	1992 PERSONAL PROPERTY 1ST HAL											

- BUDGET - REVENUE ACCOUNTING PERIOD 2025/01 PAGE 3 1/14/2025 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND

GL067

					Current Y	ear						
		Prior Years	Prior Years	Amended	Actual On	Projected		I	Dept Request		Adm	nin Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.	% F	Y/2026
	PERSONAL PROPERTY TAXES											
011030-0006	CURRENT MOBILE HOME TAXES	191,146-	209,491-	190,000-			190,000	100.00-	190,000-			
011030-0007	1992 PERSONAL PROPERTY 2ND HAL											
011030-0008	1993 PERSONAL PROPERTY 1ST HAL											
011030-0010	1993 P.P. 2nd HALF											
011030-0011	1994 P.P. 1st HALF											
011030-0012	TAXES RECEIVABLE 1994 P.P.2ND											
011030-0013	TAXES RECEIVABLE 1995 P.P. 1ST											
011030-0014	TAXES RECEIVALBE 1995 PP 2nd H											
011030-0015	TAXES RECEIVABLE 1996 P.P. 1ST											
011030-0016	TAXES RECEIVABLE 1996 P.P.2ND											
011030-0017	TAXES RECEIVABLE 1997 P.P.1ST											
011030-0018	TAXES RECEIVABLE 1997 P.P.2ND											
011030-0019	TAXES RECEIVABLE 1998 P.P. 1ST											
011030-0020	TAXES RECEIVABLE-1998 P.P. 2ND											
011030-0021	TAXES RECEIVABLE-1999 P.P. 1ST											
011030-0022	TAXES REC. 1999 PER.PROP.2ND H											
011030-0023	TAXES REC. 2000 PER.PROP. 1ST											
011030-0024	TAXES REC.2000 PERS.PROP.2ND H											
011030-0025	TAXES REC.2001 PERS.PROP.1ST.H											
011030-0026	TAXES REC.2001 PERS.PROP. 2ND.											
011030-0027	2002 PERS.PROP.1ST HALF											
011030-0028	2002 PERS.PROP 2ND HALF											
011030-0029	2003 PERS.PROP. 1ST HALF											
011030-0030	2003 PERS.PROP. 2ND HALF											
011030-0031	2004 PERS.PROP.1ST HALF											
011030-0032	2004 PERS.PROP.2ND HALF											
011030-0033	2005 PERS. PROP. 1ST HALF											
011030-0034	2005 PERS. PROP. 2ND HALF				155-		155-	100.00				
011030-0035	2006 PERS. PROP. 1ST HALF				31-		31-	100.00				
011030-0036	2006 PERS. PROP. 2ND HALF				16-		16-	100.00				
011030-0037	2007 PERS.PROP. 1ST.HALF											
011030-0038	2007 PERS.PROP. 2ND HALF											
011030-0039	2008 PERS.PROP. 1ST.HALF		38-									
011030-0040	2008 PERS. PROP. 2ND HALF	83-	28-									
011030-0041	2009 PERS. PROP. 1ST HALF	95-										
011030-0042	2009 PERS PROP. 2ND HALF	316-	169-									
011030-0043	2010 PERS. PROP. 1ST HALF	346-	195-									
011030-0044	2010 PERS. PROP. 2ND HALF	102-	491-									
011030-0045	SHORT TERM RENTAL- NOW 3-10-11											
011030-0046	2011 PERS PROP 1ST HALF	136-	285-									
011030-0047	2011 PERS PROP 2ND HALF	190-	777-									
011030-0048	2012 P/P 1ST HALF	140-	31-									
011030-0049	2012 P/P 2ND HALF	452-	44-		412-		412-	100.00				
011030-0050	2013 P/P 1ST HALF	39-	118-		615-		615-	100.00				
011030-0051	2013 P/P 2ND HALF		115-		566-		566-	100.00				
011030-0052	2014 P/P 1ST HALF	3-			62-		62-	100.00				
011030-0053	2014 P/P 2ND HALF	298-	373-									

 $1/14/2025 \hspace{0.1cm} \textbf{COUNTY OF FREDERICK} \hspace{0.5cm} \textbf{-BUDGET-} \hspace{0.5cm} \textbf{REVENUE} \hspace{0.1cm} \textbf{ACCOUNTING PERIOD 2025/01} \hspace{0.1cm} \textbf{PAGE} \hspace{0.1cm} \textbf{4}$

FUND #-010 CENERAL OFFRATING FUND	GL067

						Current Y	ear						
## HISTORIAL HARSENY DIMES ## 1000-0565 2005 F/D RET PEP 1007- 200- ## 10100-0565 2005 F/D RET PEP 1007- 200- ## 10100-0565 2005 F/D RET PEP 1007- 200- ## 10100-0565 2005 F/D RET PEP 1007- 344- ## 10100-0565 2005 F/D RET PEP 1007- 344- ## 10100-0565 2007 F/D RET PEP 1007- 200- ## 10100-0565 2007 F/D RET PEP 1007- 200- ## 10100-0565 2007 F/D RET PEP 1007- 1,1007- 200- ## 10100-0565 2007 F/D RET PEP 1,1007- 1,1007- 200- ## 10100-0565 2007 F/D RET PEP 1,1007- 1,1007- 200- ## 10100-0565 2007 F/D RET PEP 1,1007- 1,1007- 200- ## 10100-0565 2007 F/D RET PEP 1,1007- 1,1007- 2			Prior Years	Prior Years	Amended	Actual On	Projected		I	Dept Request		Adn	nin Request
## CREATING SOCIETY DIVISE ## CREATING SOCIETY D			FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.	% F	Y/2026
1000-0056 2015 P/P 2015 PMP 705 PMP 70													
1000-0056 2015 P/P 2015 PMP 705 PMP 70													
March Marc													
Million-0965 2006 PD INT NEW 477 1,684 1,684 1,684 1,684 1,000 1,000 1,100		·											
101109-1005 2016 PP 20 DREF													
10100-0508 2017 PP 2018 PMF													
MAILTON MAIL		•		•									
011000-00000 2013 PP INT REF													
11.366 5.442 1.367 1.366 1.367 1.366 1.367 1.3													
18,707 5,698 3,022 30,000 0 0 0 0 0 0 0 0		·	•			4-		4-	100.00				
10,000-0064 2000 NP 20 NNF 2,851 16,500- 3,456 3,446 30,00 0 0 0 0 0 0 0 0 0													
101001-0065 2020 FP 12F INLF													
0.1100-0066 2001 FP 1ST INFE													
011030-0066													
011030-0067													
DILGGO-0068 2022 PF 2NF PALF 2, 20, 357 224, 355 41, 379 41, 379 100, 00													
011030-0069													
011030-0070													
011030-0071 2023 FF 2ND HALF 29,563,269- 593,133- 593,133- 100.00													
2004 FP IST HNLF			24,295,547-										
011030-0073													
011030-0075 2025 FP 1ST FRUF 011030-0075 2025 FP 2ND HRUF 1-TUTAL DEPARTMENT 58,492,268- 58,351,156- 73,190,000- 33,181,910- 74,290,000- 74,100,000- 100.00 TUTAL DEPARTMENT 58,492,268- 58,351,156- 73,190,000- 33,181,910- 40,008,090 54.66- 74,290,000- 1,100,000- 1.50 011040 MACHINERY AND TOCUS TIXES 011040-0001 CLREENIN MACHINERY AND TOCUS TIX 011040-0002 DELIND,MACHINERY & TOCUS TIX 011040-0003 SHERT THEM RENTEL TIXE 354,425- 391,687- 200,000- 160,214- 39,786 19.89- 300,000- 100,000- 50.00 9,391,218- 9,217,002- 9,733,816- 160,214- 9,573,602 98.35- 9,833,816- TUTAL DEPARTMENT 9,391,218- 9,217,002- 9,733,816- 160,214- 9,573,602 98.35- 9,833,816- 100,000- 1.03 011050 MERCHANIS CAPITAL TIXES 011050-0001 CLREENIN MERCHANIS CAPITAL TIXES 011050-0002 DELIND,MERCHANIS CAPITAL TIXES 011060-0003 DEPERRED HENALITES ND INTEREST 011060-0003 DEPERRED HENALITES CLECUED 011060-0004 DEPERRED HENALITES CLECUED 011060-0005 DEPERRED HENALITES CLECUED 011060-0006 DEPERRED HENALITES CLECUED 011060-0006 DEPERRED HENALITES CLECUED 011060-0007 DEPERRED HENALITES CLECUED 011060-0008 DEPERRED HENALITES CLECUED 011060-0008 DEPERRED HENALITES CLECUED 011060-0004 DEPERRED HENALITES CLECUED 011060-0005 DEPERRED HENALITES CLECUED 011060-0006 DEPERRED HENALITES CLECUED 011060-0006 DEPERRED HENALITES CLECUED 011060-0007 DEPERRED HENALITES CLECUED 011060-0008 DEPERRED HENALITES CLECUED 011060-0008 DEPERRED HENALITES CLECUED 011060-0009 DEPERRED HENALITES CLECUED 011060-0004 DEPERRED HENALITES CLECUED 011060-0005 DEPERRED HENALITES CLECUED 011060-0006 DEPERRED HENALITES CLECUED 011060-0007 DEPERRED HENALITES CLECUED 011060-0008 DEPERRED HENALITES CLECUED 011060-0006 DEPERRED HENALITES CLECUED 011060-0007 DEPERRED HENALITES CLECUED 011060-0008 DEPERRED HENALITES CLECUED 011060-0007 DEPERRED HENALITES CLECUED 011060-0008 DEPERRED HENALITES CLECUED 011060-0009 DEPERRED HENALITES CLE				24,615,784-	72 000 000						73 000 000	100.00	
2025 FP 2ND HALF 58,492,268-58,351,156-73,190,000-33,181,910-74,290,000-74,29					73,000,000-	30,757,770-		42,242,230	57.87-		73,000,000	100.00-	
58,492,268- 58,351,156- 73,190,000- 33,181,910- 74,290,000- 74,290,000- 1,100,000- 1.50 TOTAL DEPARTMENT 58,492,268- 58,351,156- 73,190,000- 33,181,910- 40,008,090 54.66- 74,290,000- 1,100,000- 1.50 011040 MACHINERY AND TOOLS TAXES 011040-0001 CLERBY MACHINERY & TOOLS TAX 011040-0002 PELINQ,MACHINERY & TOOLS TAX 9,036,793- 8,825,315- 9,533,816- 9,533,816- 9,533,816- 101,000- 9,533,816- 101,000- 9,533,816- 101,000- 9,333,816- 101,000- 9,331,218- 9,217,002- 9,733,816- 160,214- 39,786 19.89- 300,000- 100,000- 50.00 TOTAL DEPARTMENT 9,391,218- 9,217,002- 9,733,816- 160,214- 9,573,602 98.35- 9,833,816- 100,000- 1.03 011050 MEXCHANIS CAPITAL TAXES 011050-0001 CLERBY MEXITANIS CAPITAL TAXE 011060-0002 DELINQ,MERCHANIS CAPITAL TAXE 011060-0001 PERALITES AND INTEREST 011060-0002 DELINQ,MERCHANIS CAPITAL TAXE 011060-0003 DEPERED FRANLITIS 0116CTIB 011060-0004 INTEREST AND COSTS ON TAXES 724,851- 905,338- 700,000- 319,435- 380,565 54.37- 700,000- 101,600-0003 DEPERED FRANLITIS CLEICTED 011060-0004 INTEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000- 244,650 9.61-										74 100 000	74 100 000	100.00	
TOTAL DEPARTMENT 58,492,268- 58,351,156- 73,190,000- 33,181,910- 40,008,090 54.66- 74,290,000- 1,100,000- 1.50 011040 MACHINERY AND TOOLS TAXES 011040-0001 CURRENT MACHINERY AND TOOLS TAX 011040-0002 DELINO,MACHINERY & TOOLS TAX 011040-0003 SHIRT TERM RENIAL TRX 354,425- 391,687- 200,000- 160,214- 39,786 19.89- 300,000- 100,000- 50.00 TOTAL DEPARTMENT 9,391,218- 9,217,002- 9,733,816- 160,214- 9,573,602 98.35- 9,833,816- 100,000- 1.03 011050 MERCHANIS CAPITAL TAXES 011050-0001 CURRENT MERCHANIS CAPITAL TAXE 011060-0002 DELINO,MERCHANIS CAPITAL TAXE 011060-0001 PRINALTIES NO INTRESSI 011060-0001 PRINALTIES NO INTRESSI 011060-0002 INTRESSI' NO INTRESSI 011060-0002 INTRESSI' NO INTRESSI 011060-0003 DEPERGED PRINATTES COLLECTED 011060-0004 INTRESSI' NO INTRESSI' CURIANDR 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-	011030-0075	2025 PP ZND HALF	E0 400 000	E0 3E1 1EC	72 100 000	22 101 010					74,100,000-	100.00	
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011040 MACHINERY AND TOLIS TRACES 011040-0001 CURRENT MACHINERY AND TOLIS TAX 011040-0002 DELIND, MACHINERY & TOLIS TAX 011040-0003 SHERT TERM RENTAL TAX 354,425- 391,687- 200,000- 160,214- 39,786 19.89- 300,000- 100,000- 50.00 9,331,816- TOTAL REPARIMENT 9,391,218- 9,217,002- 9,733,816- 160,214- 9,573,602 98.35- 9,833,816- 100,000- 1.03 011050 MERCHANIS CAPITAL TAXES 011050-0001 CURRENT MERCHANIS CAPITAL TAXE 011060-0002 DELIND, MERCHANIS CAPITAL TAXE 011060-0001 PENULTIES AND INTEREST 011060-0002 INTEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 244,650 13.26- 11060-0003 DEFFRRED PENULTIES COLLECTED 011060-0003 DEFFRRED PENULTIES COLLECTED 011060-0004 INTEREST WINCHESTER CUNTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-			E0 400 060_	E0 2E1 1E6_	72 100 000-	22 101 010_		40 000 000	E4 66-	74 290 000-	1 100 000-	1 50	
011040-0001 CURRENT MACHINERY AND TOCLS TA 9,036,793- 8,825,315- 9,533,816- 9,533,816- 100.00- 9,533,816- 101040-0002 DELINQ.MACHINERY & TOCLS TEX		TOTAL DEFACTIVENT	30,432,200-	30,331,130-	75,190,000-	33,101,910-		40,000,000	J4.00-	74,230,000-	1,100,000-	1.50	
011040-0001 CURRENT MACHINERY AND TOCLS TA 9,036,793- 8,825,315- 9,533,816- 9,533,816- 100.00- 9,533,816- 101040-0002 DELINQ.MACHINERY & TOCLS TEX	011040	MACHINERY AND TOOLS TAXES											
DELINQ.MACHINERY & TOCIS TEX			9.036.793-	8,825,315-	9,533,816-			9,533,816	100.00-	9,533,816-			
011040-0003 SHERT TERM RENTAL TAX 354,425- 391,687- 200,000- 160,214- 39,786 19.89- 300,000- 100,000- 50.00 9,391,218- 9,217,002- 9,733,816- 160,214- 9,573,602 98.35- 9,833,816- 100,000- 1.03 011050 MERCHANIS CAPITAL TAXES 011050-0001 CLREENI MERCHANIS CAPITAL TAXE 011060 PENALTIES AND INTEREST 011060-0002 DELINQ.MERCHANIS CAPITAL 011060 PENALTIES AND INTEREST 011060-0002 INTEREST AND COSTS CN TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 244,650 13.26- 011060-0003 DEFERRED PENALTIES CLILECTED 011060-0004 INTEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-	011040-0002		,,,,,,	.,									
9,391,218- 9,217,002- 9,733,816- 160,214- 9,573,602 98.35- 9,833,816- 100,000- 1.03 011050 MERCHANIS CAPITAL TEXES 011050-0001 CURRENT MERCHANIS CAPITAL 011060 PENALITIES AND INTEREST 011060-0001 PENALITIES 1,692,340- 1,765,169- 1,844,650- 612,440- 1,232,210 66.80- 1,600,000- 244,650 13.26- 011060-0002 INTEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 011060-0003 DEFERRED FENALITIES COLLECTED 011060-0004 INTEREST WINLHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-			354,425-	391,687-	200,000-	160,214-		39,786	19.89-	300,000-	100,000-	50.00	
011050 MERCHANIS CAPITAL TAXES 011050-0001 CURRENT MERCHANIS CAPITAL TAXE 011050-0002 DELINO,MERCHANIS CAPITAL 011060 PENALITIES AND INTEREST 011060-0001 PENALITIES 1,692,340- 1,765,169- 1,844,650- 612,440- 1,232,210 66.80- 1,600,000- 244,650 13.26- 011060-0002 INTEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 011060-0003 DEFERRED PENALITIES COLLECTED 011060-0004 INTEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000- 244,650 9.61-											•		
011050 MERCHANIS CAPITAL TAXES 011050-0001 CURRENT MERCHANIS CAPITAL TAXE 011050-0002 DELINO,MERCHANIS CAPITAL 011060 PENALITIES AND INTEREST 011060-0001 PENALITIES 1,692,340- 1,765,169- 1,844,650- 612,440- 1,232,210 66.80- 1,600,000- 244,650 13.26- 011060-0002 INTEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 011060-0003 DEFERRED PENALITIES COLLECTED 011060-0004 INTEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000- 244,650 9.61-													
011050-0001 CURRENT MERCHANIS CAPITAL TAXE 011050-0002 DELINO,MERCHANIS CAPITAL 011060 PENALITIES AND INTEREST 011060-0001 PENALITIES 1,692,340- 1,765,169- 1,844,650- 612,440- 1,232,210 66.80- 1,600,000- 244,650 13.26- 011060-0002 INTEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 011060-0003 DEFERRED PENALITIES COLLECTED 011060-0004 INTEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000- 244,650 9.61-		TOTAL DEPARIMENT	9,391,218-	9,217,002-	9,733,816-	160,214-		9,573,602	98.35-	9,833,816-	100,000-	1.03	
011050-0001 CURRENT MERCHANIS CAPITAL TAXE 011050-0002 DELINO,MERCHANIS CAPITAL 011060 PENALITIES AND INTEREST 011060-0001 PENALITIES 1,692,340- 1,765,169- 1,844,650- 612,440- 1,232,210 66.80- 1,600,000- 244,650 13.26- 011060-0002 INTEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 011060-0003 DEFERRED PENALITIES COLLECTED 011060-0004 INTEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000- 244,650 9.61-													
011050-0002 DELINO,MERCHANIS CAPITAL 011060 PENALITIES AND INIEREST 011060-0001 PENALITIES 1,692,340- 1,765,169- 1,844,650- 612,440- 1,232,210 66.80- 1,600,000- 244,650 13.26- 011060-0002 INIEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 011060-0003 DEFERRED PENALITIES COLLECTED 011060-0004 INIEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000TOTAL DEPARIMENT 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-	011050	MERCHANIS CAPITAL TAXES											
011060 PENALITIES AND INIEREST 011060-0001 PENALITIES 1,692,340- 1,765,169- 1,844,650- 612,440- 1,232,210 66.80- 1,600,000- 244,650 13.26- 011060-0002 INIEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 011060-0003 DEFERRED PENALITIES COLLECTED 011060-0004 INIEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000TOTAL DEPARIMENT 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-	011050-0001	CURRENT MERCHANTS CAPITAL TAXE											
011060-0001 PENALTIES 1,692,340- 1,765,169- 1,844,650- 612,440- 1,232,210 66.80- 1,600,000- 244,650 13.26- 011060-0002 INMEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 011060-0003 DEFERRED FENALTIES COLLECTED INMEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000- 244,650 9.61-	011050-0002	DELINQ.MERCHANIS CAPITAL											
011060-0002 INTEREST AND COSTS ON TAXES 724,851- 905,398- 700,000- 319,435- 380,565 54.37- 700,000- 011060-0003 DEFERRED PENALITIES COLLECTED 101060-0004 INTEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000- 244,650 9.61-	011060	PENALTIES AND INTEREST											
011060-0003 DEFERRED PENALITIES COLLECTED 011060-0004 INTEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000TOTAL DEPARIMENT 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-	011060-0001	PENALITIES	1,692,340-	1,765,169-	1,844,650-	612,440-		1,232,210	66.80-	1,600,000-	244,650	13.26-	
011060-0004 INTEREST WINCHESTER CONTAINER 2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000- TOTAL DEPARTMENT 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-	011060-0002	INTEREST AND COSTS ON TAXES	724,851-	905,398-	700,000-	319,435-		380,565	54.37-	700,000-			
2,417,191- 2,670,567- 2,544,650- 931,875- 2,300,000TOTAL DEPARIMENT 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-	011060-0003	DEFERRED PENALITIES COLLECTED											
TOTAL DEPARIMENT 2,417,191- 2,670,567- 2,544,650- 931,875- 1,612,775 63.38- 2,300,000- 244,650 9.61-	011060-0004	INTEREST WINCHESTER CONTAINER											
			2,417,191-	2,670,567-	2,544,650-	931,875-				2,300,000-			
011070 LAND REDEMPTIONS		TOTAL DEPARIMENT	2,417,191-	2,670,567-	2,544,650-	931,875-		1,612,775	63.38-	2,300,000-	244,650	9.61-	
011070 LAND REDEMPTIONS													
	011070	LAND REDEMPTIONS											

- B U D G E T - R E V E N U E ACCOUNTING PERIOD 2025/01 PAGE 5 1/14/2025 COUNTY OF FREDERICK

FUND #-010 GENERAL OPERATING FUND GL067

					Current :	lear						
		Prior Years		Amended	Actual On	Projected		I	Dept Request			min Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.		FY/2026
	LAND REDEMPTIONS											
011070-0001	DELINQ. R.E. TAXES - PR. YEARS											
011070-0002	DELINQ. P.S. TAXES - PR. YEARS											
011070-0003	DELINQ. P.P. TAXES - PR. YEARS											
011080	CREDIT CARD CHARGE -TREASURER											
011080-0001	CREDIT CARD CHARGE -PARKS							100.00				
011080-0002	Inspections Credit Card Charge	7,823-	6,111-		2,090		2,090-	100.00				
		76,537-	47,170-		34,018	-						
	TOTAL DEPARIMENT	76,537-	47,170-		34,018		34,018-					
011090	NEWSPAPER ADV.FOR DELINQ.ACCIS											
011100	ADMIN.FEES FOR LIENS AND DISTR											
011100-0001	WARRANT IN DEBT TREASURER	420,627-	439,381-	470,000-	203,110		266,890	56.79-	400,000-	70,000	14.89-	
		420,627-	439,381-	470,000-	203,110	-			400,000-			
	IIIVIIAI DISTADIIAINA	420, 627	420.201	470,000	202 110		266 000	FC 70	400,000	70,000	14.00	
	TOTAL DEPARIMENT	420,627-	439,381-	470,000-	203,110	-	266,890	56.79-	400,000-	70,000	14.89-	
TOTAL - CHNE	RAL OPERATING FUND	149 311 202-	151 310 811-	166,738,466-	74 169 720		92,568,746	55 52-	168,898,816-	2,160,350-	1.30	
			,		,,		,,			_,,		
012000	OTHER LOCAL TAXES											
012010-0001	LOCAL SALES AND USE TAXES	21,758,647-	21,949,826-	23,534,152-	7,809,539		15,724,613	66.82-	23,534,152-			
012010-0002	COMMUNICATIONS SALES TAX	936,894-	880,437-	1,000,000-	296,680		703,320	70.33-	1,000,000-			
		22,695,541-	22,830,263-	24,534,152-	8,106,219	-			24,534,152-			
	TOTAL DEPARIMENT	22,695,541-	22,830,263-	24,534,152-	8,106,219	-	16,427,933	66.96-	24,534,152-			
012020	CONSUMERS' UTILITY TAXES	0 570 107	2 507 362	2 700 000	1 000 073		1 600 707	F0 00	2 700 000			
012020-0002 012020-0003	UTILITY TAXES - ELECTRIC UTILITY TAXES - GAS	2,570,197- 1,397,729-	2,587,362-	2,700,000- 1,350,000-	1,099,273 444,428		1,600,727 905,572	59.29- 67.08-	2,700,000- 1,350,000-			
012020-0003	GROSS RECEIPIS TAX - UTILITIES	1,331,123-	1,310,517-	1,330,000-	411,420		903,372	07.00-	1,330,000-			
012020 0001		3,967,926-	3,897,879-	4,050,000-	1,543,701				4,050,000-			
	TOTAL DEPARIMENT	3,967,926-	3,897,879-	4,050,000-	1,543,701	-	2,506,299	61.88-	4,050,000-			
012030	BUSINESS LICENSE TAXES											
012030-0001	BUSINESS LICENSE TAXES	10.312.805-	11,036,428-	11.240.000-	1,756,558		9,483,442	84.37-	11,240,000-			
			11,036,428-		1,756,558		-,,		11,240,000-			
	TOTAL DEPARIMENT	10,312,805-	11,036,428-	11,240,000-	1,756,558	-	9,483,442	84.37-	11,240,000-			
012050	MOTOR VEHICLE LICENSES											
012050-0001	MOTOR VEHICLE LICENSES											
012050-0002	AUIO RENIAL TAX				113,894		113,894-	100.00				
012050-0003	MOBILE HOME REGISTRATION TAX											
012050-0004	MOTOR VEHICLE LICENSE 1995											

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \qquad 6 \\ \text{FUND $\#$-010} \quad \text{OTHER LOCAL TAXES} \qquad \qquad \qquad \text{CLO67}$

						ear						
		Prior Years		Amended	Actual On	Projected			ept Request			in Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.		Y/2026
	MOTOR VEHICLE LICENSES											
012050-0005	MOTOR VEHICLE LICENSE 1996											
012050-0006	MOTOR VEHICLE LICENSE 1997											
012050-0007	MOTOR VEHICLE LICENSE 1998											
012050-0008	MOTOR VEHICLE LICENSE 1999											
012050-0009	MOTOR VEHICLE LICENSE 2000											
012050-0010	MOTOR VEHICLE LICENSE 2001											
012050-0011	MOTOR VEHICLE LICENSE 2002											
012050-0012	MOTOR VEHICLE LICENSE 2003											
012050-0013	MOTOR VEHICLE LICENSE 2004											
012050-0014	MOTOR VEHICLE LICENSE 2005											
012050-0015	MOTOR VEHICLE LICENSE 2006											
012050-0016	MOTOR VEHICLE LICENSE 2007		75-									
012050-0017	MOTOR VEHICLE LICENSE 2008		50-									
012050-0018	MOTOR VEHICLE LICENSE 2009	50-	25-									
012050-0019	MOTOR VEHICLE LIC 2010+	2,644,879-	2,734,348-	2,650,000-	429,256-		2,220,744	83.80-	2,700,000-	50,000-	1.89	
		2,644,929-	2,734,498-	2,650,000-	543,150-				2,700,000-			
	TOTAL DEPARIMENT	2,644,929-	2,734,498-	2,650,000-	543,150-		2,106,850	79.50-	2,700,000-	50,000-	1.89	
012060-0001	DANK CHICKE HAVING C DANK HOANGE	602.044	700 563	CEO 000			CEO. 000	100.00	700 000	F0. 000	7.69	
012060-0001	BANK STOCK TAXES & BANK FRANCH	682,944- 682,944-	708,563- 708,563-	650,000- 650,000-			650,000	100.00-	700,000- 700,000-	50,000-	7.69	
		002,944-	700,303-	030,000-					700,000-			
	TOTAL DEPARIMENT	682,944-	708,563-	650,000-			650,000	100.00-	700,000-	50,000-	7.69	
	IOIAL DEPENDENT	002,511	700,303	030,000			050,000	100.00	700,000	30,000	7.05	
012070	TAXES ON RECORDATION AND WILLS											
012070-0001	RECORDATION TAXES	1,813,171-	1,661,742-	1,500,000-	1,063,122-		436,878	29.13-	1,800,000-	300,000-	20.00	
012070-0002	TAX ON WILLS	27,468-	25,964-	25,000-	15,560-		9,440	37.76-	25,000-			
012070-0003	ADDITIONAL TAX ON DEEDS OF CON	528,284-	510,853-	550,000-	333,474-		216,526	39.37-	595,858-	45,858-	8.34	
		2,368,923-	2,198,559-	2,075,000-	1,412,156-				2,420,858-			
	TOTAL DEPARIMENT	2,368,923-	2,198,559-	2,075,000-	1,412,156-		662,844	31.94-	2,420,858-	345,858-	16.67	
010100	TODOTHOLO MENTO CONT.											
012100	LODGING & MEALS TAX											
012100-0001	HOTEL AND MOTEL ROOM TAXES											
012100-0002	MEALS TAX											
012100-0003	HOTEL & MOTEL ROOM TAXES 1992											
012100-0004	HOTEL & MOTEL ROOM TAXES 1993											
012100-0005	HOTEL & MOTEL ROOM TAXES 1994											
012100-0006	MEALS TAX 1992											
012100-0007	MEALS TAX 1993											
012100-0008	MEALS TAX 1994											
012100-0009	MEALS TAX 1995											
012100-0010	HOTEL & MOTEL TAXES 1995											
012100-0011	HOTEL & MOTEL ROOM TAX 1996											
012100-0012	MEALS TAX 1996											
012100-0013	HOTEL & MOTEL ROOM TAX 1997											
012100-0014	MEALS TAX 1997											

1/14/2025 COUNTY OF FREDERICK FUND #-010 OTHER LOCAL TAXES

- B U D G E T - R E V E N U E ACCOUNTING PERIOD 2025/01 PAGE 7

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					Current Y	ear					
		Prior Years	Prior Years	Amended	Actual On	Projected		1	Dept Request		Admin Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.	% FY/2026
								-			
	TOTOTOTO C MITTAL O HITAV										
012100-0015	LODGING & MEALS TAX HOTEL & MOTEL ROOM TAX 1998										
012100-0016	MEALS TAX 1998										
012100-0017	MEALS TAX 1999										
012100-0018	HOTEL & MOTEL ROOM TAX 1999										
012100-0019	HOTEL & MOTEL ROOM TAX 2000										
012100-0020	MEALS TAX 2000										
012100-0021	HOTEL & MOTEL ROOM TAX 2001										
012100-0022	MEALS TAX 2001										
012100-0023	HOTEL & MOTEL ROOM TAX 2002										
012100-0024	MEALS TAX 2002										
012100-0025	HOTEL & MOTEL ROOM TAX 2003										
012100-0026	MEALS TAX 2003										
012100-0027	LODGDING TAX 2004										
012100-0028	MEALS TAX 2004										
012100-0029	LODGING TAX 2005										
012100-0030	MEALS TAX 2005										
012100-0031	LODGING TAX 2006										
012100-0032	MEALS TAX 2006										
012100-0033	LODGING TAX 2007										
012100-0034	MEALS TAX 2007										
012100-0035	LODGING TAX 2008										
012100-0036	MEALS TAX 2008										
012100-0037	LODGING TAX 2009										
012100-0038	MEALS TAX 2009										
012100-0039	Lodging Tax 2010										
012100-0040	Meals Tax 2010										
012100-0041	LODGING TAX	1,423,167-	1,393,300-	1,629,383-	637,451-		991,932	60.88-	1,629,383-		
012100-0042	MEALS TAX	7,284,136-	7,550,164-	8,658,000-	3,124,122-		5,533,878	63.92-	8,658,000-		
		8,707,303-	8,943,464-	10,287,383-	3,761,573-				10,287,383-		
	TOTAL DEPARIMENT	8,707,303-	8,943,464-	10,287,383-	3,761,573-		6,525,810	63.44-	10,287,383-		
012120	STREET LIGHTS & STAR FORT FEES										
012120-0001	ST. LIGHT PROP. ASSESSMENT-198										
012120-0001	DEFERRED STREET LIGHT ASSESSME										
012120-0002	SIREET LIGHIS RECEIV.1993 1ST										
012120-0003	SIRRET LIGHIS RECEIV.1993 2ND										
012120-0004	SIRRET LIGHIS 1994 1ST HALF										
012120-0005	SIRRET LIGHIS 1994 2ND HALF										
012120-0007	STREET LIGHTS 1995 1ST HALF										
012120-0007	STREET LIGHTS 1995 2ND HALF										
012120-0008	STREET LIGHTS 1995 2ND HALF										
012120-0009	SIRREI LIGHIS 1996 ISI HALF										
012120-0010	1997 STREET LIGHTS 1ST HALF										
012120-0011	1997 SIRRET LIGHTS 2ND HALF										
012120-0012	1998 SIRRET LIGHIS 1ST HALF										
012120-0013	1998 STREET LIGHTS 2ND HALF										
11010 0014	Ontan main and iran										

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad -\text{BUDGET-} \qquad \text{REVENUE} \qquad \quad \, \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \quad 8 \\ \text{FUND $\#$-010} \quad \, \text{OTHER LOCAL TAXES} \qquad \qquad \quad \, \text{GLO67}$

Current Year ----Actual On Projected Prior Years Prior Years Dept Request Admin Request Amended FY/2026 FY/2023 FY/2024 Budget 2025/01 Expenditure Inc./Dec. ક Inc./Dec. FY/2026 STREET LIGHTS & STAR FORT FEES 012120-0015 1999 STREET LIGHTS 1ST HALF 012120-0016 1999 STREETS LIGHTS 2ND HALF 012120-0017 2000 STREET LIGHTS 1ST HALF 012120-0018 2000 STREET LIGHTS 2ND HALF 012120-0019 2001 STREET LIGHTS 1ST.HALF 012120-0020 2001 STREET LIGHTS 2ND HALF 012120-0021 2002 STREET LIGHTS 1ST HALF 012120-0022 2002 STREET LIGHTS 2ND. HALF 012120-0023 2003 STREET LIGHTS 1ST HALF 2003 STREET LIGHTS 2ND HALF 012120-0024 012120-0025 2004 STREET LIGHTS 1ST HALF 012120-0026 2004 STREET LIGHTS 2ND HALF 2005 STREET LIGHTS 1ST HALF 012120-0027 012120-0028 2005 STREET LIGHTS 2ND HALF 012120-0029 2006 STREET LIGHTS 1ST HALF 012120-0030 2006 STREET LIGHTS 2ND HALF 012120-0031 2007 STREET LIGHTS 1ST HALF 012120-0032 2007 STREET LIGHTS 2ND HALF 2008 STREET LIGHTS 1ST HALF 012120-0033 2008 STREET LIGHTS 2ND. HALF 012120-0034 012120-0035 2009 STREET LIGHTS 1ST HALF 012120-0036 2009 STREET LIGHTS 2ND HALF 012120-0037 2010+ STREET LIGHTS 1ST 1/2 11,956-11,889-12,025-489-11,536 95.93-12,025-012120-0038 2010+ STREET LIGHTS 2ND HALF 11,503-12,164-12,025-10,956-1,069 8.89-12,025-012120-0050 STAR FORT FEES 8.238-3,990-8.202-8.200-4,210 51.34-8.300-100-1.22 31,661-32,291-32,250-15,435-32,350---TOTAL DEPARTMENT:--31,661-32.291-32,250-15,435-16,815 52.14-32,350-100-.31 TOTAL - OTHER LOCAL TAXES 51,412,032- 52,381,945- 55,518,785- 17,138,792-38,379,993 69.13- 55,964,743-445,958-013000 PERMITS PRIVILEGE FEES & REGUL 013010 DOG LICENSES 013010-0001 DOG LICENSES - 3501 31,258-24,415-30,000-12,865-17,135 57.12-25,000-5,000 16.67-31,258-24,415-30,000-12,865-25,000---TOTAL DEPARIMENT--31,258-24,415-30,000-12,865-17,135 57.12-25,000-5,000 16.67-PERMITS AND OTHER LICENSES 013030 013030-0004 LAND USE APPLICATION FEES - 12 10,000-7,175-3,550-8,300-4,750-133.80 8,000-4,450-125.35 013030-0005 TRANSFER FEES - 2106 3,388-3,472-3,500-2,075-1,425 40.71-3,500-013030-0006 FRANCHISE FEES 013030-0007 DEVELOPMENT REVIEW FEES 487,703-592,096-650,000-278,232-371,768 57.20-500,000-150,000 23.08-013030-0008 BUILDING PERMITS - 3401 1,643,136-1,912,376-1,520,819-706,855-813,964 53.52-1,596,499-75,680-013030-0009 2% STATE FEES 100.00 8,637-8,637 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \qquad 9 \\ \text{FUND $\#$-010} \qquad \text{PERMITS PRIVILEGE FEES $\&$ REGUL} \qquad \qquad \qquad \qquad \text{GLO67}$

FUND #-010 PERMITS	S PRIVILEGE PEES & REGUL								GENO	,		
					Current Ye	ear						
		Prior Years	Prior Years	Amended	Actual On	Projected		D	ept Request		Admin	Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.	% FY/2	
	PERMITS AND OTHER LICENSES											
013030-0010	ELECTRICAL PERMITS - 3401	592,948-	430,425-	103,990-	89,276-		14,714	14.15-	121,749-	17,759-	17.08	
013030-0012	PLUMBING PERMITS - 3401	29,854-	27,705-	31,749-	9,980-		21,769	68.57-	36,781-	5,032-	15.85	
013030-0014	MECHANICAL PERMITS - 3401	107,991-	97,021-	116,211-	53,057-		63,154	54.34-	137,291-	21,080-	18.14	
013030-0015	SPECIAL INSPECTIONS - 3401										_	
013030-0019	SIGN PERMITS - 3401	6,925-	7,190-	6,454-	3,575-		2,879	44.61-	7,680-	1,226-	19.00	
013030-0024	EROSION & SEDIMENT CONTROL PER										_	
013030-0031	PERMITS - COMMERCIAL BURNING										_	
013030-0032	DONATIONS - RECREATION IMPACT										_	
013030-0033	SET OFF DEBT-FEES										_	
013030-0034	EMERGENCY SERVICES										_	
013030-0035	EXPLOSIVE STORAGE PERMITS		400-		2,800-		2,800-	100.00			_	
013030-0036	BLASTING PERMITS		1,400-		1,650-		1,650-	100.00			_	
013030-0037	INSTITUTIONAL INSPECTIONS PERM	10,700-	10,800-	11,000-	2,700-		8,300	75.45-	11,000-		_	
013030-0038	DAY CARE FACILITIES PERMIT										_	
013030-0039	FM TRAINING SERVICES										_	
013030-0040	ANNUAL BLASTING PERMIT										_	
013030-0041	ANNUAL BURNING PERMIT										_	
013030-0042	FIRE PROTECTION SYSTEMS TESTS										_	
013030-0043	FIRE SPRINKLER PERMITS										_	
013030-0044	LAND DISTURBANCE PERMITS (4201	442,327-	564,235-	303,000-	172,227-		130,773	43.16-	361,000-	58,000-	19.14	
013030-0045	FIRE LANE VIOLATIONS										_	
013030-0046	SEPTIC HAULERS PERMIT	200-	400-		400-		400-	100.00			_	
013030-0047	SEWAGE INSTALLATION LICENSE	300-	600-		600-		600-	100.00			_	
013030-0048	RESIDENTIAL PUMP AND HAUL FEE		200-								_	
013030-0049	COMMERCIAL PUMP AND HAUL FEE										_	
013030-0050	TRANSFER DEVELOPMENT RIGHTS	1,400-	3,200-								_	
013030-0051	FIRE INSPECTIONS/PERMITS/REVIE										_	
013030-0052	SMALL CELL TOWER PERMIT										_	
		3,337,407-	3,659,120-	2,750,273-	1,340,364-				2,783,500-			
	TOTAL DEPARIMENT	3,337,407-	3,659,120-	2,750,273-	1,340,364-		1,409,909	51.26-	2,783,500-	33,227-	1.21	
TOTAL - PERI	MITS PRIVILEGE FEES & REGUL	3,368,665-	3,683,535-	2,780,273-	1,353,229-		1,427,044	51.33-	2,808,500-	28,227-	1.02	
014000	STATISC AND ESCRIPTIFIED STATES											
014000 014010	FINES AND FORFEITURES FINES AND FORFEITURES											
014010 014010-0001	FINES AND FORFETTURES COURT FINES &BOND FORFETTURES	185,037-	235,913-	250,000-	188,769-		61,231	24 40	250 000			
014010-0001	SHERIFF FINES	100,03/-	233,913-	∠50,000-	100, /03-		01,231	24.49-	250,000-		-	
	PENALTY - BAD CHECKS	16 700	20.072	12 000	0.300		2 621	21.93-	12,000		-	
014010-0003	FEMALLI - BAD CHECKS	16,793-	20,012-	12,000-	9,369-		2,631	21.93-	12,000-		-	

200-

198,338-

198,338-

198,338-

200- 100.00

24.30-

24.30-

63,662

63,662

262,000-

262,000-

262,000-

REGISTRAR FINES

TOTAL - FINES AND FORFETTURES

--TOTAL DEPARTMENT--

014010-0004

014010-0005

2,300-

204,130-

204,130-

204,130-

1,300-

257,225-

257,225-

257,225-

262,000-

262,000-

262,000-

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \quad \, 10$ FUND #-010 $\ \, \text{FINDS AND FORFEITURES} \qquad \qquad \qquad \qquad \text{CLO67}$

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		Prior Years		Amended	Actual On	Projected	T /D		Dept Request	T /D		min Request
		FY/2023	FY/2024	Budget 	2025/01	Expenditure	Inc./Dec.		FY/2026	Inc./Dec.		FY/2026
015000	REVENUE FROM USE OF MONEY AND											
015010	REVENUE FROM USE OF MONEY											
015010-0001	INTEREST ON BANK DEPOSITS	3,688,961-	5,790,494-	3,500,000-	3,761,650-		261,650-	7.48	4,300,000-	800,000-	22.86	
015010-0004	INTEREST OTHER		., , .	, ,			,		, ,	,		
015010-0005	INTEREST LORD FAIRFAX COMM SCI											
015010-0006	INTEREST LORD F/F COMM COLL CE											
	, , , , , , , , , , , , , , , , , , , ,	3,688,961-	5,790,494-	3,500,000-	3,761,650-				4,300,000-			
	TOTAL DEPARIMENT	3,688,961-	5,790,494-	3,500,000-	3,761,650-		261,650-	7.48	4,300,000-	800,000-	22.86	
015020	REVENUE FROM USE OF PROPERTY											
015020-0001	RENIAL OF GENERAL PROPERTY		1,761-		2,761-		2,761-	100.00	920-	920-	100.00	
015020-0002	SUNNYSIDE RENTAL INCOME	85,272-	53,860-	49,819-	41,781-		8,038	16.13-	51,625-	1,806-	3.63	
015020-0003	SALE OF RAIN BARRELS											
015020-0005	SALE OF SURPLUS - TREASURER											
015020-0006	SALE OF SALVAGE AND SURPLUS	18,024-	312,729-		7,548-		7,548-	100.00				
015020-0007	SALE OF SALVAGE AND SURPLUS-SH	40,204-	66,823-	25,000-	36,626-		11,626-	46.50	25,000-			
015020-0008	SALE OF BOCA BOOKS											
015020-0009	USE OF COUNTY FACILITIES - WIN											
015020-0010	SALE OF MAPS, BOOKS, ETC.				14-		14-	100.00				
015020-0011	PARK RECEIPIS-REFRESHMENT STAN											
015020-0012	PARK RECEIPIS - FIREWOOD											
015020-0013	PARK RECEIPIS - SALE SURPLUS E											
015020-0014	CLEARBROOK CONCESSION SALES	1,200-	2-		14		14	100.00				
015020-0015	SHERANDO CONCESSION SALES	1,200-			3		3	100.00				
015020-0016	SALE OF RECREATION EQUIPMENT											
015020-0017	RENIAL OF RECREATION EQUIPMENT											
015020-0018	SALE OF SALVAGE & SURPLUS - PA											
015020-0019	FORFEITED PROPERTY AND FUNDS		73,428-									
015020-0020	SALE OF FIRE REPORT											
015020-0021	SALE OF PROPERTY		10,500-									
015020-0022	FACIS & FIGURES EDC											
		145,900-	519,103-	74,819-	88,713-				77,545-			
	TOTAL DEPARIMENT	145,900-	519,103-	74,819-	88,713-		13,894-	18.57	77,545-	2,726-	3.64	
TOTAL - RE	VENUE FROM USE OF MONEY AND	3,834,861-	6,309,597-	3,574,819-	3,850,363-		275,544-	7.71	4,377,545-	802,726-	22.46	
016000	CHARGES FOR SERVICES											
016010	COURT COSTS											
016010-0002	EXCESS FEES OF CLERKS - 2106	66,659-	30,615-	56,472-			56,472	100.00-	50,000-	6,472	11.46-	
016010-0003	SHERIFF'S FEES	2,524-		2,524-	2,524-				2,524-			
016010-0004	COURT CASES-ATTORNEY FEES											
016010-0005	LAW LIBRARY FEES - 2108	12,163-	14,240-	12,200-	9,392-		2,808	23.02-	12,200-			
016010-0006	EMERGENCY 911 FEES											
016010-0007	HANDGUN PERMIT FEES	47,951-	41,681-	50,000-	23,465-		26,535	53.07-	50,000-			

- BUDGET- REVENUE ACCOUNTING PERIOD 2025/01 PAGE 11 1/14/2025 COUNTY OF FREDERICK FUND #-010 CHARGES FOR SERVICES

Prior Years Prior Years Prior Years Amended Actual On Projected Dept Request	Admin Request FY/2026333
COURT COSTS 016010-0008 CLERK FEES-COURTHOUSE SECURITY 157,589- 178,894- 160,000- 124,069- 35,931 22.46- 217,000- 57,000- 35. 016010-0009 STRIE COLLECTIONS REIMBURSEMEN 016010-0010 BOND MANAGEMENT FEES-FLANNING 30,200- 35,800- 40,000- 18,700- 21,300 53.25- 40,000- 016010-0011 COURTHOUSE ADA MAINIENINCE FEE 30,445- 34,951- 24,033- 24,033- 100.00 016010-0013 E-SUMONS FEES 16,274- 19,652- 27,000- 11,553- 15,447 57.21- 27,000- 016010-0014 BLOOD/INA TEST FEES 1,298- 1,457- 1,000- 819- 181 18.10- 1,000- 016010-0015 COMMONEALTH E-SUMONS FEES 7,041- 6,987- 3,848- 3,848- 100.00 016010-0016 FEE SHORT TERM LODGING-PLANNIN 3,400- 3,800- 2,000- 700- 1,300 65.00- 1,000- 1,000- 50.	
COURT COSIS 016010-0008 CLERK FEES-COURTHOUSE SECURITY 157,589- 178,894- 160,000- 124,069- 35,931 22.46- 217,000- 57,000- 35. 016010-0009 STATE COLLECTIONS REIMFURSEMEN 016010-0010 BOND MANAGEMENT FEES-PLANNING 30,200- 35,800- 40,000- 18,700- 21,300 53.25- 40,000- 016010-0011 COURTHOUSE ADA MAINIENINCE FEE 30,445- 34,951- 24,033- 24,033- 100.00 016010-0013 E-SUMONS FEES 16,274- 19,652- 27,000- 11,553- 15,447 57.21- 27,000- 016010-0014 BLOCD/INA TEST FEES 1,298- 1,457- 1,000- 819- 181 18.10- 1,000- 016010-0015 COMMONEALTH E-SUMONS FEES 7,041- 6,987- 3,848- 3,848- 100.00 016010-0016 FEE SHORT TERM LOGSING-PLANNIN 3,400- 3,800- 2,000- 700- 1,300 65.00- 1,000- 1,000- 1,000 50.	
CLERK FEES-COURIHOUSE SECURITY 157,589- 178,894- 160,000- 124,069- 35,931 22.46- 217,000- 57,000- 35.	3
CLERK FEES-COURIHOUSE SECURITY 157,589- 178,894- 160,000- 124,069- 35,931 22.46- 217,000- 57,000- 35.	3
016010-0009 SITATE COLLECTIONS REIMBURSEMEN 016010-0010 BOND MANAGEMENT FEES-FLANNING 30,200- 35,800- 40,000- 18,700- 21,300 53.25- 40,000- 016010-0011 COURTHOUSE ADA MAINIENANCE FEE 30,445- 34,951- 24,033- 24,033- 100.00 016010-0013 E-SUMONS FEES 16,274- 19,652- 27,000- 11,553- 15,447 57.21- 27,000- 016010-0014 BLOCD/INA TEST FEES 1,298- 1,457- 1,000- 819- 181 18.10- 1,000- 016010-0015 COMMONEALTH E-SUMONS FEES 7,041- 6,987- 3,848- 3,848- 100.00 016010-0016 FEE SHORT TERM LOGSING-PLANNIN 3,400- 3,800- 2,000- 700- 1,300 65.00- 1,000- 1,000- 50.	
016010-0010 BCND MANAGEMENT FEES-FLANNING 30,200- 35,800- 40,000- 18,700- 21,300 53.25- 40,000- 016010-0011 COURTHOUSE ADA MAINTENANCE FEE 30,445- 34,951- 24,033- 24,033- 100.00 - 27,000- 016010-0013 E-SUMONS FEES 16,274- 19,652- 27,000- 11,553- 15,447 57.21- 27,000- 016010-0014 BLOCD/INA TEST FEES 1,298- 1,457- 1,000- 819- 181 18.10- 1,000- 016010-0015 COMMONMEALTH E-SUMONS FEES 7,041- 6,987- 3,848- 3,848- 100.00 - 106010-0016 FEE SHORT TERM LODGING-PLANNIN 3,400- 3,800- 2,000- 700- 1,300 65.00- 1,000- 1,000- 50.	
016010-0011 CCURIHOUSE ADA MAINIEMANCE FEE 30,445- 34,951- 24,033- 24,033- 100.00 016010-0013 E-SUMINS FEES 16,274- 19,652- 27,000- 11,553- 15,447 57.21- 27,000- 016010-0014 BLOOD/INA TEST FEES 1,298- 1,457- 1,000- 819- 181 18.10- 1,000- 016010-0015 COMMONEALTH E-SUMINS FEES 7,041- 6,987- 3,848- 3,848- 100.00 016010-0016 FEE SHORT TERM LODGING-PLANNIN 3,400- 3,800- 2,000- 700- 1,300- 65.00- 1,000- 1,000- 50.	
016010-0013 E-SUMONS FEES 16,274- 19,652- 27,000- 11,553- 15,447 57.21- 27,000- 016010-0014 BLOOD/INA TEST FEES 1,298- 1,457- 1,000- 819- 181 18.10- 1,000- 016010-0015 COMMONBALTH E-SUMONS FEES 7,041- 6,987- 3,848- 3,848- 100.00 016010-0016 FEE SHORT TERM LODGING-FLANNIN 3,400- 3,800- 2,000- 700- 1,300 65.00- 1,000- 1,000 50.	
016010-0014 BLCCD/INA TEST FEES 1,298- 1,457- 1,000- 819- 181 18.10- 1,000- 016010-0015 CCM/CONNEALTH E-SUM/INS FEES 7,041- 6,987- 3,848- 3,848- 100.00 016010-0016 FEE SHORT TERM LODGING-PLANNIN 3,400- 3,800- 2,000- 700- 1,300 65.00- 1,000- 1,000 50.	
016010-0015 CCMMONNEALTH E-SUMMONS FEES 7,041- 6,987- 3,848- 3,848- 100.00	
016010-0016 FEE SHORT TERM LODGING-PLANNIN 3,400- 3,800- 2,000- 700 1,300 65.00- 1,000- 1,000 50.	
	.0-
TOTAL DEPARTMENT 375,544- 370,601- 351,196- 219,103- 132,093 37.61- 400,724- 49,528- 14.	0
016020	
016020-0001 COMONWEALTH'S ATTORNEY FEES -	
016030 CHARGES-LAW ENFORCEMENT/TRAFFI	
016030-0001 SHERIFF PARKING TICKEIS 1,280- 720- 320- 320- 100.00	
016030-0007 WORK RELEASE FEES-JAIL FUND 10	
016030-0008 PRISONER FEES FM OIHER LOCALI	
016030-0009 FEDERAL BUREAU OF PRISONS	
1,280- 720- 320-	
TOTAL DEPARTMENT 1,280- 720- 320-	
016040-0001 FURCHASED SERVICES-TITLE XX	
016050 CHARGES FOR CORRECTION AND DET	
016060 CHARGES FOR OTHER PROTECTION	
016060-0002 DONNTIONS,ADDPT/RECIAIM FEES 54,160- 48,146- 66,000- 28,495 37,505 56.83- 66,000-	
016060-0003 SPAY/NEUTER FEE 11,050- 12,020- 9,000- 4,300 4,700 52.22- 9,000-	
016060-0004 DONATIONS, CONSERVATION EASEME 200-	
65,210- 60,366- 75,000- 32,795- 75,000-	
TOTAL DEPARIMENT 65,210- 60,366- 75,000- 32,795- 42,205 56.27- 75,000-	
016130 CHARGES FOR PARKS AND RECREATI	
016130-0005 RECREATION ADMISSION FEES 76,763- 122,723- 74,000- 58,448 15,552 21.02- 123,000- 49,000- 66.	2
016130-0006 PARK FEES - PADDLE BOATS - CLE	
016130-0007 PARK FEES - PAIDLE BOATS - STE	
016130-0008 RECREATION basicREC PROGRAM FE 2,069,634- 2,075,608- 2,567,855- 1,081,605 1,486,250 57.88- 2,400,000- 167,855 6.	4-
016130-0009 OUTDOOR COURT RENTALS 54,332- 22,132- 2,500- 27,631 25,131- 5.24 1,000- 1,500 60.	0-
016130-0010 RECREATION LEAGUE FEES 119,805- 85,831- 184,031- 125,773 58,258 31.66- 95,000- 89,031 48.	8-
016130-0011 RECREATION RACE REGISTRATION F 3,025- 89,057- 170,690- 59,575 111,115 65.10- 175,000- 4,310- 2.	3
016130-0012 RECREATION SPONSCRSHIP FEES	
016130-0013 RECREATION PROGRAM FEES 206,572- 347,907- 367,166- 65,683 301,483 82.11- 360,000- 7,166 1.	5-
016130-0014 CCMMINITY RECREATION SPECIAL E 309,899- 372,654- 282,811- 232,351 50,460 17.84- 380,000- 97,189- 34.	7
016130-0015 RECREATION TRIPS AND EXCURSION 19,848- 57,177- 42,417- 24,875 17,542 41.36- 185,000- 142,583- 336.	5
016130-0016 CONCESSION STAND SALES 50,000- 6,213 43,787 87.57- 75,000- 25,000- 50.	
016130-0017 STONEWALL PALIFIELDS 500- 9,500- 9,500- 9,500 100.00- 11,000- 1,500- 15.	9

GL067

1/14/2025 COUNTY OF FREDERICK FUND #-010 CHARGES FOR SERVICES

- B U D G E T - R

REVENUE

ACCOUNTING PERIOD 2025/01

PAGE 12 GL067

Current Year ----Prior Years Prior Years Amended Actual On Projected Dept Request Admin Request FY/2026 % FY/2026 FY/2023 FY/2024 Budget 2025/01 Expenditure Inc./Dec. ક Inc./Dec. CHARGES FOR PARKS AND RECREATI 016130-0018 SHERANDO BALLFIELDS 14,943-10,000-16,614-6,614-66.14 12,000-2,000-20.00 016130-0019 SHERANDO SOCCER FIELDS 24,000-25,000-25,000 100.00-18,000-7,000 28.00-54,790-TNDOOR FACTUATY RENTRALS 42,556 77 67-23.000-31.790 016130-0020 46,309-22,969-12.234-58.02-016130-0021 RECREATION CLUB FEES 016130-0022 CLEARBROOK SHELTER RENTALS 27,971-38,024-27,000-15,562-11,438 42.36-33,000-6,000-22.22 016130-0023 SHERANDO SHELTER RENTALS 21,634-15,604-18,850-1,793-17,057 90.49-14,000-4,850 25.73-23,231-11,072 67.10-016130-0024 POOL RENTALS 16,500-5,428-24,600-8,100-49.09 016130-0025 SALE OF TICKETS - BUSCH GARDEN 016130-0026 SALE OF TICKETS - VRPS 016130-0027 RECREATION MERCHANDISE FOR RES 3,618-31,265-10,765-52.51 41,186-20,500-12,700-7,800 38.05-016130-0028 VENDING MACHINE COMMUNITY CENT 100.00 016130-0033 SPORTS AND ATHLETICS INSTRUCT 016130-0034 SPORTS AND ATHLETICS SPEC.EVEN 016130-0035 SPORTS AND ATHLETICS TRIPS & E VENDING MACHINES - SHERANDO 016130-0036 016130-0037 PARK MERCHANDISE FOR RESALE 2,959,410- 3,354,396- 3,923,610- 1,765,104-3,942,300---TOTAL DEPARTMENT--2.959.410- 3.354.396- 3.923.610- 1.765.104-2,158,506 3,942,300-55.01-18,690-.48 016160 CHARGES - PLANNING/COMMUNITY D SALE OF MAPS, SURVEYS, AND ETC 016160-0001 016160-0002 SALE OF COUNTY CODE 016160-0003 ROAD NAME CHANGES 016160-0004 SALE OF REPORTS-TREAS. 016160-0005 SALE OF HOUSE NUMBER D-BASE 016160-0006 SALE OF HISTORIC PLAQUES SALE OF FREDERICK COUNTY BOOK 016160-0007 016160-0008 LEGAL FEES 016160-0009 SALE OF GIS PRODUCTS 321-60-100.00 2.750-016160-0010 POSTPONEMENT FEES-PLANNING 1,500-1.100-1,100-100.00 3,071-1,764-1,160-1,160---TOTAL DEPARTMENT--3.071-1.764-1,160-016170 CHARGES - FIRE AND RESCUE SCBA PARIS / REPAIR 016170-0001 016170-0002 UNIFORMS/ CEAR 016170-0003 FIRE EQUIPMENT & SUPPLIES EMS EQUIPMENT & SUPPLIES 016170-0004 016170-0005 FIRE EXTINGUISHER & REFILLS TOTAL - CHARGES FOR SERVICES 3,404,515- 3,787,847- 4,349,806- 2,018,482-2,331,324 68,218-53.60-4,418,024-1.57 018000 MISCELLANEOUS REVENUE 018020-0001 ANNEXATION PAYMENTS-LOSS OF NE

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \qquad 13$ FUND #-010 $\ \, \text{MISCELLANEOUS REVENUE} \qquad \qquad \qquad \qquad \text{CLO67}$

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		Prior Years	Prior Years	Amended	Current Y Actual On	ear Projected		1	Dept Request		Adn	nin Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.		Y/2026
								-				
018990	MISCELLANBOUS											
018990-0001	MISCELLANEOUS	159,702-	137,354-	40,442-	64,566-		24,124-	59.65		40,442	100.00-	
018990-0003	RECREATION DONATIONS	73,184-	111,833-	91,850-	30,770-		61,080	66.50-	95,000-	3,150-	3.43	
018990-0004	INDUSTRIAL PARK ASSOCDONATIO	75,101	111,033	51,050	30,770		01,000	00.50	23,000	3,130	3.43	
018990-0005	DONATIONS - OTHER	71,276-	190,286-		32,000-		32,000-	100.00				
018990-0006	SHERIFF DONATIONS	5,136-	19,907-	6,500-	8,457-		1,957-	30.11		6,500	100.00-	
018990-0007	FORFEITED PROP.SURP.SHERIFF-LO	.,	,	.,			,			,		
018990-0008	FORFEITED PROPERTY-SURPLUS COM											
018990-0010	REFUNDS-OTHER		32-		37,834-		37,834-	100.00				
018990-0011	RETURNED CHECKS COLLECTED											
018990-0012	REIMB. HAZ MAT&OTHER F&R REFUN	14,217-			516-		516-	100.00				
018990-0013	OVER/SHORT COLLECTIONS PARKS											
018990-0014	REFUNDS - WORKER'S COMP./INSUR	33,057-										
018990-0015	DRUG AWARENESS PROGRAM	200-	300-		50-		50-	100.00				
018990-0016	DRUG RESTITUTION											
018990-0017	TOWING CHARGES											
018990-0018	HISTORIC MARKERS-CRANT											
018990-0019	SPECIALIZED REPORTS/ADM FEES	260-	130-									
018990-0020	SPECIALIZED REPORTS TREASURER											
018990-0021	JAIL REVENUE CORRECTION PRIOR											
018990-0022	RECYCLING REFUND	145,727-	149,870-	139,400-			139,400	100.00-	142,800-	3,400-	2.44	
018990-0023	SMELSER CHILDREN TRUST FUND											
018990-0024	PPIRA REFUNDS											-
018990-0025	CREDIT DUE CUSTOMERS-PARKS	81,011	47,059		2,855		2,855	100.00				
018990-0026	FIRE COMPANY CAPITAL REVENUE											
018990-0027	PARKS & REC RESERVE REVENUE	19,480-	3,592-		1,013-		1,013-	100.00				
018990-0028	NATIONAL OPIOID SETTLEMENTS	380,655-	533,361-		80,459-		80,459-	100.00				
		821,883-	1,099,606-	278,192-	252,810-				237,800-			
	TOTAL DEPARIMENT	821,883-	1,099,606-	278,192-	252,810-		25,382	9.12-	237,800-	40,392	14.52-	
TOTAL - MISC	ELLANEOUS REVENUE	821,883-	1,099,606-	278,192-	252,810-		25,382	9.12-	237,800-	40,392	14.52-	
019000	RECOVERED COSTS											
019010-0001	DATA PROCESSING FEES - 1220											
019010-0002	RECOVERED COSTS-REAL ESTATE/CA											
019010-0003	RECOVERED COSTS - PUBLIC COMM											
019010-0004	RECOVERED COSTS-TUITION REIMBU											
019010-0005	RECOVERED COSTS-BILL & EQUITY											
019010-0006	RECOVERED COST J&D											
019010-0007	RECOVERED COSTS - TREASURERS O	74,376-		30,500-	130,870-		100,370-	329.08		30,500	100.00-	
019010-0008	RECOVERED COSTS-SOC.SVC.	77,217-	61,996-	70,000-	28,349-		41,651	59.50-	60,000-	10,000	14.29-	
019010-0009	RECOVERED COSTS-WORKER'S COMP.											
019010-0010	NWRT METH CRANT (RECOVERED COS											
019010-0011	NREP RSC OFFICER RECOVERED COS RECOVERED COSTS-LANDFILL											
019010-0012	REWARKEN COID-THINKITT											

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \quad \, 14$ FUND #-010 $\ \, \text{RECOVERED COSIS} \qquad \qquad \qquad \text{CLO67}$

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		Prior Years	Drior Veare	Amended	Current Y Actual On	ear Projected		т	Dept Request		Σd	min Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	8	FY/2026	Inc./Dec.		тит кедиевс FY/2026
	DATA PROCESSING FEES - 1220											
019010-0013	PURCHASING CARD REPAIE	184,640-	181,892-	185,000-			185,000	100.00-	180,000-	5,000	2.70-	
019010-0014	RECOVERED COSTS-IT/GIS	27,261-		27,261-	5,000-		22,261	81.66-	12,261-	15,000	55.02-	
019010-0015	RECOVERED COSTS-F&R FEE RECOVE	821,702-	897,761-	575,463-	167,281-		408,182	70.93-	575,463-	13,000	33.02	
019010-0016	RECOVERED COSTS-INSPECTIONS	021,702	057,701	373,403	107,201		400,102	70.55	373,403			
019010-0017	RECOVERED COST-FIRE COMPANIES	205,455-	205,185-	205,455-	182,422-		23,033	11.21-	205,455-			
019010-0018	RECOVERED COSTS-SHERIFF	149,320-	142,240-	163,575-	75,068-		88,507	54.11-	168,575-	5,000-	3.06	
019010-0019	RECOVERED COST CARES ACT		,	,.			,		,	,		
019010-0020	RECOVERED COSTS - FOIA		2,445-		525-		525-	100.00				
		1,539,971-		1,257,254-	589,515-				1,201,754-			
	TOTAL DEPARIMENT	1,539,971-	1,591,980-	1,257,254-	589,515-		667,739	53.11-	1,201,754-	55,500	4.41-	
019020	REIMBURSEMENT OF EXPENSES-CIRC											
019020-0001	REIMBURSEMENT - CLARKE COUNTY											
019020-0002	REIMBURSEMENT-COMM ATTY FEE (C	13,330-	8,434-	14,000-	4,966-		9,034	64.53-	8,000-	6,000	42.86-	
019020-0003	REIMBURSEMENT - CIRCUIT COURT		-,	,	-,		-,		-,	-,		
019020-0004	IDA ABRIAL PHOTO											
019020-0005	REIMBP.WORKS/PLANNING CLEAN	845-	25-		1,130-		1,130-	100.00				
		14,175-		14,000-	6,096-		_,		8,000-			
	TOTAL DEPARIMENT	14,175-	8,459-	14,000-	6,096-		7,904	56.46-	8,000-	6,000	42.86-	
019040-0001	CONTAINER FEES - CLARKE CO	72,574-	68,822-	73,380-	41,053-		32,327	44.05-	82,692-	9,312-	12.69	
019040-0002	CONTAINER FEES - FRED.CO.SCH.B	,-	,	.,	,		. ,		,	.,.		
019040-0003	CONTAINER FEES CITY OF WINCHES	64,317-	55,033-	57,420-	29,672-		27,748	48.32-	58,140-	720-	1.25	
019040-0004	REFUSE DISPOSAL FEES	130,094-	101,954-	110,868-	61,332-		49,536	44.68-	122,532-	11,664-	10.52	
019040-0005	COMPACIOR FEES								·	•		
019040-0006	RECYCLING REVENUE	14,630-	23,032-	20,400-	11,890-		8,510	41.72-	13,700-	6,700	32.84-	
019040-0007	FOSTER PARENT RECRUIT.WINC/CLA											
019040-0008	ECHO VILLAGE SEWER											
019040-0009	LITTER CONTROL CHARGES-CLARKE											
019040-0010	SHERIFF RESTITUTION	805-	5,440-		1,893-		1,893-	100.00				
019040-0011	FIRE & RESCUE MERCHANDISE (RES											
019040-0012	CONTAINER FEES - BOWMAN LIBRAR	2,318-	2,197-	1,836-	1,065-		771	41.99-	2,040-	204-	11.11	
019040-0013	CONTAINER FEES - OTHER											
019040-0014	RESTITUTION-OTHER	3,198-	2,912-		2,560-		2,560-	100.00				
019040-0015	LITTER-THON/KEEP VA BEAUTIFUL	1,000-										
019040-0016	RESTITUTION-VICTIM WITNESS											
		288,936-	259,390-	263,904-	149,465-				279,104-			
	TOTAL DEPARIMENT	288,936-	259,390-	263,904-	149,465-		114,439	43.36-	279,104-	15,200-	5.76	
019050-0001 019050-0002	GASOLINE TAX REFUNDS REFUNDS - VPA CLIENTS	22,923-	16,481-		8,398-	·	8,398-	100.00	16,000-	16,000-	100.00	
0.1.30.30.300.2	METUND - VPA CLIENIS	22,923-	16,481-		8,398-				16,000-			
	TOTAL DEPARIMENT	22,923-	16,481-		8,398-		8,398-		16,000-	16,000-		

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \quad \, 15 \\ \text{FUND \#-010} \quad \, \text{RECOVERED COSIS} \qquad \qquad \qquad \text{CLO67}$

					Current Ye	ear						
		Dad and Manne	Dud and Manage					-	Sant Danie		3.2	da Daniant
		Prior Years FY/2023	FY/2024	Amended	Actual On 2025/01	Projected	Tra /Doa	¥	Dept Request FY/2026	Inc./Dec.		min Request FY/2026
		F1/2023		Budget	2025/01	Expenditure	Inc./Dec.		F1/2U26	inc./bec.		
019060	JAIL COSTS											
019060-0001	SHARE OF JAIL COSTS - COMMONWE											
019060-0002	PRISONER BOARD - OTHER LOCAL -											
019060-0003	REIMB.COURT SECURITY CITY OF W											
019070-0001	REIMB. OF EXPENSES-GEN. DIST.	20,077-	23,060-	22,000-	15,640-		6,360	28.91-	23,000-	1,000-	4.55	
019070-0002	REIMB-PUBLIC WORK SALARIES	20,000-	20,000-	20,000-			20,000	100.00-	20,000-			
019070-0003	REIMBPROJECT MANAGEMENT											
		40,077-	43,060-	42,000-	15,640-				43,000-			
	TOTAL DEPARTMENT	40,077-	43,060-	42,000-	15,640-		26,360	62.76-	43,000-	1,000-	2.38	
019080-0001	REIMB. OF EXPENSES - J & D COU											
019090-0001	REIMB HEALTH DEPARTMENT - 5											
019100-0001	REIMB. COMMONWEALTH -ATTY.'S F											
019100-0003	WINCHESTER EDC											
019100-0004	FREDERICK W.RELEASE											
019100-0005	CLARKE W.RELEASE											
019100-0006	REIMB. LYNCHBURG											
019100-0010	STATE SAL. REIMB.HAZ MAT											
019100-0011	REIMB TREASURER ASSOC.											
019110	REIMBURSEMENTS											
019110-0001	REIMBURSEMENT-LFSW CONSERVATIO											
019110-0002	REIMB VA. TECH EXTENSION											
019110-0003	REIMB.TASK FORCE	84,439-	69,641-	93,000-	37,234-		55,766	59.96-	93,000-			
019110-0004	C & P - JAIL	,	,	,								
019110-0005	REIMBGYPSY MOIH											
019110-0006	RABBIES CLINIC FEES											
019110-0007	EDC REVENUE/RECOVERED COSTS											
019110-0008	SIGN DEPOSITS-PLANNING											
019110-0009	EDC REIMBURSEMENTS BROCHURES											
019110-0010	RECYCLING REIMB. FROM LANDFILL											
019110-0011	CASH PROFFERS MACEDONIA ROAD											
019110-0012	REIMBURSEMENT-CONSTRUCTION PRO											
019110-0013	REIMBSHERANDO WATER LINE											
019110-0014	REIMB - ELECTIONS	3,042-	500-		1,353-		1,353-	100.00				
019110-0015	WESIMINSTER CANTERBURY LIEU OF	40,694-		40,694-	26,551-		14,143	34.75-	43,551-	2,857-	7.02	
019110-0015	REIMBCALEB HEIGHIS	40,054-	45,551-	40,054-	20,331-		14,143	34.75	43,331-	2,037-	7.02	
019110-0017	REIMB. STREET SIGNS		1,017-									
019110-0017	LABOR-GROUNDS MAINT.FRED CO.SC	302 420		214 000	122 401		180,599	57.52-	214 000			
019110-0018	REIMB ORCHARDALE	302,420-	284,730-	314,000-	133,401-		100,599	37.32=	314,000-			
019110-0019	CHAMBER REIMBURSEMENT-EDC											
019110-0020	REIMB-CITY SHARE CLERKS FRINGE											
019110-0021	REIMBURSEMENT FEASIBILITY STUD											
019110-0022												
	REIMB NW WORKS											
019110-0024	TUITION REIMBURSEMENT											
019110-0025	PROFFERS - WOODSIDE ESTATES											
019110-0026	CONTRIBUTIONS - CRIM PROPERTY	72 500	C2 100		27 020		27 020	100.00				
019110-0027	COMCAST - PEG GRANT	73,520-	63,102-		27,922-		27,922-	100.00				

- BUDGET- REVENUE ACCOUNTING PERIOD 2025/01 PAGE 16 1/14/2025 COUNTY OF FREDERICK

FUND #-010 RECOVERED COSTS GL067

					Current Y	ear						
		Prior Years	Prior Years	Amended.	Actual On	Projected			Dept Request		Ac	min Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.		FY/2026
								-				
	REIMBURSEMENIS											
019110-0028	PROFFERS - SARATOGA MEADOWS											
019110-0029	PROFFERS - FIRE DEPT.	15,305-	37,383-									
019110-0030	PROFFERS - PREMIER PLACE (erro											
019110-0031	REIMB.STATE - RT. 37											
019110-0032	PROFFERS EASTGATE COMMERCE CEN											
019110-0033	PROFFERS - VALLEY MILL ESTATES											
019110-0034	REIMBURSEMENT- WARRIOR ROAD											
019110-0035	REIMBROSE MEMORIAL											
019110-0036	TELECOMMUNICATIONS CENTER REIM											
019110-0037	PROFFERS BRIARWOOD ESTATE SEC.											
019110-0038	PROFFERS-OTHER	2,076-	150,000-		2,625,000-		2,625,000-	100.00				
019110-0039	BATTLEFIELD LOCAL GRANIS											
019110-0040	FIRE SCHOOL PROGRAMS	4,300-	5,560-	4,500-	7,052-		2,552-	56.71	4,500-			
019110-0041	REIMB.TEACHING CPR-F&R				250-	·	250-	100.00				
019110-0042	PROFFER SOVEREIGN VILLAGE											
019110-0043	PROFFERS-MERRIMANS CHASE											
019110-0044	PROFFER-HARIWOOD											
019110-0045	PROFFER-LYNNEHAVEN											
019110-0046	PROFFER-RED FOX RUN II											
019110-0047	RECOVERED COSTS - CAPITAL PROJ											
019110-0048	PROFFER- REDBUD RUN											
019110-0049	CLERK'S REIMBURSEMENT TO COUNT	5,917-	6,667-	6,000-	4,710-	·	1,290	21.50	- 6,617-	617-	10.28	
019110-0050	CANTER ESTATES											
019110-0051	TWIN LAKES OVERLOOK											
019110-0052	STEEPLECHASE											
019110-0053	SHEN.CIY.GANG TASK FORCE REIMB											
019110-0054	VILLAGE AT HARVEST RIDGE											
019110-0055	SOUTHERN HILLS PROFFER											
019110-0056	SNOWDEN BRIDGE PROFFER	552,839-	364,090-		540,682-	·	540,682-	100.00				
019110-0057	MEADOWS EDGE RACEY PROFFER											
019110-0058	REIMBSHERIFF	14,711-	40,178-		6,653-		6,653-	100.00				
019110-0059	CONGRESSIONAL AWARD TASK FORCE											
019110-0060	CEDAR MEADOWS PROFFER											
019110-0061	PARKS-OTHER GRANTS											
019110-0062	WESTBURY COMMONS PROFFER											
019110-0063	MADISON VILLAGE PROFFER	2,313,156-	467,344-									
019110-0064	EQUIP-GROUNDS MAINT.FRED CO SC	118,175-	102,138-	86,500-			86,500	100.00	96,500-	10,000-	11.56	
019110-0065	FREEDOM MANOR PROFFERS	5,750-										
019110-0066	THE VILLAGE AT MIDDLETOWN PROF	261,485-	293,844-		7,016-		7,016-	100.00				
019110-0067	NEWIOWN LANDING PROFFER											
019110-0068	SENSENY VILLAGE PROFFER	591,000-			375,000-		375,000-	100.00				
019110-0069	WINCHESTER LANDING PROFFER	34,120-	361,672-		180,836-		180,836-	100.00				
019110-0070	ABRAMS' CHASE PROFFER	30,680-	11,505-		7,670-		7,670-	100.00				
019110-0071	SEASONS AT MIDDLETOWN PLACE PR	100,401-	57,372-		602,406-		602,406-	100.00				
019110-0072	PROFFER OPEQUON CROSSING											
019110-0073	VALLEY PIKE PROFFER	4 554 020	2 420 204	E44 C04	4 502 726							
		4,554,030-	3,438,294-	544,694-	4,583,736-				558,168-			
	TOTAL DEPARIMENT	4,554,030-	3,438,294-	544,694-	4,583,736-		4,039,042-	741.52	558,168-	13,474-	2.47	
TOTAL - F	ECOVERED COSTS	6,460,112-	5,357,664-	2,121,852-	5,352,850-		3,230,998-	152.27	2,106,026-	15,826	.75-	

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \quad \, 17 \\ \text{FUND \#-010} \quad \, \text{RECOVERED COSIS} \qquad \qquad \qquad \text{CLO67}$

						ear						
		Prior Years		Amended	Actual On	Projected			Dept Request			nin Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.		TY/2026
022000	NON-CATEGORICAL AID											
022010	NON-CATEGORICAL AID											
022010-0001	ABC PROFITS											
022010-0002	WINE TAXES											
022010-0003	MOTOR VEHICLE CARRIERS TAX	39,899-	42,979-	40,000-	46,786-		6,786-	16.97	47,000-	7,000-	17.50	
022010-0005	MOBILE HOME TITLING TAXES	178,185-	168,675-	160,000-	70,718-		89,282	55.80-	168,000-	8,000-	5.00	
022010-0006	1999 PP STATE REIMB.											
022010-0007	2000 PP STATE REIMB.											
022010-0008	2001 PP STATE REIMB											
022010-0009	2002 PP STATE REIMB.											
022010-0010	2003 P/P STATE REIMB.											
022010-0011	2004 P/P STATE REIMB.											
022010-0012	2005 P/P STATE REIMB.											
022010-0013	2006 PP STATE REIMB											
022010-0014	2007 P/P STATE REIMB.											
022010-0015	2008 P/P STATE REIMB											
022010-0016	2009 P/P STATE REIMB.											
022010-0017	2010 P/P STATE REIMB											
022010-0018	2011 P.P. STATE REIMB											
022010-0019	2012 P/P STATE REIMB.											
022010-0020	RECORDATION TAXES											
022010-0021	AUIO RENIAL TAX	256,995-	240,512-	250,000-			250,000	100.00-	240,000-	10,000	4.00-	
022010-0022	P/P STATE REIMB		12,741,898-		6,526,528-		6,526,528-	100.00				
022010-0023	STATE NONCATEGORICAL FUNDING											
		13,216,977-	13,194,064-	450,000-	6,644,032-				455,000-			
	TOTAL DEPARIMENT	13,216,977-	13,194,064-	450,000-	6,644,032-		6,194,032-	376.45	455,000-	5,000-	1.11	
TOTAL - NON-	-CATEGORICAL AID	13,216,977-	13,194,064-	450,000-	6,644,032-		6,194,032-	376.45	455,000-	5,000-	1.11	
023000	SHARED EXPENSES - CATEGORICAL											
023010-0001	SHARED EXPENSES - COMM. ATTORN	665,431-	740,699-	764,607-	323,925-		440,682	57.64-	803,350-	38,743-	5.07	
		665,431-	740,699-	764,607-	323,925-				803,350-			
	TOTAL DEPARIMENT	665,431-	740,699-	764,607-	323,925-		440,682	57.64-	803,350-	38,743-	5.07	
023020-0001	SHARED EXPENSES - SHERIFF	3,332,775-	3,627,743-	3,673,086-	1,536,055-		2,137,031	58.18-	3,788,086-	115,000-	3.13	
		3,332,775-	3,627,743-	3,673,086-	1,536,055-				3,788,086-			
	TOTAL DEPARIMENT	3,332,775-	3,627,743-	3,673,086-	1,536,055-		2,137,031	58.18-	3,788,086-	115,000-	3.13	
023030-0001	SHARED EXPENSES-COMM. OF REVEN	287,860-	309,794-	301,758-	131,648-		170,110	56.37-	295,410-	6,348	2.10-	
		287,860-	309,794-	301,758-	131,648-				295,410-			
	TOTAL DEPARTMENT	287,860-	309,794-	301,758-	131,648-		170,110	56.37-	295,410-	6,348	2.10-	

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \qquad 18$ FUND #-010 $\ \, \text{SHARED EXPENSES} - \text{CATESORICAL}$

					Current Y	ear						
		Prior Years	Prior Years	Amended	Actual On	Projected		г	ept Request		Δci	min Request
		FY/2023	FY/2024	Budget	2025/01	Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.		FY/2026
023040-0001	SHARED EXPENSES - TREASURER -	230,285-	259,701-	282,465-	114,578-		167,887	59.44-	290,938-	8,473-	3.00	
023010 0001		230,285-	259,701-	282,465-	114,578-		107,007	33.11	290,938-	3,173	3.00	
		230,203	235,701	202,403	114,570				250,550			
	TOTAL DEPARIMENT	230,285-	259,701-	282,465-	114,578-		167,887	59.44-	290,938-	8,473-	3.00	
023050-0001	SHARED EXPENSES - MEDICAL EXAM											
023060-0001	SHARED EXPENSES-REGISTRAR/ELEC	92,380-	98,314-	97,000-			97,000	100.00-	98,000-	1,000-	1.03	
		92,380-	98,314-	97,000-					98,000-			
	TOTAL DEPARIMENT	92,380-	98,314-	97,000-			97,000	100.00-	98,000-	1,000-	1.03	
023070-0001	SHARED EXPENSES-CFW REGIONAL J											
023080-0001	SHARED EXPENSES-CLERK	610,569-	647,436-	723,097-	257,919-		465,178	64.33-	713,046-	10,051	1.39-	
		610,569-	647,436-	723,097-	257,919-				713,046-			
	TOTAL DEPARTMENT	610,569-	647,436-	723,097-	257,919-		465,178	64.33-	713,046-	10,051	1.39-	
TOTAL - SH	ARED EXPENSES - CATEGORICAL	5,219,300-	5,683,687-	5,842,013-	2,364,125-		3,477,888	59.53-	5,988,830-	146,817-	2.51	
024000	CATEGORICAL AID											
024010	WELFARE											
024010-0001	STATE AND LOCAL HOSPITALIZATIO											
024010-0002	PUBLIC ASSISTANCE GRANTS	1,643,299-	1,639,924-	6,376,840-	3,163,928-		3,212,912	50.38-	6,321,304-	55,536	.87-	
024010-0003	COMPREHENSIVE SERVICES											
		1,643,299-	1,639,924-	6,376,840-	3,163,928-				6,321,304-			
	TOTAL DEPARIMENT	1,643,299-	1,639,924-	6,376,840-	3,163,928-		3,212,912	50.38-	6,321,304-	55,536	.87-	
024020-0013	FIRE PROGRAM											
024030	EMERGENCY SERVICES											
024030-0001	COR GRANT FUNDS											
024030-0002	VIRGINIA COMM FOR THE ARTS - P											
024040	OTHER CATEGORICAL AID											
024040-0001	CHILD CARE - PARKS											
024040-0002	EMERGENCY SERVICES GRANIS - 35											
024040-0007	LITTER CONTROL GRANTS - 4205	25,628-	33,510-	33,510-	29,546-		3,964	11.83-	29,546-	3,964	11.83-	
024040-0008	DEPT. OF TRANSPORTATION SAFETY								30,000-	30,000-	100.00	
024040-0009	LITTER RECYCLING GRANT (compet											
024040-0010	OTHER REVENUE FROM THE COMMONW	11,638-	7,998-		2,552-		2,552-	100.00	6,760-	6,760-	100.00	
024040-0011	FOUR-FOR-LIFE FUNDS	101,536-	100,734-	100,000-			100,000	100.00-	100,000-			
024040-0012	FREDERICK COUNTY COURTHOUSE GR											
024040-0013	EMERGENCY SERVICES FIRE PROGRA	353,258-	396,432-	375,000-			375,000	100.00-	375,000-			
024040-0014	SPECIAL PROSECUIOR GRANT											
024040-0015	CARES ACT-CORONA RELIEF											
024040-0016	ABANDONED VEHICLE FEES											
	RECYCLING CRANT											

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \qquad \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \qquad 19 \\ \text{FUND $\#$-010} \qquad \text{CATESORICAL AID} \qquad \qquad \qquad \text{CLO67}$

Mathematical Math						Current Ye	ear						
Tube Part			Prior Years	Prior Years					Г	ept Request		Admi:	n Request
COMPAND COMP			FY/2023	FY/2024	Budget	2025/01		Inc./Dec.			Inc./Dec.		
Carrier Control Carrier Co													
Carrier Control Carrier Co													
MANIFORM MALE RESIDENCE MALE RESID													
### STATEMENT OF THE PRINCE \$7,630 11,711 43,939 79.69 50,518 7,122 12,37 ### STATEMENT OF THE PRINCE SECURITY SE													
CAMPAND-COCKS CAMPAND-COCKS CA													
CAMADO-COME NEWLYS STRUCTURE RECORNITOR CAMADO-COME					57,650-	11,711-		45,939	79.69-	50,518-	7,132	12.37-	
CAMAD-COURS CAMER AMAINES GRAFT SERVICE 27,303 147,297 100,00 25,59 140,800 95,59 140,800 95,59 140,800 95,59 140,800 15,700 17,700 17,700 100,00 13,94,904 13,94,904 13,94,904 100,00 100,00 13,94,904 13,94,904 100,00 100,00 13,94,904 100,00 100,00 13,94,904 100,00 100,00 13,94,904 100,00 10													
147,297 100,000 286,077 140,000 95,39													
MANAGE-OCCT SIDES SERVICES - RECTION 10,272 37,257 1,760 1,760 100,00 1,34,304 100,00 1,34,404 100,00 1,040-000 1													
CALCOLO-0028 DRESC - STATE COUNTS 10,272 - 37,157 1,760 - 1,760 - 1,000 1,364,901 - 1,364,901 10,000 1,364,901 1,364,901 10,000 1,364,901 1,364,90			27,303-		147,297-			147,297	100.00-	288,097-	140,800-	95.59	
CANON-0-0029 GRANTS-TANDING CANON-TANDING SHELIFE STOKE GRANTS 221,690 279,987 769,500 286,855 481,645 62.67 564,252 204,248 26.58 100,000-0013 CANON-0-0013 CANON-1-0-0013 CANON-1-0-00013 CANON-1-0-0013 CANON-1-0-0013 CANON-1-0-0013 CANON-1-0-00013 CANON-1-0-0013 CA													
CANADO-COURT CANA			10,272-	37,157-		1,760-		1,760-	100.00	1,354,904-	1,354,904-	100.00	
04000-0031 SHERIFF COM. TRAFFIC CRANT 04000-0032 GRANTS SUIL & WRITER 04000-0034 CLESKY FRUNES HEMBERSHENT 04000-0034 CLESKY FRUNES HEMBERSHENT 04000-0036 RELIGIES HEMBERSHENT 04000-0036 RELIGIES HEMBERSHENT 04000-0037 SHAVINITER RESIGNATIS 04000-0037 SHAVINITER RESIGNATIS 04000-0037 SHAVINITER RESIGNATIS 04000-0039 VIDE GRANT - SEREIFF 04000-0040 VIDE GRANT - SEREIFF 040000-0040 VIDE GRANT - SEREIFF 04000-0040 VIDE GRANT - SEREIFF 040000-004													
024040-0032			321,690-	278,987-	768,500-	286,855-		481,645	62.67-	564,252-	204,248	26.58-	
CARRIE CARRIE CARRIE EDUCATION 128,158 128,388 64,180 64,180 50.00 128,358		_											
CANADO-0034 CLERK'S FRINER REMERESMENT (03404-0055 RENT/LERGE ENMENTS 231,188- 259,328- 259,327- 120,582- 138,745 53.50- 282,572- 23,245- 8.96													
03404-0035 RENT/LERSE ENMENTS 231,198- 259,328- 259,327- 120,582- 138,745 53.50- 282,572- 23,245- 8.96 024040-0036 RENTERS PRESERVATION 5.000.000- 024040-0038 STATE REIMERERMENT - BEXENTIFE 3,083- 4,112- 2,775- 240- 2,535 91.35- 3,045- 270- 9.73 024040-0039 VERM GRANT - SERSIPF 024040-0039 VERM GRANT - SERSIPF 024040-0041 MICK RECE INMESTMENT ACT 024040-0042 VIMERERS 911 GRANT ATT 024040-0042 VIMERERS 911 GRANT 301,742- 358,159- 336,000- 152,184- 183,816 54.71- 336,000- 024040-0042 VIMERERS 911 GRANT 301,742- 358,159- 356,000- 152,184- 183,816 54.71- 336,000- 024040-0044 VIDER REPERTIS ASSET FLEES 36,214- 10,491- 6,606- 6,606- 100.00			130,608-	128,358-	128,358-	64,180-		64,178	50.00-	128,358-			
02404-0036 BELICEE PRESENCTION 02404-0037 SERVINDITER ASSISTMENDE-STRIE 3,083- 4,112- 2,775- 240- 2,535 91.35- 3,045- 270- 9.73 024040-0038 STRICE REPRESENCE: EXECUTION 5,000,000- 024040-0039 VIEW GRANT - SERVIFF 024040-0040 HISTERIC RESTRENS GRANT (CORRECT 024040-0040 HISTERIC RESTRENS GRANT (CORRECT 024040-0041 WARE FRESE TIMESTHAN TO 024040-0042 WIRELESS 91 GRANT 301,742- 358,159- 336,000- 152,184- 183,816 54.73- 336,000- 024040-0044 VICT-RAIG 024040-0044 VICT-RAIG 024040-0045 STRICE FRESE FRESE 36,214- 10,491- 6,606- 6,606- 100.00 024040-0045 VALEET OF RESIDE 024040-0046 VALEET OF RESIDE 024040-0046 VALUE FRESE FRESE GRANT 024040-0046 SCICLA SERVICES TRAY CRES GRANT 024040-0048 SCICLA SERVICES TRAY CRES GRANT 024040-0040 SCICLA SERVICES VALEET OF RESIDE 024040-0050 STRICE FRESE. 024040-0050 STRICE FRESE. 024040-0051 FR CRES GRANT 024040-0051 FR CRES GRANT 024040-0051 FR CRES GRANT 024040-0052 ALTO FRESIDE. 024040-0054 TI/GES GRANT 024040-0055 FRESE SERIALINALITY FRESE 1,646- 024040-0054 TI/GES GRANT 024040-0055 FRESE SERIALINALITY FRESE 1,646- 024040-0056 FRESE SERIALINALITY FRESE													
030040-0037 SIRV/NEUTER ASSISTENCE-STRIES 3,083- 4,112- 2,775- 240- 2,535 91.35- 3,045 270- 9.73 03040-0038 STRUE REHEISSBRAT - EXCENDIG 5,000,000- 03040-0040 HISTORIC RESCURCES GRANT (COLD.) 030400-0040 HISTORIC RESCURCES GRANT (COLD.) 030400-0041 MISTORIC RESCURCES GRANT (COLD.) 030400-0043 GRIES MINISTENEM ACT 030400-0043 GRIES MINISTENEM ACT 030400-0044 VIOT-ROLES 030400-0044 VIOT-ROLES 030400-0045 STRUE REPRETED ASSET FINES 36,214- 10,491- 6,606- 6,606- 100.00 030400-0040 VIOTEM MINISS-COMMINISSHIRE (CRANT) 030400-0040 VIOTEM MINISS-COMMINISSHIRE (CRANT) 030400-0040 SCILLS SEEDS REPRETED ASSET FINES 36,003- 157,092- 26,278- 12,401- 13,877 52.81- 4,000- 22,278 84.78- 10,400-005 STRUE REMAINS COMMINISTENCEM N 59,003- 157,092- 26,278- 12,401- 13,877 52.81- 4,000- 22,278 84.78- 10,400-005 REMB. HEADRES END R STRUE SEEDS R SEEDS		,	231,198-	259,328-	259,327-	120,582-		138,745	53.50-	282,572-	23,245-	8.96	
02404-0038 SITGE FEDRERSEMENT - BOXDOMIC 5,000,000- 024040-0039 VIEW GENT - SERGIFFS GENT (COUNT- 024040-0041 HISTIGET SEXDERISE GENT (COUNT- 024040-0042 NIGELESS 91 GENT A 301,742 358,159- 024040-0043 GYER FEDRERSEMENT ACT 024040-0044 VICT-RELE													
024040-0039		•		4,112-	2,7/5-	240-		2,535	91.35-	3,045-	270-	9.73	
024040-0040 HISTICEIC RESOURCES GENRT (court 024040-0041 WIRK FRCE INVESTMENT ACT 024040-0042 WIRELESS 911 CRANT 301,742- 358,159- 336,000- 152,184- 183,816 54.71- 336,000- 024040-0043 GIRSK MUTH ROCKRM - SIRIE 024040-0044 VIDT-KORIS 024040-0045 STRIE FREREITED ASSET FINDS 36,214- 10,491- 6,606- 6,606- 100.00 024040-0046 VA IEEET OF HEALTH 024040-0046 VA IEEET OF HEALTH 024040-0048 SCITAL SERVICES TINE OS GRANT 024040-0049 SCIAL SERVICES TINE OS GRANT 024040-0049 SCIAL SERVICES WOX Grant 024040-0050 STRIE FINDS-COMMINICATIONS CEN 95,003- 157,092- 26,278- 12,401- 13,877 52.81- 4,000- 22,278 84.78- 024040-0051 FR GENS EEDB. 024040-0052 AUTO RENTAL TIN 024040-0053 REDB. FRANS-COMMINICATIONS CEN 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CNIESCRICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34			5,000,000-										
024040-0011 MERI FRORE INVESTMENT ACT 024040-0042 MIRELESS 911 GRANT 301,742- 358,159- 336,000- 152,184- 183,816 54.71- 336,000- 024040-0043 GYESY MUTH PROGRAM - STRIE 024040-0044 VIDT-RANES 024040-0045 STRIE FREFEITED ASSET FINDS 36,214- 10,491- 6,606- 6,606- 100.00													
024040-0042 WIRELESS 911 GRNNT 301,742- 358,159- 336,000- 152,184- 183,816 54.71- 336,000- 024040-0043 GREY MUTH RECERN - SIRIE 024040-0044 ULTOT-ROIDS													
024040-0043 GYRSY MOTH PROGRAM - SINTE 024040-0044 VEXT-RORDS 024040-0045 SINTE PREPETED ASSET FUNDS 36,214- 10,491- 6,606- 6,606- 100.00 024040-0046 VA DEPT OF HEALTH 024040-0047 VICTIM WITNESS-CHMINNEALIH OF 64,469- 74,812- 192,947- 44,968- 147,979 76.69- 192,947- 024040-0048 SOCIAL SERVICES TANF OR GRANT 024040-0049 Social Services VCX Grant 024040-0050 SINTE FUNDS-CHMINICATIONS CEN 95,003- 157,092- 26,278- 12,401- 13,877 52.81- 4,000- 22,278 84.78- 024040-0051 F/R CBNS REIMS. 024040-0052 AUTO HENTAL TXX 024040-0053 REIMS- FUNDSES DEV RIGHIS 024040-0054 IT/GIS GRANTS 024040-0055 FOREST SUSTAINMELITY FUNDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999TOTAL DEPARTMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CNIEDDRICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34													
024040-0044 VIDT-ROADS 024040-0045 STATE FORFEITED ASSET FUNDS 36,214- 10,491- 6,606- 6,606- 100.00			301,742-	358,159-	336,000-	152,184-		183,816	54.71-	336,000-			
024040-0045 STRIE FORFETTED ASSET FUNDS 36,214- 10,491- 6,606- 6,606- 100.00													
024040-0046 VA IEFT OF HEALTH 024040-0047 VICTIM WITNESS-COMMEMBALIH OF 64,469- 74,812- 192,947- 44,968- 147,979 76.69- 192,947- 024040-0048 SCCIAL SERVICES TIME CES GRANT 024040-0049 Social Services WOA Grant: 024040-0050 SIRE MINES-COMMINICATIONS CEN 95,003- 157,092- 26,278- 12,401- 13,877 52.81- 4,000- 22,278 84.78- 024040-0051 F/R GRMS REIMS. 024040-0052 AUTO RENTAL TAX 024040-0053 REIMS. FURCHASE DEV RIGHIS 024040-0054 IT/GIS GRANTS 024040-0055 FOREST SUSTAINBELITY FINDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999- TOTAL DEPARTMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CRIBBURICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34													
024040-0047 VICTIM WITNESS-CUMINMEALIH OF 64,469- 74,812- 192,947- 44,968- 147,979 76.69- 192,947- 024040-0048 SOCIAL SERVICES TINF CPS GRANT 024040-0049 Social Services VCCA Grant 024040-0050 STATE FUNDS-COMMINICATIONS CEN 95,003- 157,092- 26,278- 12,401- 13,877 52.81- 4,000- 22,278 84.78- 024040-0051 F/R CBM SEDIES. 024040-0052 AUTO RENIFAL TEX 024040-0053 REIMB. FURCHASE LEV RICHIDS 024040-0054 TT/GIS GRANTS 024040-0055 FCREST SUSTAINABLITY FUNDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999- 1,318,357- 54.31 TOTAL - CATEGORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34			36,214-	10,491-		6,606-		6,606-	100.00				
024040-0048 SCIAL SERVICES TANF CRS GRANT 024040-0050 SIXTE FUNE-COMMINICATIONS CRN 95,003- 157,092- 26,278- 12,401- 13,877 52.81- 4,000- 22,278 84.78- 024040-0051 F/R CRNS REIMB. 024040-0052 AUTO RENTAL TAX 024040-0053 REIMB. FURCHASE DEV RIGHIS 024040-0054 IT/GIS GRANTS 024040-0055 FOREST SIXIAINABLITY FUNDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999TOTAL DEPARTMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CATEGORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34													
024040-0049 Sccial Services VOCA Grant 024040-0050 STRIE FUNDS-COMMUNICATIONS CEN 95,003- 157,092- 26,278- 12,401- 13,877 52.81- 4,000- 22,278 84.78- 024040-0051 F/R CEMS REIMB. 024040-0052 AUTO RENTAL TRX 024040-0053 REIMB. FUNCHASE DEV RIGHTS 024040-0054 IT/GIS GRANTS 024040-0055 FCREST SUSTAINABLITY FUNDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999- TOTAL DEPARIMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CRIBBORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34			64,469-	74,812-	192,947-	44,968-		147,979	76.69-	192,947-			
024040-0050 STEATE FUNDS-COMMINICATIONS CEN 95,003- 157,092- 26,278- 12,401- 13,877 52.81- 4,000- 22,278 84.78- 024040-0051 F/R CEMS REIMS. 024040-0052 AUTO RENITAL TAX 024040-0053 REIMS. FUNCHASE DEV RIGHTS 024040-0054 TT/GIS GRANTS 024040-0055 FOREST SUSTAINABLITY FUNDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999TOTAL DEPARIMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CATESCRICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34													
024040-0051 F/R CBMS REIMB. 024040-0052 AUTO RENITAL TAX 024040-0053 REIMB. FURCHASE DEV RIGHTS 024040-0054 IT/GIS GRANTS 024040-0055 FOREST SUSTAINABLITY FUNDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CATESORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34													
024040-0052 AJITO RENIAL TAX 024040-0053 REIMB. FURCHASE DEV RICHIS 024040-0054 IT/GIS GRANIS 024040-0055 FOREST SUSTAINABILITY FUNDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999- TOTAL DEPARTMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CRIBGORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34			95,003-	157,092-	26,278-	12,401-		13,877	52.81-	4,000-	22,278	84.78-	
024040-0053 REIMB. FURCHASE DEV RICHIS 024040-0054 IT/GIS GRANIS 024040-0055 FOREST SUSTAINABILITY FUNDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999TOTAL DEPARTMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CRIEGORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34													
024040-0054 IT/GIS GRANIS 024040-0055 FOREST SUSTAINABILITY FUNDS 1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999TOTAL DEPARTMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CRIEGORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34													
1,646- 6,715,288- 1,927,176- 2,427,642- 733,585- TOTAL DEPARIMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CRIBIORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34													
6,715,288- 1,927,176- 2,427,642- 733,585- 3,745,999- 1,318,357- 54.31 TOTAL - CATEGORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34													
TOTAL DEPARTMENT 6,715,288- 1,927,176- 2,427,642- 733,585- 1,694,057 69.78- 3,745,999- 1,318,357- 54.31 TOTAL - CATEGORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34	024040-0055	FOREST SUSTAINABLITY FUNDS											
TOTAL - CATEGORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34 031000 PAYMENIS IN LIEU OF TAXES			6,715,288-	1,927,176-	2,427,642-	733,585-				3,745,999-			
TOTAL - CATEGORICAL AID 8,358,587- 3,567,100- 8,804,482- 3,897,513- 4,906,969 55.73- 10,067,303- 1,262,821- 14.34 031000 PAYMENIS IN LIEU OF TAXES		TOTAL DEPARIMENT	6,715.288-	1,927.176-	2,427.642-	733.585-		1,694.057	69.78-	3,745.999-	1,318.357-	54.31	
031000 PAYMENTS IN LIEU OF TAXES			2,120,200	_,,	_,,	,		_,,,,,,,,		5, 12, 11	_,,		
	TOTAL - CATE	CORICAL AID	8,358,587-	3,567,100-	8,804,482-	3,897,513-		4,906,969	55.73-	10,067,303-	1,262,821-	14.34	
	031000	PAYMENIS IN LIEU OF TAXES											
031010 PAYMENTS IN LIEU OF TAXES	031010	PAYMENIS IN LIEU OF TAXES											
031010-0001 PAYMENTS IN LIEU OF TAXES 18,555- 21,255	031010-0001	PAYMENTS IN LIEU OF TAXES	18,555-	21,255-									

- BUDGET- REVENUE ACCOUNTING PERIOD 2025/01 PAGE 20 1/14/2025 COUNTY OF FREDERICK

FUND #-010 PAYMENTS IN LIEU OF TAXES GL067

					Current Yea	ar						
		Prior Years	Prior Years	Amended	Actual On	Projected		D	ept Request		I	dmin Request
		FY/2023	FY/2024	Budget		Expenditure	Inc./Dec.	%	FY/2026	Inc./Dec.	%	FY/2026
	PAYMENTS IN LIEU OF TAXES											
031010-0002	WESTMINSTER CANTERBURY LIEU OF											
		18,555-	21,255-									
	TOTAL DEPARIMENT	18,555-	21,255-									
TOTAL - PAY	MENIS IN LIEU OF TAXES	18,555-	21,255-									
032000	CATEGORICAL AID - FEDERAL											
032040-0001	CEIA GRANIS - 8101											
033000	CATEGORICAL AID - FEDERAL											
033010-0001	TELECOMUTING CENTER											
033010-0002	FEDERAL BUREAU OF PRISONS											
033010-0003	NATIONAL PARK SERVICE											
033010-0004	FEDERAL GRANT-SHERIFF-use 10FN								21,650-	21,650-	100.00	
033010-0005	JUSTICE GRANT											
033010-0006	DMV GRANIS - FEDERAL	13,194-	24,495-									
033010-0007	CDB GRANT PLANNING - FEDERAL											
033010-0008	PUBLIC ASSISTANCE GRANTS - FED	4,347,178-	4,580,129-									
033010-0009	JCC GRANT - JUVENILE GRANT-FED											
033010-0010	FEDERAL GRANIS - DCJS											
033010-0011	CLEAN GRANT - FEDERAL											
033010-0012	DCJS SHERIFF - FEDERAL											
033010-0013 033010-0014	CRIME ANALYSIS GRANT OTHER REVENUE - FEDERAL											
033010-0014	GYPSY MOTH PROGRAM - FEDERAL											
033010-0016	CRIME VICTIM ASST. FEDERAL											
033010-0017	DRUG CONTROL FEDERAL (SHERIFF)											
033010-0018	HUD GRANT- COURTROOM											
033010-0019	EMERGENCY SERVICES											
033010-0020	FED FORFEITED ASSETS - DOJ	6,862-	8,967-		10,717-		10,717-	100.00				
033010-0021	EPA GRANT											
033010-0022	HOUSING ILLEGAL ALIENS-FEDERAL		20,998-		1,650-		1,650-	100.00				
033010-0023	FEDERAL VEC GRANT											
033010-0024	METH CRANT 2008+											
033010-0025	FEDERAL FUNDS-SHERIFF		4,030-		13,168-		13,168-	100.00				
033010-0026	VICTIM WITNESS FEDERAL	150,428-	112,592-									
033010-0027	ARRA SHERIFF SFSF FUNDS											
033010-0028	PUBLIC ASSISTANCE GRANIS ARRA											
033010-0029	CDGB											
033010-0030	EMERGENCY SERVICES GRANT-FEDER	228,774-	585,449-	161,667-			161,667	100.00-	322,352-	160,685-	99.39	
033010-0031	FED FORFEITED ASSETS - TREASUR		4,450-									
033010-0032	FEDERAL EMERGENCY SERVICES COV											
033010-0033	FEMA CRANT	4,746,436-	5,341,110-	161,667-	25,535-				344,002-			
	TOTAL DEPARIMENT	4,746,436-	5,341,110-	161,667-	25,535-		136,132	84.21-	344,002-	182,335-	112.78	
TOTAL - CAT	BOORICAL AID - FEDERAL	4,746,436-	5,341,110-	161,667-	25,535-		136,132	84.21-	344,002-	182,335-	112.78	
			•	•	•		•		•	•		

 $1/14/2025 \ \ \, \text{COUNTY OF FREDERICK} \qquad - \ \, \text{B U D G E T -} \qquad \qquad \text{R E V E N U E} \qquad \quad \, \, \text{ACCOUNTING PERIOD 2025/01} \qquad \text{PAGE} \quad 21 \\ \text{FUND $\#$-010} \quad \, \, \text{CATEGORICAL AID - FEDERAL} \qquad \qquad \qquad \quad \, \, \text{CLO67}$

---- Current Year ----Prior Years Prior Years Amended Actual On Projected Dept Request Admin Request % FY/2026 FY/2024 2025/01 Expenditure Inc./Dec. FY/2026 FY/2023 Budget 용 Inc./Dec. NON-REVENUE RECEIPIS 041000 041010-0001 INSURANCE RECOVERIES 051000 TRANSFERS NEW ELEMENTARY SCHOOL #3 051010-0009 051010-0010 GAINESBORO 051010-0017 TRANSFER OF FUNDS TO AIRPORT A 051010-0018 TRANSFERS TO CONSOLIDATED SERV 051020 TRANSFERS 051020-0001 SCHOOL OPERATING FUND 051020-0002 SALES TAX FUND 051020-0003 SCHOOL CONSTRUCTION FUNDS 051020-0004 SALES TAX FUND 051020-0005 REVENUE SHARING TRUST FUND 051020-0006 INDIAN HOLLOW ELEM.SCHOOL CAP. 051020-0007 DOWELL J. HOWARD-NREP PROJECT 051020-0008 TRANSFER FROM ANIMAL SHELTER F 051020-0009 TRANSFER FROM CO CAPITAL FD (BO 7,168,241- 5,672,056- 5,672,056-5,500,000-172,056 051020-0010 NEW ELEMENTARY SCHOOL #3 051020-0011 NEW HIGH SCHOOL #1 FREDERICK COUNTY MIDDLE SCHOOL 051020-0012 051020-0013 TR FROM FUND ADM.RENOVATION 051020-0021 REG.JAIL PROJECT FD 11 TRANSFER FROM EMS REVENUE RECO 051020-0022 051020-0030 ADMINISTRATION BUILDING 051020-0031 TRANSFER FROM FD.84 (AIRPORT) 051020-0032 TRANSFER FROM JAMES WOOD (find 051020-0033 TRANSFER FROM FD.20 CENTRAL ST 051020-0034 TRANSFER FROM FUND 21 TRANSFER FOR HEALTH INS FUND 051020-0035 051020-0036 TRANSFER FROM LIBRARY CONST.FU 051020-0037 TRANSFER FROM CAP PROJ (26) 43,918-7,212,187- 5,672,056- 5,672,056-5,500,000---TOTAL DEPARTMENT--7,212,187- 5,672,056- 5,672,056-5,500,000-172,056 3.03-051050-0002 TRANSFERS CARES/ARPA FUND TOTAL - TRANSFERS 7,212,187- 5,672,056- 5,672,056-5,500,000-172,056 3.03-TOTAL FOR FUND 250,377,255- 259,207,633- 256,554,411- 122,937,845-133,616,566 52.08- 261,428,589- 4,874,178-FINAL TOTAL 250,377,255- 259,207,633- 256,554,411- 122,937,845-133,616,566 52.08- 261,428,589- 4,874,178-1.90

FUND #-010 GENERAL OPERATING FUND

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
11010	BOARD OF SUPERVISORS											
0000	BOARD OF SUPERVISORS											
1000	BOARD OF SUPERVISORS											
1001	COMPENSATION OF MEMBERS	170,415	180,013	180,333	99,426		181,938					
1003	RECEPTIONIST	3,648										
1005	OVERTIME											
1006	COMPENSATION OF COMMITTEE MEMB	3,200	2,250	8,000	1,000		8,000					
1009	ACCRUED SALARIES	2,368	1,348									
1010	EXTRA PAY											
	PERSONAL SERVICES	179,631	183,611	188,333	100,426		189,938					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	13,509	13,859	13,795	7,631		13,918					
2002	RETIREMENT - V. S. R. S.	13,370	14,177	14,349	7,989		14,550					
2005	HOSPITAL/MEDICAL PLANS	9,408	16,050	30,070	10,938		30,070					
2006	GROUP INSURANCE	1,428	1,514	1,362	741		1,368					
2008	SHORT & LONG TERM DISABILITY	165	189	200	106		205					
2011	WORKER'S COMPENSATION - COMMO	98	79	80	44		58					
2019	ACCRUED FRINGES	182	105									
	EMPLOYEE BENEFITS	38,160	45,973	59,856	27,449		60,169					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	18,811	12,540	8,602	6,170		31,000					
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING	116	225	1,500	47		1,000					
3007	ADVERTISING	27,791	30,994	25,000	6,403		33,000					
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	46,718	43,759	35,102	12,620		65,000					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPTES	4,761	4,110	5,800			4,200					
	INTERNAL SERVICES	4,761	4,110	5,800			4,200					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	6,062	5,466	6,000	960		5,500					
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE											
5401	OFFICE SUPPLIES	73,074	55,967	256,530	196,853		74,500					
5408	VEHICLE TIRES AND PARTS											
5410	UNIFORMS & WEARING APPAREL											
5411	BOOKS AND SUBSCRIPTIONS	2,120	3,075	3,000	551		3,250					
5413	OTHER OPERATING SUPPLIES	5,165	4,217	6,500	1,760		7,500					
5506	TRAVEL	699	3,541	10,012	1,447		11,400					
5800	MISCELL ANDOUS			3,000								
5801	DUES AND ASSOC. MEMBERSHIPS	24,394	24,774	27,800	23,585		24,800					
	OIHER CHARGES	111,514	97,040	312,842	225,156		126,950					

FUND #-010 GENERAL OPERATING FUND

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8700	LAND											
8800	BUILDINGS											
9005	SBITA LONG-TERM		32,413	14,785	14,586		15,315					
	OTHER USES OF FUNDS		32,413	14,785	14,586		15,315					
	TOTAL FOR DEPT	380,784	406,906	616,718	380,237		461,572					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12010	COUNTY ADMININISTRATOR											
0000	COUNTY ADMININSTRATOR											
1000	PERSONNEL SERVICES											
1001	COUNTY ADMINISTRATOR	641,239	689,726	712,822	388,298		713,969					
1003	INTERN			25,000								
1005	OVERTIME											
1009	ACCRUED SALARIES	2,429	1,782									
1010	EXTRA PAY											
	PERSONAL SERVICES	643,668	691,508	737,822	388,298		713,969					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	43,375	46,884	51,586	23,850		49,662					
2002	RETIREMENT - V. S. R. S.	85,219	91,157	89,459	54,427		89,603					
2005	HOSPITAL/MEDICAL PLANS	83,654	90,463	75,175	49,001		90,175					
2006	GROUP INSURANCE	8,565	9,199	8,521	4,564		8,425					
2008	SHORT & LONG TERM DISABILITY	1,076	1,174	1,300	661		1,275					
2011	WORKER'S COMPENSATION -COMMO	577	483	516	272		357					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES	194	138									
	EMPLOYEE BENEFITS	222,660	239,498	226,557	132,775		239,497					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES	134		9,000			3,000					
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING			500			250					
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	134		9,500			3,250					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES - COPIES											
5200	COMMUNICATION	0.225	1 600	4 000	F00		0.500					
5204	POSTAGE AND TELEPHONE INSURANCE	2,336	1,683	4,000	528		2,600					
5300												
5305	MOTOR VEHICLE INSURANCE	40	26	F0	F4		FF					
5306 5400	SURETY BONDS MATERIALS AND SUPPLIES	42	36	50	54		55					
5400	OFFICE SUPPLIES	2,608	4,499	5,200	383		4,000					
5401	VEHICLE AND POWERED EQUIPMENT	2,000	4,433	5,200	303		4,000					
5410	UNIFORMS & WEARING APPAREL											
5410	BOOKS AND SUBSCRIPTIONS	1,579	1,088	500	542		1,050					
5411	OTHER OPERATING SUPPLIES	1,3/3	942	500	242		1,000					
5415	OTHER OPERATING SUPPLIES OTHER EXPENSES		<i>7</i> ±∠									
5506	TRAVEL	2,283	621	9,000	2,753		9,000					
5800	MISCELLANDOUS	2,203	021	2,000	در, ے		9,000					
5801	DUES AND ASSOC. MEMBERSHIPS	1,656	1,683	5,500	502		4,000					
5001	OIHER CHARGES	10,504	10,552	24,250	4,762		20,705					
		10,504	20,332	21,230	1,702		20,703					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8000	LEASE AND RENTALS											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATION EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8008	CAPITAL LEASES											
8800	BUILDINGS											
9005	SBITA LONG-TERM		2,272	7,000	1,075		2,500					
	OTHER USES OF FUNDS		2,272	7,000	1,075		2,500					
	TOTAL FOR DEPT	876,966	943,830	1,005,129	526,910		979,921					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12020	COUNTY ATTORNEY											
0000	COUNTY ATTORNEY											
1000	PERSONNEL SERVICES											
1001	COUNTY ATTORNEY	344,335	367,105	382,170	168,924		326,997					
1003	SUMMER INTERN											
1009	ACCRUED SALARIES	740	1,290									
1010	EXTRA PAY											
	PERSONAL SERVICES	345,075	368,395	382,170	168,924		326,997					
2000	FRINGE BENEFITS											
2001	F.I.C.A	21,497	23,194	25,113	10,686		25,015					
2002	RETIREMENT - VRS	43,307	46,192	47,962	18,467		41,038					
2005	HOSPITAL / MEDICAL	57,497	62,601	63,105	21,953		52,105					
2006	GROUP INSURANCE	4,624	4,932	4,569	1,518		3,859					
2008	SHORT & LONG TERM DISABILITY	669	702	730	464		770					
2011	WORKER'S COMPENSATION	310	257	193	90		163					
2019	ACCRUED FRINGES	56	72									
	EMPLOYEE BENEFITS	127,960	137,950	141,672	53,178		122,950					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	6,117	13,313	40,000	19,009		40,000					
3004	REPAIRS/MAINT EQUIPMENT			150			150					
3006	PRINTING & BINDING			200			200					
3007	ADVERITISING			150			150					
	PURCHASED SERVICES	6,117_	13,313	40,500	19,009		40,500					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - COPIES	947	616	1,200			1,200					
	INTERNAL SERVICES	947	616	1,200			1,200					
5000												
5204	POSTAGE & TELEPHONE	899	886	2,100	236		2,100					
5306	SURETY BONDS	16	16	150	23		150					
5401	OFFICE SUPPLIES	2,071	516	2,300	128		2,300					
5411	BOOKS & SUBSCRIPTIONS	1,511	1,614	2,200	927		1,400					
5413	OTHER OPERATING	291	256	600	26		450					
5506	TRAVEL	3,721	3,682	4,500	960		4,600					
5801	DUES & MEMBERSHIPS	1,477	1,769	2,550	1,445		2,550					
	OIHER CHARGES	9,986	8,739	14,400	3,745		13,550					
9007	TATISTICAL DATES OF THE STATE O											
8007 9005	INTEGRATED TECHNOLOGY EQUIPMEN SBITA LONG-TERM		964	900	307		1,750					
9005	OTHER USES OF FUNDS		864 864		307							
	OINER WORD OF FUNDS		864	900	30/		1,750					
	TOTAL FOR DEPT	490,085	529,877	580,842	245,163		506,947					
	TOTAL FOR DEPT	490,085	527,877	580,842	245,163		506,94/					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12030	HUMAN RESOURCES											
0000	HUMAN RESOURCES											
1000	PERSONNEL SERVICES											
1001	HUMAN RESOURCE DIRECTOR	463,400	470,744	501,929	267,311		503,693					
1003	PART TIME / EXTRA HELP	13,950	25,527	22,900	12,240		24,000					
1005	OVERTIME	146	1,572	25,000	4,769		25,000					
1007	EMPLOYEE OF THE MONTH/YEAR		200	2,700			2,700					
1009	ACCRUED SALARIES	1,370	270									
1010	EXTRA PAY											
	PERSONAL SERVICES	478,866	498,313	552,529	284,320		555,393					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	34,211	35,414	42,833	20,225		42,281					
2002	RETTREMENT - V. S. R. S.	58,328	55,678	61,747	40,244		63,213					
2005	HOSPITAL/MEDICAL PLANS	95,257	109,151	117,210	63,924		120,210					
2006	GROUP INSURANCE	6,227	5,945	5,882	3,170		5,944					
2008	SHORT & LONG TERM DISABILITY	2,063	2,240	2,600	1,418		2,710					
2011	WORKER'S COMPENSATION -COMMO	430	348	283	198		276					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES	114	13									
	EMPLOYEE BENEFITS	196,630	208,789	230,555	129,179		234,634					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	366	530	6,550	315		6,550					
3004	REPAIR AND MAINTENANCE-EQUIP.	388		1,925			1,925					
3005	MAINTENANCE SERVICE CONTRACTS	1,434		1,500								
3006	PRINTING AND BINDING	55	125	1,000			1,000					
3007	ADVERTISING	11,820	6,047	15,000	363		17,240					
3010	OTHER CONTRACTUAL SERVICES	69,416	70,950	106,700			100,000					
	PURCHASED SERVICES	83,479	77,652	132,675	678		126,715					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,902	2,699	6,050	1,004		6,050					
5400	MATERIALS AND SUPPLIES	2,502	_,055	-,000	_,001		3,030					
5401	OFFICE SUPPLIES	22,003	31,612	22,593	4,158		24,280					
5410	UNIFORMS AND WEARING APPAREL	,	- • -	,			,					
5411	BOOKS AND SUBSCRIPTIONS	2,840	2,931	9,595	250		9,825					
5413	OTHER OPERATING SUPPLIES	6,036	7,211	12,410	1,120		14,530					
5415	OTHER EXPENSES	12,181	16,371	58,425	4,114		59,240					
5506	TRAVEL & TRAINING	6,871	5,336	14,621	3,477		18,072					
5800	MISCELLANBOUS	•	,	•	,		-,-					
5801	DUES AND ASSOC. MEMBERSHIPS	2,383	2,396	3,573	1,087		3,903					
	OIHER CHARGES	55,216	68,556	127,267	15,210		135,900					

8000 LEASES AND RENTALS 8001 MACHINERY AND EQUIPMENT $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET-} \qquad \texttt{EXPENSE} \qquad \texttt{ACCOUNTING PERIOD 2025/01} \qquad \texttt{PAGE} \qquad 8$

		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	DEPT FY/2026	ADMIN FY/2026	ADOPIED FY/2026	DEPT FY/2027	ADMIN FY/2027	ADOPTED FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT	5,585	6,108	4,800	2,298		5,100					
9005	SBITA LONG-TERM		80,898	113,725	38,790		111,576					
	OTHER USES OF FUNDS	5,585	87,006	118,525	41,088		116,676					
	TOTAL FOR DEPT	819,776	940,316	1,161,551	470,475		1,169,318					

1/14/2025 12:14:12 GL067KD CO# 001 COUNTY OF FREDERICK - B U D G E T - E X P E N S E ACCOUNTING PERIOD 2025/01 PAGE 9

		FY/2023	FY/2024	AMENDED	2025/01	PROJECIED	DEPT FY/2026	ADMIN FY/2026	ADOPTED FY/2026	DEPT FY/2027	ADMIN FY/2027	ADOPTED FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12080	INDEPENDENT AUDITOR											
0000	INDEPENDENT AUDITOR											
3000	CONTRACTED SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	68,200	74,000	78,000			84,000					
	PURCHASED SERVICES	68,200	74,000	78,000			84,000					
	TOTAL FOR DEPT	68,200	74,000	78,000			84,000					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12090	COMMISSIONER OF THE REVENUE											
0000	COMMISSIONER OF THE REVENUE											
1000	PERSONNEL SERVICES											
1001	COMMISSIONER OF THE REVENUE	1,294,561	1,289,674	1,387,144	710,108		1,390,480					
1003	PART TIME/EXTRA HELP											
1005	OVERTIME											
1009	ACCRUED SALARIES	3,905	2,737-									
1010	EXTRA PAY											
	PERSONAL SERVICES	1,298,466	1,286,937	1,387,144	710,108		1,390,480					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	95,788	93,212	105,942	51,183		106,372					
2002	RETIREMENT - V. S. R. S.	163,071	160,813	173,803	98,703		174,505					
2002	HOSPITAL/MEDICAL PLANS	289,666	310,373	329,735	174,262		334,235					
2005	GROUP INSURANCE	17,411	17,170	16,632	8,450		16,408					
2008	SHORT & LONG TERM DISABILITY	2,878	3,350	3,820	2,240		4,350					
2011	WORKER'S COMPENSATION - COMMO	5,547	4,659	5,782	3,192		5,045					
2013	EDUCATION - TUITION ASSISTANCE	3/31/	1,000	3,702	37232		5,015					
2019	ACCRUED FRINGES	406	442-									
2013	EMPLOYEE BENEFITS	574,767	589,135	635,714	338,030		640,915					
							010/515					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	23,000	39,861	45,000	3,633		50,000					
3004	REPAIR AND MAINTENANCE-EQUIP.	1,865	171	2,000			2,000					
3005	MAINTENANCE SERVICE CONTRACTS	2,074	2,197									
3006	PRINTING AND BINDING	538	2,816	1,000			1,000					
3007	ADVERTISING	2,582	1,302	2,200	543		2,266					
3010	OTHER CONTRACTUAL SERVICES	506	480	1,000	198		1,000					
	PURCHASED SERVICES	30,565	46,827	51,200	4,374		56,266					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	961	763	1,500	366		1,500					
	INIERNAL SERVICES	961	763	1,500	366		1,500					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	11,568	11,783	15,000	8,622		15,000					
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE	1,038	896	1,500	875		1,500					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	12,361	15,061	20,000	4,318		20,600					
5408	VEHICLE AND POWERED EQUIPMENT											
5411	BOOKS AND SUBSCRIPTIONS	5,532	1,991	17,000	3,193		17,510					
5413	EMERGENCY/DISASTER EXPENSE											
5415	OTHER EXPENSES											
5500	TRAVEL											
5506	TRAVEL	7,565	6,979	10,000	4,273		10,000					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	1,310	1,570	3,000	1,400		3,000					
	OTHER CHARGES	39,374	38,280	66,500	22,681		67,610					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT											
9005	SBITA LONG-TERM		5,262	6,100	2,621		6,280					
	OTHER USES OF FUNDS		5,262	6,100	2,621		6,280					
	TOTAL FOR DEPT	1,944,133	1,967,204	2,148,158	1,078,180		2,163,051					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12100	REASSESSMENT/BOARD OF ASSESSOR											
0000	REASSESSMENT/BOARD OF ASSESSOR											
1000	PERSONNEL SERVICES											
1001	COMPENSATION OF APPRAISORS	176,733	219,446	228,622	113,483		224,348					
1003	PART TIME											
1005	OVERTIME											
1006	COMPENSATION OF BOARD - OF AS	1,800	400									
1009	ACCRUED SALARIES	5,174	437									
1010	EXTRA PAY											
	PERSONAL SERVICES	183,707	220,283	228,622	113,483		224,348					
2000	FRINGE BENEFITS											
2001	F.I.C.A.	10,467	15,416	17,490	8,094		17,163					
2002	RETIREMENT - V.S.R.S.	22,238	27,618	28,692	16,462		28,156					
2005	HOSPITAL/MEDICAL PLANS	62,764	88,687	89,140	44,778		89,140					
2006	GROUP INSURANCE	2,374	2,949	2,733	1,362		2,647					
2008	SHORT & LONG TERM DISABILITY	936	1,162	1,250	609		1,300					
2011	WORKER'S COMPENSATION	4,012	3,708	3,000	1,426		2,595					
2019	ACCRUED FRINCES	346	36									
	EMPLOYEE BENEFITS	103,137	139,576	142,305	72,731		141,001					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES		20,276	29,180			30,000					
3004	REPAIR AND MAINTENANCE-EQUIP.	2,920	3,148	3,500	58		3,500					
3005	MAINTENANCE SERVICE CONTRACTS	2/320	3/110	3,300	30		3,300					
3006	PRINTING/BINDING											
3007	ADVERTISING			2,000	317		2,000					
3010	OTHER CONTRACTUAL	5,249		6,220	6,219		5,400					
	PURCHASED SERVICES	8,169	23,424	40,900	6,594		40,900					
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES- GAS	1,181	1,037	2,000	437		2,000					
	INTERNAL SERVICES	1,181	1,037	2,000	437		2,000					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	25,977	8,326	60,600	27,283		60,600					
5305	MOTOR VEHICLE INSURANCE	1,277	1,305	1,500	1,276		1,500					
5400	MATERIAL AND SUPPLIES											
5401	OFFICE SUPPLIES	5,148	9,393	16,000	1,268		16,000					
5408	VEHICLE & POWERED EQUIP SUPPLI		_									
5411	BOOKS & SUBSCRIPTIONS	6,067	674	2,000	681		2,000					
5413	EMERGENCY/DISASTER EXPENSE											
5506	TRAVEL	3,113	4,760	9,000	2,314		9,000					
5801	DUES/MEMBERSHIPS	2,350	1,435	2,500	600		2,500					
	OIHER CHARCES	43,932	25,893	91,600	33,422		91,600					
8000	LEASES AND RENIALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE/FIXTURES	22,286										

PAGE 12

8005 8007	MOTOR VEHICLES AND EQUIPMENT INTERPATED TECHNOLOGY EQUIPMEN	FY/2023 ACIUAL	FY/2024 ACTUAL	AMENDED BUDGET	2025/01 ACTUAL	PROJECTED ACTUAL	DEPT FY/2026 REQUEST	ADMIN FY/2026 RECOMMEND	ADOPTED FY/2026 BUDGET	DEPT FY/2027 REQUEST	ADMIN FY/2027 RECOMMEND	ADOPTED FY/2027 BUDGET
8900	IMPROVEMENTS OTHER THAN BLDG.											
	CAPITAL OUILAY	22,286										
9005	SBITA LONG-TERM		10,501	25,400	2,697		26,162					
	OTHER USES OF FUNDS		10,501	25,400	2,697		26,162					
	TOTAL FOR DEPT	362,412	420,714	530,827	229,364		526,011					

8001

MACHINERY AND EQUIPMENT

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL.	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12130	TREASURER											
0000	TREASURER											
1000	PERSONNEL SERVICES											
1001	COUNTY TREASURER	1,039,788	1,103,649	1,181,601	640,460		1,185,838					
1003	PART-TIME SALARIES AND WAGES -				•							
1005	OVERTIME											
1007	CAREER DEVELOPMENT											
1009	ACCRUED SALARIES	4,465	3,978									
1010	EXTRA PAY											
	PERSONAL SERVICES	1,044,253	1,107,627	1,181,601	640,460		1,185,838					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	75,040	80,212	89,163	46,094		89,789					
2002	RETIREMENT - V. S. R. S.	131,157	138,993	148,291	79,301		148,823					
2005	HOSPITAL/MEDICAL PLANS	178,488	186,304	195,455	102,646		195,455					
2006	GROUP INSURANCE	14,004	14,841	14,116	7,579		13,993					
2008	SHORT & LONG TERM DISABILITY	249	344	520	286		560					
2011	WORKER'S COMPENSATION - COMMO	936	773	836	448		593					
2013	EDUCATION - TUITION ASSISTANCE			5,000			5,000					
2019	ACCRUED FRINGES	343	302									
	EMPLOYEE BENEFITS	400,217	421,769	453,381	236,354		454,213					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	175,216	198,295	327,000	47,917		302,000					
3004	REPAIR AND MAINIENANCE-EQUIP.	711	2,299	3,000			3,000					
3005	MAINTENANCE SERVICE CONTRACTS	34,614	26,839	33,000	17,424		32,000					
3006	PRINTING AND BINDING	184	1,448	3,500	41		3,500					
3007	ADVERTISING	1,511	307	30,000			30,000					
	PURCHASED SERVICES	212,236	229,188	396,500	65,382		370,500					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES											
5200	COMMUNICATION	125 001	145.051	002 500	F0 F00		002 500					
5204	Postage and Telephone	135,201	145,971	203,500	78,532		203,500					
5300	INSURANCE SURETY BONDS	(2)	60	100	100		100					
5306	SURETY BONDS MATERIALS AND SUPPLIES	63	62	100	100		100					
5400 5401	OFFICE SUPPLIES	47,233	30,654	55,970	13,852		56,000					
5411	BOOKS AND SUBSCRIPTIONS	47,233	30,654	915	225		915					
5411	EMERGENCY/DISASTER EXPENSE	000	000	313	223		313					
5415	OTHER EXPENSES											
5500	TRAVEL - LOCAL CONVENTION											
5506	TRAVEL	4,129	4,769	7,250	1,525		7,250					
5800	MISCELLANEOUS	1,123	1,703	,,230	1,525		1,230					
5801	DUES AND ASSOC. MEMBERSHIPS	1,575	1,575	2,000	1,485		2,000					
2302	OIHER CHARGES	188,861	183,916	269,735	95,719		269,765					

 $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET-} \qquad \qquad \texttt{EXPENSE} \qquad \texttt{ACCOUNTING PERIOD 2025/01} \qquad \qquad \texttt{PAGE} \qquad 15$

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9005	SBITA LONG-TERM		8,985	9,050	8,302		9,675					
	OTHER USES OF FUNDS		8,985	9,050	8,302		9,675					
	TOTAL FOR DEPT	1,845,567	1,951,485	2,310,267	1,046,217		2,289,991					

							DEM	NOMEO I	ADODUSED	DEDE	ADMINI	*DOD#ED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	DEPT FY/2026	ADMIN FY/2026	ADOPTED FY/2026	DEPT FY/2027	ADMIN FY/2027	ADOPTED FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12140	FINANCE DEPARIMENT	PETGEL	PETURE	LODGE	FICTORE	PETGE	1420101	_ ILLCGT LINE		1020201	_ ILLOCATILLED	DODOLLI
0000	FINANCE DEPARIMENT											
1000	PERSONNEL SERVICES											
1001	FINANCE DIRECTOR	889,916	946,686	992,577	536,919		994,177					
1005	OVERTIME	005/510	310,000	332/377	3307313		332/277					
1009	ACCRUED SALARIES	3,570	2,536									
1010	EXTRA PAY	3/3/0	2,550									
	PERSONAL SERVICES	893,486	949,222	992,577	536,919		994,177					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	64,090	68,195	73,805	37,583		72,904					
2002	RETIREMENT - V. S. R. S.	112,067	119,127	124,569	66,963		124,769					
2005	HOSPITAL/MEDICAL PLANS	131,893	144,501	144,315	78,604		145,165					
2006	GROUP INSURANCE	11,966	12,720	11,867	6,354		11,631					
2008	SHORT & LONG TERM DISABILITY	256	281	282	158		292					
2011	WORKER'S COMPENSATION - COMMO	681	565	694	321		695					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES	268	195									
	EMPLOYEE BENEFITS	321,221	345,584	355,532	189,983		355,456					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	236	277	400	138		400					
3004	REPAIR AND MAINTENANCE-EQUIP.		851	600			600					
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING	1,079	1,080	2,500	904		2,500					
3007	ADVERTISING											
	PURCHASED SERVICES	1,315	2,208	3,500	1,042		3,500					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	4,675	4,879	5,500			5,500					
	INTERNAL SERVICES	4,675	4,879	5,500			5,500					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,308	2,153	3,000	459		3,000					
5306	SURETY BONDS	46	47	55	69		70					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	9,778	6,100	10,970	1,057		10,000					
5410	UNIFORMS & WEARING APPAREL											
5411	BOOKS AND SUBSCRIPTIONS	448	448	1,000	223		600					
5413	OTHER OPERATING SUPPLIES											
5500	TRAVEL											
5506	TRAVEL	1,912	1,632	5,500	625		4,000					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	2,198	2,298	3,000	2,108		3,000					
	OIHER CHARGES	16,690	12,678	23,525	4,541		20,670					

8001 MACHINERY AND EQUIPMENT 8002 FURNITURE AND FIXTURES $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET-} \qquad \qquad \texttt{EXPENSE} \qquad \textbf{ACCOUNTING PERIOD 2025/01} \qquad \qquad \texttt{PAGE} \qquad 17$

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED	
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET	
8007	INTEGRATED TECHNOLOGY EQUIPMEN												
9005	SBITA LONG-TERM		1,439	1,500	512		1,500						
	OTHER USES OF FUNDS		1,439	1,500	512		1,500						
	TOTAL FOR DEPT	1,237,387	1,316,010	1,382,134	732,997		1,380,803						

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12200	INFORMATION TECHNOLOGY											
0000	INFORMATION TECHNOLOGY											
1000	PERSONNEL SERVICES											
1001	MIS DIRECTOR	898,775	899,122	1,034,189	581,309		1,056,240					
1003	GIS INIERN - P/T	,	,	, ,	, , , , ,		, ,					
1005	OVERTIME											
1009	ACCRUED SALARIES	3,180	1,137									
1010	EXTRA PAY	-,	_,									
	PERSONAL SERVICES	901,955	900,259	1,034,189	581,309		1,056,240					
		301/333										
2000	FRINGE BENEFITS											
2001	F. I. C. A.	63,455	63,984	73,541	39,913		80,802					
2002	RETIREMENT - V. S. R. S.	113,195	113,403	120,646	72,947		132,558					
2005	HOSPITAL/MEDICAL PLANS	223,802	214,564	221,420	110,627		215,455					
2006	GROUP INSURANCE	12,086	12,110	11,493	6,350		12,464					
2008	SHORT & LONG TERM DISABILITY	2,339	2,227	2,500	1,511		3,100					
2011	WORKER'S COMPENSATION - COMMO	6,363	5,205	4,816	2,969		3,564					
2013	EDUCATION - TUITION ASSISTANCE	-,	-,	-,	_/		-,					
2019	ACCRUED FRINGES	265	17									
2013	EMPLOYEE BENEFITS	421,505	411,510	434,416	234,317		447,943					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	122,585	175,489	308,769	106,678		98,000					
3004	REPAIR & MAINT VEHICLE											
3005	MAINTENANCE SERVICE CONTRACTS	440,765	52,334	103,888	76,157		88,673					
3006	PRINTING/BINDING			•			·					
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES	281,964										
	PURCHASED SERVICES	845,314	227,823	412,657	182,835		186,673					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES-COPIES-MIS	38		350			350					
	INTERNAL SERVICES	38		350			350					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	6,196	6,769	11,892	1,926		11,952					
5299	INTERNET ACCESS	94,407	92,787	93,756	30,150		93,756					
5302	PROPERTY INSURANCE											
5305	MOTOR VEHICLE INSURANCE	239	243	243	237		243					
5306	SURETY BONDS	84	83	84	123		125					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	43,341	16,189	122,266	37,760		78,086					
5411	BOOKS AND SUBSCRIPTIONS	45,459		50			50					
5413	OTHER OPERATING SUPPLIES	28,545	41,307	5,155	3,440		2,000					
5506	TRAVEL	28,923	488-	20,110	506		11,170					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	779	179	2,200			2,200					
	OTHER CHARGES	247,973	157,069	255,756	74,142		199,582					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		•	•		•			•		•		
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT			263,166	190,305							
8002	FURNITURE AND FIXTURES											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECH. EQUIP.	12,754	59,901									
	CAPITAL OUTLAY	12,754	59,901	263,166	190,305							
9001	LEASE/RENT OF EQUIPMENT	7,070	3,407	56,132	54,381		60,135					
9005	SBITA LONG-TERM		895,265	959,422	898,669		1,454,332					
	OTHER USES OF FUNDS	7,070	898,672	1,015,554	953,050		1,514,467					
	TOTAL FOR DEPT	2,436,609	2,655,234	3,416,088	2,215,958		3,405,255					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12220	MANAGEMENT INFORMATION SYSTEMS											
0000	MANAGEMENT INFORMATION SYSTEMS											
1000	PERSONNEL SERVICES											
1001	DIRECTOR - MIS	452,002	471,608	419,161	218,930		405,378					
1005	OVERTIME											
1009	ACCRUED SALARIES	1,257	859									
1010	EXTRA PAY											
	PERSONAL SERVICES	453,259	472,467	419,161	218,930		405,378					
2000	FRINCE BENEFITS											
2001	F.I.C.A.	32,869	34,873	37,640	17,342		31,011					
2002	RETIREMENT - V.R.S.	56,884	58,635	61,750	30,357		50,875					
2005	HOSPITAL/MEDICAL PLANS	65,436	54,939	60,140	22,680		45,105					
2006	GROUP INSURANCE	6,073	6,261	5,882	2,763		4,783					
2008	SHORT & LONG TERM DISABILITY	961	963	1,050	389		610					
2011	WORKER'S COMPENSATION	407	327	345	163		203					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINCES	105	80									
	EMPLOYEE BENEFITS	162,735	156,078	166,807	73,694		132,587					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	48,274	45,714	50,200	23,901		53,000					
3004	REPAIR AND MAINTENANCE-EQUIP.			3,000			3,000					
3005	MAINTENANCE SERVICE CONTRACTS	73,795	51,325	60,870	60,870		9,436					
3006	PRINTING AND BINDING											
3007	ADVERTISING											
	PURCHASED SERVICES	122,069	97,039	114,070	84,771		65,436					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - COPIES											
5200	COMMUNICATIONS											
5204	POSTAGE AND TELEPHONE	819	743	700	262		900					
5299	INTERNET ACCESS	2,133	2,518	2,000	913		2,800					
5305	MOTOR VEHICLE INSURANCE											
5306	SURETY BONDS											
5401	OFFICE SUPPLIES	20,172	19,544	34,400	7,001		35,400					
5411	BOOKS AND SUBSCRIPTIONS			200			200					
5413	OTHER OPERATING SUPPLIES			7,000			2,500					
5506	TRAVEL	149	788	2,700			2,700					
5801	DUES AND ASSOC. MEMBERSHIPS	249		220			220					
	OIHER CHARGES	23,522	23,593	47,220	8,176		44,720					
8000	CAPITAL OUILAY											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN	7,916										
	CAPITAL OUILAY	7,916										

 $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET-} \qquad \qquad \texttt{EXPENSE} \qquad \texttt{ACCOUNTING PERIOD 2025/01} \qquad \qquad \texttt{PAGE} \qquad 21$

		FY/2023 ACTUAL	FY/2024 ACTUAL	AMENDED BUDGET	2025/01 ACTUAL	PROJECIED ACIUAL	DEPT FY/2026 REQUEST	ADMIN FY/2026 RECOMMEND	ADOPTED FY/2026 BUDGET	DEPT FY/2027 REQUEST	ADMIN FY/2027 RECOMMEND	ADOPTED FY/2027 BUDGET
9001	LEASE/RENT OF EQUIPMENT	30,883	8,395	38,000	5,480		14,000					
9005	SBITA LONG-TERM		14,710	8,107			64,584					
	OTHER USES OF FUNDS	30,883	23,105	46,107	5,480		78,584					
	TOTAL FOR DEPT	800,384	772,282	793,365	391,051		726,705					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
12240	OTHER											
0000	OTHER											
1000	PERSONNEL SERVICES											
1001	TEMPORARY DIRECTOR											
2000	FRINCE BENEFITS											
2001	F.I.C.A.											
2002	RETIREMENT- V.R.S.											
2005	HOSPITAL/MEDICAL PLANS											
2006	GROUP INSURANCE											
2011	WORKER'S COMPENSATION- COMMO											
3000	CONTRACTUAL SERVICES											
3001	PROFESSIONAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	131,501	196,842	204,500	65,742		279,000					
3004	REPAIR & MAINTENANCE-EQUIPMENT											
3005	MAINTENANCE SERVICE CONTRACTS	750	829	750			1,285					
3006	PRINTING AND BINDING											
3010	OTHER CONTRACTUAL SERVICES	41,820	46,410	48,000	23,700		48,000					
	PURCHASED SERVICES	174,071	244,081	253,250	89,442		328,285					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES-COPIES											
5204	TELEPHONE & POSTAGE	7	13									
5300	INSURANCE											
5302	FIRE INSURANCE	438	439	700	177		700					
5303	CYBER RISK INSURANCE	10,000	10,000	10,000	10,000		12,000					
5307	PUBLIC OFFICIALS LIABILITY INS	55,684	56,151	67,432	67,432		75,000					
5308	GENERAL LIABILITY INSURANCE	38,776	41,784	41,880	41,757		43,000					
5309	LINE OF DUTY PROGRAM	213,058	131,556	180,300	122,171		190,000					
5400	MATERIALS AND SUPPLIES											
5413	EMERCENCY/DISASTER EXPENSE											
5415	OTHER EXPENSES	635,508	610,134	712,600	308,042		713,000					
5506	TRAVEL											
5600	EDA/IDA PAYMENIS	5,000,000										
5604	CONTRIBUTIONS TO CIVIC AND COM	3,202,370	3,372,819	3,392,060	2,775,939		3,896,643					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS											
5808	INTEREST AND TAX REFUNDS	4,824,939	66,204	92,965	92,844							
	OIHER CHARGES	13,980,780	4,289,100	4,497,937	3,418,362		4,930,343					
8000	LEASES AND RENTALS											
8001	EQUIPMENT MAIL MACHINE		8,765									
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
	CAPITAL OUTLAY		8,765									
9001	LEASE/RENT OF EQUIPMENT	660	831	2,000	342		1,500					
	OTHER USES OF FUNDS	660	831	2,000	342		1,500					
	TOTAL FOR DEPT	14,155,511	4,542,777	4,753,187	3,508,146		5,260,128					

		FY/2023	FY/2024	AMENDED	2025/01	PROJECIED	DEPT FY/2026	ADMIN FY/2026	ADOPTED FY/2026	DEPT FY/2027	ADMIN FY/2027	ADOPTED FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
13010	ELECTORAL BOARD AND OFFICIALS	PETGE	PETGE	LOLOLI	HOTOFEL		1020101	TUCCATALIED.			_ ILLCOITELED	
0000	ELECTORAL BOARD AND OFFICIALS											
1000	PERSONNEL SERVICES											
1003	PART TIME/EXTRA HELP	9,543	10,650	9,625	6,770		7,463					
1005	OVERTIME											
1006	COMPENSATION OF BOARD OF ELECT	63,584	140,675	99,172	121,248		84,067					
1009	ACCRUED SALARIES	508	33,236									
	PERSONAL SERVICES	73,635	184,561	108,797	128,018		91,530					
0000												
2000	FRINGE BENEFITS		2 200	0.212			П 000					
2001	FICA	1,843	3,326	8,313	1,693		7,002					
2008	SHORT & LONG TERM DISABILITY	00	100	70	0.7		4.5					
2011	WORKER'S COMPENSATION	29	109	78	91		46					
2019	ACCRUED FRINGES	39	412	0.201	1 504		T 040					
	EMPLOYEE BENEFITS	1,911	3,847	8,391	1,784		7,048					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER			5,000			2,500					
3004	REPAIR AND MAINIENANCE-EQUIP.	333	3,845	5,000			5,000					
3005	MAINTENANCE SERVICE CONTRACTS	14,030	11,210	20,000	10,220		12,250					
3006	PRINTING & BINDING	2,640	134	4,805	4,806							
3007	ADVERTISING	2,406	1,100	880	704		880					
3010	OTHER CONTRACTUAL SERVICES	44,526	72,763	92,280	41,979		46,350					
	PURCHASED SERVICES	63,935	89,052	127,965	57,709		66,980					
4000	INTERNAL SERVICES											
5204	POSTAGE AND TELEPHONE	8,131	14,512	23,957	14,965		40,458					
5300	INSURANCE											
5302	PROPERTY INSURANCE	399	458	550	472		688					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	14,035	15,269	18,074	9,734		17,603					
5411	BOOKS AND SUBSCRIPTIONS	14,350		1,000								
5413	OTHER OPERATING SUPPLIES	82	1,141	9,135	334							
5506	TRAVEL	1,702	2,841	2,900	798		2,853					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	200	200	200	200		200					
	OIHER CHARGES	38,899	34,421	55,816	26,503		61,802					
9001	MACTITATION AND DOCTORAGE											
8001	MACHINERY AND EQUIPMENT FURNITURE AND FIXTURES											
8002 8007	FURNITURE AND FIXTURES INTEGRATED TECHNOLOGY EQUIPMEN											
8007	MISCELLANBOUS EQUIPMENT											
8011	ALTERATIONS TO OLD BUILDINGS											
9000	LEASES AND RENTALS											
9001	LEASES AND RENTALS LEASE/RENTAL OF EQUIPMENT	4,321	2,434	4,150	3,210		3,240					
9005	SBITA LONG-TERM	1,761	26,472	12,297	5,210		33,711					
3003	OIHER USES OF FUNDS	4,321	28,906	16,447	3,210		36,951					
	TOTAL FOR DEPT	182,701	340,787	317,416	217,224		264,311					

Property Property								DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
Mile			EV/2023	EV/2024	ZMENTOET)	2025/01	רופוריונורוסס						
Mile	13020	PRITTIPAP	ACTURE	ACTUAL	DODGET	ACTUAL	ACTUAL	1020031	NECOTIEND	DOLOGIST	NEQUEST	RECOPER	DODGET
LIGHT MELTINE RETURN PT			207 225	212 517	210 040	125 045		222 402					
MARTINE 1.1 1.2													
ACCESSION FOR CONTINUES													
NUMBER N					7,000	0,1/4		7,000					
PRINCE DEPTICES 20,740 20,640 249,240 146,520 23,800			413	291									
PRINCE GRAPTIES 17.09 19.067 11.096 19.146	1010		210 740	220 640	240 240	146 500		252 002					
P. I. C. A. 5.481 17.08 19.067 11.096 19.166		PERSONAL SERVICES	219,740	230,640	249,248	146,509		252,892					
P. I. C. A. 5.481 17.08 19.067 11.096 19.166	2000	DOTATIC DEMEDITIE											
Description of the content of the			16 451	17 200	10.007	11 000		10.246					
CALL PRINCES 2,869 2,609 1,322 2,625													
SERT LIDE TEM DESCRIPTY 799 1.66 850 459 900													
MINISTRE SERVICES 155 174 201 126													
ACTION PROMES 55 25													
DEFICIONE NUMBETIS 77,060 77,011 95,270 43,421 96,025					174	101		126					
CONTRACTIBLE SERVICES	2019												
1004 REALR ALD MAINT-EQUIDMENT 3005 MAINTENNANCE SERVICE CURNINCES 3006 MAINTENNANCE SERVICE CURNINCES 300 440 3007 ADMERICANI, SERVICES 300 440 3007		EMPLOYEE BENEFITS	73,060	77,031	95,270	43,421		96,025					
1004 REALR ALD MAINT-EQUIDMENT 3005 MAINTENNANCE SERVICE CURNINCES 3006 MAINTENNANCE SERVICE CURNINCES 300 440 3007 ADMERICANI, SERVICES 300 440 3007	2000												
MAINTENNEE SERVICE CHINECES 194 2,500													
SOUTH CONTINUE AND ENDING													
ADMINISTRY 900 880 440													
OTHER CONTRACTURE SERVICES 3,416 1,074 3,300													
RICHWISED SERVICES 3,416 1,074 3,300 INTERNAL SERVICES 5204 FOSTACE AND TELEPHINE 8,124 26,506 10,412 527 2,352 5400 MIGHZILIS AND SUFFLIES 5401 OFFICE SUFFLIES 4,498 5,310 13,775 2,002 10,977 5407 REFAIR AND MAINTENNALE SUFFLIE 171 172 5410 INTERNA-KRANING AFRANAL 5411 BOCKS AND SUBSCRIPTIONS 199 225 225 225 225 5413 OTHER CEREVITHS SUFFLIES 6,912 5506 TRAVEL 2,822 2,079 3,000 1,396 9,000 MISCELLANDUS 5800 MISCELLANDUS 5801 DUSS AND ASSCC. MEMBERSHIES 400 400 450 450 CUBER GERGES 16,043 34,520 34,945 4,322 23,004 8001 MACHINERY AND EQUITMENT 8002 FUNDITURE AND FIXTURES 8007 INDERNIED SUBJECTION 9008 MISCELLANDUS EQUITMENT 9000 LEPSES AND FENTILES 9001 LEPSES AND FENTILES 9001 LEPSES AND FENTILES 9001 LEPSES AND FENTILES 9001 LEPSES AND FENTILES 9005 SETA LEAVEL 2,060 4,528 4,908 102 4,920 CUBER USES OF FINIS 2,060 4,528 4,908 102 4,920				900	880								
MICHARIA SERVICES	3010												
SOLICE ND TELEPHNE		PURCHASED SERVICES		3,416	1,074			3,300					
SOLICE ND TELEPHNE													
MATERIALS AND SUPPLIES													
Section Sect			8,124	26,506	10,412	527		2,352					
SHOT REPAIR AND MAINTENNICE SUPPLIE 171 172													
SA10			4,498	5,310				10,977					
5411 BOCKS AND SUBSCRIPTIONS 199 225 225 225 225 5413 OTHER OPERATING SUPPLIES 6,912 5506 TRAVEL 2,822 2,079 3,000 1,396 9,000 5800 MISCELIANBOUS 5801 DIES AND ASSOC. MEMBERSHIPS 400 400 450 450OTHER CHARGES					171	172							
Second Color Col													
TRAVEL 2,822 2,079 3,000 1,396 9,000			199	225		225		225					
MISCELIANEUS DUES AND ASSOC. MEMBERSHIPS 400 400 450 450 450													
DUES AND ASSOC. MEMBERSHIPS 400 400 450 450 450			2,822	2,079	3,000	1,396		9,000					
OTHER CHARGES 16,043 34,520 34,945 4,322 23,004 8001 MACHINERY AND EQUIPMENT 8002 FURNITURE AND FIXILES 8007 INTERRATED TECHNOLOGY EQUIPMEN 8009 MISCELLANEOUS EQUIPMENT 9000 LEASES AND RENTALS 9001 LEASES AND RENTALS 9001 LEASE/RENT OF EQUIPMENT 2,060 4,240 4,620 4,620 9005 SBITA LONG-TERM 288 288 102 300OTHER USES OF FUNDS 2,060 4,528 4,908 102 4,920													
8001 MACHINERY AND EQUIPMENT 8002 FURNITURE AND FIXTURES 8007 INTEGRATED TECHNOLOGY EQUIPMEN 8009 MISCELLANEOUS EQUIPMENT 9000 LEASES AND RENTALS 9001 LEASE/RENT OF EQUIPMENT 2,060 4,240 4,620 4,620 9005 SBITA LONG-TERM 288 288 102 300OTHER USES OF FUNDS 2,060 4,528 4,908 102 4,920	5801												
### ### ##############################		OIHER CHARGES	16,043	34,520	34,945	4,322		23,004					
### ### ##############################	00												
8007 INIBERATED TECHNOLOGY EQUIPMEN 8009 MISCELLANEUS EQUIPMENT 9000 LEASES AND RENTALS 9001 LEASE/RENT OF EQUIPMENT 2,060 4,240 4,620 4,620 9005 SBITA LONG-TERM 288 288 102 300OTHER USES OF FUNDS 2,060 4,528 4,908 102 4,920													
8009 MISCELLANEOUS EQUILMENT 9000 LEASES AND RENTALS 9001 LEASE/RENT OF EQUILMENT 2,060 4,240 4,620 4,620 9005 SBITA LONG-TERM 288 288 102 300OTHER USES OF FUNDS 2,060 4,528 4,908 102 4,920													
9000 LEASES AND RENTALS 9001 LEASE/RENT OF EQUIPMENT 2,060 4,240 4,620 4,620 9005 SBITA LONG-TERM 288 288 102 300OTHER USES OF FUNDS 2,060 4,528 4,908 102 4,920													
9001 LEASE/RENT OF EQUILMENT 2,060 4,240 4,620 4,620 9005 SBITA LONG-TERM 288 288 102 300OTHER USES OF FUNDS 2,060 4,528 4,908 102 4,920													
9005 SBITA LONG-TERM 288 288 102 300OTHER USES OF FUNDS 2,060 4,528 4,908 102 4,920													
CITHER USES OF FUNDS 2,060 4,528 4,908 102 4,920			2,060										
	9005												
TOTAL FOR DEPT 310,903 350,135 385,445 194,354 380,141		CIHER USES OF FUNDS	2,060	4,528	4,908	102_		4,920					
TOTAL FOR DEPT 310,903 350,135 385,445 194,354 380,141													
TOTAL FOR DEPT 310,903 350,135 385,445 194,354 380,141													
TOTAL FOR DEPT 310,903 350,135 385,445 194,354 380,141 380,141													
		TOTAL FOR DEPT	310,903	350,135	385,445	194,354		380,141					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
21010	CIRCUIT COURT											
0000	CIRCUIT COURT											
1009	MERIT RESERVE											
3000	CONTRACTUAL SERVICES											
3010	JURY-OTHER CONTRACTUAL SERVICE	10,581	11,090	66,000	1,250-		68,000					
	PURCHASED SERVICES	10,581	11,090	66,000	1,250-		68,000					
5413	EMERGENCY/DISASTER EXPENSE											
5415	OTHER EXPENSES/SUPPLIES- JURY	355	275	2,500	99		2,500					
	OIHER CHARGES	355	275	2,500	99		2,500					
6005	CITY OF WINCHESTER - CIRCU	58,957	46,138	82,438	82,438		82,438					
	MATERIALS & SUPPLIES.	58,957	46,138	82,438	82,438		82,438					
8002	FURNITURE AND FIXTURES											
	TOTAL FOR DEPT	69,893	57,503	150,938	81,287		152,938					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
21020	GENERAL DISTRICT COURT											
0000	GENERAL DISTRICT COURT											
1000	PERSONNEL SERVICES											
1003	PART TIME/EXTRA HELP			9,600			9,600					
1005	OVERTIME											
1009	MERIT RESERVE											
	PERSONAL SERVICES			9,600			9,600					
2001	F.I.C.A.			734			734					
2011	WORKERS COMP.			7			5					
2013	EDUCATION - TUITION ASSISTANCEEMPLOYEE BENEFITS			741			739					
	PPLUIDE DENETIS											
3000	CONTRACTUAL SERVICES											
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINTENANCE SERVICE CONTRACTS											
3010	CONTRACTUAL SERVICES	6,200	6,638	6,880	3,024		6,880					
	PURCHASED SERVICES	6,200	6,638	6,880	3,024		6,880					
4000	INIERNAL SERVICES											
5200	COMMUNICATION											
5201	POSTAL SERVICES											
5203	TELECOMMUNICATIONS											
5204	POSTAGE AND TELEPHONE			100			100					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	615	539	2,000	38		2,000					
5410	UNIFORMS AND WEARING APPAREL			525			525					
5411	BOOKS AND SUBSCRIPTIONS	196		400			400					
5413	EMERGENCY/DISASTER EXPENSE											
5506	TRAVEL	386	337	500			500					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	100	100	300	100		300					
	OIHER CHARGES	1,297	976	3,825	138		3,825					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT	3,137	3,027	3,500	770		3,500					
	OTHER USES OF FUNDS	3,137	3,027	3,500	770		3,500					
	TOTAL FOR DEPT	10,634	10,641	24,546	3,932		24,544					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
21050	JUVENILE AND DOMESTIC COURT											
0000	JUVENILE AND DOMESTIC COURT											
1003	PART TIME/EXTRA HELP			6,864			6,864					
1005	OVERTIME											
1009	MERIT RESERVE											
	PERSONAL SERVICES			6,864			6,864					
2000	FRINGE BENEFITS-GRANT											
2001	FICA-GRANT			525			525					
2002	RETIREMENT-V.S.R.SGRANT											
2005	HOSPITAL/MEDICAL-GRANT											
2006	GROUP INSURANCE - GRANT											
2011	WORKER'S COMPENSATION-GRANT			6			3					
2013	EDUCATION - TUITION ASSISTANCE											
	EMPLOYEE BENEFITS			531			528					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-LEGAL FE			120			120					
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINTENANCE SERVICE CONTRACTS											
3010	OTHER CONTRACTUAL SERVICES	6,467	7,555	5,558	5,499		5,359					
	PURCHASED SERVICES	6,467	7,555	5,678	5,499		5,479					
4000	INTERNAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE											
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	2,591	2,037	5,800	735		5,800					
5410	UNIFORMS AND WEARING APPAREL			500			500					
5411	BOOKS AND SUBSCRIPTIONS	570	816	699			699					
5413	EMERGENCY/DISASTER EXPENSE											
5506	TRAVEL		654	3,200			3,200					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS		355	1,165	250		1,165					
	OIHER CHARGES	3,161	3,862	11,364	985		11,364					
8000	LEASES AND RENTALS											
8002	FURNITURE AND FIXTURES											
8900	IMPROVEMENTS OTHER THAN BLDG.	c 5c0	5 545	10.200			70 500					
9000	LEASE/RENT OF EQUIPMENT	6,569	5,545	10,300	1,033		10,500					
	OTHER USES OF FUNDS	6,569	5,545	10,300	1,033		10,500					
	TOTAL FOR DEPT	16 107	16.060	24 727	7 517		24 725					
	TOTAL FOR DEPT	16,197	16,962	34,737	7,517		34,735					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
21060	CLERK OF THE CIRCUIT COURT											
0000	CLERK OF THE CIRCUIT COURT											
1000	PERSONNEL SERVICES											
1001	CLERK	595,970	635,511	698,006	371,639		692,867					
1003	PART TIME/EXTRA HELP	17,027	17,094	28,403	9,108		28,403					
1005	OVERTIME	287										
1006	COMPENSATION OF CLERK											
1009	ACCRUED SALARIES	1,683	3,146									
1010	EXTRA PAY											
	PERSONAL SERVICES	614,967	655,751	726,409	380,747		721,270					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	42,741	45,422	55,570	28,187		55,177					
2001	RETIREMENT - V. S. R. S.	75,041	79,246	87,601	48,540		86,955					
2002	HOSPITAL/MEDICAL PLANS	165,311	161,825	163,350	75,254		150,350					
2006	GROUP INSURANCE	8,012	8,462	8,239	4,404		8,176					
2008	SHORT & LONG TERM DISABILITY	1,327	1,416	2,300	864		1,450					
2011	WORKER'S COMPENSATION - COMMO	552	457	472	267		361					
2019	ACCRUED FRINCES	123	250									
	EMPLOYEE BENEFITS	293,107	297,078	317,532	157,516		302,469					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	1,807	4,350	4,000			4,000					
3004	REPAIR AND MAINTENANCE-EQUIP.		257	1,000	167		1,000					
3005	MAINTENANCE SERVICE CONTRACTS	1,155	1,260	1,500	420		1,500					
3006	PRINTING AND BINDING	1,067	707	3,925			4,000					
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	4,029	6,574	10,425	587_		10,500					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	8,624	9,026	8,000	2,150		9,000					
5306	SUREIY BONDS	52	52	75	2,150 77		9,000 77					
5400	MATERIALS AND SUPPLIES	32	32	75	,,		,,					
5401	OFFICE SUPPLIES	83,367	82,769	177,138	21,253		155,039					
5413	EMERGENCY/DISASTER EXPENSE	,	,	/	,							
5415	OTHER EXPENSES											
5506	TRAVEL											
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	345	690	420	420		370					
	OIHER CHARGES	92,388	92,537	185,633	23,900		164,486					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8800	BUILDINGS											
8900	IMPROVEMENIS OTHER THAN BLDG.											
9001	LEASE/RENT OF EQUIPMENT	3,292	3,062	3,500	1,416		3,500					

1/14/2025 12:14:12 GL067KD CO# 001 COUNTY OF FREDERICK - B U D G E T - E X P E N S E ACCOUNTING PERIOD 2025/01 PAGE 29

9002	LEASE/RENI OF BUILDINGOTHER USES OF FUNDS	FY/2023 ACTUAL 3,217 6,509	FY/2024 ACTUAL 3,795 6,857	AMENDED BUDGET 3,795 7,295	2025/01 ACTUAL 3,795 5,211	PROJECTED	DEPT FY/2026 REQUEST 3,795 7,295	ADMIN FY/2026 RECOMMEND	ADOPTED FY/2026 BUDGET	DEPT FY/2027 RBQUEST	ADMIN FY/2027 RECOMMEND	ADOPTED FY/2027 BUDGET	
	TOTAL FOR DEPT	1,011,000	1,058,797	1,247,294	567,961		1,206,020						

 $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET} - \\ \quad \texttt{EXPENSE} \quad \texttt{ACCOUNTING PERIOD 2025/01} \qquad \qquad \texttt{PAGE} \quad \texttt{30}$

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		TT (0000	77/0004		0005 /03							
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
21080	LAW LIBRARY											
0000	LAW LIBRARY											
5400	MATERIALS AND SUPPLIES											
5411	BOOKS AND SUBSCRIPTIONS	12,163	14,240	12,200			12,200					
	OIHER CHARGES	12,163	14,240	12,200			12,200					
	TOTAL FOR DEPT	12,163	14,240	12,200			12,200					

 $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET-} \qquad \qquad \texttt{EXPENSE} \qquad \textbf{ACCOUNTING PERIOD 2025/01} \qquad \qquad \textbf{PAGE} \qquad 31$

FUND #-010 GENERAL OPERATING FUND

DEPT ADMIN ADOPTED DEPT ADMIN ADOPTED FY/2023 FY/2024 AMENDED 2025/01 PROJECTED FY/2026 FY/2026 FY/2027 FY/2027 FY/2027 ACTUAL ACTUAL BUDGET ACTUAL ACTUAL REQUEST RECOMMEND BUDGET REQUEST RECOMMEND BUDGET

21090

0000

TOTAL FOR DEPT

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
22010	COMMONWEALTH'S ATTORNEY											
0000	COMMOMWEALTH'S ATTORNEY											
1000	PERSONNEL SERVICES											
1001	COMMONWEALTH'S ATTORNEY	1,369,334	1,390,681	1,565,676	850,009		1,573,204					
1003	PART TIME/EXTRA HELP	3,933		5,000			5,000					
1005	OVERTIME		308		308-							
1007	INCENTIVE PAY											
1009	ACCRUED SALARIES	168	8,692									
1010	EXTRA PAY											
	PERSONAL SERVICES	1,373,435	1,399,681	1,570,676	849,701		1,578,204					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	96,210	97,172	115,422	57,857		116,300					
2002	RETTREMENT - V. S. R. S.	172,638	174,777	196,872	107,974		197,437					
2005	HOSPITAL/MEDICAL PLANS	204,247	242,875	267,595	140,621		260,595					
2006	GROUP INSURANCE	18,433	18,661	18,734	10,056		18,564					
2008	SHORT & LONG TERM DISABILITY	1,041	1,271	2,000	1,192		2,300					
2011	WORKER'S COMPENSATION - COMMO	1,236	974	798	430		789					
2012	CLOTHING ALLOWANCE											
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES	7	616									
	EMPLOYEE BENEFITS	493,812	536,346	601,421	318,130		595,985					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	3,633	66	7,500	572		7,500					
3004	REPAIR AND MAINTENANCE-EQUIP.	378	856	2,500	886		2,500					
3005	MAINTENANCE SERVICE CONTRACTS	15,839	18,006	22,825	198		22,825					
3006	PRINTING AND BINDING	722	524	3,500	255		3,500					
3007	ADVERTISING			1,500	391		1,500					
3010	OTHER CONTRACTUAL SERVICES	3,950	5,181	3,000	1,563		500					
	PURCHASED SERVICES	24,522	24,633	40,825	3,865		38,325					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPTES	1,276	1,312	500	372		1,000					
	INTERNAL SERVICES	1,276	1,312	500	372		1,000					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	3,002	2,844	3,000	1,348		3,000					
5305	MOTOR VEHICLE INSURANCE	399	409	600	400		600					
5306	SURETY BONDS	84	428	500	131		500					
5309	LAW ENFORCEMENT											
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	20,781	14,650	16,000	5,438		23,500					
5408	VEHICLE AND POWERED EQUIPMENT		629	1,000			1,000					
5409	POLICE SUPPLIES	80	54	750	56		750					
5410	UNIFORMS AND WEARING APPAREL		566	500			500					
5411	BOOKS AND SUBSCRIPTIONS	3,508	3,861	3,000	2,541		3,000					
5413	OTHER OPERATING SUPPLIES	2,334	10,808	40,614	5,516		1,200					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
5415	OTHER EXPENSES											
5506	TRAVEL	21,684	18,115	32,000	19,999		30,000					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	5,650	5,490	11,000	5,715		11,000					
	OIHER CHARGES	57,522	57,854	108,964	41,144		75,050					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT	5,655	6,044	7,000	2,547		7,000					
9005	SBITA LONG-TERM		2,835	3,000	2,977		3,000					
	OTHER USES OF FUNDS	5,655	8,879	10,000	5,524		10,000					
	TOTAL FOR DEPT	1,956,222	2,028,705	2,332,386	1,218,736		2,298,564					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
22020	VICTIM WITNESS PROGRAM											
0000	VICTIM WITNESS PROGRAM											
1000	PERSONNEL SERVICES VICTIM WITNESS PROGRAM MANAGER	159,312	167 200	174 057	00 710		147.015					
1001	PART TIME/EXTRA HELP	159,312	167,300	174,057	80,719		147,915					
1003	OVERTIME											
1009	ACCRUED SALARIES	338										
1010	EXTRA PAY	330										
1010	GRANT SHARE - SALARIES											
1011	PERSONAL SERVICES	159,650	167,300	174,057	80,719		147,915					
	SINGLESS SINCULOS	139,030	107,300	1/4,037	80,713							
2000	FRINGE BENEFITS											
2001	F.I.C.A.	11,594	12,183	13,315	5,885		11,315					
2002	RETTREMENT - V.S.R.S.	20,036	21,038	21,844	6,571		18,563					
2005	HOSPITAL/MEDICAL PLANS	18,195	18,981	45,105	3,840		45,105					
2006	GROUP INSURANCE	2,140	2,246	2,080	739		1,745					
2008	SHORT & LONG TERM DISABILITY	182	191	200	187		560					
2011	WORKER'S COMPENSATION - COMMO	143	117	121	57		74					
2019	ACCRUED FRINGES	25	1,169									
2022	GRANISHARE - FRINCES				9,969							
	EMPLOYEE BENEFITS	52,315	55,925	82,665	27,248		77,362					
3002	PROFESSIONAL SERVICES OTHER											
3002	REPAIR AND MAINTENANCE-EQUIPME			350			350					
3004	MAINIFAANCE SERVICE CONTRACTS			330			330					
3007	ADVERTISING											
3007	PURCHASED SERVICES			350			350					
4003	CENTRAL STORES - COPTES											
5101	ELECTRICAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,313	2,096	3,500	1,067		3,500					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	4,979	4,112	5,500	1,021		4,000					
5411	BOOKS & SUBSCRIPTIONS											
5413	OTHER OPERATING SUPPLIES											
5415	OTHER EXPENSES											
5506	TRAVEL	1,144	1,786	2,150	106		4,000					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC.MEMBERSHIPS	250	250	400			400					
	OIHER CHARGES	8,686	8,244	11,550_	2,194		11,900					
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT											
9005	SBITA LONG-TERM			350								
2003	OIHER USES OF FUNDS			350								
	TOTAL FOR DEPT	220,651	231,469	268,972	110,161		237,527					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
31020	SHERIFF											
0000	SHERIFF											
1000	PERSONNEL SERVICES											
1001	SHERIFF	4,210,223	4,720,190	5,239,755	2,771,858		5,330,638					
1002	DEPUTY I	5,554,962	5,807,853	6,494,078	3,264,139		6,721,665					
1003	PART TIME/EXTRA HELP	148,085	127,168	250,000	84,063		300,000					
1005	OVERTIME	1,391,461	1,558,743	1,500,000	995,163		1,800,000					
1007	INCENTIVE PAY			71,187			103,800					
1008	REORGANIZATION/SALARY INCREASE			58,000			24,000					
1009	ACCRUED SALARIES	31,541	29,196									
1010	EXTRA PAY											
	PERSONAL SERVICES	11,336,272	12,243,150	13,613,020	7,115,223		14,280,103					
0000	FRINGE BENEFITS											
2000 2001	F. I. C. A.	825,950	894,755	1,041,099	524,402		1,089,728					
2002	RETIREMENT - V. S. R. S.	1,227,459	1,315,542	1,439,858	743,546		1,512,564					
2002	HOSPITAL/MEDICAL PLANS	2,185,734	2,412,886	2,533,125	1,297,712		2,583,880					
2006	GROUP INSURANCE	131,643	140,930	137,209	71,352		142,217					
2008	SHORT & LONG TERM DISABILITY	1,260	1,464	1,300	1,126		1,500					
2011	WORKER'S COMPENSATION - COMMO	303,039	354,975	420,825	206,450		457,786					
2012	CLOTHING ALLOWANCES	,		,			,					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES	3,496	3,499									
	EMPLOYEE BENEFITS	4,678,581	5,124,051	5,573,416	2,844,588		5,787,675					
3000	CONTRACTUAL SERVICES											
3001	PROFESSIONAL HEALTH SERVICES	5,093	8,325	14,000	1,831		14,000					
3002	PROFESSIONAL SERVICES - OTHER	25,980	9,594	4,700	340		4,700					
3004	REPAIR AND MAINTENANCE-EQUIP.	450,464	334,673	544,254	102,781		601,200					
3005	MAINIENANCE SERVICE CONTRACTS	263,026	134,966	143,034	129,689		147,400					
3006	PRINTING AND BINDING	3,390	3,187	5,027	2,247		4,200					
3007	ADVERTISING	660	5,429	11,300	5,262		13,300					
3008	LAUNDRY & DRY CLEANING	27	121	300	2 425		300					
3010	OTHER CONTRACTUAL SERVICES FURCHASED SERVICES	104,937	10,293 506,588	14,340 736,955	3,425 245,575		14,340 799,440					
	FURCHASED SERVICES	853,577	500,500	/30,933	245,575		755,440					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPTES	432,584	433,115	530,000	171,026		530,000					
	INTERNAL SERVICES	432,584	433,115	530,000	171,026		530,000					
5101	UTILITIES	979	1,109	1,080	452		1,080					
5200	COMMUNICATIONS	101 525	100 141	100 000	24.004		100 000					
5204	POSTAGE AND TELEPHONE INTERNET ACCESS	101,633	100,140	100,200	34,024		100,200					
5299 5300	INTERNET ACCESS INSURANCE	4,925	5,388	10,800	1,336		10,800					
5300	INSURANCE FIRE INSURANCE	7,171	4,102	7,000	4,080		7,000					
5302	MOTOR VEHICLE INSURANCE	74,461	71,636	7,000	4,080 77,157		75,000					
5305	MOTOR VEHICLE INSURANCE SURETY BONDS	74,461 152	71,636	75,000 175	238		75,000 175					
مادد	SUNDII DANGS	102	101	1/5	230		1/3					

		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	DEPT FY/2026	ADMIN FY/2026	ADOPTED FY/2026	DEPT FY/2027	ADMIN FY/2027	ADOPTED FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
5308	GENERAL LIABILITY INSURANCE	500		F2.F			515					
5309	LAW ENFORCEMENT	511	511	515			515					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	89,626	54,554	106,055	13,084		58,300					
5402	DOG FOOD/K-9 MAINTENANCE	14,372	19,344	28,000	5,182		28,000					
5404	MEDICAL & LABORATORY	696		2,000			2,000					
5408	VEHICLE & POWERED EQUIPMENT	83,957	64,412	75,600	21,754		79,980					
5409	POLICE SUPPLIES	218,381	364,586	498,347	214,950		397,723					
5410	UNIFORMS AND WEARING APPAREL	112,561	155,125	266,437	53,039		261,095					
5411	BOOKS AND SUBSCRIPTIONS	44,649	1,127	6,450	199		2,550					
5413	OTHER OPERATING SUPPLIES	44,399	55,494	197,572	25,698		77,500					
5414	MERCHANDISE FOR RESALE											
5506	TRAVEL	112,218	187,712	291,000	134,749		296,650					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	13,609	14,522	16,752	14,269		18,022					
5802	CLAIMS & BOUNTIES			1,000			1,000					
	OIHER CHARGES	924,300	1,099,923	1,683,983	600,211		1,417,590					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT	9,239	135,420	481,435	131,435		12,500					
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT	577,994	2,337,186	2,507,425	1,651,159		350,000					
8007	INTEGRATED TECHNOLOGY EQUIPMEN	6,673	849,000									
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI			116,183								
	CAPITAL CUILAY	593,906	3,321,606	3,105,043	1,782,594		362,500					
9001	LEASE/RENT OF EQUIPMENT & VEHI	108,705	13,102	11,720	4,452		14,180					
9002	LEASE/RENT OF BUILDING											
9005	SBITA LONG-TERM		118,280	523,365	419,903		586,987					
9201	CONTINGENCY FOR NEW POSITIONS			338,875								
	OTHER USES OF FUNDS	108,705	131,382	873,960	424,355		601,167					
	TOTAL FOR DEPT	18 927 925	22 859 815	26,116,377	13 183 572		23,778,475					
	TOTALL FOR DEET	10,321,323	22,000,015	20,110,5//	١٥,٠٥١,٠١٤		23,110,413					

PAGE 37

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
32020	VOLUNIEER FIRE DEPARIMENTS											
0000	VOLUNIEER FIRE DEPARTMENTS											
2005	HOSPITAL/MEDICAL INSURANCE VOL	73,035	85,960	87,547	76,441		90,000					
2013	EDUCATION-TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	73,035	85,960	87,547	76,441		90,000					
3010	OTHER CONTRACTUAL SERVICES			95,000			110,000					
	PURCHASED SERVICES			95,000			110,000					
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE	162,013	107,399	160,300	160,133		175,725					
5408	VEHICLE - FUEL COSTS	211,192	189,318	275,000	73,643		275,000					
5413	EMERGENCY/DISASTER EXPENSE											
5506	TRAVEL-TRAINING	13,200	11,683	13,200	32		13,200					
5604	MISCELLANEOUS CONTRIBUTIONS	1,178,652	1,317,672	1,187,933	479,236		981,969					
	OTHER CHARGES	1,565,057	1,626,072	1,636,433	713,044		1,445,894					
	III/IIII II/II I/IIIIII	1 (20 000	1 710 000	1 010 000	700 405		1 645 004					
	TOTAL FOR DEPT	1,638,092	1,712,032	1,818,980	789,485		1,645,894					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
32030	AMBULANCE AND RESCUE SERVICE											
0000	AMBULANCE AND RESCUE SERVICE											
3002	PROFESSIONAL SVC - FIREHALL DE											
5404	VACCINATION PROGRAM											
5413	EMERGENCY/DISASTER EXPENSE											
5604	CONTRIBUTIONS TO AMBULANCE AND	428,586	427,784	427,250	289,000		427,250					
	OIHER CHARGES	428,586	427,784	427,250	289,000		427,250					
	TOTAL FOR DEPT	428,586	427,784	427,250	289,000		427,250					

 $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET-} \qquad \qquad \texttt{EXPENSE} \qquad \texttt{ACCOUNTING PERIOD 2025/01} \qquad \qquad \texttt{PAGE} \qquad 39$

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
33010	JAIL											
0000	JAIL											
5605	COUNTY SHARE-JUVENILE DETENTIO	7,736,641	7,448,477	7,575,957	5,428,587		7,176,801					
	OIHER CHARGES	7,736,641	7,448,477	7,575,957	5,428,587		7,176,801					
	TOTAL FOR DEPT	7,736,641	7,448,477	7,575,957	5,428,587		7,176,801					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
33030	JUVENILE COURT PROBATION											
0000	JUVENILE COURT PROBATION											
1001	TIMBROOK ACH. CENTER COOR.											
1003	PART TIME OFFICE STAFF											
1005	EXTRA HELP/OVERTIME											
1009	MERIT RESERVE											
1010	EXTRA PAY											
2000	FRINGE BENEFITS (grant)											
2001	FICA(grant)											
2002	RETIREMENT-VSRS (grant)											
2005	HOSPITAL/MEDICAL (grant)											
2006	GROUP INSURANCE (grant)											
2008	SHORT & LONG DISABILITY											
2011	WORKERS COMP (grant)											
2019	ACCRUED FRINGES											
3002	SUPERVISION PLAN SERVICES	117,349	122,772	147,608	67,859		148,358					
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES	2,400	2,400	3,000	1,800		3,600					
	PURCHASED SERVICES	119,749	125,172	150,608	69,659		151,958					
5204	POSTAGE AND TELELPHONE	4,692	4,395	5,640	2,073		5,640					
5305	MOTOR VEHICLE INSURANCE	399										
5401	OFFICE SUPPLIES	943	3,557	2,000	436		2,000					
5404	MEDICAL SUPPLIES-DRUG TESTING											
5413	PAYMENTS RETURNED TO STATE	2,974	11,009	5,586	5,586							
5506	TRAVEL & TRAINING(grant)			750	343							
5800	MISCELLANEOUS											
5810	PAYMENT OF UNEMPLOYMENT CLAIMS											
	OIHER CHARGES	9,008	18,961	13,976	8,438		7,640					
8002	FURNITURE AND FIXTURES											
8005	MOTOR VEHICLES & EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
	TOTAL FOR DEPT	128,757	144,133	164,584	78,097		159,598					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
34010	INSPECTIONS											
0000	INSPECTIONS											
1000	PERSONNEL SERVICES											
1001	SR PERMIT TECHNICIAN	959,562	1,002,016	1,193,551	629,484		1,214,932					
1003	PART-TIME											
1005	OVERTIME			10,000			10,000					
1007	INCENTIVE PAY											
1009	ACCRUED SALARIES	1,595	5,102									
1010	EXTRA PAY											
	PERSONAL SERVICES	961,157	1,007,118	1,203,551	629,484		1,224,932					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	70,780	74,146	92,072	46,752		93,707					
2002	RETIREMENT - V. S. R. S.	120,659	126,268	149,792	83,370		152,474					
2005	HOSPITAL/MEDICAL PLANS	193,454	207,029	282,412	115,586		285,665					
2006	GROUP INSURANCE	12,883	13,482	14,261	7,327		14,336					
2008	SHORT & LONG TERM DISABILITY	3,101	3,255	4,130	1,931		3,600					
2011	WORKER'S COMPENSATION - COMMO	19,466	14,584	15,211	8,059		13,106					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES	125	1,029									
	EMPLOYEE BENEFTIS	420,468	439,793	557,878	263,025		562,888					
3000	CONTRACTUAL SERVICES											
				0.000			0.000					
3002 3004	PROFESSIONAL SERVICES-OTHER REPAIR AND MAINTENANCE-EQUIP.	5,967	6,846	8,000 6,442	0 171		8,000 6,821					
3004	MAINTENANCE SERVICE CONTRACTS	900	927	2,600	2,171 927		1,000					
3005	PRINTING AND BINDING	3,471	2,282	4,500	580		4,500					
3007	ADVERTISING	3,411	2,202	4,500	500		4,500					
3010	OTHER CONTRACTUAL SERVICES											
3010	PURCHASED SERVICES	10,338	10,055	21,542	3,678		20,321					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES - CASOLINE	16,641	16,105	24,169	5,804		23,527					
	INIERNAL SERVICES	16,641	16,105	24,169	5,804		23,527					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	7,343	7,363	8,536	2,727		10,924					
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE	3,519	3,351	5,000	3,430		5,500					
5306	SURETY BONDS	26	26	60	46		60					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	25,643	23,235	35,819	15,998		28,342					
5408	VEHICLE AND POWERED EQUIPMENT											
5410	UNIFORMS AND WEARING APPAREL	243	571	1,650	358		1,650					
5411	BOOKS AND SUBSCRIPTIONS	2,392	2,330	2,400	2,005		2,400					
5413	OTHER OPERATING SUPPLIES		10	500	56		500					
5414	MERCHANDISE FOR RESALE											
5506	TRAVEL	1,103	1,866	2,533	289		2,533					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	765	175	1,290	395		1,290					
5806	RESERVE FOR CONTINGENCIES											
	OIHER CHARGES	41,034	38,927	57,788	25,304		53,199					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT		66,910	40,000	33,735							
8007	INTEGRATED TECHNOLOGY EQUIPMEN		12,175									
	CAPITAL OUTLAY		79,085	40,000	33,735							
9001	LEASE/RENT OF EQUIPMENT	2,859	2,829	3,000	1,144		3,000					
9005	SBITA LONG-TERM				1,673							
	OTHER USES OF FUNDS	2,859	2,829	3,000	2,817		3,000					
	TOTAL FOR DEPT	1,452,497	1,593,912	1,907,928	963,847		1,887,867					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
35050	FIRE AND RESCUE											
0000	FIRE AND RESCUE											
0870	LAND											
1000	PERSONNEL SERVICES											
1001	FIRE & RESCUE DEPUTY CHIEF	9,676,196	10,918,690	12,171,472	6,174,023		12,826,904					
1003	COMPENSATION OF EMERGENCY SERV	112,826	91,996	202,200	55,467		204,880					
1005	OVERTIME	1,633,869	1,502,168	2,530,671	1,097,855		2,761,709					
1007	INCENTIVE PAY	628,636	717,018	192,355	415,401		236,353					
1009	ACCRUED SALARIES	53,613	35,461									
1010	EXTRA PAY											
	PERSONAL SERVICES	12,105,140	13,265,333	15,096,698	7,742,746		16,029,846					
2000	FRINGE BENEFITS											
2001	F.I.C.A.	879,554	963,170	1,155,469	564,477		1,226,283					
2002	RETIREMENT - V.S.R.S.	1,227,981	1,367,282	1,518,044	755,366		1,609,776					
2005	HOSPITAL/MEDICAL PLANS	2,292,173	2,730,176	2,777,915	1,500,981		3,206,475					
2006	GROUP INSURANCE	131,224	146,059	144,565	72,608		151,357					
2008 2011	SHORT & LONG TERM DISABILITY WORKERS COMPENSATION - COMMO	689	715	750	282		750					
2011	EDUCATION-TUITION ASSISTANCE	577,237 40,669	545,173 44,423	635,767 58,800	301,398		734,363 58,000					
2013	ACCRUED FRINCES	3,729	6,579	30,000			30,000					
2019	EMPLOYEE BENEFITS	5,153,256	5,803,577	6 291 310	3,195,112		6,987,004					
	In a south the south	_5,135,230	_5,005,511	0,231,310	3,133,112		0,507,004					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER			56,630								
3003	TEMPORARY HELP SERVICE FEES											
3004	REPAIR AND MAINTENANCE-EQUIP.	247,634	163,302	289,480	108,686		292,230					
3005	MAINTENANCE SERVICE CONTRACTS	2,554	2,610	3,600	2,193		3,600					
3006	PRINTING AND BINDING	12,215	9,659	16,550	2,807		15,750					
3007	ADVERTISING	19,863	15,512	26,964	6,520		26,964					
3009	CENTRAL DISPATCH	14,871	14,871	14,872	14,265		14,872					
3010	OTHER CONTRACTUAL SERVICES	208,430	257,149	273,494	73,011		377,954					
	PURCHASED SERVICES	505,567	463,103	681,590	207,482		731,370					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - CASOLINE	46,248	45,298	66,000	19,579		66,000					
	INTERNAL SERVICES	46,248	45,298	66,000	19,579		66,000					
5100	UTILITIES											
5101	ELECTRICAL SERVICES COMMUNICATION											
5200 5204	POSTAGE AND TELEPHONE	16,131	15 051	19,116	5,552		19,464					
5204 5299	POSTAGE AND TELEPHONE INTERNET ACCESS	15,591	15,251 16,148	25,588	10,806		19,464 28,046					
	FIRE INSURANCE		3,034	3,700			3,700					
5302 5305	MOTOR VEHICLE INSURANCE	3,466 11,720	10,575	14,550	2,870 12,184		16,410					
5400	MATERIALS AND SUPPLIES	11,720	10,575	14,000	±∠,±0°±		±0,4±10					
5401	OFFICE SUPPLIES	36,996	39,066	34,414	15,467		36,000					
5402	FOOD SUPPLIES	1,570	1,544	4,000	541		4,000					
5403	AGRICULTURAL SUPPLIES	1,510	1,511	500	211		500					
				200			230					

		FY/2023	FY/2024	AMENDED	2025/01	PROJECIED	DEPT FY/2026	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED FY/2027
					•			FY/2026	FY/2026	FY/2027	FY/2027	
F404	MUTATOR AND LADORAGINARY OF THE TH	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
5404	MEDICAL AND LABORATORY SUPPLIE	97,006	24,475	116,494	7,670		100,250					
5407	REPAIR AND MAINTENANCE SUPPL	41,488	49,942	41,647	17,361		41,647					
5408	VEHICLE AND POWERED EQUIPMENT	30,478	23,335	40,536	12,069		44,836					
5409	POLICE SUPPLIES	11,971	6,616	7,200			7,200					
5410	UNIFORMS & WEARING APPAREL	331,561	519,583	598,639	94,401		527,053					
5411	BOOKS AND SUBSCRIPTIONS	77,987	29,295	43,980	8,756		40,161					
5413	OTHER OPERATING SUPPLIES	154,689	87,912	274,912	64,750		117,972					
5415	OTHER EXPENSES											
5506	TRAVEL	66,319	63,064	103,166	46,411		116,030					
5600	PAYMENTS TO OTHER MUNIC											
5604	TOP OF VA SEARCH/RESCUE											
5605	COUNTY SHARE - SARA, TITLE III	22,568	35,404	47,745	15,619		42,600					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	3,030	2,766	5,190	1,647		5,190					
5806	RESERVE FOR CONTINGENCIES											
	OIHER CHARGES	922,571	928,010	1,381,377	316,104		1,151,059					
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT	90,089	1,465,784	1,982,311	197,449		599,969					
8007	INTEGRATED TECHNOLOGY EQUIPMEN			721,559								
8009	MISCELLANDOUS EQUIPMENT	154,643	681,836	124,929	33,123							
8700	FIRE COMPANY LAND			14,000	14,000							
	CAPITAL OUILAY	244,732	2,147,620	2,842,799	244,572		599,969					
9001	LEASE/RENT OF EQUIPMENT	6,840	42,428	5,220	3,223		5,040					
9005	SBITA LONG-TERM		87,810	120,183	95,312		169,559					
9201	CONTINGENCY FOR POSITIONS			1,078,872								
	OTHER USES OF FUNDS	6,840	130,238	1,204,275	98,535		174,599					
	TOTAL FOR DEPT	18,984,354	22,783,179	27,564,049	11,824,130		25,739,847					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
35060	PUBLIC SAFETY COMMUNICATIONS											
0000	PUBLIC SAFETY COMMUNICATIONS											
1000	PERSONNEL SERVICES											
1001	OPERATIONS SUPERVISOR	879,423	867,830	1,188,805	481,089		1,219,460					
1003	PART-TIME DISPATCHER		1,127	30,000			30,000					
1005	OVERTIME	162,078	180,188	190,000	89,640		190,000					
1007	CAREER DEVELOPMENT - PROMOTION			15,000			15,000					
1009	ACCRUED SALARIES	4,910	138									
1010	EXTRA PAY											
	PERSONAL SERVICES	1,046,411	1,049,283	1,423,805	570,729		_1,454,460					
2000	FRINGE BENEFITS											
2001	F.I.C.A.	72,879	74,630	113,266	40,903		111,266					
2002	RETIREMENT-V.S.R.S.	111,098	105,771	148,791	63,355		153,042					
2005	HOSPITAL/MEDICAL PLANS	192,611	199,682	300,700	93,708		300,700					
2006	GROUP INSURANCE	11,862	11,293	14,159	5,631		14,390					
2008	SHORT & LONG TERM DISABILITY	2,442	2,118	3,800	990		3,600					
2011	WORKERS COMPENSATION	2,569	1,268	1,036	385		720					
2013	EDUCATION-TUITION ASSISTANCE											
2019	ACCRUED FRINGES	108	56-									
	EMPLOYEE BENEFITS	393,569	394,706	581,752	204,972		583,718					
3002	PROFESSIONAL SERVICES - OTHER	954	20,482	700	93		700					
3004	REPAIR AND MAINTENANCE - EQUIP	3,145	18,470	78,975	7,894		93,975					
3005	MAINTENANCE SERVICE CONTRACTS	181,304	189,325	214,535	194,102		226,762					
3006	PRINTING AND BINDING	261	175	500			500					
3007	ADVERTISING	916		3,000			2,000					
3009	911 TARIFF											
3010	CONTRACTUAL SERVICES	32,380	11,614	11,340	11,139		200					
	PURCHASED SERVICES	218,960	240,066	309,050	213,228		324,137					
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES	504	2,189	6,000	1,168		6,000					
	INTERNAL SERVICES	504	2,189	6,000	1,168		6,000					
5101	ELECTRICAL SERVICES	4,524	6,384	22,275	4,123		30,000					
5102	HEATING SERVICES	153	153	13,190	165		8,000					
5204	POSTAGE AND TELEPHONE	200,134	210,315	224,950	67,450		227,950					
5299	INTERNET ACCESS	6,251	6,718	8,834	1,891		9,214					
5302	PROPERTY INSURANCE	1,200	1,209	1,250	1,137		12,200					
5305	MOTOR VEHICLE INSURANCE		243	425	400		425					
5401	OFFICE SUPPLIES	6,313	4,373	8,000	1,167		8,000					
5407	REPAIR AND MAINTENANCE SUPPLIE		1,179	24,900			26,000					
5408	VEHICLE & POWERED EQUIP SUPPLI			500			500					
5410	UNIFORMS AND WEARING APPAREL	455		3,000	1,561		3,000					
5411	BOOKS AND SUBSCRIPTIONS	199	225	250			350					
5413	OTHER OPERATING SUPPLIES	26,119	20,003	68,400	5,259		70,500					
5506	TRAVEL	21,411	17,137	22,000	14,650		27,580					
5801	DUES AND ASSOCIATION MEMBERSHI	625	814	1,825	25		1,962					
	OIHER CHARGES	267,384	268,753	399,799	97,828		425,681					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8001	MACHINERY AND EQUIPMENTS											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT	126,092	95,445									
8005	MOTOR VEHICLES AND EQUIPMENT		48,366									
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8700	LAND											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI											
	CAPITAL OUTLAY	126,092	143,811									
9001	LEASE/RENT OF EQUIPMENT	17,569	18,293	18,766	10,074		19,324					
9005	SBITA LONG-TERM		201,804	58,276	23,808		103,056					
	OTHER USES OF FUNDS	17,569	220,097	77,042	33,882		122,380					
	TOTAL FOR DEPT	2,070,489	2,318,905	2,797,448	1,121,807		2,916,376					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
41020	ROAD ADMINISTRATION											
0000	ROAD ADMINISTRATION											
1009	MERIT RESERVE											
3006	PRINTING & BINDING											
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES	21,302	21,881	23,000	9,601		23,500					
	PURCHASED SERVICES	21,302	21,881	23,000	9,601		23,500					
5204	POSTAGE AND TELEPHONE											
5400	MATERIALS AND SUPPLIES											
5413	OTHER OPERATING SUPPLIES											
5415	OTHER EXPENSES											
8001	MACHINERY AND EQUIPMENT											
	TOTAL FOR DEPT	21,302	21,881	23,000	9,601		23,500					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
41040	STREET LIGHTS/STAR FORT FEES											
0000	STREET LIGHTS/STAR FORT FEES											
3002	STAR FORT RESTORATION	8,202	8,238	8,200			8,300					
	PURCHASED SERVICES	8,202	8,238	8,200			8,300					
5100	UTILITIES	20,573	22,720	24,050	9,795		24,050					
5101	ELECTRICAL SERVICES											
5413	EMERGENCY/DISASTER EXPENSE											
	OIHER CHARGES	20,573	22,720	24,050	9,795		24,050					
	TOTAL FOR DEPT	28,775	30,958	32,250	9,795		32,350					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
42010	GENERAL ENGINEERING/ADMINISTRA											
0000	GENERAL ENGINEERING/ADMINISTRA											
1000	PERSONNEL SERVICES											
1001	SR PROJECT MANAGER	353,254	375,764	421,499	215,461		402,599					
1005	OVERTIME											
1009	ACCRUED SALARIES	2,141	2,049-									
1010	EXTRA PAY											
	PERSONAL SERVICES	355,395	373,715	421,499	215,461		402,599					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	24,989	26,576	32,244	15,504		30,799					
2002	RETIREMENT - V. S. R. S.	44,754	47,383	52,898	27,771		50,526					
2005	HOSPITAL/MEDICAL PLANS	108,382	119,917	125,210	67,742		125,210					
2006	GROUP INSURANCE	4,778	5,059	5,035	2,573		4,751					
2008	SHORT & LONG TERM DISABILITY	700	748	1,000	431		850					
2011	WORKER'S COMPENSATION - COMMO	6,431	5,111	5,369	2,703		4,528					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES	143	138-									
	EMPLOYEE BENEFITS	190,177	204,656	221,756	116,724		216,664					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	20,465										
3004	REPAIR AND MAINTENANCE-EQUIP.	2,312	4,343	5,360	587		5,360					
3005	MAINTENANCE SERVICE CONTRACTS											
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	22,777	4,343	5,360	587_		5,360					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - GASOLINE	7,077	6,819	12,250	2,802		10,500					
	INTERNAL SERVICES	7,077	6,819	12,250	2,802		10,500					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	5,571	5,067	5,340	1,670		5,760					
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE	1,836	2,287	3,600	1,913		3,000					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	9,384	6,200	12,407	7,619		6,036					
5407	REPAIR/MAINTENANCE SUPPLIES											
5408	VEHICLE AND POWERED EQUIPMENT											
5411	BOOKS AND SUBSCRIPTIONS	7,626	120									
5412	EDUCATIONAL SUPPLIES											
5413	OTHER OPERATING SUPPLIES	956	1,548	2,060	314		2,160					
5500	TRAVEL											
5506	TRAVEL	4,787	352	6,000	485		4,800					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	245										
	OIHER CHARGES	30,405	15,574	29,407	12,001		21,756					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT	33,311										
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8009												
8900	IMPROVEMENTS OTHER THAN BUILDI	28,412										
	CAPITAL OUILAY	61,723										
9001	LEASE/RENT OF EQUIPMENT	1,113	1,366	1,132	408		1,062					
9005	SBITA LONG-TERM		8,142	8,700	8,427		8,980					
	OIHER USES OF FUNDS	1,113	9,508	9,832	8,835		10,042					
	TOTAL FOR DEPT	668,667	614,615	700,104	356,410		666,921					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
42030	REFUSE COLLECTION											
0000	REFUSE COLLECTION											
1001	SOLID WASTE MANAGER	163,496	186,076	193,592	104,721		193,903					
1003	COMPACTOR SITE - PART TIME	377,109	409,611	457,915	235,416		501,007					
1005	OVERTIME	5,550	7,440	10,010	6,303		10,410					
1009	ACCRUED SALARIES	2,563	370									
1010	EXTRA PAY											
	PERSONAL SERVICES	548,718	603,497	661,517	346,440		705,320					
2000	FRINCE BENEFITS											
2001	F.I.C.A.	41,108	45,311	49,813	26,189		53,957					
2002	RETIREMENT - V.S.R.S.	20,634	23,399	24,296	13,715		24,335					
2005	HOSPITAL - MEDICAL PLANS	51,226	65,781	68,105	25,950		50,105					
2006	GROUP INSURANCE	2,203	2,498	2,314	1,239		2,288					
2008	SHORT & LONG TERM DISABILITY	418	512	550	288		570					
2011	WORKER'S COMPENSATION - COMMO	24,323	20,645	19,319	9,678		22,276					
2019	ACCRUED FRINGES	187	98									
	EMPLOYEE BENEFITS	140,099	158,244	164,397	77,059		153,531					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES	5,000		5,000			5,000					
3003	TEMPORARY HELP SERVICE FEES											
3004	REPAIR & MAINIENANCE - EQUIP.	19,382	12,776	38,811	2,572		33,059					
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING	3,098		3,205	103		2,205					
3007	ADVERTISING	2,764	3,206	3,525	250		3,750					
3010	OTHER CONTRACTUAL SERVICES	814,954	813,381	871,123	288,770		909,848					
	PURCHASED SERVICES	845,198	829,363	921,664	291,695		953,862					
4003	CENTRAL STORES - CASOLINE	9,309	10,109	12,194	3,939		13,542					
	INTERNAL SERVICES	9,309	10,109	12,194	3,939		13,542					
5100	UTILITIES											
5101	ELECTRICAL SERVICES	16,707	16,540	20,400	5,316		16,440					
5103	WATER AND SEWAGE	158	159	174	54		162					
5204	POSTAGE AND TELEPHONE	3,026	3,242	4,064	1,123		4,160					
5300	INSURANCE											
5302	FIRE & PROPERTY INSURANCE	1,646	1,671	1,675	1,604		1,675					
5305	MOTOR VEHICLE INSURANCE	1,357	1,217	1,400	1,350		1,400					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	1,699	146	808	450		493					
5405	LAUNDRY/HOUSEKEEPING SUPPLIES	1,596	700	4,088	473		3,138					
5407	REPAIR AND MAINTENANCE SUPPL	4,041	4,307	5,188	898		4,612					
5408	VEHICLE & POWERED EQUIP. SUPPL	6,227	3,507	7,900	1,886		6,250					
5410	UNIFORMS	575	746	800	365		800					
5411	BOOKS AND SUBSCRIPTIONS	199	225	225	225		255					
5412	EDUCATIONAL & RECREATIONAL SUP	223	180	500			500					
5413	OTHER OPERATING SUPPLIES	5,248	2,868	3,269	1,951		3,969					
5415	OTHER EXPENSES (RECYCLING GRANT											

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
5416	POSTER COMPETITION											
5506	TRAVEL			500			500					
5801	DUES AND ASSOC. MEMBERSHIPS	245	245	595	255		595					
	OIHER CHARGES	42,947	35,753	51,586	15,500		44,949					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT	10,168	39,596									
8002	FURNITURE AND FIXTURES											
8003	LEASE/RENT OF LAND											
8005	MOTOR VEHICLES AND EQUIPMENT		57,795									
8006	CONSTRUCTION VEHICLES AND EQUI											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8700	LAND											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI	529,086	46,500									
	CAPITAL OUILAY	539,254	143,891									
9001	LEASE/RENT OF EQUIPMENT	10,771	13,796	14,940	4,544		15,780					
9003	LEASE/RENT OF LAND	6,000	6,000	6,006	6,005		6,000					
9005	SBITA LONG-TERM			200								
	OTHER USES OF FUNDS	16,771	19,796	21,146	10,549		21,780					
	TOTAL FOR DEPT	2,142,296	1,800,653	1,832,504	745,182		1,892,984					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
42040	REFUSE DISPOSAL											
0000	REFUSE DISPOSAL											
1009	MERIT RESERVE											
3000	CONTRACTUAL SERVICES											
3009	COUNTY PAYMENTS - CITTZENS COL	650,592	635,993	750,540	349,733		913,908					
3010	OTHER CONTRACTUAL SERVICES		7,746									
	PURCHASED SERVICES	650,592	643,739	750,540	349,733		913,908					
5413	EMERGENCY/DISASTER EXPENSE											
5810	EEOC Claims											
8000												
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
	TOTAL FOR DEPT	650,592	643,739	750,540	349,733		913,908					

		FY/2023	FY/2024	AMENDED	2025/01	PROJECIED	DEPT FY/2026	ADMIN FY/2026	ADOPTED FY/2026	DEPT FY/2027	ADMIN FY/2027	ADOPTED FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	FY/2027 REQUEST	RECOMMEND	BUDGET
42050	LITTER CONTROL CRANT	PLICPL	MCIUML	DOLUGET	ACTUALI	MCIUML	KEQUES1	RECOMMEND	DULUEL	REQUEST	RECOVERED_	DOLUGEI
0000	LITTER CONTROL GRANT											
1001	LITTER CREW - LABORER II											
1003	LITTER CREW - PART-TIME	12,354		25,740			27,019					
1005	OVERTIME	12,334		23,740			27,019					
1009	MERIT RESERVE											
1010	EXTRA PAY											
1010	PERSONAL SERVICES	12,354		25,740			27,019					
	PERSONAL SERVICES	12,334		25,740			27,019					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	963		1,969			2,067					
2011	WORKER'S COMPENSATION	742		963			1,078					
	EMPLOYEE BENEFITS	1,705		2,932			3,145					
3000	CONTRACTED SERVICES											
3004	REPAIR AND MAINTENANCE-VEHICLE	1,749	703	2,400	450		2,650					
3006	PRINTING AND BINDING			500			250					
3007	ADVERTISING	355	575	1,175	405		1,250					
3010	OTHER CONTRACTED SERVICES											
	PURCHASED SERVICES	2,104	1,278	4,075	855		4,150					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - CASOLINE	2,439	1,819	3,343	774		2,800					
	INTERNAL SERVICES	2,439	1,819	3,343	774		2,800					
5204	POSTAGE AND TELEPHONE											
5214	LITTERIHON PROGRAM	1,298										
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE	239	243	245	237		250					
5400	MATERIALS & SUPPLIES											
5401	OFFICE SUPPLIES											
5405	LAUNDRY/HOUSEKEEPING AND JANIT	2,794	1,845	3,090	1,312		3,090					
5407	REPAIR & MAINTENANCE SUPPLIES	336		873			348					
5408	VEHICLE AND POWERED EQUIPMENT	60	119	200	30		200					
5410	UNIFORMS											
5412	EDUCATIONAL SUPPLIES											
5413	OTHER OPERATING SUPPLIES		61	760	92		760					
5500	TRAVEL											
5506	TRAVEL											
5600	CONTRIBUTIONS TO CIVIC & COMMU											
5604	OTHER PAYMENTS TO CIVIC ORGAN											
	OIHER CHARGES	4,727	2,268	5,168	1,671		4,648					
8005	MOTOR VEHICLES AND EQUIPMENT											
	TOTAL FOR DEPT	23,329	5,365	41,258	3,300		41,762					

							DEDE	ADMINI	ADODUSED	DEDE	AUMUTAT	ADODUSED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	DEPT FY/2026	ADMIN FY/2026	ADOPTED FY/2026	DEPT FY/2027	ADMIN FY/2027	ADOPTED FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
43010	MAINIENANCE ADMINISTRATION											
0000	MAINTENANCE ADMINISTRATION											
1000	PERSONNEL SERVICES											
1001	MAINTENANCE SPECIALIST	462,925	502,129	540,700	302,385		575,515					
1003	PART TIME/EXTRA HELP	32,102	25,209	63,141	6,463							
1005	OVERTIME	5,512	6,668	15,500	190		15,500					
1009	ACCRUED SALARIES	3,375	2,178									
1010	EXTRA PAY											
	PERSONAL SERVICES	503,914	536,184	619,341	309,038		591,015					
2000	IDDAY DIMENIN											
2000 2001	FRINGE BENEFIIS F. I. C. A.	36,364	38,609	48,242	22,365		45,213					
2001	RETIREMENT - V. S. R. S.	58,453	62,078	67,858	41,399		72,227					
2002	HOSPITAL/MEDICAL PLANS	115,759	140,638	176,662	82,831		180,420					
2006	GROUP INSURANCE	6,241	6,628	6,537	3,579		6,791					
2008	SHORT & LONG TERM DISABILITY	1,309	1,498	1,625	1,035		1,900					
2011	WORKER'S COMPENSATION - COMMO	8,577	7,125	7,607	3,677		7,269					
2019	ACCRUED FRINGES	347	66	,	.,.		,					
	EMPLOYEE BENEFITS	227,050	256,642	308,531	154,886		313,820					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER											
3004	REPAIR AND MAINTENANCE-EQUIP.	1,549	1,354	4,650	2,401		4,650					
3005	MAINTENANCE SERVICE CONTRACTS											
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	1,549	1,354	4,650	2,401		4,650					
4003	CENTRAL STORES - COPIES	2 700	2 250	4 000	726		4 000					
4003	INIERNAL SERVICES	2,700 2,700	2,258 2,258	4,000 4,000	736 736		4,000 4,000					
	INTERVED DERVICES	2,700	2,230	4,000	730		4,000					
5101	ELECTRICAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	3,086	3,268	4,000	864		4,000					
5305	MOTOR VEHICLE INSURANCE	1,038	1,305	1,650	1,276		1,650					
5401	OFFICE SUPPLIES	3,037	804	4,000	1,268		3,400					
5408	VEHICLE & POWERED BQUIP. SUPPL	42	20	300			300					
5413	EMERGENCY/DISASTER EXPENSE											
5506	TRAVEL		44	300			300					
	OIHER CHARGES	7,203	5,441	10,250	3,408		9,650					
9007	WWATHFILD C DATHER THE											
8001	MACHINERY & EQUIPMENT FURNITURE & FIXTURES											
8002 8005	MOTOR VEHCTLES&EQUIPMENT	43,965										
8800	BUILDINGS	43,963										
8900	IMPROVEMENTS OTHER THAN BUILDI											
5300	CAPITAL OUILAY	43,965										
9005	SBITA LONG-TERM		288	300	102		300					
	OTHER USES OF FUNDS		288	300	102		300					
	TOTAL FOR DEPT	786,381	802,167	947,072	470,571		923,435					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
43040	COUNTY OFFICE BUILDINGS/COURT											
0000	COUNTY OFFICE BUILDINGS/COURT											
1005	OVERTIME											
1009	MERIT RESERVE											
2001	F.I.C.A.											
2011	WORKER'S COMPENSATION											
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-CAB	10,000	18,535	11,643	6,043		6,100					
3004	REPAIR AND MAINTENANCE	260,553	319,923	460,193	90,663		395,100					
3005	MAINT SERVICE CONTRACTS-CAB	81,516	86,866	105,102	42,356		111,304					
3006	PRINTING AND BINDING-CAB			200			200					
3007	ADVERTISING-CAB											
3008	LAUNDRY AND DRY CLEANING											
3010	OTHER CONTRACT.SERVICES-CAB	55,547	78,099	102,700	17,404		94,500					
	PURCHASED SERVICES	407,616	503,423	679,838	156,466		607,204					
4003	CENTRAL STORES - COPIES											
5100	UTILITIES											
5101	ELECTRICAL SERVICES-CAB	357,934	345,356	349,800	138,857		354,000					
5102	HEATING SERVICES-CAB	38,929	32,067	44,500	3,514		44,300					
5103	WATER AND SEWAGE SERVICES-CAB	52,104	53,396	65,700	20,295		65,100					
5204	POSTAGE AND TELEPHONE-CAB	5,764	11,962	6,760	2,261		6,760					
5300	INSURANCE											
5301	BOILER INSURANCE-CAB	6,505	8,030	7,125	6,427		7,125					
5302	FIRE INSURANCE-CAB	51,893	65,217	56,878	52,230		56,150					
5305	MOTOR VEHICLE INSURANCE											
5400	MATERIALS AND SUPPLIES-CAB	32,038	20,363	45,500	5,049		44,500					
5401	OFFICE SUPPLIES-CAB	984	•	•	•							
5403	ACRICULTURAL SUPPLIES-CAB	279	863	800	177		1,200					
5405	JANITORIAL SUPPLIES-CAB	41,166	48,054	48,400	14,082		49,400					
5407	REPAIR & MAINT.SUPPLIES-CAB	2,629	2,600	4,025	879		5,800					
5408	VEHICLE AND POWERED EQUIPMENT	2,233	,	2,600			2,600					
5410	UNIFORMS & WEARING APPAREL-CAB	-,		_,			_,					
5413	OTHER OPERATING SUPPLIES-CAB		260	2,200	598		2,200					
5415	OTHER EXPENSES-CAB	14	274	400			200					
5506	TRAVEL											
5600	CONTRIBUTIONS TO OTHER ENTIT											
5605	COUNTY SHARE-CT.COMPLEX MAINT.	451,605	456,007	550,000	211,770		635,000					
	OIHER CHARGES	1,044,077	1,044,449	1,184,688	456,139		1,274,335					
6000	PAYMENT TO JOINT OPERATIONS											
6001	JOINT COURTHOUSE COMPLEX - COU											
8001	MACHINERY&EQUIPCAB	117,960	338,768	556,192	164,854							
8002	FURNITURE AND FIXTURES	11,,500	330,730	550/152	101,051							
8003												
8005	MOTOR VEHICLE & EQUIPMENT -PSB											
8007	IT EQUIPMENT-CAB			15,338	15,339							
8007	MISCELLANBOUS EQUIP CAB	110,573		٠٠,٠٠٠	الادد, دــ							
8011	ALTERATIONS TO OLD BUILDINGS	132,013	37,268	520,815	351,148							
OOTT	THE PROPERTY OF THE PROPERTY (2)	102,010	51,200	220,013	JJ1, 140							

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8800	BUILDINGS											
8900	IMPROVE.OTHER THAN BLDGSCAB	289,301	8,713									
	CAPITAL OUTLAY	649,847	384,749	1,092,345	531,341							
9001	LEASE/RENT OF EQUIPMENT	2,637	3,285	2,840	2,000		2,840					
9005	SBITA LONG-TERM		4,140	4,140			4,400					
	OTHER USES OF FUNDS	2,637	7,425	6,980	2,000		7,240					
	TOTAL FOR DEPT	2,104,177	1,940,046	2,963,851	1,145,946		1,888,779					

PAGE 58

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
43050	ANIMAL SHELTER											
0000	ANIMAL SHELTER											
1000	PERSONNEL SERVICES											
1001	ANIMAL SHELITER MANAGER	404,979	440,390	433,192	234,841		398,594					
1003	PART TIME HELP	54,948	46,960	97,500	41,265		97,500					
1005	OVERTIME	189	1,485	5,000	1,077		5,000					
1009	ACCRUED SALARIES	1,591	212									
1010	EXTRA PAY											
	PERSONAL SERVICES	461,707	489,047	535,692	277,183		501,094					
0000	FRINGE BENEFITS											
2000 2001	F.I.C.A.	34,033	36,438	40,673	20,482		38,334					
2001	RETIREMENT - V.S.R.S.	51,283	51,060		20,482		50,024					
2002	HOSPITAL/MEDICAL PLANS	94,332	100,439	53,864 120,280	54,728		120,280					
2005	GROUP INSURANCE	5,476	5,452	5,037	2,495		4,704					
2008	SHORT & LONG TERM DISABILITY	573	748	625	612		1,400					
2011	WORKER'S COMPENSATION - COMMO	5,705	4,895	4,463	2,353		4,460					
2013	EDUCATION - TUITION ASSISTANCE	,	,	,	,		•					
2019	ACCRUED FRINCES	139	6-									
	EMPLOYEE BENEFITS	191,541	199,026	224,942	107,927		219,202					
3000	CONTRACTED SERVICES											
3001	PROFESSIONAL HEALTH SERVICES	56,303	46,498	67,408	22,325		58,045					
3002	PROFESSIONAL SERVICES - OTHER	4,170	5,600	9,000	1,450		9,000					
3003	TEMPORARY HELP SERVICE FEES											
3004	REPAIR AND MAINTENANCE	16,995	19,064	24,100	10,956		27,060					
3005	MAINTENANCE SERVICE CONTRACTS	340	340	365			365					
3006	PRINTING AND BINDING	864	1,149	1,500	254		1,500					
3007	ADVERTISING	500	635	1,200			900					
3010	OTHER CONTRACTUAL SERVICES	17,161	18,653	45,096	29,287		21,096					
	PURCHASED SERVICES	96,333	91,939	148,669	64,272		117,966					
4000												
4000 4003	INTERNAL SERVICES CENTRAL STORES-COPTES	1,377	1 104	2 450	402		1 750					
4003	INIERNAL SERVICES	1,377	1,104 1,104	2,450 2,450	493 493		1,750 1,750					
	IVIIIATEAL DIACVICES		1,104	2,430	493		1,730					
5100	UTILITIES											
5101	ELECTRICAL SERVICES	23,148	24,328	26,400	11,853		26,400					
5102	HEATING SERVICES	9,162	8,381	12,672	976		12,672					
5103	WATER AND SEWER	8,351	9,287	9,504	3,711		9,504					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	574	753	956	252		956					
5300	INSURANCE											
5301	BOILER INSURANCE	236	239	400	234		400					
5302	FIRE INSURANCE	1,766	1,877	2,000	1,784		2,000					
5305	MOTOR VEHICLE INSURANCE	639	652	800	638		800					
5306	SURETY BONDS	42	42	55	62		65					
5308	GENERAL LIABILITY INSURANCE											
5400	MATERIALS AND SUPPLIES											

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
5401	OFFICE SUPPLIES	5,689	1,609	3,380	44		3,380					
5402	DOG FOOD	4,383	6,659	11,740	1,503		11,740					
5404	MEDICAL AND LABORATORY SUPPL	12,856	11,579	14,450	3,993		14,450					
5405	LAUNDRY/HOUSEKEEPING AND JANIT	14,213	19,977	15,000	4,235		16,310					
5407	REPAIR AND MAINTENANCE SUPPL	6,605	2,461	7,000	1,465		7,000					
5408	VEHICLE & POWERED EQUIPMENT SU											
5410	UNIFORMS AND WEARING APPAREL	282	213	750	261		750					
5413	OTHER OPERATING SUPPLIES	11,454	13,070	15,655	4,012		19,756					
5506	TRAVEL	93		1,375			1,375					
5801	DUES AND ASSOC. MEMBERSHIPS	120	120	120			120					
5802	CLAIMS & BOUNTIES											
	OIHER CHARGES	99,613	101,247	122,257	35,023		127,678					
8001	MACHINERY AND EQUIPMENT			179,279								
8002	FURNITURE AND FIXTURES											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8009	MISCELLANBOUS EQUIPMENT											
8011	ALTERATIONS TO OLD BUILDINGS											
8800	BUILDINGS											
	CAPITAL OUTLAY			179,279								
9001	LEASE/RENT OF EQUIPMENT		1,105	1,200	490		1,200					
	OTHER USES OF FUNDS		1,105	1,200	490		1,200					
	TOTAL FOR DEPT	850,571	883,468	1,214,489	485,388		968,890					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
51010	LOCAL HEALTH DEPARTMENT											
0000	LOCAL HEALTH DEPARTMENT											
5600	CONTRIBUTIONS TO OTHER ENTIT											
5601	PAYMENT TO LOCAL HEALTH DEPAR	453,676	476,359	507,110	252,400		679,091					
	OIHER CHARGES	453,676	476,359	507,110	252,400		679,091					
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
	TOTAL FOR DEPT	453,676	476,359	507,110	252,400		679,091					

 $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET-} \qquad \qquad \texttt{EXPENSE} \qquad \textbf{ACCOUNTING PERIOD 2025/01} \qquad \qquad \texttt{PAGE} \quad 61$

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED	
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET	
52050	CHAPTER 10 BOARD												
0000	CHAPTER 10 BOARD												
5600	CONTRIBUTION TO OTHER ENTIT												
5602	PAYMENT TO MENTAL HEALTH AND	437,332	459,198	482,157	241,079		506,265						
	OIHER CHARGES	437,332	459,198	482,157	241,079		506,265						
	TOTAL FOR DEPT	437,332	459,198	482,157	241,079		506,265						

1/14/2025 12:14:12 GL067KD CD# 001 COUNTY OF FREDERICK - B U D G E T - E X P E N S E ACCOUNTING PERIOD 2025/01 PAGE 62

							DDDD	ATMENT	ADOPTED	DEPT	200001	ADOPTED
							DEPT	ADMIN			ADMIN	
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
53050	AREA AGENCY ON THE AGING											
0000	AREA AGENCY ON THE AGING											
5600	CONTRIBUTIONS TO CIVIC AND COM											
5605	LOCAL CONTRIBUTION	63,000	69,300	69,300	34,650		69,300					
	OIHER CHARGES	63,000	69,300	69,300	34,650		69,300					
6000	PAYMENT TO JOINT OPERATIONS											
	TOTAL FOR DEPT	63,000	69,300	69,300	34,650		69,300					

 $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET-} \qquad \qquad \texttt{EXPENSE} \qquad \textbf{ACCOUNTING PERIOD 2025/01} \qquad \qquad \texttt{PAGE} \qquad 63$

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED	
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET	
53060	PROPERTY TAX RELIEF FOR THE EL												
0000	PROPERTY TAX RELIEF FOR THE EL												
5800	MISCELLANEOUS												
5805	EXONERATION OF PROPERTY TAXES	1,017,131	1,154,653	1,011,043			1,342,699						
	OIHER CHARGES	1,017,131	1,154,653	1,011,043			1,342,699						
	TOTAL FOR DEPT	1,017,131	1,154,653	1,011,043			1,342,699						

 $1/14/2025 \quad 12:14:12 \quad \text{GL067KD} \quad \text{CO\# 001 COUNTY OF FREDERICK} \quad -\text{ B U D G E T -} \qquad \text{E X P E N S E} \qquad \text{ACCOUNTING PERIOD } 2025/01 \qquad \qquad \text{PAGE} \quad 64$

FUND #-010 GENERAL OPERATING FUND

DEPT ALMIN ADOPTED FY/2023 FY/2024 AMENDED 2025/01 PROJECTED FY/2026 FY/2026 FY/2027 FY/2027 FY/2027 ACTUAL ACTUAL BUDGET ACTUAL ACTUAL REQUEST RECOMMEND BUDGET REQUEST RECOMMEND BUDGET

53070 SERVICE ADMINISTRATION
0000 SERVICE ADMINISTRATION

TOTAL FOR DEPT

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
53160	DEPARIMENT OF SOCIAL SERVICES											
0000	DEPARIMENT OF SOCIAL SERVICES											
1001	SALARIES	4,591,864	4,900,068	6,001,961	2,506,460		5,881,899					
1005	ON CALL COMPENSATION/OT	73,671	107,372	73,400	53,511		73,400					
1006	BOARD COMPENSATION	1,900	3,000	4,800	1,000		4,800					
1009	ACCRUED SALARIES	2,677-	8,792									
1010	EXIRA PAY											
	PERSONAL SERVICES	4,664,758	5,019,232	6,080,161	2,560,971		5,960,099					
2001	F.I.C.A.	340,901	365,014	465,132	186,560		455,947					
2002	RETIREMENT VRS	551,551	596,985	714,455	326,787		708,438					
2005	error	1,068,560	1,218,648	1,409,431	611,079		1,487,694					
2006	LIFE INSURANCE	58,812	63,648	69,050	36,883		67,633					
2008	SHORT & LONG TERM DISABILITY	15,321	17,417	22,166	9,153		22,329					
2009	UNEMPLOYMENT INSURANCE	1,512	435	10,000	2,740		10,000					
2011	WORKERS COMPENSATION	6,815	6,203	13,848	5,588		12,621					
2013	EDUCATION-TUITION ASSISTANCE											
2019	ACCRUED FRINGES	128-	619									
	EMPLOYEE BENEFITS	2,043,344	2,268,969	2,704,082	1,178,790		2,764,662					
3001	PROFESSIONAL SERVICES-OTHER											
3002	CONTRACT SERVICES-LEGAL	207,648	178,220	300,000	69,887		225,000					
3005	MAINTENANCE SERVICE CONTRACTS	5,675	3,969	15,500	2,943		10,000					
3007	ADVERTISEMENT	1,870	1,040	3,000	390		2,500					
3010	CONTRACTUAL SERVICES-NON LEGAL	63,024	67,276	76,000	40,979		76,000					
	PURCHASED SERVICES	278,217	250,505	394,500	114,199		313,500					
4002	CASOLINE/REPAIRS-VEHICLES	23,709	25,383	32,000	7,575		32,000					
	INTERNAL SERVICES	23,709	25,383	32,000	7,575		32,000					
5201	POSTAGE	12,803	14,749	17,000	8,061		17,000					
5202	TELECOMUNICATIONS	22,422	24,530	33,500	12,076		33,500					
5300	INSURANCE	7,793	8,392	14,000	8,388		14,000					
5401	OFFICE SUPPLIES TRAINING	34,453	32,511	45,000	14,546		45,000					
5405	TRAINING EMERGENCY/DISASTER	7,307	30,552	20,000	5,405		20,000					
5413	TRAVEL	4 410	4 000	10.000	1 567		10.000					
5506 5584	COURT ORDERED FEES	4,410	4,023	10,000	1,567		10,000					
5600	CONTRIBUTION THE LAUREL CENTER	6,000	12,000	12,600	6,300		12,600					
5801	DUES&ASSOC.MEMBERSHIP	1,780	1,995	3,000	240		3,000					
5807	RESERVE FOR SALARY INCREASES	1,700	1,000	3,000	240		3,000					
3007	OIHER CHARGES	96,968	128,752	155,100	56,583		155,100					
	······································			100,100	30,303							
8005	MOTOR VEHICLES&EQUIPMENT	65,973	29,401	35,913	35,807							
8007	INTEGRATED TECH. EQUIPMENT	,-,-	,	,	,,							
	CAPITAL OUILAY	65,973	29,401	35,913	35,807							
9001	LEASE/RENT OF EQUIPMENT	7,645	8,340	8,400	4,170		10,000					
9002	LEASE/RENT OF BUILDING	197,074	225,203	250,000	124,224		250,000					
		•	•	•			•					

 $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET-} \qquad \qquad \texttt{EXPENSE} \qquad \texttt{ACCOUNTING PERIOD 2025/01} \qquad \qquad \texttt{PAGE} \quad 66$

9005	SBITA LONG-TERM	FY/2023 ACIUAL	FY/2024 ACTUAL 1,290	AMENDED BUDGET 1,500	2025/01 	PROJECTED ACTUAL	DEPT FY/2026 REQUEST 1,500	ADMIN FY/2026 RECOMMEND	ADOPTED FY/2026 BUDGET	DEPT FY/2027 REQUEST	ADMIN FY/2027 RECOMMEND	ADOPTED FY/2027 BUDGET
	OTHER USES OF FUNDS	204,719	234,833	259,900	129,619		261,500					
	TOTAL FOR DEPT	7,377,688	7,957,075	9,661,656	4,083,544		9,486,861					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
53170	PUBLIC ASSISTANCE											
0000	PUBLIC ASSISTANCE											
5804	AUXILIARY CRANT	67,833	77,026	90,000	55,013		120,000					
5808	TANF MANUAL CHECKS	2,620-	1,630-	600	841-		600					
5810	TANF EMERGENCY ASSISTANCE											
5811	AFDC- FOSTER CARE	376,931	343,881	350,000	177,097		350,000					
5812	ADOPTION SUBSIDY	901,769	878,751	940,000	450,976		940,000					
5813	GENERAL RELIEF	3,000	2,650	10,000	1,840		10,000					
5814	FOSTERING FUTURES IVE FC	23,112	22,275	30,000	5,916		25,000					
5817	SPECIAL NEEDS ADOPTION	18,242	55,780	50,000	12,978		40,000					
5819	REFUSEE RESETTLEMENT	4,558	13,608	15,000	786		15,000					
5820	ADOPTION INCENTIVE PAYMENT	4,946	4,183	6,000	1,750		6,000					
5824	OTHER PURCHASED SERVICES											
5825	STRENGTHENING FAMILIES INNOV.											
5828												
5829	FAMILY PRESERVATION	7,458	7,121	15,000	3,199		15,000					
5830	CHILD WELFARE SUBSTANCE ABUSE	11,675	7,241	35,000	4,292		20,000					
5833	ADULT SERVICES	44,029	36,898	80,000	17,488		80,000					
5835	IV-E PREVENTION SERVICES	9,220		60,000			20,000					
5844	SNAPNET PURCHASED SERVICES	5,433	261									
5848	TANF-UP MANUAL CHECKS	1,500-		400			400					
5861	ILF EDUCATION&TRAINING	7,524	6,885	10,000	2,313		10,000					
5862	INDEPENDENT LIVING-BASIC	7,590	8,928	10,000	1,197		10,000					
5864	FOSTER PARENT RESPITE CARE	825	875	3,500	450		3,500					
5866	PROMOTING SAFE AND STABLE	70,444	57,549	60,000	16,527		60,000					
5867	WINGS TO SUCCESS GRANT											
5869	HOUSING SUPPORT NON-FOSTERING		3,633		2,675		5,000					
5871	VIEW WORKING&TRANS.CHILD CARE											
5872	VIEW FURCHASE SERVICE	29,865	25,235	73,000	27,504		73,000					
5873	FOSTER PARENT TRAINING-LOCAL S	17,220	16,750	17,500	2,213		44,476					
5875	CPR TRAININGS	600	600	600								
5876	FATHERHOOD ENGAGEMENT & SUPPOR				1,023		12,500					
5878	HEAD START CHILD CARE											
5881	NON-VIEW CHILD CARE 90%											
5882	NON-VIEW CHILD CARE POS PASS T											
5883	NON-VIEW CHILD CARE 100%											
5890	QUALITY INITIATIVE CHILD CARE	9,295	9,390	10,000	3,035		10,000					
5895	ADULT PROTECTIVE SERVICES	22,787	10,009	8,967	7,397		8,967					
5900	VOCA GRANT											
5920	PUBLIC ASSIST LOCAL ONLY	21,289	1,930		10,520							
	OIHER CHARGES	1,661,525	1,589,829	1,875,567	805,348		1,879,443					

TOTAL FOR DEPT 1,661,525 1,589,829 1,875,567 805,348 1,879,443

1/14/2025 12:14:12 GL067KD CO# 001 COUNTY OF FREDERICK - B U D G E T - E X P E N S E ACCOUNTING PERIOD 2025/01 PAGE 68

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
64010	COMMUNITY COLLEGES											
0000	COMMUNITY COLLEGES											
5600	CONTRIBUTIONS TO OTHER ENTIT											
5604	LAUREL RIDGE COMMUNITY COLLEGE	55,000		68,750	34,375		91,983					
	OIHER CHARGES	55,000		68,750	34,375		91,983					
	TOTAL FOR DEPT	55,000		68,750	34,375		91,983					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
71010	PARKS AND RECREATION ADMINISTR											
0000	PARKS AND RECREATION ADMINISTR											
1000	PERSONNEL SERVICES											
1001	PARKS & RECREATION, DIRECTOR	639,700	652,496	697,496	377,298		698,617					
1003	COMPENSATION OF EXTRA HELP											
1005	NO LONGER USED	544										
1006	COMMISSION MEMBER PAY	6,525	6,363	7,200	2,675		7,200					
1009	ACCRUED SALARIES	403	1,408									
1010	EXTRA HELP											
	PERSONAL SERVICES	647,172	660,267	704,696	379,973		705,817					
0000												
2000	FRINCE BENEFITS	45 505	40 505	F2 000	00 200		50.444					
2001	F. I. C. A.	47,505	48,795	53,909	28,377		53,444					
2002 2005	RETIREMENT - V. S. R. S. HOSPITAL/MEDICAL PLANS	80,176 129,285	82,142 123,718	87,535 135,315	49,951 64,872		87,676 135,315					
2005	GROUP INSURANCE	8,561	8,771	8,338	4,465		8,244					
2008	SHORT & LONG TERM DISABILITY	1,052	995	1,200	612		1,200					
2011	WORKER'S COMPENSATION - COMMO	12,132	9,568	8,971	5,017		9,363					
2013	EDUCATION - TUITION ASSISTANCE	12,132	5,500	0,511	3,017		5,505					
2019	ACCRUED FRINGES	48	117									
2023	EMPLOYEE BENEFITS	278,759	274,106	295,268	153,294		295,242					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	14,507	18,743	29,500	5,391		29,500					
3004	REPAIR AND MAINTENANCE-EQUIP.		5,700									
3005	MAINTENANCE SERVICE CONTRACTS	23,152	480									
3006	PRINTING AND BINDING	18,033	24,992	29,030	10,416		30,500					
3007	ADVERTISING	60,783	86,043	70,640	30,841		74,170					
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	116,475	135,958	129,170	46,648		134,170					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	33,153	36,023	34,900	12,086		34,900					
5300	INSURANCE											
5302	PROPERTY INSURANCE	383	398	400	379		400					
5305	MOTOR VEHICLE INSURANCE	7,743	7,966	8,000	8,976		9,000					
5306	SURETY BONDS	146	140	150	208		150					
5308	GENERAL LIABILITY INSURANCE											
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	13,730	10,067	14,010	5,579		14,010					
5404	MEDICAL SUPPLIES											
5407	REPAIR AND MAINIENANCE SUPPLIE											
5408	VEHICLE AND POWERED EQUIPMENT											
5410	UNIFORMS	202		250			250					
5411 5412	BOOKS AND SUBSCRIPTIONS RECREATION SUPPLIES	293		350			350					
5412	RECREATION SUPPLIES											

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
5413	OTHER OPERATING SUPPLIES	65,790	75,269	72,000	30,392		74,160					
5415	PROCESSING FEES	13,448	9,818	14,000	5,165		14,000					
5500	TRAVEL											
5506	TRAVEL	20,595	19,008	25,000	8,683		25,000					
5604	WINCFRED. CO. YOUTH FOOTBALL			25,000								
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	2,660	2,692	2,705	720		2,705					
	OIHER CHARGES	157,941	161,381	196,515	72,188		174,675					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	LEASE/RENT OF LAND											
8007	INTEGRATED TECHNOLOGY EQUIPMEN		19,346									
8700	LAND											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI	61,506	46,610	1,144,387	37,114		1,354,904					
	CAPITAL OUTLAY	61,506	65,956	1,144,387	37,114		1,354,904					
9001	LEASE/RENT OF EQUIPMENT	4,290	5,325	5,000	2,608		5,000					
9003	LEASE/RENT OF LAND			1								
9005	SBITA LONG-TERM		69,271	53,362	53,362		63,245					
	OTHER USES OF FUNDS	4,290	74,596	58,363	55,970		68,245					
	TOTAL FOR DEPT	1,266,143	1,372,264	2,528,399	745,187		2,733,053					

5899

CAPITAL TRANSFERS

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
71030	PARKS MAINTENANCE											
0000	PARKS MAINTENANCE											
1000	PERSONNEL SERVICES											
1001	SUPERINIENDENT OF PARKS											
1003	PART-TIME HELP											
1005	NO LONGER USED EXTRA HELP											
1007	CAREER DEVELOPMENT											
1009	MERIT RESERVE											
1010	EXTRA HELP											
2000	FRINGE BENEFITS											
2001	F. I. C. A.											
2002	RETIREMENT - V. S. R. S.											
2005	HOSPITAL/MEDICAL PLANS											
2006	GROUP INSURANCE											
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMPENSATION - COMMO											
2013	EDUCATION - TUITION ASSISTANCE											
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER											
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINIENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING											
3010	OTHER CONTRACTUAL SERVICES											
3012	EQUIPMENT & FACILITY RENIAL											
5101	ELECTRICAL SERVICES											
5204	POSTAGE & TELEPHONE											
5300	INSURANCE											
5302	FIRE INSURANCE											
5305	MOTOR VEHICLE INSURANCE											
5308	GENERAL LIABILITY INSURANCE											
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES											
5403	AGRICULTURAL SUPPLIES											
5404	MEDICAL SUPPLIES											
5405	LAUNDRY/HOUSEKEEPING AND JANIT											
5407	REPAIR AND MAINTENANCE SUPPL											
5408	VEHICLE AND POWERED EQUIPMENT											
5410	UNIFORMS AND WEARING APPAREL											
5411	BOOKS AND SUBSCRIPTIONS											
5412	EDUCATIONAL AND RECREATIONAL											
5413	OTHER OPERATING SUPPLIES											
5414	MERCHANDISE FOR RESALE											
5415	PROCESSING FEES											
5500	TRAVEL											
5506	TRAVEL											
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS											
5890	OPERATIONAL TRANSFERS											

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8006	CONSTRUCTION VEHICLES AND EQUI											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8011	ALTERATIONS TO OLD BUILDINGS											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI											
9002	LEASE/RENT OF BUILDING											
	TOTAL FOR DEPT											

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
71040	RECREATION CENTERS AND PLAYCRO											
0000	RECREATION CENTERS AND PLAYGRO											
1000	PERSONNEL SERVICES											
1001	PROGRAM SUPERVISOR	851,340	886,845	924,696	477,791		917,909					
1003	COMPENSATION OF ADMIN.	1,156,123	1,423,379	1,799,425	1,177,691		2,000,875					
1005	OVERTIME	4,964	7,210	7,776	7,905		3,500					
1009	ACCRUED SALARIES	4,211	1,549									
1010	EXTRA HELP											
	PERSONAL SERVICES	2,016,638	2,318,983	2,731,897	1,663,387		2,922,284					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	150,858	173,870	220,532	125,439		223,555					
2002	RETIREMENT - V. S. R. S.	104,422	112,069	116,163	62,356		115,198					
2005	HOSPITAL/MEDICAL PLANS GROUP INSURANCE	184,246	221,910	285,665	110,213		285,665					
2006 2008	SHORT & LONG TERM DISABILITY	11,149 2,396	11,965 3,074	11,066 3,200	5,576 1,570		10,831 3,200					
2008	WORKER'S COMPENSATION -COMMO	42,264	37,879	44,947	24,779		47,925					
2013	EDUCATION - TUITION ASSISTANCE	42,204	31,019	44,547	24,113		47,323					
2019	ACCRUED FRINCES	304	110									
2013	EMPLOYEE BENEFITS	495,639	560,877	681,573	329,933		686,374					
3000	CONTRACTUAL SERVICES											
3003	TEMPORARY HELP SERVICES FEES											
3006	PRINTING AND BINDING											
3007	ADVERTISING											
3010	CONTRACTUAL SERVICES-ADMINISTR	243,209	283,823	334,715	142,934		336,000					
3011	TRIPS AND EXCURSIONS - ADMIN.	91,214	127,234	119,665	89,403		220,790					
3012	CONTRACTED RENTAL - ADMIN.	116,187	155,468	125,280	31,449		150,000					
	PURCHASED SERVICES	450,610	566,525	579,660	263,786		706,790					
5100	UTILITIES											
5200	COMMUNICATION											
5204	POSTAGE/ADMINISTRATION											
5205	TELEPHONE/ADMINISTRATION											
5300	INSURANCE											
5400 E401	MATERIALS AND SUPPLIES OFFICE SUPPLIES - ADMIN											
5401 5402	FOOD SUPPLIES - ADMIN.	67,072	55,453	120,510	25,603		93,505					
5404	MEDICAL AND LABORATORY SUPPLIE	1,808	4,816	9,120	1,501		9,045					
5405	LAUNDRY, HOUSEKEEPING, AND JANI	121	133	3,500	1,501		3,043					
5407	REPAIR & MAINIENANCE SUPPLIES	301	196	800								
5410	UNIFORMS / ADMINISTRATION	83,357	96,166	106,786	24,700		109,000					
5411	BOOKS AND SUBSCRIPTIONS	.,	., .,	., .,								
5412	EDUCATIONAL & RECREATIONAL SUP	82,602	126,589	104,712	58,881		137,000					
5413	OTHER OPERATING SUPPLIES/ADM.	689	438	2,605	•		2,500					
5414	MERCHANDISE FOR RESALE	5,567	38,585	55,023	20,773		55,023					
5415	AWARDS/ADMINISTRATION	43,070	39,058	42,964	7,707		44,000					
5506	TRAVEL											
5800	MISCELLANEOUS											

5801	DUES AND ASSOC. MEMBERSHIPS	FY/2023 ACTUAL 2,235	FY/2024 ACTUAL 2,835	AMENDED BUDGET 7,479	2025/01 ACTUAL 6,180	PROJECTED ACTUAL	DEPT FY/2026 REQUEST 6,750	ADMIN FY/2026 RECOMMEND	ADOPIED FY/2026 BUDGET	DEPT FY/2027 REQUEST	ADMIN FY/2027 RECOMMEND	ADOPTED FY/2027 BUDGET
	OIHER CHARGES	286,822	364,269	453,499	145,345		456,823					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT	43,462	30,970	94,557	94,491							
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8900	IMPROVEMENTS OTHER THAN BUILDI											
	CAPITAL OUTLAY	43,462	30,970	94,557	94,491							
9000	LEASES AND RENTALS											
	TOTAL FOR DEPT	3,293,171	3,841,624	4,541,186	2,496,942		4,772,271					

PAGE 75

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
71090	CLEARBROOK PARK											
0000	CLEARBROOK PARK											
1000	PERSONNEL SERVICES											
1001	PARK MANAGER	305,134	325,205	335,531	181,502		336,073					
1003	EXTRA HELP	171,240	234,411	219,915	155,520		220,500					
1005	NO LONGER USED EXTRA HELP	1,125	1,152	1,084	1,228		500					
1009	ACCRUED SALARIES	1,584	581									
1010	EXTRA HELP											
	PERSONAL SERVICES	479,083	561,349	556,530	338,250		557,073					
2000	FRINCE BENEFITS											
2001	F. I. C. A.	36,391	41,526	42,574	25,088		42,616					
2002	RETTREMENT - V.R.S.	38,629	40,205	42,109	26,085		42,177					
2005	HOSPITAL/MEDICAL PLANS	40,144	71,654	105,245	50,948		105,245					
2006	GROUP INSURANCE	4,125	4,293	4,010	2,148		3,966					
2008	SHORT AND LONG TERM DISABILITY	1,394	1,449	1,550	824		1,600					
2011	WORKER'S COMPENSATION - COMMO	10,640	9,694	8,703	5,270		9,136					
2019	ACCRUED FRINGES	123	45									
	EMPLOYEE BENEFITS	131,446	168,866	204,191	110,363		204,740					
3004	REPAIR AND MAINTENANCE-EQUIP.	52,843	123,601	341,772	119,747		351,961					
3010	OTHER CONTRACTUAL SERVICES	1,188	1,980	2,520	649		5,000					
	PURCHASED SERVICES	54,031	125,581	344,292	120,396		356,961					
4003	CENTRAL STORES - CASOLINE											
5100	UTILITIES											
5101	ELECTRICAL SERVICES	36,043	37,321	44,222	13,264		45,549					
5102	HEATING SERVICES	6,595	3,653	6,288			6,477					
5103	WATER AND SEWAGE SERVICES	21,688	22,382	16,827	10,945		17,332					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE											
5300	INSURANCE											
5302	FIRE INSURANCE	3,382	3,898	3,900	3,995		3,900					
5308	GENERAL LIABILITY INSURANCE											
5400	MATERIALS AND SUPPLIES											
5403	AGRICULTURAL SUPPLIES	20,999	19,158	33,217	102		34,214					
5405	LAUNDRY/HOUSEKEEPING	10,010	7,605	7,165	6,091		7,380					
5407	REPAIRS/MAINT.	18,911	41,630	55,663	14,988		57,333					
5408	VEHICLE/POWERED EQUIP.	46,748	43,364	48,516	23,075		49,971					
5410	UNIFORMS/WEARING APPAREL	2,449	2,343	11,750	1,379		7,519					
5412	RECREATION SUPPLIES	16,363	6,809	3,312	583		3,411					
5413	OTHER OPERATING SUPPLIES	50,596	61,862	56,226	34,631		57,913					
5414	MERCHANDISE FOR RESALE											
	OIHER CHARGES	233,784	250,025	287,086	109,053		290,999					
8001	MACHINERY AND EQUIPMENT	60,996	136,593	144 475	118,470		52,300					
8001	MACHINERY AND EQUIPMENT FURNITURE AND FIXTURES	סעני, טס	130,593	144,475 25,000	110,470		5∠,300					
8002	COMMUNICATIONS EQUIPMENT			000,000								
8005	MOTOR VEHICLES AND EQUIPMENT		30,411	46,590	46,590							
5505	. Dion various res agoirmi		20,411	10,000	10,550							

		FY/2023 ACIUAL	FY/2024 ACTUAL	AMENDED BUDGET	2025/01 ACTUAL	PROJECTED ACTUAL	DEPT FY/2026 REQUEST	ADMIN FY/2026 RECOMMEND	ADOPTED FY/2026 BUDGET	DEPT FY/2027 REQUEST	ADMIN FY/2027 RECOMMEND	ADOPTED FY/2027 BUDGET
8006	CONSTRUCTION VEHICLES AND EQUI											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8700	LAND											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI	103,469	441,127	640,829								
	CAPITAL OUTLAY	164,465	608,131	856,894	165,060		52,300					
9001	LEASE/RENT OF EQUIPMENT	9,155	9,648	9,438	5,390		9,910					
9005	SBITA LONG-TERM											
	OTHER USES OF FUNDS	9,155	9,648	9,438	5,390		9,910					
	TOTAL FOR DEPT	1,071,964	1,723,600	2,258,431	848,512		1,471,983					

PAGE 77

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
71100	SHERANDO PARK											
0000	SHERANDO PARK											
1000	PERSONNEL SERVICES											
1001	PARK MANAGER	315,793	356,165	370,549	200,587		371,147					
1003	COMPENSATION OF EXTRA HELP	185,330	194,148	220,500	132,891		220,500					
1005	NO LONGER USED EXTRA HELP	2,545	1,550	1,500	1,123		1,500					
1009	ACCRUED SALARIES	4,139	708									
1010	EXTRA PAY											
	PERSONAL SERVICES	507,807	552,571	592,549	334,601		593,147					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	37,393	42,217	45,330	25,535		45,376					
2002	RETIREMENT - V.R.S.	39,791	44,788	46,505	27,098		46,579					
2005	HOSPITAL/MEDICAL PLANS	92,385	105,351	120,280	57,065		120,280					
2006	GROUP INSURANCE	4,248	4,782	4,430	2,372		4,380					
2008	SHORT AND LONG TERM DISABILITY	1,132	1,236	1,350	697		1,375					
2011	WORKER'S COMPENSATION - COMMO	11,212	9,538	9,266	5,214		9,728					
2019	ACCRUED FRINGES	201	55									
	EMPLOYEE BENEFTIS	186,362	207,967	227,161	117,981		227,718					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER											
3004	REPAIR AND MAINTENANCE-EQUIP.	122,993	78,853	356,138	85,070		357,005					
3010	OTHER CONTRACTUAL SERVICES	14,366	10,344	13,100	13,262		13,100					
	PURCHASED SERVICES	137,359	89,197	369,238	98,332		370,105					
53.00												
5100 5101	UTILITIES ELECTRICAL SERVICES	40,130	40,408	49,704	17,895		49,704					
5102	HEATING SERVICES	1,649	919	3,422	17,095		3,422					
5102	WATER AND SEWER SERVICES	21,388	27,946	29,367	16,194		29,367					
5200	COMMUNICATION	21,300	27,540	25,507	10,154		25,507					
5204	POSTAGE AND TELEPHONE											
5300	INSURANCE											
5302	FIRE INSURANCE	3,124	3,432	3,450	3,531		3,550					
5308	GENERAL LIABILITY INSURANCE	3/111	3,132	3,130	37331		3,330					
5400	MATERIALS AND SUPPLIES											
5403	ACRICULTURAL SUPPLIES	38,880	41,078	34,874	26,396		37,664					
5405	LAUNDRY/HOUSEKEEPING	9,627	12,190	12,220	10,228		12,587					
5407	REPAIR AND MAINTENANCE	17,993	35,908	35,525	16,198		52,591					
5408	VEHICLE & POWER EQUIPMENT	65,584	69,692	67,600	29,249		67,700					
5410	UNIFORMS & WEARING APPAREL	1,632	871	11,500	574		7,269					
5412	EDUCATIONAL/RECREATIONAL	3,175	20,665	4,320	7,314		14,320					
5413	OTHER OPERATING SUPPLIES	70,245	85,680	78,150	31,573		80,000					
5414	MERCHANDISE FOR RESALE		•	•								
	OIHER CHARGES	273,427	338,789	330,132	159,152		358,174					
8001	MACHINERY AND EQUIPMENT	30,187	196,511	83,373			44,200					
8002	FURNITURE AND FIXTURES		9,995	70,100	9,922							
8003	COMMUNICATIONS EQUIPMENT											

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8005	MOTOR VEHICLES AND EQUIPMENT		29,788	45,990	45,990							
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8011	ALTERATIONS TO OLD BUILDINGS											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI	263,307	237,620	315,222	183,826							
	CAPITAL OUTLAY	293,494	473,914	514,685	239,738		44,200					
9001	LEASE/RENT OF EQUIPMENT	5,056	7,268	8,550			8,550					
	OTHER USES OF FUNDS	5,056	7,268	8,550			8,550					
	TOTAL FOR DEPT	1,403,505	1,669,706	2,042,315	949,804		1,601,894					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
73020	REGIONAL LIBRARY											
0000	REGIONAL LIBRARY											
3000	CONTRACTURAL SERVICES											
3002	PROFESSIONAL SERVICES											
5600	CONTRIBUTIONS-WASHINGTON EAR											
5605	HANDLEY LIBRARY	1,325,000	1,466,000	1,550,306	775,153		1,627,323					
	OIHER CHARGES	1,325,000	1,466,000	1,550,306	775,153		1,627,323					
8800	BUILDINGS											
	TOTAL FOR DEPT	1,325,000	1,466,000	1,550,306	775,153		1,627,323					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
81010	PLANNING											
0000	PLANNING											
1000	PERSONNEL SERVICES											
1001	PLANNING DIRECTOR	847,324	913,591	950,614	514,114		967,399					
1003	EXTRA HELP											
1005	OVERTIME											
1006	COMPENSATION OF PLANNING COMMI	47,450	44,750	46,800	25,250		46,800					
1009	ACCRUED SALARIES	9,182	2,084									
1010	EXTRA PAY											
	PERSONAL SERVICES	903,956	960,425	997,414	539,364		1,014,199					
2000	FRINCE BENEFITS	4. 4										
2001	F. I. C. A.	64,917	69,522	76,302	39,173		74,006					
2002	RETIREMENT - V. S. R. S.	106,889	114,898	119,303	70,462		121,409					
2005	HOSPITAL/MEDICAL PLANS	180,332	217,725	218,420	120,117		218,420					
2006	GROUP INSURANCE	11,413	12,268	11,365	6,089		11,415					
2008	SHORT & LONG TERM DISABILITY	2,047	2,212	2,300	1,247		2,425					
2011	WORKER'S COMPENSATION -COMMO	5,990	4,313	3,883	2,095		3,384					
2013	EDUCATION - TUITION ASSISTANCE	COO										
2019	ACCRUED FRINGES	677	181	425 552	020 102		424 050					
	EMPLOYEE BENEFITS	372,265	421,119	431,573	239,183		431,059					
3000	CONTRACTUAL SERVICES											
3001	WARRIOR DRIVE CONSTRUCTION											
3002	PROFESSIONAL SERVICES-OTHER	4,793	58,489	188,590	55,090		200,000					
3003	TEMPORARY HELP SERVICES FEES											
3004	REPAIR AND MAINTENANCE-EQUIP.	297	577	3,750	1,352		3,750					
3005	MAINTENANCE SERVICE CONTRACTS	2,555	2,555	800			2,555					
3006	PRINTING AND BINDING	891	535	1,000	290		1,000					
3007	ADVERTISING	15,425	17,177	20,000	3,348		25,000					
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	23,961	79,333	214,140	60,080		232,305					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	1,307	1,652	2,000	585		2,000					
4005	INIERNAL SERVICES	1,307	1,652	2,000	585		2,000					
	······································			27000								
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	6,187	4,390	6,500	2,747		6,500					
5300	INSURANCE											
5302	FIRE INSURANCE											
5305	MOTOR VEHICLE INSURANCE	878	896	2,000	875		2,000					
5306	SURETY BONDS	21	21	45	31		45					
5308	GENERAL LIABILITY INSURANCE											
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	22,391	8,162	9,402	2,300		9,500					
5408	VEHICLE AND POWERED EQUIPMENT											
5410	UNIFORMS & WEARING APPAREL											

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
5411	BOOKS AND SUBSCRIPTIONS	1,325	3,269	2,000	225		2,000					
5413	OTHER OPERATING SUPPLIES	4,995	1,331	7,600	1,848		24,421					
5500	TRAVEL											
5506	TRAVEL	1,906	8,351	15,000	7,378		10,000					
5600	CONTRIBUTIONS TO OTHER ENTIT											
5604	ECONOMIC DEVELOPMENT COMMI											
5605	CITY TRANSPORTATION											
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	1,578	3,384	5,000	1,251		5,000					
	OIHER CHARGES	39,281	29,804	47,547	16,655		59,466					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT	2,835	5,981	5,520	3,004		6,000					
9005	SBITA LONG-TERM		1,953	98	924							
	OTHER USES OF FUNDS	2,835	7,934	5,618	3,928		6,000					
	TOTAL FOR DEPT	1,343,605	1,500,267	1,698,292	859,795		1,745,029					

TOTAL FOR DEPT

FUND #-010 GENERAL OPERATING FUND

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
81020	ECONOMIC DEVELOPMENT COMMISSIO											
0000	ECONOMIC DEVELOPMENT COMMISSIO											
1000	PERSONNEL SERVICES											
1001	PERSONNEL SERVICES											
1003	PART TIME/EXTRA HELP											
1005	OVERTIME											
1009	MERIT RESERVE											
2000	FRINCE BENEFITS											
2001	F.I.C.A.											
2002	RETTREMENT-VSRS											
2005	HOSPITAL/MEDICAL PLANS											
2006	GROUP INSURANCE											
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMPCOMMON CARRIER											
3000	CONTRACTUAL SERVICES											
3001	REPAIR & MAINTENANCE -VEHICLE											
3002	PROFESSIONAL SERVICES - OTHER											
3004	REPAIR AND MAINTENANCE - EQUIP											
3005	MAINTENANCE/SERVICE CONTRACTS											
3006	PRINTING & BINDING											
3007	ADVERTISING											
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - COPIES											
5101	UTILITIES											
5200	COMMUNICATION											
5204	POSTAGE & TELEPHONE											
5305	MOTOR VEHICLE INSURANCE											
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES											
5408	VEHICLE EQUIPMENT SUPPLIES											
5411	BOOKS AND SUBSCRIPTIONS											
5413	OTHER OPERATING SUPPLIES											
5415	OTHER EXPENSES											
5500	TRAVEL											
5506	TRAVEL											
5600	CONTRIBUTIONS			950,000	950,000							
5800	MISCELLANEOUS											
5801	DUES & MEMBERSHIPS											
5880	CONTRIBUTION TO EDA (FD31)	688,409	735,368	735,202	735,202		745,601					
	OIHER CHARGES	688,409	735,368	1,685,202	1,685,202		745,601					
8000	LEASES AND RENTALS											
8001	LEASE/RENT OR EQUIPMENT- (CAR L											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INIEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT (CAR LE											
9002	LEASE/RENT OF BUILDING											

688,409 735,368 1,685,202 1,685,202 745,601

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
81040	ZONING BOARD											
0000	ZONING BOARD											
1000	PERSONNEL SERVICES											
1006	COMPENSATION OF MEMBERS	1,400	1,600	4,200	800		4,200					
	PERSONAL SERVICES	1,400	1,600	4,200	800		4,200					
2001	FICA	103	115	321	61		321					
	EMPLOYEE BENEFITS	103	115_	321	61_		321_					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER											
3007	ADVERTISING	3,125	5,965	4,500	2,635		6,500					
	FURCHASED SERVICES	3,125	5,965	4,500	2,635		6,500					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - OFFIC											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	143	270	300	117		400					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES		14	200			200					
5500	TRAVEL											
5506	TRAVEL	227	320	800	47		800					
	OIHER CHARGES	370_	604	1,300	164_		1,400					
		4 000	0.00:	10.205	2 665		10.46-					
	TOTAL FOR DEPT	4,998	8,284	10,321	3,660		12,421					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
81060	BUILDING APPEALS BOARD											
0000	BUILDING APPEALS BOARD											
1000	PERSONNEL SERVICES											
1006	COMPENSATION OF MEMBERS			150			150					
	PERSONAL SERVICES			150			150					
2001	F.I.C.A.			11			11					
	EMPLOYEE BENEFITS			11			11_					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER			270			270					
3007	ADVERTISING			50			50					
	PURCHASED SERVICES			320			320					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES-COPIES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE			30			30					
5401	OFFICE SUPPLIES			50			50					
	OIHER CHARGES			80			80					
	TOTAL FOR DEPT			561			561					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
81070	N. S. V. REGIONAL COMMISSIONS											
0000	N. S. V. REGIONAL COMMISSIONS											
1000	PERSONNEL SERVICES											
1006	COMPENSATION OF MEMBERS											
5600	CONTRIBUTION TO OTHER ENTIT											
5604	N. S. V. REGIONAL COMMISSION	81,885	91,250	95,521	47,761		98,852					
	OIHER CHARGES	81,885	91,250	95,521	47,761		98,852					
	TOTAL FOR DEPT	81,885	91,250	95,521	47,761		98,852					

1/14/2025 12:14:12 GL067KD CO# 001 COUNTY OF FREDERICK - B U D G E T - E X P E N S E ACCOUNTING PERIOD 2025/01 PAGE 86

		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	DEPT FY/2026	ADMIN FY/2026	ADOPIED FY/2026	DEPT FY/2027	ADMIN FY/2027	ADOPTED FY/2027
		ACTUAL	ACTUAL	BUDGET	ACIUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
82030	SOIL AND WATER CONSERVATION DI											
0000	SOIL AND WATER CONSERVATION DI											
5604	LORD FAIRFAX SOIL DISTRICT	11,500	12,650	13,283	6,642		15,000					
	OIHER CHARGES	11,500	12,650	13,283	6,642		15,000					
	TOTAL FOR DEPT	11,500	12,650	13,283	6,642		15,000					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
83010	AGRICULTURE						Tagonor	100011110		144044	100011110	
0000	ACRICULTURE											
1000	PERSONNEL SERVICES											
1001	COMPENSATION OF EXTENSION AGEN	118,524	124,784	129,824	70,226		130,033					
1003	P/T COMP OF GYPSY MOTH - TECH				4,263							
1005	OVERTIME											
1009	ACCRUED SALARIES	555	248									
1010	EXTRA PAY											
	PERSONAL SERVICES	119,079	125,032	129,824	74,489		130,033					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	8,595	9,143	9,931	5,488		9,948					
2002	RETIREMENT - V. S. R. S.	14,944	15,692	16,293	9,446		16,319					
2005	HOSPITAL/MEDICAL PLANS	36,561	36,375	37,070	19,703		37,070					
2006	GROUP INSURANCE	1,596	1,675	1,552	907		1,534					
2008	SHORT & LONG TERM DISABILITY				34							
2011	WORKER'S COMPENSATION - COMMO	107	87	91	52		65					
2019	ACCRUED FRINGES	52	20									
	EMPLOYEE BENEFITS	61,855	62,992	64,937	35,630		64,936					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	94,413	116,748	130,058	27,259		156,327					
3004	REPAIR AND MAINTENANCE-EQUIP.			500			500					
3005	MAINTENANCE CONTRACT											
3007	ADVERTISING			640	640							
3010	OTHER CONTRACTUAL SERVICES						750					
	PURCHASED SERVICES	94,413	116,748	131,198	27,899		157,577					
4000	DIFFERENCE CHENTICES											
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES CENTRAL STORES-COPIES											
4003	COMMUNICATION											
5200 5204	POSTAGE AND TELEPHONE	4,532	4,892	4,500	2,282		4,500					
5400	MATERIALS AND SUPPLIES	4,332	4,032	4,500	2,202		4,500					
5401	OFFICE SUPPLIES	7,757	6,532	5,599	1,107		7,500					
5403	AGRICULTURAL SUPPLIES	1,131	0,332	3,333	1,107		7,500					
5410	UNIFORMS AND WEARING APPAREL											
5411	BOOKS AND SUBSCRIPTIONS	463	631	500	266		500					
5413	OTHER OPERATING SUPPLIES	900	031	500	200		500					
5415	OTHER EXPENSES - 4-H CAMP	4,000	4,000	4,000			4,000					
5500	TRAVEL	4,000	4,000	4,000			4,000					
5506	TRAVEL	1,948	1,709	3,000	1,439		3,000					
5800	MISCELLANEOUS	1,240	1,100	5,000	1,7200		3,000					
5801	DUES AND ASSOC. MEMBERSHIPS	400	955	900	525		900					
3001	OIHER CHARGES	20,000	18,719	18,499	5,619		20,400					
		20,000	10,110	10,100			20,100					

8000 LEASES AND RENIALS 8001 MACHINERY AND EQUIPMENT 8002 FURNITURE AND FIXIURES 1/14/2025 12:14:12 GL067KD CO# 001 COUNTY OF FREDERICK - B U D G E T - E X P E N S E ACCOUNTING PERIOD 2025/01 PAGE 88

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8003	COMMUNICATIONS EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT	2,279	2,609	2,820	2,362							
9002	LEASE/RENT OF BUILDING						2,700					
9005	SBITA LONG-TERM			940	440							
	OTHER USES OF FUNDS	2,279	2,609	3,760	2,802		2,700					
	TOTAL FOR DEPT	297,626	326,100	348,218	146,439		375,646					

1/14/2025 12:14:12 GL067KD CO# 001 COUNTY OF FREDERICK - B U D G E T - E X P E N S E ACCOUNTING PERIOD 2025/01 PAGE 89

FUND #-010 GENERAL OPERATING FUND

DEPT ALMIN ADOPTED DEPT ALMIN ADOPTED FY/2023 FY/2024 AMENDED 2025/01 PROJECTED FY/2026 FY/2026 FY/2026 FY/2027 FY/2027 FY/2027

ACTUAL ACTUAL BUDGET ACTUAL ACTUAL REQUEST RECOMMEND BUDGET REQUEST RECOMMEND BUDGET

91010 DEBT SERVICE

0000 DEBT SERVICE

9101 FRINCIPAL AND INTEREST
9201 INTEREST

TOTAL FOR DEPT

 $1/14/2025 \quad 12:14:12 \quad \texttt{GL067KD} \quad \texttt{CO\# 001 COUNTY OF FREDERICK} \quad -\texttt{BUDGET} - \\ \quad \texttt{EXPENSE} \quad \textbf{ACCOUNTING PERIOD 2025/01} \qquad \qquad \texttt{PAGE} \quad 90$

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
91020	FRINCE BENEFITS											
0000	FRINCE BENEFITS											
2001	F. I. C. A.											
2002	RETIREMENT - V. S. R. S.											
2005	HOSPITIAL/MEDICAL PLANS											
2006	GROUP INSURANCE											
2011	WORKER'S COMPENSATION - COMMO											
	TOTAL FOR DEPT											

		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	DEPT FY/2026	ADMIN FY/2026	ADOPTED FY/2026	DEPT FY/2027	ADMIN FY/2027	ADOPTED FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
92010	TRANSFERS	ACIONE	ACTUAL	BODGET	ACTURE	ACTORD	NEQUEST	_ KISCOPIEND	DODGET	NEQUEST	NSCATILIZED	DODGEST
0000	TRANSFERS											
5800	MISCELLANEOUS											
5803	TAX REFUNDS											
5880	REGULAR TRANSFERS	124,369,665	121,598,527	142,634,208	78,693,153		139,367,135					
5890	OPERATIONAL TRANSFERS				19,649-							
	OIHER CHARGES	124,369,665	121,598,527	142,634,208	78,673,504		139,367,135					
	TOTAL FOR DEPT	124,369,665	121,598,527	142,634,208	78,673,504		139,367,135					

							DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2023	FY/2024	AMENDED	2025/01	PROJECTED	FY/2026	FY/2026	FY/2026	FY/2027	FY/2027	FY/2027
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
93010	TRANSFERS/CONTINGENCY											
0000	TRANSFERS/CONTINGENCY											
2011	WORKER'S COMP FOR WELLINESS	49	26		16							
	EMPLOYEE BENEFITS	49	26		16							
5800	MISCELLANEOUS											
5807	RESERVE FOR MERIT/COLA INCREAS	19,591,372	15,437,681	20,516,721	17,389,804		8,300,000					
5890	OPERATIONAL CONTINGENCY	472,252-	261,764-	202,689			300,000					
5891	BOS CONTINGENCY			664,088								
5892	SCHOOL OPERATING CONTINGENCY											
5899	CAPITAL CONTINGENCY											
	OIHER CHARGES	19,119,120	15,175,917	21,383,498	17,389,804		8,600,000					
	TOTAL FOR DEPT	19,119,169	15,175,943	21,383,498	17,389,820		8,600,000					
	FUND TOTAL	253,193,601	247,889,000	294,893,165	160,560,138		271,871,730					
	FINAL TOTAL	253,193,601	247,889,000	294,893,165	160,560,138		271,871,730					

FY 2025-2026 PRIORITIZED CAPITAL REQUEST LIST (BY DEPT) - GENERAL FUND

Department	Line Item	Description	Capital Amount	Total per Department
1210 - Reassessment	8900	Security door locks for two doors - punch pad to key fob	5,000	5,000
3102 - Sheriff	8005 8005 8005 8005 8005 8005 8005 8005	18 replacement police pursuit vehicles - Ford Explorer 2 Ford F150 Responders 2 Ford Transit Vans 4 Jeep Cherokees for CID 2 Chevrolet Tahoes Uplifting of all 28 vehicles listed above 1 Mobile Command Vehicle 1 Dive Team Underwater Search & Recovery Vehicle Rescue Connector One Boad & inflatable boat combo set w/trailer Mobile Command Post vehicle upgrades - grant funded Night vision goggles - grant funded 25 AXON Automatic License Plate Recognition (ALPR's) integrated system This is 4-year cost - \$81,751/year AXON interview room camera system-this is 5-year cost-\$13,922/year AXON Skydio X10 Drone-this is 4-year cost-year 1 \$15,785; year 2-4 \$7,925 AXON Lemur 2 Interior Drone 1 AXON ALPR system - grant funded Additional funding needed for vehicle storage building to reach \$150,000	1,014,570 110,000 124,000 184,000 118,000 742,560 1,400,000 575,000 250,000 100,000 327,004 69,610 39,560 26,500 12,500 34,000	5,182,304
3505 - Fire and Rescue	8005 8005	Ford F150 4WD - Replacement vehicle Truck Cap	47,448 4,680	52,128
4304 - County Office Buildings	8001 8001 8011 8011 8001 8009 8900	Roof top unit #4 replacement - CAB Roof top units #1 and #2 replacements - Ancillary Building of PSB Modernization of south elevator - CAB Modernization of north elevator - CAB Roof top unit #5 replacement - PSB Replacement of 5 trolley operators on garage doors - Millwood Fire Station Parking lot repairs - CAB Parking lot repairs - Sunnyside Plaza	104,500 40,000 214,169 214,169 175,000 17,475 20,000 35,000	

1

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FY 2025-2026 PRIORITIZED CAPITAL REQUEST LIST (BY DEPT) - GENERAL FUND

<u>Department</u>	Line Item 8002	<u>Description</u> Installation of new kitchen cabinets, countertop & sink - Millwood Fire Station	Capital Amount 20,000	Total per Department 840,313
4305 - Animal Shelter	8001	Replacement of backup roof top air unit	175,000	175,000
5316 - Social Services	8005	Vehicle - SUV to replace older fleet vehicle	45,000	45,000
7101-7110 Parks & Recreation	8001 8001 8900 8900 8900 8900 8900 8900	Replacement Equipment SGMEF Clearbrook - revenue recovered Replacement Equipment SGMEF Sherando - revenue recovered Abrams Creek Trailhead parking (grant & non-grant portion) Abrams Creek Trailhead parking (grant portion) Abrams Creek Trail Phase I (Additional grant funded) Old Charlestown Road Park Development (Non-Grant portion) Old Charlestown Road Park Development (Grant portion) Clearbrook Park walking trail expansion Asphalt Lions and gazebo parking lots - Sherando Soccer fields 1-4 restroom building - Sherando Warrior Drive Field bermuda sod Sprayground design, acquisition & installation - Sherando Sherando Lake trail design Clearbrook Park parking lot expansion Sherando Park NW parking expansion Honda Odyssey Van - Recreation Division Ford Ranger XL Super Crew truck - Clearbrook Ford Ranger XL Super Crew truck - Sherando Bowman playground design Sherando Park Area 3 development design	52,300 44,200 94,000 206,668 1,148,236 2,790,700 70,000 70,000 424,000 73,600 700,000 30,000 310,000 35,495 36,000 20,000 514,000	9,775,899

Total Capital Requests - General Fund 16,075,644

SEE INDIVIDUAL SHEETS ATTACHED FOR ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL

2

	2025-2026 CAPITAL REQUESTS		
DEPARTMENT REASSESSMENT		DEPARTMENT CODE	1210
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
012100-8900-000-000	Security Door Locks for two doors Replace "Punch" key pad with key fob entry	5,000	5,000
ONGOING OPERATING COSTS AS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
	The key fob entry will need no further maintenace		

DEPARTMENT	Sheriff's Office		DEPARTMENT CODE	31020
	DITURE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
1020- 8005-000	0-000	MOTOR VEHICLES AND EQUIPMENT		
		Currently 28 Sheriff's Office Vehicles meets the Frederick County Matrix for replacement. No liability insurance on any vehicles that are 2018 or older except certain specialty vehicles etc. Search and Rescue/Dive Team. We are attempting to repalce vehicles with high mileage and maintenance costs.		
		Average annual mileage for a Sheriff's Office vehicle is 25,000-30,000 miles.		
		The Transportation Department now charges \$20 for each pro key, for vehicle fuel. 28 vehicles @ \$20	560	
		18 Ford Explorer Police Interceptor Utility at @ \$56,365	1,014,570	
		2 Ford F150 Responder's @ \$55,000	110,000	
		2 Ford Transit Vans @ \$62,000	124,000	
		4 Jeep Cherokee's for CID @ \$46,000	184,000	
		2 Chevrolet Tahoe's @ \$59,000	118,000	
		1 Mobile Command Vehicle	1,400,000	
		1 Dive Team Underwater Search and Recovery Vehicle	575,000	
		Upfitting the vehicle with emergency lighs, siren, decals, bumber guards patritions, installation, and etc. 28 @ 26,500	742,000	
ONGOING OPER	ATING COSTS ASS	OCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
1020-3004-000	-002	REPAIR/MAINTENANCE		
		Vehicle -Battery - $$150$, Tires $$650 \times 2 = 1300 , Oil change $$60$ per month = $$720$ yearly , Brakes/Rotors $$1000 \times 4 = 4000 . The totals is per vehicle and it varies depending on the type of vehicle	6,170	
31020-4003-000	-002	GASOLINE		
		\$70 per week, per car = \$280 per month x 12	3,360	
31020-5305-000	-000	MOTOR VEHICLE INSURANCE	550	
		TOTAL ONGOING OPERATING COSTS PER VEHICLE		10,

DEPARTMENT	Sheriff's Office		DEPARTMENT CODE	31020
	NDITURE E ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
31020- 8005-00	0-000	MOTOR VEHICLES AND EQUIPMENT Rescue Connector One Boat and inflatable boat combination set with trailer for dive team. This is to be used for search and recovery efforts by the dive team for bodies, evidence, inspection of infrastructure, and swift water rescue by teams certified divers and swift water rescue tecnicians. TBE explanation are also ESF 9 functions under the County approved Emergency Operations Plan and also ESF 9 functions under the Commonwealth of Virginia's Emergency Management Department.	55,000	4 222 42
31020-8005-000	0-001	MOTOR VEHICLES AND EQUIPMENT - GRANTS		4,323,13
		Mobile Command Post Vehicle upgrades (Virginia Department of Emergency Managment) GRANT. To upgrade all electronic equipment in the command vehicle to include satallite communications systems, computer network and internal and external Wifi systems. Vehicle is used for Search and Rescue and major incidents FY25-26	250,000	
		Night Vision (Virginia Department of Emergency Managment) GRANT. Night vision goggles to assist with Search and Rescue for missing individuals, law emforcement applications. FY25-26	100,000	
		TOTAL		350,00
ONGOING OPER	ATING COSTS AS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		

DEPARTMENT	Sheriff's Office		DEPARTMENT CODE	31020
	DITURE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
31020-8001-000-	-000	MACHINERY AND EQUIPMENT		
		AXON Automatic License Plate Recognition (ALPR) integrated with an in car camera and prisoner transport camera. This is a 48 month cost for 25 ALPR's. Year 1 - 4 \$81,750.90 per year. Cost includes data storage in evidence.com and warranty	327,004	
		AXON Interview Room - We are looking to add camera systems to our existing setup. This setup is needed in our polygraph room. This is a 60 month contract. Year 1-5 it will cost \$13,922 per year. Cost includes data storage in evidence.com and warranty	69,610	
		AXON Skydio X10 - Drone for Search and Rescue Operations and over watch with SWAT operations. This is a 48 month plan. Year 1 \$15,785, Year 2 - 4 \$7,925 per year. This will replace our current Search and Rescue drone that is 7 years old. This drone is for exterior use only. Cost includes data storage in evidence.com and warranty	39,560	
		AXON Lemur 2 - Interior Drone to replace the SWAT teams aging Loki Sky-Hero. This drone is sent into houses when negotiating with barricade and suicidal people. This drone can be called by phone and we can establish two way communications with people inside. In addition, it maps out the floor plan in real time and provides us a 3D model	26,500	
		TOTAL		462,6
ONGOING OPERA	ATING COSTS AS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
		AXON ALPR insurance	327	
		AXON Skydio X10 Drone insurance	39	
		AXON Lemur 2 Drone insurance	26	
		Total		:

DEPARTMENT	Sheriff's Office		DEPARTMENT CODE	31020
EXPENI LINE	DITURE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
31020-8001-000-	-001	MACHINERY AND EQUIPMENT - GRANT		
		Heat Grant - The HEAT funding will allow us to purchase one ALPR system from AXON Enterprises providing for real time alerting on plates of interest while conducting traffic patrol. Data collected will then be stored and can be queried through Axon Evidence for later investigations Total	12,500	12,50
31020-8900-000-	-000	IMPROVEMENTS OTHER THAN BUILDINGS		
		The Frederick County Sheriff's Office has numerous special purpose vehicles for the different specialty teams. These vehicles are Command vehicle, a Search and Rescue vehicle, a Crisis Negations vehicle, and Underwater Search and REcovery vehicle, and several Humvees. These vehicles should be kept in a building to maintain their readiness for calls for service. When these vehicles are kept outside the diesel engines are harder to start, and the IT systems and stored equipment don't function properly when it is needed.		
		Currently we have \$116,183 in the line item. We are requesting an additional funds to get us a little over \$150,000 TOTAL	34,000	34,00
		TOTAL PURCHASE SERVICES		5,182,30
ONGOING OPERA	ATING COSTS AS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
		Building utilites Total	150	1

DEPARTMENT Fire and Rescue		DEPARTMENT CODE	35050
EXPENDITURE		DETAIL	TOTAL AMOUNT
LINE ITEM	DESCRIPTION	AMOUNT	(PER LINE ITEM)
	F150 4wd (Replacement)	47,448	47,448
010-35050-8005-000-000	Truck Cap	4,680	4,680
ONGOING OPERATING COSTS ASS	OCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
35050-3004-000-002	Yearly Maintenance Cost	2,300	2,300
35050-5408-000-000	Yearly Maintenace Supplies	300	300

CAPITAL REQUESTS

3505-8005-000 - Motor Vehicle and Equipment

\$52,128 Requested

Capital request is to replace a 2006 Chevy Impala pool vehicle which is due for immediate replacement under the County vehicle replacement matrix with a F150. In addition to exceeding the age, mileage and condition expectations for replacement, replacing the Impala with the F150 model will better fit the mission and purpose of the vehicle to serve as a pool vehicle to assist the Support Division in moving supplies and materials, the Training Division to move training props and supplies or transport staff with PPE safely removed from cab area.

Page 10 of 10 Fire and Rescue FY26

2025-2026 CAPITAL REQUESTS			
DEPARTMENT COUNTY ADMINI	DEPARTMENT CODE	43040	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8001-000-000	Replacement of Roof Top Unit #4 at the County Administration Building. The system is an original piece of equipment that is a 1996-year model. The parts are no longer available which makes this unit obsolete. This system needs a new heat exchanger, and parts are no longer available. Increase in pricing due to the Crane being unable to set the unit from the front of the building due to the power lines. This is #1 on County Administrations' Priority List of Capital Expenditures.	104,500	840,313
ONGOING OPERATING COSTS ASS	The ongoing operating costs associated with the replacement of Roof Top Unit #4 at the County Administration Building would be the cost of the Yearly HVAC Maintenance Agreement. The Yearly HVAC Maintenance Agreement for the County Administration Building is \$18,300.00. The life expectancy of the new Roof Top Unit is 10 to 15 years.	18,300	39,672

2025-2026 CAPITAL REQUESTS			
DEPARTMENT COUNTY ADMINI	DEPARTMENT CODE	43040	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8001-000-005	Replacement of Roof Top Units #1 and #2 on the Ancillary Building of of the Public Safety Building . The heat exchangers in these units need to be replaced. With the age of the units it is more cost cost effective to replace the units. This is #2 on County Administrations' Priority List of Capital Expenditurers.	40,000	
ONGOING OPERATING COSTS ASS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
	The ongoing operating costs associated with the replacement of Roof Top Units #1 and #2 on the Ancillary Building at the Public Safety Building would be the cost of the Yearly HVAC Maintenance Agreement. The Yearly HVAC Maintenance Agreement for the Public Safety Building is \$16,892. The Yearly HVAC Maintenance Agreement cost is for Capital Expenditure Requests #2 and #5. The life expectancy of the new Roof Top Units is 10 to 15 years.	16,892	

2025-2026 CAPITAL REQUESTS			
DEPARTMENT COUNTY ADMIN	DEPARTMENT CODE	43040	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8001-000-005	Replacement of Roof Top #5 at the Public Safety Building. We have spent thousands of dollars on repairs over the last few years. The parts are no longer available for these units, which makes them obsolete. This is #5 on County Administrations Priority List of Capital Expenditures.	175,000	
ONGOING OPERATING COSTS AS:	The ongoing operating costs associated with the replacement of Roof Top Unit #5 at the Public Safety Building would be the cost of the Yearly HVAC Maintenance Agreement. The Yearly HVAC Maintenance Agreement for the Public Safety Building is \$16,892. The Yearly HVAC Maintenance Agreement cost is for Capital Expenditure Requests #2 and #5. The life expectancy of the new Roof Top Unit is 10 to 15 years.	0	

DEPARTMENT	PARTMENT COUNTY ADMINISTRATION		DEPARTMENT CODE	43040
	DITURE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8002-	.000-021	Install new kitchen cabinets, countertop and sink in the kitchen at Millwood Fire Station. The current cabinets are made from particle board and are starting to fall apart. This is #9 on County Administrations Priority List of Capital Expenditures.	20,000	
ONGOING OPER	ATING COSTS AS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT: There would be no ongoing operating cost involved with the replacement of the kitchen cabinets, countertop and sink in the kitchen at Millwood Fire Station.	0	

2025-2026 CAPITAL REQUESTS			
DEPARTMENT COUNTY ADMIN	DEPARTMENT CODE	43040	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8011-000-000	Modernization of the South Elevator at the County Administration Building. We have spent thousands of dollars on repairs and parts to repair the elevator are obsolete. When the elevator needs repaired, the current parts are sent out to be refurbished. This leaves the the elevator down for extended periods of time which leaves the building no longer ADA compliant. This is #3 on County Administrations Priority List of Capital Expenditures.	214,169	
ONGOING OPERATING COSTS AS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
	The ongoing operating costs associated with the modernization of	3,480	
	the South Elevator at the County Administration Building would be the		
	cost of the Yearly Elevator Maintenance Agreement. The Yearly		
	Elevator Maintenance Agreement for the County Administration Building		
	is \$3,480.00. The Yearly Elevator Maintenance Agreement costs is for Capital Expenditure Requests #3 and #4.		

2025-2026 CAPITAL REQUESTS			
DEPARTMENT COUNTY ADMIN	DEPARTMENT CODE	43040	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8011-000-000	Modernization of the North Elevator at the County Administration Building. We have spent thousands of dollars on repairs and parts to repair the elevator are obsolete. When the elevator needs repaired, the current parts are sent out to be refurbished. This leaves the the elevator down for extended periods of time which leaves the building no longer ADA compliant. This is #4 on County Administrations Priority List of Capital Expenditures.	214,169	
ONGOING OPERATING COSTS AS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
	The ongoing operating costs associated with the modernization of the North Elevator at the County Administration Building would be the cost of the Yearly Elevator Maintenance Agreement. The Yearly Elevator Maintenance Agreement for the County Administration Building is \$3,480.00. The Yearly Elevator Maintenance Agreement costs is for Capital Expenditure Requests #3 and #4.	0	

2025-2026 CAPITAL REQUESTS			
DEPARTMENT COUNTY ADMINI	DEPARTMENT CODE	43040	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8009-000-021	Replacement of five trolley operators on the garage doors at Millwood Fire Station. These are original garage door operators. We have spent thousands of dollars on repairs over the last few years. The current operators are obsolete, and parts are no longer available. This is #6 on County Administrations Priority List of Capital Expenditures.	17,475	
ONGOING OPERATING COSTS ASS	The ongoing operating costs associated with the replacement of the five trolley operators on the garage doors at Millwood Fire Station would be minimal repair and maintenance. Estimated repair and maintenance cost per year would be \$1,000.00.	1,000	

EPARTMENT COUNTY A	DMINISTRATION	DEPARTMENT CODE	43040
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
10-043040-8900-000-000	Repair bad areas of asphalt, seal coat and remark parking lot striping	20,000	
	on the parking lot at the County Administration Building. The parking		
	lot needs repaved, and the parking lot striping has faded and been		
	removed from most of the parking lot.		
	This is #7 on County Administrations Priority List of Capital		
NGOING OPERATING COST	S ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
	There would be no ongoing operating costs associated with the repair	0	
	of the asphalt,seal coat and remark parking lot striping on the parking		
	lot at the County Administration Building. Life expending of the		
	asphalt repair and parking lot striping is 10 to 15 years.		

DEPARTMENT COUNTY AL	MINISTRATION	DEPARTMENT CODE	43040
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8900-000-052	Repair damaged parking lot at 341 and 343 Sunnyside Plaza. Install curbing, and remarking parking spaces. There are a few potholes and water draining issues from the parking lot sinking that needs to be addressed. This is #8 on County Administrations Priority List of Capital Expenditures.	35,000	
INGOING OPERATING COST	S ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
	There would be no ongoing operating costs associated with the asphalt repair, installation of curbing and remarking of the parking spaces in the parking lot at 341 and 343 Sunnyside Plaza. Life expenctancy of the asphalt repair and parking lot striping is 10 to 15 years.	0	

County Administrations 2025-2026 Capital Requests

- 1. Replacement of Roof Top Unit #4 at the County Administration Building. This system is an original piece of equipment that is a 1996-year model. The parts are no longer available which makes this unit obsolete. This system needs a new heat exchanger, and the parts are no longer available. **\$104,500**
- 2. Replacement of Roof Top Units #1 and #2 on the Ancillary Building of the Public Safety Building. The heat exchangers in the units need to be replaced. The cost involved in replacing the heat exchangers is more than half of the cost of a new unit. It is more cost effective to replace the two units. \$40,000
- 3. Modernization of the County Administration Building South Elevator (CAB 4-Story Building). This modernization would include replacing the existing controller with a state-of the-art microprocessor-based control system. This system will be field programmable and will meet all requirements as outlined in the ANSI-A17 209 code for elevators and escalators, as well as all state and local codes. The existing door operator would be replaced, and the pumping unit will be replaced with a state-of-the-art unit that will include a new motor, pump, hydraulic valve, and muffler type motor that will greatly improve the overall performance of the elevator.

We have spent thousands of dollars on repairs, and parts to repair the elevator are obsolete. When the elevator needs repaired, the current parts are sent out to be refurbished. This leaves the elevator down for extended periods of time which leaves the building no longer ADA compliant. **\$214,169**

4. Modernization of the County Administration Building South Elevator (CAB 3-Story Building). This modernization would include replacing the existing controller with a state-of the-art microprocessor-based control system. This system will be field programmable and will meet all requirements as outlined in the ANSI-A17 209 code for elevators and escalators, as well as all state and local codes. The existing door operator would be replaced, and the pumping unit will be replaced with a state-of-the-art unit that will include a new motor, pump, hydraulic valve, and muffler type motor that will greatly improve the overall performance of the elevator.

We have spent thousands of dollars on repairs, and parts to repair the elevator obsolete. When the elevator needs repaired, the current parts are sent out to be refurbished. This leaves the elevator down for extended periods of time which leaves the building no longer ADA compliant. **\$214,169**

County Administrations 2025-2026 Capital Requests

- 5. Replacement of Roof Top Unit #5 at the Public Safety Building. We have spent thousands of dollars on repairs to the unit over the last few years. The parts are no longer available for these units which makes them obsolete. We are proposing to replace one unit per year until all Roof Top Units are replaced. \$175,000
- 6. Replacement of five trolley operators on the garage doors at Millwood Fire Department. These are the original garage door operators. We have spent thousands of dollars on repairs over the last few years. The current operators are obsolete, and parts are no longer available. When the operators go down it takes weeks to order and get a new operator in and installed, which this leaves the doors out of service. \$17.475
- 7. Repair bad areas of asphalt, seal coat and remark parking lot striping on the parking lot at the County Administration Building. The parking lot needs repaved, and the parking lot striping has faded and has been removed from most of the parking lot. \$20,000
- 8. Repair damaged parking lot area at 341 & 343 Sunnyside Plaza. Install a 1.5" SM-9.5AL overlay pavement surface to the damaged areas, install curbing, and remark parking spaces. There are a few potholes and water drainage issues from the parking lot sinking that need to be addressed. These issues are causing trip hazards. \$35,000
- 9. Install new kitchen cabinets, countertop and sink in the kitchen at Millwood Fire Staton. The current cabinets are made from particle board and are starting to fall apart. \$20,000

2025-2026 CAPITAL REQUESTS

2025-2026 CAPITAL REQUESTS				
Animal Shelter		DEPARTMENT CODE	4305	
DITURE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)	
00	As phase two of our rooftop air unit replacement, it has been recommended by the maintenance department to replace the back up air unit as the building is nearing 20 years old. Maintenance has stated that this will improve air quality within the building, and help to increase efficiency of the other rooftop units, possibly reducing utility cost. Maintenance has provided a quote of \$175,000 for this project.		175,000	
ATING COSTS ASS	OCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
00	Ongoing operating costs associated with this expenditure include regular inspection of unit, and regular machine repair.		5,000	
	DITURE ITEM OO ATING COSTS ASS	Animal Shelter DISCRIPTION As phase two of our rooftop air unit replacement, it has been recommended by the maintenance department to replace the back up air unit as the building is nearing 20 years old. Maintenance has stated that this will improve air quality within the building, and help to increase efficiency of the other rooftop units, possibly reducing utility cost. Maintenance has provided a quote of \$175,000 for this project. ATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT: Ongoing operating costs associated with this expenditure include regular	Animal Shelter DETAIL ITEM DESCRIPTION As phase two of our rooftop air unit replacement, it has been recommended by the maintenance department to replace the back up air unit as the building is nearing 20 years old. Maintenance has stated that this will improve air quality within the building, and help to increase efficiency of the other rooftop units, possibly reducing utility cost. Maintenance has provided a quote of \$175,000 for this project. ATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT: Ongoing operating costs associated with this expenditure include regular	

2025-2026 CAPITAL REQUESTS			
DEPARTMENT SOCIAL SERVICES		DEPARTMENT CODE	5316
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
4-010-053160-8005-000-000	Motor Vehicles	45,000	45,000
ONGOING OPERATING COSTS AS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
	Insurance	500	500
	Maintenance and Repairs	650	650
	Gas	500	500

2025-2026 CAPITAL REQUESTS

DEPARTMENT	TMENT DEPARTMENT CODE		
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
4-010-071010-8900-000-000	IMPROVEMENTS OTHER THAN		1,448,904.00
	Abrams Creek Trailhead Parking	94,000.00	
	Abrams Creek Trail Parking (Grant Portion)	206,668.00	
	Abrams Creek Trail Phase I (Additional Grant Funded)	1,148,236.00	
4-010-071010-9001-000-000	LEASE/RENT OF EQUIPMENT		5,001
	Copy Machine-leased under Virginia Business Systems	5,000	
	Lease/Rent of Land-Museum of the Shen. Valley	1	
4-010-071010-9005-000-000	SBITA \$5K+LONG TERM		63,245
	Adobe Subscriptions	2,295	
	Civic Rec Annual Fee	49,250	
	Scheduling Software	11,700	
4-010-071040-8005-000-000	MOTOR VEHICLE AND EQUIPMENT		35,495
	Honda Odyssey FWD Van-Recreation Programs	35,495	
4-010-071090-8001-000-000	MACHINERY AND EQUIPMENT		52,300
	SGEMF Capital Contingency	52,300	/
4-010-071090-8005-000-000	MOTOR VEHICLE AND EQUIPMENT		36,000
	Ford Ranger XL Super Crew RWD	36,000	
4-010-071090-8900-000-000	IMPROVEMENTS OTHER THAN		5,981,400
	Old Charlestown Road Park Development (Non-Grant Portion)	2,790,700	

	Old Charlestown Road Park Development (Grant Portion)	2,790,700	
	Walking Trail Expansion	70,000	
	Clearbrook Park Parking Lot Expansion	330,000	
		, in the second of the second	
4-010-071090-9001-000-000	LEASE/RENT OF EQUIPMENT		9,910
	Man-Lift	9,910	
4-010-071100-8001-000-000	MACHINERY AND EQUIPMENT		44,200
	SGEMF Capital Contingency	44,200	
4-010-071100-8005-000-000	MOTOR VEHICLES AND EQUIPMENT		36,000
	Ford Ranger XL Super Crew RWD	36,000	
4-010-071090-8900-000-000	IMPROVEMENTS OTHER THAN		2,141,600
	Warrior Drive Field Bermuda Sod	73,600	
	Asphalt Lions and Gazebo Parking Lots	70,000	
	Sprayground Design, Acquisistion, & Installation	700,000	
	Sherando Park Area 3 Development Design	514,000	
	Sherando Park NW Parking Expansion	310,000	
	Sherand Park Soccer Fields 1-4 Restroom	424,000	
	Sherando Lake Trail Design	30,000	
	Bowman Playground Design	20,000	
4-010-071090-9001-000-000	LEASE/RENT OF EQUIPMENT		8,550
. 010 071030 3001 000 000	Man-Lift	8,550	3,330
	IVIAIT EIIC	6,550	

ONGOING OPERATING COSTS ASS	SOCIATED WITH CAPITAL EXPENDITURE/PROJECT:		
Annual Maintenance	Sherando Park Sprayground	2,500	
Annual Operations	Sherando Park Sprayground	12,500	
Annual Maintenance	Sherando Park Area 3	5,000	
Annual Operations	Sherando Park Area 3	16,000	
Annual Maintenance	Abrams Creek Trail & Trailhead	6,500	
Annual Operations	Abrams Creek Trail & Trailhead	5,000	
Annual Maintenance	Old Charlestown Road Park	5,000	
Annual Operations	Old Charlestown Road Park	25,000	
Annual Maintenance	Clearbrook Park Parking Expansion	5,000	
Annual Maintenance	Clearbrook Park Walking Trail Expansion	1,500	
Annual Maintenance	Sherando Park NW Parking Expansion	2,000	
Annual Maintenance	Sherando Park Soccer Restroom	1,500	
Annual Operations	Sherando Park Soccer Restroom	12,000	
Annual Maintenance	Sherando Lake Trail	5,000	
Annual Operations	Sherando Lake Trail	1,000	
Annual Maintenance	Bowman Lake Playground	1,500	

FY 26 Capital Priority Order

52,300.00 44,200.00 94,000.00 206,668.00 1,148,236.00 2,790,700.00
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FY 2025-2026 NEW POSITION REQUESTS - GENERAL FUND

Dept <u>Code</u>	<u>Department</u>	Position and Related Costs	<u>Amount</u>
1210	Reassessment	Administrative Assistant - salary/fringes Office Supplies/Travel/Training	73,281 4,000
		1 Position Total Cost	77,281
2106	Clerk of Circuit Court	Deputy Clerk I - salary/fringes	64,318
		1 Position Total Cost	64,318
3102	Sheriff	Deputy I Patrol - 2 x \$201,050 salary/fringes/operating/capital Deputy I Traffic - 2 x \$201,050 salary/fringes/operating/capital 4 Positions Total Cost	402,100 402,100 804,200
3505	Fire and Rescue	Firefighter/EMT - 8 x \$102,689 salary/fringes/operating 8 Positions Total Cost	821,512 821,512

14 Positions Total Cost 1,702,993

1

DEPARTMENT REASSESSMENT DEPARTMENT CODE 1210

PLEASE INCLUDE:

- NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM
- JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET REQUIRED
- ONLY ONE NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL PER PAGE

12100-1001-000-XXX	Administrative Assistant	47,758	47,758
	F.I.C.A.	3,653	3,653
	Retirement-V.R.S.	5,994	5,994
	Hospital/Medical Plans	15,035	15,035
	Group Insurance	564	564
	Short & Long Term Disability	253	253
	Workers Compensation	24	24
	Office Supplies Computer/Printer general supplies for desk	2,500	2,500
	Travel-Training Notary Public/CORVA/UVA(Weldon Cooper)	1,500	1,500



Frederick County, Virginia

COMMISSIONER OF THE REVENUE

OFFICE OF

107 North Kent Street Winchester VA 22601

P.O. Box 552 Winchester VA 22604-0552

TONYA C. SIBERT COMMISSIONER

tonya.sibert@fcva.us www.fcva.us/cor

> Phone: 540-665-5681 Fax: 540-667-6487

December 30, 2024

TO: Michael Bolhoefer, County Administrator

Cheryl Shiffler, Finance Director Michael Marciano, HR Director

CC: Derek Brill, Chief Deputy of COR

Debra Bonarti, Chief Administrator of RE & Reassessment

FROM: Tonya C. Sibert, Commissioner of the Revenue

RE: Request in FY 26 Budget for One Additional Position

The population of Frederick County has grown as follows:

- 78,305 in 2010,
- 81,319 in 2013,
- 84,421 in 2016.
- 89,313 in 2019,
- 94,041 in 2022,
- 96,359 July 1st, 2023 (Weldon Cooper Population Estimates)
- 97,180 in 2024 (estimated)

As a result of the County's fast-paced population and economic growth, the need for additional staff has likewise substantially grown. The Commissioner of the Revenue's office would be best positioned to meet the County's needs with the hiring of at least one additional full-time Administrative Assistant at this time.

The request for a full-time Administrative Assistant in the Real Estate Department would be paid through the Reassessment Budget 1210. Such Administrative Assistant position (#211) is requested with a starting salary of \$47,758 plus fringe benefits.

Currently, the Real Estate Division has 11 full-time positions as follows:

- 1 = Chief Administrator
- 2 = Assessor III
- 1 = Assessor II
- 5 = Assessor I
- 1= Administrative Assistant
- 1 = Secretary

As you know, reassessment is the periodic mass revaluation process required by The Code of Virginia to recalculate fair market value of real property per effective date of January 1. Frederick County conducts reassessments on a 2-vear cycle.

Real estate taxation is the single most important source of revenue for Frederick County. All real property is assessed, and the tax applies to all unless specifically exempted.

NET VALUE OF RE ASSESSMENTS OR ADJUSTMENTS		
4/15/2024		
Real Estate Parcels Assessed (Taxable)	\$15,924,061,400	
Real Estate Parcels Assessed (Exempt)	\$1,369,661,500	

Such taxation is generally handled by a Commissioner of the Revenue office or Department of Finance in Virginia. More importantly, in most localities, Reassessment and Real Estate <u>are two separate departments with separate staff</u> and very discrete functions. However, in Frederick County, the entire Real Estate Department has concurrent duties involving:

- entire reassessment process from assessment to appeals and hearings
- new construction parcels
- generating supplemental bills
- land use deferral programs (agricultural, horticultural, forestry and open space) including compliance letters and forestry plans
- application of roll-back taxes for non-qualifying land use changes
- applications and triennial re-applications for tax exemption
- daily responses to taxpayer inquiries
- tax map/GIS maintenance
- real estate record adjustments to reflect deed changes, transfers, surveys, ownership changes, transfer of development rights (TDRs) etc.
- tax relief programs for those who qualify (elderly, disabled, 100% service-connected disabled veterans, surviving spouses of armed forces members killed in action, surviving spouses of certain persons killed in line of duty)
- tax payment deferral program for elderly and disabled who qualify for the tax relief program
- sanitary district and public service property
- creating computer programs and check systems
- transitioning to new mass appraisal software and creating new protocols for extracting data necessary to follow Code and for billing

The specific tasks that would be assigned to this requested Administrative Assistant position include, but are not limited to, the following:

Front Line to Greet Taxpayers/Other County Personnel

- ✓ Greet people, listen, and direct people to correct person/division/department/building.
- ✓ Accept requested/required documents for forwarding to appropriate staff.

Examples: Tax Relief applications

Land Use applications

Commercial Lessors forms

Plats and all other supporting documents that are needed and/or requested

- ✓ Communicate correct information to taxpayers/other departments and supply informational paperwork, applications, and forms.
- ✓ Answer phone responding to inquiries by providing accurate information and/or redirecting as needed.

Analyze Wills and Deeds

- ✓ Transfer all property according to deeds and wills which is approximately 380 deeds and 40 wills per month.
- ✓ Read all deeds, code the deeds according to state provided guidelines and determine which are good, arm's length transactions.
- ✓ Update property records with accurate sales information.
- ✓ Contact attorney/title companies to get deeds corrected.

✓ Distribute monthy sales report to the Real Estate team for their use in developing assessment ratios.

Support for Staff Members

- ✓ File completed tax relief/land use applications (possibly process and calculate relief).
- ✓ Schedule appointments for assessor hearings and BOE hearings
- ✓ Assist in calling taxpayers and other departments to obtain additional information to resolve issues.
- ✓ Prepare mass mailings; hand stuff 200-300 packets that go regular mail for new TRE applications; help stuff reassessment notices and create labels to mail land use applications and final notice postcards.
- ✓ Assist taxpayers and review approximately 2,700 land use applications annually.
- ✓ Assist taxpayers and review approximately 1,000 TRE applications annually.
- ✓ Provide any other support help needed.

There is no allowance for postponing tasks as all are driven by the calendar (*i.e.*, hosting assessor hearings for approximately 6 weeks, calculating and entering TRE applications within two days of tax rate being set for bills to be sent, etc.). Current support staff are in "triage mode," to get tasks done that occur simultaneously. No one task takes priority over another as timely address changes are equally important as processing tax relief applications. With additional support provided, then the current Administrative Assistant could teach the new Administrative Assistant all about Public Service and related annual reports required by the VA Department of Taxation, etc., as she is the only staff member currently who knows how to perform these tasks. Additionally, the new Administrative Assistant could vet sales transferred in the deeds by calling realtors, owners, etc. to better be able to determine which sales are arm's length transactions.

Certain secretarial tasks (currently done by the RE Chief Administrator) such as drafting and printing low-income housing tax credit letters, responding to all website emails, , and looking up all items on the Certificate of Occupancy report, etc. could then be tasked to others, thus allowing the RE Chief Administrator to provide more support to the Assessors (conducting field visits, analyzing the challenging parcels, providing support for commercial assessments and data analysis). This would also allow RE Chief Administrator time for classes toward her Assessment Administration Specialist (AAS) designation with IAAO.

The added support would lighten the load of assessors (who are often out of the office completing field assignments) by answering phones, filing land use applications, returning calls, helping with mass mailings, and training new staff. Current assessors count breakdown is as follows:

- Assessor III: 3,700 commercial parcels new construction and reassessment PLUS all data analysis.
- Assessor III: 4,700 residential parcels new construction and reassessment (assess all Class 5 and Class 6 parcels parcels over 20 acres) PLUS manage ~2,800 parcels in the Land Use program, enter billing data, and calculate roll backs.
- Assessor II: ~7,700 residential parcels new construction and reassessment PLUS tracking all monthly permit data PLUS continual training for current assessors and new hire assessors.
- 5Assessor I: ~8,700 parcels each
- The 8,400 is still above the IAAO guideline of 3,000–3,500 parcels per assessor in larger jurisdictions.

Land Use application income: approximately \$4,800 per year.

o Land Use rollback income: \$605,116 in 2022 (largely due to Bartonsville Solar Farm), \$131,086 in 2023, and \$144,286 for 2024.

The work we do generates over one-third of the total income that the County takes in. If we had additional support to handle more of the secretarial tasks, then assessors could be even more thorough in

Page 4

their work, finding anything that is missing that is taxable, and assessing what is found (the role of the Commissioner of the Revenue).

With the increasing needs of the County as a result of its continuing population growth and renewed economic development, hiring an additional Administrative Assistant is needed and warranted in order to benefit the County.

Thank you for your consideration for the need for this position.

DEPARTMENT DEPARTMENT CODE

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021060-1001-041 Deputy Clerk I	40,410	40,410
021060-2001-000-00 FICA	3,091	3,091
021060-2002-000-00 Retirement- VRS	5,071	5,071
021060-2005-000-00 Hospital/Medical Plans	15,035	15,035
021060-2006-000-00 Group Insurance	477	477
021060-2008-000-00 Short & Long-Term Disability	214	214
021060-2011-000-00 Worker's Compensation	20	20
		64,318



FREDERICK COUNTY CIRCUIT COURT

FREDERICK-WINCHESTER JUDICIAL CENTER
5 NORTH KENT STREET
WINCHESTER, VIRGINIA 22601
(540) 667-5770

www.winfredclerk.com

12/11/2024

IN RE: New Position Request for FY 2026

To Whom it May Concern,

The Clerk's Office respectfully requests your consideration and approval to fund an additional position for FY 2026. This position would be an entry level, Deputy Clerk I, with a starting salary of \$40,410. According to last year's statistical data for this office, the Compensation Board projected that we should qualify for **four** additional positions. However, the Compensation Board is unable to fund these positions at this time. It is my understanding that the Compensation Board will be conducting a study in the next year that will examine the staffing needs of the Clerk's Offices within the state. I am hopeful that this study will result in the funding of at least one position. At present time, I am requesting Frederick County fund this much needed position as our workload continues to grow each year in this office. When funding is provided by the Compensation Board, we will then transition the position from the County responsibility to the State for the funding of this position.

As mentioned, the workload of this office continues to grow each year, and funding of this position is critical for the flow of this office. On a daily basis, our office processes land records (on most days in excess of 50), concealed handgun permits, marriage licenses, financial statements, judgments, passports, process civil and criminal filings, probate wills, manage juries, and manage the daily financials of the office. In addition, staff is needed to attend court most days of the week. We are currently working with a full-time staff of 10 employees, with 50% of employees working here for 4 years or less. We require another position to further spread out the responsibilities within the office as well as allow time for training of new skills to ensure a well-trained and cross-trained staff (to cover tasks over employee absences/vacations or while employees are attending court).

I cannot emphasize the importance of the work this office does, with nearly each document that passes through our hands being a legal document. Staff needs the time and

knowledge to process these documents efficiently and correctly to best serve our citizens. So, I ask that you please consider and approve this request for the Deputy Clerk I position. If you have any questions or concerns, please feel free to reach out to me at the phone number above or by email at skahle@vacourts.gov. I would be happy to discuss our needs. Thank you for your time.

Sincerely,

Sarah Kahle, Clerk Frederick County Circuit Court

DEPARTMENT SHERIFF DEPARTMENT CODE 31020

PLEASE INCLUDE:

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	Total Cost for new Position		201,050
4-010-031020-9005-000-000	SBITA \$5K+ - Contracts - Taser/body cam software	1,000	1,000
•	Portable radios	4,091	4,091
	Remote mount	6,230	6,230
	device.	26,500	26,500
	mount lights, mounting bracket kits, computer console, long gun locking		
	Light bar, siren box, siren speaker, siren box mounting kit, signal surface		
	light channel, mobile radio, Radio antenna, GPS antenna, partition		
	Vehicle and Powered Equipment - decals, push bumper, push bumper		
4-010-031020-8005-000-000	Motor Vehicles - Cruiser	56,365	56,365
4-010-031020-8003-000-000	Communications Equipment - Radio vehicle	8,000	8,000
4-010-031020-5506-000-000	Training - Skyline Regional Academy,	600	600
	Vests, outer vest & pouches. Uniforms for academy	4,000	4,000
	gun belt, belts, belt keepers, badges, leather gear, gloves, boots, patches		
4-010-031020-5410-000-000	Uniforms - duty pants, shirts, ties, hats, coats, hat covers, traffic vests		
	rifles, flex ties, flashlights, department gun, taser/body cam	6,000	6,000
	brown bags, rifle boxes, pistol boxes, knife boxes, PBT breath tubes		
	fingerprint kits, syringe tubes, pill box, crime scene tape, shoe covers		
4-010-031020-5409-000-000	Police Supplies - Drug test kits, DNA swabs and holders, evidence tags		
4-010-031020-5401-000-000	Laptop and software	8,400	8,400
4-010-031020-5305-000-000	Motor Vehicle Insurance	550	550
4-010-031020-3004-000-002	Repair/Maintenance Vehicles - installation of equipment	2,500	2,500
4-010-012140-2011-000-000	Worker's Compensation	1,683	1,683
4-010-012140-2008-000-000	Short & Long Term Disability (if applicable)	0	0
4-010-012140-2006-000-000	Group Insurance	584	584
4-010-012140-2005-000-000	Hospital/Medical Plans	15,035	15,035
4-010-012140-2002-000-000	Retirement - V.R.S.	6,214	6,214
4-010-012140-2001-000-000	F.I.C.A.	3,788	3,788
4-010-31020-1002-000-101	Deputy - Patrol	49,510	49,510
	1		

DEPARTMENT SHERIFF DEPARTMENT CODE 31020

PLEASE INCLUDE:

- NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM
- JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET REQUIRED
- ONLY ONE NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL PER PAGE

4-010-31020-1002-000-103	Deputy - Traffic	49,510	49,510
4-010-012140-2001-000-000	F.I.C.A.	3,788	3,788
4-010-012140-2002-000-000	Retirement - V.R.S.	6,214	6,214
4-010-012140-2005-000-000	Hospital/Medical Plans	15,035	15,035
4-010-012140-2006-000-000	Group Insurance	584	584
4-010-012140-2008-000-000	Short & Long Term Disability (if applicable)	0	0
4-010-012140-2011-000-000	Worker's Compensation	1,683	1,683
4-010-031020-3004-000-002	Repair/Maintenance Vehicles - installation of equipment	2,500	2,500
4-010-031020-5305-000-000	Motor Vehicle Insurance	550	550
4-010-031020-5401-000-000	Laptop and software	8,400	8,400
4-010-031020-5409-000-000	Police Supplies - Drug test kits, DNA swabs and holders, evidence tags		
	fingerprint kits, syringe tubes, pill box, crime scene tape, shoe covers		
	brown bags, rifle boxes, pistol boxes, knife boxes, PBT breath tubes		
	rifles, flex ties, flashlights, department gun, taser/body cam	6,000	6,000
4-010-031020-5410-000-000	Uniforms - duty pants, shirts, ties, hats, coats, hat covers, traffic vests		
	gun belt, belts, belt keepers, badges, leather gear, gloves, boots, patches		
	Vests, outer vest & pouches. Uniforms for academy	4,000	4,000
4-010-031020-5506-000-000	Training - Skyline Regional Academy,	600	600
4-010-031020-8003-000-000	Communications Equipment - Radio vehicle	8,000	8,000
4-010-031020-8005-000-000	Motor Vehicles - Cruiser	56,365	56,365
	Vehicle and Powered Equipment - decals, push bumper, push bumper		
	light channel, mobile radio, Radio antenna, GPS antenna, partition		
	Light bar, siren box, siren speaker, siren box mounting kit, signal surface		
	mount lights, mounting bracket kits, computer console, long gun locking		
	device.	26,500	26,500
	Remote mount	6,230	6,230
-	Portable radios	4,091	4,091
4-010-031020-9005-000-000	SBITA \$5K+ - Contracts - Taser/body cam software	1,000	1,000
	Total Cost for new Position		201,050

Frederick County Sheriff's Office

Sheriff Lenny Millholland



Major Steve A. Hawkins

1080 Coverstone Drive Winchester, Virginia 22602

Office (540) 662-6168 Fax (540) 504-6400

TO: Budget Committee

FROM: Sheriff Lenny Millholland

SUBJECT: FY26 Budget request for positions

DATE: November 25, 2024

The Frederick County Sheriff's Office is requesting 4 new positions for the FY26 budget. Handle the additional calls for service and seriousness of calls. Adding more deputies to cover shifts to allow deputies to take time off after accumulating deserved PTO, vacation time, and preparing for retirements of personnel in the future, etc.

We are requesting the following:

4 Patrol units – With the increase of calls and the types of calls that are handled, we need to bring Patrol up to a workable level. Out of the 4 patrol units we are planning to put 2 under the traffic division.

Thank you,

Sheriff Lenny Millholland

DEPARTMENT Fire and Rescue DEPARTMENT CODE 35050

PLEASE INCLUDE:

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3505-1001-193	Firefighter/EMT	49,510	49,510
3505-1005-000	Extra Help/Overtime		12,273
	FLSA Time	4,797	
	Holiday	2,975	
	Training	2,901	
	Other/Incidential/Physical/Hold-Over	1,600	
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3505-2001-000	FICA	3,788	28,414
3505-2002-000	Retirement - VRS	6,214	
3505-2005-000	Hospital/Medical Plans	15,035	
3505-2006-000	Group Insurance	584	
3505-2011-000	Workers Compensation	2,793	
3505-3010-000	Other Contractural Services		1,428
	Pre-Employment Phsical	1,290	
	Office 365	138	
3505-5410-000	Uniforms and Wearing Apparel		
	Station Uniforms	2,250	10,970
	Personal Protective Equipment	6,500	10,010
	Class A Uniform	650	
	Forestry PPE	285	
	Recruit School Clothing	1,285	
35050-9005-000	SIBTA		04
			94
	Vector Solutions Internet Based Training	94	
	Total Position Cost		102,689

FREDERICK COUNTY FIRE AND RESCUE DEPARTMENT FISCAL YEAR 2026 BUDGET JUSTIFICATIONS

Over the past few years, the County's growth and demands on emergency services has provided us with a very challenging mission. As our organization grows and changes to meet the new challenges within Frederick County, so do our budgetary needs. We are at a crossroads in the development of our department and have critical decisions to make to determine which path will provide the necessary services to our community.

We are a unique organization to the county, as we encompass both career and volunteer staff, of which 180 are career uniformed staff, seven (7) civilian employees, and several hundred volunteer members.

NEW PERSONNEL BUDGET REQUEST

8 - Full Time Firefighters / EMTs

3505-1001-000-193 through 3505-1001-000-200

Demands on the County's Fire and Rescue System continue to increase as the population grows. Emergency incident volume has continued to increase and is on pace to exceed 13,500 calls for service.

Increases in both residential and non-residential development have created coverage deficiencies and stretch existing resources. The System must be capable of not only handling rural hazards, but also an expanding suburban/urban area and the hazards of a growing commercial and industrial footprint in the community.

The Fire and Rescue System is a combination system where career staff work with eleven (11) volunteer Fire and Rescue companies to provide services to the community. The volunteer companies continue to provide and maintain 9 of the 11 fire stations and all the operational apparatus utilized in the System. The career staff provides most of the operational staffing but is augmented by a dedicated core of operational volunteer firefighters and EMS provides.

The Department staffs the fire stations 24-hours per day, 365 days per year with a targeted minimum staffing with additional positions built-in to account for sick, vacation, and injury leave. As the Department addresses the need to increase minimum staffing to meet the demands on the system, an increase in relief staffing is also necessary.

As the County continues to grow, the demands on staffing will continue to increase. Ensuring the safety of our personnel, obtaining an acceptable level of service, and meeting new standards adopted by State and Federal agencies are the immediate challenges facing our Fire and Rescue Department.

Page 1 of 10 Fire and Rescue FY26

Building minimum staffing levels takes advance planning, because typically it takes 18 months from the announcement of a new job opening for a new Firefighter/EMT to count towards effective minimum staffing.

Our request for eight (8) new positions beginning on July 1, 2025, would allow us to effectively post and recruit for the new positions and maintain capacity in the planned fire academy class for potential attrition among existing staff. The eight new positions when they are released to serve as minimum staffing would increase staffing at our second busiest station with a projected 3,000 calls for service a year. Dailey minimum staffing coverage would increase to six cross-trained Fire/EMS personnel to address service demand in a densely populated portion of the community consistent with the System's 10-year plan.

GENERAL BUDGET JUSTIFICATIONS

3505-1003-003 Part-Time

\$204,880

•Increase of \$2,680.

3505-1005-000 Overtime

\$2,530,672 Requested

Increase of \$231,037

Increase is from changes in the number of funded positions and salary of existing staff from previous year.

The requested funds in FLSA Pay include expenses related to scheduled hours worked over 2756. Currently, the three-shift 24/7/365 schedule worked by Fire and Rescue Operations Division staff totals 2,928 hours worked annually per employee. The Overtime budget should be an accurate depiction of overtime worked that is not easily accounted for due to its unpredictability. The table details the expected overtime expenses to be paid during FY26.

FLSA Time (current OPS 163 employees) 1,026,92
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Page 2 of 10 Fire and Rescue FY26

OUTSIDE AGENCIES FY 2025-2026

2024-2025 2025-2026 \$ % Approved Budget Organization Difference Difference Budget Request \$679,091 \$171,981 34% **Health Department** \$507,110 NW Works, Inc. \$55,000 \$60,000 \$5,000 9% Our Health, Inc. \$20,000 \$20,000 \$0 0% \$0 **NSV Substance Abuse Coalition** \$60,000 \$60,000 0% Lord Fairfax EMS Council, Inc. \$17,000 \$0 \$17,000 0% Northwestern Community Services \$482,157 \$506,265 \$24,108 5% Access Independence, Inc. \$19,000 \$1,000 \$18,000 6% Seniors First, SAAA \$69,300 \$69,300 \$0 0% The Handley Library \$1,550,306 | \$1,627,323 \$77,017 5% **NSV Regional Commission** \$3,331 3% \$95,521 \$98,852 \$698,307 Tourism Program - City of Winchester 0% \$698,307 \$0 Lord Fairfax SWCD \$13,283 \$1,717 13% \$15,000 The Laurel Center \$12,600 \$12,600 \$0 0% 34% Laurel Ridge Community College \$68,750 \$91,983 \$23,233 Blue Ridge Legal Services - New Request \$17,219 \$17,219 100% \$0 SERCAP - New Request \$0 \$5,000 \$5,000 100% Northern VA 4-H Center - New Request \$0 \$8,650 \$8,650 100%

Total \$3,667,334 \$4,005,590 \$338,256