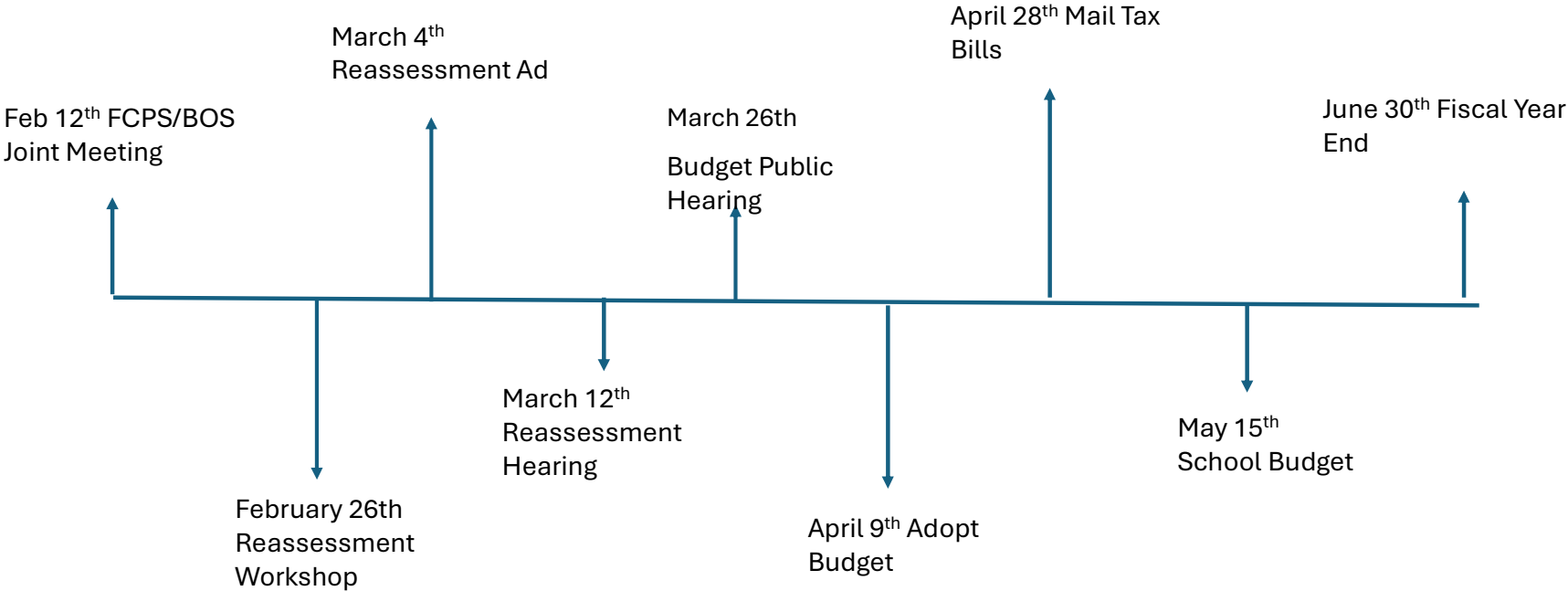


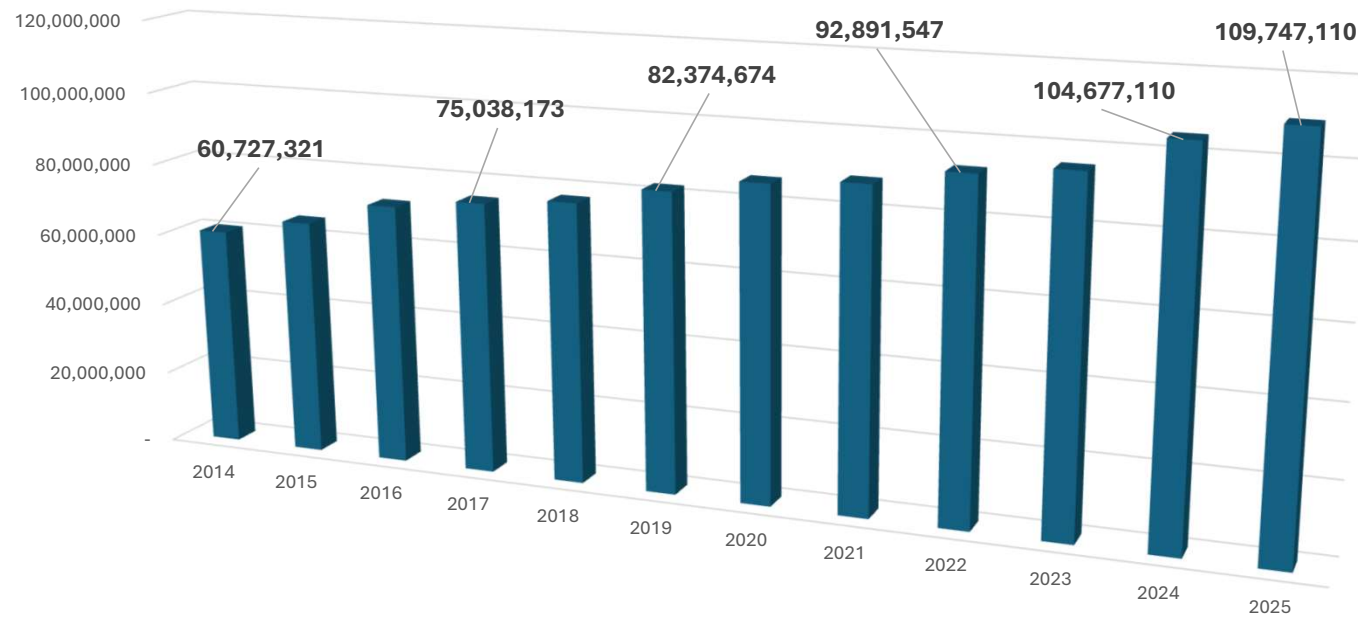
Frederick County

February 5
Presentation

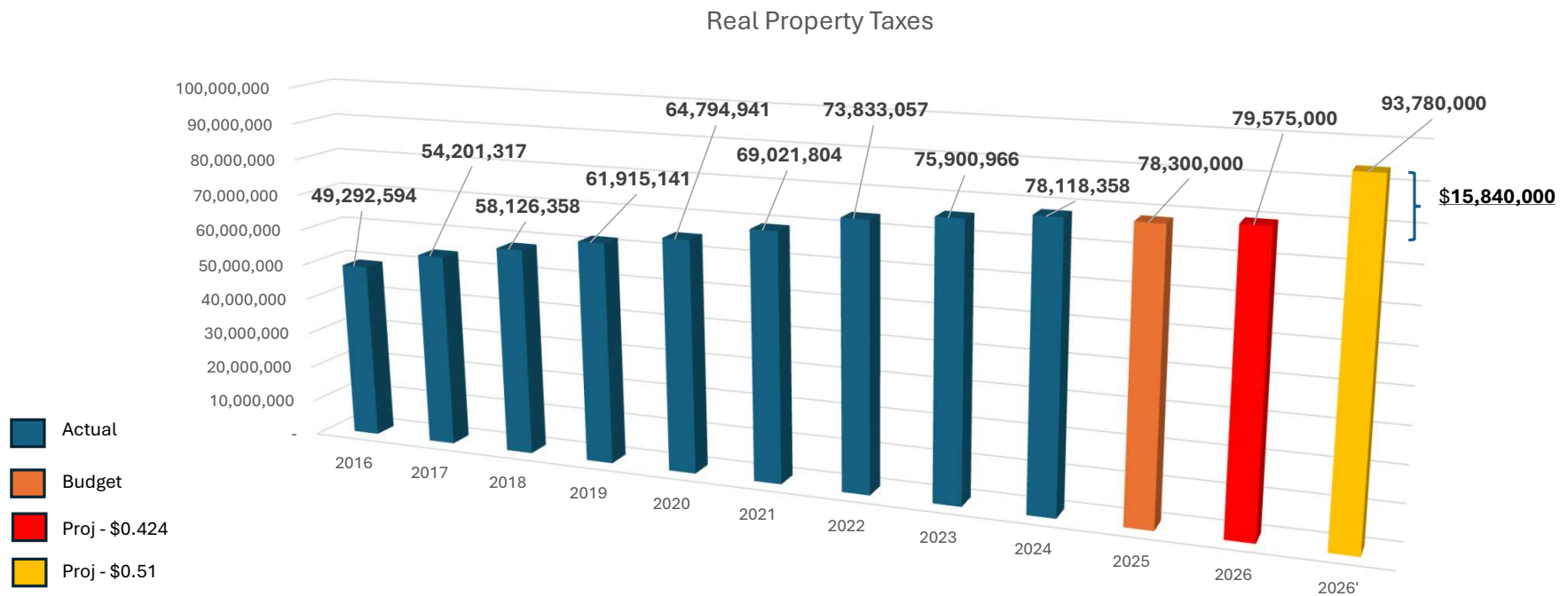
Calendar



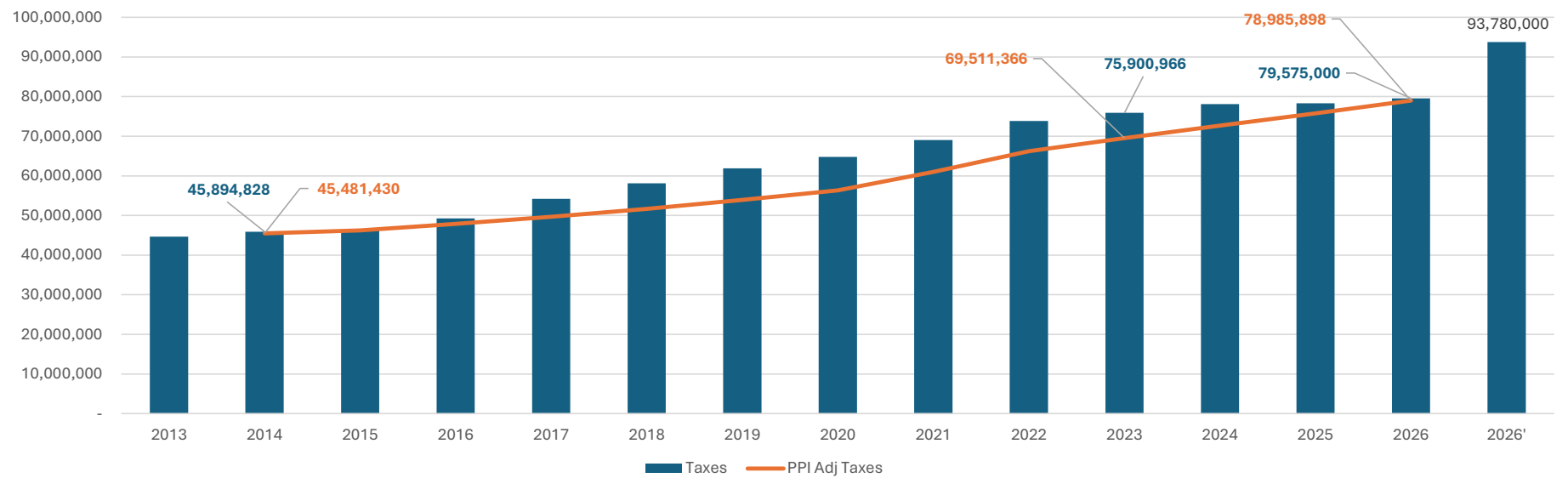
FCPS Budgeted Transfer



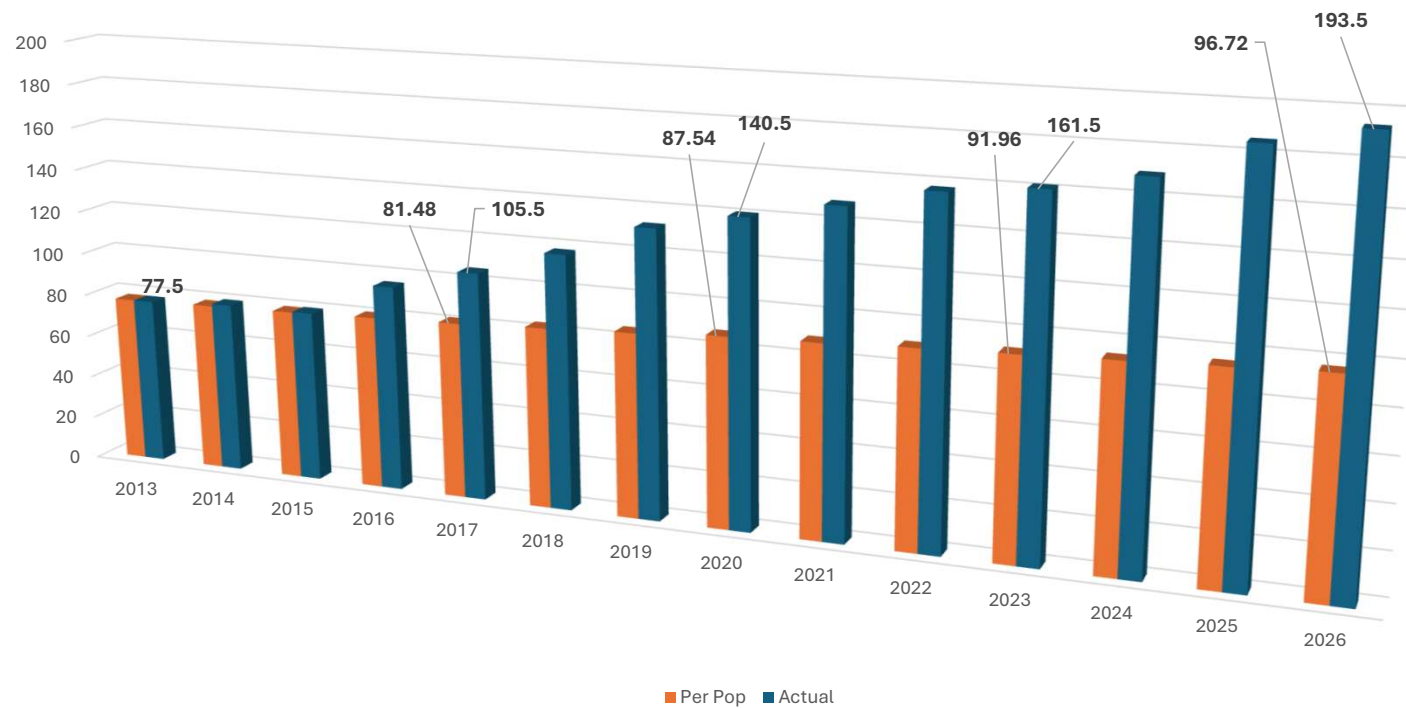
Real Property Taxes



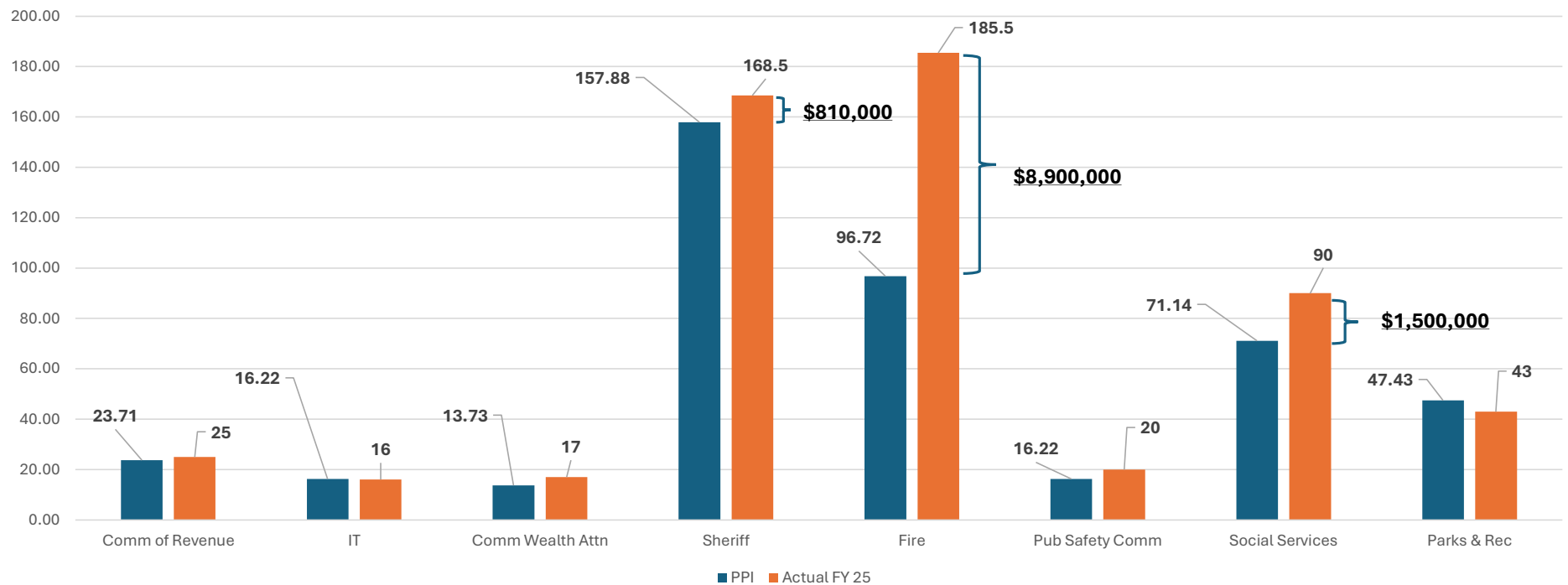
Real Estate Taxes



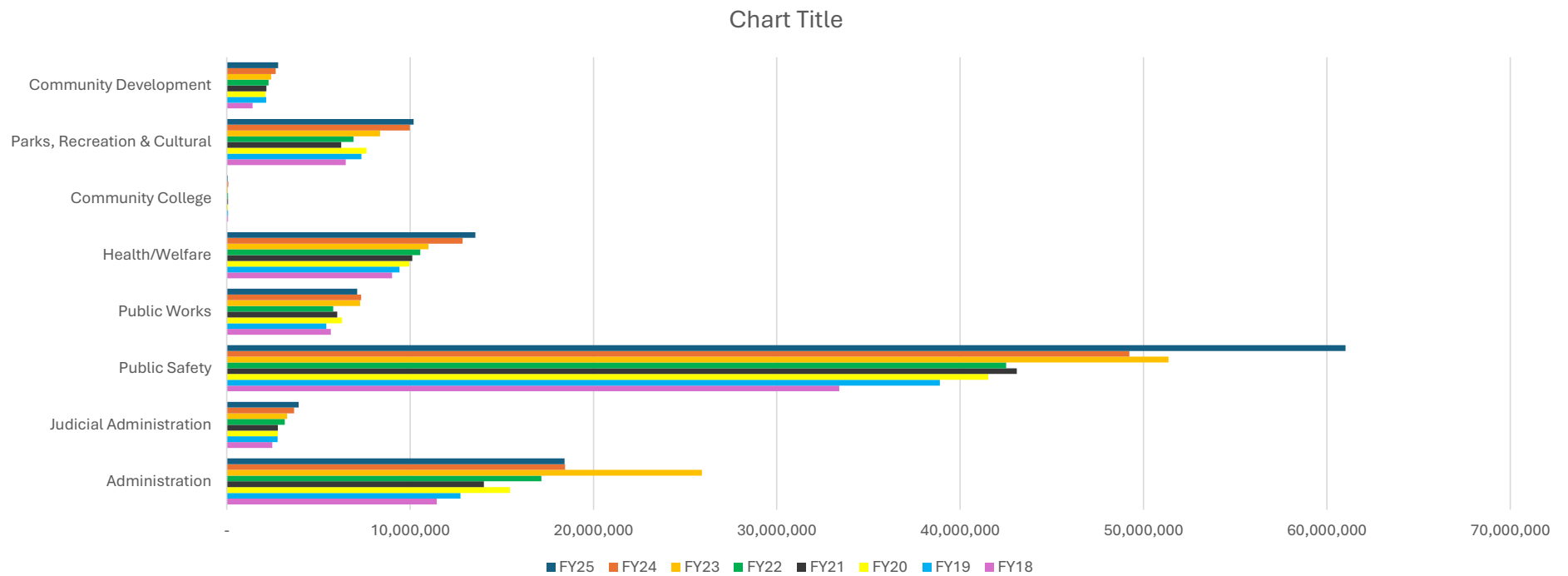
Fire Fighters (population increase vs actual)



Number of Employees Population Growth vs Actual

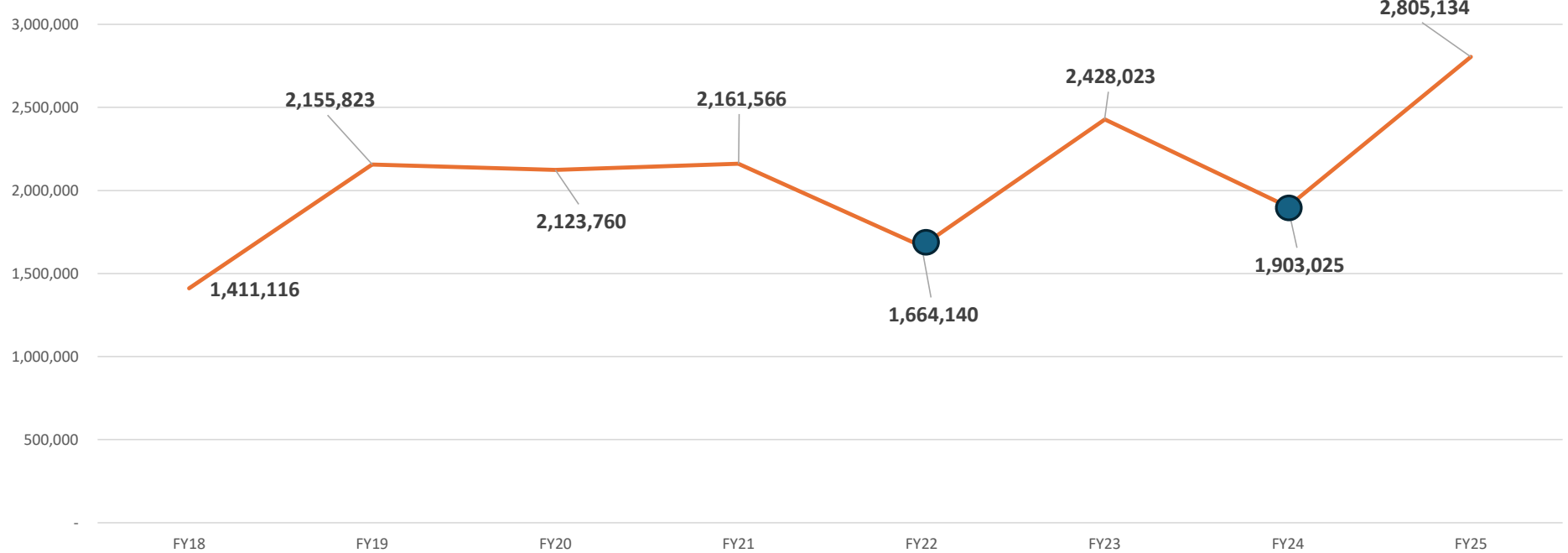


Expense by Category (2018-2025 Budget)



Community Development

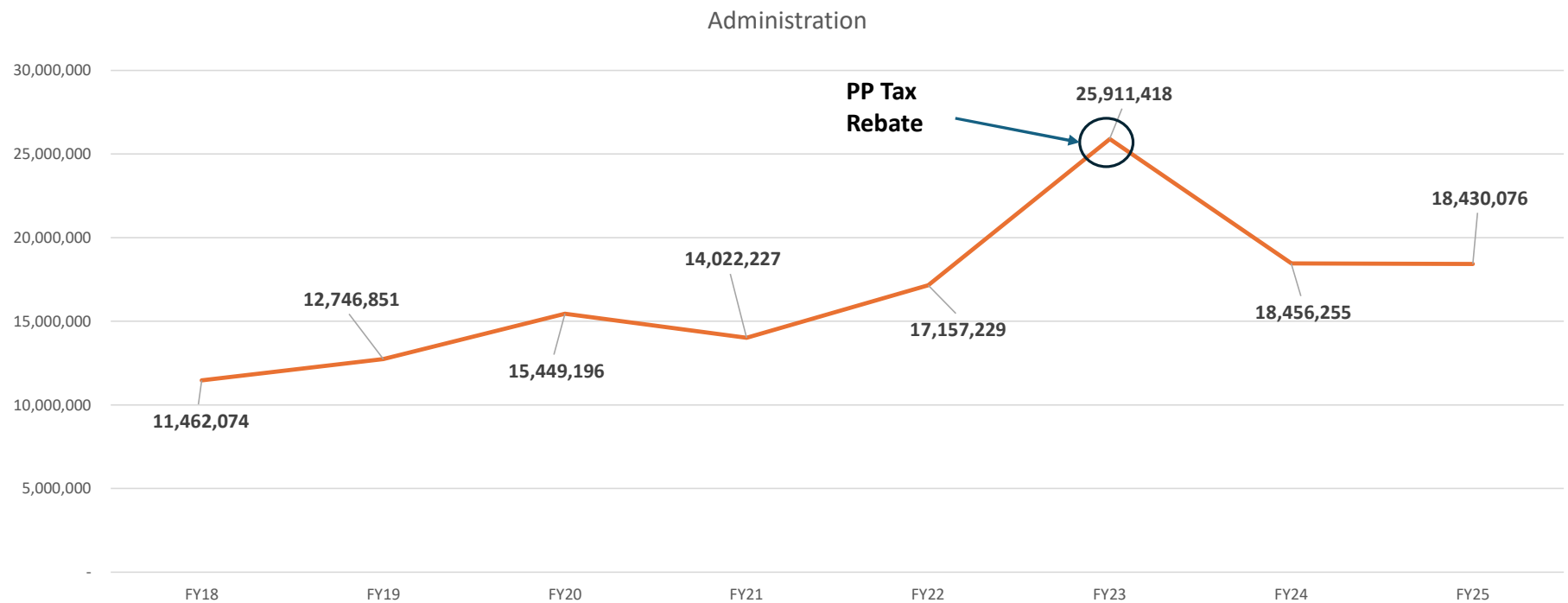
Community Development



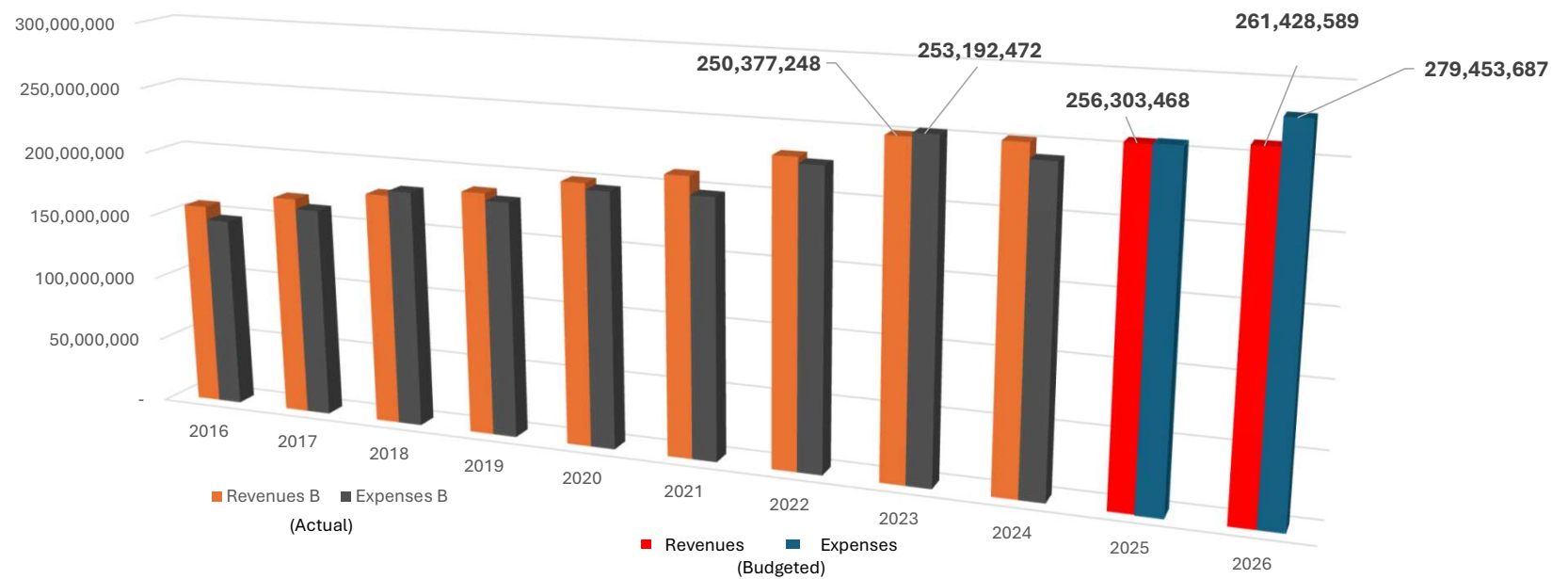
Community Development Corrected



Administration



Revenues vs Expenses



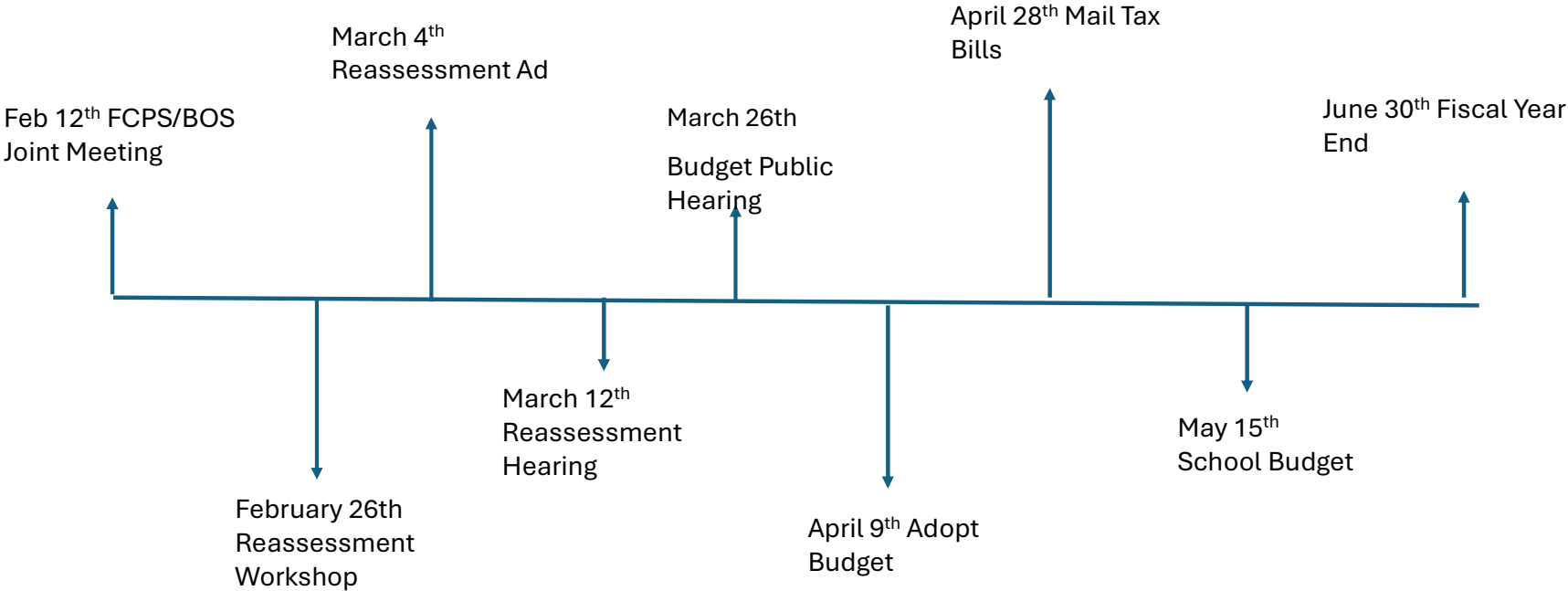
General Fund Summary

9201	School Operating Transfer	109,747,110	118,413,215	8,666,105	7.90%		
	School Debt Transfer	18,076,918	19,601,918	1,525,000	8.44%		
	Transportation	0	7,000,000	7,000,000	100.00%		
	Debt Service	1,915,117	1,933,959	18,842	0.98%		
	GF Capital	5,672,056	5,500,000	(172,056)	100.00%		
	Contingencies after Cola			991,184	100.00%		
	Transfers	2,108,816	3,100,000				

FY 2026		
Proposed Expenses		
		FY 26
		\$ 123,904,595
School Opaerating Transfer		118,413,215
School Debt Transfer		19,601,918
Transportation		7,000,000
Debt Service		1,933,959
GF Capital		7,332,475
Contingencies & COLA (4%)		3,100,000
Expenses before CA Adjustments		\$ 281,286,162
New Positions		\$ 1,618,980
Reduce School Contribution		\$ (3,000,000)
Move transportation to Capital Fund		(7,000,000)
Move Capital to Capital Fund		(7,332,475)
Adjusted Expenses		\$ 265,572,667

Real Property Tax Revenues			
Comparison at Various Rates			
FY 26 Budget			
	42.4 Cents	46.8 Cents	51 Cents
FY 25 Revenue per Resolution	\$ 256,303,468	\$ 256,303,468	\$ 256,303,468
Less FY 25 Funding from Capital Fund	(5,672,056)	(5,672,056)	(5,672,056)
Adjusted FY 25 Operating Revenue	\$ 250,631,412	\$ 250,631,412	\$ 250,631,412
FY 26 Proposed Revenue increase	5,125,121	5,125,121	5,125,121
FY 26 Proposed Revenue before Additional Revenue-Reassessment	\$ 255,756,533	\$ 255,756,533	\$ 255,756,533
Additional Revenue- Reassessment	-	7,920,000	15,840,000
FY 26 Proposed Revenue After Additional Revenue-Reassessment	\$ 255,756,533	\$ 263,676,533	\$ 271,596,533
Expenses per Budget Summary	(265,572,667)	(265,572,667)	(265,572,667)
	\$ (9,816,134)	\$ (1,896,134)	\$ 6,023,866

Calendar



End

