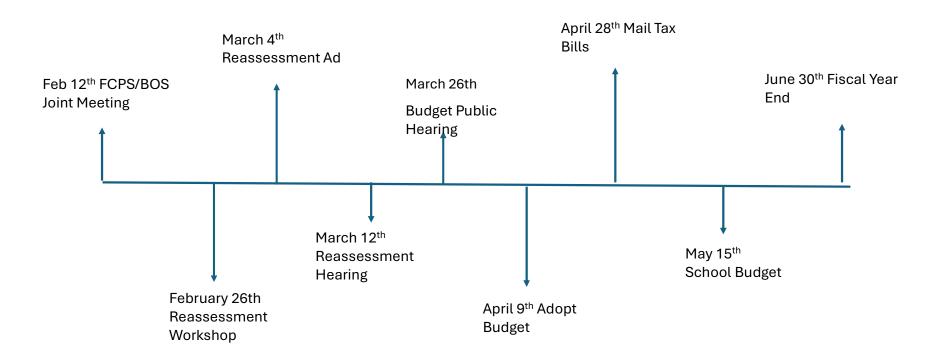
# Frederick County

FY 26 Budget

February 26 Workshop

### Calendar



### Calendar

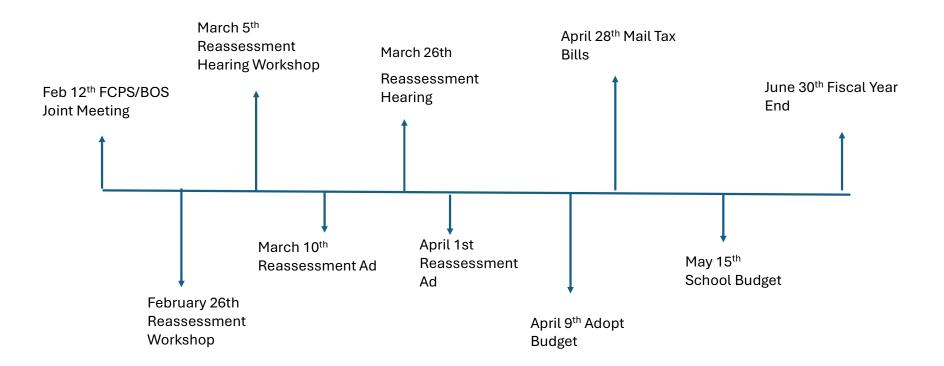
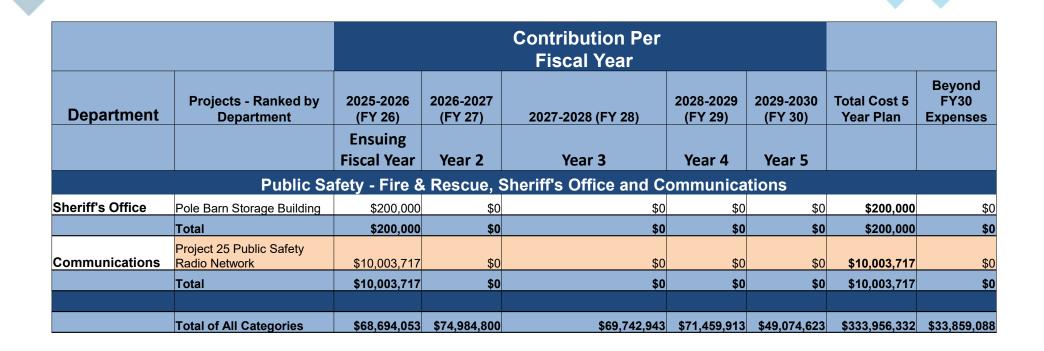


	Table 1 - 2025-2030 Capital Improvement Plan Requests									
Department	Projects - Ranked by Department	2025-2026 (FY 26)	2026-2027 (FY 27)	2027-2028 (FY 28)	2028-2029 (FY 29)	2029-2030 (FY 30)	Total Cost 5 Year Plan	Beyond FY30 Expenses		
		Ensuing Fiscal Year	Year 2	Year 3	Year 4	Year 5				
Public Schools	Fourth High School	\$27,018,550	\$38,499,900	\$38,718,425	\$29,697,175	\$15,170,775	\$149,104,825	\$2,495,175		
	Middletown Elementary School Expansion Jordan Springs Elementary School	\$4,193,600	\$7,962,200	\$7,369,900	\$2,460,800	\$413,500	\$22,400,000	\$0		
	Expansion	\$2,980,550	\$6,036,512	\$4,312,688	\$270,250	\$0	\$13,600,000	\$0		
	Bass-Hoover Elementary School Renovation	\$0	\$0	\$0	\$9,311,539	\$11,310,176	\$20,621,715	\$3,589,185		
	Apple Pie Ridge Elementary School Renovation	\$0	\$0	\$0	\$8,623,300	\$10,400,821	\$19,024,121	\$3,226,429		
	Onsite Traffic Safety Improvements	\$0	7.	\$0	, ,			· '		
	Total	\$34,192,700	\$52,498,612	\$50,401,013	\$51,321,480	\$38,701,040	\$227,114,845	\$10,015,755		
		\$0	. , ,	\$0	. , ,	\$0	\$13,210,000	\$0		
	Sprayground Sherando Park	\$0	\$700,000	\$0		\$0	\$700,000	\$0		
	Sherando Park Area 3 Development	\$514,000		\$3,626,430		\$0	. , ,			
	Abrams Creek Trailhead Parking	\$300,000	\$0	\$0			, ,	\$0		
	Abrams Creek Trail	\$1,148,236	\$0	\$300,000	\$0	\$3,000,000	\$4,448,236	\$3,550,000		
	Old Charlestown Road Park	<b>#5 504 400</b>	40	•			A= =04 400			
	Development  Clearbrook Park Parking Expansion	\$5,581,400 \$330,000	·	\$0 \$0			, . , ,	\$0 \$0		
	Sherando NW Parking Expansion	\$30,000		\$0 \$0			. ,	\$0 \$0		
	Sherando Park Soccer Restroom	\$424,000		\$0 \$0			. ,	\$0 \$0		
	Sherando Park Soccer Restroom Sherando Lake Trail	\$424,000	\$0 \$375,000	\$0 \$0	* -	• -	. ,	\$0 \$0		
	Bowman Playground	\$30,000		\$400,000	7-	• -	. ,	\$0 \$0		
	Playground Replacements CB & FHP			\$400,000 \$175.000		• -	, .,	\$0 \$0		
	Total	\$8,637,636	, -	\$4,501,430	, , , , , ,		, ,	, ,		

Table 1 - 2025-2030 Capital Improvement Plan Requests									
Contribution Per Fiscal Year									
Department	Projects - Ranked by Department	2025-2026 (FY 26)	2026-2027 (FY 27)	2027-2028 (FY 28)	2028-2029 (FY 29)	2029-2030 (FY 30)	Total Cost 5 Year Plan	Beyond FY30 Expenses	
		Ensuing Fiscal Year	Year 2	Year 3	Year 4	Year 5			
Regional Library	Gainesboro Library	\$0	\$44,903	\$700,000	\$150,000	\$75,000	\$969,903	\$0	
	Total	\$0	\$44,903	\$700,000	\$150,000	\$75,000	\$969,903	\$0	
County Administration	County Office Annex (Sunnyside)	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	
	General Government Capital Expenditures	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000	Continuous	
	Total	\$200,000	\$1,200,000	\$200,000	\$200,000	\$200,000	\$2,000,000	\$0	
Regional Landfill	CDD Landfill Area 2 Cell A Expansion	\$5,500,000	\$5,000,000	\$2,000,000	\$0	\$0	\$12,500,000	\$0	
	MSW Landfill Gas Wellfield Expansion, Cell 3A	\$350,000	\$0	\$0	\$0	\$0	\$350,000	\$0	
	Tire Recycling Building	\$300,000	\$300,000	\$0	\$0	\$0	\$600,000	\$0	
	Total	\$6,150,000	\$5,300,000	\$2,000,000	\$0	\$0	\$13,450,000	\$0	

				Contribution Per Fiscal				
				Year				
Department	Projects - Ranked by Department	2025-2026 (FY 26)	2026-2027 (FY 27)	2027-2028 (FY 28)	2028-2029 (FY 29)	2029-2030 (FY 30)	Total Cost 5 Year Plan	Beyon FY30 Expens
		<b>Ensuing Fiscal</b>						
		Year	Year 2	Year 3	Year 4	Year 5		
	Publi	c Safety - Fire &	Rescue, Sheriff's	Office and Communications				
Fire & Rescue	Station 10 Apparatus Replacements - Ambulance 10-1	\$0	\$0	\$0	\$0	\$603,750	\$603,750	
	Station 11 Renovation	\$0	\$1,215,500	\$0	\$0	\$0	\$1,215,500	
	Station 11 Apparatus Replacements - Ambulance 11-2 and Brush	\$0	\$0	\$225,000	\$0	\$603,750	\$828,750	
	Station 12 Renovation	\$1,810,000	\$0	\$0	\$0	\$0	\$1,810,000	
	Station 12 Apparatus Replacements - Engine Tanker	\$0	\$0	\$1,650,000	\$0	\$0	\$1,650,000	
	Station 13 Apparatus Replacements - Engine, Tanker, Ambulance							
	13-2	\$1,200,000	. ,	\$770,000	·	* -	. , ,	
	Station 14 Renovation	\$0	\$0	\$0	\$945,600	\$0	\$945,600	
	Station 14 Apparatus Replacements - Tanker, Ambulance 14-1, and Attack	\$700,000	\$0	\$0	\$808,500	\$603,750	\$2,112,250	
	Station 15 Apparatus Replacements - Engine and Ambulance 15-	\$0	\$0	\$1,320,000	\$0	\$603,750	\$1,923,750	
	Chatian 46 Danisasant	\$0						
	Station 16 Replacement Station 16 Apparatus Replacements - Tanker, Ambulance 16-1,	\$0	\$0	\$1,500,000	\$2,833,333	\$2,833,333	\$7,166,666	\$2,83
	Ambulance 16-2, Attack, Brush, and Tower	\$1,200,000	\$2,300,000	\$225,000	\$1,383,500	\$0	\$5,108,500	
	Station 17 Replacement	\$0		\$0				
	Station 17 Apparatus Replacements - Tanker and Ambulance 17-	, .	, ,,,,,,,,	·	, .	·		
	1	\$0		\$0	. ,	. ,		
	Station 18 Apparatus Replacement - Ambulance 18-2	\$0	\$0	\$0	\$575,000	\$0		
	Station 19 Renovation	\$0	\$0	\$1,700,500	\$0	\$0	\$1,700,500	
	Station 19 Apparatus Replacements - Tanker, Ambulance 19-1, Attack, and Brush	\$700,000	\$1,260,000	\$0	\$236,250	\$0	\$2,196,250	
	Station 20 Renovation	\$0	\$0	\$0	\$0	\$1,005,000	\$1,005,000	
	Station 20 Apparatus Replacements - Tanker, Ambulance 20-2, Rescue Squad, and Brush	\$0	\$525,000	\$1,500,000	\$1,041,250	\$0	\$3,066,250	
	Station 21 Apparatus Replacements - Engine, Ambulance 21-1, Rescue Squad	\$1,200,000	\$1,500,000	\$550,000	\$0	\$0	\$3,250,000	
	New Station 22	\$2,500,000	\$2,500,000	\$2,500,000	\$0	\$0	\$7,500,000	
	New Station 22 Apparatus - Engine	\$0	\$20,785	\$0	\$0	\$0	\$20,785	
	New Station 23	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$10,080
	Total	\$9,310,000	\$12,846,285	\$11,940,500	\$8,398,433	\$7,098,583	\$49,593,801	\$20.293



### FCPS Debt Service

#### **Total Projected Debt Service (Existing plus Active Projects)**

	Principal	Interest	Total
FY2025	\$ 13,565,000	\$ 7,374,440	\$ 20,939,440
FY2026	\$ 13,105,000	\$ 6,989,642	\$ 20,094,642
FY2027	\$ 13,235,000	\$ 7,573,040	\$ 20,808,040
FY2028	\$ 15,220,000	\$ 9,966,135	\$ 25,186,135
FY2029	\$ 18,422,000	\$ 11,512,825	\$ 29,934,825
FY2030	\$ 19,237,000	\$ 12,203,085	\$ 31,440,085
FY2031	\$ 19,522,000	\$ 11,047,020	\$ 30,569,020
FY2032	\$ 19,142,000	\$ 10,005,353	\$ 29,147,353
FY2033	\$ 18,747,000	\$ 9,175,224	\$ 27,922,224
FY2034	\$ 18,512,000	\$ 8,376,999	\$ 26,888,999
FY2035	\$ 18,262,000	\$ 7,599,065	\$ 25,861,065
FY2036	\$ 17,382,000	\$ 6,850,410	\$ 24,232,410
FY2037	\$ 16,452,000	\$ 6,145,376	\$ 22,597,376
FY2038	\$ 16,047,000	\$ 5,464,179	\$ 21,511,179
FY2039	\$ 16,042,000	\$ 4,789,723	\$ 20,831,723
FY2040	\$ 15,042,000	\$ 4,134,723	\$ 19,176,723
FY2041	\$ 13,727,000	\$ 3,516,471	\$ 17,243,471
FY2042	\$ 12,792,000	\$ 2,931,185	\$ 15,723,185
FY2043	\$ 12,347,000	\$ 2,363,331	\$ 14,710,331

### 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 Transfers	2,108,816	3,100,000	991,184	100.00%	

256,303,468 279,453,687

Total General Fund 256,303,468 279,453,687 23,150,219

(5,500,000) <u>7,332,475</u>

281,286,162



	<u>FY 26</u>
	\$ 123,904,595
School Operating Transfer	118,413,215
School Debt Transfer	19,601,918
Transportation	7,000,000
Debt Service	1,933,959
GF Capital	3,955,775
Contingencies & COLA (4%)	3,100,000
	\$ 277,909,462
New Positions	1,618,980
	\$ 279,528,442
Move transportation to Capital Fund  Move Capital to Capital Fund	(7,000,000) (3,955,775)
Reduce School Contribution	(4,500,000)
Use of Fund Balance (3% Float)	\$ (2,000,000)
Fire fighters	<del>_</del>
	\$ 262,072,667
Misc Expenses	(500,000)
Microsoft License Software	(309,000)
Adjusted Expenses	\$ 261,263,667

# Real Property Tax Revenues Comparison at Various Rates FY 26 Budget

	<b>42.4 Cents</b>	45.0 Cents	46.8 Cents	51 Cents
FY 25 Revenue per Resolution	\$ 256,303,468	\$ 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)	(5,672,056)
Adjusted FY 25 Operating Revenue	\$ 250,631,412	\$ 250,631,412	\$ 250,631,412	\$ 250,631,412
FY 26 Proposed Revenue increase	<u>5,125,121</u>	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	\$ 255,756,533
Additional Revenue- Reassessment		4,680,000	7,920,000	15,840,000
FY 26 Proposed Revenue After Additional Revenue-				
Reassessment	\$ 255,756,533	\$ 260,436,533	\$ 263,676,533	\$ 271,596,533
Additional Reveune	600,000	600,000	600,000	600,000
	\$ 256,356,533	\$ 261,036,533	\$ 264,276,533	\$ 272,196,533
Expenses per Budget Summary	_(261,263,667)	(261,263,667)	_(261,263,667)	_(261,263,667)
	\$ (4,907,134)	\$ (227,134)	\$ 3,012,866	\$ 10,932,866

#### **Capital Fund Balance**

	<u>FYE 26</u>	<b>FYE 27</b>	<u>FYE 28</u>	FYE 29	<b>FYE 30</b>
Balance Beginning of Fiscal Year	\$ 36,400,000	\$ 30,444,225	\$ 22,944,225	\$ 15,444,225	\$ 7,944,225
Less Capital Expenses	(3,955,775)	(5,500,000)	(5,500,000)	(5,500,000)	(5,500,000)
Less Transfer to Transportation	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
Less School Buses	-				
Less Debt Services	-				
School Capital	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
Roll Over Fund Balance	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Balance End Of Fiscal Year	\$ 30,444,225	\$ 22,944,225	\$ 15,444,225	\$ 7,944,225	\$ 444,225

# End

# FY 2026 Proposed Expense Comparison

	<u>FY 26</u>	
FY 26 Operating Budget	\$ 123,904,595	
(before new positions & COLA)		
Less Abrams Creek	\$ (1,354,904)	
FY 25 Operating Budget		
(before new positions & COLA)	 (118,783,451)	
	\$ 3,766,240	3.171%

#### **Proposed Expense Comparison**

	FY 26	FY 25	
Operating Budget (before new positions & COLA)	123,904,595	118,783,451	
Less Abrams Creek	(1,354,904)		
New Positions	1,618,980	1,658,339	
COLA & Contingency	\$ 3,100,000	2,108,816	
	127,268,671	122,550,606	3.850%

# FYE 2026 County Administrator Adjustments 26-Feb-25

#### Capital Requests with Removed Items

Removed Items			
County Administrator Adjustments			Items
County National Najastinenes			Removed From Feb 19
Sheriff			<u>Draft</u>
13 Explorers	\$ 732,745		2.22
2 Ford F150 Responders	110,000		
1 Ford Transit Vans	62,000		
4 Jeep Cherokees	184,000		
Outfitting all 26 Vehicles	556,920		
Rescue connector one boat & inflatable boat w/trailer  Night vision gogles (grant funded)	55,000		
25 AXON Automatic License Plate Reader (4 year cost \$327,004)	100,000		
AXON interview room camera system (5 year cost \$69,610)	81,751 13,992		
AXON ALPR (grant funded)	12,500		
Additional funding for vehicle storage building	34,000		
Subtotal			
		\$ 1,942,908	
<u>Fire</u>		+ 2,5 12,500	
Ford F150 4wd & Related Equipment	47,448		
Truck Cap	4,680		
	-		
Subtotal			
		52,128	
County Office Buildings			
Roof Top Unit #4 replacement - CAB	\$ 104,500		
Roof Top Units #1 & #2 replacements - Ancillary Bldg of PSB	40,000		
South elevator rebuild - CAB	214,169		
Roof Top Unit #5 replacement - PSB	175,000		
Replace 5 trolley operators on garage doors - Millwood Fire Station	17,475		
Parking lot repairs - CAB Parking lot repairs - Sunnyside (registrar office)	20,000		
New kitchen cabinets Millwood Fire Station	35,000		
Subtotal	20,000		
Subtotal		626,144	
Animal Shelter			
Replacement of backup roof top air unit		175,000	
		173,000	
Social Services			
Vehicle - SUV to Replace Older Vehicle		45,000	
		,	
<u>Parks</u>			
Replace Equipment SGMEF Clearbrook (revenue recovered)	52,300		
Replace Equipment SGMEF Sherando (revenue recovered)	44,200		
Abrams Creek Trailhead parking (non-grant portion)	94,000		
Abrams Creek Trailhead parking (grant portion)	206,668		
Abrams Creek Trail Phase 1 (grant funded)	1,148,236		
Old Charlestown Road Park Development (grant portion) Old Charlestown Road Park Development (non-grant portion)			2,790,700
Clearbrook Park walking trail expansion	70.000		2,790,700
Asphalt Lions and gazebo parking lots - Sherando	70,000		
Soccer fields 1-4 restroom - Sherando	70,000 424,000		
Warrior Drive field bermundo sod	73,600		
Sprayground design - Sherando	30,000		
Sherando Lake trail design			
-	30,000		
Clearbrook Park parking lot expansion - proffers portion	250,000		
Clearbrook Parkparking lot - remaining portion	80,000		
Sherando Park NW parking expansion	300,000		
Honda Odyssey van- recreation division	35,495		
Ford Ranger XI. Super Crew truck - Clearbrook			36,000
Ford Ranger XL Super Crew truck - Sherando Rowman playground design	20.000		36,000
Bowman playground design Sherando Park area 3 development design	20,000		F4.4.000
30.13394 delised 1 (the production of the first of the production of the product			514,000
Subtotal		2.020.400	
Substal		2,928,499	
Subotal		F 750 570	
		5,769,679	
Less Grant & Revenue Recovered financed items		/1 012 0041	
2035 Grant & Revenue necovered infalled Rellis		(1,813,904)	6 2 276 777
	,	\$ 3,955,775	\$ 3,376,700

#### Capital Requests with County Administrator Adjustments

Sheriff_		
13 Explorers	\$ 732,7	45
2 Ford F150 Responders	110,0	
1 Ford Transit Vans	62,0	00
4 Jeep Cherokees	184,0	00
Outfitting all 26 Vehicles	556,9	
Rescue connector one boat & inflatable boat w/trailer	55,0	
Night vision gogles (grant funded)	100,0	
25 AXON Automatic License Plate Reader (4 year cost \$327,004)  AXON interview room camera system (5 year cost \$69,610)	81,7	
AXON ALPR (grant funded)	13,9 12,5	
Additional funding for vehicle storage building	34,0	
Subtotal		\$ 1,942,908
		Ų 1,542,500
<u>Fire</u>		
Ford F150 4wd & Related Equipment	47,4	48
Truck Cap	4,6	80
Subtotal		52,128
County Office Buildings		
Roof Top Unit #4 replacement - CAB	\$ 104,5	
Roof Top Units #1 & #2 replacements - Ancillary Bldg of PSB South elevator rebuild - CAB	40,0	
Roof Top Unit #5 replacement - PSB	214,10 175,00	
Replace 5 trolley operators on garage doors - Millwood Fire Station	17,47	
Parking lot repairs - CAB	20,00	
Parking lot repairs - Sunnyside (registrar office)	35,00	
New kitchen cabinets Millwood Fire Station	20,00	
Subtotal		— 626,144
Animal Shelter		
Replacement of backup roof top air unit		175,000
Social Services		
Vehicle - SUV to Replace Older Vehicle		45,000
Parks		
Replace Equipment SGMEF Clearbrook (revenue recovered)	52,30	in .
Replace Equipment SGMEF Sherando (revenue recovered)	44,20	
Abrams Creek Trailhead parking (non-grant portion)	94,00	
Abrams Creek Trailhead parking (grant portion)	206,66	8
Abrams Creek Trail Phase 1 (grant funded)	1,148,23	6
Old Charlestown Road Park Development (grant portion)		
Old Charlestown Road Park Development (non-grant portion)	Paragonomica	DV-25
Clearbrook Park walking trail expansion	70,00	
Asphalt Lions and gazebo parking lots - Sherando Soccer fields 1-4 restroom - Sherando	70,00	
Warrior Drive field bermundo sod	424,00	
Sprayground design - Sherando	73,60	
0. Explain 5. Explain 1. 10 1.	30,00	
Sherando Lake trail design	30,00	
Clearbrook Park parking lot expansion - proffers portion	250,00	
Clearbrook Parkparking lot - remaining portion	80,00	
Sherando Park NW parking expansion	300,00	
Honda Odyssey van- recreation division	35,49	5
Ford Ranger XL Super Crew truck - Clearbrook Ford Ranger XL Super Crew truck - Sherando		
Bowman playground design	20,00	n
Sherando Park area 3 development design	20,00	
Subtotal		- 2,928,499
		2,320,433
Subotal		5,769,679
		5,103,013
Less Grant & Revenue Recovered financed items		(1,813,904)

\$ 3,955,775

# FYE 2026 Budget Personnel Requests with County Administrator Adjustments

Sheriff Deputy 1 Traffic - 2 x 182,200 Salary/operating/capital Deputy 1 Patrol - Salary/operating/capital	\$ 402,100.00 201,050	
Fire and Rescue		\$ 603,150
Firefighter/EMT - 8*		821,512
Clerk of the Circuit Court		
Deputy Clerk 1 - Salary & fringes		64,318
Administration		
Project Manager - Salary & Fringes		 130,000
Total		\$ 1,618,980

### Capital Fund FYE 2026 Adjustments

Capital Fund Beginning Balance Before Adjustments	\$	44,300,000.00
Previous Year Adjustments (not spent or committed) Station 22 Ambulance 22		(7,500,000) (400,000)
Capital Fund Available fye 2025	\$	36,400,000.00
Less Frederick County Capital		(3,955,775)
Less Transfer to Transportation		(7,000,000)
Less Buses Less School Capital	(a	(4,000,000)
Ending Capital Fund Before Rollover Fund Balance Rollover FYE 2026	\$	21,444,225.00 9,000,000
Capital Fund Balance July 1, 2025 (Note: funds not actually available On July 1st)	\$	30,444,225.00

# Capital Fund Balance

FYE 29       FYE 30         15,444,225       \$ 7,944,225         (5,500,000)       (5,500,000)         (7,000,000)       (7,000,000)	(4,000,000)       (4,000,000)       (4,000,000)       (4,000,000)         9,000,000       9,000,000       9,000,000       9,000,000	7.944.225 \$ 444.225
\$ 22,944,225 \$ (5,500,000)	(4,000,000)	\$ 15,444,225 \$
\$ 30,444,225 (5,500,000) (7,000,000)	(4,000,000)	\$ 22,944,225
FYE 26 \$ 36,400,000 (3,955,775) (7,000,000)	(4,000,000)	\$ 30,444,225
Balance Beginning of Fiscal Year Less Capital Expenses Less Transfer to Transportation Less School Buses	Less Debt Services School Capital Roll Over Fund Balance	Dalalice Ellu Ol Fiscal Year