

# Frederick County Budget Workshop

FYE 2026 Budget

March 12, 2025

# Commissioner of Revenue

# Commissioner of Revenue Update

## REAL ESTATE

Real estate reassessment of approximately 50,000 parcels takes place biennially (every two years) and the next reassessment that is currently became effective on January 1, 2025.

The 2025 estimated book subtotal including all land classes (1-6) is \$18,677,275,279. When this is multiplied by the proposed tax rate of \$0.48, the anticipated revenue is \$89,650,921.33.

## PERSONAL PROPERTY

This Personal Property estimated revenue of 79,000,000 based on the current book values (as of March 10<sup>th</sup>, 2025). Projected Revenue for FY 2026 is \$81,000,000.

# Commissioner of Revenue Update

## Major Car Value Changes

### Top Decrease in Value

2024 vs. 2025

FORD	\$17,493,612.00
CHEVROLET	\$9,733,227.00
JEEP	\$7,403,090.00
HONDA	\$5,675,075.00
NISSAN	\$5,478,189.00
Book Value Decrease Total	\$80,606,001.00

# Fire & Rescue Capital

## APPARATUS FUNDING PROPOSAL

The System Chief will review funding requests from the Volunteer Companies for fire and/or rescue apparatus to be included in the annual Frederick County Capital Improvement Plan and make recommendations to the County Administrator for funding projects in the upcoming fiscal year.

Requests will be reviewed on the basis of:

1. Consistency with the System adopted 10-year Plan;
2. The need for the type of apparatus requested to support operational service delivery and response time standards in conjunction with the Company's existing apparatus inventory and other resources within the System;
3. The Volunteer Company's Funding Plan and budgeted cost estimate and the Company's ability to pay for the apparatus, to include down payments, cash payments and ongoing debt service or loan payments;
4. Consistency with the System minimum standards for the type of apparatus.

## Apparatus type and funding eligibility:

**First Out Ambulances** — Company funded 100%

- Companies receive Revenue Recovery funds and are eligible to receive State Rescue Squad Assistance grant funding for Ambulances.
- Companies will either have one or two first out Ambulances based on the call volume and staffing at the Station.

**Service Vehicles (Servs)/Chief Command Vehicles** — Company funded 100%

**First Out Engines** — County will fund up to 60% and Companies will fund 40% for Company to retain title and maintain responsibility for repairs and maintenance.

**Special Service Apparatus (Aerial, Rescue Squad/Rescue Engine, Hazmat)** — County will fund up to 60% and Companies will fund 40% for Company to retain title and maintain responsibility for repairs and maintenance. Due to cost, County may fund up to 100% of apparatus and then County would retain title and be responsible for repair and maintenance.

**Brush Truck/Attack** — County will fund up to 60% and Companies will fund 40% for Company to retain title. County may fund up to 100% of apparatus and then County would retain title and be responsible for repair and maintenance.

**Tankers** — County will fund 100% of cost and retain title and be responsible for repair and maintenance.

**Reserve Apparatus (Ambulances, Engines, Special Service)** — County will fund 100% of cost and retain title and be responsible for repair and maintenance.

## Funding Sources for Fire & Rescue Equipment

Fiscal Year	Apparatus	Vehicle Year	Cost	Anticipated County Funding
25-26	Engine 21	2007	1,100,000	660,000
	Tanker 16	1989	600,000	600,000
	Tanker 19	1995	600,000	600,000
	Tanker 14	1997	600,000	600,000
	Engine 13	2004	1,100,000	660,000
	Ambulance 16-2	2008	430,000	430,000
			4,430,000	3,550,000
26-27	Rescue Squad 21	1999	1,500,000	1,500,000
	Ambulance 20-2	2010	452,000	452,000
	Attack 19	1986	735,000	441,000
	Ambulance 19-1	2008	452,000	452,000
	Ambulance 13-2	2012	452,000	452,000
			3,591,000	3,297,000
27-28	Rescue Engine 20	2003	1,500,000	900,000
	Tanker 13	2007	661,500	661,500
	Engine 15	2008	1,325,000	795,000
	Brush 11	1985	225,000	135,000
	Brush 16	1970	225,000	135,000
	Ambulance 21-2	2016	475,000	
	Tanker 12	2013	661,500	661,500
			5,073,000	3,288,000
28-29	Tanker 20	2010	695,000	695,000
	Attack 16	1979	808,500	485,100
	Ambulance 18-2	2018	500,000	
	Brush 20	1992	236,250	141,750
	Attack 14	1999	808,500	485,100
	Brush 19	1985	236,250	141,750
	Ambulance 16-1	2016	500,000	
	Ambulance 17-1	2017	500,000	
			4,284,500	1,948,700
29-30	Tower 16	1982	2,700,000	1,620,000
	Ambulance 14-1	2019	525,000	
	Ambulance 15-1	2019	525,000	
	Tanker 17	2015	730,000	730,000
	Ambulance 11-2	2019	525,000	
	Ambulance 10-1	2019	525,000	525,000
			5,530,000	2,875,000
			22,908,500	14,958,700



## Funding Sources Summarized

<u>Fiscal Year</u>	<u>Apparatus</u>	<u>Vehicle Year</u>	<u>Cost</u>	<u>Anticipated County Funding</u>
25-26			4,430,000	3,550,000
26-27			3,591,000	3,297,000
27-28			5,073,000	3,288,000
28-29			4,284,500	1,948,700
29-30			5,530,000	2,875,000
			22,908,500	14,958,700

## Capital Fund Balance Projections

	<u>FYE 26</u>	<u>FYE 27</u>	<u>FYE 28</u>	<u>FYE 29</u>	<u>FYE 30</u>
Balance Beginning of Fiscal Year	\$ 36,400,000	\$ 26,894,225	\$ 18,597,225	\$ 10,309,225	\$ 3,360,525
Less Capital Expenses	(3,955,775)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
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)
Capital Plan Fire & Rescue	(3,550,000)	(3,297,000)	(3,288,000)	(1,948,700)	(2,875,000)
Roll Over Fund Balance	<u>9,000,000</u>	<u>9,000,000</u>	<u>9,000,000</u>	<u>9,000,000</u>	<u>9,000,000</u>
Balance End Of Fiscal Year	\$ 26,894,225	\$ 18,597,225	\$ 10,309,225	\$ 3,360,525	\$ (4,514,475)

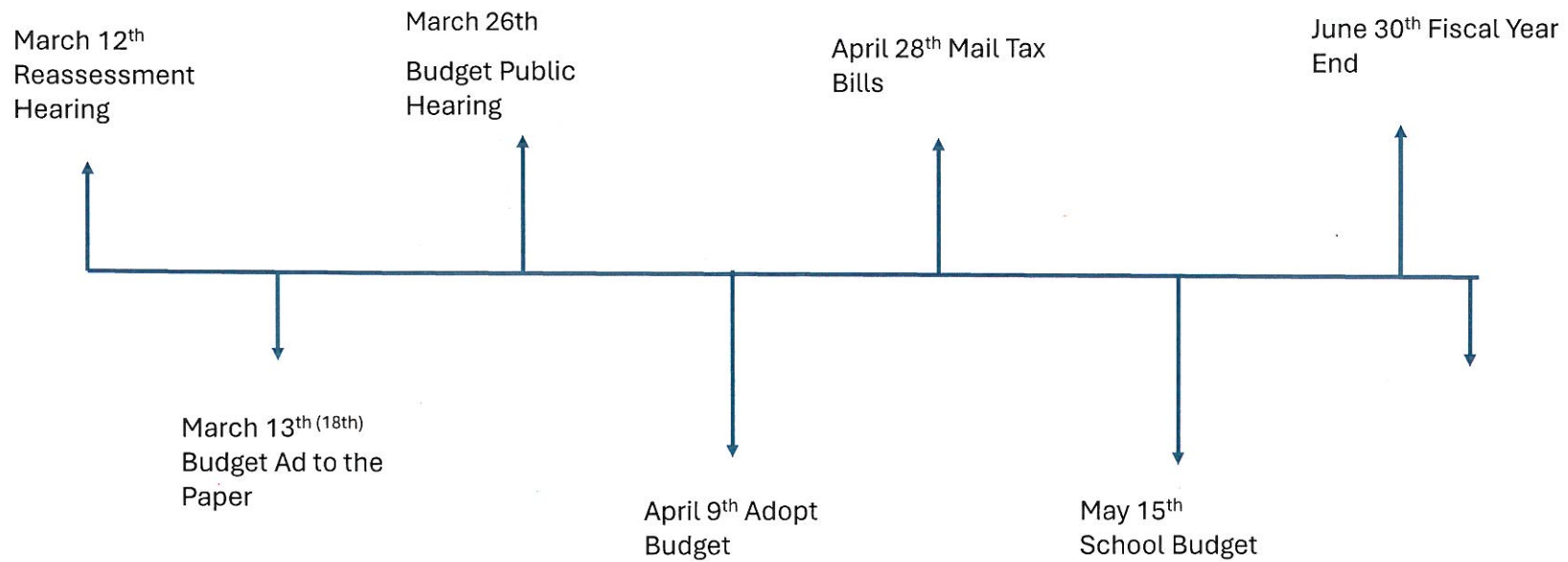
# Calendar & Budget Advertisement

# Calendar

## Additional Meetings

March 20<sup>th</sup> (or

April 2<sup>nd</sup>



# Discussion

End