

Budget Workshop

FYE 2026 Budget

April 2, 2025

PROPOSED FY 2025-2026 BUDGET

	ADOPTED 2024-2025	PROPOSED 2025-2026	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	250,631,412	263,855,589	13,224,177
Transfer from County Capital Fund	5,672,056	3,955,775	-1,716,281
TOTAL REVENUE - GENERAL OPERATING FUND			
	256,303,468	267,811,364	11,507,896
GENERAL OPERATING FUND:			
Expenditures	114,659,506	122,808,830	8,149,324
Capital Expenditures	5,672,056	3,955,775	-1,716,281
Transfer to Adult Detention Center Fund	7,238,116	6,644,578	-593,538
Transfer to Airport Operating Fund	32,725	22,330	-10,395
Transfer to Airport Capital Fund	150,885	158,795	7,910
Transfer to EDA Fund	726,152	745,601	19,449
Transfer to School Operating Fund	109,747,110	113,873,537	4,126,427
Transfer to School Debt Fund	18,076,918	19,601,918	1,525,000
TOTAL EXPENDITURES - GENERAL OPERATING FUND			
	256,303,468	267,811,364	11,507,896

Reconciliation
Budget Summary to Budget Ad

Expenditures per Budget Summary	\$ 123,904,595
Less Expense Reductions	(500,000)
Less Microsoft License	(309,000)
Add New Positions	1,696,261
Add Merit & Cola	3,100,000
Add Transfer to Debt Service	1,933,959
Less Transfer to EDA	(745,601)
Less Transfer to Airport Capital	(158,795)
Less Transfer to Airport	(22,330)
Less Transfer to Jail	(6,644,578)
Add BOS Contingency	<u>554,319</u>
	<u>\$ 122,808,830</u>

General Fund Summary

8104	Board of Zoning Appeals	10,321	12,421	2,100	20.35%
8106	Building Appeals Board	561	561	0	0.00%
8107	NSVRC	95,521	98,852	3,331	3.49%
8203	Soil/Water Conservation	13,283	15,000	1,717	12.93%
8301	Extension	348,222	375,646	27,424	7.88%
		118,783,451	123,904,595	5,121,144	4.31%
		(500,000)			
		(309,000)			
		118783451	123,095,595	5,121,144	4.16%
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%

Total General Fund

256,303,468 278,644,687 23,150,219

FYE 2026 Budget
Personnel Requests with
County Administrator Adjustments

Sheriff

Deputy 1 Traffic - 2 x 182,200 Salary/operating/capital	\$ 402,100.00
Deputy 1 Patrol - Salary/operating/capital	<u>201,050</u>
Sub Total Sheriff	\$ 603,150

Fire and Rescue

Firefighter/EMT - 8*	821,512
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Commissioner of Revenue

Administrative Assistant	77,281
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Clerk of the Circuit Court

Deputy Clerk 1 - Salary & fringes	64,318
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Administration

Project Manager - Salary & Fringes	<u>130,000</u>
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Total

\$ 1,696,261



Capital Fund FYE 2026 Adjustments

Capital Fund Beginning Balance Before Adjustments	\$ 44,300,000
Previous Year Adjustments (<i>not spent or committed</i>)	
Station 22	(7,500,000)
Ambulance 22	<u>(400,000)</u>
Capital Fund Available fy 2025	\$ 36,400,000
Less Frederick County Capital	(3,955,775)
Less Transfer to Transportation	(7,000,000)
Less School Capital	<u>(4,000,000)</u>
Ending Capital Fund Before Rollover	\$ 21,444,225
Fund Balance Rollover FYE 2026	<u>9,000,000</u>
Capital Fund Balance July 1, 2025	\$ 30,444,225
<i>(Note: funds not actually available On July 1st)</i>	



**FY 2026
Adjusted Expenses**

Total Operating Expenses from Budget Summary

	<u>FY 26</u>
	\$ 123,904,595
School Operating Transfer	118,373,537
School Debt Transfer	19,601,918
Transportation	7,000,000
Debt Service	1,933,959
GF Capital	3,955,775
Contingencies & COLA (4%)	<u>3,100,000</u>
	\$ 277,869,784
New Positions	<u>1,696,261</u>
	\$ 279,566,045
 Move transportation to Capital Fund	 (7,000,000)
Move Capital to Capital Fund	(3,955,775)
Reduce School Contribution	<u>(4,500,000)</u>
	\$ 264,110,270
 Misc Expenses	 (500,000)
Microsoft License Software	(309,000)
BOS Contingency	<u>554,319</u>
Adjusted Expenses	<u>\$ 263,855,589</u>

FY 26 Budget
Comparison at Various Rates

	<u>42.4 Cents</u>	<u>45.0 Cents</u>	<u>46.8 Cents</u>	<u>48 Cents</u>	<u>51 Cents</u>
FY 26 Revenue before Adjustment	\$ 253,775,589	\$ 253,775,589	\$ 253,775,589	\$ 253,775,589	\$ 253,775,589
Additional Revenues from Increase in Real Estate Tax Rate	<u>-</u>	<u>4,680,000</u>	<u>7,920,000</u>	<u>10,080,000</u>	<u>15,840,000</u>
FY 26 Adjusted Revenue	\$ 253,775,589	\$ 258,455,589	\$ 261,695,589	\$ 263,855,589	\$ 269,615,589
Expenses per Budget Summary	<u>(263,855,589)</u>	<u>(263,855,589)</u>	<u>(263,855,589)</u>	<u>(263,855,589)</u>	<u>(263,855,589)</u>
Ending Balance	\$ (10,080,000)	\$ (5,400,000)	\$ (2,160,000)	\$ -	\$ 5,760,000

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	\$ 30,444,225	\$ 21,744,225	\$ 9,244,225	\$ (7,755,775)
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 Increase in School Debt Service	- (3,700,000)	(7,500,000)	(12,000,000)	(11,750,000)	
School Capital	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
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	\$ 30,444,225	\$ 21,744,225	\$ 9,244,225	\$ (7,755,775)	\$ (24,505,775)

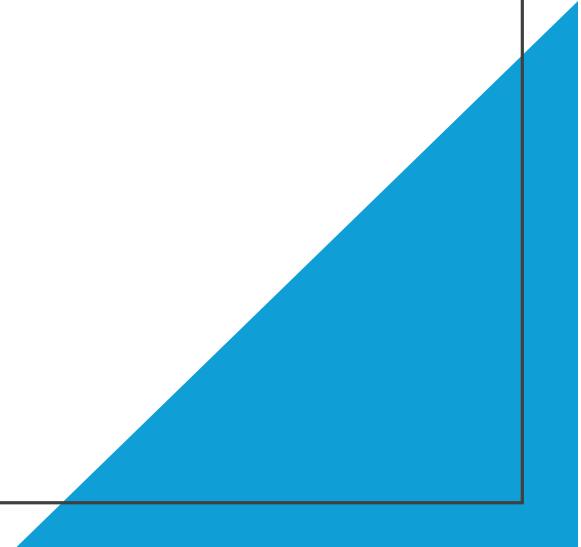
School Budget Reconciliation

	FY25 Adopted Budget	Proposed 01.21.25	Proposed 03.10.25	Proposed Co. Cuts	Budget AD	Proposed 03.13.25	Difference in Ad & Recent School Change
Revenues							
State/Federal/Revenue	128,576,726	137,433,631	137,748,309		137,748,309	141,032,671	3,284,362
County Transfer	109,747,110	118,413,215	118,373,537	4,500,000	113,873,537	115,089,175	1,215,638
	238,323,836	255,846,846	256,121,846	4,500,000	251,621,846	256,121,846	4,500,000

School Budget Reconciliation Adjustment

BOS Contingency	\$ 554,319
Bus (move 2 buses to capital fund)	300,000
Use of 3% Undesignated Fund Bal	<u>361,319</u>
	\$ 1,215,638
	<u>(1,215,638)</u>
	\$ _____ -

Other Information





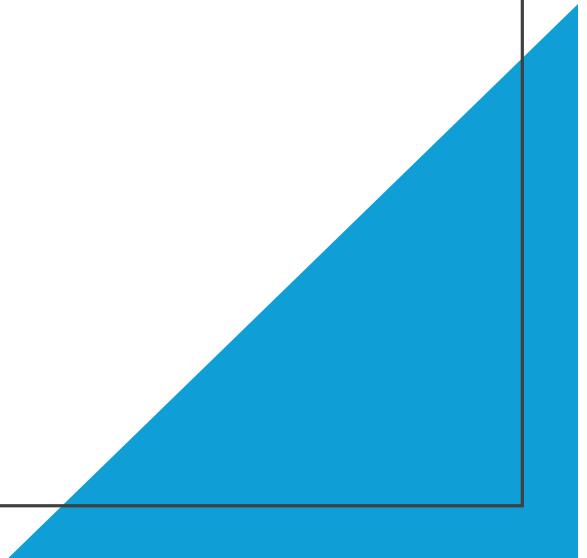
<i>Real Estate Property Tax at 48 Cents</i>	\$ 89,380,000
<i>FYE 2026 Personal Property Tax (including mach & equip)</i>	\$ 80,880,816
<i>Sales Tax Revenue</i>	\$ 24,134,152



- 1. Outside agencies will be brought back at a later date**
- 2. Budget adoption set for April 9th**



End





Parks & Recreation

Revenues vs Expenses

FY 26

	<u>P&R Admin</u>	<u>Rec Centers</u>	<u>Clearbrook</u>	<u>Sherando</u>	<u>Total</u>
Revenues:	\$ 1,354,904	\$ 3,984,300	\$ 285,800	\$ 213,700	\$ 5,838,704
Expenses:	(2,733,053)	(4,772,271)	(1,471,983)	(1,601,894)	(10,579,201)
Difference:	\$ (1,378,149)	\$ (787,971)	\$ (1,186,183)	\$ (1,388,194)	\$ (4,740,497)

