Fiscal 2026 Adopted Operating and Capital Budgets

Frederick County Government Maryland

Jessica Fitzwater, County Executive

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Frederick County Government

Frederick County, Maryland

Fiscal Year 2026 Adopted Budget

July 1, 2025 – June 30, 2026

Submitted By: **Jessica Fitzwater, County Executive**

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Frederick County, Maryland
Fiscal 2026 Adopted Budget

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INTRODUCTION

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The Government Finance Officers Association is pleased to announce that **the County of Frederick, Maryland has received the GFOA's Distinguished Budget Presentation Award and received special recognition for Strategic Goals and Strategies.**

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well and entity's budget serves as:

☑ a policy document ☑ an operations guide
☑ a financial plan ☑ a communications device

Budget documents must be rated proficient in all four categories, and in fourteen mandatory criteria within those categories, to receive the award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Frederick
Maryland

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to County of Frederick, Maryland, for its Annual Budget for the fiscal year beginning July 01, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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SUMMARY OF ELECTED
AND
APPOINTED OFFICIALS

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Frederick County, Maryland
Summary of Elected and Appointed Officials

County Executive

Jessica Fitzwater

County Council

From left to right – Steve McKay (District 2), President Brad Young (At-Large), Renee Knapp (At-Large), M.C. Keegan-Ayer (District 3), Vice President Kavonté Duckett (District 4), Mason Carter (District 5), and Jerry Donald (District 1)

Frederick County, Maryland
Summary of Elected and Appointed Officials

ELECTED POSITIONS:

Sheriff
Charles A. "Chuck" Jenkins

State's Attorney
J. Charles Smith III, Esquire

Administrative Judge of the Circuit Court
Honorable Richard Sandy

Clerk of the Circuit Court
Sandra K. Dalton, Clerk

APPOINTED POSITIONS:

County Executive's Cabinet	
Chief of Staff	Patrick Murray, Esquire
Community Liaison	Ysela Bravo
Government Affairs Director	Victoria Venable
Chief Administrative Officer	John Peterson
Deputy Chief Administrative Officer	Leslie Barnes-Keating
Chief Financial Officer	Daniel Lewis
Chief Equity & Inclusion Officer	Tiffani Kenney
County Attorney	Bryon Black, Esquire
Director, Agriculture	Katie Stevens
Director, Budget	Kelly Weaver, CPA
Director, Communications & Public Engagement	Vivian Laxton
Director, Procurement & Contracting	Diane Fouché
Director, Risk Management	Lauren Vandergrift
Division Director, Aging & Independence	Carolyn True
Division Director, Animal Control	David Luckenbaugh
Division Director, Economic Opportunity	Lara Fritts
Division Director, Emergency Management	Anthony Rosano
Division Director, Energy & Environment	Shannon Moore
Division Director, Family Services	Kelli Goetz
Division Director, Finance	Erin White, CPA
Division Director / Fire Chief, Fire & Rescue Services	Tom Coe
Division Director / Health Officer, Health Services*	Barbara Brookmyer, MD, MPH
Division Director, Housing	Vincent Rogers
Division Director, Human Resources	Emily Fiftal, JD
Division Director / CIO, Interagency Information Technologies	Ty Howard
Division Director, Internal Audit*	Tricia Reaver, CPA
Division Director, Parks & Recreation	Jeremy Kortright
Division Director, Planning & Permitting	Deborah Carpenter
Division Director, Public Works	Jason Stitt
Division Director, Solid Waste & Recycling	Lee Zimmerman
Division Director, Transit Services	Roman Steichen
Division Director, Volunteer Fire & Rescue Services	M. Shane Darwick
Division Director, Water & Sewer Utilities	Mark Schweitzer

* Positions are appointed by other agencies

Frederick County, Maryland
Summary of Elected and Appointed Officials

COMPONENT UNITS OF GOVERNMENT:

Board of Education

President	Rae Gallagher
Vice President	Dean Rose
Member	Nancy Allen
Member	Colt Black
Member	Jaime Brennan
Member	Janie Inglis Monier
Member	Karen Yoho
Student Member	Alex Thomas
Superintendent	Cheryl L. Dyson, DOL

Frederick Community College Board of Trustees

Chairperson	Theodore M. Luck
Vice Chairperson	Carolyn Kimberlin
Trustee	Jan H. Gardner
Trustee	Dr. Carmen Hernandez
Trustee	Tracey McPherson
Trustee	Dr. William Reid
Trustee	Myrna Whitworth
President	Dr. Annesa Cheek

Frederick County Public Library Board of Trustees

Chairperson	Shemica Sheppard
Vice Chairperson	Mary Jo Richmond
Secretary	Terri Lancaster
Trustee	Jennifer D'Agostino
Trustee	Daryl Ellen Grisgraber
Trustee	Galen Mayfield
Trustee	Mick O'Leary
Public Libraries Director	James Kelly

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COUNTY PROFILE

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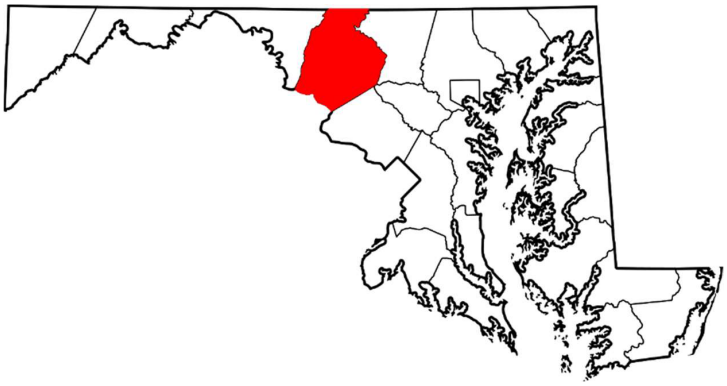
Frederick County, Maryland



Frederick County, approximately 45 miles from Baltimore Maryland and Washington, D.C. is Maryland's largest county in land area at 667 square miles.

Frederick County was created out of Prince George's County on June 10, 1748. It is believed the name of the County originated with Frederick, the sixth and final Baron of Baltimore. The County government was administrated by a Levy Court, appointed by an act of the Maryland State Legislature, until December 26, 1851, when the first elected Board of County Commissioners took office. On Tuesday, November 6, 2012, the Voters of Frederick County approved a new form of Government. Charter of Frederick County, Maryland went into effect December 1, 2014.

Frederick County was a center of conflict during the Civil War. Two major battles of the war were fought in Frederick County. The Battle of South Mountain was a prelude to the battle of Antietam.

In the Battle of Monocacy, Union forces delayed the advance of a Confederate army marching on Washington, DC until reinforcements could arrive, thereby saving the nation's capital. State and national parks preserve the sites of these battles.

Catoctin Mountain Park, part of the national park system, is the site of the Camp David presidential retreat.

Winchester Hall – 12 East Church Street Frederick Maryland
Main office of Frederick County Government

Frederick County, Maryland is a place where creativity meets innovation, where people discover bright, new opportunities, and where a singular idea turns into monumental success. With a $15.4B economy, Frederick County's core industries create resilience and diversity. Life Sciences is Frederick County's largest growing cluster with international leaders such as Kite, a Gilead Company, Thermo Fisher Scientific and AstraZeneca. Other major industries leading the way include advanced technology, manufacturing and value-added agriculture.

Significant recent locations and expansions include AstraZeneca, Lonza, Metrie, InventWood and Hercules Custom Iron.

With a strategic location, highly educated workforce, lower cost of business relative to other locations in the region, and a comprehensive transportation network, Frederick County is a prime location for businesses. County features include attractive housing options, a high-performing public school system, low crime rate, and state-of-the-art healthcare opportunities making this one of the best places to live in America.

Recent County Achievements:

- **2025 Top 100 Best Places to Live in the US (Frederick)**
  Livability
- **2024 Healthiest Counties in Maryland**
  County Health Rankings
- **2024 50 Best Places to Live in the US (Frederick)**
  Money
- **2024 Cities on the Rise (Frederick)**
  Southern Living

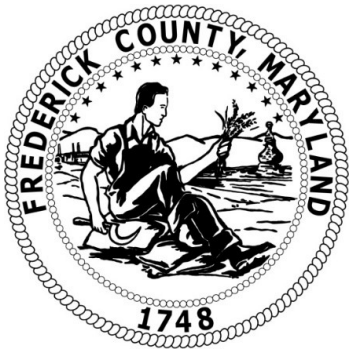
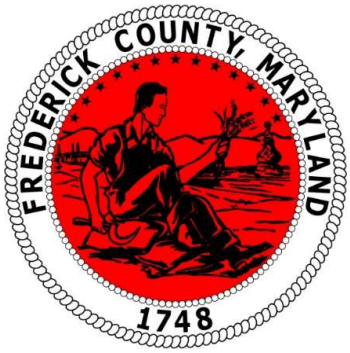
Recent achievements and current economic information provided by Frederick County Office of Economic Development.

History

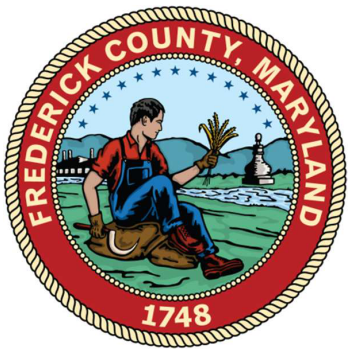
The original Frederick County, Maryland, seal, dating back to the mid-to-late 1800's, depicted an unclothed farmer holding a spike-toothed harrow and a single-shovel plow.

In 1957 a former Roads Board engineer was asked to create a new decal for vehicles and office doors. He used a worn out stamp of the original seal that was found in the old County Courthouse and worked with the National Decalcomanna Corporation in Philadelphia, Pennsylvania, to design a modernized version to emphasize agriculture and agribusiness, industrial development, and the historical character of Frederick County. This design was approved on May 15, 1957.

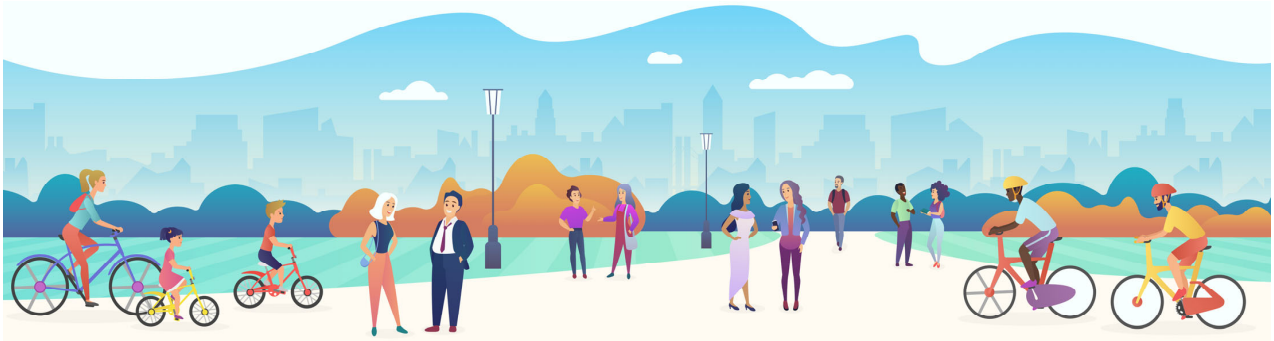
In 1986 the Board of County Commissioners directed the Planning Department to revise the seal and make it more environmentally friendly by removing smoke from the smoke stacks. The Board adopted a revised version of the seal in late 1986 showing the County's founding date of 1748, stars representing the original 13 colonies, the scenic Catoctin Mountains, the jug from the original Jug Bridge at the Monocacy River, an industrial building in the distance to show support of economic development, and in the forefront, a farmer sitting on sacks of agricultural products representing the County's dedication to the farming community.

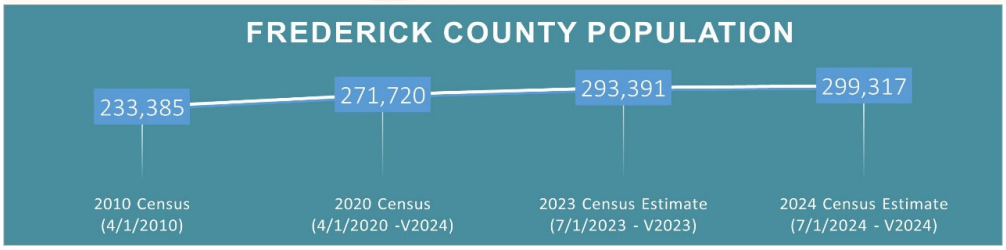
County seal 1986 – July 1, 2014	County seal 1986 – July 1, 2014
	

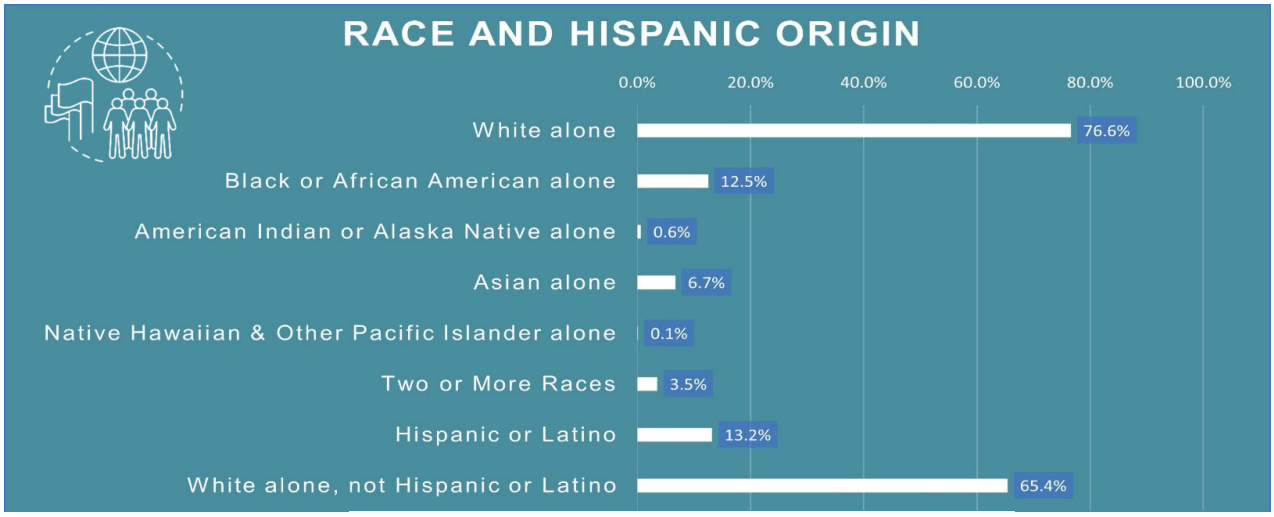
In March 2014 the Office of the County Manager contacted Jean Peterson Design to add more detail to the current seal and create a color version. On July 1, 2014, the updated color version of the Frederick County seal was implemented.

Black and white seal	Color seal
	

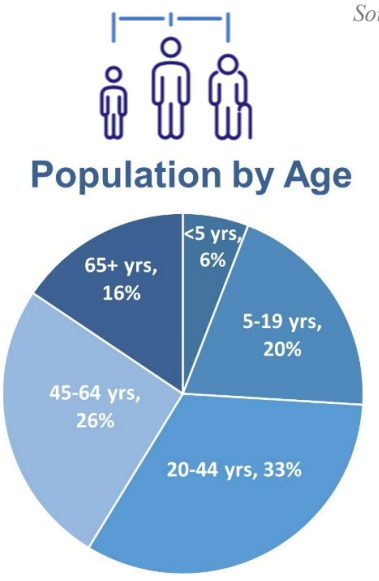
For information on the history of the County seal, visit www.FrederickCountyMD.gov/countyseal.

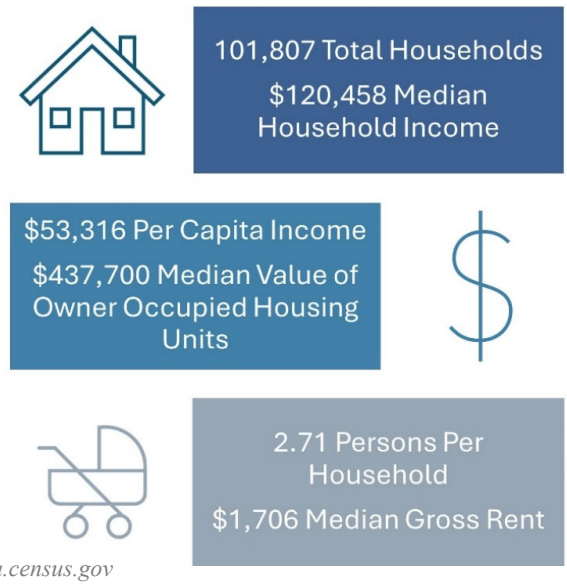






Source for graphs above: https://www.census.gov/quickfacts





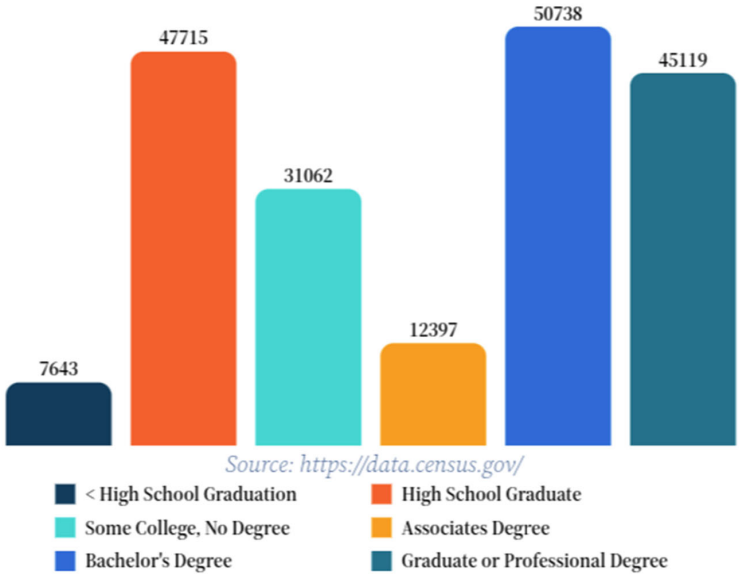
Source for data: https://data.census.gov

Frederick County Education

Public Schools

Elementary Schools	38
Middle Schools	13
High Schools	10
Public Charter	4
Other Schools	4

Educational Attainment - Ages 25 and over



Source: https://data.census.gov/

FCPS Total Enrollment 48,054	
22,316	Elementary
10,637	Middle
15,101	High

Source: FCPS.Org/about/fast-facts

FY2024 Frederick Community College Total Enrollment: 15,243	
9,530	Full Time: Credit Students
6,102	Part-Time: Continuing education & Workforce Development (CEWD)
389	Students took both Credit & CWED

Source: Frederick.edu/about-fcc.aspx

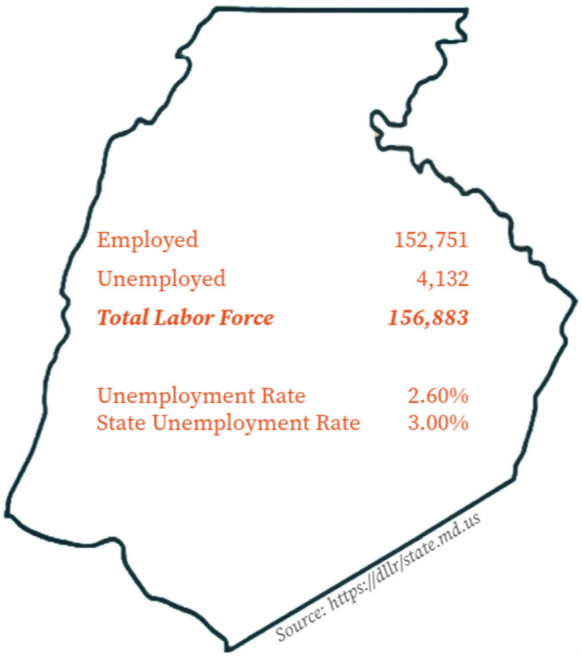
2023 Mount Saint Mary's University Undergraduate Enrollment 1,815
Source: https://msmary.edu/about/quickfacts.html

2023 Hood College Total Enrollment 2,078
Source: https://hood.edu/discover/about-college/facts-figures
1,209 Undergraduate
869 Graduate Students seeking a Masters/Certifications

Major Industries	Total Establishments
Federal Government	79
State Government	12
Local Government	93
Private Sector - as listed below:	*7,060*
Natural Resources & Mining	67
Construction	889
Manufacturing	227
Trade, Transportation & Utilities	1,164
Information	148
Financial Activities	663
Professional & Business Services	1,756
Education & Health Services	891
Leisure & Hospitality	623
Other Services	662
Total	**7,244**

Source: https://commerce.maryland.gov/

Frederick County Employment



Major Employers 500+

NVR, Inc 712

Costo Wholesale 640

Aldi Distrib Center & Retail 596

STULZ Air Technology Systems, Inc 529

Lonza 517

Frederick Health 3,360

Frederick County Govt 2,969

AstraZeneca 725

Fort Detrick Campus 10,776

Frederick County Public Schools 7,414

City of Frederick 923

Leidos Biomed / Frederick National Lab 2,448

Frederick Community College 1,445

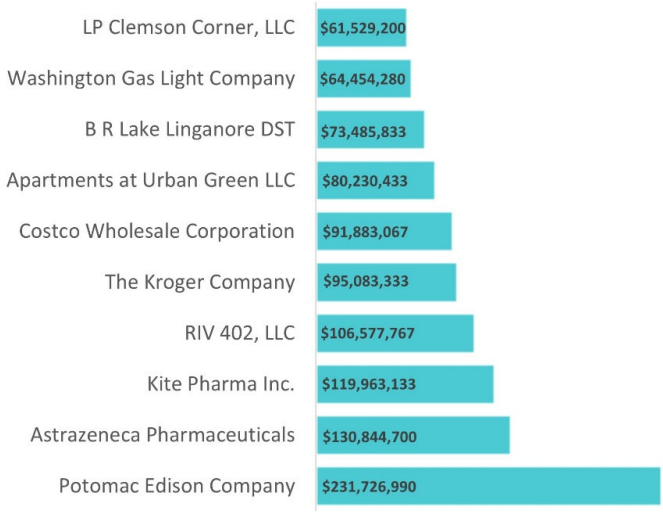
Thermo Fisher Scientific 782

Legal & General America 757

Mount Saint Mary's Univ 732

Source: Frederick County Office of Economic Development

Assessed Value of Top 10 Property Tax Payers (FY24)



Source: Frederick County Treasury Office via annual ACFR

COUNTY EXECUTIVE
BUDGET MESSAGE

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FREDERICK COUNTY GOVERNMENT

Jessica Fitzwater

OFFICE OF THE COUNTY EXECUTIVE

John K. Peterson, Chief Administrative Officer

April 2025

To the People of Frederick County,

One of my most important tasks is to prepare a balanced budget that delivers results, provides essential services, keeps the core functions of government on track, and reflects our community's priorities. This budget puts students first with record investments in public education and protects core services that our residents rely on. It achieves all of these goals without raising taxes.

We developed this year's budget in a moment of profound uncertainty.

Last November, the General Assembly's non-partisan budget analysts told lawmakers that the State faced "the largest [budget] gap that we have seen in the last 20 years," and described the situation as "more significant than the Great Recession." In closing this budget gap, state policymakers protected critical investments in school construction and long-awaited safety enhancements to U.S. 15, but they passed millions of dollars of ongoing costs to local governments. While we understand that local governments had to be part of the state's budget solution, these cost shifts reduced the funds available to us to invest in our schools.

On January 20, Donald Trump was sworn in as President of the United States. Almost immediately, his administration directed federal agencies to freeze funding for thousands of programs. In February, his administration directed federal agencies to develop plans to relocate jobs in the national capital region to "less costly parts of the country." And earlier this month, the Department of Health and Human Services began laying off 10,000 employees.

The state's approach to addressing its deficit directly affects our budget, and federal actions disproportionately affect our community, our economy, and our budget because of our proximity to Washington, D.C. In the face of state budget cuts and disruptive and damaging federal actions, we must be fiscally responsible and conservative in our approach. We cannot spend what we do not have, and we cannot make promises we may not be able to keep.

Amid this uncertainty, we are honoring our commitment to public education with an investment of over $508 million. This represents a $118 million – or 30% – increase in education funding over three short years. Education is the single best investment we can make as a community, and these dollars will help all students continue to make progress.

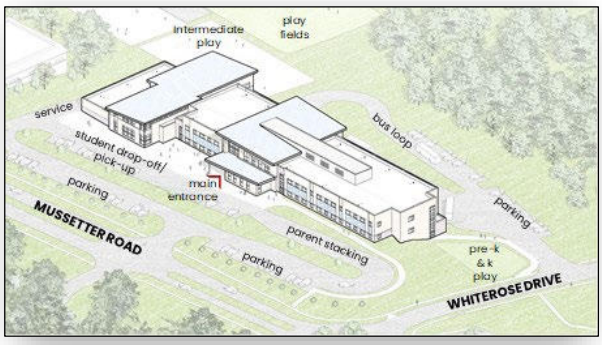
This investment includes almost $26 million that Frederick County Government pays directly for school nurses and health room technicians, physical and occupational therapists, school resource officers, and crossing guards. These people

are essential to the health and safety of our children when they are at school. Despite the overall uncertainty, we are increasing our spending on school health and developmental therapists to respond to an increased caseload and provide state-mandated services.

Using one-time funding, we are buying new classroom technology and investing an additional $1 million into the trust fund that protects the post-employment benefits of our retired educators.

We are significantly increasing our investment in school construction because every child deserves to learn in a safe and modern environment. The budget includes $175 million for school construction this year. This represents an $80 million – or 86% – increase over last year.

We are tackling school overcrowding by funding 100% of the construction of Elementary School 41. Frederick County Public Schools (FCPS) will build the school in one year, in time to open for the 2026 – 27 school year, which will relieve extreme overcrowding at Oakdale Elementary and surrounding schools. This unprecedented construction timeline requires a strong partnership between Frederick County Government and FCPS which could serve as a model for other jurisdictions looking to expedite projects.



In addition, we are investing in the predesign work for the highly-anticipated replacement of Brunswick High School, accelerating the renovation projects at Twin Ridge and Hillcrest Elementary Schools, and ensuring the new Middletown Elementary and Middle Schools remain on track to open for the 2027 – 2028 school year.

Our commitment to our schools is approximately half of our operating and capital budgets. In anticipation of absorbing state budget cuts, and as part of our ongoing transition to outcome-based budgeting, we went line-by-line through the non-education side of the budget and scrutinized every dollar.

We identified millions of dollars of cuts to our base budget to realign our funding with our priorities. We also challenged our divisions to scrutinize and prioritize their funding requests, which allowed us to reduce budget appeals by $10 million. And we are preparing for future federal and state actions that will have as-yet unknown effects on our budget.

Even with these cuts, we will invest in our people, expand core services for seniors, and make progress on strategic priorities identified by our community-led Transition Team.

No one who chooses public service expects to become rich, but full-time County jobs should provide fair and livable wages. This is a matter of equity for employees, particularly our lowest wage workers. It is also a matter of competitiveness for the County as we work to keep pace with our core peers, including our neighboring counties, the City of Frederick, and Frederick County Public Schools. Through this budget, we will establish a new base pay of $21 per hour as the first step of a multi-year

plan to raise our salary floor to at least the ALICE wage threshold. We will provide salary equity for employees who have been misaligned on the salary scale and modernize our classification system to better fit with the duties employees perform. These enhancements, plus changes to address related compression issues, will benefit 1,800 current employees. We will also provide a 2% across-the-board salary increase for all employees. These adjustments will take effect on January 1, 2026.

In Frederick County, we are transforming the model of care by helping our most vulnerable elderly residents age in place. Through March 31, 2025, our Division of Aging and Independence's Service Coordination for Seniors program served 219 individuals, half of whom live below the federal poverty level. Our incredible team provides help with benefits, healthcare, housing, meals, and transportation. Service Coordination for Seniors is the first program of its kind in Maryland, and our budget expands the Division of Aging and Independence's capacity to serve our community by adding an additional full-time Services Specialist.

Recognizing the needs of active seniors, we are expanding services at the Middletown 50+ Community Center and laying the groundwork for new senior centers. In Middletown, we will add a full time Senior Center Supervisor, which will us to expand service to five days a week and open the door to evening and weekend programming. It will also allow us to coordinate activities more effectively and enhance community outreach. We are also launching a feasibility study to address current senior center conditions while positioning the Department of Aging and Independence to meet the community's future needs. The Capital Improvements Program also includes funding towards the construction of centers in East County and Brunswick, and the renovation of the Frederick Senior Center.

With the completion of our long-awaited disparity study, we will begin to make our procurement processes more inclusive by establishing an equal business opportunity program. The budget includes funding for an outreach coordinator to help local small businesses understand and take advantage of contracting opportunities with the County and a data management analyst to track out progress. Both positions were recommended by the disparity study.

Housing affordability remains a real challenge across Maryland. The problem is especially acute in Frederick County. Last year, we issued a request for information related to affordable housing on land adjacent to the Prospect Center. We received 20 responses, and we will soon issue a request for proposals for that project. The budget includes funding for a Project Manager to handle complex real estate transactions and affordable housing development, primarily on County-owned land.

We are making a transition to outcome-based budgeting, so we can more effectively track the impact of our spending. The budget includes funding for a consultant to develop a robust framework for tracking taxpayer dollars, so we can align County investments with the results our residents expect.

The Livable Frederick Master Plan is a remarkable document, with a clear vision for ensuring development occurs in the right parts of the County and protecting open space, natural resources,

and agricultural land that makes the County a regional jewel. The budget increases the Livable Frederick Office's capacity to implement the Plan by adding a planning position.

Maintaining public safety is critical to maintaining our quality of life. The budget includes funding for the Sheriff's Office to lease dedicated training space for in-house classes required for all sworn personnel and for the State's Attorney's Office to address growing caseloads.

This budget sets aside reserve funds, meets our long-term pension obligations, and makes tactical investments to protect our AAA bond rating from all three rating agencies. It ensures our strong financial health, and it provides the programs and services our residents need to be healthy and safe.

I want to thank our incredible team in the Budget Office and our entire FCG workforce for their diligence and expertise as we crafted this year's budget. I am proud to work with you every day and grateful for the service you provide to our residents.

I believe we are each called to do the most we can, where we are, with what we have – and our FY26 budget does just that. In the most challenging fiscal environment in more than two decades, we remain steadfast in our commitment to public education and essential services – doing the absolute most we can under these circumstances.

I am pleased to submit to the County Council a proposed budget that reflects community input and invests in our people. With this strategic and responsible approach, we can ensure Frederick County remains the best place to live in Maryland – a vibrant and unique community where everyone can live, work, and thrive while feeling a strong sense of place and belonging.

Sincerely,

Jessica Fitzwater

Jessica Fitzwater
Frederick County Executive

STRATEGIC FRAMEWORK

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Poised for the Future

Strategic Plan

Frederick County, Maryland

Livable Frederick

Vision

20 Years Forward

Priorities

Near-Term Plan

Strategy

PRIORITIES:

1. ***Economic Development & Jobs***
2. ***Education & Workforce Development***
3. ***Government Innovation***
4. ***Housing & Quality of Life***
5. ***Public Health & Human Services***
6. ***Public Safety***
7. ***Sustainability, Infrastructure & Transportation***

Livable Frederick- Vision 20 Years Forward → Priorities- Strategy Driven Budgets → Implementation- Strategic Goals, Actions & Results

FOUNDATION OF GOOD GOVERNMENT

Guiding Principles

Accountability ***Inclusion*** ***Sustainability***

Executive Summary

County Executive Jessica Fitzwater is the second County Executive under the Charter form of government adopted by voters in November 2012. County Executive Fitzwater began her term of office in December 2022 and immediately took action to stand up effective and efficient government under the new charter by appointing a ***TRANSITION TEAM.*** This group was tasked to identify opportunities, challenges, and actions to ensure a smooth transition to optimal government operations and the delivery of services to citizens.

The Transition Team brought together more than 130 dedicated Frederick County residents and leaders in their respective fields, a diversity of experts, stakeholders, and big thinkers, to brainstorm ideas and energize the public. The Transition Team embraced community enthusiasm recognizing that the best ideas come from the people.

The Transition Team included a group of senior advisors and seven working committees focusing on key ***PRIORITY AREAS:***

- Economic Development & Jobs
- Education & Workforce Development
- Government Innovation
- Housing & Quality of Life
- Public Health & Human Services
- Public Safety
- Sustainability, Infrastructure & Transportation

To align County divisions and staff with these priority areas, County Executive Fitzwater gathered input and ideas from County Directors about what they could do to move these shared priorities forward from big ideas to reality. The outcome of all these efforts is a ***STRATEGIC FRAMEWORK*** that describes our shared vision for the future of Frederick County and sets out the County Executive's ***STRATEGIC GOALS AND INITIATIVES***. Every County division worked within this outcome-based framework to further establish **GOALS**, allocate **RESOURCES** and measure **RESULTS**.

The Transition Team anchored its work in the principles of ***ACCOUNTABILITY, INCLUSION, and SUSTAINABILITY*** – values that form the foundation of Executive Fitzwater's administration. These are the principles on which we grow as an organization and serve all Frederick County residents to the best of our ability. Of course, all ***STRATEGIC GOALS AND INITIATIVES*** rest on the foundation of good government and are based in honesty, transparency, and public participation.

Strategic Framework

- ✓ **LIVABLE FREDERICK:** Vision, 20 years and beyond

  With the adoption of the ***Livable Frederick Master Plan (LFMP)*** in September 2019, Frederick County created a new framework for making strategic decisions about the County's future. The Livable Frederick Comprehensive Plan serves as an umbrella under which a multitude of plans, policies, studies, and regulations are continuously emerging and evolving. The plan ensures that Frederick County grows well, preserving our rich history and cultural amenities, while delivering a vibrant economy and a high quality of life. Livable Frederick starts with a shared community vision and considers the outcome of our choices on how we live, work, and play. For the first time, the plan fully evaluates our land use choices, and their impacts on transportation, incorporates health, a growing senior population, and attracting, and retaining a well-educated, creative, and engaged workforce. The shared vision is vividly described….

  "Frederick County Is A Vibrant And Unique Community Where People Live, Work, And Thrive While Enjoying A Strong Sense Of Place And Belonging."

- ✓ **PRIORITIES:** strategic plan, now through 2026
  The ***STRATEGIC GOALS AND INITIATIVES*** provide direction for County operations and decision making through 2026. Livable Frederick will continue to guide our future through its continued implementation. By 2026, County Executive Fitzwater will leave a legacy of outstanding schools, safe communities, a vibrant economy, and a high quality of life; built on a strong foundation of honest, transparent, and engaging government. The County government will be accountable, inclusive, sustainable, and the continuity of operations will ensure a smooth transition for future leadership, and decades of future success.

The ***STRATEGIC FRAMEWORK*** describes our shared ***VISION*** and sets out the ***STRATEGIC GOALS AND INITIATIVES*** that guide us to a bright and prosperous future for Frederick County. These priorities cascade down through each division of County government fostering organizational alignment for success. In the fall of 2024, County Executive Fitzwater and Division Directors participated in targeted goal planning exercises. Ten of the ***STRATEGIC GOALS AND INITIATIVES*** were identified to be key priority focus areas for future divisional strategic planning.

County Executive Guiding Principles

ACCOUNTABILITY
Frederick County Government uses our resources wisely and ensures a high quality of life for our residents through our parks, schools, libraries, senior centers, transit, and other community amenities.

INCLUSION
Frederick County is a place where everyone can live, work, and thrive – a place where all residents feel a strong sense of belonging.

SUSTAINABILITY
Frederick County has a responsibility to make our community and our world a better place for all. Frederick County preserves and protects our historic and agricultural heritage, our cultural amenities, and our strong sense of belonging and community.

Foundation of Good Government

Frederick County provides open, transparent government where people can participate and make a difference. Residents are energized to shape the future of the County initiatives:

- *Increase citizen interaction with County government through modernized technology*
- *Engage citizens in the budget process, providing clear information and online budget tools*
- *Develop government leadership through Leadership Frederick County*
- ❖ *Make data-driven decisions using evidence-based programs that are outcome oriented*
- *Protect the workforce's culture of professionalism and high level of customer service*

Strategic Goals & Initiatives

ECONOMIC DEVELOPMENT & JOBS

- *Revitalize the Business & Industry Cabinet*
- *Establish a Business & Industry Sub-Cabinet*
- *Streamline the Permitting Experience for All Customers*
- *Establish an Equal Business Opportunity Program*
- ❖ *Explore Additional Procurement Strategies to Support Local Businesses*
- *Implement the Frederick County Growth Opportunity (GO) Strategy*
- *Lift the Creative Economy*
- *Develop Place-Based Economic Development Models*
- *Provide Targeted Tax Relief to ALICE Families*
- *Establish a Retail Incubator*
- *Support the Diversifying Agricultural Economy*
- ❖ *Position Frederick County to Be a National Leader in the Data Center Industry*

EDUCATION & WORKFORCE DEVELOPMENT

- *Partner with Frederick County Public Schools (FCPS) to Recruit & Retain the Best Educators*
- *Invest in Student Behavioral Health*
- *Develop a Collective Impact Model to Serve the County's Most Vulnerable Students*
- ❖ *Think Creatively about County Spaces to Support Education & Workforce Stakeholders*
- *Partner with FCPS to Develop a Plan for Universal Pre-Kindergarten*
- *Convene a Summit to Create a Comprehensive Workforce Plan*
- *Expand Apprenticeship and Internship Programs*

GOVERNMENT INNOVATION

- *Encourage a Culture of Innovation & Failing Forward*
- *Modernize Talent Management*
- *Focus on the Customer Service Experience*
- *Break Down Siloes within the Organization & Foster Enterprise-Wide Thinking*
- *Develop a Collective Impact Model*
- *Develop a Grant-Making Strategy*
- *Develop an Enterprise-Wide Approach to Technology*
- *Partner with Data Driven Frederick to Build a New Model for Data-Driven Decision Making*
- ❖ *Use the Livable Frederick Master Plan to Create an Outcome-Based Budgeting System*
- ❖ *Develop an Enterprise-Wide Approach to Communications*
- *Overhaul the Website with a Constituent-Focused Design*
- *Meet Constituents Where They Are*

HOUSING & QUALITY OF LIFE

- *Establish a Division of Housing*
- *Become the Lead Agency for the Continuum of Care Collaborative*
- *Expand Further into the World of Housing Finance*
- *Develop a Housing Preservation Strategy*
- *Partner with Municipalities to Increase the Affordable Housing Supply*
- ❖ *Improve the Adequate Public Facilities Ordinance (APFO)*
- *Review the Zoning Ordinance & Regulations to Reduce Barriers to Affordable Housing*
- ❖ *Review All County-Owned Land to Be Considered for Affordable Housing Opportunities*
- *Develop a Service Coordination Model for Our Lowest Income Seniors to Age in Place*
- *Link Neighborhoods to Accessible Recreational Spaces*

PUBLIC HEALTH & HUMAN SERVICES

- *Incorporate a Health Equity Lens into Grant-Making*
- *Strengthen the Healthcare Workforce*
- *Focus on Maternal Health Disparities*
- ❖ *Implement a Health in All Policies (Heaps) Framework*
- *Make Mental Health Services More Accessible and Collaborative*
- *Expand Successful Strategies for Addressing the Opioid Crisis to Emerging Disorders*

PUBLIC SAFETY

- *Finish Implementing the Laird Line of Duty Death After Action Report*
- *Focus on Recruiting & Retaining First Responders*
- *Promote Wellness of Front-Line Workers*
- *Expand Successful Programs & Measure Their Impact*
- *Emphasize Prevention for Intimate Partner Violence*
- *Incorporate Additional Behavioral Health Protocols*
- *Break Down Siloes & Examine Problems More Holistically*
- *Promote Youth Engagement with Uniformed Services Personnel*

SUSTAINABILITY, INFRASTRUCTURE & TRANSPORTATION

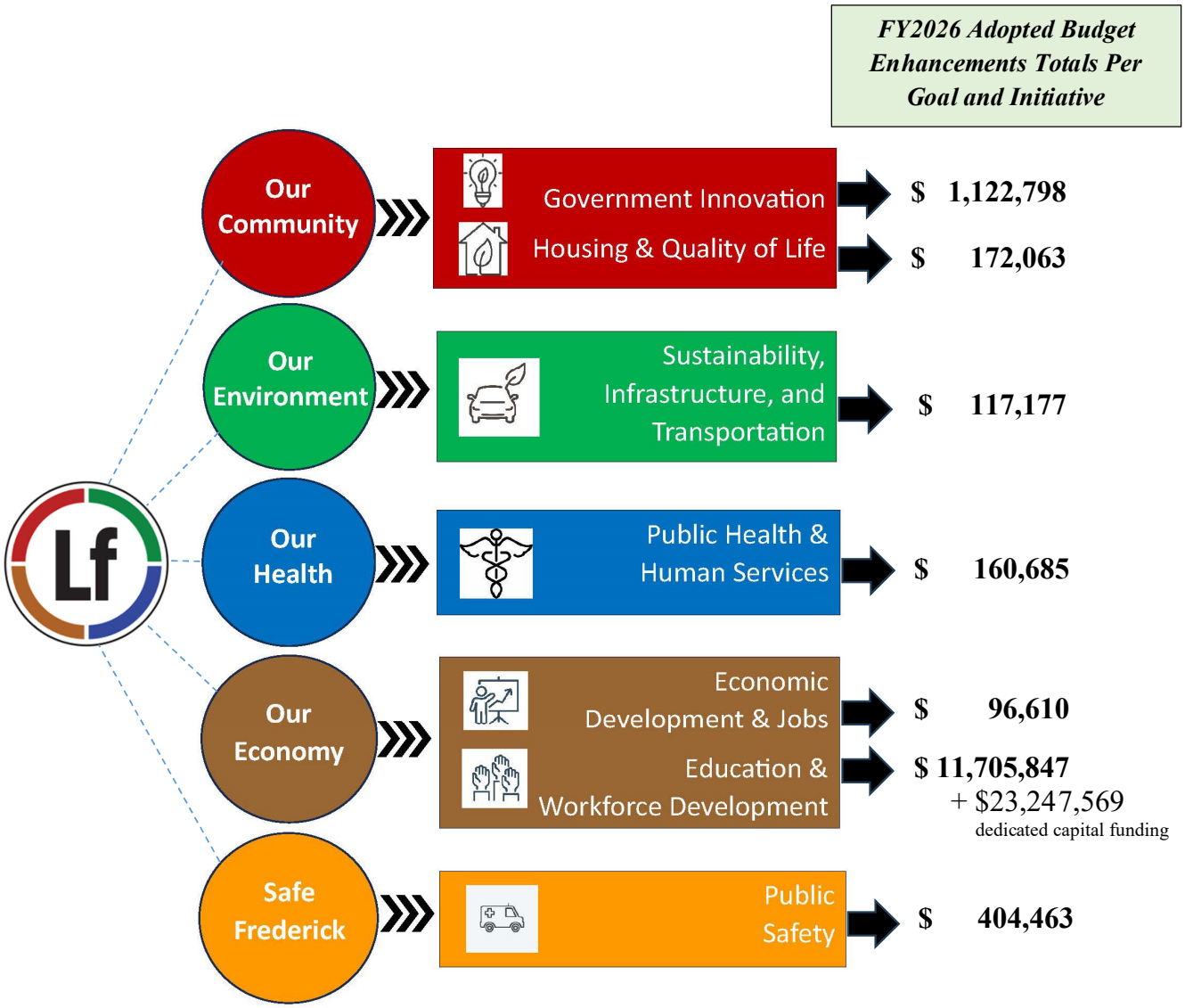
- *Leverage Federal Money for Infrastructure & Resilience*
- *Implement a Whole-Community Approach to Energy Efficiency*
- *Build Resilience to Extreme Precipitation & Drought Events*
- *Ensure Adequate Domestic Water & Sewer Capacity*
- *Engage the Agricultural Community*
- ❖ *Develop a Greenway Corridors & Infrastructure Plan*
- *Transition the County Fleet to Electric Vehicles*
- *Reorganize & Resource Transportation Functions*
- *Advocate for Expanded Regional Transportation Service*

❖ *Key Priorities for Divisional Strategic Planning*

Alignment to the Budget

Divisions develop ***STRATEGIC PLANS AND GOALS*** that guide decision making and align resources through the budget. Each of the division level goals have multiple ***ACTIONS*** that when implemented achieve measurable success and produce desired outcomes. ***PERFORMANCE MEASURES*** track progress toward achieving those desired outcomes. ***TARGETS*** established for each performance measure provide the definition of success and support an evidence-based management process.

The graphic below shows the Division budget appeals for FY2026 aligned to the ***STRATEGIC FRAMEWORK***, including the ***LIVABLE FREDERICK MASTER PLAN*** four vision themes, *Our Community, Our Health, Our Economy, and Our Environment*, the *Safe Frederick* addendum, and the Administration's ***STRATEGIC GOALS AND INITIATIVES.***



Priorities:

The County Executive relied on extensive outreach with County Divisions and the public throughout this year's budget development process. Executive Fitzwater held listening sessions in each Council District to gather feedback on what people want funded in the upcoming budget. She also gathered comments online, held several public hearings and an on-line survey was available. Live broadcasts of budget meetings, workshops, and presentations created transparency and built public trust in the budget process.

The County Executive's proposed budget, presented in April, supports the strategic initiatives and goals, as developed and shared through the Transition Team's final report and the adopted goals of Livable Frederick. Together the goals outlined in these two reports form the County's strategic priorities to address the needs of the county for today and into the future. The budget addresses the needs of the county and funds initiatives that support the overall strategic priorities.

Key:

Livable Frederick Vision Theme	Transition Team Goal and Symbol	
Our Community	Government Innovation	
	Housing & Quality of Life	
Our Environment	Sustainability, Infrastructure and Transportation	
Our Health	Public Health & Human Services	
Our Economy	Economic Development & Jobs	
	Education & Workforce Development	
Safe Frederick	Public Safety	

Highlighted Budget Enhancements and associated Strategic Priorities (unless stated, the enhancements are reflected in the General Fund):

Summary of Budget Enhancement	Funding Enhancement	Livable Frederick Goal	Transition Plan Goal
Frederick Community College:	$500,000		
Funding to meet enrollment demands, ensure institutional sustainability and honor negotiated agreements. All final allocations will be made in accordance with the FCC Trustees' adopted policies.		Our Economy	
Frederick County Public Schools:	$11,096,565		
Funding to respond to enrollment growth, honor negotiated agreements for eligible employees, implement mandates and address inflation. All final allocation decisions will be made by the BOE, subject to negotiations.		Our Economy	
Four (4) Registered Nurse I positions (0.875 FTE each) for a full year and three (3) RN I positions for half year to assist unlicensed health room staff in managing students with diabetes.		Our Health	
Frederick County Public Library System:	$83,282		
One (1) Children's Services Supervisor position for a dedicated focus on children and families at the Emmitsburg Branch and to ensure equitable, inclusive service to County residents.		Our Economy	
Office of Budget:	$50,000		
Consulting Services for priority-based-budgeting implementation to align with Frederick County Government's Strategic Goals.		Our Community	
Office of Procurement & Contracting	$140,759		
One (1) Data Management Analyst to manage comprehensive software/data collection, analysis, and reporting solutions to support programs for small and local businesses, inform updates to the County's disparity study, guide program decisions, and ensure transparency and fairness in contract awards.		Our Community	

Summary of Budget Enhancement	Funding Enhancement	Livable Frederick Goal	Transition Plan Goal
Office of Procurement & Contracting (cont'd)			
One (1) Business Development Specialist to foster and support the inclusion of local small, minority, women-owned business enterprises (S/M/WBE) in the county's procurement process. (Note: January 2026 start date)		Our Economy	
Office of Risk Management:	$134,089		
One (1) Deputy Risk Manager position to provide essential leadership below the Director level and to assist in managing 8 staff members.		Our Community	
Office of Agriculture:	150,000		
Funding for durable outdoor signs to identify properties in county-held agricultural preservation easements as part of the Forever Farmland program. (Note: Funded with fund balance within the Ag Preservation Fund)		Our Economy	
One-Time increase to Contracted Services for scanning services for Record Management. (Note: Reallocating current County resources)		Our Community	
One-Time funding request to complete a comprehensive feasibility study for a Farm Retail Innovation Center. The study will analyze the financial, operational, and logistical aspects of the center. (Note: Funded with reprogramming of 1-time funds)		Our Economy	
Sheriff's Office:	$150,000		
Court House Security: Restructure by replacing four (4) vacant Special Police Officer positions with four (4) Lateral Deputy uniformed positions. (Note: Phase in approved - no budgetary impact until FY27)		Safe Frederick	
Law Enforcement: Funding to lease dedicated training space for in-house training classes required for all sworn personnel.		Safe Frederick	
Detention Center: One-time funding to complete a feasibility study for providing medical services at the Detention Center rather than using contracted staff. (Note: Funded with reprogramming of 1-time funds)		Safe Frederick	
State's Attorney:	$111,182		
One (1) District Court Assistant State's Attorney position to help with the marked increase in criminal and motor vehicle cases.		Safe Frederick	
Circuit Court:	$89,781		
One (1) Executive Assistant position to support the Division Director (Administrative Judge), Assistant Division Director (Circuit Court Administrator), and leadership team with administrative support.		Our Community	
Economic Opportunity:	$65,450		
Funding to develop a centralized makerspace in Frederick County to support business development and entrepreneurship.		Our Economy	
Workforce Services: Funding for an Industry Workforce Summit to enhance Workforce Development initiatives.		Our Economy	

Summary of Budget Enhancement	Funding Enhancement	Livable Frederick Goal	Transition Plan Goal
Human Resources:	$103,558		
One (1) HR Administrator position for Talent Acquisition.		Our Community	
Personnel Non-Departmental:	$75,875		
Increase tuition reimbursement benefit to adequately fund and support FCG Employees continuing education and professional development		Our Community	
Increase to contracted services for additional services from Evergreen for maintenance of new job classification structure. (Note: Reallocating current County resources)		Our Community	
Increase to contracted services for additional NeoGov Module for Skill Testing to enhance hiring processes, ensuring that new hires have the skills needed for success in their new roles. (Note: Reallocating current County resources)		Our Community	
Increase to contracted services for Bolton Services to support short and long-term benefits strategy by conducting various usage and costing studies and reports. (Note: Reallocating current County resources)		Our Community	
Planning & Permitting:	$149,135		
Planning & Development Review: One (1) Planner III to assist the Livable Frederick Planning & Design office.		Our Community	
New Vehicle request for the Historic Preservation program to handle site visits. (Note: Primarily funded with reprogramming of 1-time funds)		Our Community	
Emergency Management:	$108,981		
Communications: A new full-size SUV to replace a repurposed vehicle with high mileage and increasing mechanical issues. (Note: $83,500 funded with reprogramming of 1-time funds)		Safe Frederick	
Preparedness: Funding for the Identity & Access Management Service (IAMS) program. This was grant funded for many years, but now Frederick County must pay our per capita annual share.		Safe Frederick	
Fire & Rescue Services:	$42,343		
Fire Chief: One (1) Behavioral Health Supervisor position to provide oversight and coordination of a county-wide public safety behavioral health program. Funded by DFRS but housed within the Frederick County Health Department. (Note: funded with grant resources)		Our Health	
Administration: One-Time Replacement of 45 Gas Meters used to identify/detect oxygen levels, carbon monoxide, lower explosive limits (LEL) and hydrogen Sulfide levels. (Note: Funded with reprogramming of 1-time funds)		Safe Frederick	
Family Services:	$0		
Family Partnership: Reprogramming funds within the Division to offset grant reductions to support existing positions.		Our Community	
Aging & Independence:	$111,292		
One (1) Service Navigator II position to increase the capacity of the Service Coordination for Seniors program to meet demand.		Our Community	

Summary of Budget Enhancement	Funding Enhancement	Livable Frederick Goal	Transition Plan Goal
Aging & Independence (cont'd):			
Reprogramming of funds within the Division to support on-going costs for fuel, maintenance, inspection and repair for Mobile Outreach Vehicle.		Our Community	
One (1) 1 Senior Center Assistant position. This is partly funded by reprogramming funds from a PT non-benefitted position (totaling $37,143) from the Home & Community Based Services Program.		Our Community	
One (1) Senior Center Supervisor position for the Middletown 50+ Community Center partly funded by the elimination of a vacant Service Navigator Position.		Our Community	
Reprogramming of funds within the Division to support SKC meaningful program activities.		Our Community	
Housing:	$172,063		
One (1) Project Manager III position to manage complex real estate transactions and affordable housing development.		Our Community	
One (1) Grants Administrator to manage nearly $1.5 million in annual federal and state funding, including sub-recipient grants and technical assistance to nonprofit organizations and municipal governments. (Note: General Fund is funding 1/2 of the position. Housing grants will fund the other 1/2 of the position)		Our Community	
Parks & Recreation:	$120,874		
One (1) Recreation Specialist plus part-time funding for teen youth programs to broaden the social, emotional, health and wellness of teens/youth. (Note: Position will be partially offset by revenue)		Our Health	
Public Works:	$183,896		
Funding for the on-going annual contract cost for Samsara Telematic Systems on previously equipped DPW vehicles and those from the pilot program. (Note: Funded with reprogramming of 1-time funds)		Our Community	
One (1) Property and Lease Management Coordinator for the Office of Real Estate.		Our Community	
Transit Services:	$117,177		
Heavy Duty Diesel Bus replacement for three fixed-route heavy-duty buses that have reached the useful life of 12 years and/or 500,000 miles. (Note: the vehicles will be paid for by federal and state grants and other revenues. The $660,000 total cost is for on-going maintenance)		Our Environment	
Replace Transit Utility Truck vehicle, a 2003 repurposed Chevrolet utility pickup truck.		Our Environment	
Replace a Transit Supervisor response vehicle, a 2016 repurposed Ford Taurus with 110,708 miles.		Our Environment	
Replace four paratransit light duty buses that have reached the FTA-defined useful Life of 5 years and/or 150,000 miles. (Note: the vehicles will be paid for by federal and state grants and other revenues. The $145,000 total cost is for on-going maintenance)		Our Environment	
Replace a 2019 Dodge Caravan minivan with 96,000 miles that has been totaled. This allows for greater efficiency and flexibility in scheduling paratransit trips and adding additional capacity. (Note: the vehicle will be paid for by federal and state grants and other revenues. The $45,000 total cost is for on-going maintenance)		Our Environment	

Summary of Budget Enhancement	Funding Enhancement	Livable Frederick Goal	Transition Plan Goal
Energy & Environment:	$0		
Reprogramming funds within the Division to support one (1) Environmental Inspector I position to ensure compliance with increasing regulatory demands under the County's NPDES MS4 Permit.		Our Environment	
Independent Agencies, Board of Elections:	$23,341		
Increase for security needs, such as Fire Suppression for the drop boxes, Contracted Security Guard, Internal Cameras, and Drop Box Security.		Our Community	

The following are funded by enterprise funds and budgeted separately from the General Fund:			
Water & Sewer Utilities:	$1,275,012		
One (1) Chief Operator, Maintenance position to supervise new group within Facilities Maintenance section responsible for operations and maintenance of sewage pump stations, booster stations and wells.		Our Environment	
One (1) Assistant Chief Operator, Maintenance position to assist in the supervision of a new group within Facilities Maintenance section responsible for operations and maintenance of sewage pump stations, booster stations and wells.		Our Environment	
Two (2) Operator (Trainee-IV), Maintenance positions to work in a new group within Facilities Maintenance section, responsible for operations and maintenance of sewage pump stations, booster stations and wells.		Our Environment	
One (1) Cross Connection Control Specialist position to oversee the county's Cross Control Program, which is an MDE requirement and will protect the county water supply.		Our Environment	
One (1) New Environmental Health and Safety Supervisor position to oversee all aspects of the Division's safety program.		Safe Frederick	
One (1) Project Manager position to manage the increasing number of water and sewer projects in the CIP.		Our Environment	
Two (2) Distribution System Operator positions to increase preventative maintenance activities and manage water quality through flushing and the collection of water quality samples.		Our Environment	
Upgrade a scheduled FY26 vehicle replacement from a single axle to tandem axle dump truck, which will increase volume and weight capacity, as well as reduce the number of trips required.		Our Environment	
Summer Engineering Intern position to assist with projects and provide valuable experience for engineering students.		Our Economy	
A floating cover to reduce algal growth in the post aeration tank to reduce cleaning frequency and improve effluent water quality.		Our Environment	
Variable frequency drives for two utility water pumps to optimize facility operations and reduce energy and maintenance costs.		Our Environment	

The following are funded by enterprise funds and budgeted separately from the General Fund:		
Water & Sewer Utilities (cont'd):		
A flowmeter to better measure and monitor the flow of methanol that reduces nitrogen in secondary treatment.	Our Environment	
Upgrade a scheduled FY26 vehicle replacement to add an extended cab to store safety equipment and protective gear.	Our Environment	
Upgrade a scheduled FY26 vehicle replacement from a F250 without a plow to a F350 with a plow so that vehicle can be used for snow removal activities at various facilities.	Our Environment	
A new fleet-owned vehicle for the Water Meter Maintenance Supervisor position who has been using a small SUV that is also used for automated meter reading, so it is not always available when needed. Additional storage space is also needed for equipment.	Our Environment	

BUDGET AND FINANCE POLICIES

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FY2026 Adopted Budget
Budget and Finance Policy

Charter

Frederick County converted from the Commissioner form of government to the Charter form of government effective on December 1, 2014. The Frederick County Charter provides, among other things, for the election of the County Executive and the organization, powers, and duties of the executive and administrative branches; the election of a seven member County Council and the organization, powers and duties of the legislative branch; and fiscal and budgetary matters.

Budget Policy

The budget is a comprehensive financial plan showing all anticipated revenues and expenditures for the Operating Budget, the Capital Budget, and the Capital Improvement Program, and any surplus or deficit in the general or special funds of the government. The Capital Improvement Program sets forth clearly the plan for proposed capital projects to be undertaken in the ensuing fiscal year and the next five years. Budgets are adopted on an annual cycle for all governmental funds except as noted below. Budget procedures are set forth in the Charter.

- The County Executive must hold at least two public hearings to receive public comment. One hearing must occur in December to receive proposals for inclusion in the budget. The other is held in March to receive comments on budget requests.
- Budget requests are compiled from all departments and reviewed by the Budget Office and, with direction from the County Executive, a Draft Budget is prepared, along with a Budget Message.
- The County Executive submits a Proposed Budget to the County Council no later than April 15th of each year.
- At least one public hearing on the Proposed Budget must be held by the County Council. The County Council may decrease or delete any items in the Proposed Budget, except those required by State law, provisions for debt service on obligations outstanding, or for estimated cash deficits.
- If the County Council's decrease or deletion from the proposed budget equals or exceeds a one percent change in the total Budget or equals or exceeds a fifty percent decrease in any one-line item, the County Council must proceed with a public hearing following the posting of a fair summary of the change. This notice must be posted on the County website at least two days in advance of the hearing.
- Adoption of the Budget Ordinance will (by the affirmative vote of not less than four members of the Council) occur no later than May 31. If the Council fails to adopt the budget by May 31, then the Proposed Budget submitted by the County Executive will become law. The County Council adopts the budget for funds at various levels of budgetary control as defined in the Annual Budget and Appropriation Ordinance.
- The County Council then levies the amount of taxes required by the budget to ensure that the budget is balanced so that proposed revenues equal proposed expenditures.
- On the recommendation of the Executive, the Council may make supplemental appropriations from any contingency appropriations in the budget; from revenues received from anticipated sources but in excess of budget estimates; or from revenues received from sources not anticipated in the budget.

Finance Policy

The County uses fund accounting to ensure budgetary compliance. A fund is a grouping of related accounts that is used to maintain control over resources that have been separated for specific activities or objectives. All of the funds of the County can be divided into four categories: Governmental Funds, Enterprise Funds, Internal Service Funds and Fiduciary Funds.

Governmental Funds: These funds account for the near-term inflows and outflows of spendable resources. Governmental Major Funds are presented on a sources and uses of liquid resources basis. This is the manner in which the budget is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the fund financial statements allow for the demonstration of sources and uses and/or budgeting compliance. The largest is the ***General Fund*** which is commonly referred to as the "***Operating Budget***." The ***Capital Fund*** is commonly referred to as the "***Capital Budget***" and is the first year of the ***six-year CIP***. Frederick County adopts an annual appropriated budget for all of these Governmental Funds including the ***Special Revenue Funds***.

Enterprise Funds: These funds are used to report functions as business-type activities in the Government-Wide Financial Statements. Frederick County has four individual enterprise funds: the Water & Sewer Fund, the Solid Waste Management Fund, the Bell Court Apartments Fund and the Comprehensive Care Facilities Fund.

Internal Service Funds: These are accounting devices used to accumulate and allocate costs internally among Frederick County's various functions and activities. Frederick County uses internal service funds to account for workers' compensation, fleet services and voice services operations. Budgets are presented for informational purposes only and are not adopted by the County Council.

Fiduciary Funds: Fiduciary funds are used to budget for resources held for the benefit of parties outside the government. The County's fiduciary funds include: the Pension Trust Fund, the Other Post Employment Benefit Fund (OPEB) and the Length of Service Award Program Trust Fund (LOSAP). Budgets are presented for informational purposes only and are not adopted by the County Council. The County also has several custodial funds for special purposes. The custodial funds are not budgeted.

Finance and Budget Policy

Formal budgetary integration with the accounting general ledger, project accounting and procurement system is employed as a management control device for all funds for which a budget is legally adopted, namely, the General Fund, Special Revenue Funds (except: Sheriff's/Judicial Activities, Non-Profit Organization Loans, Fire/Rescue Loans and Watershed Protection and Restoration), Enterprise Funds and Capital Projects Fund.

Budgets that are maintained for management control but are not legally adopted include: Trust Funds and Internal Service Funds.

During the fiscal year the Executive may transfer unencumbered appropriations in the Operating Budget within the same Division, Agency, or Office and within the same fund. On the recommendation of the Executive, the Council may transfer unencumbered appropriations in the Operating Budget between Divisions, Agencies and Offices within the same fund. A transfer may not be made between the Operating Budget and Capital Budget appropriations. On the recommendation of

the Executive, the Council may transfer appropriations between Capital Projects within the same fund provided the Council neither creates nor abandons any Capital Projects except in accordance with Section 512 of the County Charter.

Basis of Budgeting

Governmental Funds

Budgets for governmental funds are prepared using the modified accrual basis which combines the cash method and full accrual method of accounting. The modified accrual basis is widely used by government agencies to focus on current year obligations and to confirm that current revenues are sufficient to cover the obligations. However, this method is at variance with Generally Accepted Accounting Principles (GAAP). The County's budgetary basis differs from GAAP as follows:

- Encumbrances
  - Budgetary Basis - recorded as expenditures in the year the funds are obligated and are then backed out from expenditures in the year the funds are paid
  - GAAP – classified as a reservation of fund balance
- Principal payments on debt
  - Budgetary Basis – budgeted and recorded as expenditures
  - GAAP – recorded as a reduction to liabilities
- Inventories and capital assets
  - Budgetary Basis – budgeted and recorded as expenditures at the time of purchase
  - GAAP – recorded as an increase to assets at the time of purchase
- The use of prior years' fund balance
  - Budgetary Basis - budgeted as revenue (other financing source/budgeted use of fund balance)
  - GAAP – is not recorded and is ultimately a component of "net change in fund balances"
- Depreciation
  - Budgetary Basis - not appropriated
  - GAAP – recorded as an expense

Also, there are two differences between the figures presented in this document as actual and the actual "budgetary basis" figures reported in the Annual Comprehensive Financial Report.

- In the County's financial system, all encumbrances at year-end are re-appropriated and expensed in the following year, when the item/service is received. However, budgetary basis has already recorded these encumbrances in the prior year. Therefore, these transactions are subtracted out when reporting the actual expenditures in the budget documents.
- For long-term leases and subscription-based information technology arrangements, accounting practices require the full amount of the lease/arrangement to be shown as an expenditure and an equal amount recorded as Other Financing Sources in the first year. The budget document shows only the net expenditures (actual outlay) for the year in the appropriations section.

Proprietary Funds

Budgets for proprietary funds (enterprise and internal service) are prepared in compliance with GAAP, using the full accrual basis, except for capital asset purchases and the use of prior years' fund balance. When reporting actuals, the budget documents will reflect full accrual basis with no exceptions.

- Capital assets
  - Budgetary Basis – budgeted as expenditures
  - GAAP – recorded as an increase to assets at the time of purchase
- The use of prior years' fund balance
  - Budgetary Basis - budgeted as revenue (other financing source/budgeted use of fund balance)
  - GAAP – is not recorded and is ultimately a component of "net change in fund balances"

Revenue Recognition

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 31 days of the end of the current fiscal period.

Committed General Fund Balance Policy

Section 2-7-1(a) (2) of the Frederick County, Maryland Code of Ordinances provides for the County to maintain a committed General Fund balance equal to eight percent of General Fund expenditures and transfers to the Board of Education and Frederick Community College on a budgetary basis.

Investment Policy

The County has a written investment policy that ensures that the investment program is strictly adhered to and the security of County investments is maximized. Cash held temporarily idle during the year by Frederick County's primary government is invested in certificates of deposits, obligations of federal government agencies and the State of Maryland Local Government Investment Pool, all of which are fully collateralized by United States Government obligations for periods ranging from one day to three years. The County also has a delivered collateral policy.

General Fund Revenue Surplus Appropriation Policy

Provides management with the flexibility to appropriate financial resources from the current fiscal year or projected surplus General Fund revenues in the current or immediate subsequent fiscal year budget. This policy requires the annual review of property tax and income tax revenues. If a surplus is determined, those funds may be appropriated to offset non-recurring expenditures.

Debt Policy

The debt policy sets forth comprehensive guidelines for the financing of capital expenditures. The policy provides parameters for issuing debt and managing outstanding debt. The policy provides guidance to decision makers regarding the timing and purpose for which debt may be issued, what types and amounts of debt are permissible, the method of sale that may be used and the debt structuring practices that may be used. The County recognizes that adherence to a debt policy helps ensure that it maintains a sound debt position and that credit quality is protected.

Debt Affordability Policy

In order to establish a safe level of debt, the County commissioned a study which facilitated the establishment of a Debt Affordability limit which was recently reviewed and updated in 2017 by an outside financial consultant.

This limit assists in the establishment of sound fiscal management policies for the County, and helps to ensure the maintenance, or possible improvement, of the County's credit rating. The County's bond rating has been reviewed by Standard and Poor's, Fitch, and Moody's Investors Service, Inc., which resulted in sustaining AAA, AAA, Aaa ratings respectively.

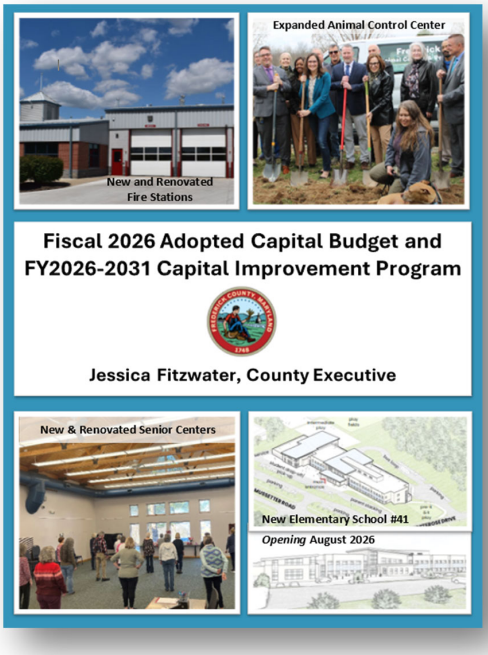
The Debt Affordability Limits Study recommended the use of Debt Affordability standards, and the following standards are being used:

- General Fund G.O. debt service, as a percentage of General Fund revenue, should be limited to 9.0%
- General Fund debt, as a percent of assessed valuation, should be limited to 2.0%
- General Fund debt, as a percent of General Fund Revenue, should be limited to 80.0%
- Total G.O. debt service, as a percent of General Fund Revenue, should be limited to 17.2%

Capital Improvement Program Policy

The Capital Improvement Program (CIP) is a schedule of public improvement projects planned by County Government to occur over a six-year period and includes project descriptions, estimated costs, and sources of funding. The Capital Budget is the first year of the CIP and includes those projects for which funds have been appropriated.

A capital project in the CIP shall establish certain characteristics including value, useful life and overall contribution to the County infrastructure. The project will have an estimated individual cost totaling $100,000 or more. Eligible capital costs will include Land Acquisition, Real Estate, Site Improvements, Planning, Design, Construction, Inspection/Overhead, Technology Equipment/Infrastructure, Capital and Non-Capital Equipment/Vehicles (related to start-up costs or comprehensive replacement plan), and Project Management. These costs will be listed in current dollars and updated annually.



A Capital Improvements Program Committee shall be established and managed by the Budget Office. They will evaluate the merits of each requested project and recommend to the County Executive what should be included in the County Executive's Proposed Budget. The County will attempt to budget pay-go funding for capital improvements at an amount equal to 7% of General Fund operating revenues. All pay-go sources will be considered in total in reaching this goal except for direct third-party donations or grants. Other capital funding will be obtained by general obligation bonds/leases, state and federal grants, enterprise fund resources and other sources. The Budget Office will annually review the County's debt affordability standards, update the study, and compare to the County's peer group. All capital projects will be reviewed and approved in accordance with Annotated Code of Maryland Land Use Article § 3-205 regarding consistency with the Livable Frederick Master Plan and associated implementation documents. The Planning Commission will vote on the consistency based on the County Executive's proposed budget.

TAX RATES

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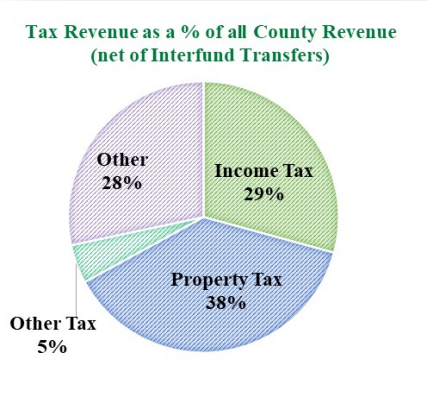
Overview

Tax revenue is 72 percent of total revenue for the County and is mostly budgeted in the General Fund (the main operating fund of the County). The remaining 28 percent comes from various fees, grants, service charges, miscellaneous rents and investment income.



Property Tax

This ad valorem tax applies to owners of real property (land and improvements) located in the County.

The tax base for a given fiscal year is the total assessed value of all real property subject to the property tax as of the first of January (the date of finality) immediately preceding the first day of a fiscal year. New construction substantially completed as of July 1 of the fiscal year is taxed for the full year, and new construction substantially completed as of January 1 of the fiscal year is taxed for a half-year.

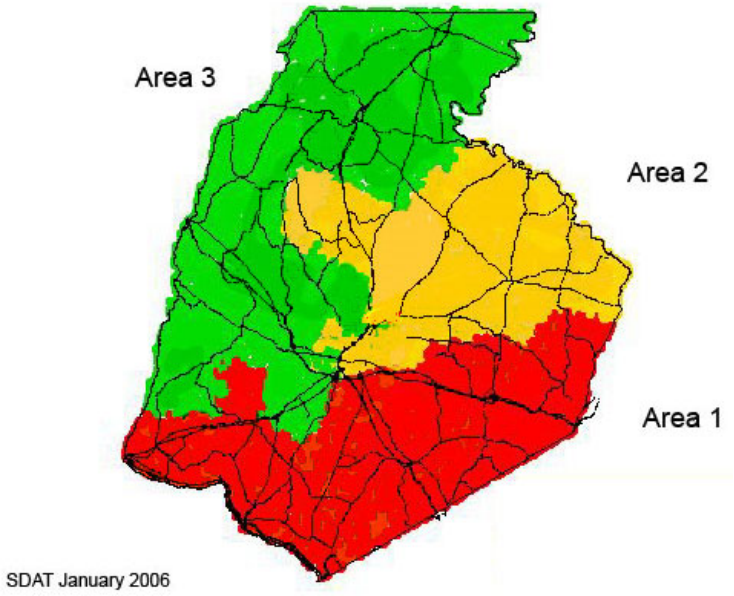
Each year, the Maryland State Department of Assessments and Taxation (SDAT) is required to value one-third of all real property based on a physical inspection prior to the date of finality. Any increase in cash value (market value) is phased in equally over the next three years. All property is assessed at 100% of full cash value. However, many property owners are eligible for the homestead tax credit if the assessment of their owner-occupied principal residence increased more than 5% over the prior year.

The County property tax rate for Fiscal Year 2026 is $1.11 per $100 of assessed value with five cents being dedicated to school construction. A rate is proposed by the County Executive and passed by the County Council which is required by the County Charter to levy a tax rate necessary to balance the budget.

Also in the property tax classification is the electric lighting tax and the payment in lieu tax. Electric lighting is a tax applied to the assessable value of a property within designated areas of the County to provide street lighting. Payment in Lieu is a payment made to the County to compensate for property tax otherwise "lost" due to owner exemption or other negotiated arrangements.

SDAT property valuation map of Frederick County:

Area 1	Assessment Area 1 was reassessed for January 1, 2025 (Effective FY2026)
Area 2	Assessment Area 2 will be reassessed for January 1, 2026
Area 3	Assessment Area 3 will be reassessed for January 1, 2027



Income Tax

Frederick County's income tax rate was changed to introduce variable rates from 2.25% to 3.20% starting for calendar year 2024. The change will affect the income taxes collected for the second half of FY24 and a full year for FY25. The tax is assessed as a percentage of the taxpayer's Maryland taxable income.

Joint; Head of Household; Qualified Widow	
Net Taxable Income	**Rate**
0-$25,000	2.25%
$25,001-$100,000	2.75%
$100,001-$250,000	2.96%
$250,001 or more	3.20%

Single; Married filing Separate; Dependent	
Net Taxable Income	**Rate**
0-$25,000	2.25%
$25,001-$50,000	2.75%
$50,001-$150,000	2.96%
$150,001 or more	3.20%

Individuals who maintain legal residence in Maryland or who earn or receive income from Maryland sources must pay Maryland income tax. The six taxpayer classifications are single, married filing jointly, married filing separately, head of household, qualifying widow(er) with dependent child, and dependent taxpayer. Income earned by an estate of a deceased person is subject to income tax in the same manner as individuals.

The tax base is the taxpayer's federal adjusted gross income adjusted by Maryland additions and subtractions, deductions and exemptions, yielding Maryland Taxable Income. The County's tax rate is applied to Maryland Taxable Income.

Federal Adjusted Gross Income
+/- modifications to income
Maryland Adjusted Gross Income
- deductions & exemptions
Maryland Taxable Income
x County Tax Rate
Frederick County Income Tax

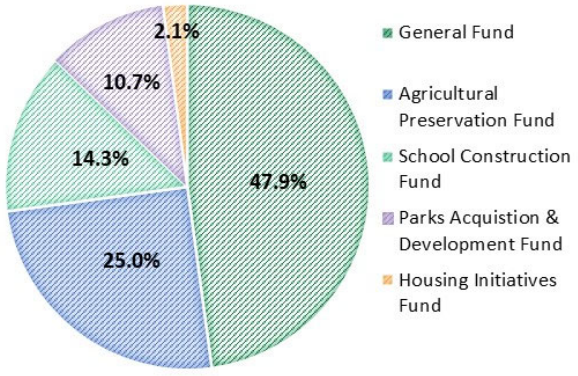
Annual tax returns from individuals are due to the State Comptroller by April 15 of the year following the taxable year. Individuals who file income taxes electronically and pay the amount due electronically can pay by April 30.

If the taxpayer uses a fiscal year basis, the returns are due on or before the fifteenth day of the fourth month following the end of the fiscal year. A quarterly declaration is due if the taxpayer expects to be under withheld by more than one-half of the federal threshold amount. Such taxpayers must file an estimated return and make quarterly payments on or before April 15, June 15, September 15, and January 15 of the next year.

Employers are required to withhold taxes (based on withholding tables) from the wages of employees. Employers remit withholding taxes to the Comptroller monthly, quarterly, annually, seasonally, or as accumulated (for the largest employers) based on the amount of taxes withheld.

Recordation Tax

Recordation is an excise tax imposed for the privilege of recording an instrument in the land records.
Frederick County's recordation tax rate for FY2026 is $7/$500 of consideration. The majority of the tax is dedicated to specific purposes including school construction, acquisition and development of park land, preserving agricultural lands, and to assist with affordable housing. The dedicated funds are recorded and tracked in various special revenue funds. The remaining amount (47.9 percent) is recorded in the General Fund.



Allocation % for each recordation dollar collected

Hotel Rental Tax

Hotel Rental is an excise tax on hotel charges for sleeping accommodations for a period not exceeding 90 consecutive days. Frederick County's hotel rental tax rate for FY2026 is 5.0%. Per section 1-8-166 of the County Code, after administrative costs, the remainder is given to the Tourism Council. This tax is recorded and tracked in the Hotel Room Rental Tax Fund.

Other taxes charged in Frederick County include:

- Local – MD 911 Fee (recorded in the General Fund)
- MD Security Interest Filing Fee (recorded in the General Fund)
- Sales Tax – is assessed and collected by the State on cannabis sales and a portion is passed through to the County

Note: Agriculture Transfer Tax is a pass-thru from the State and is not a tax levied by the County (recorded in the Agricultural Preservation Fund)

Taxes by Fund Table:

	FUND Governmental Funds							
TAX:	General Fund	Agricultural Preservation	Grants	Hotel Room Rental Tax	Electric Lighting Districts	Housing Initiatives	Parks Acquisition/Development	School Construction
Property Tax	✓				✓	✓		
Income Tax	✓							
Recordation Tax	✓	✓				✓	✓	✓
Hotel Rental Tax				✓				
Local-MD 911 Fee	✓							
MD Security Interest Filing Fee	✓							
Sales Tax (pass-thru)			✓					
Transfer Tax (pass-thru)		✓						

	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
General Real Property Tax (Per $100 of Assessed Value)	**$1.0600**	**$1.0600**	**$1.1100**	**$1.1100**
City of Frederick (differential)	$0.9487	$0.9552	$1.0077	$1.0079
Town of Myersville (differential)	$0.9423	$0.9440	$1.0198	$0.9967
Railroad Operating Property Tax (subject to property tax)	$1.0600	$1.0600	$1.1100	$1.1100
Public Utility Operating Property Tax	$2.6500	$2.6500	$2.7750	$2.7750
Income Tax	2.75 - 2.96%	2.25 - 3.20%	2.25 - 3.20%	2.25 - 3.20%
Recordation Tax	$7.00/$500 of consideration	$7.00/$500 of consideration	$7.00/$500 of consideration	$7.00/$500 of consideration
General Fund	47.86%	47.86%	47.86%	47.86%
School Construction Fund	14.29%	14.29%	14.29%	14.29%
Agricultural Preservation Fund	25.00%	25.00%	25.00%	25.00%
Parks Acquisition & Development Fund	10.71%	10.71%	10.71%	10.71%
Housing Initiative Fund	2.14%	2.14%	2.14%	2.14%
Total	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Admissions and Amusement Tax	0%	10% *	0%	0%

Transfer Taxes are not charged in Frederick County.
However a portion of Maryland's Agricultural Transfer Tax is passed onto the County.

Building Excise Tax - Frederick County rate is set at 0%

911 Fees	$0.75/line	$2.25/line	$2.25/line	$2.25/line
Special Taxing Districts for Electric Lighting				
Braddock Heights	0.0100	0.0100	0.0130	0.0130
Libertytown	0.0100	0.0100	0.0140	0.0140
New Addition	0.0100	0.0100	0.0140	0.0140

Sales Tax
Except for a small portion related to cannabis sales, Maryland's 6% sales tax is not passed through to the County

* The adopted budget was based on this tax rate but legislation has not been enacted.

BUDGET PROCESS AND CALENDAR

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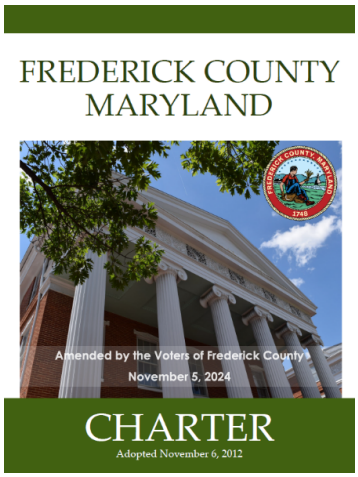
The Charter of Frederick County controls much of the budget process with clear due dates, public hearing requirements, definitions and assigned roles and responsibilities. For public reference there are certain, key sections of the Charter discussed here:

ARTICLE 5. Budget and Finance



503. **Preparation of the County Budget –** defines the process and timeline to be followed. April 15th of each year is the mandatory date by which the internal budget development process must conclude, and the County Executive is required to propose the budget to the County Council. Prior to this date there are two mandatory public hearings required in December and March to seek public input and receive public comments on the draft budget.

504. **Budget Message –** The budget message is required and must explain the proposed Operating Budget, the Capital Budget, and the Capital Improvement Program both in terms of finances and of work to be done. Additionally, it must outline financial policies and indicate any major changes in expenditures, appropriations and revenues as compared with the current fiscal year.

505. **Public Budget Hearing** – This section begins to define the responsibility of the County Council after the County Executive has proposed the budget. Public hearing requirements and processes are set here.

506. **Action on the Budget by the Council** – Clearly articulated allowable actions are defined here. As an example, the Charter limits the Council's ability to change the budget:

> "…the Council may decrease or delete any items in the Budget, except those required by State law, by provisions for debt service on obligations then outstanding or for estimated cash deficits. The Council shall have no power to change the form of the Budget as submitted by the Executive, to alter revenue estimates, or to increase any expenditure recommended by the Executive…"

Additionally, this section of the Charter defines when and how the budget process must conclude:

> "…The adoption of the Budget shall be by the affirmative vote of not less than four members of the Council in a law enacted not later than May 31, which shall be known as the "Annual Budget and Appropriations Ordinance of Frederick County." If the Council fails to adopt the Budget by May 31 pursuant to this subsection, the proposed Budget as submitted by the Executive shall become law."

Budget amendments must also follow Charter requirements. During the operating year, the Executive may transfer unencumbered appropriations in the Operating Budget within the same department, agency, or office and within the same fund. On the recommendation of the Executive, the Council may transfer unencumbered appropriations in the Operating Budget between departments, agencies and offices within the same fund. A transfer may not be made between the Operating Budget and Capital Budget appropriations. On the recommendation of the Executive, the Council may transfer appropriations between Capital Projects within the same fund provided the Council neither creates nor abandons any Capital Projects except in accordance with Section 512 of the County Charter.

Budget Calendar

With input from the Chief Administrative Officer, the Budget Director and Budget staff, and after meetings with County Divisions, the Board of Education (BOE), Frederick Community College (FCC) and Frederick County Public Libraries (FCPL), the County Executive proposes an annual budget to the County Council no later than April 15th. The County Council shall then adopt the budget no later than May 31st.

SEPTEMBER/ OCTOBER 2024	• Budget instructions for the Operating and Capital Improvement Program (CIP) are released to County Divisions, agencies and related organizations
OCTOBER 2024	• CIP base requests are due to the Budget Office
NOVEMBER 2024	• CIP appeal requests are due to the Budget Office • Operating base requests are due to the Budget Office
DECEMBER 2024	• Operating appeal requests are due to the Budget Office • Preliminary revenue projections are developed and Debt Affordability is formulated • County Executive conducts a public hearing to receive proposals to be included in the proposed budget
JANUARY/ FEBRUARY 2025	• Final budget requests are due from all sources • CIP Committee meets with requesting organizations to discuss requests and develops a recommended CIP plan • The County Executive holds a series of budget town hall meetings, one in each Council district
FEBRUARY 2025	• The County Executive and Budget Office staff begin meeting to review Operating and CIP budget projections and overview of requests
FEBRUARY/ MARCH 2025	• The County Executive and Budget Director meet with requesting organizations to review budget requests
MARCH 2025	• Public outreach on budget priorities (for FY26 used Balancing Act tool) • The County Executive releases a draft budget and holds a public hearing to receive public comments on the budget requests • Revenue projections are finalized
APRIL 2025	• By April 15th, the County Executive is required to submit a Proposed Budget to the Council, along with a budget message, supporting tables and a financial plan that explains the Proposed Operating Budget, Capital Budget and the Capital Improvement Program
APRIL/MAY 2025	• The County Council holds at least one public hearing on the budget • The County Council holds budget workshops with County staff and independent agencies
MAY 2025	• By May 31st the County Council shall adopt the budget. If the Council does not vote to adopt the budget, the budget as proposed by the County Executive becomes law

BUDGETED FUNDS

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Governmental entities budget and account for financial activities in separate groupings called "funds." Funds represent a division of the entity's resources (revenue) according to the restrictions set forth. There are several types of funds: governmental, proprietary, and fiduciary and several sub-sets within each type.

Governmental funds are the main operational funds of a governmental entity. The main revenue sources are taxes and fees. Special Revenue funds are a subset of governmental funds and are used to account for specific revenue sources that are restricted or committed for specified purposes.

Proprietary funds account for business-like activities. The main revenue sources are obtained from users of the services provided and should be self-supporting. There are two sub-sets of this fund type: Enterprise and Internal Service. The main difference between Enterprise and Internal Service funds is the customer. Enterprise funds have external customers while the Internal Service fund's customer is the government itself.

Fiduciary funds account for funds held in trust or custodial capacity for others and cannot be used to support other functions of the government.

Frederick County's Financial Funds

GOVERNMENTAL FUNDS

General Fund

Special Revenue Funds

Agricultural Preservation Fund
Grants Fund
Hotel Room Rental Tax Fund
Electric Lighting Districts Fund
Housing Initiative Fund
Opioid Abatement Fund
Debt Service - General Government Fund
*Watershed Protection & Restoration Fund**
*Sheriff's Drug Enforcement Fund**
*Narcotics Investigation Section Fund**
*State's Attorney Law Enforcement Aid Fund**
*Inmates' Canteen Fund**
Economic Development Loan Fund^*
Non-Profit Organizations Loans Fund^*
Fire/Rescue Loans Fund^*

Special Revenue Funds - Capital

Capital Fund
School Construction Fund
Parks Acquisition and Development Fund
Impact Fees and School Mitigation Fund

PROPRIETARY FUNDS

Enterprise Funds

Comprehensive Care Facilities Fund
Bell Court Fund
Solid Waste Fund
Water & Sewer Fund

Internal Service Funds

Fleet Services Fund
Voice Services Fund
Health Insurance Fund
Risk Managment Insurance Fund

FIDUCIARY FUNDS

Trust Funds

Pension Trust Fund - Employee's Plan
Pension Trust Fund - Uniformed Plan
Other Post Employment Benefits Trust Fund
Length of Service Award Program Trust Fund

Custodial Funds

*Tax Agency Fund**
*Law Library Fund**
*Subdivision and Driveway Deposits Fund**
*Tax Incremental Financing Bond Fund**
*Circuit Court Juror's Fund**
*Work Release Fund**

* Funds are not appropriated/budgeted

^ Funds are not currently active

The table below depicts the relationship between the Divisions of County Government and the various Funds established for budgetary purposes. Most divisions are accounted for in the General Fund and the Grants Fund. The Grants Fund is established to segregate the dedicated revenue and expenditures associated with most grants. Other funds are established for specific programmatic uses or for enterprise operations as in the case of the Solid Waste Management Fund.

Funds that are budgeted but not associated with a Division of County Government include: Hotel Room Rental Tax, Electric Lighting Tax, Comprehensive Care Facilities, Debt Service – General Government, and all Special Revenue – Capital funds.

Divisional budgets across funds are presented in the Organizational Budgets section of this document.

	FUND																						
	Governmental Funds											Proprietary Funds								Fiduciary Funds		
DIVISION:	General Fund	Agricultural Preservation	Grants	Hotel Room Rental Tax	Electric Lighting Districts	Housing Initiatives	Opioid Abatement	Debt Service - General Government	Parks Acquisition/Development	Impact Fees/School Mitigation	School Construction	Comprehensive Care Facilities	Bell Court	Solid Waste Management	Water & Sewer Management	Fleet Services	Voice Services	Health Insurance	Risk Management Insurance	Pension Trust	OPEB Trust	LOSAP Trust
County Administration	✓	✓																				
County Council	✓																					
Sheriff	✓		✓																			
State's Attorney	✓		✓																			
Circuit Court	✓		✓																			
Orphan's Court	✓																					
County Attorney	✓																					
Economic Opportunity	✓		✓																			
Finance	✓																					
Human Resources	✓																					
Interagency Information Tech	✓																✓					
Planning & Permitting	✓		✓																			
Emergency Management	✓		✓																			
Fire & Rescue Services	✓		✓																			
Volunteer Fire/Rescue Services	✓																		✓			
Animal Control	✓																					
Family Services	✓		✓																			
Aging & Independence	✓		✓																			
Health Services	✓		✓				✓															
Housing	✓		✓			✓							✓									
Parks & Recreation	✓																					
Public Works	✓															✓						
Transit Services	✓		✓																			
Energy & Environment	✓																					
Comprehensive Care Facilities												✓										
Water & Sewer Utilities															✓							
Solid Waste & Recycling														✓								
Independent Agencies	✓																					
Non-Departmental	✓																			✓	✓	✓
Unassigned	✓			✓	✓			✓	✓	✓	✓							✓	✓			

Consolidated Budget Overview

This budget reflects continuous operations and addresses the on-going growth and needs of County residents. It was adopted by way of a continuous public input and a rigorous review and approval process that ensures Frederick County is a vibrant and unique community where people live, work, and thrive while enjoying a strong sense of place and belonging.

Many competing needs were thoughtfully considered and prioritized by the County Executive. The Strategic Framework provided guidance to make decisions in an open and transparent process leading to this budget being proposed on April 15, 2025. After several budget review sessions, on May 20, 2025, the County Council voted to adopt the budget.

Short-Term Factors:

Funding/Revenue:

The majority of the increase in property taxes is related to increasing assessment values. Properties are re-assessed every three years and have seen significant increases in recent years. To offset this, most properties are capped at how much of the assessment can be taxed each year. So, although the County will see continued increases related to the phase in of the taxable assessments, the large increase in the overall assessments will be significantly lower in the upcoming years. Recordation revenue remains stable. In FY25, actual collections are significantly higher than both the FY25 and FY26 budgets. However, the majority of the increase is attributable to large individual transactions. Investment Income is budgeted conservatively and continues to outperform budget due to volatile markets.

Expenditures/Expenses:

The primary short-term factor affecting expenses continues to be inflation. Inflation primarily affected the cost of replacing and purchasing new vehicles, which is reflected in yearly pass-through costs from the Fleet Fund, and the cost of fuel that had previously been budgeted in the low $2 range. Inflation also impacted some of our contracts, but the overall effect was not significant to the budget. The fiscal concerns at the State level had an impact on the FY26 budget and the County continues to monitor the possible impacts from future legislation. On a federal level, the impact of reducing personnel and contracts will have a significant effect on the County residents. This will impact the County from a revenue aspect as well as increased needs and services. County administration is considering various options, should the impact be more significant than anticipated.

KEY CHANGES

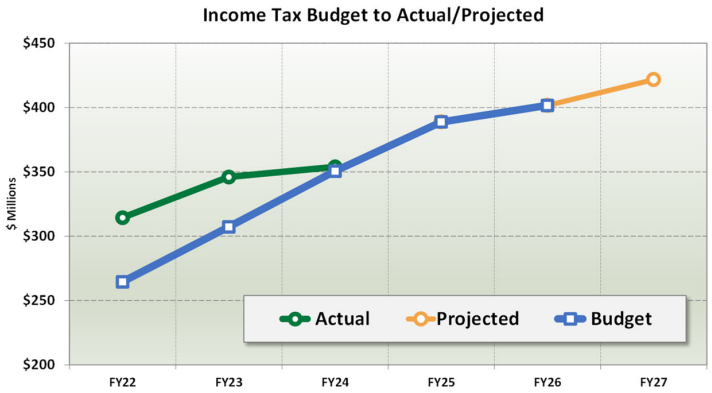
BY ACCOUNT CATEGORY:

Provided below is an overview of changes to each account category. More details on account categories by fund can be found in the detail segment of the Fund Budget section.

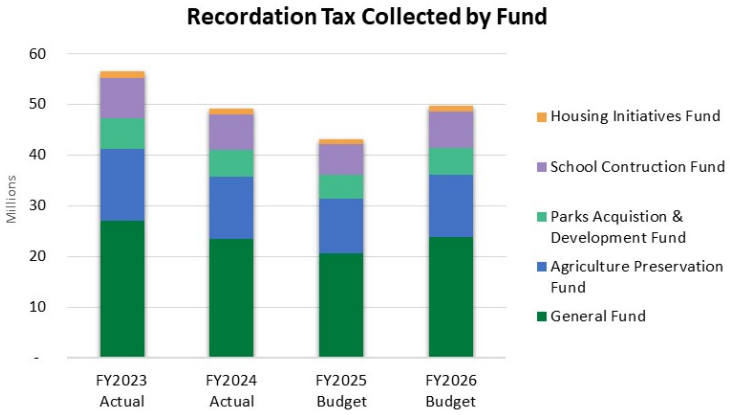
Funding/Revenue:

Property and Income Taxes are the County's main revenue sources. A $0.05 increase to the property tax rate was passed for FY2025 increasing the rate from $1.06 to $1.11. The additional $0.05 is dedicated to school construction per the resolution and is recognized as a transfer to the Capital Improvement Fund in the General Fund. Housing assessments continue to increase at a moderate pace and bolster the property tax projections. New housing starts continue to grow, but at a slower pace than before. The County continues to be a desirable place to live, facilitating an increase in housing values and providing a market for the development pipeline already approved.

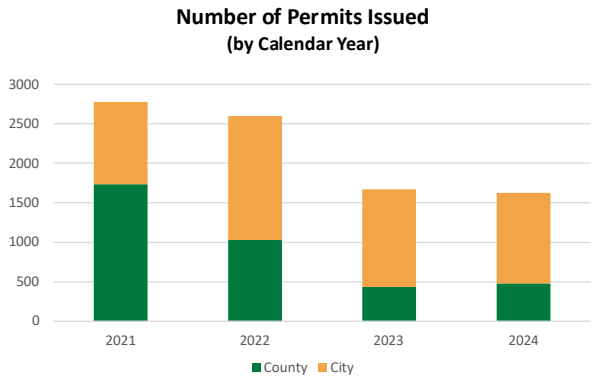
Income tax revenue of $401.6 million is the second largest revenue stream of the County budget (27.6%). Beginning in January 2024, new income tax rates were adopted (see tax rates) ranging from 2.25% to 3.20%. Overall, the new rates did increase the budgeted amount, but the primary increase is due to continued growth in the income of residents.



Recordation is the primary component of **Other Taxes**. Recordation has significantly decreased over the past years, as cost of construction and interest rates have increased. Other taxes also includes the adopted 9-1-1 fee of $2.25 per line.



Most **Licenses & Permitting** fees reflect an increase of 2.9% based on the consumer price index, but this is offset by decreased revenue projections related to the slowing of the new permits in the County.



Source: Building Permits and COO by Dwelling Type report including the City of Frederick

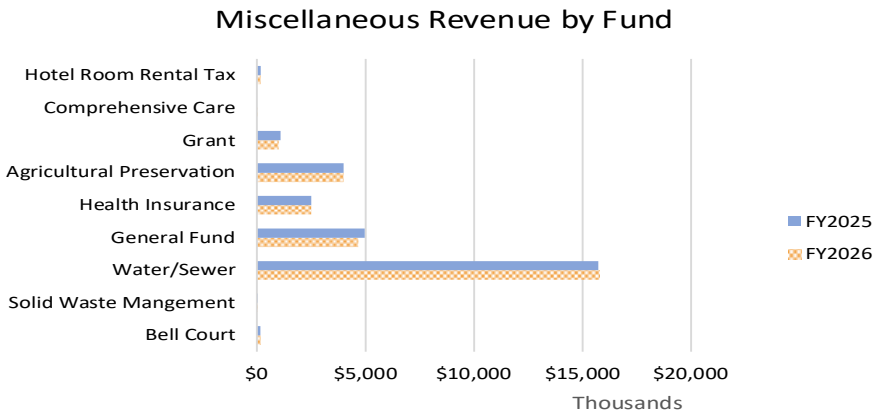
Federal and State Funding are a large component of the Grant Fund and are restricted as to their use. Grant revenue is budgeted based on the year of the award, while actual revenue is recorded when anticipated/earned. This creates a slight skew in comparing budget to actual figures over several years. The County has not applied for the Staffing for Adequate Fire and Emergency Response (SAFER) grant in FY25 or FY26 (lower budget) but continues to record actual revenue from the FY23 and FY24 SAFER grants. This represents most of the decrease of budgeted expenses versus actual expenses. Staff continue to monitor federal grant availability and reimbursements and only minimal change is expected and reflected in the FY26 budget.

Fees and Charges are a large component of the overall budget; however, these are the main revenue sources for the Water & Sewer Management and Solid Waste Management Funds. Both funds reflect increased fee amounts of between 2.0% and 2.95%, related to the consumer price index. Other fees and charges have been updated as needed.

Fines & Forfeitures are expected to decrease; however, this is a small percentage of the overall budget.

Investment Earnings are budgeted to increase related to higher fund balances and rising interest rate yields but remain conservative in non-enterprise type funds. It is anticipated that actual investment earnings will be above budget if interest rates continue to remain at the current level.

The main component of **Miscellaneous Revenue** is Water/Sewer capacity charges, which are budgeted in that fund. The change however was from decreased rental income in the General Fund related to the Courthouse complex.



Other Financing Sources is mainly the transfer of funds from another fund (otherwise referred to interfund transfers). The largest piece of the budget is recorded in the Debt Service Fund-General Government. The sole purpose of this fund is to pay 100% of the debt service related to general government funds (mostly the General Fund for capital projects).

Budgeted Fund Balance is a budgetary account and is budgeted in order to balance the budget. The amount shown here represents the use of funds that were saved in prior years (shown as a positive amount) or represents funds that are being added to savings for a future year's use (shown as a negative amount). The General Fund is the primary source of this account type with FY2026 budgeted at $34.9 million, which resulted from the FY2024 financial performance of the General Fund. Budgeted Fund Balances in Special Revenue – Capital funds are increasing due to several projects receiving construction funding in FY26. The increase represents funds collected in prior years that are allocated to specific projects. Note: Actual amounts are usually not recorded unless a specific action to use fund balance has been taken. Therefore, when viewing all four years, the first two years will appear significantly lower. In this schedule, revenues over/(under) expenditures represent the fund balance used (shown as a negative) or saved (shown as a positive).

Expenditures/Expenses:

Personnel expenditures increased based on various factors.

- ✓ Eligible employees were approved for a mid-year 2% cost of living pay increase. Positions were evaluated and re-graded. A minimum of $21.00 per hour was set for full-time positions.
- ✓ Union contract impacts.
- ✓ Additional 56.09* full-time equivalent positions since the FY2025 adopted budget. (please refer to Budget Priority Enhancements and Budgeted Positions and Full Time Equivalent tables for more detail).

*This does not include any positions in Fiduciary Funds or Component Units.

Operating expenditures are increasing by $80.6 million or 8.2%. The general fund increased $20.8 million of which $20.2 million is an increase to the Board of Education through cash contribution and in-kind services. The Debt Service Fund increased $5.6 million related to bonds issued in January 2025 which increased the total debt service payments required. Special Revenue – Capital funds are increasing $37.8 million related to increasing the transfer to the Capital Budget.

Capital expenditures are decreasing by $5.5 million for FY2026. This is related to the replacement of vehicles and equipment. This account category can fluctuate based on capital needs for the budget year, since the individual purchases are not recurring. Capital expenditures represented here are individual items that have a value of over ten thousand dollars and should not be confused with capital projects.

Reimbursements are shown as a negative expenditure and reduce the County's overall expenditures. This budget represents monies that the County expects to recover from other departments, agencies, and third parties related to expenses that the County has already incurred. One example is the Resident Deputy Program where certain municipalities have requested and are provided with public safety coverage. The Sheriff Division hires and pays deputies to fulfill this request and the municipalities, in return, pay the County for these additional services. The budgeted amount for reimbursements reflects an increase of 16.8%, which is mostly related to accounting for a federal grant in Transit Services.

BY FUND TYPE:

Details by fund can be found before each fund, in the Fund Budgets section.

BY FUND TYPE:	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
General Fund	773,287,578	876,430,116	981,919,496	1,019,327,150	3.8%
Special Revenue Funds					
Agricultural Preservation	21,422,307	19,034,933	28,214,679	27,372,376	(3.0)%
Grants	58,556,043	51,423,941	43,807,385	42,129,422	(3.8)%
Hotel Room Rental Tax	2,961,424	3,021,931	2,876,784	2,979,250	3.6%
Electric Lighting Districts	14,152	16,555	16,668	17,136	2.8%
Housing Initiatives	5,478,691	2,653,953	8,653,438	5,639,729	(34.8)%
Opioid Abatement	-	727,542	1,662,615	1,662,615	-%
Debt Service - General Government	79,556,188	68,061,560	70,964,669	77,351,900	9.0%
Parks Acquisition/Development	11,661,822	5,333,769	2,163,515	6,885,656	218.3%
Impact Fees/School Mitigation	8,176,739	29,358,210	7,381,843	40,104,757	443.3%
School Construction	6,362,534	17,897,870	5,556,350	8,862,000	59.5%
Total Special Revenue Funds	**194,189,900**	**197,530,264**	**171,297,946**	**213,004,841**	**24.3%**
Enterprise Funds					
Comprehensive Care Facilities	29,371,185	27,645,326	25,853,711	26,095,529	0.9%
Bell Court	617,505	265,471	234,684	241,199	2.8%
Solid Waste Management	31,060,608	32,675,329	36,632,527	39,935,366	9.0%
Water & Sewer	49,379,917	54,750,136	68,353,966	72,206,172	5.6%
Total Enterprise Funds	**110,429,215**	**115,336,262**	**131,074,888**	**138,478,266**	**5.6%**
Internal Service Funds					
Fleet Services	15,521,771	17,030,321	30,296,887	24,098,103	(20.5)%
Voice Services	1,123,890	1,373,309	1,142,366	1,229,642	7.6%
Risk Management Insurance	4,143,507	4,352,027	9,339,037	10,331,539	10.6%
Health Insurance	19,187,176	41,529,368	41,218,483	50,915,786	23.5%
Total Internal Service Funds	**39,976,344**	**64,285,025**	**81,996,773**	**86,575,070**	**5.6%**
Total County Expenditures	**1,117,883,037**	**1,253,581,667**	**1,366,289,103**	**1,457,385,327**	**6.7%**
Interfund Transfers	(82,106,299)	(79,200,718)	(82,822,340)	(83,889,720)	(1.3)%
TOTAL	**1,035,776,738**	**1,174,380,949**	**1,283,466,763**	**1,373,495,607**	**7.0%**
Full-Time Equivalents					
General Government Fund	2,034.71	2,095.00	2,211.05	2,265.84	2.5%
Special Revenue Fund	262.51	299.32	283.22	275.52	(2.7)%
Enterprise Fund	199.40	204.40	210.38	219.38	4.3%
Internal Service Fund	32.12	35.06	36.19	36.19	-%
TOTAL	**2,528.74**	**2,633.78**	**2,740.84**	**2,796.93**	**2.0%**

BY ACCOUNT CATEGORY:	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Property Taxes	397,203,491	426,369,864	479,337,930	519,123,513	8.3%
Income Taxes	346,027,995	353,880,862	388,797,055	401,627,358	3.3%
Sales & Use Taxes	-	-	600,000	600,000	-%
Other Taxes	62,593,925	59,544,634	56,324,886	62,900,789	11.7%
Licenses & Permits	5,590,691	6,235,845	5,935,200	5,332,200	-10.2%
Federal Funding	30,462,575	31,012,560	22,288,943	22,967,249	3.0%
State Funding	20,944,190	16,379,561	17,312,339	17,658,045	2.0%
Fees & Charges	184,081,099	208,474,081	214,931,581	232,883,306	8.4%
Fines & Forfeitures	49,513	47,508	28,500	25,700	-9.8%
Investment Earnings	32,422,062	55,039,339	14,276,483	23,724,485	66.2%
Miscellaneous Revenue	22,166,475	27,859,439	28,676,427	27,903,473	-2.7%
Other Financing Sources	84,220,296	82,526,088	72,241,241	72,881,625	0.9%
Budgeted Fund Balance	22,421,659	13,499,509	65,538,518	69,757,584	6.4%
TOTAL REVENUES	**1,208,183,971**	**1,280,869,290**	**1,366,289,103**	**1,457,385,327**	**6.7%**
EXPENDITURES					
Personnel	289,701,917	359,115,104	383,300,581	405,653,484	5.8%
Operating	844,980,908	914,535,942	981,736,209	1,062,392,219	8.2%
Capital	22,802,922	24,753,065	39,148,089	33,594,242	-14.2%
Reimbursements	(39,602,710)	(44,822,444)	(37,895,776)	(44,254,618)	16.8%
TOTAL EXPENDITURES	**1,117,883,037**	**1,253,581,667**	**1,366,289,103**	**1,457,385,327**	**6.7%**
Revenues over / (under) Expenditures	**90,300,934**	**27,287,623**	**-**	**-**	**-%**
Full-Time Equivalents	2,528.73	2,633.78	2,740.84	2,796.93	2.0%

Revenues and expenses include interfund transfers.

The Consolidated Financial Schedule does not include Fiduciary Funds or Component Units.

Fund Balance represents the difference between a fund's assets and liabilities. As of the publication of this budget book, the FY2025 fund balance has not been finalized but is shown as an estimate based on the budget.

Fund Balance Policy

General Fund Balances are automatically re-budgeted as revenue two fiscal years hence. This is displayed as BUDGETED FUND BALANCE in the adopted budgets. County Council Bill No. 22-11 provides for the County to maintain a committed General Fund balance up to eight percent of General Fund expenditures including the transfers to the Debt Service Fund, Board of Education and Frederick Community College on a budgetary basis (as presented in the County's Annual Comprehensive Financial Report).

Unless otherwise provided by law and except for grant appropriations or grant funds deposited in special accounts dedicated to specific functions, activities or purposes, **all unexpended and unencumbered appropriations in the Operating Budget at the end of the fiscal year shall revert into the treasury**.

The only exception to this is provided for in Ordinance 25-03-003, Section 7 and Section 8.

Section 7: FY2025 Budget Encumbered But Unexpended Appropriations Rolled Over. This Ordinance hereby re-appropriates (rolls over) the encumbered but unexpended appropriations from the FY2025 Budget to the FY2026 Budget. The encumbrance must be recorded in the County's financial system of record by June 30, 2025, and must be expended by June 30, 2026.

Section 8: Appropriation of FY2025 General Fund Unaudited Fund Balance. This Ordinance hereby reserves $7,620,533 of the FY2025 General Fund unaudited fund balance and appropriates this sum in FY2026 for the one-time expenditures listed [below] (see ordinance in the appendix for the list).

No appropriation for a Capital Project in the Capital Budget may revert until the purpose for which the appropriation was made is accomplished or abandoned; but any Capital Project shall be considered abandoned if three fiscal years elapse without any expenditure from or encumbrance of the appropriation.

Budgeted Funds:	Budgetary Fund Balance 6/30/2025	Budgeted Changes FY2026	Budgeted Fund Balance 6/30/2026	*Notes:*
General Fund				
Nonspendable	3,622,334	0	3,622,334	
Restricted	746,925	(15,929)	730,996	
Committed (enabling legislation)	78,553,560	2,992,612	81,546,172	*1.*
Committed (all others)	35,796,312	(34,933,616)	862,696	*2.*
Assigned	10,629,194	426,681	11,055,875	
Unassigned	300,000	0	300,000	
	129,648,325	(31,530,252)	$ 98,118,073	

Notes

1. Bill No. 22-11 provides for the County to maintain a committed General Fund balance up to eight percent of General Fund expenditures including the transfers to the Debt Service Fund, Board of Education and Frederick Community College for
2. County Code §2-7-1 (2) - Any amount that exceeds ... 8 percent for fiscal year 2022 and thereafter of the general fund expenditures and transfers to the Debt Service Fund, Board of Education and the Frederick Community College for the prior fiscal year shall be included as funds available for appropriation in the current fiscal year. The budgeted changes represents the re-appropriation into the current fiscal year.

Budgeted Funds:	Budgetary Fund Balance 6/30/2025	Budgeted Changes FY2026	Budgeted Fund Balance 6/30/2026	*Notes:*
Special Revenue Funds:				
Agricultural Preservation	72,284,896	(2,852,255)	$ 69,432,641	
Grants	40,601,055	0	$ 40,601,055	*3.*
Hotel Room Rental Tax	0	0	$ -	*4.*
Electric Lighting Districts	3,072	1,263	$ 4,335	*5.*
Housing Initiatives	27,545,510	(3,127,500)	$ 24,418,010	*5.*
Opioid Abatement	2,803,734	(1,058,984)	$ 1,744,750	*6.*
Debt Service - General Government	12,905,915	(1,680,283)	$ 11,225,632	*5.*
Enterprise Funds:				
Comprehensive Care Facilities	11,757,809	1,883,032	$ 13,640,841	
Bell Court	813,434	(72,554)	$ 740,880	
Solid Waste	57,640,081	(5,035,786)	$ 52,604,295	
Water & Sewer	731,381,204	(4,571,943)	$ 726,809,261	
Internal Service Funds:				
Fleet Services	30,168,632	771,166	$ 30,939,798	
Voice Services	488,307	179,398	$ 667,705	*5.*
Risk Management Insurance	14,570,667	438,422	$ 15,009,089	
Health Insurance	315,168	930,237	$ 1,245,405	*7.*
Fiduciary Funds:				
Pension Trust (2 plans)	1,097,273,805	103,035,976	$ 1,200,309,781	
Other Post Employment Benefits Trust	258,257,445	3,944,000	$ 262,201,445	
Length of Service Award Program Trust	5,219,541	796,650	$ 6,016,191	*8.*
Capital Fund	346,086,980	(18,751,778)	$ 327,335,202	

Notes

3. Grants timing may not match the fiscal year. All grants are budgeted such that revenue equals expense in a given budget year.
4. The Hotel Rental Tax Fund is a "pass-through" fund to collect the tax and forward to an external organization per a Memorandum of Understanding.
5. Fund balance can change significantly as the programs these funds support have spikes (Ex. issuing new debt, funding a capital purchase/project, etc). Revenue is collected evenly and not in response to expenses in order to dramatic swings in tax and fee rates from one year to the next.
6. This fund collected revenue for several years before the program was fully set up. The fund balance will be spent over the upcoming years.
7. The Health Insurance Fund (self insured) was established in FY24. The fund balance will flucuate during the first few years as average claim experience is established.
8. Overall net changes have been positive as the County builds up the fiduciary net position.

OUTLOOK

DIRECTIONAL

- ✓ Assessed values of properties continue to increase. With a phased-in approach and a yearly capped increase, the property tax revenue generated from the increases will continue into the forseeable future.
- ✓ The County changed income tax rates using a tiered approach to help A.L.I.C.E households (**a**sset **l**imited, **i**ncome **c**onstrained, **e**mployed), with lower rates for low-income residents and higher rates for high-income residents. In addition, the County's median household income (U.S. Census) continues to increase, which is projected to provide additional revenue in the upcoming years.
- ✓ Recordation tax is expected to hold steady in the upcoming years as interest rates remain elevated compared to previous years and permits for new houses slow. However, FY2025 actual collections will be significanly over budgeted due to several large one-time transactions occurring.
- ✓ Implementing a $21 per hour minimum wage for County benefitted employees is a step to help a portion of A.L.I.C.E households and keep Frederick County an employor of choice.

CAUTIONARY

- ✓ Recordation tax is is currently projected to hold steady, after softening in recent years. However, on-going uncertainty regarding interest rates may continue to hinder the revenue source.
- ✓ Budgetary requests from the Board of Education to implement the State of Maryland's Blueprint for Maryland's Future legislation and to meet other mandates could put stress on future County budgets. Currently only the mandated "Maitnenance of Effort" funding is shown in the projections.
- ✓ The State of Maryland passed several legislative bills that shiffted cost its burdens to the local jourisdictions starting in FY2026. As the State's budget outlook contines to present challenges,this may have further impacts on the County's budget moving forward. During previous challenging budget seasasons, State expenses have been shifted to the local jurisdictions and/or revenue sharing has decreased.
- ✓ Federal actions regarding employees and contracted employees may have an impact to the County's income tax revenue, the Federal Government is a major employer of Frederick County residents.
- ✓ The Health Insurance and Risk Management Insurance Funds were recently established and historical trend information is not available at this time. The County continues to monitor actual expenditures to budgeted amounts more closely.

SUSTAINABLITY

- ✓ The County's main revenue sources continue to increase while providing relief to A.L.I.C.E households.
- ✓ Many of the County's fee structures are tied to the consumer price index and are adjusted automatically without further legislative action being required.
- ✓ The County has robust debt affordability policies.
- ✓ Continued iplementation of outcome-based/data-informed budgeting to identify areas to reduce or reallocate resources to other programs/initiatives, without the need for additional revenue.
- ✓ Approved several resiliency plans to address future weather emergencies and a changing environment. Examples are the Climate and Energy Action Plan, Clean Fleet and EV Infrastructure program, and Drainage Assessment Response program to name a few.
- ✓ Implemented software to capture County assets, maintenance schedules, and condition assessments in order to project future needs of major refurbishments/replacements and address prior maintenance deferment.

This five-year forecast of the General Fund is intended to communicate the sustainability of Frederick County's budget as adopted for FY2026. Funding for new and expanded programs are not reflected in the projections.

No new local legislation is anticipated or projected. Overall, appropriations projections are based on historical trends, policy, future debt service, and the consumer price index. Matienance of Effort impact related to the Board of Education is projected based on estimated enrollments. No changes in Federal and State legislation that could impact revenue or expense were considered in the projections.

	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION	FY 2029 PROJECTION	FY 2030 PROJECTION	FY 2031 PROJECTION
REVENUES						
Local Property Taxes	$ 518,305,114	$ 548,366,811	$ 577,430,252	$ 608,034,055	$ 640,259,860	$ 674,193,632
Local Income Taxes	401,627,358	421,708,726	442,794,162	464,933,870	488,180,564	512,589,592
Other Local Taxes	33,763,115	33,763,115	34,338,373	34,439,373	35,026,147	35,623,636
License and Permits	5,332,200	5,492,166	5,656,931	5,826,639	6,001,438	6,181,481
Federal Grants	216,051	216,051	216,051	216,051	216,051	216,051
State Grants	6,015,000	6,195,450	6,381,314	6,572,753	6,769,935	6,973,034
Charges for Services	10,133,763	10,437,776	10,750,909	11,073,436	11,405,640	11,747,809
Fines and Forfeitures	25,700	25,700	25,700	25,700	25,700	25,700
Investment Earnings	4,000,011	4,200,012	4,410,012	4,630,513	4,862,038	5,105,140
Miscellaneous	4,677,293	4,817,612	4,962,140	5,111,004	5,264,334	5,422,265
OPERATING REVENUE	**984,095,605**	**1,035,223,418**	**1,086,965,844**	**1,140,863,395**	**1,198,011,707**	**1,258,078,339**
Other Financing Sources	282,000	-	-	-	-	-
Use of Fund Balance	34,949,545	34,600,050	33,908,049	34,586,210	35,277,934	35,983,492
TOTAL REVENUES	**$ 1,019,327,150**	**$ 1,069,823,467**	**$ 1,120,873,892**	**$ 1,175,449,604**	**$ 1,233,289,641**	**$ 1,294,061,831**
Operating Revenue % Change	6.0%	5.2%	5.0%	5.0%	5.0%	5.0%
General Fund Revenue % Change	3.8%	5.0%	4.8%	4.9%	4.9%	4.9%
APPROPRIATIONS						
County Departments	$ 373,500,417	$ 400,313,970	$ 421,285,305	$ 436,541,141	$ 452,393,784	$ 470,459,404
Board of Education	457,418,995	462,843,953	472,803,991	481,128,845	488,655,911	495,224,269
Frederick Community College	26,999,083	27,017,674	27,036,729	27,056,261	27,076,281	27,096,802
Frederick County Library	17,807,424	18,514,097	19,314,966	20,002,677	20,716,196	21,619,527
Other	22,043,442	22,810,001	23,603,766	24,425,723	25,276,893	26,158,333
Transfer to Debt Service	60,944,117	65,944,117	70,944,117	75,944,117	81,260,205	86,948,420
Transfer to Capital Projects	50,097,569	53,516,874	57,839,036	60,793,156	63,915,669	67,200,360
Transfer to Other Funds	10,516,103	9,106,264	9,561,577	9,944,040	10,341,802	10,858,892
TOTAL APPROPRIATIONS	**$1,019,327,150**	**$1,060,066,949**	**$1,102,389,487**	**$1,135,835,960**	**$1,169,636,742**	**$1,205,566,007**
Appropriation % Change	3.8%	4.0%	4.0%	3.0%	3.0%	3.1%
CUMULATIVE AVAILABLE FUNDING	**$ (0)**	**$ 9,756,518**	**$ 18,484,405**	**$ 39,613,644**	**$ 63,652,899**	**$ 88,495,824**

This five-year forecast is based on general assumptions. No future legislation is antcipated at this time.
-Agricultural Preservation and Grants Funds fluctuate year to year based on timing of events and grant awards. A small increase has been projected.
-Hotel Room Rental Tax and Electrict Lighting Districts Funds are budgeted with a minor escalation for each year.
-Housing Initiatives Fund can fluctuate based on certain projects/initiatives each year. The projection is based on a small increase in the future years.
-Opioid Abatement Fund is a set amount per year and will be adjusted on final terms and award settlement amount.
-Debt Service - General Government, Parks Acquition/Development, Impact Fees/School Mitigation, and School Construction Funds flucuate year to year depending on timing of capital projects. The projection reflects the timing of projects in the six-year FY26 Capial Improvement Program.
-Comprehensive Care and Bell Court Funds are projected based on historical growth, while the Solid Waste Management and Water & Sewer Funds are projected based on a CPI factor.
-Fleet Services Fund is projected based on a higher growth factor than the other funds.
-Risk Management Insurance and Health Insurance Funds were recently established. Due to the lack of historical information, a slightly higher factor was used to project the fund's budget.
-Voice Services is projected based on a small increase.

	FY 2026 BUDGET	FY 2027 PROJECTION	FY 2028 PROJECTION	FY 2029 PROJECTION	FY 2030 PROJECTION	FY 2031 PROJECTION
Special Revenue Funds						
Agricultural Preservation	27,372,376	27,646,100	27,922,561	28,201,786	28,483,804	28,768,642
Grants	42,129,422	43,393,305	44,695,104	46,035,957	47,417,036	48,839,547
Hotel Room Rental Tax	2,979,250	3,038,835	3,099,612	3,161,604	3,224,836	3,289,333
Electric Lighting Districts	17,136	17,650	18,180	18,725	19,287	19,865
Housing Initiatives	5,639,729	5,696,126	5,753,088	5,810,618	5,868,725	5,927,412
Opioid Abatement	1,662,615	1,679,241	1,696,034	1,712,994	1,730,124	1,747,425
Debt Service - General Government	77,351,900	93,170,108	98,016,695	103,077,169	108,451,708	114,112,072
Parks Acquisition/Development	2,163,515	7,134,374	7,964,675	4,812,923	5,537,784	6,115,108
Impact Fees/School Mitigation	7,381,843	15,464,853	20,222,485	5,590,568	20,986,902	13,758,745
School Construction	5,556,350	7,675,000	6,798,976	6,338,697	6,733,890	4,826,710
Total Special Revenue Funds	**172,254,136**	**204,915,592**	**216,187,408**	**204,761,042**	**228,454,095**	**227,404,859**
Enterprise Funds						
Comprehensive Care	26,095,529	26,486,962	26,884,266	27,287,530	27,696,843	28,112,296
Bell Court	241,199	249,400	257,879	266,647	275,713	285,088
Solid Waste Management	39,935,366	40,654,203	41,385,978	42,130,926	42,889,283	43,661,290
Water & Sewer Management	72,206,172	73,505,883	74,828,989	76,175,911	77,547,077	78,942,925
Total Enterprise Funds	**138,478,266**	**140,896,447**	**143,357,113**	**145,861,014**	**148,408,916**	**151,001,598**
Internal Service Funds						
Fleet Services	24,098,103	25,303,008	26,568,159	27,896,566	29,291,395	30,755,965
Voice Services	1,229,642	1,266,531	1,304,527	1,343,663	1,383,973	1,425,492
Risk Mangement Insurance	10,331,539	10,848,116	11,390,522	11,960,048	12,558,050	13,185,953
Health Insurance	50,915,786	54,479,891	57,748,684	61,213,606	64,886,422	68,779,607
Total Internal Service Funds	**86,575,070**	**91,897,546**	**97,011,892**	**102,413,883**	**108,119,840**	**114,147,017**
TOTAL APPROPRIATIONS Does not exclude interfund transfers	**1,416,634,622**	**1,497,776,535**	**1,559,009,156**	**1,589,005,053**	**1,654,829,811**	**1,698,414,488**

Debt

Legal Debt Margin

The County's legal debt limit is established in the County's charter.

Charter

508. Borrowing Limitations

(a) Except as otherwise provided by State law, the aggregate amount of bonds and other evidences of indebtedness outstanding at any one time that pledge the full faith and credit of the County may not exceed a total of three percent of the assessable basis of real property of the County and nine percent of the County's assessable basis of personal property and operating real property described in § 8-109(c) of the Tax - Property Article

(b) Except as may otherwise be provided by State law, the following may not be computed or applied in establishing the debt limitations provided in this section: (1) Tax anticipation notes or other evidences of indebtedness having a maturity not in excess of 12 months; (2) Bonds or other evidences of indebtedness issued or guaranteed by the County payable primarily or exclusively from taxes levied in or on, or other revenues of, special taxing areas or community development authorities; and (3) Bonds or other evidences of indebtedness issued for self-liquidating and other projects payable primarily or exclusively from the proceeds of assessments or charges for special benefits or services.

in 000's	Actual FY2024	Estimated FY2025	Estimated FY2026	Estimated FY2027	Estimated FY2028	Estimated FY2029	Estimated FY2030	Estimated FY2031
Debt Limitation	1,269,184	1,357,840	1,512,837	1,617,171	1,715,367	1,816,632	1,927,103	2,043,711
Total Debt Applicable to Limit	736,704	888,031	896,000	903,000	1,056,000	1,084,000	1,139,000	1,170,000
Legal Debt Margin	532,480	469,809	616,837	714,171	659,367	732,632	788,103	873,711
Total Net Debt Applicable to the limit as a % of debt limit	58.0%	65.4%	59.2%	55.8%	61.6%	59.7%	59.1%	57.2%

Debt Affordability Limits

Debt affordability limits have been established for several decades and in 2016 a study was commissioned to review the standards and make recommendations for changes. Here are the limits that are in place today:

- ✓ General Fund G.O. debt service, as a percentage of General Fund revenue, should be limited to **9.0%**
- ✓ General Fund debt, as a percent of assessed valuation, should be limited to **2.0%**
- ✓ General Fund debt, as a percent of General Fund Revenue, should be limited to **80.0%**
- ✓ Total G.O. debt service, as a percent of General Fund Revenue, should be limited to **17.2%**

The Capital Improvement Program (CIP) uses these limits, in addition to the legal debt limit, in establishing the capital projects to be funded, when to be funded, and to establish the funding source.

Debt Obligations

Presented below is the estimated debt service by fund for FY2025 and FY2026. The County issued bonds in the winter of 2025 (FY25).

	Principal Balance	FY2025 Estimated			FY2026 Budgeted			Principal Balance
	06/30/2024	Principal	Interest	Additions	Principal	Interest	Additions	06/30/2026
in 000's								
General Fund	528,973	35,339	18,668	172,355	39,495	25,891	-	626,494
Special Revenue Funds								
Agricultural Preservation	40,005	3,813	1,640	-	1,511	1,412	-	34,681
Hotel Room Rental Tax	850	145	31	-	151	27	-	554
Parks Acquisition & Development	17,765	770	666	3,255	810	627	-	19,440
Impact Fees/School Mitigation	13,261	1,697	404	-	1,749	373	-	9,815
School Construction	30,742	3,218	1,282	5,715	3,520	1,415	-	29,719
Enterprise Funds								
Solid Waste Mangement	2,804	981	66	-	1,001	55	-	822
Water & Sewer Management	102,576	5,637	2,299	21,330	6,005	3,221	-	112,264
TOTAL	736,976	51,600	25,056	202,655	54,242	33,021	-	833,789

Source: 6/30/2024 from the FY2024 Annual Comprehensive Financial Report (Bond Payable, Notes from Direct Borrowing and Direct Placements, Financed Purchase Obligations, and Installment Purchase Agreements). The FY2025 figures are estimates and FY2026 are budgeted amounts and estimates.

Presented below are the estimated future payments of debt service as of 6/30/2024 including estimates for the winter 2025 bond issue but does not take into effect any additional debt.

	Principal	Interest	Total Requirement
in 000's			
2024	51,110	26,332	77,442
2025	51,601	25,056	76,657
2026	54,324	33,185	87,509
2027	58,383	29,834	88,217
2028	58,158	27,406	85,564
2029	55,744	24,885	80,629
2030-2034	257,800	91,360	349,160
2035-2039	232,611	53,212	285,823
2040-2044	130,329	21,626	151,955
TOTAL	950,060	332,896	1,282,956

Source: FY2024 Annual Comprehensive Financial Report and estimated 2025 bond issue
(Bonds Payable, Notes from Direct Borrowing and Direct Placements, Financed Purchase Obligations, and Installment Purchase Agreements).

Credit Rating

Governments must receive a credit rating, much like a personal credit score, when issuing additional bonds. The credit rating affects the interest rate related to the debt. The higher the credit rating, the lower the interest rate and less cost to the County and ultimately the taxpayers.

Fitch, Moody's, and S&P Global (previously Standard & Poor's), are the three main credit ratings for governments. Although each agency has its own scoring and ratings, the top rating for each is a "triple A." Frederick County has maintained these ratings over the last seven years.

GENERAL FUND

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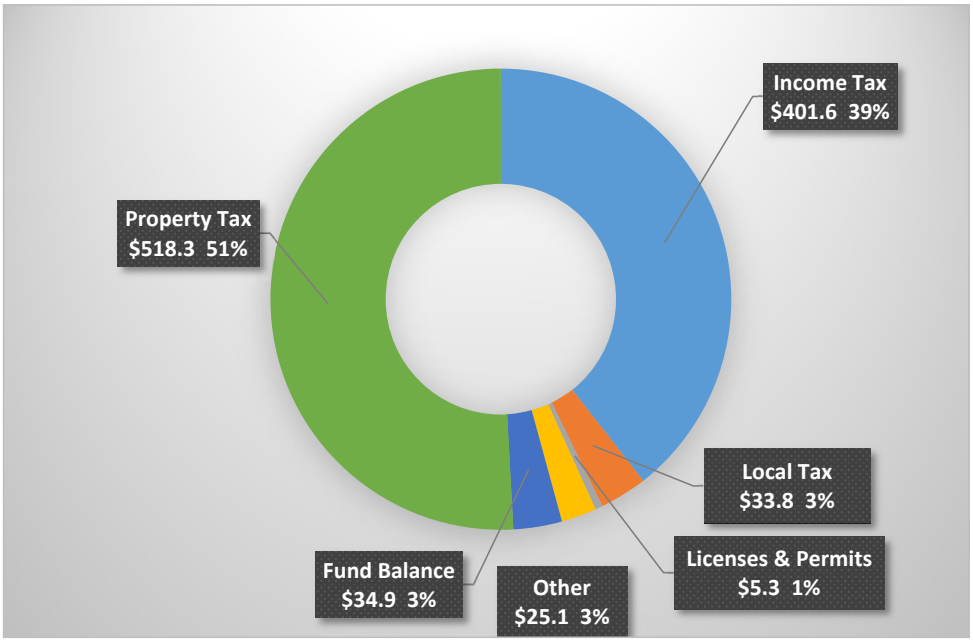
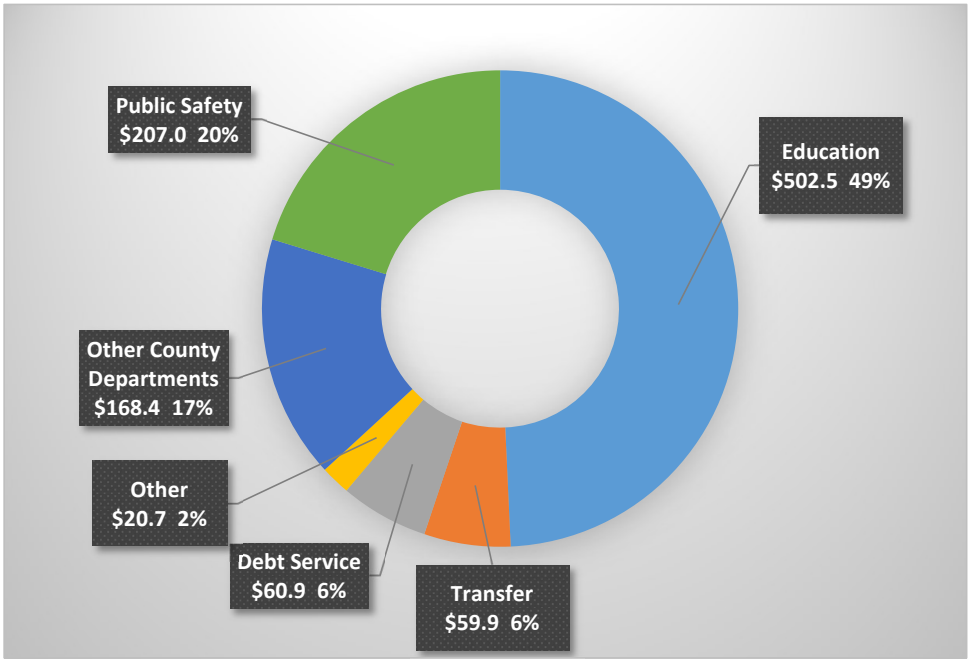
$1.02 Billion Adopted Budget

Source of Funds
($ Millions)



Use of Funds
($ Millions)



	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Property Taxes	396,487,424	425,781,882	478,321,116	518,305,114	8.4%
Income Taxes	346,027,995	353,880,862	388,797,055	401,627,358	3.3%
Other Taxes	30,024,312	30,492,930	30,663,604	33,763,115	10.1%
Licenses & Permits	5,590,691	6,235,845	5,935,200	5,332,200	-10.2%
Federal Funding	317,613	425,699	218,020	216,051	-0.9%
State Funding	5,737,811	6,301,699	6,010,000	6,015,000	0.1%
Fees & Charges	10,072,644	11,600,804	9,590,498	10,133,763	5.7%
Fines & Forfeitures	49,513	47,508	28,500	25,700	-9.8%
Investment Earnings	11,166,061	19,460,354	4,000,011	4,000,011	-%
Miscellaneous Revenue	5,043,763	5,824,499	4,958,733	4,677,293	-5.7%
Other Financing Sources	20,485	357,413	-	282,000	-%
Total	**810,538,312**	**860,409,495**	**928,522,737**	**984,377,605**	**6.0%**
BUDGETED USE OF FUND BALANCE					
Audited 2023, 2024 (respectively)	-	-	53,396,759	34,949,545	-34.5%
TOTAL REVENUES	**810,538,312**	**860,409,495**	**981,919,496**	**1,019,327,150**	**3.8%**

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
EXPENDITURES					
Salaries & Wages	158,530,350	180,040,836	202,844,789	207,679,219	2.4%
Benefits	68,621,491	90,103,719	93,462,092	99,778,779	6.8%
Non-Employee Compensation	2,847,355	2,958,043	3,885,845	3,846,041	-1.0%
Professional & Technical Services	12,807,471	13,901,513	21,327,405	24,143,471	13.2%
Property Services	3,282,146	3,651,383	4,959,480	5,116,190	3.2%
Repair/Maintenance	15,159,570	16,766,572	20,207,462	22,016,895	9.0%
Other Services	17,650,167	21,062,555	23,114,934	23,735,020	2.7%
Rental Expense	1,372,714	1,894,057	2,013,820	2,149,332	6.7%
Supplies	11,402,063	12,494,037	16,855,406	14,378,348	-14.7%
Miscellaneous Expense	7,665,178	6,377,339	7,479,381	7,504,528	0.3%
Capital	593,612	173,171	56,571	-	-100.0%
Intergovernmental	11,022,112	12,368,852	13,324,966	14,730,473	10.5%
Other Financing Uses	471,067,557	524,145,087	576,999,387	594,371,091	3.0%
In-Kind	20,985,708	24,580,425	27,153,825	34,962,416	28.8%
Contingency	-	-	3,176,641	2,176,641	-31.5%
Reimbursements	(29,719,916)	(34,087,473)	(34,942,508)	(37,261,294)	6.6%
TOTAL EXPENDITURES	**773,287,578**	**876,430,116**	**981,919,496**	**1,019,327,150**	**3.8%**

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
County Executive					
County Executive	1,111,563	1,178,835	1,373,606	1,412,968	2.9%
County Executive Total	**1,111,563**	**1,178,835**	**1,373,606**	**1,412,968**	**2.9%**
Administrative Services					
County Administration	1,234,649	1,171,075	1,233,653	1,366,391	10.8%
Office of Budget	1,056,005	1,306,736	1,466,504	1,495,560	2.0%
Office of Equity & Inclusion	283,109	253,038	403,038	489,698	21.5%
Human Relations & Commission	96,999	181,563	223,066	219,828	-1.5%
Commission For Women	-	5,615	7,035	6,711	-4.6%
Police Accountability Board	-	-	-	95,107	-%
Office of Economic Development	1,909,401	(48,706)	-	-	-%
Workforce Services	688,230	(38,411)	-	-	-%
Office of Communications & Public Engagement	1,033,195	1,176,592	1,422,344	1,463,876	2.9%
Office of Risk Management	739,979	770,100	898,060	1,029,652	14.7%
Office of Procurement & Contracting	1,403,897	1,470,883	1,578,477	1,672,177	5.9%
Environmental Sustainability	(64)	-	-	-	-%
Office of Agriculture	-	243,701	461,137	692,104	50.1%
Administrative Services Total	**8,445,400**	**6,492,186**	**7,693,314**	**8,531,104**	**10.9%**
County Council					
County Council	867,585	999,529	1,077,558	1,089,514	1.1%
County Council Total	**867,585**	**999,529**	**1,077,558**	**1,089,514**	**1.1%**
Sheriff					
Sheriff-Administration	1,450,149	1,894,946	1,931,036	1,959,447	1.5%
Court House Security	2,490,674	2,873,103	3,161,520	3,347,779	5.9%
Sheriff-Law Enforcement	28,663,972	33,331,336	35,422,375	35,786,282	1.0%
Community Deputy Program	(115,181)	(453)	-	-	-%
Detention Center	19,348,656	21,487,621	24,190,814	27,883,449	15.3%
Work Release Center	3,076,134	3,218,687	4,557,520	2,576,573	-43.5%
Sheriff Total	**54,914,404**	**62,805,240**	**69,263,265**	**71,553,530**	**3.3%**
State's Attorney					
State's Attorney	8,183,809	9,096,021	9,642,586	9,806,478	1.7%
State's Attorney Total	**8,183,809**	**9,096,021**	**9,642,586**	**9,806,478**	**1.7%**

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
Courts					
Circuit Court	1,901,180	2,124,875	2,446,761	2,575,011	5.2%
Jury	89,954	70,664	85,381	85,381	-%
Circuit Court Magistrate	(7)	335	-	-	-%
Courts Total	**1,991,127**	**2,195,874**	**2,532,142**	**2,660,392**	**5.1%**
Orphans' Court					
Orphans' Court	34,442	38,467	39,839	39,911	0.2%
Orphans' Court Total	**34,442**	**38,467**	**39,839**	**39,911**	**0.2%**
Office of the County Attorney					
County Attorney	1,505,294	1,709,241	2,125,799	2,061,043	-3.0%
Ethics Commission	-	3,713	10,419	10,419	-%
Police Accountability Board	130,996	63,885	95,107	-	-100.0%
Office of the County Attorney Total	**1,636,290**	**1,776,839**	**2,231,325**	**2,071,462**	**-7.2%**
Economic Opportunity					
Economic Development	-	2,009,716	2,377,147	2,303,865	-3.1%
Workforce Services	-	895,732	1,262,315	1,318,209	4.4%
Economic Opportunity Total	**-**	**2,905,448**	**3,639,462**	**3,622,074**	**-0.5%**
Finance					
Finance Administration	546,310	612,139	646,317	656,129	1.5%
Debt & Benefit Trust Mgmt	268,964	275,244	300,794	304,367	1.2%
Treasury	1,232,246	1,264,253	1,400,373	1,434,981	2.5%
Accounting	2,251,283	2,315,639	2,511,548	2,550,834	1.6%
Grants Management	-	-	259,876	246,449	-5.2%
Finance Total	**4,298,803**	**4,467,275**	**5,118,908**	**5,192,760**	**1.4%**
Human Resources					
Human Resources	1,853,765	2,270,879	2,797,091	3,000,668	7.3%
Human Resources Total	**1,853,765**	**2,270,879**	**2,797,091**	**3,000,668**	**7.3%**
Interagency Information Technologies					
Interagency Information Technologies	15,435,705	18,838,846	23,011,592	25,713,014	11.7%
Interagency Information Technologies Total	**15,435,705**	**18,838,846**	**23,011,592**	**25,713,014**	**11.7%**
Planning & Permitting					
Planning & Development Review	3,549,610	3,989,503	4,573,153	4,883,199	6.8%
Permits & Inspections	4,131,188	4,574,146	5,475,181	5,305,312	-3.1%
Planning & Permitting Total	**7,680,798**	**8,563,649**	**10,048,334**	**10,188,511**	**1.4%**

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
Emergency Management					
Emergency Communications	10,861,881	12,170,857	16,176,362	16,693,629	3.2%
Emergency Preparedness	863,429	783,554	917,181	975,827	6.4%
Emergency Management	830,722	1,306,793	1,474,624	1,513,124	2.6%
Emergency Management Total	**12,556,032**	**14,261,204**	**18,568,167**	**19,182,580**	**3.3%**
Fire & Rescue Services					
Fire/Rescue Office of the Fire Chief	839,888	986,548	1,033,114	1,054,313	2.1%
Fire/Rescue Administrative Services	1,329,243	1,934,267	2,094,440	2,139,127	2.1%
Fire/Rescue Training	2,269,852	2,734,424	3,792,979	2,740,910	-27.7%
Fire & EMS Operations	69,963,662	87,345,563	92,442,406	96,458,007	4.3%
Ambulance Billing	621,138	630,977	714,718	881,458	23.3%
Fire Marshall	784,088	840,798	1,224,399	1,166,499	-4.7%
Fire & Rescue Services Total	**75,807,871**	**94,472,577**	**101,302,056**	**104,440,314**	**3.1%**
Volunteer Fire/Rescue Services					
Volunteer Fire Companies	4,830,037	4,863,977	5,409,844	5,287,353	-2.3%
Fire Teams	551,544	515,760	1,315,826	931,426	-29.2%
Volunteer Fire & Rescue	3,517,346	3,901,815	4,577,502	4,973,816	8.7%
Amoss Fire Funds	607,826	607,218	610,000	615,000	0.8%
Volunteer Fire/Rescue Services Total	**9,506,753**	**9,888,770**	**11,913,172**	**11,807,595**	**-0.9%**
Animal Control					
Animal Control	2,407,200	2,725,353	2,824,224	2,877,462	1.9%
Animal Control Total	**2,407,200**	**2,725,353**	**2,824,224**	**2,877,462**	**1.9%**
Citizens Services					
Citizens Services Administration	588,332	-	-	-	-%
Scott Key Center	(1)	-	-	-	-%
Family Partnership	386,485	-	-	-	-%
Housing	934,352	-	-	-	-%
Office for Children & Family	292,519	-	-	-	-%
Child Advocacy Center	516,643	-	-	-	-%
Citizens Services Total	**2,718,330**	**-**	**-**	**-**	**-%**
Family Services					
Family Services Admin	-	366,710	732,329	725,900	-0.9%
Family Partnership	-	392,687	837,376	896,321	7.0%
Office For Children & Family	-	276,255	-	-	-%
Child Advocacy Center	-	626,174	823,679	825,668	0.2%
Family Services Total	**-**	**1,661,826**	**2,393,384**	**2,447,889**	**2.3%**

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
Aging & Independence					
Aging & Independence	2,201,039	2,838,364	4,184,476	4,581,357	9.5%
Scott Key Center	-	1	-	-	-%
Aging & Independence Total	**2,201,039**	**2,838,365**	**4,184,476**	**4,581,357**	**9.5%**
Health Services					
Health Administration	155,421	193,737	288,967	292,951	1.4%
FCHD - Golden Mile Facility	227,501	240,452	319,466	319,466	-%
School Health Program	(5)	(4,222)	10,000	10,000	-%
Mental Health Program	421,533	421,533	421,533	170,542	-59.5%
Behavioral Health Program	985,364	1,477,927	1,676,023	1,696,597	1.2%
Substance Abuse-Detention Center	132,572	132,572	132,572	132,572	-%
Health Core Services	2,339,106	3,082,599	3,041,218	3,041,218	-%
Developmental Center	4,351,419	4,917,476	5,411,773	5,459,546	0.9%
Health Services Total	**8,612,911**	**10,462,074**	**11,301,552**	**11,122,892**	**-1.6%**
Housing					
Housing	-	1,046,556	1,293,702	1,506,104	16.4%
Housing Total	**-**	**1,046,556**	**1,293,702**	**1,506,104**	**16.4%**
Parks & Recreation					
Parks & Recreation	10,836,469	12,623,369	14,052,076	14,982,573	6.6%
Building Security	599,041	517,816	960,861	984,210	2.4%
Custodial Services	2,166,606	2,565,527	3,010,445	3,265,576	8.5%
Parks & Recreation Total	**13,602,116**	**15,706,712**	**18,023,382**	**19,232,359**	**6.7%**
Public Works					
Public Works Administration	2,224,309	2,997,611	3,332,800	3,451,629	3.6%
Highway Operations	18,076,686	19,381,918	22,613,046	22,346,914	-1.2%
Office of Transportation Engineering	1,230,636	1,392,524	2,001,707	2,007,426	0.3%
Office of Project Management	594,531	696,142	829,755	817,197	-1.5%
Office of Construction Inspection	786,478	826,820	1,321,436	1,275,357	-3.5%
Facility Maintenance	9,969,317	11,612,742	13,689,001	13,781,467	0.7%
Weed Control	-	-	297,621	301,828	1.4%
Public Works Total	**32,881,957**	**36,907,757**	**44,085,366**	**43,981,818**	**-0.2%**
Transit Services					
Transit	1,117	3,266	6,000	6,000	-%
Transit Services Total	**1,117**	**3,266**	**6,000**	**6,000**	**-%**

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
Energy & Environment					
Climate & Energy	1,360,744	1,470,399	1,772,650	1,801,427	1.6%
Stormwater	2,614,771	2,876,869	2,932,248	3,296,901	12.4%
Energy & Environment Total	**3,975,515**	**4,347,268**	**4,704,898**	**5,098,328**	**8.4%**
Component Units					
Board of Education	364,544,573	417,946,895	437,128,448	457,418,995	4.6%
Frederick Community College	22,618,302	24,675,478	26,313,826	26,999,083	2.6%
Library	13,870,750	15,923,975	16,845,952	17,807,424	5.7%
Scott Key Center	3,261,370	3,833,342	4,084,146	4,232,525	3.6%
Component Units Total	**404,294,995**	**462,379,690**	**484,372,372**	**506,458,027**	**4.6%**
Independent Agencies					
Social Services	703,689	728,638	675,257	656,833	-2.7%
Board of Elections	3,277,589	3,077,247	4,395,558	5,023,688	14.3%
Liquor Commission	583,004	650,606	793,799	678,503	-14.5%
Interagency Internal Audit	311,812	430,225	463,758	468,462	1.0%
Cooperative Extension Service	423,054	449,131	490,925	528,554	7.7%
Weed Control	293,992	277,493	-	-	-%
Soil Conservation	132,077	141,281	143,469	146,747	2.3%
MD Dept Assessment & Taxation	900,618	1,000,124	1,027,743	1,822,743	77.4%
Non County Agencies	541,000	240,772	-	-	-%
Community Partnership Grant	999,950	1,309,592	1,200,000	1,200,000	-%
Independent Agencies Total	**8,166,785**	**8,305,109**	**9,190,509**	**10,525,530**	**14.5%**
Non-Departmental					
CARES Funding	(50)	-	-	-	**-%**
Non-Dept - County	1,069,539	480,389	482,200	345,350	-28.4%
Non-Dept - Personnel	310,539	812,353	3,068,048	1,900,131	-38.1%
Non-Dept - Finance	269,612	318,140	389,890	389,890	-%
Non-Dept - Risk Management	1,811,305	2,107,948	2,375,215	2,612,849	10.0%
Non-Dept - Debt Service	49,599,362	52,327,730	54,944,117	60,944,117	10.9%
Contingencies	(2,658,617)	(3,334,147)	136,879	(1,032,681)	-854.4%
Transfer to Other Funds	24,060,690	22,757,503	52,704,022	50,744,768	-3.7%
Transfer to Grant Funds	10,342,807	9,032,057	9,566,743	9,110,656	-4.8%
Transfer to Other Govts	5,296,079	5,292,528	5,620,100	6,161,429	9.6%
Non-Departmental Total	**90,101,266**	**89,794,501**	**129,287,214**	**131,176,509**	**1.5%**
TOTAL	**773,287,578**	**876,430,116**	**981,919,496**	**1,019,327,150**	**3.8%**
Full-Time Equivalents	**2,034.71**	**2,095.00**	**2,211.05**	**2,265.84**	**2.5%**

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
Cash					
Board of Education Approp	349,748,012	400,444,461	417,981,028	431,556,813	3.2%
In-Kind					
In-Kind Expenses	-	6,500	-	-	-%
BOE In-Kind Pension	-	-	-	5,592,000	-%
BOE In-Kind School Health	8,150,184	10,004,790	11,448,261	12,060,979	5.4%
BOE In-Kind Develop Ctr	3,461,398	4,029,992	4,154,206	4,448,094	7.1%
BOE In-Kind School Res Ofc	2,555,569	2,926,201	3,018,280	3,132,857	3.8%
BOE In-Kind Internal Audit	180,223	70,056	90,542	90,542	-%
BOE In-Kind Crossing Guards	414,267	464,895	436,131	537,710	23.3%
BOE In-Kind Appraisals	34,920	-	-	-	-%
Subtotal In-Kind	**14,796,561**	**17,502,434**	**19,147,420**	**25,862,182**	**35.1%**
TOTAL	**364,544,573**	**417,946,895**	**437,128,448**	**457,418,995**	**4.6%**
Other Appropriations					
General Fund Supported Debt Service	19,397,868	15,499,058	15,463,020	18,609,748	

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
Cash					
FCC Appropriation	22,376,502	24,255,452	25,755,452	26,255,452	1.9%
In-Kind					
FCC In-Kind Appropriation	206,522	389,852	467,833	319,090	-31.8%
FCC In-Kind Pension	-	-	-	334,000	-%
FCC In-Kind Internal Audit	35,278	27,654	90,541	90,541	-%
FCC In-Kind Appraisals	-	2,520	-	-	-%
Subtotal In-Kind	**241,800**	**420,026**	**558,374**	**743,631**	**33.2%**
TOTAL	**22,618,302**	**24,675,478**	**26,313,826**	**26,999,083**	**2.6%**
Other Appropriations					
General Fund Supported Debt Service	3,930,809	3,407,955	3,406,961	3,289,023	

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
Cash					
Library Appropriation	12,234,961	14,136,090	14,520,565	15,001,037	3.3%
In-Kind					
Library In-Kind IIT	623,735	608,944	908,084	1,297,658	42.9%
Library In-Kind Building	1,826,597	1,949,905	2,136,623	2,376,231	11.2%
Library In-Kind Insurance	103,718	132,535	183,604	205,935	12.2%
Library In-Kind Pension	-	-	-	31,000	-%
Transfer to Fleet	-	35,000	-	-	-%
Subtotal In-Kind	**2,554,050**	**2,726,384**	**3,228,311**	**3,910,824**	**21.1%**
Library Recovery - Depreciation	(918,261)	(938,499)	(902,924)	(1,104,437)	22.3%
TOTAL	**13,870,750**	**15,923,975**	**16,845,952**	**17,807,424**	**5.7%**
Other Appropriations					
General Fund Supported Debt Service	334,996	951,868	914,738	1,056,548	

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
In-Kind Expense					
Scott Key Center In-Kind Programs	3,180,112	3,739,133	3,956,834	4,089,994	3.4%
Scott Key Center In-Kind IIT	37,245	47,160	62,880	74,531	18.5%
Scott Key Center In-Kind Building	29,982	30,422	45,562	42,370	-7.0%
Scott Key Center In-Kind Insurance	14,031	16,627	18,870	25,630	35.8%
Scott Key Center Depreciation	131,927	133,239	135,574	213,254	57.3%
Subtotal In-Kind	**3,393,297**	**3,966,581**	**4,219,720**	**4,445,779**	**5.4%**
Scott Key Center Recovery-Depreciation	(131,927)	(133,239)	(135,574)	(213,254)	57.3%
TOTAL	**3,261,370**	**3,833,342**	**4,084,146**	**4,232,525**	**3.6%**

SPECIAL REVENUE FUNDS - OPERATING

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Special Revenue Funds

A fund administered by the County to collect revenues enacted for a specific purpose.

Frederick County Government has seven special revenue operating funds with adopted budgets:

Agricultural Preservation

Grants

Hotel Room Rental Tax

Electric Lighting Districts

Housing Initiatives

Opioid Abatement

Debt Service – General Government

Agricultural Preservation

During FY24, a new Office of Agriculture was established, and the functions of agriculture preservation were transferred to the office from the Division of Planning and Permitting. The Agriculture Preservation Fund administers a variety of local, state, and federal land preservation programs focused on protecting agricultural lands. Current programs are Conservation Reserve Enhancement Program, Critical Farms, Installment Purchase, Maryland Agricultural Preservation Foundation, and Rural Legacy.

The primary funding sources for the agricultural preservation programs are derived from dedicated County recordation tax, State grants, a portion of the State Agricultural Transfer Tax, and contributions from the County's general fund. Through legislation, the County has dedicated 25.0% of recordation tax revenues toward agricultural land preservation in the County.

Budget Highlights

In FY26, Frederick County, Maryland, maintains a recordation tax rate of $7.00 per $500 of consideration on instruments transferring property interests. This tax remains a vital funding source for key county initiatives, including agricultural land preservation. Expense fluctuations are primarily driven by the Installment Purchase Program, which varies depending on landowner payment preferences (lump sum vs. bond payment), the number of settlements finalized during the fiscal year, and the terms and maturity of previous agreements. Despite ongoing concerns over housing market unpredictability, recordation tax revenue projections have seen a slight increase for FY26, ensuring continued support for the County Executive's ongoing initiatives.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Other Taxes	14,447,921	12,873,933	11,243,672	12,862,723	14.4%
State Funding	3,026,399	10,979	3,000,000	3,000,000	-%
Investment Earnings	1,022,861	2,713,213	337,403	337,403	-%
Miscellaneous Revenue	8,744	3,413,775	4,002,491	4,002,491	-%
Budgeted Fund Balance	351,854	663,317	5,311,355	2,852,255	-46.3%
Other Financing Sources	1,728,389	1,251,436	4,319,758	4,317,504	-0.1%
Total	**20,586,168**	**20,926,653**	**28,214,679**	**27,372,376**	**-3.0%**
EXPENDITURES					
Salaries - Regular Employees	222,612	206,262	226,836	225,375	-0.6%
Benefits	101,980	99,794	90,270	90,731	0.5%
Professional & Technical Services	15,125	10,969	25,199	25,199	-%
Repair/Maintenance	-	4,832	4,928	6,141	24.6%
Other Services	4,212	9,573	9,655	25,555	164.7%
Supplies	-	401	3,797	1,330	-65.0%
Miscellaneous Expense	421,709	590,303	500,000	500,000	-%
Capital	12,481,574	12,285,667	21,887,485	23,506,536	7.4%
Other Financing Uses	8,175,837	5,832,743	5,469,000	2,994,000	-45.3%
Reimbursements	(742)	(5,611)	(2,491)	(2,491)	-%
Total	**21,422,307**	**19,034,933**	**28,214,679**	**27,372,376**	**-3.0%**
Full-Time Equivalents	3.00	3.00	3.00	3.00	-%

Grants

The grant fund accounts for Federal and State grant revenues and expenditures. This fund is a special revenue fund and receives revenues from Federal and State grant programs and expends these funds in accordance with the terms of the grants. The County's General Fund also supports the grant programs.

Budget Highlights

In FY26, fewer capital purchases for Transit are offset by an increase in Housing Section 8 grants. There are additional reductions in this fund related to the full utilization of The American Rescue Plan Act funds in FY25.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Sales & Use Taxes	-	-	600,000	600,000	-%
Federal Funding	29,367,704	30,586,861	22,070,923	22,751,198	3.1%
State Funding	9,512,069	8,682,627	7,299,708	7,640,414	4.7%
Fees & Charges	188,530	189,922	929,890	1,029,090	10.7%
Investment Earnings	1,177,651	1,252,232	-	-	-%
Miscellaneous Revenue	795,468	1,053,861	1,090,121	995,064	-8.7%
Budgeted Fund Balance	16,620,623	10,217,174	2,100,000	-	-100.0%
Other Financing Sources	10,342,808	9,032,056	9,716,743	9,113,656	-6.2%
Total	**68,004,853**	**61,014,733**	**43,807,385**	**42,129,422**	**-3.8%**
EXPENDITURES					
Salaries - Regular Employees	14,793,623	14,890,678	12,797,233	12,600,403	-1.5%
Salaries - Overtime	526,611	735,248	88,372	89,775	1.6%
Benefits	6,549,439	7,423,124	5,395,831	6,077,652	12.6%
Professional & Technical Services	134,353	75,600	124,990	186,892	49.5%
Property Services	115,646	150,880	237,500	255,092	7.4%
Repair/Maintenance	1,292,192	1,282,664	1,202,748	1,265,551	5.2%
Other Services	4,621,994	3,826,847	1,898,438	2,200,677	15.9%
Rental Expense	7,852,655	9,325,685	10,296,253	12,373,167	20.2%
Supplies	2,305,710	(442,930)	2,043,867	2,170,127	6.2%
Miscellaneous Expense	16,163,476	10,698,586	7,084,648	6,807,269	-3.9%
Capital	1,954,461	4,060,200	4,334,959	2,704,959	-37.6%
Other Financing Uses	3,437,513	934,446	-	-	-%
In-Kind	543,186	283,253	319,511	294,704	-7.8%
Reimbursements	(1,734,816)	(1,820,340)	(2,016,965)	(4,896,846)	142.8%
Total	**58,556,043**	**51,423,941**	**43,807,385**	**42,129,422**	**-3.8%**
Full-Time Equivalents	227.31	264.12	247.53	239.83	-3.1%

FY23 expenses have been updated to reflect adjusted encumbrance amounts.

Hotel Room Rental Tax

Hotel Rental Tax was implemented in FY05, providing dedicated funding for the Tourism Council. A Memorandum of Understanding (MOU) was established that required the Tourism Council to provide funding to certain tourism related agencies in amounts similar to that previously provided by Frederick County. Bill No. 16-13, which became effective October 29, 2016, increased the hotel tax from 3% to 5%, and a new MOU was signed. After dedicating a County administrative fee, the new MOU sets aside 10% of the revenue stream to fund existing debt service, 12.5% for the Main Streets matching program, 12.5% for the Tourism Reinvestment in Promotion & Product (TRIPP) Program, 12.5% for county promotion via a Destination & Development Fund, and 62.5% for the Tourism Council's marketing & operations budget.

Budget Highlights

In FY26, Frederick County continues to levy a 5% Hotel Room Rental Tax on accommodations rented for 90 days or less. This tax applies to establishments with more than 10 sleeping rooms in the main building or more than 20 across auxiliary structures. In FY24, the county experienced strong growth in tourism, with visitor spending reaching a record $539 million, up from $518 million in FY23. This positive trend continued into FY25, contributing to steady increases in hotel tax revenues. The additional revenue has supported county tourism initiatives, economic development, and promotional efforts.

Looking ahead to FY26, the continued strength of the hospitality sector, bolstered by state investment—including $7.5 million allocated for a downtown hotel and conference center project—positions the county for further revenue growth, ensuring ongoing support for local projects and services.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Other Taxes	2,792,408	2,838,085	2,700,000	2,800,000	3.7%
Investment Earnings	6,017	8,328	500	500	-%
Miscellaneous Revenue	162,999	175,518	176,284	178,750	1.4%
Total	**2,961,424**	**3,021,931**	**2,876,784**	**2,979,250**	**3.6%**
EXPENDITURES					
Professional & Technical Services	41,556	42,030	46,639	48,528	4.1%
Miscellaneous Expense	2,756,869	2,804,383	2,653,861	2,751,972	3.7%
Other Financing Uses	162,999	175,518	176,284	178,750	1.4%
Total	**2,961,424**	**3,021,931**	**2,876,784**	**2,979,250**	**3.6%**

Electric Lighting Districts

This fund accounts for property taxes restricted to providing street lighting within designated areas of the County. Frederick County has three electric lighting districts: Braddock Heights, Libertytown, and New Addition.

Budget Highlights

The FY26 budget is consistent with the FY25 Adopted Budget with only minor changes. The tax rates for all three lighting districts remain unchanged.

Braddock Heights - .013
Libertytown - .014
New Addition - .014

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Property Taxes	11,994	12,584	16,814	18,399	9.4%
Investment Earnings	461	622	-	-	-%
Budgeted Fund Balance	-	-	(146)	(1,263)	765.1%
Total	**12,455**	**13,206**	**16,668**	**17,136**	**2.8%**
EXPENDITURES					
Property Services	14,152	16,555	16,668	17,136	2.8%
Total	**14,152**	**16,555**	**16,668**	**17,136**	**2.8%**

Housing Initiatives

The Housing Initiatives Fund was approved to establish a locally funded affordable housing tool to provide flexible loans to help create and preserve affordable housing for Frederick County through leveraging of other funding sources, such as local, state, federal, public and private sources. The primary objectives of the Fund are to: foster the development of public/private partnerships for the production of affordable housing; to enhance and create housing for very low, low, and moderate income residents; to promote, where possible, mixed income communities through the creation and equitable distribution of affordable housing units; to preserve housing that could be lost from the affordable housing stock; to renovate affordable distressed properties and to fulfill a critical housing need in Frederick County.

2.14% of the recordation tax revenue is allocated to address affordable housing issues in the County.

Budget Highlights

The FY26 budget reflects a slight increase in recordation tax. This is offset by a reduction in the Deferred Loan Program due to fewer developer projects which is attributed to various factors such as inflation, land acquisition costs, and state funding.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Property Taxes	704,073	575,398	1,000,000	800,000	-20.0%
Other Taxes	1,208,722	1,051,840	923,938	1,062,229	15.0%
Investment Earnings	628,366	868,669	110,000	650,000	490.9%
Miscellaneous Revenue	303,097	266,608	-	-	-%
Budgeted Fund Balance	5,449,182	2,619,018	5,119,500	3,127,500	-38.9%
Other Financing Sources	50,000	2,004,025	1,500,000	-	-100.0%
Total	**8,343,440**	**7,385,558**	**8,653,438**	**5,639,729**	**-34.8%**
EXPENDITURES					
Salaries - Regular Employees	1,366	-	-	-	-%
Benefits	114	-	-	-	-%
Other Services	-	-	15,000	15,000	-%
Rental Expense	63,604	3,508	-	-	-%
Miscellaneous Expense	5,413,607	2,650,445	8,638,438	5,624,729	-34.9%
Total	**5,478,691**	**2,653,953**	**8,653,438**	**5,639,729**	**-34.8%**

FY23 expenses have been updated to reflect adjusted encumbrance amounts.

Opioid Abatement

This fund accounts for proceeds related to the opioid settlement with the nation's three major pharmaceutical distributors. Starting in calendar year 2022, these funds will be passed through the State to the County for eighteen years and will be appropriated for the purpose of opioid crisis abatement. The funds are currently being used to support the Crisis Stabilization Center.

Budget Highlights

The FY26 Budget is consistent with the FY25 Adopted Budget.

		Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES						
State Funding		-	645,442	602,631	602,631	-%
Investment Earnings		16,144	99,964	1,000	1,000	-%
Miscellaneous Revenue		642,286	1,034,088	-	-	-%
Budgeted Fund Balance		-	-	1,058,984	1,058,984	-%
Other Financing Sources		-	493,352	-	-	-%
	Total	**658,430**	**2,272,846**	**1,662,615**	**1,662,615**	**-%**
EXPENDITURES						
Other Services		-	727,542	1,662,615	1,662,615	-%
	Total	**-**	**727,542**	**1,662,615**	**1,662,615**	**-%**

Debt Service-General Government

Established during FY17, the Debt Service Fund accounts for the accumulations of resources for the payment of general long-term debt principal and interest for governmental funds.

The governmental funds include:

- General Fund
- Agricultural Preservation Fund
- Hotel Room Rental Tax Fund
- Parks Acquisitions/Development Fund
- Impact Fees/School Mitigation Fund
- School Construction Fund

Budget Highlights

In FY25 there was a bond issuance including $182.3M for general fund bonds and in FY27 another bond issuance will occur in the Summer of 2026.

The FY26 budget includes debt service based on the new issuance of bonds from FY25.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Investment Earnings	1,966,886	3,237,714	3,057,500	2,925,000	-4.3%
Budgeted Fund Balance	-	-	(1,141,880)	1,680,283	-247.2%
Other Financing Sources	66,042,453	66,382,579	69,049,049	72,746,617	5.4%
Total	**68,009,339**	**69,620,293**	**70,964,669**	**77,351,900**	**9.0%**
EXPENDITURES					
Debt Costs	79,556,188	68,061,560	70,964,669	77,351,900	9.0%
Total	**79,556,188**	**68,061,560**	**70,964,669**	**77,351,900**	**9.0%**

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ENTERPRISE FUNDS

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Enterprise Funds

A fund established to account for the financing of certain self-supporting services provided by the County government. The services generate their own revenues from fees, charges and other receipts.

Frederick County Government has four enterprise funds with adopted budgets:

Comprehensive Care Facilities

Bell Court

Solid Waste Management

Water & Sewer Management

Comprehensive Care Facilities

The Citizens Care and Rehabilitation Center is Frederick County's premier skilled nursing center.

Citizens Care and Rehabilitation Center is a 172 bed skilled nursing facility offering state of the art rehabilitative services. Its guiding principle is to provide outstanding and innovative healthcare in an environment that remembers the importance of the individual and family. The Center maintains a high rating on the Maryland Health Care Commission's resident/family survey and is one of the top-10 facilities in the state of Maryland for resident outcomes, staff stability, and overall satisfaction ratings.

Budget Highlights

The FY26 budget reflects higher private pay rates, offset by a slight decrease in Medicaid rates as well as a 2% decrease in occupancy. The budget includes salary increases and an increase in operating costs due to inflationary factors.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Federal Funding	485,310	-	-	-	-%
State Funding	59,250	-	-	-	-%
Fees & Charges	29,005,951	27,515,239	27,668,747	27,548,561	-0.4%
Investment Earnings	146,120	261,987	260,000	400,000	53.8%
Miscellaneous Revenue	130,676	28,865	-	30,000	-%
Budgeted Fund Balance	-	-	(2,075,036)	(1,883,032)	-9.3%
Other Financing Sources	2,533,914	(12,820)	-	-	-%
Total	**32,361,221**	**27,793,271**	**25,853,711**	**26,095,529**	**0.9%**
EXPENDITURES					
Professional & Technical Services	10,226	9,427	-	-	-%
Property Services	-	-	155,000	185,844	19.9%
Repair/Maintenance	10,500	10,500	-	-	-%
Other Services	29,290,959	27,573,766	25,672,531	25,802,551	0.5%
Miscellaneous Expense	59,057	51,435	31,150	46,564	49.5%
Capital	83,779	90,713	-	-	-%
Other Financing Uses	-	-	150,000	282,000	88.0%
Debt Costs	443	198	30	2,574	8,480.0%
Reimbursements	(83,779)	(90,713)	(155,000)	(224,004)	44.5%
Total	**29,371,185**	**27,645,326**	**25,853,711**	**26,095,529**	**0.9%**

Bell Court

Bell Court provides affordable rental housing for fixed or low-income seniors and/or persons with a disability or handicap. The development is named for the family of William Bell in thanks for his generous donation of land to Western Maryland Interfaith Housing Development Corporation. Western Maryland Development Corporation, now Interfaith Housing Alliance, Inc. developed the 28 affordable units in conjunction with the County Housing Department using the Maryland Partnership Rental Housing Program. Frederick County owns and manages the apartments.

Budget Highlights

The FY26 budget is consistent with the FY25 Adopted Budget with only minor changes.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Federal Funding	291,948	-	-	-	-%
Investment Earnings	111	120	130	68	-47.7%
Miscellaneous Revenue	152,789	154,823	162,000	168,577	4.1%
Budgeted Fund Balance	-	-	72,554	72,554	-%
Other Financing Sources	44,575	34,300	-	-	-%
Total	**489,423**	**189,243**	**234,684**	**241,199**	**2.8%**
EXPENDITURES					
Salaries - Regular Employees	27,433	28,708	30,138	30,672	1.8%
Benefits	10,240	11,965	11,207	11,179	-0.2%
Professional & Technical Services	2,212	3,120	3,300	3,300	-%
Property Services	23,027	25,651	27,154	26,000	-4.2%
Repair/Maintenance	42,067	60,248	45,697	55,963	22.5%
Other Services	433,705	58,524	21,501	15,479	-28.0%
Supplies	258	252	213	322	51.2%
Miscellaneous Expense	78,563	77,003	95,474	98,284	2.9%
Total	**617,505**	**265,471**	**234,684**	**241,199**	**2.8%**
Full-Time Equivalents	0.40	0.40	0.38	0.38	-%

Solid Waste Management

The Solid Waste Management Fund is a separate self-supporting fund that accounts for a variety of solid waste activities and services for both commercial and residential customers within Frederick County. The three primary services provided are solid waste facilities, a County-wide recycling program, and composting that accepts yard waste and sells compost finished product.

The Reich's Ford Landfill site covers 530 acres in the southeast part of the County. Established in 1968, it is the County's only public sanitary landfill. All burning dumps were closed in 1974. The landfill is open to County residents and accepts all solid wastes except hazardous materials, pathological wastes, animal carcasses, waste oil and abandoned vehicles. Alternative disposal programs usually regulate these restricted wastes. Private contractors collect solid waste in all the county's election districts and local municipalities except in Frederick City which employs collection crews.

Budget Highlights

The FY26 budget reflects an increase in contract pricing for recycling as well as an adjustment to investment earnings. A partial FTE (0.6) was reallocated to the Division of Water & Sewer Utilities to better align with current workload. Replacement capital equipment in the amount of $1,900,000 was approved for FY26.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
State Funding	150,000	-	-	-	-%
Fees & Charges	30,551,721	31,123,805	31,139,732	32,849,580	5.5%
Investment Earnings	2,134,963	3,362,637	450,000	2,000,000	344.4%
Miscellaneous Revenue	139,162	50,720	50,500	50,000	-1.0%
Budgeted Fund Balance	-	-	4,992,295	5,035,786	0.9%
Other Financing Sources	188,100	80,000	-	-	-%
Total	**33,163,946**	**34,617,162**	**36,632,527**	**39,935,366**	**9.0%**
EXPENDITURES					
Salaries - Regular Employees	2,714,371	3,144,351	3,580,041	3,541,985	-1.1%
Salaries - Overtime	170,122	181,637	32,465	175,532	440.7%
Benefits	1,261,015	1,649,534	1,648,045	1,606,810	-2.5%
Professional & Technical Services	138,119	158,108	168,620	227,320	34.8%
Property Services	701,580	707,413	825,000	900,000	9.1%
Repair/Maintenance	478,762	530,698	620,500	1,137,200	83.3%
Other Services	23,629,898	24,040,915	25,866,064	27,096,664	4.8%
Rental Expense	5,940	12,748	19,000	19,000	-%
Supplies	150,537	496,967	405,700	415,600	2.4%
Miscellaneous Expense	2,020,612	1,970,161	2,024,165	2,228,798	10.1%
Capital	892,624	1,857,038	725,000	1,900,000	162.1%
Other Financing Uses	-	93,385	-	-	-%
Debt Costs	98,811	73,837	1,046,739	1,056,440	0.9%
Reimbursements	(1,201,783)	(2,241,463)	(328,812)	(369,983)	12.5%
Total	**31,060,608**	**32,675,329**	**36,632,527**	**39,935,366**	**9.0%**
Full-Time Equivalents	52.90	55.70	55.70	55.10	-1.1%

Water & Sewer Fund

The Water & Sewer Fund is a separate self-supporting fund that provides water and wastewater services. Depending on customer location, the water source may be the Potomac River, or a ground water source from deep wells in various aquifers throughout the County.

The Division of Water and Sewer Utilities develops, constructs, operates, and maintains the County-owned water and sewer systems; reviews all designs, agreements, and construction contracts for system additions; prepares water supply and sewage disposal studies; and assists municipalities with water and sewer problems when resources are available.

Budget Highlights

The following budget adjustments are reflected in FY26:

Water and sewer service charges, as well as capacity fees, are adjusted annually based on the Consumer Price Index (CPI). Capacity fees are used for future capital infrastructure projects which increase water or sewer capacity.

Nine positions were approved in FY26 for the Water and Sewer Fund, as was capital equipment and additional vehicles totaling $593,000. Additionally, a partial position was reallocated from the Division of Solid Waste & Recycling to better align with current workload.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
State Funding	2,458,661	738,814	400,000	400,000	-%
Fees & Charges	48,319,926	53,362,604	53,891,156	56,382,931	4.6%
Investment Earnings	6,668,899	11,122,253	2,600,000	10,050,000	286.5%
Miscellaneous Revenue	13,731,707	13,893,329	15,736,298	15,801,298	0.4%
Budgeted Fund Balance	-	-	10,726,512	4,571,943	-57.4%
Other Financing Sources	(34,561)	(27,732)	(15,000,000)	(15,000,000)	-%
Total	**71,144,632**	**79,089,268**	**68,353,966**	**72,206,172**	**5.6%**
EXPENDITURES					
Salaries - Regular Employees	11,991,397	14,072,259	15,525,739	16,831,118	8.4%
Salaries - Overtime	-	1,576	-	-	-%
Benefits	-	121	-	-	-%
Professional & Technical Services	12,283	8,152	-	70,001	-%
Property Services	4,730,455	5,239,166	5,420,354	7,108,285	31.1%
Repair/Maintenance	4,472,000	3,944,731	4,143,932	5,257,468	26.9%
Other Services	2,728,068	4,760,711	10,562,942	10,736,935	1.6%
Supplies	3,702,175	4,416,325	6,711,745	7,045,543	5.0%
Miscellaneous Expense	19,073,750	19,219,108	17,599,036	18,071,726	2.7%
Capital	119,849	89,874	1,189,704	328,000	-72.4%
Other Financing Uses	3,859	1,145,856	9,070	354,070	3,803.7%
Debt Costs	2,730,731	2,232,699	7,641,444	7,903,026	3.4%
Reimbursements	(184,650)	(380,442)	(450,000)	(1,500,000)	233.3%
Total	**49,379,917**	**54,750,136**	**68,353,966**	**72,206,172**	**5.6%**
Full-Time Equivalents	146.10	148.30	154.30	163.90	6.2%

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INTERNAL SERVICE FUNDS

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Internal Service Funds

A fund administered by the County to achieve economy of scale and operating efficiencies by grouping like projects and costs. These funds do not have adopted budgets but are shown for information purposes.

Frederick County Government has four internal service funds:

Fleet Services

Voice Services

Risk Management Insurance (previously Worker's Compensation)

Health Insurance

Fleet Services

Fleet Services is an Internal Service Fund within the Public Works Division whose objective is to supply the County departments and employees with vehicles, maintenance, fuel, parts, and supplies to satisfy their vehicular needs. Departments that use specialty equipment are furnished with parts and supplies, and all departments and agencies are supplied with fuel.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The FY26 budget is lower than the FY25 Adopted Budget with a 20.5% decrease. The decrease is primarily due to fewer vehicles/equipment being replaced as compared to the prior year. Funds for the annual contract for telematics systems on previously equipped Division of Public Works vehicles and those from the pilot program were approved for FY26.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	Change %
REVENUES					
Fees & Charges	16,240,036	17,867,512	22,439,810	23,869,921	6.4%
Investment Earnings	538,744	919,623	27,500	27,500	-%
Miscellaneous Revenue	41,377	29,809	-	-	-%
Budgeted Fund Balance	-	-	5,948,886	(771,166)	-113.0%
Other Financing Sources	2,887,465	2,481,479	1,880,691	971,848	-48.3%
Total	**19,707,622**	**21,298,423**	**30,296,887**	**24,098,103**	**-20.5%**
EXPENDITURES					
Salaries - Regular Employees	1,723,813	2,005,738	2,463,402	2,472,474	0.4%
Salaries - Overtime	3,786	9,274	5,637	5,750	2.0%
Benefits	835,221	1,062,110	1,107,947	1,075,595	-2.9%
Professional & Technical Services	321	373	260	310	19.2%
Repair/Maintenance	1,064,896	1,424,042	1,576,000	1,480,000	-6.1%
Other Services	627,032	954,134	1,071,353	962,528	-10.2%
Rental Expense	92,516	26,895	40,000	-	-100.0%
Supplies	6,593,111	6,345,386	8,071,688	7,781,400	-3.6%
Miscellaneous Expense	4,569,828	5,193,004	4,896,396	5,156,087	5.3%
Capital	6,677,023	6,141,725	10,954,370	5,154,747	-52.9%
Debt Costs	11,248	9,365	109,834	9,212	-91.6%
Reimbursements	(6,677,024)	(6,141,725)	-	-	-%
Total	**15,521,771**	**17,030,321**	**30,296,887**	**24,098,103**	**-20.5%**
Full-Time Equivalents	27.00	30.00	32.00	32.00	-%

Voice Services

Voice Services is an internal service fund that manages, monitors, analyzes, procures, implements and upgrades the entire telecommunications network embracing multiple jurisdictions: Frederick County Government, Frederick City Government, State of Maryland agencies located within Frederick County and several fire and rescue companies. The telecommunications network is also integrated with the Frederick County Public Schools (FCPS) telecommunications network. Examples of services include: dial tone, voice mail, video, paging, cell phones, and switchboard.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The FY26 budget is higher than the FY25 Adopted Budget with a 7.6% increase. The increase is due an increase in computer license/maintenance services, equipment depreciation and personnel costs.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	Change %
REVENUES					
Fees & Charges	1,029,764	1,009,323	1,337,742	1,407,040	5.2%
Investment Earnings	14,303	17,761	2,000	2,000	-%
Budgeted Fund Balance	-	-	(197,376)	(179,398)	-9.1%
Total	**1,044,067**	**1,027,084**	**1,142,366**	**1,229,642**	**7.6%**
EXPENDITURES					
Salaries - Regular Employees	236,852	372,315	346,493	360,737	4.1%
Benefits	90,808	156,852	131,466	134,926	2.6%
Professional & Technical Services	303,452	298,248	209,031	278,549	33.3%
Repair/Maintenance	12,552	11,639	13,037	13,037	-%
Other Services	373,776	419,478	334,013	313,213	-6.2%
Supplies	1,947	1,667	6,564	6,564	-%
Miscellaneous Expense	104,503	113,110	101,762	122,616	20.5%
Capital	-	54,677	-	-	-%
Reimbursements	-	(54,677)	-	-	-%
Total	**1,123,890**	**1,373,309**	**1,142,366**	**1,229,642**	**7.6%**
Full-Time Equivalents	4.12	4.06	3.19	3.19	-%

Risk Management Insurance

The Risk Management Insurance Fund was renamed (previously Workers Compensation) and now includes property and liability insurance in addition to worker's compensation insurance. It is an Internal Service Fund used to collect premiums from within county departments and agencies. The funds are then used to pay premium and deductible payments. The establishment of this fund will bring more stability to County departments and agencies as insurance premiums and minimum deductibles continue to increase.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The FY26 budget reflects a slightly higher claim experience with workers compensation and a new service that is expected to lower auto premiums in the future.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	Change %
REVENUES					
Fees & Charges	7,013,829	4,379,991	8,708,034	9,569,961	9.9%
Investment Earnings	580,987	979,328	600,000	750,000	25.0%
Miscellaneous Revenue	40,983	24,170	-	-	-%
Budgeted Fund Balance	-	-	(418,997)	(438,422)	4.6%
Other Financing Sources	400,000	450,000	450,000	450,000	-%
Total	**8,035,799**	**5,833,489**	**9,339,037**	**10,331,539**	**10.6%**
EXPENDITURES					
Salaries - Regular Employees	73,977	82,047	82,952	83,782	1.0%
Benefits	25,921	31,586	29,489	29,225	-0.9%
Professional & Technical Services	257,187	325,902	566,159	806,159	42.4%
Other Services	3,786,422	3,912,492	8,660,437	9,362,373	8.1%
Miscellaneous Expense	-	-	-	50,000	-%
Total	**4,143,507**	**4,352,027**	**9,339,037**	**10,331,539**	**10.6%**
Full-Time Equivalents	1.00	1.00	1.00	1.00	-%

Health Insurance

The Health Insurance Fund is an internal service fund for premiums collected within county departments. These funds are redistributed to the health insurance fund for eventual payment of claims and administrative fees.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The Health Insurance Fund is experiencing higher claims than in previous years. Healthcare premiums increased for both the employer and employee, effective January 1, 2025. An increase for January 1, 2026 is also reflected, however this is subject to change as rates are not determined until later in the fiscal year.

	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	Change %
REVENUES					
Fees & Charges	18,414,194	38,781,588	39,058,802	47,985,549	22.9%
Investment Earnings	82,175	205,638	-	-	-%
Miscellaneous Revenue	973,424	1,909,374	2,500,000	2,000,000	-20.0%
Budgeted Fund Balance	-	-	(665,319)	930,237	-239.8%
Other Financing Sources	-	-	325,000	-	-100.0%
Total	**19,469,793**	**40,896,600**	**41,218,483**	**50,915,786**	**23.5%**
EXPENDITURES					
Benefits	18,342,020	39,847,327	39,514,292	48,905,724	23.8%
Professional & Technical Services	845,156	1,682,041	1,704,191	2,010,062	17.9%
Total	**19,187,176**	**41,529,368**	**41,218,483**	**50,915,786**	**23.5%**

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FIDUCIARY FUNDS

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Fiduciary

A fund, administered by the County as trustee, consisting of resources to be expended or invested under the terms and conditions of the Trust established for the purpose.

Frederick County Government has four fiduciary operating funds with budgets:

Pension Trust – Employee Plan

Pension Trust – Uniformed Plan

Other Post Employment Benefits Trust

Length of Service Award Program Trust

Pension Trust – Employees Plan

The Frederick County Employees Retirement Plan was established in 1993. Members include all full-time and permanent part-time employees of the county hired on or after July 1, 1993, and employees hired prior to that who elected to transfer into the plan. The County established a separate plan, the Frederick County Uniformed Employees Retirement Plan, effective July 1, 2021. The trust assets were allocated between the two plans, one for "uniformed" employees and the other for all other employees. Non-uniformed employees are required to contribute 6% of their base pay.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The following budget adjustments are reflected in FY26:

The Actuarially Determined Contribution (ADC) is fully funded in the FY26 budget. The minimum contribution decreased from 15.1% of payroll to 13.5% based on the County's funding policy criteria.

When determining the ADC, there was no change related to method, assumption, or plan amendments. However, amortization of prior changes will have a multiple year effect on the ADC.

Net Position as a percentage of the total liability

FY2023 Actual	FY2024 Actual
87.7%	91.5%

Note: The percentage is affected by several factors and can fluctuate from one year to the next even with funding ADC at 100% and with no substantive changes to the plan.

	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	Change %
REVENUES					
Investment Earnings	55,960,405	64,086,006	36,518,000	50,530,000	38.4%
Miscellaneous Revenue	18,123,097	24,272,589	23,951,832	23,882,059	-0.3%
Budgeted Fund Balance	-	-	(32,360,146)	(45,813,778)	41.6%
Total	**74,083,502**	**88,358,595**	**28,109,686**	**28,598,281**	**1.7%**
EXPENDITURES					
Salaries - Regular Employees	42,286	33,145	53,189	56,647	6.5%
Salaries - Overtime	-	30	-	-	-%
Benefits	22,785,165	24,868,149	26,727,397	27,203,315	1.8%
Professional & Technical Services	1,226,107	1,459,463	1,302,100	1,321,000	1.5%
Other Services	14,526	12,912	19,500	15,819	-18.9%
Supplies	-	-	500	500	-%
Miscellaneous Expense	1,502	-	7,000	1,000	-85.7%
Total	**24,069,586**	**26,373,699**	**28,109,686**	**28,598,281**	**1.7%**
Full-Time Equivalents	0.64	0.60	0.60	0.60	-%

Pension Trust – Uniformed Plan

The Frederick County Employees Retirement Plan was established in 1993. Members include all full-time and permanent part-time employees of the county hired on or after July 1, 1993, and employees hired prior to that who elected to transfer into the plan. The County established a separate plan, the Frederick County Uniformed Employees Retirement Plan, effective July 1, 2021. The trust assets were allocated between the two plans, one for "uniformed" employees and the other for all other employees. Uniformed employees are required to contribute 9% of their base pay.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The following budget adjustments are reflected in FY26:

The Actuarially Determined Contribution (ADC) is fully funded in the FY26 budget. The minimum contribution increased from 31.5% of payroll to 33.8% based on the County's funding policy criteria.

When determining the ADC, there was no change related to method, assumption, or plan amendments. However, amortization of prior changes will have a multiple year effect on the ADC.

Net Position as a percentage of the total liability

FY2023 Actual	FY2024 Actual
84.3%	87.7%

Note: The percentage is affected by several factors and can fluctuate from one year to the next even with funding ADC at 100% and with no substantive changes to the plan.

	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	Change %
REVENUES					
Investment Earnings	42,678,442	49,328,041	31,650,000	40,443,000	27.8%
Miscellaneous Revenue	17,540,103	29,667,763	30,223,557	34,784,822	15.1%
Budgeted Fund Balance	-	-	(45,379,035)	(57,222,198)	26.1%
Total	**60,218,545**	**78,995,804**	**16,494,522**	**18,005,624**	**9.2%**
EXPENDITURES					
Salaries - Regular Employees	20,266	19,174	29,111	30,813	5.8%
Salaries - Overtime	-	30	-	-	-%
Benefits	12,954,831	14,886,533	15,481,411	16,731,861	8.1%
Professional & Technical Services	966,880	1,144,071	966,100	1,229,400	27.3%
Other Services	10,646	9,756	14,400	12,950	-10.1%
Supplies	-	-	500	500	-%
Miscellaneous Expense	720	-	3,000	100	-96.7%
Total	**13,953,343**	**16,059,564**	**16,494,522**	**18,005,624**	**9.2%**
Full-Time Equivalents	0.31	0.29	0.29	0.29	-%

Other Post Employment Benefits Trust

The County's Other Post-Employment Benefit (OPEB) cost (expense) is calculated based on the actuarial determined contribution (ADC), in accordance with the parameters of GASB. The ADC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts, and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, investment earnings and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the ADC of the employer are subject to bi-annual revision as actual results are compared with past expectations and new estimates are made about the future.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The following budget adjustments are reflected in FY26:

The Actuarially Determined Contribution (ADC) is determined to be zero for the FY26 budget.

When determining the ADC, the following changes were made:

Changes in plan provisions:

- Effective January 1, 2025, all Medicare eligible participants must enroll in the CareFirst MAPD plan

Changes in methods and assumptions:

- The per capita cost assumptions were updated to reflect claims experience through June 30, 2024 and the 2025 premium rates for the CareFirst MAPD plan.
- The healthcare cost trend assumption was updated to reflect the expected impact of the IRA as well as the premium rate guarantees through 2027 for the CareFirst MAPD plan.
- As a result of changes to the plan provisions for DROP as described in the July 1, 2023 pension valuation for the Frederick County Uniformed Employees Retirement Plan, the retirement rates were updated. The change only affected retirement rates for Fire employees hired after June 30, 2011.

Amortization of current and prior changes will have a multiple year effect on the ADC.

Net Position as a percentage of the total liability

FY2023 Actual	FY2024 Actual
87.0%	110.8%

Note: The percentage is affected by several factors and can fluctuate from one year to the next even with funding ADC at 100% and with no substantive changes to the plan. The ratio being shown is as of June 30th of the fiscal year.

	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	Change %
REVENUES					
Investment Earnings	23,204,495	31,674,784	19,425,000	19,375,000	-0.3%
Miscellaneous Revenue	8,303,846	14,580,811	6,035,967	4,040,000	-33.1%
Budgeted Fund Balance	-	-	(9,627,467)	(3,944,000)	-59.0%
Total	**31,508,341**	**46,255,595**	**15,833,500**	**19,471,000**	**23.0%**
EXPENDITURES					
Benefits	11,874,065	14,824,065	15,069,000	18,685,000	24.0%
Professional & Technical Services	365,130	438,958	741,000	778,000	5.0%
Other Services	14,110	9,399	23,500	8,000	-66.0%
Miscellaneous Expense	-	141,934	-	-	-%
Total	**12,253,305**	**15,414,356**	**15,833,500**	**19,471,000**	**23.0%**

Length of Service Award Program Trust

The Length of Service Awards Program (LOSAP) is a voluntary program funded by Frederick County and administered by the Frederick County Volunteer Fire and Rescue Association (FCVFRA). Volunteer Fire and Rescue personnel in Frederick County enrolled in LOSAP are eligible to receive certain financial benefits based on years of qualified service.

Beginning in FY2017, the County's expense for this program was required to change from a cash pay-as-you-go basis to an actuarially determined expense. With this change came the creation of a Trust Fund established by the County, which is reported here. The LOSAP Trust Fund holds assets for investment to pay future costs and is used to measure and report on the liability resulting from the promise to pay future benefits.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The following budget adjustments are reflected in FY26:

The Actuarially Determined Contribution (ADC) is fully funded in the FY26 budget.

When determining the ADC, no changes were made related to method, assumptions, and plan amendments.

Amortization of current and prior changes will have a multiple year effect on the ADC.

Net Position as a percentage of the total liability

FY2023 Actual	FY2024 Actual
29.9%	29.5%

Note: The percentage is affected by several factors and can fluctuate from one year to the next even with funding ADC at 100% and with no substantive changes to the plan. The ratio being shown is as of June 30th of the fiscal year.

	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	Change %
REVENUES					
Investment Earnings	399,474	610,871	185,000	625,000	237.8%
Miscellaneous Revenue	1,207,434	1,207,434	1,480,000	1,480,000	-%
Budgeted Fund Balance	-	-	(618,300)	(796,650)	28.8%
Total	**1,606,908**	**1,818,305**	**1,046,700**	**1,308,350**	**25.0%**
EXPENDITURES					
Non-Employee Compensation	824,708	916,223	1,020,000	1,286,750	26.2%
Professional & Technical Services	28,817	19,462	26,500	21,400	-19.2%
Other Services	85	92	200	200	-%
Total	**853,610**	**935,777**	**1,046,700**	**1,308,350**	**25.0%**

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CAPITAL PROJECTS FUND

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Capital Projects Fund

A special revenue fund administered by the County to collect revenues enacted for the specific purpose of funding capital projects.

Frederick County Government has one capital projects fund with an adopted budget. This budget is referred to as the Capital Budget and represents the first year of the six-year Capital Improvement Program (CIP).

The Capital Budget/Capital Improvement Program has eleven categories:

General Government

Parks & Recreation

Watershed Restoration & Retrofit

Roads

Bridges

Highways

Water and Sewer

Solid Waste

Community College

Board of Education

Municipalities

	Adopted 2026
REVENUES	
General Fund	64,053,224
General Fund Bonds & Capital Leases	98,199,048
Recordation Tax & Bonds	20,567,826
Impact Fees & Bonds	19,203,185
School Mitigation Fee	18,768,322
Enterprise Fees & Bonds	30,566,812
Grants	24,595,995
Other	74,833,519
Total Revenues	**350,787,931**
EXPENDITURES	
GENERAL GOVERNMENT	
Carroll Manor Fire Station	11,274,300
Renovation of Westview Fire Station #31	2,430,800
Tilco Unit A Renovation	42,350
SCBA Replacement	1,655,686
Fire Station Alerting System	150,000
Hazmat Team Meters	118,600
Fire Apparatus and Vehicle Replacement	2,628,000
ADC Courtyard Offices	1,609,300
Sheriff Office Mobile Data Terminal Replacements	271,900
Public safety communications site systemics	119,900
Radio System Improvements	3,366,000
Gambrill Tower Shelter Replacement	2,000,000
Prospect Center Building Acq & Build Out	32,448,884
General Acquisition Account	3,250,000
CCRC Montevue Renovation	2,000,000
Brunswick Senior Center	1,326,000
DPW Operations Master Plan	250,000
Westside Library	9,123,500
Maintenance Systemics - General	6,320,900
IIT Systemics - General FY25-FY27	3,780,530
Enterprise GIS	300,000
Financial Systems	1,467,276
Land Management	145,704
Enterprise Asset Management (EAM)-software	599,352
Public Safety Tech Integration & Modernization Project (PSTIM)	768,085
Video Services On-going Replacement/Upgrade	102,000
CEAP-Energy & Resiliency	575,000
EV Infrastructure	480,000
CEAP Planning	250,000
Construction Building Energy Performance	400,000
Total General Government	89,254,067
PARKS & RECREATION	
Othello RP - Ph 2	5,610,400
Parks Systemic	654,750
Bikeways/Trails Program	2,133,656
Total Parks & Recreation	8,398,806

		Adopted 2026
WATERSHED RESTORATION & RETROFIT		
County-Owned Stormwater Facility Retrofits		284,500
Reforestation Program		(1,500,000)
Stream Restorations		7,028,000
Non-County Owned Stormwater Facility Retrofits		2,790,500
	Total Watershed Restoration & Retrofit	8,603,000
ROADS		
Yeagertown Road		1,037,200
Monrovia East-West Connector		2,270,000
Braddock Heights Improvements		254,000
Artie Kemp Road		1,318,700
Michaels Mill Road		588,200
	Total Roads	5,468,100
BRIDGES		
Hornets Nest Road Bridge		286,400
Biggs Ford Road Bridge F26-04		2,352,500
Sixes Bridge Road Bridge		2,969,000
Opossumtown Pike Bridge		102,500
Lynn Burke Road Bridge Replacement		596,400
Holter Road Bridge		127,200
Hessong Bridge Road Bridge (F20-21)		388,000
	Total Bridges	6,822,000
HIGHWAYS		
Pavement Management Program		4,719,800
Highway Network Systemic - General		829,300
Sidewalk Retrofit Program		487,000
Traffic Control and Safety		408,900
Cloverhill Stormdrain Improvements		551,000
Drainage Assessment Response Team (DART)		204,000
	Total Highways	7,200,000
WATER & SEWER		
Ballenger-McKinney WWTP Sludge Management		2,788,580
Inflow & Infiltration 1 201A-S		140,000
Inflow/Infiltr Stdy Ph2 201B-S		140,000
Water Storage Tank Improvements		390,200
Developer-Funded Infrastructure		25,000,000
Maintenance Building Expansion/Relocation		7,241,625
Inflow/Infiltr Study Ph3 201C-S		140,000
Water Distribution Improvements		146,073
Water Meter Relocations		780,400
Refurbish Bolted Steel Water Tanks		780,400
Buckeystown interceptor Sewer Rehabilitation		2,739,033
Ballenger WWTP Electrical Services Improvements		1,000,000
SCDA Systems Upgrades		170,000
Update to GIS System		130,000
Inactive Properties Study		250,000
New Design WTP Condition Assessment		325,000

		Adopted 2026
Water Booster Pump Stations (New Design) Condition Assessment		157,000
Water Storage Tanks (New Design) Condition Assessment		130,000
Water Systems (Non-New Design) Condition Assessment		195,000
Quantum Domestic Water Storage Tank		195,000
New Design Water Distribution System Operational Efficiency Study		260,000
DWSU Maintenance Systemics - Ballenger Wastewater		1,000,000
DWSU Maintenance Systemics - Small Systems Wastewater		476,211
DWSU Maintenance Systemics - Water		750,000
Bradford WTP well and PFAS Modifications		587,500
Ballenger McKinney WWTP Bar Screen Upgrade		1,882,000
Fountaindale WTP Upgrade		1,155,000
Sewer Meters for Sewage Pumping Stations		590,000
Crestview White Rock SPS		1,650,000
	Total Water & Sewer	51,189,022
SOLID WASTE		
Transfer Station Project		18,720
Transfer Station Floor		500,000
Expansion of Composting Operations		4,000,000
	Total Solid Waste	4,518,720
COMMUNITY COLLEGE		
Campus Services Building		7,719,000
Technology Upgrade		300,000
Classroom Technology Upgrades		110,250
FCC Systemics		2,189,300
	Total Community College	10,318,550
BOARD OF EDUCATION		
Dedicated Reserve for Future Years for School Construction		(16,347,434)
Yellow Springs ES Replacement		9,179,808
Middletown Co-located ES/MS replacement		58,077,681
Brunswick HS: Replacement		5,427,694
New ES Site #41		66,939,259
FCPS Bus Facility		1,500,000
Systemics - Generic		5,276,000
Twin Ridge ES Limited Renovations		20,752,658
Hillcrest ES Limited Renovations		5,000,000
New Buses-Capacity		460,000
Portable Classrooms FY2026		2,500,000
	Total Board of Education	158,765,666
MUNICIPALITIES		
Frederick Municipal Airport		250,000
	Total Municipalities	250,000
	Total Expenditures	**350,787,931**
	Full-Time Equivalents	**32.69**

Capital Projects Operating Costs

The following two pages show the Associated Operating Costs for FY26 and the Estimated Annual Future Operating Costs for the Adopted Capital Improvement Program projects.

Associated Operating Costs are operating costs that will be added to the operating budget when the CIP projects are completed in FY26. These costs can also be residual costs related to projects that have been completed in FY25.

Estimated Annual Future Operating Costs are estimated annual operating costs for future CIP projects that once they are completed in the future will have annual operating costs.

General Government projects are normally refurbish or replacement projects and generally do not have significant additional operating costs once the project is complete. Projects that are brand new will have significant new operating costs that will need to be included once the project is complete. These costs are reflected in the General Fund.

Parks & Recreation projects that expand the County's recreational areas sometimes have significant additional operating costs once the project is complete. These costs are reflected in the General Fund.

Watershed projects normally have additional operating costs for maintaining the project site once completed. These costs are reflected in the General Fund.

Roads, Bridges and Highways are normally refurbished or enhancement projects and normally do not have significant additional operating costs once the project is complete. The exception is under Highways for any Satellite facilities that are built or replaced. The established CIP for Roads, Bridges and Highways helps to keep the operating maintenance costs down for keeping the good condition of the infrastructure of Roads, Bridges and Highways. These costs are reflected in the General Fund.

Water and Sewer projects are normally refurbish or replacement projects and usually do not have significant additional operating costs once the project is complete. These costs are reflected in the Water and Sewer Fund.

Operating Costs for Board of Education projects are not reflected. Some of the one-time costs may be funded through the Board of Education normal County funding request.

Operating Costs for Frederick Community College projects are not reflected. Some of these costs may be indirectly funded through the Frederick Community College normal County funding request.

Operating Costs for Municipalities' projects are not funded by the County.

		Adopted 2026
BY PROJECT		
Bikeways/Trails Program		5,000
Green Valley Fire Station		18,000
Carroll Manor Fire Station		2,500
IIT Systemics		500,000
Public Safety Tech Integration & Modernization Project		34,936
ADC Medical Unit		185,468
Watersheds NPDES		234,484
Mowing care for County properties		3,500
	Total	**983,888**
BY DEPARTMENT		
Custodial Services		-
Facility Maintenance		29,000
NPDES Compliance-Maintenance expense		234,484
Public Safety		185,468
IIT Operations		534,936
	Total	**983,888**

-Listed projects could include previously funded projects that have just become operational or have a long-term maintenance contract
-Operating costs for Board of Education projects that may be funded through the County's appropriation to the school system are not reflected

	Estimated Annual
BY PROJECT	
ADC Courtyard Offices	10,000
Ballenger Creek Maint Area & Widrick House Rehab	175,895
Bikeways/Trails Program	15,000
Brunswick Senior Center	591,073
Carroll Manor Fire Station	18,000
Courthouse Capacity	482,947
East County Senior Center	661,246
Financial Systems	1,578,699
Frederick Satellite Yard	10,000
IIT Systemics	3,000,000
Public Safety Tech Integration & Modernization Project	174,680
Linganore Town Center Library	3,253,888
Montevue Senior Living	25,000
North Frederick Library	2,151,803
Othello Regional Park Phase 2	742,711
Parks Schools: Valley ES	255,233
Prospect Center	889,758
PSTF Maintenance Shop and Garages	11,900
Richard W. Kanode Farm Park	843,469
Sheriff Office-District Office	25,000
Taney Ave Renovations	481,328
Thurmont & Johnsville Satellite Yard	20,000
Watersheds NPDES	970,700
Westside Library	1,530,148
	17,918,478
BY DEPARTMENT	
Custodial Services	640,916
Facility Maintenance	963,189
Parks & Recreation	1,995,808
Library Operations	7,392,167
Senior Center Operations	1,202,319
IIT Operations	4,753,379
Maintenance Agreements NPDES	970,700
Total	**17,918,478**

Indirect Operating Costs	
Future Debt Service - General Fund Supported	54,007,387
Future Debt Service - Self Supported	22,649,951

*Additional personnel are not reflected in these figures and will need to be identified in the future
-Operating costs are reflected in today's cost
-Operating costs for Board of Education projects that may be funded through the County's appropriation to the school system are not reflected

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SPECIAL REVENUE FUNDS - CAPITAL

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Special Revenue Funds - Capital

A fund administered by the County to collect revenues enacted for the specific purpose of funding specific type of capital project, by either transferring pay-go to the Capital Projects Fund or by paying for debt service costs associated with bond funding.

Frederick County Government has three special revenue capital funds with adopted budgets:

Parks Acquisition/Development

Impact Fees/School Mitigation

School Construction

Parks Acquisition/Development

This fund records the collections of recordation taxes dedicated to the acquisition and development of recreational and open space land. Funds are then transferred to the Capital Projects Fund or the Debt Service Fund to assist in this goal.

A portion of the County's recordation tax revenue is dedicated for use in funding the County's acquisition and development of recreational and open space land. With a change effective October 1, 2020, the portion of recordation tax dedicated to this fund went from 12.5% to 10.71%, but it did not have an effect on the overall revenue dedicated to this fund.

Budget Highlights

Other Financing Uses is significantly higher in the FY26 budget as the transfer to the capital budget for specific projects is higher. The FY26 funding will be used towards the Bikeways/Trail program, Parks Acquisition and Othello Park, Phase II. Additional detail is available in the Capital Improvement Program documents.

		Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES						
Other Taxes		6,049,249	5,264,113	4,624,009	5,317,610	15.0%
Investment Earnings		723,915	1,157,687	113,390	233,731	106.1%
Budgeted Fund Balance		-	-	(2,573,884)	1,334,315	-151.8%
	Total	**6,773,164**	**6,421,800**	**2,163,515**	**6,885,656**	**218.3%**
EXPENDITURES						
Other Financing Uses		11,661,822	5,333,769	2,163,515	6,885,656	218.3%
	Total	**11,661,822**	**5,333,769**	**2,163,515**	**6,885,656**	**218.3%**

Impact Fees/School Mitigation

This fund records the collection of impact fees and school construction fees. The funding is then used to fund capital projects by either transferring pay-go to the Capital Project Fund or by paying for debt service costs associated with bond funding.

Impact fees offer a funding source to help meet the capital expenditure requirements of planned infrastructure expansion. Impact fees are broadly defined as one-time charges assessed against new development that attempt to recover from the developer the capital cost of the additional public facilities needed to serve that development. Currently impact fees are collected for school and library facilities.

The payment of a school construction fee (or mitigation fee) was an option between July 2011 and July 2016 for developments that failed the school adequacy provision of the county APFO. This fee also provides funding to help meet the capital expenditure requirements of planned infrastructure expansion.

Budget Highlights

Other Financing Uses is significantly higher in the FY26 budget as the transfer to the capital budget for specific projects is higher. The FY26 funding will be used towards one library project, three school projects and new buses. Additional detail is available in the Capital Improvement Program documents.

		Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES						
Fees & Charges		23,244,100	22,642,704	20,167,170	22,106,910	9.6%
Investment Earnings		4,846,279	8,195,430	2,532,777	2,086,292	-17.6%
Budgeted Fund Balance		-	-	(15,318,104)	15,911,555	-203.9%
Other Financing Sources		16,668	-	-	-	-%
	Total	**28,107,047**	**30,838,134**	**7,381,843**	**40,104,757**	**443.3%**
EXPENDITURES						
Other Financing Uses		8,176,739	29,358,210	7,381,843	40,104,757	443.3%
	Total	**8,176,739**	**29,358,210**	**7,381,843**	**40,104,757**	**443.3%**

School Construction

This fund records the collections of recordation taxes dedicated to the construction of schools. Funds are then transferred to the Capital Projects Fund or the Debt Service Fund to assist in this goal.

A portion of the County's recordation tax revenue is dedicated to support school construction. With a change effective October 1, 2020, the portion of recordation tax dedicated to this fund went from 16.667% to 14.29%, but it did not have an effect on the overall revenue dedicated to this fund.

Budget Highlights

Other Financing Uses is higher in the FY26 budget as the transfer to the capital budget for specific projects is higher. The FY26 Funding will be used toward one school project. Additional detail is available in the Capital Improvement Program documents.

		Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES						
Other Taxes		8,071,313	7,023,733	6,169,663	7,095,112	15.0%
Investment Earnings		693,390	1,163,945	184,272	260,980	41.6%
Budgeted Fund Balance		-	-	(797,585)	1,505,908	-288.8%
	Total	**8,764,703**	**8,187,678**	**5,556,350**	**8,862,000**	**59.5%**
EXPENDITURES						
Other Financing Uses		6,362,534	17,897,870	5,556,350	8,862,000	59.5%
	Total	**6,362,534**	**17,897,870**	**5,556,350**	**8,862,000**	**59.5%**

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COMPONENT UNITS

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Component Units

Legally separate organizations for which the elected/appointed officials of the separate organizations are financially accountable.

Frederick County Government has four Component Units:

Frederick County Public Schools

Frederick Community College

Frederick County Public Libraries

Scott Key Center *(status is anticipated to change early FY26 and no longer be classified as a component unit)*

The budgets for the component units are shown for informational purposes only and are not adopted by the County Council.

Frederick County Libraries, according to State law, uses and follows the County's Finance and Human Resources policies, procedures, and software programs but is governed by the Board of Trustees.

Board of Education

In Maryland, public schools are part of a statewide system of county school boards. The school boards' political boundaries conform to the county boundaries. The purpose of the Board of Education of Frederick County is to operate the local public school system in accordance with state and community standards. Schools are funded with local, State, and Federal monies. Frederick County has the oversight responsibility for approval and partial funding of the Board's operating budget.

For the 2025-2026 school year, the Frederick County Public Schools will serve a projected 48,867 students throughout the county. Frederick County is home to 38 elementary schools, 13 middle schools, 10 high schools, 4 public charter schools, an alternative school, a special education school, Frederick County Virtual School, and a Career & Technology Center. In support of its mission, the FCPS has over 7,000 professionals and support employees. General supervision and management of FCPS is provided by the superintendent of schools. Under the direction of the superintendent, the system's schools are supported by a number of central office functions, including human resources, student services, purchasing, fiscal services, food and nutrition service, transportation, maintenance, facility planning, warehouse, technology infrastructure, security and curriculum development.

In Frederick County, a seven-member board of education sets policy not otherwise controlled by state and federal laws. The Board of Education also monitors the implementation of the school system's master plan, reviews the work of the superintendent of schools, and gives final approval to curriculum matters and materials, grant applications, key staff appointments, equipment purchases, land acquisitions, and major school construction, repairs and alterations.

Budget Highlights

Operating Budget:
In Maryland, counties are required to appropriate funds to the local board of education that are the greater of either the Maintenance of Effort (MOE), which is the same per pupil level as the prior year, or the required local share as calculated according to the funding formulas defined in the Blueprint for Maryland's Future Act (Blueprint). The State calculated MOE to be the greater appropriation for Frederick County in FY2026, and therefore, MOE is the local funding requirement.

The official September 30, 2024 equated enrollment increased by 390 full-time equivalent (FTE) students from September 2023 to September 2024. This enrollment increased MOE by $2.6M for FY26. Additionally, the County awarded $10.9M over the required MOE appropriation to the permanent Board of Education budget. The budget provides funding for the portion of the FCPS retirees pension obligation shifted to the County as a result of legislation passed. Combined with the County's increase in in-kind contributions, the FY26 budget totals nearly $25.8M in new funding to support Frederick County Public Schools.

FCPS projects an increase of 710 students from the actual September 30, 2024 enrollment to the September 30, 2025 projected enrollment. The Board of Education's FY26 budget adds several school-based positions to address enrollment growth, while reducing a number of central office positions, to balance the budget while addressing increasing inflationary costs and other mandates. The operating budget includes a salary resource pool that will provide an equivalent average of a 2% increase per eligible full-time staff member, subject to final negotiations. The complete Board of Education adopted FY26 budget can be found at www.fcps.org/about/our-budget.

	Adopted 2023	Adopted 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Federal	71,243,748	53,840,713	38,354,482	30,364,142	-20.8%
State	365,686,270	413,929,652	434,150,854	457,817,645	5.5%
Local	349,748,012	400,444,461	417,981,028	431,556,813	3.2%
Local In-Kind	15,590,671	18,539,409	19,147,420	25,862,182	35.1%
Earnings from Investments	650,000	1,650,000	1,650,000	1,650,000	-%
Other	19,917,550	21,776,241	29,489,595	22,986,182	-22.1%
Total	**822,836,251**	**910,180,476**	**940,773,379**	**970,236,964**	**3.1%**
EXPENDITURES					
Administration	17,971,575	17,944,505	17,707,999	17,049,173	-3.7%
Mid-Level Management	47,029,943	51,339,240	54,191,436	51,902,985	-4.2%
Instructional Salaries	292,227,762	322,940,100	327,066,661	329,506,037	0.7%
Instructional Supplies	21,952,464	26,361,086	22,065,550	20,724,644	-6.1%
Instructional - Other	7,029,237	9,128,808	9,696,810	10,376,457	7.0%
Special Education	101,799,624	109,889,420	111,351,069	118,047,666	6.0%
Pupil Personnel	3,221,023	3,940,535	4,430,031	4,399,649	-0.7%
Health Services	10,688,979	12,572,870	13,536,507	15,409,563	13.8%
Transportation	29,960,882	33,251,351	34,446,766	35,706,692	3.7%
Operations	49,518,038	56,060,243	62,937,339	62,925,322	-%
Maintenance	24,078,712	22,152,277	18,091,764	16,914,960	-6.5%
Fixed Charges	211,900,470	238,198,733	257,677,119	281,670,088	9.3%
Food Services	511,198	841,962	239,000	89,922	-62.4%
Community Services	2,654,196	3,161,424	2,649,524	2,707,373	2.2%
Capital Outlay	2,292,148	2,397,922	4,685,804	2,806,433	-40.1%
Total	**822,836,251**	**910,180,476**	**940,773,379**	**970,236,964**	**3.1%**

Frederick Community College

Established in 1957, Frederick Community College (FCC) provides educational opportunities for Frederick County residents. The College is fully accredited by the Middle States Association of Colleges and Secondary Schools offering more than 55 associate degree programs and areas of concentration, 39 certificate programs, and 51 subject areas in continuing education through credit and Continuing Education and Workforce Development (CEWD). Additionally, a variety of non-credit course offerings are provided. Capital budget construction funding is typically shared by the County and State. The College has completed a variety of improvements in recent years, including adding a vibrant Student Center; revamping its Library facilities into a Learning Commons; expanding STEM (Science, Technology, Engineering, and Math) laboratories and classrooms; renovating Jefferson Hall; and collocating with Frederick County Workforce Services into the renovated Monroe Center to serve the workforce development needs of the entire community. A current 10-year capital improvement master plan was approved by the Trustees in June 2023. In FY26, the college will renovate the Campus Services Building and complete several systemic renovation projects.

In 1975, a Board of Trustees was created to govern FCC. Seven citizens are appointed by the Governor to serve for staggered terms. The FCC President is the Board Secretary and has no vote. The Board appoints the President, approves all major positions at the College and sets internal policies and procedures for FCC operation. The Board recommends a budget to the County Executive for approval by the County Council. FCC also receives State monies and student fees; a small amount of federal funding is received for vocational-technical programs.

Budget Highlights

The Frederick Community College Board of Trustees approves the Operating Budget, Capital Improvements Program (CIP) Budget, and the Auxiliary Service-Bookstore Budgets.

Operating Budget:
The FY2026 Operating budget total of $78,776,318 represents an increase of $3,918,715 or 5.2% over the FY2025 adopted budget. The budget reflects a 9.1% increase in State funding. The overall Cade funding formula was “rebased” through state legislation in FY25 from 29% to 27.2%, but due to increasing enrollment, FCC’s Cade contribution increased by approximately $2M for FY26. The County provided an additional $500,000 in cash funding, and $185,257 to in-kind services, which is a 2.6% increase over last year’s appropriation and includes the portion of pension costs shifted to the County by legislation.

The FY2026 Operating budget includes a 3% increase for in-county, out-of-county, and out-of-state tuition and fee rates to keep tuition in proportion to other revenue sources. Tuition rates for FY26 are $165.50/credit for in-county tuition, $326.50/credit for out-of-county tuition, and $431.50/credit for out-of-state tuition. The consolidated service fee remains unchanged at $26/credit and the student activity fee increased slightly to $3.50/credit to a maximum of 10 credits per semester.

Full-time eligible faculty members will receive a cost-of-living (COLA) increase of 3% applied to their base salary in FY26, per the Collective Bargaining Agreement signed between the Frederick Community College Board of Trustees and United Academics of Maryland-AFT-AAUP, Frederick Community College Chapter. In addition to salaries and benefits, the budget primarily addresses increasing inflationary costs, enrollment growth, and institutional stability.

	Adopted 2023	Adopted 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Tuition & Fees	16,545,937	16,768,889	20,095,188	21,588,862	7.4%
State Government	19,380,351	21,499,828	23,794,631	25,676,415	7.9%
County Government	22,376,502	24,255,452	25,755,452	26,255,452	1.9%
County Government In-Kind	487,961	480,393	558,374	743,631	33.2%
Other Income	776,904	875,638	2,211,958	2,211,958	-%
Prior Year Fund Balance	2,905,955	2,905,955	-	-	-%
Use of Strategic Reserves	-	-	2,442,000	2,300,000	-5.8%
Total	**62,473,610**	**66,786,155**	**74,857,603**	**78,776,318**	**5.2%**
EXPENDITURES					
Instruction & Academic Support	29,429,029	30,490,870	33,391,462	34,319,669	2.8%
Student Services	9,090,027	9,710,893	10,644,192	10,271,570	-3.5%
Plant Operations	7,256,506	7,763,195	8,258,382	9,546,253	15.6%
Institutional Support	14,268,096	16,377,991	16,674,207	19,245,859	15.4%
Other	2,429,952	2,443,206	5,889,360	5,392,967	-8.4%
Total	**62,473,610**	**66,786,155**	**74,857,603**	**78,776,318**	**5.2%**

Frederick County Public Libraries

Frederick County Public Libraries (FCPL) includes the C. Burr Artz Central Library in Frederick City, as well as branch libraries in Brunswick, Emmitsburg, Middletown, Myersville, Point of Rocks, Thurmont, Walkersville, and Urbana. In addition, FCPL currently provides regularly scheduled mobile service to neighborhoods and childcare facilities throughout the County via two bookmobiles, a sprinter van, and a book bike.

As part of the Regional Cooperating Libraries of Central Maryland (public, academic, and other libraries), and of the statewide network of public libraries, FCPL gives its citizens access to materials from libraries across the state, and the nation, through interlibrary loan.

FCPL is governed by a Board of Trustees, which is an entity authorized under Maryland State Law (ED, 23-401). The Board consists of seven members. The members serve five-year staggered terms and may not serve more than two consecutive terms. The Board, as authorized by Maryland State Law, has broad fiscal responsibility and policy oversight.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The following budget adjustments are reflected in FY26:

A new formula was approved in FY22 that established funding for materials and operating expenses. An annual adjustment was made to reflect population growth. In addition, the County has historically funded 100% of personnel costs except for State retirement, but in FY26, the State required the County to contribute to the State retirement and this is reflected in the Other Financing Sources category.

One new Children's Services Supervisor position was approved (1.0 FTE) for the Emmitsburg Branch to provide needed children's focused service and to ensure equitable, inclusive service to County residents.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026	Change %
REVENUES					
Federal Funding	124,671	45,640	31,100	31,100	-%
State Funding	2,812,373	2,881,208	2,881,208	3,145,780	9.2%
Fees & Charges	111,979	130,022	148,600	130,200	-12.4%
Fines & Forfeitures	1,808	1,479	-	-	-%
Investment Earnings	14,823	25,255	-	-	-%
Miscellaneous Revenue	2,869,588	3,049,560	3,414,811	4,077,603	19.4%
Budgeted Fund Balance	-	-	1,325,459	1,705,304	28.7%
Other Financing Sources	12,234,961	14,136,090	14,520,565	15,001,037	3.3%
Total	**18,170,203**	**20,269,254**	**22,321,743**	**24,091,024**	**7.9%**
EXPENDITURES					
Salaries - Regular Employees	8,140,819	9,169,966	10,698,860	10,964,997	2.5%
Salaries - Overtime	62,420	75,161	-	-	-%
Benefits	3,208,612	3,614,743	3,442,339	3,806,201	10.6%
Professional & Technical Services	27,161	105,276	143,502	80,220	-44.1%
Repair/Maintenance	198,476	130,687	378,755	118,750	-68.6%
Other Services	382,802	389,155	494,881	632,138	27.7%
Rental Expense	20,717	20,288	25,000	20,500	-18.0%
Supplies	2,384,081	2,766,681	3,634,295	4,294,629	18.2%
Miscellaneous Expense	259,032	221,658	275,800	262,765	-4.7%
Capital	15,310	96,377	-	-	-%
In-Kind	2,450,173	2,678,814	3,228,311	3,910,824	21.1%
Reimbursements	(24,695)	(113,755)	-	-	-%
Total	**17,124,908**	**19,155,051**	**22,321,743**	**24,091,024**	**7.9%**
Full-Time Equivalents	149.50	151.35	152.50	153.50	0.7%

FY23 Actuals have been updated to reflect a change in the accounting for software leases.

Scott Key Center

Founded in 1965, the Scott Key Center (SKC, Inc.) provides employment training and employment opportunities for people with developmental and intellectual disabilities.

The SKC, Inc. embraces the Employment First initiative, which is a framework for systems change that is centered on the premise that all citizens, including individuals with significant disabilities, are capable of full participation in integrated employment and community life.

Licensed by the Developmental Disabilities Administration, SKC, Inc. implements innovative and creative approaches, through utilizing the discovery process, job development, and on-going supports for individuals in integrated competitive employment settings.

SKC, Inc. is governed by a Board of Directors, which is a corporation in the State of Maryland. The Board consists of seven members. The members serve one-year terms and may serve an unlimited number of terms. The Board, as outlined in the by-laws has operational oversight. SKC, Inc. also receives State monies and contractual reimbursements, received for meaningful day and employment programs.

Presented for informational purposes only and is not adopted by the County Council.

Budget Highlights

The Scott Key Center was recognized as a Frederick County component unit effective FY22. However, the status is anticipated to change in early FY26 so no budget is being presented for the component unit.

	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Change %
REVENUES					
State Funding	1,695,817	1,695,817	1,726,317	-	-100.0%
County Government	2,213,145	2,492,630	2,230,517	-	-100.0%
County Government In-Kind	78,306	87,181	127,312	-	-100.0%
Custodial Contracts	496,764	525,309	590,928	-	-100.0%
Donations	500	500	500	-	-100.0%
Interest Income	36	36	-	-	-%
Miscellaneous	-	5,000	16,500	-	-100.0%
Budgeted Fund Balance	(12,290)	27,540	(26,383)	-	-%
Total	**4,472,278**	**4,834,013**	**4,665,691**	**-**	**-100.0%**
EXPENDITURES					
Salaries	310,500	352,125	361,425	-	-100.0%
Professional & Technical Services	28,320	35,820	29,320	-	-100.0%
Other Services	5,400	24,850	25,200	-	-100.0%
Activity Expense	9,000	7,800	24,000	-	-100.0%
Program Expense	4,034,962	4,320,447	4,088,834	-	-100.0%
Supplies	1,200	1,200	1,200	-	-100.0%
Training	4,590	4,590	8,400	-	-100.0%
In-Kind	78,306	87,181	127,312	-	-100.0%
Total	**4,472,278**	**4,834,013**	**4,665,691**	**-**	**-100.0%**

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ORGANIZATIONAL BUDGETS

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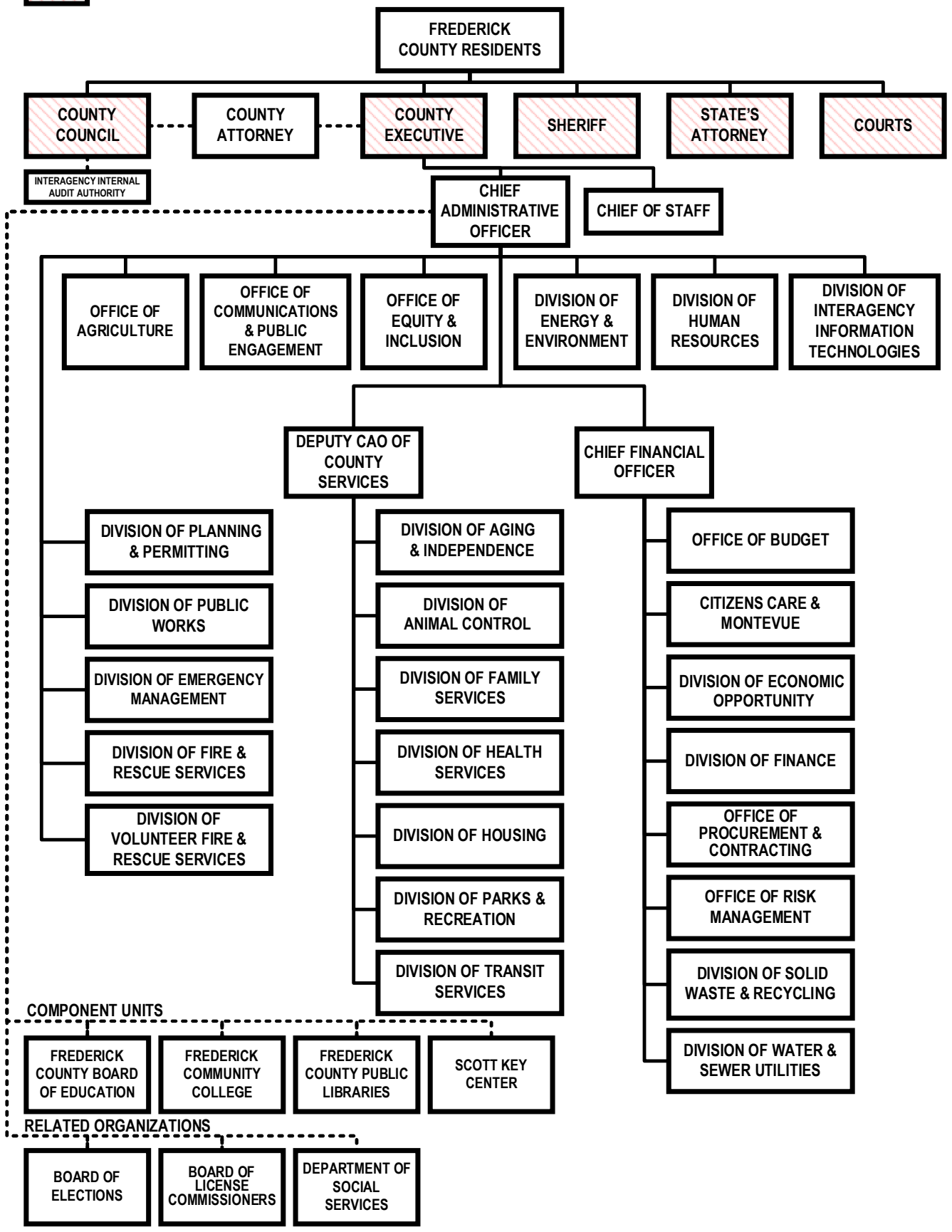
FREDERICK COUNTY GOVERNMENT ORGANIZATIONAL CHART

July 1, 2024



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County Administration

Executive Fitzwater's Administration prioritizes the values of inclusion, sustainability, and accountability as they work together to fulfill the Livable Frederick vision of a unique and vibrant community where everyone can live, work, and thrive while feeling a strong sense of place and belonging.

Our Mission

The County Executive leads the executive branch of the County Government in the delivery of services to all county citizens.

About The Division

The County Administration Division consists of: The County Executive's Office which includes the Office of Equity & Inclusion and Chief Administrative Officer, Office of Budget, Office of Communications & Public Engagement, Office of Risk Management, Office of Procurement & Contracting, and the Office of Agriculture.

Services Provided:

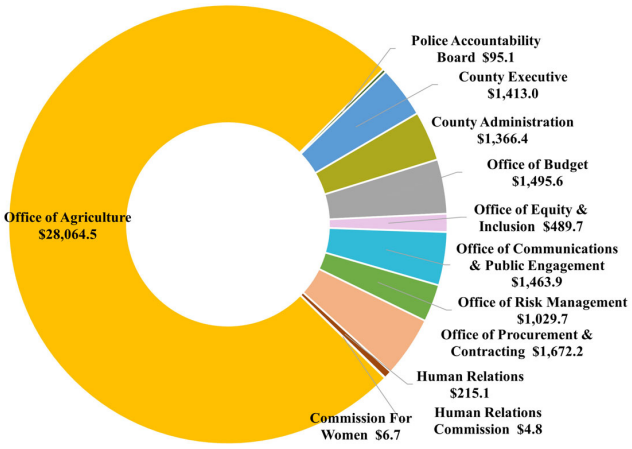
- Lead the County
- Formulate and Monitor the Budget
- Communicate with Citizens
- Reduce and control cost of county incident losses
- Procurement Services
- Lead County Agricultural Services

Budget Highlights

The FY26 budget includes one-time funding for the **Office of Budget** for consulting services to enhance the outcome based budget process. A Deputy Director for the **Office of Risk Management** will be added to provide leadership and align priorities, and an increase to contracted services for HIPAA compliance regulations. The **Office of Procurement & Contracting** will add two new positions to improve transparency and support local businesses. The **Office of Agriculture** will receive one-time funding for durable signage on preserved farmland and for a feasibility study for a potential Farm Innovation Center.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$37,316,448

County Executive's Office

In accordance with the Charter of Frederick County, the County Executive is the chief executive officer of the County. The County Executive leads the executive branch of the County Government in the delivery of services to all county citizens.

The County Executive has established a Strategic Transition Plan to guide all County Divisions to budget for the achievement of shared goals. This plan allows the County Executive to allocate resources, measure performance and communicate positive results being generated for all county residents.

Values & Vision

Executive Fitzwater's Administration prioritizes the values of **inclusion**, **sustainability**, and **accountability** as they work together to fulfill the Livable Frederick vision of a unique and vibrant community where everyone can live, work, and thrive while feeling a strong sense of place and belonging.

Strategic Priorities

The values of inclusion, accountability, and sustainability served as a guide for seven key working committees, or priority areas of the Transition Team, formed by the County Executive to help identify the Administration's strategic priorities. The collaborative and community-driven workgroups provided a list of strategic recommendations in their final report, presented on March 20, 2023. The Administration's strategic goals and initiatives are centered around these key priority areas:

- Economic Development and Jobs
- Education and Workforce Development
- Government Innovation
- Housing and Quality of Life
- Public Health and Human Services
- Public Safety
- Sustainability, Infrastructure, and Transportation

County Executive Fitzwater believes in a transparent and inclusive government. As part of the FY2026 Budget development, and in keeping with her pledge to make the budget process accessible for the public, the County Executive held seven budget town halls, two at Winchester Hall and one in each council district, and engaged more than 2,455 residents in a budget survey. The County Execuitve appreciates the many residents who helped develop the FY2026 Operating and Capital Budgets.

County Administrative Services

To efficiently lead the County, the County Executive has aligned several offices and departments under County Administrative Services. Although presented in a "divisional" format each work as individual "divisions." Included here are budgets for **County Administration, Office of Budget, Office of Equity and Inclusion, Office of Economic Development and Workforce Services, Community & Public Engagement Office, Risk Management, and Procurement and Contracting**.

County Administration

Mission Statement

Support the County Executive and County Divisions

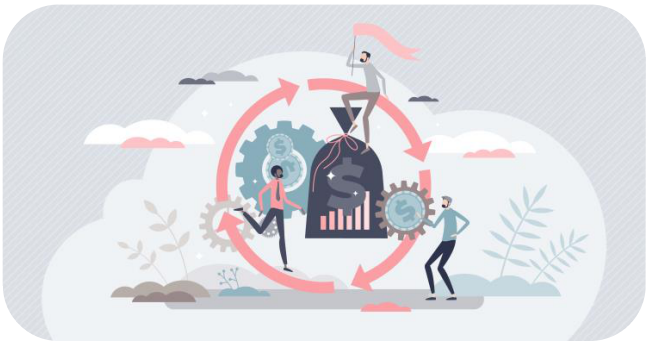
The County Administration department oversees the managerial function of the County government. The Office of the Chief Administrative Officer assists the County Executive in management, planning, execution and implementation of programs and activities.

Office of Budget

Mission Statement

To advise and assist the County Executive in development, presentation and justification of the proposed annual budget to the County Council, provide timely and accurate information for decision making, and assist County Divisions with on-going budget monitoring throughout the fiscal year.

The Budget Office works collaboratively with all County Divisions, boards, agencies and commissions to understand what budgetary resources are needed to accomplish the County's Strategic Goals. By forecasting revenues and predicting expenses this Office provides the County Executive with resource estimates that guide development of County policy. Analysis is conducted on programs, projects and initiatives to look for performance indicators that measure progress. The Budget Office also advises all areas of County Government on annual budget guidelines and assists them in supplemental budget requests in front of the County Council.



Departmental Strategic Goals

Maintain Stewardship of County Funds

County Strategic Goal Alignment: ***Government Innovation***

Monitor and ensure budget limits are not exceeded

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Divisions Over Budget	Target	0	0	0	0
	Actual	0	0	--	--

Maintain and Improve Budget Transparency

County Strategic Goal Alignment: ***Government Innovation***

Produce public presentations, reports, analysis, and documentation that make it easy for citizens and elected officials to comprehend complex financial information

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Public Hearings related to the Budget	Target	3	3	3	3
	Actual	3	3	3	--
Increase in Website Visits	Target	10%	10%	10%	10%
	Actual	6%	52%	-12%[1]	--
Number of Submissions in Budget Simulation Exercise	Target	2,000	2,200	1,200	1,200
	Actual	1,074	715	2,455	--

1 Through May 13, 2025

Provide Excellent Customer Service

County Strategic Goal Alignment: ***Government Innovation***

Conduct survey on service provided

		FY 2023	FY 2024	FY 2025	FY 2026
Average Rating (out of 10)	Target	9.0	9.0	9.0	9.0
	Actual	9.9	10.0	10.0	--

Office of Equity and Inclusion

Mission Statement

Ensure that the Frederick County Government prioritizes, institutes, invests in, demonstrates, and sustains a holistic commitment to Diversity, Equity, Inclusion and Belonging (DEIB).

The Office of Equity and Inclusion leads Frederick County Government's ongoing commitment to be an inclusive employer with a diverse workforce that centers equity in all of its efforts and ensures that the County Government invests in eliminating disparities for the County's historically marginalized populations. This office oversees the Commission for Women, Police Accountability Board and the Human Relations commission.

Vision

We envision a Frederick County that is recognized as one of the most inclusive communities in the region, and is a place where:

- Each of us is equally valued and embraced across race, gender, age, religion, identity, and experience.
- Each of us is continually becoming more culturally and emotionally competent as we actively engage with one another with civility and respect.
- Each of us learns from each other, and we work collectively to ensure that all of us are provided with opportunities for success and positioned to maintain our dignity and self-respect without Opposition.

The Commission for Women

The mission is to create a stronger community by addressing challenges and fostering unlimited opportunities for all women. The commission hosts events to support and raise women awareness.

The Police Accountability Board

The Police Accountability Board was established as part of Maryland's 2021 police reform efforts to increase oversight and accountability in law enforcement following incidents of police misconduct. In response, Frederick County created its own board and related procedures in April 2022, as required by state law.

Departmental Strategic Goals

- Establish the Office of Equity and Inclusion as the hub for all matters related to Diversity, Equity, Inclusion, and Belonging. Providing professional development, inclusive expertise, personnel support, and ongoing training for FCG's workforce as an HR business partner.
- Maintain and support a positive FCG workplace culture.
- Supply an equity lens to policies, commissions, and decisions.

Provide high-level Diversity, Equity, Inclusion, & Belonging strategic vision & operational expertise

County Strategic Goal Alignment: ***Government Innovation***

Update DEIB Strategic Plan Workforce Plan

		FY 2023	FY 2024	FY 2025	FY 2026
Facilitate Basic DEI Training for all FCG staff	Target	12/1/2025	--	Completed	--
	Actual	--	--	--	--
Facilitate DEI Training for all HR staff	Target	12/01/2025	11/01/2022	Completed	Completed
	Actual	--	--	--	--
Update rollout schedule	Target	12/1/2025	--	--	--
	Actual	--	--	--	--
Obtain feedback on the Plan from the Equity and Inclusion Commission	Target	11/1/2022	11/1/2022	Ongoing	Ongoing
	Actual	--	--	--	--
Finalize Plan	Target	11/01/2022	11/01/2022	Ongoing	Ongoing
	Actual	--	--	--	--

Institutionalize Diversity, Equity, Inclusion and Belonging within FCG

County Strategic Goal Alignment: ***Government Innovation***

Establish the Office of Equity and Inclusion and Commission

		FY 2023	FY 2024	FY 2025	FY 2026
Establish separate budget	Target	Yes	Yes	Yes	Completed
	Actual	Yes	Yes	Yes	--
Staff up the Office	Target	2	Ongoing	Ongoing	Ongoing
	Actual	1	Ongoing	Completed	--
Recruit & Appoint Commission members	Target	06/01/2022	Ongoing	Ongoing	Ongoing
	Actual	In process	Ongoing	Ongoing	--
Begin Commission Meetings	Target	05/01/2022	Ongoing	Yes	Completed
	Actual	--	--	Completed	--

Improve & Expand Ethnic & Racial Diversity in FCG Workforce

County Strategic Goal Alignment: ***Government Innovation***

Reflect Racial Diversity for equitable representation of the Frederick County Community

		FY 2023	FY 2024	FY 2025	FY 2026
Regularly analyze EEO Data	Target	Quarterly	Quarterly	Quarterly	Quarterly
	Actual	Quarterly	Quarterly	Quarterly	--
Conduct Analysis of Workforce Recruitment & Hiring Policies and Procedures	Target	9/21-6/22	Follow up	Follow up	Ongoing
	Actual	--	--	--	--

Human Relations Department

Mission Statement

Investigate complaints of discrimination in the areas of employment, housing and public accommodations; provide fair, current and state of the art investigative standards, and encourage fair and uniform appeal practices.

The Department encourages public and private employers, individuals and citizens to appreciate and value generational, gender, racial, religious, disability and cultural differences.

It does so in a fair, confidential and timely manner, and fashions appropriate remedies when illegal discrimination is found to exist. Work is undertaken to resolve disputes promptly and effectively and serve as a source for helpful information that may be available elsewhere.

The Human Relations Department investigates complaints related to the Americans with Disabilities Act (ADA), ensuring that residents of Frederick County have access to fair treatment and equal opportunities. By addressing these issues with diligence and professionalism, the Department consistently achieves impactful outcomes that enhance the lives of individuals with disabilities.

The Human Relations Department enthusiastically participates in a wide array of community events and activities and constantly works to build bonds and bridges among all sections of our community.

The Frederick County Human Relations Commission is diligently served by this Department to help provide a responsive forum for the human rights needs of the community. Our staff responds promptly to inquiries and calls for assistance, and participates in all Commission meetings, events, programs and activities.

The Human Relations Department also assists Frederick County's efforts to combat human trafficking, by annually reviewing, certifying and creating training modules for hotel and motel workers.

Departmental Strategic Goals

Value Differences

County Strategic Goal Alignment: ***Government Innovation***

Provide robust, transparent and "best practices" level services to members of the public who seek assistance and information on resolving generational, gender, racial, religious, disability and cultural differences. Concentrate on discrimination in housing, employment and public accommodations.

		FY 2023	FY 2024	FY 2025	FY 2026
Number of calls for service received on discrimination issues	Target	100	100	100	100
	Actual	--	70	--	--
Callers expressing satisfaction with services provided in response to calls for service on discrimination issues	Target	100%	100%	100%	100%
	Actual	--	--	--	--

Protect Human Rights

County Strategic Goal Alignment: ***Government Innovation***

Plan and present public forums, events and other informative programs and activities aimed at opposing discrimination, promoting human rights, and publicizing available services and public and nonprofit agencies that directly assist people with disabilities.

		FY 2023	FY 2024	FY 2025	FY 2026
Total number of events planned and presented	Target	15	15	10	10
	Actual	7	8	--	--

Office of Communications & Public Engagement

Mission Statement

To foster trust in, and engagement with, Frederick County Government. We are committed to representing the diverse voices of our community through our work, using storytelling and one-on-one interactions.

The Office of Communications & Public Engagement performs three major functions: Constituent Services, Public Affairs, and Video Services. Each function is designed to reach the people who live and work in Frederick County. The Office uses both internal and external channels, such as social media, FCG TV programming, news releases, outreach events, FCG FixIt, and public information briefings, to keep residents informed of the County Executive's initiatives and the work done by divisions within the Executive Branch. The Office provides television coverage of public meetings by the County Council and numerous boards and commissions. Staff include an Assistant Director, Constituent Services Manager, Video Services, and Communications Managers. Each of the Department's strategic goals support the Livable Frederick Implementation Plan's underlying objective of "fostering transparency and participation in the process of determining priorities."

Departmental Strategic Goals

The Office creates content and provides logistical support for the County Executive's public information briefings, town hall meetings, and public hearings. Staff produce and disseminate video programming for FCG TV and social media accounts; graphics for presentations and social media; news releases for local and regional media; and written and visual content for the County's website. They provide services in English and Spanish and coordinate the use of American Sign Language interpreters for the County Executive's public meetings. In addition, staff create presentations, newsletters, and other writings about what is happening within the Executive Branch, and they enable the Legislative Branch to operate transparently through the broadcast of open meetings. The Office also works with local and regional media to provide accurate, relevant information, and coordinate special recognition ceremonies and events.

Strategic goals for FY26 are focused on the Office's core values of **service**, **transparency**, and **representation**.

Constituent Service Goal: Broaden awareness of FCG Fixit and increase use of the Conversations module by 10%

County Strategic Goal Alignment: ***Government Innovation***

FCG FixIt is a convenient online and mobile resource for Frederick County residents to report concerns. The mobile app and web tool make it easy to request assistance from various County divisions, including Public Works, Planning, and Parks & Recreation, all from a mobile device.

		FY 2023	FY 2024	FY 2025	FY 2026
Increase the Use of FCG FixIt and the Conversations Feature (combined totals) (New for FY2025)	Target	--	--	1,200	2,020
	Actual	960	1,318	1,838	--

Outreach Goal: Establish a baseline for the number of people reached at outreach events in FY25.

County Strategic Goal Alignment: ***Government Innovation***

Outreach events allow staff to meet directly, one-on-one, with people who live or work in Frederick County. In FY25, we are establishing a baseline for this effort. In future years, increase the number of people reached by 5%.

		FY 2023	FY 2024	FY 2025	FY 2026
Number of People Reached at Outreach Events (New for FY2025)	Target	--	--	Est. Baseline	1,900
	Actual	--	--	1,621	--

*Figure does not include one of the year's largest events, Frederick Pride

Multimedia Goal: Increase viewership on FCG's YouTube channel by 10% year over year

County Strategic Goal Alignment: ***Government Innovation***

To accomplish this, we will enhance content quality, optimize video titles and descriptions for searchability, promote videos across social media platforms, and engage with viewers through interactive content and regular uploads.

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Video Views (New for FY2025)	Target	--	--	78,477	86,325
	Actual	64,863	71,343	45,317	--

Long-Term Goal: Create access to FCG TV through streaming platforms, such as Roku and Firestick.

To make FCG TV accessible on streaming platforms like Roku and Firestick, additional research and planning are needed to evaluate technical requirements, platform guidelines, and associated costs. Frederick County must also secure necessary approvals by working with platform providers to meet app submission and compliance standards. Once launched, the County will monitor and optimize performance by tracking usage data, gathering feedback, and making improvements to enhance accessibility and engagement. The goal is to have this in place in FY28 or FY29.

Office of Risk Management

Mission Statement

To protect the assets of Frederick County from unnecessary and controllable losses by providing a safe workplace for our employees and eliminating hazards to the public on county property. The primary goal of Risk Management is to reduce losses and to control the cost of those which do occur. When identified, exposures are addressed through loss control techniques, training and education, and transfer of risk.

The primary function of the Office of Risk Management is to reduce losses and control the cost of those incidents that do occur. When identified, exposures are addressed through loss control techniques, training and education, and transfer of risk. The Office of Risk Management is responsible for managing all insurance coverage for the County, including property, liability, and workers' compensation. The Office also oversees the County's HIPAA Compliance, Personally Identifiable Information (PII) Compliance, and Records Retention programs.

We accomplish our mission by:

- Responding to citizen reports of accidents or incidents that occur on county property or involve county employees or equipment.
- Procuring insurance to cover county projects and ensuring vendors the county works with have adequate coverage.
- Training employees in all aspects of workplace safety.
- Handling employee workers' compensation claims.

Departmental Strategic Goals

Provide a Safe Environment

County Strategic Goal Alignment: ***Government Innovation***

Risk Mitigation & Claims Handling

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Workers' Compensation Claims	Target	400	350	375	350
	Actual	300	350	--	--
Number of All Other Claims (Auto, Liability, etc.)	Target	450	475	475	550
	Actual	475	500	--	--

Safety and Education

		FY 2023	FY 2024	FY 2025	FY 2026
Provide safety training and educational resources for employees	Target	150	150	150	150
	Actual	100	130	--	--
Conduct safety inspections	Target	300	300	250	250
	Actual	200	230	--	--

Vendor Contract and Insurance Requirements

County Strategic Goal Alignment: ***Government Innovation***

Vendor Management

		FY 2023	FY 2024	FY 2025	FY 2026
Vendor Insurance Compliance Monitoring	Target	900	950	1,000	1,050
	Actual	896	982	--	--
County Projects with Assigned Insurance	Target	1,100	1,200	1,500	1,450
	Actual	1,140	1,600	--	--

Compliance and Security of Protected & Public Records

County Strategic Goal Alignment: ***Government Innovation***

Records Management & PII

		FY 2023	FY 2024	FY 2025	FY 2026
Administrative Records & PII Program Evaluations (New for FY2026)	Target	--	--	12	10
	Actual	--	--	--	--
Destruction Certificates	Target	25	25	50	50
	Actual	20	59	--	--
Investigation Resolutions (New for FY2026)	Target	--	--	3	3
	Actual	--	--	--	--

HIPAA Compliance

		FY 2023	FY 2024	FY 2025	FY 2026
Physical Risk HIPAA Evaluations	Target	34	40	40	40
	Actual	6	34	--	--
HIPAA Comliance Investigations	Target	11	11	11	20
	Actual	3	7	--	--

Office of Procurement & Contracting

Mission Statement

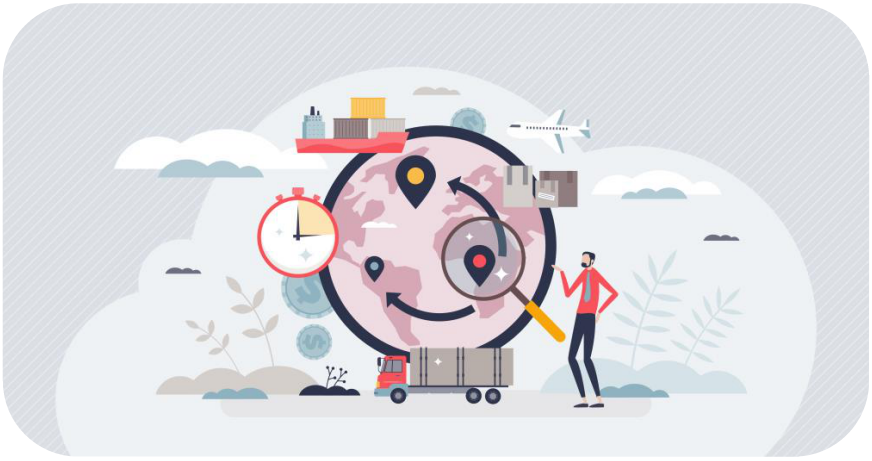
Provides professional, value-added procurement services, both practical and innovative processes that result in continuous customer satisfaction, while maintaining public trust, with the assurance that each dollar expended is utilized in the most efficient manner.

In this spirit, free and open competition, and equal opportunity for all qualified vendors is promised. This Office provides the logistical and procedural purchasing oversight and supply chain management for all purchasing agencies to provide the best goods and services at the most reasonable cost.

This Office also administers:

- Grant award oversight to ensure fair and equitable award processes are utilized when awarding grant funds.
- Gift and donation program which monitors these processes as they occur throughout all County agencies
- Towing program which oversees towing from County roads as directed by the Frederick County Sheriff's Office.
- Travel program which approves travel and arrangements for employees.
- The County's purchasing card program which adds both convenience and expedience into the purchasing process while maintaining efficiency and financial oversight.
- The surplus program that finds the best means by which to dispose of outdated assets.
- Contractor Responsibility Board which provides settlement for issues arising under contract performance.

In performance of such, the Office of Procurement & Contracting assures compliance with the County Procurement Code, offers full transparency into all procurement processes by which financial expenditures are conducted, enters into contracts with best qualified, responsible, and responsive businesses that can provide the best value for our citizens, negotiates matters of contract compliance that occur during performance to closeout, and protects the integrity of the County's expenditures.



Departmental Strategic Goals

Number of Solicitations

County Strategic Goal Alignment: ***Government Innovation***

Conduct solicitation processes to procure goods and services necessary for successful operations

		FY 2023	FY 2024	FY 2025	FY 2026
Increase number of solicitations by 3%	Target	760	810	810	810
	Actual	785	718	840	--

The number of solicitations represents an increase in competitively bid and formally awarded contract pricing which yields best pricing and value for the county.

Provide Excellent Customer Service

County Strategic Goal Alignment: ***Government Innovation***

Receive satisfaction ratings of 4.5 out of 5.0 from county agencies, contractors, and other vendors

		FY 2023	FY 2024	FY 2025	FY 2026
Satisfaction Ratings 4.5 out of 5.0	Target	4.5	4.5	4.5	4.5
	Actual	4.3	4.4	4.3	--

Audit Procurement Card Statements

County Strategic Goal Alignment: ***Government Innovation***

Perform random auditing

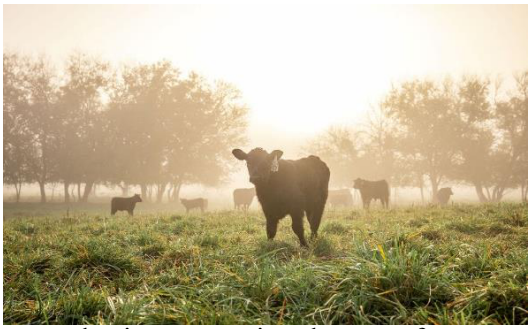
		FY 2023	FY 2024	FY 2025	FY 2026
Audit Statements 50%	Target	50%	50%	50%	50%
	Actual	62%	56%	46%	--

The Office of Procurement & Contracting adminsters the County's Procurement Card program which enables agencies to purchase quickly from existing contracts or for small purchases. In addition to close supervision, this program requires random auditing.

Office of Agriculture

Mission Statement

The Frederick County Office of Agriculture is dedicated to preserving farmland through conservation easements, supporting agricultural operations with business support and technical assistance, and promoting local farms through initiatives like Homegrown Frederick, ensuring a vibrant and diverse agricultural community.



The Office of Agriculture serves as the primary contact for the agricultural and craft beverage community and provides the following services: implement agricultural policies and programs, provide financial and technical assistance, and preserve agricultural land. The Frederick County Office of Agriculture is dedicated to preserving our rich and fertile farmland, providing comprehensive agricultural business support, and fostering the diversification of our agricultural community. We are committed to marketing our farms and agricultural products through initiatives such as Homegrown Frederick, promoting local agriculture, and strengthening connections between farmers and consumers. Through these efforts, we aim to ensure a vibrant and thriving farm community that embraces innovation, diversification, and resilience, thus safeguarding our agricultural heritage for generations to come.

The Office of Agriculture is committed to supporting the business needs of the agricultural community by providing essential resources, financial guidance, and technical assistance to help farms and agribusinesses thrive. Through business development programs, grant opportunities, and connections to industry experts, the office helps farmers navigate challenges, expand operations, and adopt innovative practices. By fostering a strong network of support, the Office of Agriculture ensures that local farms remain economically viable, competitive, and sustainable, contributing to the overall strength of Frederick County's agricultural industry.

Frederick County's Goal is to preserve a minimum of 160,000 acres of land in permanent preservation easements. Agricultural Land Preservation administers a variety of local, state, and federal land preservation programs focused on protecting agricultural lands. Current programs are the Critical Farms, Installment Purchase, Maryland Agricultural Preservation Foundation, Conservation Reserve Enhancement Program and Rural Legacy. The main funding sources for the agricultural preservation programs are derived from dedicated County recordation tax, State grants, and a portion of the State Agricultural Transfer Tax. The County has dedicated 25% of recordation tax revenues toward agricultural land preservation in the County.

Departmental Strategic Goals

Marketing and Promotion

County Strategic Goal Alignment: ***Economic Development & Jobs***

Develop and implement a multi-channel marketing campaign to showcase the diverse aspects of agriculture while strategically elevating the awareness of the Homegrown Frederick Brand

		FY 2023	FY 2024	FY 2025	FY 2026
Homegrown Website Sessions	Target	30,000	40,000	40,000	40,000
	Actual	45,861	60,275	--	--
Social Media engagements	Target	15,000	20,000	25,000	25,000
	Actual	39,051	41,227	--	--
Community Outreach Presentations (New for FY2026)	Target	--	--	--	40
	Actual	--	--	--	--

Preserving Agricultural Land

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Grow a multi-faceted land preservation program to keep Frederick's farming legacy strong by preserving agricultural land, ensuring their ongoing productivity, and supporting the next generation of farmers in acquiring land.

		FY 2023	FY 2024	FY 2025	FY 2026
Land Preservation Assistance	Target	--	--	50	100
	Actual	--	--	--	--
Applications Received - all programs	Target	--	100	100	110
	Actual	--	113	--	--
Total Acres Preserved - all programs	Target	--	78,000	79,500	82,500
	Actual	--	77,419	--	--

The Office of Agriculture was created mid-FY24; these new measures were developed at that time.

Diversify the Agricultural Industry

County Strategic Goal Alignment: ***Economic Development & Jobs***

Foster a dynamic agricultural ecosystem by actively nurturing and empowering agribusinesses through support initiatives, education resources and innovative programming, creating an environment conducive to the thriving diversification of farming while sustaining economic growth within the agricultural sector.

		FY 2023	FY 2024	FY 2025	FY 2026
Agricultural Retention Visits	Target	90	90	100	100
	Actual	107	80	--	--
Agricultural Technical Assistance Provided	Target	40	80	120	120
	Actual	177	220	--	--
Agriculture Prospects Worked	Target	5	8	40	40
	Actual	20	70	--	--

The Office of Agriculture was created mid-FY24, prior year information is included in the Office of Economic

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
County Executive	1,111,563	1,178,835	1,373,606	1,412,968
County Administration	1,234,649	1,171,075	1,233,653	1,366,391
Office of Budget	1,056,005	1,306,736	1,466,504	1,495,560
Office of Equity & Inclusion	283,109	253,038	403,038	489,698
Human Relations & Commission	96,999	181,563	223,066	219,828
Commission For Women	-	5,615	7,035	6,711
Police Accountability Board	-	-	-	95,107
Office of Economic Development	1,909,401	(48,706)	-	-
Workforce Services	2,931,250	(41,519)	-	-
Office of Communications & Public Engagement	1,033,195	1,176,592	1,422,344	1,463,876
Office of Risk Management	739,979	770,100	898,060	1,029,652
Office of Procurement & Contracting	1,403,897	1,470,883	1,578,477	1,672,177
Office of Agriculture	-	240,661	28,675,816	28,064,480
TOTAL	**11,800,047**	**7,664,873**	**37,281,599**	**37,316,448**
Expenses by Category				
Personnel	10,181,237	7,249,327	8,674,973	9,302,136
Operating	3,064,982	417,828	6,724,132	4,512,767
Capital	-	(1,588)	21,887,485	23,506,536
Reimbursements	(1,446,172)	(694)	(4,991)	(4,991)
TOTAL	**11,800,047**	**7,664,873**	**37,281,599**	**37,316,448**
Expenses by Fund				
General Fund	9,556,963	7,671,021	9,066,920	9,944,072
Agricultural Preservation	-	(3,040)	28,214,679	27,372,376
Grants	2,243,084	(3,108)	-	-
TOTAL	**11,800,047**	**7,664,873**	**37,281,599**	**37,316,448**
Full-Time Equivalents	**83.50**	**51.50**	**62.50**	**68.30**

Various departments have been added and removed from this Division. Please refer to the subsequent divison pages for additional information.

Office of Procurement & Contracting Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Purchase orders processed	5,189	5,542	6,100	6,000	Count
Requisitions processed	5,189	5,339	6,500	6,300	Count
Change orders processed	165	204	265	250	Count
Requests for proposals	46	44	36	35	Count
Invitations for bid	62	48	48	50	Count
Quotations	63	39	30	35	Count
Piggybacking	186	198	107	110	Count
Renewals	264	246	228	230	Count
Sole source	330	248	299	300	Count
Purchasing card statements audited	2,308	2,560	1,850	2,000	Count

Human Relations Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Public forums hosted by the HRC	2	1	7	4	Count
Participants in each public forum	25	21	35	35	Count
Community events and programs, and designated service activities	6	7	20	20	Count
Calls for service received on discrimination issues	--	45	50	50	Count
Investigations	--	17	25	25	Count
Survey responses that indicate a particular HRC event was helpful to them	--	90	90	90	Percentage
Callers with discrimination complaints whose issue was resolved following departmental protocol	--	95	95	95	Percentage
HRC members who met their requirement for community participation	90	90	90	90	Percentage
Calls for service reporting an understanding of possible remedies for discrimination	--	90	90	90	Percentage

Office of Agriculture Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Easements acquired (all programs)	30	20	28	20	Count
Applications received (all programs)	113	113	55	110	Count
Easement inspections	100	73	67	80	Count
Easement acreage total (all programs, acres protected)	74,529	77,418	79,563	82,000	Count
Agricultural Business Visits	107	80	85	90	Count
Technical Assistance	177	220	150	120	Count
Total Prospects	20	70	55	40	Count
Homegrown Website Sessions	45,552	60,275	55,000	40,000	Count
Social Media Engagements	39,051	41,227	63,000	30,000	Count

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County Council

Frederick County transitioned from the County Commissioner form of government to the County Charter form of government on December 1, 2014. Under Charter Government, there is an Executive Branch with a County Executive and a Legislative Branch with a County Council.

About The Council

The Frederick County Council serves as the legislative body for Frederick County, Maryland. The seven-member County Council are elected to four-year terms and consists of five members elected by district and two elected at-large. Council Members can serve only three consecutive terms.

The Council plays a crucial role in representing the diverse interests of the county's residents by working collaboratively to address various issues. Issues include budgetary matters, land use planning, and public services. The Council can pass laws that govern various aspects of county life, including land use, zoning, and funding for county departments, services, and projects. All legislative powers, which the County may exercise under the Maryland Constitution and laws of the State, are vested in the Council.

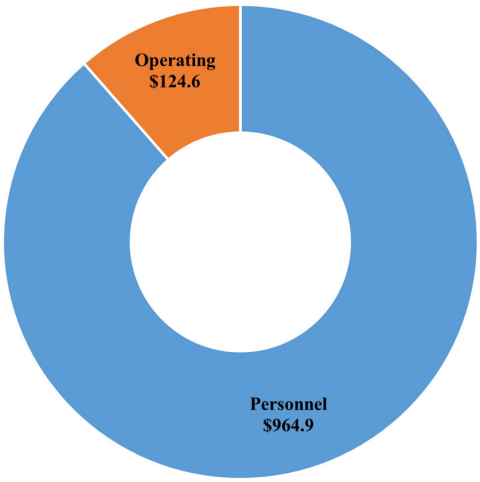
The Frederick County Council holds regular meetings to discuss and vote on proposed legislation. Legislative sessions are limited to 45 days yearly and non-legislative sessions as needed.

Budget Highlights

The FY26 budget is consistent with the FY25 Adopted budget with only minor changes.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc. are also included.

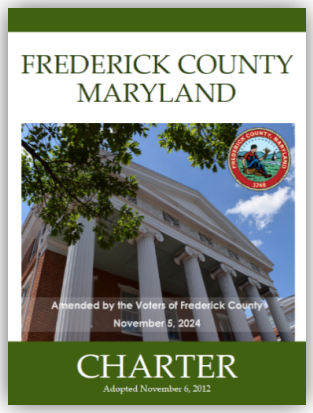
Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$1,089,514

County Council

Council History



Frederick County transitioned from the County Commissioner form of government to the Charter form of government on December 1, 2014. Under Charter Government, there is an Executive Branch with a County Executive and a Legislative Branch with a County Council.

For many years, all five County Commissioners were elected in at-large elections by all county voters. Under Charter government, the seven-member Council consists of five members elected by district and two elected at-large. Council members have the power to initiate legislation. Each term a Council member serves consists of four years with three being the term limit.

The Council's Responsibilities

The County Council's responsibilities are specified in the Frederick County Charter and Maryland State law.

Legislation: The Council drafts, debates, and enacts legislation on a wide range of local matters including land use, zoning, and economic development which are pivotal in shaping the landscape of the County. As the legislative branch of government, the Council's major responsibility is enacting legislation that affects the future of the County. The legislative body also authorizes the issuance of all County bonds. The Frederick County Code, which contains current laws for the County, can be found on-line at www.municode.com.

Budget: The Council is responsible for the approval and oversight of the County budget, ensuring that financial resources are allocated to various departments, services, and infrastructure projects. Each year, the County Executive submits a recommended operating and capital budget for review and approval by the Council. The Council's powers include annual authorization of the County's operating and capital budgets as well as approval of County tax rates.

Constituent Service: Constituent service is a primary focus of Council Members. They and their professional support staff are available to assist citizens in dealing with County government or to work on the constituent's behalf on problems related to the State or Federal government. Council Members help residents with questions or concerns relating to road repair, the County's growth and development, zoning, animal control, building code problems, liquor violations, and many other matters.

Appointment Confirmations: Another Council responsibility includes confirming appointments of volunteers, which are recommended by the County Executive, to various County boards and commissions.

Good Government: The County Council plans to continue to provide excellent constituent services and responsiveness in coordination with the County Executive's staff. Excellent constituent services can be measured by the number of problems that are brought to Council members and how many are rectified. The Frederick County Council will continue to pass meaningful legislation to improve the quality of life and economic growth for the businesses of Frederick County. This will be measured by the number of bills and resolutions that are passed during the year.

Strategic Goals: The strategic goals of the County Council are generally focused on improving the quality of life for its residents, ensuring fiscal responsibility, and fostering a well-managed, sustainable, and vibrant community. The County

Executive's core values are much in line with the Council's everyday goals of accountability, inclusion, and sustainability. The Council's goals can be measured by the amount of legislation that is passed in a year that directly affect the well-being of its constituents. Diving deeper into the legislation, the Council's goals are measured by the inclusivity bills provided to the community. An example of this measurement is updating tax credits to prioritize inclusive growth for our constituents.

Strategic Priorities

Constituent Services

County Strategic Goal Alignment: Government Innovation

Provide excellent constituent services & responsiveness

		FY 2023	FY 2024	FY 2025	FY 2026
Constituent issues rectified by Council	Target	100%	100%	100%	100%
	Actual	100%	100%	100%	--

Responsiveness to constituents

		FY 2023	FY 2024	FY 2025	FY 2026
Business days to respond to a constituent after being contacted	Target	1	1	1	1
	Actual	100%	100%	100%	--

Pass meaningful legislation

		FY 2023	FY 2024	FY 2025	FY 2026
Bills pass within a normal 90-day period	Target	100%	100%	100%	100%
	Actual	100%	100%	100%	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
County Council	867,585	999,529	1,077,558	1,089,514
TOTAL	**867,585**	**999,529**	**1,077,558**	**1,089,514**
Expenses by Category				
Personnel	799,649	941,154	952,494	964,882
Operating	67,936	58,375	125,064	124,632
TOTAL	**867,585**	**999,529**	**1,077,558**	**1,089,514**
Expenses by Fund				
General Fund	867,585	999,529	1,077,558	1,089,514
TOTAL	**867,585**	**999,529**	**1,077,558**	**1,089,514**
Full-Time Equivalents	**6.00**	**6.00**	**6.00**	**6.00**

Sheriff's Office

The Sheriff's Division consists of seven departments: Administration, Courthouse Security, Law Enforcement, Community Deputy Program, School Crossing Guards, Detention Center, and the Work Release Center. The Office of the Sheriff provides guidance and direction to all aspects of the Sheriff's Office.

Our Mission

The Frederick County Sheriff's Office is a full-service law enforcement agency, an arm of the court, and a keeper of offenders. In this regard it exists to serve all the people within Frederick County with respect, fairness, and compassion. The Sheriff's Office is committed to the prevention of crime; the protection of life and property; the preservation of peace and order; the enforcement of laws and ordinances; the safeguarding of constitutional guarantees; and safekeeping of prisoners.

Services Provided

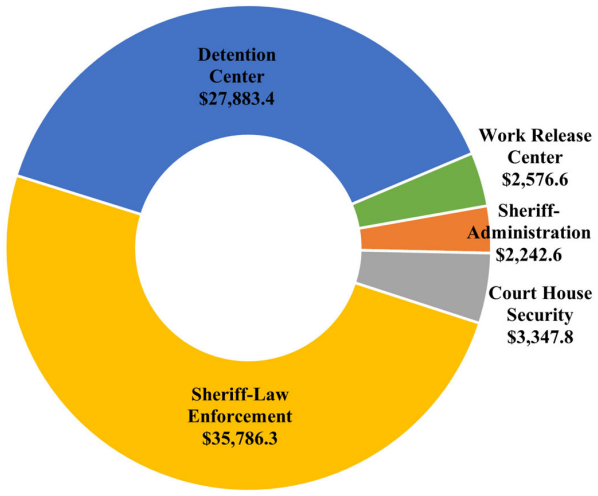
- Law Enforcement
- Corrections
- Inmate Services
- Community Deputy Program
- School Crossing Guards
- Work Release Center

Budget Highlights

The FY26 budget includes four positions and operating expenses for the new medical unit, one administrative position, funding for dedicated training space, and community engagement software. Also included are increases in clothing & uniform allowance, crossing guard contract and one time funding to cover the cost difference for replacement vehicles.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$71,836,669

The Community Deputy Department is not shown as it is fully reimbursed by the municipalities. The School Crossing Guard Department is shown in the Board of Education.

Sheriff's Office

OFFICE OF THE SHERIFF

The Frederick County Sheriff's Office provides full-service law enforcement services to the citizens of Frederick County. The Sheriff's Office provides law enforcement services to the unincorporated portions of the county, support to municipal law enforcement agencies, provides security within the County Courthouse and is responsible for all civil process and management and operations of the Detention Center.

The Office of the Sheriff provides guidance and direction to all aspects of the Sheriff's Office. The Office also includes the Office of Policy and Compliance, Accreditation, and a Spokesperson.

LAW ENFORCEMENT BUREAU

The Law Enforcement Bureau is comprised of two Divisions, the Operations Division, and the Administrative Services Division.

Operations Division
Most of the sworn law enforcement deputies work in this division that consists of Special Operations and Patrol Operations.

Patrol Operations is the largest and most visible section of the Sheriff's Office as it is responsible for six patrol teams, Traffic Unit, Community Deputy Program, K-9 Program, Pro-Active Criminal Enforcement Team, School Resource Officer Section, Mobile Field Force and Honor Guard.

Special Operations includes the Criminal Investigations Section, the Narcotics Investigations Section, the Judicial Services Section and SWAT. The Criminal Investigations Section consists of Person Crimes, Property Crimes, ICAC Unit (Internet Crimes Against Children), Sex Offender Registry, Crime Analysis, Victim Services, Fire Investigations Task Force, Evidence Unit, and Crisis Negotiations. The Narcotics Investigations Section is part of a HIDTA Group (High Intensity Drug Trafficking Area) sponsored by Homeland Security Investigations (HSI). The Judicial Services Section consists of the Court Security Unit and Civil Process Unit. The Court Security Unit is responsible for the security of the entire Courthouse, to include Courthouse entrances, District Court rooms, Circuit Court rooms, Judges, Courthouse employees, and visitors to the Courthouse. The Civil Process Unit is required to attempt service of all civil papers directed to it by the courts or private parties. Both sworn deputies and Constables work in the Civil Process Unit.

Administrative Services Division
This Division consists of Fiscal Services, Training, Body Worn Camera Unit, and the Technology Section. Fiscal Services handles accounting functions, budget, grants administration, procurement, quartermaster services, research and strategic planning and fingerprinting. The Technology Section collaborates with allied law enforcement and public safety agencies in the effective use of computer aided dispatch, records management, communications/radios, scheduling systems and all other automated or systems-based resources.

Support Services is responsible for Records, Police Information Specialist, background investigations, LEC building management, fleet management and logistics.
Personnel Services is responsible for all personnel related components, recruiting and hiring.

CORRECTIONS BUREAU

The Corrections Bureau is comprised of four divisions: Administrative Services, Community Services, Inmate Services, and Security Operations.

The Frederick County Adult Detention Center is a full-service correctional facility that handles traditional incarcerations and imprisonment for offenders either awaiting trial or sentenced.

Sentenced offenders are incarcerated at this local correctional facility for a maximum of 18 months. For any sentence greater than 18 months, the offender will be sent to the Maryland Department of Public Safety/Division of Corrections.

Alternatives to incarceration often deliver better long-term results for the community and the offender if a cycle of recidivism can be broken. The Corrections Bureau, working with the Court system, administers pretrial services, home detention, alternative sentencing/community service and work release.

Administrative Division
The Administrative Division entails four sections: Fiscal, Technology, Accreditation, and Training. Fiscal Services is responsible for the management of all funds to include the budget, procurement, inmate funds, inmate canteen, and medical billings. Technology is an ever-changing field, and this section is responsible for all computers, video surveillance, inmate telephone system, digital archiving of records, forms, electronic door control, inmate tablets and video visitation, as well as any other technology utilized. The Accreditation Section is responsible for monitoring compliance with local, state, and national standards and laws. This section is also responsible for inmate disciplinary and inmate records. The Training Section is responsible for our in-house academy and in-service training, as well as training from outside agencies. The Training Section also acts as the liaison with County Maintenance for the facility.

Security Division
The Security Division provides overall security, custody, and confinement of all incarcerates remanded to the custody of the Detention Center by the judicial system. The division is organized into three primary units: Security Operations/Day Shifts, Security Operations/Night Shifts, and the Special Operations Unit. Special Operations consists of inmate transportation, Central Booking, video bond review, the Emergency Response Team and other safety functions such as oversite of the body scanner.

The Frederick County Sheriff's Office participates in the 287(g) program through the Department of Homeland Security's Immigration and Customs Enforcement which started April 11, 2008.

Community Services
Community Services functions include Work Release, Home Detention, Pretrial Release, drug and alcohol monitoring, Alternative Sentencing, the PADDD Program (Positive Alternatives to Dangerous and Destructive Decisions) and the 3rd Millennium Classroom Program (on-line educational class for misdemeanor drug and alcohol offenders). Additionally, the Community Labor Unit/Inmate Labor Program offers free labor to local and state government agencies, churches, fire companies and many other non-profit organizations.

Inmate Services
Inmate Services is accountable for all programs and services available to the inmate population. This includes classification, food, laundry services, medical services, mental health services, substance abuse programs, law library services, GED programs, re-entry services, and religious programs. Classification Specialists handle the daily tasks such as new offender intakes, housing assignments, work assignments, program assignments, release preparation, inmate request slips, referrals, housing unit management and inmate classification.

The medical unit has nursing staff on duty 24 hours a day, seven days a week and a licensed physician or physician's assistant that visits the facility at least 5 days a week to see inmates. The physician's assistant and physician are also on call. Inmates receive appropriate in-house care and may be referred to outside providers for specialized care. Licensed social workers, licensed professional counselors, and psychiatrists for psychiatric treatment and case management provide direct services.

Other services include religious programs and a Vivitrol medication program for opioid dependence.

Substance abuse counselors are also on-site at the Detention Center, Monday through Friday, to provide drug and alcohol treatment and education to both men and women. The primary focus of the Detention Center's program is increasing awareness and personal responsibility in the recovery of our participants. Strong emphasis is placed on relapse prevention and following through with treatment recommendations upon release.

Strategic Goals

Ensure safe communities in Frederick County

County Strategic Goal Alignment: ***Public Safety***

Provide citizens with the most community focused, efficient, & effective law enforcement services

		FY 2023	FY 2024	FY 2025	FY 2026
Recruit Processes[1]	Target	11	15	16	18
	Actual	18	21	28	--
Training Hours[1]	Target	50,000	50,000	45,000	45,000
	Actual	48,854	49,468	44,767	--

[1]Targets and Actuals updated to include Corrections

Respond to Priority calls under the National average response time of 10 minutes

		FY 2023	FY 2024	FY 2025	FY 2026
Average response time Priority calls (minutes)	Target	7.83	7.50	7.50	8.00
	Actual	7.78	7.40	9.31	--
Average response time Non-Priority calls (minutes)	Target	8.75	8.00	8.00	9.00
	Actual	8.23	8.08	12.19	--

Provide information to citizens about existing programs & services

County Strategic Goal Alignment: ***Public Safety, Public Health & Human Services***

Provide referrals for medical or psychological assistance and crime prevention programs

		FY 2023	FY 2024	FY 2025	FY 2026
Community Referrals	Target	98%	98%	98%	98%
	Actual	98%	98%	97%	--

Provide a safe & secure environment to the inmate population

County Strategic Goal Alignment: ***Public Safety***

Maintain zero escapes and/or erroneous releases from custody or community programs

		FY 2023	FY 2024	FY 2025	FY 2026
Escapes	Target	0	0	0	0
	Actual	0	0	0	--
Walk-offs	Target	0	0	0	0
	Actual	1	0	0	--
Bad Release	Target	0	0	0	0
	Actual	2	2	0	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Sheriff-Administration	2,098,969	2,185,367	2,184,175	2,242,586
Court House Security	2,490,674	2,873,103	3,161,520	3,347,779
Sheriff-Law Enforcement	28,663,972	33,331,336	35,422,375	35,786,282
Community Deputy Program	(115,181)	(453)	-	-
Detention Center	19,348,656	21,487,621	24,190,814	27,883,449
Work Release Center	3,076,134	3,218,687	4,557,520	2,576,573
TOTAL	**55,563,224**	**63,095,661**	**69,516,404**	**71,836,669**
Expenses by Category				
Personnel	48,832,302	55,070,442	58,281,177	61,150,220
Operating	11,188,642	12,993,994	15,778,207	15,567,822
Capital	114,308	18,964	110,135	53,564
Reimbursements	(4,572,028)	(4,987,739)	(4,653,115)	(4,934,937)
TOTAL	**55,563,224**	**63,095,661**	**69,516,404**	**71,836,669**
Expenses by Fund				
General Fund	54,914,404	62,805,240	69,263,265	71,553,530
Grants	648,820	290,421	253,139	283,139
TOTAL	**55,563,224**	**63,095,661**	**69,516,404**	**71,836,669**
Full-Time Equivalents	**425.00**	**417.00**	**416.60**	**422.00**

FY23 expenses have been updated to reflect adjusted encumbrance amounts.

Sheriff-Administration Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Civil Process papers received	16,902	17,310	17,303	17,000	Count

Court House Security Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Courthouse visitors	204,181	241,975	233,462	230,000	Count
Prisoners handled at Courthouse	2,894	2,873	2,800	2,800	Count

Sheriff-Law Enforcement Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Criminal investigations handled	1,237	975	1,002	1,100	Count
Search & Seizure warrants served	91	82	72	75	Count
Calls for service	117,335	136,620	135,000	140,000	Count
Total arrests	4,261	4,299	4,400	4,250	Count
Protective and Peace Orders served	1,383	1,414	1,310	1,300	Count
Guns seized	165	308	225	195	Count
Incident reports written	12,287	14,093	13,400	13,400	Count
Traffic citations and Warnings processed	20,426	39,853	35,890	36,000	Count
Sex Offenders registered	242	263	268	270	Count
Traffic collisions	1,925	3,096	3,100	2,500	Count

School Crossing Guard Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Crossing Guards	29	30	31	33	Count
Schools with Crossing Guards	24	24	25	25	Count

Detention Center Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Average daily inmate population	285	301	286	290	Count
Prisoner intakes	1,897	1,810	1,826	1,850	Count
Court appearances	2,646	2,417	2,361	2,400	Count
Inmate sick call requests	4,209	3,894	5,006	5,000	Count
Documented log entries	584,168	591,389	600,000	600,000	Count
Central Booking intakes	2,503	2,697	3,031	3,200	Count

Work Release Center Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Home Detention participants	6	2	2	2	Count
Work Release average daily population	16	17	14	15	Count
Hours of court ordered community service	12,043	12,189	10,533	10,000	Count
Offenders participating in the Alternative Sentencing program	303	239	185	200	Count
Offenders completing the Alternative Sentencing program	240	224	250	240	Count
Average pre-trial releases per month	87	83	84	85	Count

State's Attorney's Office

The Circuit Court Division is primarily responsible for prosecution of felony cases & is divided into Felony Trial Units: Domestic Violence, Economic Crimes, Evidence Review, Special Victims, Narcotics, and Violent Crime. The District Court Division screens & prosecutes misdemeanor cases involving criminal and serious traffic matters.

Our Mission

The mission of the Frederick County State's Attorney's Office is to promote public safety and foster a sense of security in our community by holding people accountable for violating the law and pursuing justice in a fair, honest, efficient, and ethical manner.

Our team of professionals work collaboratively with state and local law enforcement agencies, social service agencies, victims and members of the public to provide information and services, and to seek justice in the cases that are investigated and prosecuted within our county. In doing so, the office screens cases to ensure legitimate prosecutions, and to determine eligibility for an alternative to prosecution, such as a diversion program or drug court. The office also works to develop crime prevention programs in cooperation with other agencies.

Services Provided

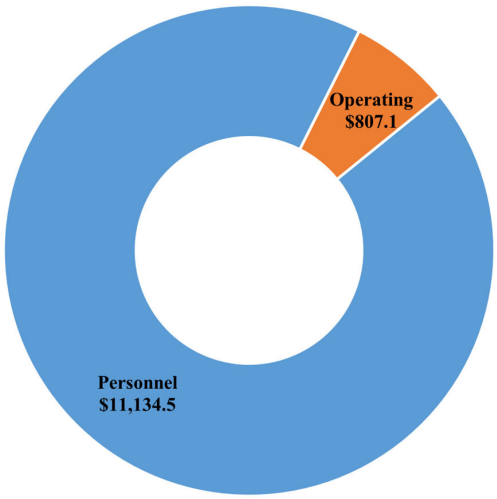
- Prosecute all criminal, juvenile, and serious traffic offenses
- Work with local law enforcement to provide information and services
- Provide community education and promote confidence in the criminal justice system
- Utilize diversion programs as an alternative form of justice for the community

Budget Highlights

The FY26 budget includes one new position. This position is to be assigned to the District Court Division. The FTE increase was offset by the elimination of a grant position in FY2025.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc. are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$11,941,683

State's Attorney's Office

Mission Statement

J. Charles Smith, III, State's Attorney

The mission of the Frederick County State's Attorney's Office is to promote public safety and foster a sense of security in our community by holding people accountable for violating the law and pursuing justice in a fair, honest, efficient, and ethical manner.

Our team of professionals work collaboratively with state and local law enforcement agencies, social service agencies, victims and members of the public to provide information and services, and to seek justice in the cases that are investigated and prosecuted within our county. In doing so, the office screens cases to ensure legitimate prosecutions, and to determine eligibility for an alternative to prosecution, such as a diversion program or drug court. The office also works to develop crime prevention programs in cooperation with other agencies.

Circuit Court Division
This Division is primarily responsible for prosecution of felony cases and is divided into the following **Felony Trial Units: Domestic Violence, Economic Crimes, Evidence Review, Special Victims, Narcotics, and Violent Crime.** Additionally, the Circuit Court Division is responsible for presenting cases to and advising the Grand Jury. This Division also handles post-trial proceedings like modification hearings, violations of probation, post-conviction proceedings, and other such proceedings.

District Court Division
The District Court Division screens and prosecutes misdemeanor cases involving criminal and serious traffic matters. This Division meets with citizen complainants and further investigates cases in which citizens have brought charges through the commissioner process. This Division also handles the prosecution of misdemeanor cases for which a jury trial has been prayed.

Strategic Goals

Promoting Public Safety

County Strategic Goal Alignment: Public Safety

Appropriately use our prosecution authority to deter & punish criminal offenders and protect society

		FY 2023	FY 2024	FY 2025	FY 2026
Circuit Court Felony cases handled	Target	600	550	500	475
	Actual	515	482	468	--
District Court Criminal cases handled	Target	4,000	6,000	6,000	7,500
	Actual	5,826	6,308	7,328	--

Effectively use treatment or diversion programs to rehabilitate and deter criminal activity in juveniles

		FY 2023	FY 2024	FY 2025	FY 2026
Juvenile Division cases handled	Target	200	200	220	265
	Actual	186	267	258	--
Youthful Offender Program	Target	100	106	106	90
	Actual	101	93	89	--
JEDI-SAO Police Diversion Program	Target	175	325	325	225
	Actual	310	209	221	--
JEDI-SAO YPSB Diversion Program -	Target	--	20	35	30
(New for FY2024)	Actual	--	35	30	--
JEDI-SAO Internet Safety Sexting	Target	--	106	110	100
Diversion Program (New for FY2023)	Actual	52	103	101	--

Juvenile Court Division

The Juvenile Court Division screens cases forwarded for prosecution by the Department of Juvenile Services. This Division is responsible for preparing Juvenile Petitions and prosecuting these cases before the Juvenile Magistrates.

Promoting Public Safety

County Strategic Goal Alignment: Public Safety

Leverage innovative adult diversion programs as an alternate form of justice for the community

		FY 2023	FY 2024	FY 2025	FY 2026
Drug Court participants	Target	50	50	50	60
	Actual	45	50	50	--
Mental Health Court participants	Target	15	15	15	15
	Actual	14	16	15	--
Veterans Court participants (New for	Target	--	--	20	20
FY2025)	Actual	--	--	15	--

Child Support Division

The Child Support Division is grant funded, and focuses on establishing child support and paternity orders, and then enforcing payment of court ordered support. The Child Support Division works closely with the Department of Social Services and local law enforcement providing these services.

Promoting Public Safety

County Strategic Goal Alignment: Public Safety

Facilitate consistent support for children by increasing child support collections and payment reliability

		FY 2023	FY 2024	FY 2025	FY 2026
Resolved Paternity	Target	100.0%	100.0%	100.0%	100.0%
	Actual	100.0%	100.0%	100.0%	--
Current Support	Target	90.0%	74.6%	75.0%	76.0%
	Actual	80.8%	69.3%	75.0%	--
Arrears	Target	75.0%	76.4%	80.0%	81.0%
	Actual	71.7%	72.2%	79.0%	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
State's Attorney's Office	9,914,797	11,158,752	11,820,170	11,941,683
TOTAL	**9,914,797**	**11,158,752**	**11,820,170**	**11,941,683**
Expenses by Category				
Personnel	9,158,010	10,346,119	11,067,600	11,134,534
Operating	760,476	812,633	752,570	807,149
Reimbursements	(3,689)	-	-	-
TOTAL	**9,914,797**	**11,158,752**	**11,820,170**	**11,941,683**
Expenses by Fund				
General Fund	8,183,809	9,096,021	9,642,586	9,806,478
Grants	1,730,988	2,062,731	2,177,584	2,135,205
TOTAL	**9,914,797**	**11,158,752**	**11,820,170**	**11,941,683**
Full-Time Equivalents	**83.00**	**85.00**	**87.00**	**87.00**

Courts

The Courts System consists of the Circuit Court, Jury, Family Law, and Problem Solving Courts. Together, they work to ensure fair and effective administration of justice, addressing a broad range of legal matters while considering the unique needs of individuals and communities.

Our Mission

The mission of the Frederick County Circuit Court is to provide fair, efficient, and effective justice for all. Our vision is to work collaboratively with justice partners to serve the people with integrity, transparency, and innovation.

Services Provided

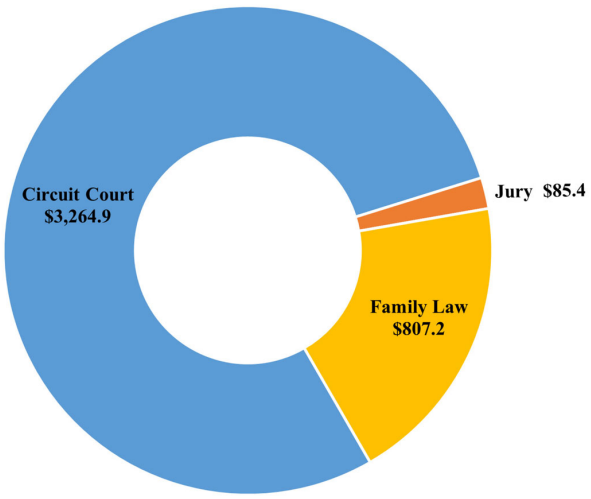
- Judicial decisions in Family Law disputes, civil litigation matters, juvenile & child welfare matters, and criminal charges brought against individuals.
- Selection of Juries
- Case Assignments and Scheduling
- Family Services including: Co-parenting seminars, attorney appointments for children, evaluations and home studies, Parenting coordination, and supervised visitation services.
- Mediation and Settlement Conference services to assist parties in coming to an agreement prior to a judicial ruling.
- Legal Assistance services to ensure access to justice for all litigants, no matter financial means.
- Substance Abuse Court Intervention Program.
- Truancy Reduction Court to improve school attendance.

Budget Highlights

The FY26 budget includes four new positions. One Executive Assistant and one Legal Assistant are approved for the Circuit Court. The Drug Court grant and the Family Law grant each received one additional position and both of these are fully grant funded.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc. are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$4,157,438

Courts

Frederick County Circuit Court

The mission of the Frederick County Circuit Court is to provide fair, efficient, and effective justice for all. Our vision is to work collaboratively with justice partners to serve people with integrity, transparency, and innovation.

Circuit Court

This is the highest common law and equity Court of record exercising original jurisdiction within the State. It is a trial Court which handles major civil cases, where the controversy exceeds $25,000, family court cases, cases involving juveniles and more serious criminal matters as well as appeals or requests for jury trials from the District Court and certain administrative agencies. Judges are usually appointed by the Governor for a period not to exceed two years, after which they must stand for election for a 15-year term.

Jury Selection System

This system is administered by the Clerk of the Circuit Court under the direct supervision of the Jury Judge. There are two types of jurors: grand jurors and petit jurors. The Grand Jury plays an important role in the criminal justice process. It evaluates the State's evidence against a person and decides whether there is probable cause for criminal charges. Petit jurors serve in both criminal and civil matters, hearing evidence from all parties to the proceedings to decide the outcome of the case based on the facts and laws presented. Both grand and petit jurors are chosen by random selection from a fair cross section of citizens residing in the county. The jury pool is created from a consolidated list of registered voters from the Board of Elections and licensed drivers or identification card holders from the Motor Vehicle Administration.

The Circuit Court also includes a Drug Treatment Court, Truancy Reduction Court, and provides family services as well as mediation services.

Drug Treatment Court is a specialized court docket that targets criminal defendants and offenders who have alcohol and other drug dependency problems. Collaboration among court team members begins during the early planning stage to facilitate behavioral changes and improve the participant's ability to function effectively in society and remain crime free. The designated drug court judge provides overall leadership of the team and represents the court authority to the drug court participants.

Truancy Reduction Court strives to improve school attendance and to positively affect the youth's attitude about education with a goal to build a relationship between the family, the school, and the court. The program works with families to determine reasons for poor attendance and makes referrals to services when appropriate. This program began operating January 2025.

Family Services are designed to support families by offering programs that assist the court with ruling in the best interest of any children involved, while also assisting parties with decision making and future planning. Family Services are

provided and accessible to all litigants regardless of their ability to pay and without regard to representational status. These services help the court fulfill the mandate of Maryland Rule 16-307.

Mediation Services benefit the court and citizens with the goal of increasing efficiency in the courts, expanding access to justice, preventing conflicts from escalating, and assist with the resolution of family, guardianship, child welfare, and civil litigation cases.

Strategic Goals

Provide access to justice

County Strategic Goal Alignment: ***Public Safety, Public Health & Human Services***

Be responsive and adaptable to changing community needs

		FY 2023	FY 2024	FY 2025	FY 2026
New Case Filings - Criminal, Civil, Family, & Probate	Target	8,100	8,000	8,025	8,650
	Actual	6,968	7,716	8,761	--
In-House Mediation-Family & Child Welfare Cases	Target	160	180	300	150
	Actual	156	297	133	--
Family Support Services referrals to various services	Target	1,192	1,800	1,800	4,650
	Actual	1,797	1,812	4,734	--
Drug Treatment Court Grant participants	Target	60	60	60	70
	Actual	46	50	65	--
Truancy Reduction Court participants (New for FY2025)	Target	--	--	10	25
	Actual	--	--	10	--
Outsourced Mediation Referrals-Family, Guardianship & Civil cases	Target	750	725	675	630
	Actual	594	688	536	--

Assure the highest level of service

County Strategic Goal Alignment: ***Public Safety***

Communicate effectively and use resources wisely

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Jurors	Target	4,500	4,191	4,570	6,163
	Actual	5,870	4,353	5,907	--
Jurors sitting in excess of five days	Target	250	161	75	138
	Actual	132	70	128	--
Events concluded by Magistrates	Target	4,400	4,200	4,420	4,000
	Actual	3,721	3,628	3,388	--

Information regarding the Strategic Plan for the Maryland Judiciary may be found at https://mdcourts.gov/sites/default/files/import/judicialcouncil/pdfs/strategicplan.pdf

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Circuit Court	2,276,969	2,665,267	3,029,080	3,264,851
Jury	89,954	70,664	85,381	85,381
Circuit Court Magistrate	(7)	335	-	-
Family Law	555,492	569,002	698,786	807,206
TOTAL	**2,922,408**	**3,305,268**	**3,813,247**	**4,157,438**
Expenses by Category				
Personnel	2,768,313	2,940,008	3,309,635	3,563,348
Operating	514,128	378,319	503,612	594,090
Capital	-	123,552	-	-
Reimbursements	(360,033)	(136,611)	-	-
TOTAL	**2,922,408**	**3,305,268**	**3,813,247**	**4,157,438**
Expenses by Fund				
General Fund	1,991,127	2,195,874	2,532,142	2,660,392
Grants	931,281	1,109,394	1,281,105	1,497,046
TOTAL	**2,922,408**	**3,305,268**	**3,813,247**	**4,157,438**
Full-Time Equivalents	**26.00**	**28.00**	**30.00**	**34.00**

Orphans' Court

The Orphans' Court Division consists of the Orphans' Court Department, a specialized probate court with jurisdiction over judicially administered estates. Additionally, the court plays a crucial role in cases involving minors, particularly in the appointment of guardians to safeguard their interests and well-being.

Our Mission

The mission of the Maryland Court System is to provide fair, efficient and effective justice for all.

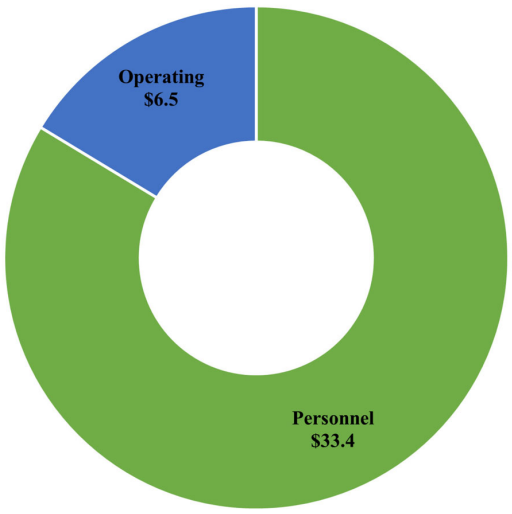
Services Provided

- Supervise the management of estates
- Direct the actions of personal representatives
- Appoint guardians of minors

Budget Highlights

The FY26 budget is consistent with the FY25 Adopted budget with only minor changes.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$39,911

Orphans' Court

This is a probate court with jurisdiction over estates which are administered judicially. It is especially concerned in wills to minors and the appointment of guardians for them.

Orphans' Courts were unknown in provincial Maryland and were first created in Maryland under the Acts of 1777. They were to be established in each county and served by a Register of Wills. The initial act established that in contested cases, the parties were entitled to file their actions in courts of general jurisdiction–the then general court, the chancery court, or the county court. In 1851, the judges of the Orphans' Court became constitutional judges. Present constitutional recognition of the Orphans' Court can be found in Maryland Constitution Article IV, §§ 1 and 40.

The three presiding Judges of the Orphans' Court in Frederick County are elected on a partisan basis for four-year terms. A judge must be over 30 years of age, a resident of Maryland and their jurisdiction for twelve months before their election and of the Circuit for six months. There are no professional qualifications. They are responsible for approving administration accounts, ensuring that only appropriate payments are made from estate assets and that distributions are made appropriately. The Governor appoints the Chief Judge from among the three elected. The Court is in session two mornings a week.

Strategic Goals

Fairly and diligently review and approve estate filings in a timely manner

County Strategic Goal Alignment: ***Housing & Quality of Life, Government Innovation***

Sign orders approving estate accounts, personal representative appointments, and all other orders to ensure timely closure of estates

		FY 2023	FY 2024	FY 2025	FY 2026
Orders signed *tracking only*	Target	--	--	--	--
	Actual	1,479	950	1,353	--
Hearings held *tracking only*	Target	--	--	--	--
	Actual	57	57	77	--
Orders overturned by a higher court	Target	0	0	0	0
	Actual	1	1	0	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Orphans' Court	34,442	38,467	39,839	39,911
TOTAL	**34,442**	**38,467**	**39,839**	**39,911**
Expenses by Category				
Personnel	31,941	34,016	33,394	33,394
Operating	2,501	4,451	6,445	6,517
TOTAL	**34,442**	**38,467**	**39,839**	**39,911**
Expenses by Fund				
General Fund	34,442	38,467	39,839	39,911
TOTAL	**34,442**	**38,467**	**39,839**	**39,911**

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County Attorney's Office

The Office of the County Attorney consists of the County Attorney's Office and the Ethics Commission. Together, these entities work to maintain the legal and ethical integrity of the county government, ensuring that its actions align with the law and serve the best interests of the community.

Our Mission

The County Attorney's Office is committed to providing high-quality, ethical, and proactive legal representation to support the County's government, protect public resources, and ensure compliance with local, state, and federal laws. We strive to deliver sound legal advice, draft and defend legislation, and mitigate legal risks while promoting transparency, accountability, and justice. Through dedicated service, we aim to safeguard the County's legal interests and contribute to the effective governance and well-being of the Frederick County community.

Services Provided

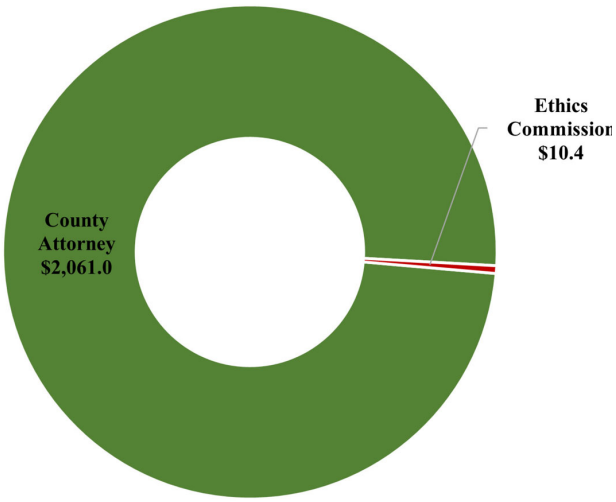
- The County Attorney is the chief legal officer of the County and conducts all the law business of the County
- The County Attorney's Office is the legal advisor to the Executive, the Council, all County departments, agencies, offices, boards, commissions, and other instrumentalities of the Government
- Writes and prepares laws, resolutions, deeds, leases, contracts, and other legal documents
- Works with the Ethics Commission

Budget Highlights

Maintenance for software has been transferred to Information Technology, otherwise the budget is consistent with the FY25 Adopted Budget.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$2,071,462

County Attorney's Office

The County Attorney's Office is the legal advisor of the county and its offices, departments, boards, commissions and agencies. This office issues opinions, gives advice upon any legal question affecting the interest of the county, and represents the county in most legal actions.

The County Attorney's Office is responsible for the written preparation of laws, resolutions, deeds and leases; review of contractual documents; drafting of bills for the County Council and Maryland General Assembly; and the enforcement of county laws in Maryland courts.

The office represents the Frederick County Executive, the Frederick County Council, and various departments and agencies of county government and plays a critical role in safeguarding the County's legal interests and supporting its governance functions. This Office is unable to provide legal advice to citizens.

In alignment with the County Attorney, the Ethics Commission administers the Frederick County Ethics Law by encouraging and enforcing compliance by Frederick County officials, employees, and volunteers covered by the Law. The duties of the Ethics Commission include making determinations on alleged violations of the Law, granting or denying exceptions to the Law, giving advisory opinions on application of the Law, and recommending Law changes. There are seven members and one alternate serving on the Commission and they serve three-year, staggered terms. They are appointed by the County Executive and affirmed by the County Council.

GOALS AND MEASURES

Short term (1-3 years)

1. Strengthen Legal Advisory Services – Expand proactive legal guidance to County departments to help prevent legal issues before they arise.
2. Evaluate and Improve Internal Operations – Conduct a review of office procedures to identify opportunities for greater efficiency, responsiveness, and professional development.
3. Risk Management – Identify potential legal risks and provide strategies to mitigate liability while ensuring responsible governance.

Long term (5-10 years)

1. Strengthening Legal and Advisory Services - Develop a proactive legal framework to anticipate and address emerging legal challenges. Establish specialized legal teams to focus on key areas such as land use, environmental law, and public-private partnerships.
2. Building a Resilient Legal Infrastructure - Implement advanced case management systems to streamline workflows and improve efficiency. Expand legal resources and digital tools to provide faster, more effective legal services.

Strategic Goals

Prevent Legal Problems

County Strategic Goal Alignment: Government Innovation

Provide accurate, timely, and reliable document review and legal advice for the County Executive, County Council, Divisions, Departments, boards and commissions, and agencies in order to help these clients achieve their objectives without unnecessary litigation or loss.

		FY 2023	FY 2024	FY 2025	FY 2026
Percentage of clients who report advice provided was clear, relevant, and timely	Target	100%	100%	100%	100%
	Actual	97%	98%	--	--
Percentage of responses for advice or document review are completed within five working days	Target	100%	100%	100%	100%
	Actual	78%	80%	--	--

Provide Best Service Possible

County Strategic Goal Alignment: Government Innovation

Provide effective legal representation to the County Executive, County Council, Divisions, Departments, boards and commissions, and agencies in a cost effective manner

		FY 2023	FY 2024	FY 2025	FY 2026
Divisional expenses as a percentage of the County budget	Target	0.2%	0.2%	0.2%	0.2%
	Actual	0.2%	0.2%	--	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
County Attorney	1,505,294	1,709,241	2,125,799	2,061,043
Police Accountability Board	130,996	63,885	95,107	-
Ethics Commission	-	3,713	10,419	10,419
TOTAL	**1,636,290**	**1,776,839**	**2,231,325**	**2,071,462**
Expenses by Category				
Personnel	1,521,429	1,715,601	1,862,011	1,788,530
Operating	114,861	61,238	369,314	282,932
TOTAL	**1,636,290**	**1,776,839**	**2,231,325**	**2,071,462**
Expenses by Fund				
General Fund	1,636,290	1,776,839	2,231,325	2,071,462
TOTAL	**1,636,290**	**1,776,839**	**2,231,325**	**2,071,462**
Full-Time Equivalents	**11.00**	**11.00**	**11.00**	**10.20**

Division of Economic Opportunity

The Division of Economic Opportunity consists of the Office of Economic Development and the Workforce Services Department, both of which work collaboratively to drive economic growth, support local businesses, and enhance workforce development initiatives.

Our Mission

The Division of Economic Opportunity leads Frederick County's vibrant economy by creating innovative and compelling opportunities for residents and business. We do this by serving as collaborative partners to streamline processes, access resources and facilitate economic progress.

Services Provided

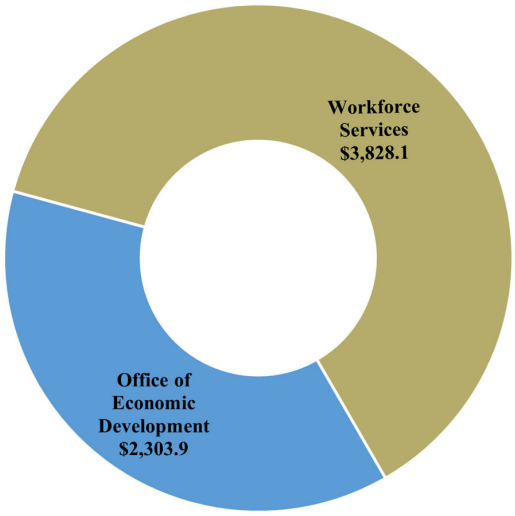
- Resources for businesses to start, invest, and thrive in the County
- Skill development to match a qualified workforce to industry

Budget Highlights

The FY26 budget includes funding for a Makerspace Implementation Strategy as well as funding for an Industry Workforce Summit.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$6,131,924

Division of Economic Opportunity

Office of Economic Development (OED)

Mission Statement

To sustain, diversify and grow Frederick County's vibrant economy by providing leadership and resources for businesses to start, locate and expand.

OED serves as the primary contact for the business community, with a focus on job creation and commercial capital investment. OED works to attract new businesses to the county, retain and grow existing businesses, and assist entrepreneurs and small business. Targeted industries include Life Sciences, Computing and IT, Hospitality and Tourism, Professional, Engineering, Scientific and Technical Services, Logistics & Distribution, and Advanced Manufacturing. Partnerships with the Maryland Women's Business Center, the Small Business Development Center and Frederick Innovative Technology Center Inc. and OED's EmPOWER programs support the County's strategic focus on entrepreneurship and small business support.

Departmental Strategic Goals

Business Development

County Strategic Goal Alignment: Economic Development & Jobs

FCOED's mission is to sustain, diversify and grow Frederick County's vibrant economy by providing leadership locate and expand.

		FY 2023	FY 2024	FY 2025	FY 2026
Total Business Retention Visits	Target	240	260	180[1]	180
	Actual	294	170[1]	180	--
Total Business Assists	Target	150	200	137[1]	137
	Actual	253	85[1]	137	--
Total # of Prospects (Existing & New)	Target	55	100	85[1]	85
	Actual	109	85[1]	85	--
Total Jobs Facilitated (Existing & New)	Target	600	750	525[1]	525
	Actual	900	430[1]	525	--

[1] No longer includes Agriculture. New office of Agriculture formed mid-FY24.

Business Intelligence and Promotion

County Strategic Goal Alignment: Economic Development & Jobs

Elevate awareness of Frederick County in priority markets, to key industries and audiences, as well as exisitng business community

		FY 2023	FY 2024	FY 2025	FY 2026
FCOED Website Sessions	Target	60,000	62,000	62,500	30,000
	Actual	64,125	27,925 [2]	27,925	--
FCOED Social Media Followers	Target	9,000	11,000	12,000	13,000
	Actual	9,858	11,236	12,400	--

[2] FCOED changed website platform mid-FY24.

Workforce Services

Mission Statement

To be the leader in workforce development for Frederick County and contribute to the economic prosperity of the community.

To meet the growing and changing labor market needs of Frederick County, Workforce Services equips job seekers with information, training, and resources needed to attain employment and grow their careers in today's dynamic market. Workforce Services provides businesses in need of qualified talent with recruitment support and training programs that deliver customized solutions to ensure industries have access to skilled workers. They also maintain a focus on future talent pipeline development through partnerships with Frederick County Public Schools, Frederick Community College and others to provide education, employment and training opportunities for the youth of Frederick County.

Departmental Strategic Goals

Support Training and Employment Needs

County Strategic Goal Alignment: ***Workforce Development, Economic Development & Jobs***

Provide equal opportunity and accessibility of programs and services for all residents and identify priority industries for targeted training and workforce preparation initiatives; recruit individuals for training and employment programs that directly meet the demands of the local economy

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Businesses Provided Customized Candidate Recruitment	Target	250	250	250	250
	Actual	300	305	--	--
Number Of Individuals Trained in Targeted Industries	Target	150	160	160	250
	Actual	125	312 [1]	--	--
Percentage of Satisfaction Survey Rating Services at or Above Average	Target	90%	90%	90%	90%
	Actual	100%	95%	--	--

[1] Increase due to ARPA workforce development funding

Provide Educational Opportunities For Businesses

County Strategic Goal Alignment: ***Education & Workforce Development***

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Businesses Actively Engaged in Services Annually	Target	150	500	200	300
	Actual	500 [2]	350	--	--

[2] The method in which this goal was measured changed in FY23.

Grow Staff Professional Development

County Strategic Goal Alignment: ***Education & Workforce Development***

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Staff Completing Professional Development Annually	Target	20	25	27	25
	Actual	22	25	--	--
Number of Staff Earning/Updating Workforce Development Credentials	Target	10	5	8	6
	Actual	4	5	--	--

Increase Workforce Opportunities to Adults and Youth to Promote Self-Sufficiency

County Strategic Goal Alignment: ***Workforce Development, Economic Development & Jobs***

Increase growth opportunities through skill development and career pathways; provide youth access to career opportunities that incorporates academic and occupational education

		FY 2023	FY 2024	FY 2025	FY 2026
Individuals Participating in Skill Development or Career Pathways	Target	600	500	500	500
	Actual	425	350	--	--
Number of Youth Completing Training or Education	Target	40	100	100	50
	Actual	15	10	--	--

Maximize Use of Technology

County Strategic Goal Alignment: ***Workforce Development, Economic Development & Jobs***

		FY 2023	FY 2024	FY 2025	FY 2026
Increase Persons Engaged in Virtual	Target	600	500	500	300
Programs Annually	Actual	500	300	--	--
Clients Satisfied With Virtual Programs	Target	90%	90%	90%	90%
per Satisfaction Survey	Actual	100%	90%	--	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Office of Economic Development	-	2,044,716	2,377,147	2,303,865
Workforce Services	-	3,473,843	3,720,100	3,828,059
TOTAL	**-**	**5,518,559**	**6,097,247**	**6,131,924**
Expenses by Category				
Personnel	-	3,891,597	4,435,171	4,565,689
Operating	-	2,855,041	3,331,364	3,268,732
Capital	-	250,000	-	-
Reimbursements	-	(1,478,079)	(1,669,288)	(1,702,497)
TOTAL	**-**	**5,518,559**	**6,097,247**	**6,131,924**
Expenses by Fund				
General Fund	-	2,905,448	3,639,462	3,622,074
Grants	-	2,613,111	2,457,785	2,509,850
TOTAL	**-**	**5,518,559**	**6,097,247**	**6,131,924**
Full-Time Equivalents	**-**	**36.00**	**36.00**	**36.00**

The Division of Economic Opportunity was established as a separate Division in FY24 to include Workforce Services. Prior financial information for these departments can be found on the County Administration table.

Workforce Services Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Job seekers served in all programs	5,803	8,488	6,200	6,200	Count
Registered job seekers employed in target industries	80	82	80	80	Percentage
Registered job seekers earned skills or credentials	65	70	65	65	Percentage
Businesses served	351	353	500	500	Count
New business prospects supported	10	20	20	20	Count
Workers trained in targeted industries	124	168	130	130	Count
Unemployed and underemployed trained in targeted industries	312	356	300	300	Count
Youth served	250	302	300	300	Count
Registered youth employed	87	60	70	70	Percentage
Registered youth earning skills or credentials	40	0	70	70	Percentage

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Division of Finance

The Division of Finance consists of Finance Administration and the departments of Accounting, Treasury, Debt & Benefit Trust Management, and Grants Management. All play a role in maintaining financial stability, ensuring compliance, and supporting the organization's fiscal operations.

Our Mission

Effectively and efficiently manage the financial operations of Frederick County Government by implementing sound fiscal policies which provide the County Executive, County Council, and taxpayers of Frederick County with accurate and timely financial information which can be effectively used in the decision making process; to efficiently and effectively administer the property tax system and collect and safeguard the County's fiscal resources; and to effectively and efficiently manage the resources dedicated to the County's long-term liabilities related to debt obligations, and the pension and other postemployment plans.

Services Provided

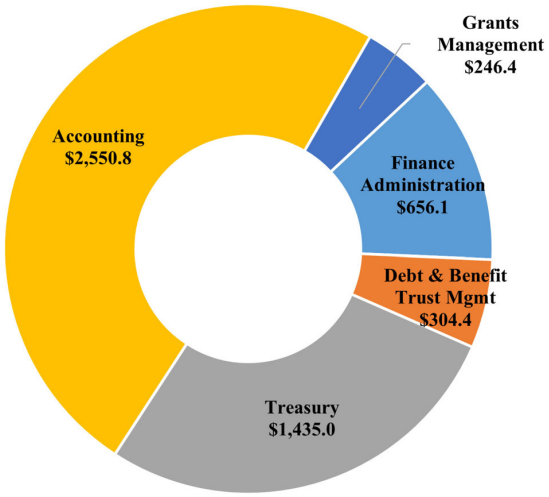
- Manage County's debt oligations
- Analyze, interpret and present financial data
- Collect and deposit tax payments and various County revenue sources
- Central point of contact for grant management

Budget Highlights

The FY26 budget is consistent with the FY25 Adopted budget with only minor changes.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc. are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$5,192,760

Division of Finance

The Division of Finance, under the direction of the Finance Director, is composed of **Finance Administration** and the departments of **Debt & Benefit Trust Management, Accounting, Treasury, and Grants Management.** The Finance Director, appointed by the County Executive, is responsible for the preparation of the County's annual comprehensive financial report. The Finance Director also acts as a financial advisor to the Executive.

Finance Administration

Finance Administration provides guidance and support to the Accounting, Treasury, and Debt and Benefit Trust Management departments. This office provides financial support and information to the County Executive and is responsible for providing the County Council with fiscal impact notes and financial information on proposed legislation and resolutions. Finance Administration is responsible for the development of the County's fiscal policies, as well as the integration of finance-related information systems throughout County Government.

The Finance Director serves as a committee member in the administration and management of the County's Pension, Deferred Compensation Plan, Other Post-Employment Benefits (OPEB) and Length of Service Awards Program (LOSAP) trusts.

Debt & Benefit Trust Management

The Debt & Benefit Trust Management Department is responsible for managing the timely and economic issuance of long-term financial obligations; developing and maintaining strong rating agency relations; preparing accurate and timely financing documents, including the County's Annual Financial Disclosure Statement; ensuring strict compliance with disclosure requirements; and coordinating bond counsel review. Administration also plays an integral role in the formation, monitoring, and payment processing of Tax Incremental Financing (TIF) and Community Development Authority (CDA) conduit debt financing.

This department is also responsible for the management of the benefit trust assets, including the Employee's Retirement Plan Trust, the Uniformed Employee's Retirement Plan Trust, Other Post Employment Benefit (OPEB) Trust and Length of Service Award Program (LOSAP) Trust. Services provided include contract administration with external consultants, cash flow monitoring, participation in committee meetings, plan document reviews, as well as management of the trust assets.

Management of these areas includes budget preparation, financial policy review and preparation, accounting, and financial reporting for each of the Trust Funds and the Debt Service Fund. Independent software systems are maintained for the debt portfolio, operating investment portfolios and an investor relations website.

Accounting

The Accounting Department is responsible for the analysis, interpretation, and presentation of the County's financial position and results of operations through timely, accurate, and professional financial reports.

These reports provide public assurance as to the accountability and integrity of the use of County resources; adherence to budgetary policies established by management; and compliance with Federal, State, and County mandates.

The Department prepares the Annual Comprehensive Financial Report as well as other standardized and specialized reports. This Department also provides high quality, timely service to County departments through analysis and technical assistance.

Accounts Payable is responsible for timely and accurate payments to vendors for goods and services provided to the County.

Payroll is responsible for managing and maintaining the County's payroll system and assuring that employees are paid accurately and timely.

Treasury

The Treasury Department serves as a primary provider of person-to-person customer service to County residents. The Treasurer is responsible for the collection and deposit of all County monies, in essence functioning as a banking operation.

All of the County's accounts receivable billing is done by the Treasury Department. This includes County, State, and Municipal real estate tax bills which are prepared, verified, and issued from the Treasury Department.

The Treasury Department also collects water/sewer bills, permit and planning fees, and landfill bills; issues dog and cat licenses; sells Transit bus passes; and certifies all real property transfers including the collection of recordation taxes. In addition, the Treasurer is the County's Investment Officer and handles the investment of County funds in a manner that will provide the maximum safety of principal while meeting the daily cash flow needs of the County.

All investments are in conformance with the County's Investment Policy and State law. The Treasurer is also responsible for the daily cash management of the County as well as managing the County's banking relationship and merchant card services.

Grants Management

The Grants Management Department serves as a central point of contact for grant management for County Divisions. The department leads countywide grant policy and planning by developing countywide policies and procedures to implement best practices regarding grants management, maximize the County's use of Federal, State, and non-governmental grant opportunities; maximize the efficiency and effectiveness of grants awarded by the County; provide technical assistance regarding grants management and ensure public transparency and ethical practice in grants management. The Department works with other divisions on grant making strategies to ensure criteria have a diverse, equitable and inclusive lens. The Department is responsible for maintaining a grants database that includes current information regarding each grant opportunity offered by the County as well as each grant received or awarded by the County. The Community Partnership Grant program is administered by the department.

Strategic Goals

Protect the financial resources of the County through prudent fiscal management

County Strategic Goal Alignment: ***Government Innovation***

Maintain AAA bond rating by all three major rating agencies (Moody's, Standard and Poor's and Fitch)

		FY 2023	FY 2024	FY 2025	FY 2026
County Bond Rating	Target	3	3	3	3
	Actual	3	3	3	--

Meet all statutory, regulatory and external mandates for timely, accurate, and comprehensive reporting

		FY 2023	FY 2024	FY 2025	FY 2026
Number of findings	Target	0	0	0	0
	Actual	0	0	0	--

A clean opinion from outside auditors measures the reliability, integrity and accuracy of the information presented in reports prepared by staff in the Accounting Department.

Gain efficiencies through technology. Reduce postage costs and decrease the amount of staff time necessary to process and manage checks by increasing the number of disbursements made electronically.

		FY 2023	FY 2024	FY 2025	FY 2026
% of disbursements made electronically	Target	49.10%	46.76%	45.00%	42.00%
	Actual	48.40%	41.00%	42.00%	--

Process revenue payments promptly, accurately and as efficiently as possible to provide timely availability of funds to the government agencies for which taxes are collected

		FY 2023	FY 2024	FY 2025	FY 2026
Revenue Collection Cost Ratio (operating expenses/revenue collected)	Target	0.100%	0.120%	0.120%	0.120%
	Actual	0.090%	0.108%	0.078%	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Finance Administration	546,310	612,139	646,317	656,129
Debt & Benefit Trust Mgmt	268,964	275,244	300,794	304,367
Treasury	1,232,246	1,264,253	1,400,373	1,434,981
Accounting	2,251,283	2,315,639	2,511,548	2,550,834
Grants Management	-	-	259,876	246,449
TOTAL	**4,298,803**	**4,467,275**	**5,118,908**	**5,192,760**
Expenses by Category				
Personnel	4,007,482	4,180,798	4,703,779	4,789,567
Operating	291,321	286,477	415,129	403,193
TOTAL	**4,298,803**	**4,467,275**	**5,118,908**	**5,192,760**
Expenses by Fund				
General Fund	4,298,803	4,467,275	5,118,908	5,192,760
TOTAL	**4,298,803**	**4,467,275**	**5,118,908**	**5,192,760**
Full-Time Equivalents	**33.56**	**33.56**	**35.56**	**35.56**

The Grants Management Department was established in FY25 to provide a centralized grants management function within the Finance Division.

Finance Administration Performance Statistics	**Actual 2023**	**Actual 2024**	**Estimate 2025**	**Estimate 2026**	**Unit of Measure**
County Bond Rating by Fitch, Moody's, and S&P	AAA	AAA	AAA	-	Text
Interest Rate - True Interest Cost for County GO Bonds	2.25	3.38	3.63	--	Percentage

Debt & Benefit Trust Mgmt Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Benefit Trust Funding Ratios-Defined Benefit Uniformed	84.27	88.80	--	--	Percentage
Benefit Trust Funding Ratios-Defined Benefit Non-Uniformed	87.66	91.50	--	--	Percentage
Other Post Employment Benefits Funding Ratio	87.02	110.76	--	--	Percentage
Length of Service Award Program Funding Ratio	29.86	29.50	--	--	Percentage

Treasury Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Property tax bills and delinquent notices sent	116,652	115,083	119,124	120,000	Count
Liens sold at tax sale	472	526	544	500	Count
Recordation transactions	16,892	14,054	13,835	14,000	Count
Rate of return on investments	3.55	5.25	4.34	4.25	Percentage

Accounting Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Accounting transactions	160,347	168,364	178,375	188,981	Count
Accounts Payable checks generated	11,813	15,677	16,509	17,385	Count
ACH electronic payments submitted	11,068	12,504	12,172	12,495	Count
W-2s issued	4,599	3,958	3,668	3,686	Count
Active grants maintained	311	328	366	362	Count

Division of Human Resources

The Frederick County Division of Human Resources supports employees throughout their journey, from hiring to retirement. We source talent, assist with hiring, manage benefits, enforce policies, resolve issues, oversee performance reviews, and promote growth through training and development.

Our Mission

The Division of Human Resources takes a proactive approach to building and supporting a talented and diverse workforce that demonstrates the values of inclusion, sustainability, and accountability. We provide effective and efficient support throughout the employment journey, seeking to ensure that all individuals are fully engaged and feel a sense of belonging, from their first inquiries about employment through retirement.

Services Provided

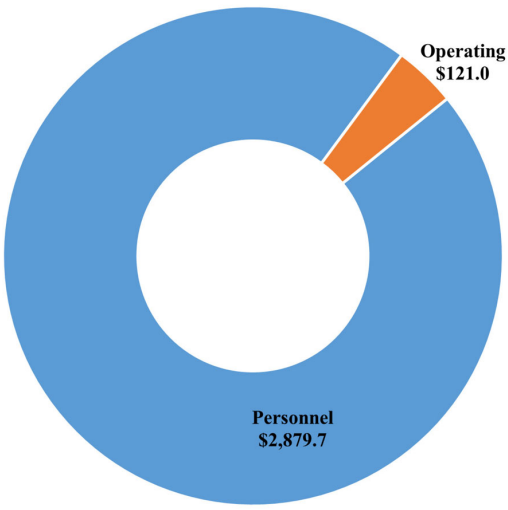
- Talent Acquisition & Onboarding
- Compensation & Classification Plans
- Employee Benefits Administration
- Leave Management and other Employee Support
- Health & Wellness Programming
- Employee Relations
- Performance Management, Development, & Training
- Policy Development & Maintenance
- Labor/Management Relations
- Strategic HR & Workforce Planning

Budget Highlights

The FY26 budget includes a new Human Resources Administrator - Talent Acquisition position to support the growing recruitment efforts and further implement the new internal structure and service delivery model.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$3,000,668

Division of Human Resources

The Frederick County Division of Human Resources is responsible for supporting prospective, current, and past employees throughout their employment journey. We proactively and creatively source new talent, support new employees' application and hire, maintain, and enrich our employee benefits, administer HR policies and practices, resolve employee issues, promote effective performance review and feedback, and champion employee growth and advancement through training and development. We support our employees through and after their retirement from County work.

Through all these functions and stages, we always work with an eye toward our key values of diversity, equity, inclusion, sustainability, and accountability. Human Resources strives to develop policies and solutions that are fair and consistent, that are efficient and use resources responsibly, and that will be scalable and sustainable as our County grows. None of this is possible without strong employee talent. The recruitment and selection of high-quality candidates is supported by careful workforce and position planning, strategic and inclusive recruitment, a fair selection process, and efficient onboarding. To attract talent, we work to effectively promote the many benefits of County employment and of our Frederick County community.

Likewise, County work cannot happen if we do not retain our valued employees by providing a positive employee experience. This is supported by nurturing effective leadership skills, continuing to offer competitive wages and benefits, providing the opportunity to learn and grow, seeking and valuing employee feedback, and encouraging strong communication between employees and management. We foster a workplace in which all employees feel they are part of one Frederick County Government, and everyone feels they belong.

HR seeks to continually improve our understanding and proactive support of our many County operations and to serve as a strategic business partner to our divisions and departments. Through early and strategic involvement in County initiatives, HR helps leaders ensure that the right people are equipped to do the right work, in the right way.

Strategic Goals

Ensure Best Practices and Equity in Classification, Policies, and Expand Recruitment Outreach

County Strategic Goal Alignment: ***Government Innovation***

Review classification/positions and policies for best practices, equity & market standards; expand outreach

		FY 2023	FY 2024	FY 2025	FY2026
Percentage of Classification/Positions Reviewed	Target	33%	33%	33%	33%
	Actual	15%	5%	99%	--
Percentage of Policies Reviewed	Target	10%	10%	10%	10%
	Actual	6%	5%	6%	--
Recruitment outreach events/projects (New for FY2026)	Target	--	--	25	25
	Actual	--	--	34	--

Assess classification structure and position alignments for internal equity and external market competitiveness. Assess County policies for best practices and for efficient, consistent and scalable approaches. Expand recruitment outreach strategies to attract broad, diverse, and high-quality applicant

Employee Engagement and Experience

County Strategic Goal Alignment: ***Government Innovation***

Recognition and Engagement

		FY 2023	FY 2024	FY 2025	FY2026
Recognition Programs	Target	2	2	2	2
	Actual	1	2	2	--

FCG celebrates the dedication and hard work of its employees through recognition initiatives highlighting exceptional achievements, resident services performed at the highest level, and employment milestones. These programs foster community spirit and ensure that employees feel valued and integral to the County's success.

Provide Supervisor Development; Education on Total Compensation; Health and Wellness Programming

		FY 2023	FY 2024	FY 2025	FY2026
Professional Development Opportunities for Leaders [1]	Target	12	3	3	3
	Actual	1	7	9	--
Total Compensation Educational Programming (New for FY2026)	Target	--	--	25	25
	Actual			53	--
Overall Health & Wellness/Personal Development Programs Offered	Target	50	50	50	50
	Actual	59	50	73	--

[1] Provide professional development opportunities for leaders to support career growth and enhance the employee experience. Expand efforts to educate prospective and current employees regarding the total package of compensation and benefits offered by FCG. Offer extensive and innovative Health, Wellness, and Personal Development programming.

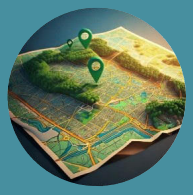
	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Human Resources	1,853,765	2,286,419	2,797,091	3,000,668
TOTAL	**1,853,765**	**2,286,419**	**2,797,091**	**3,000,668**
Expenses by Category				
Personnel	1,811,838	2,184,869	2,669,906	2,879,676
Operating	41,927	101,550	127,185	120,992
TOTAL	**1,853,765**	**2,286,419**	**2,797,091**	**3,000,668**
Expenses by Fund				
General Fund	1,853,765	2,270,879	2,797,091	3,000,668
Grants	-	15,540	-	-
TOTAL	**1,853,765**	**2,286,419**	**2,797,091**	**3,000,668**
Full-Time Equivalents	**15.68**	**18.76**	**21.76**	**22.76**

Division of Interagency Information Technologies

The Division of IIT consists of the Interagency Information Technology Department and the Voice Services Fund, all dedicated to supporting the County's technology infrastructure & communication systems.

Our Mission

The Mission of the Division of Interagency Information Technologies (IIT) is to empower Frederick County to innovate with secure, scalable, relevant and data driven solutions.



Services Provided

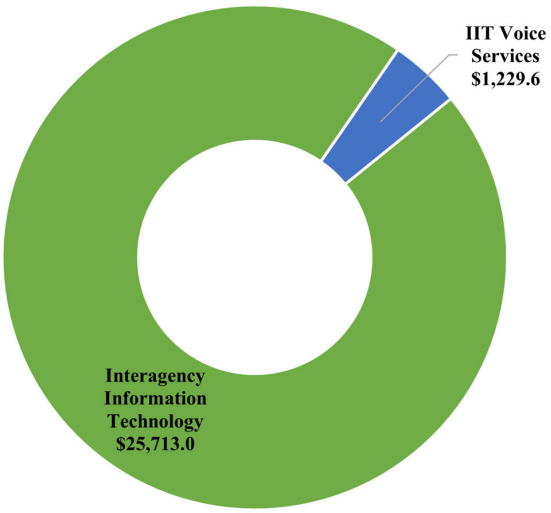
- Help Desk and Workstation Support
- Endpoint Management
- Custom Software Development
- Commercial off-the-shelf (COTS) software support
- Division specific IT support
- Website support (internal and external)
- Microsoft 365 (Email/Outlook, Teams, SharePoint) support
- Geographic Information Services
- Public Safety System Support
- Network Engineering
- Telecommunications and Voice Services
- Data Center Support and Cloud Integration
- Building Access Control and Badging Services
- Surveillance Camera Support
- Information Security
- 24x7 Network monitoring
- Chief Information Security Officer (CISO)
- Enterprise and Broadband Project Management Office

Budget Highlights

The FY26 budget includes operating expenses for the increased cost of county software maintenance contracts.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

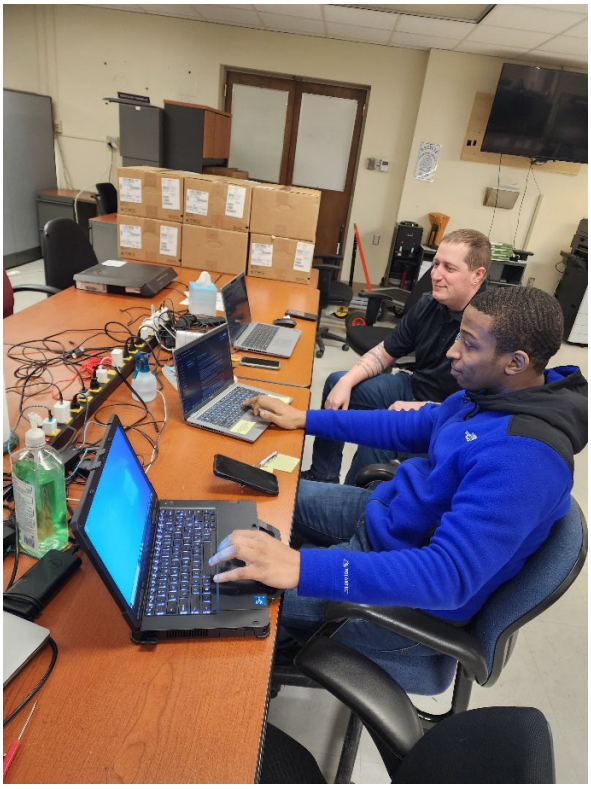
Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$26,942,656

Division of Interagency Information Technologies

The Division of Interagency Information Technologies (IIT) is organized into six workgroups: Infrastructure, Applications Services, GIS/Public Safety, Operations, Enterprise and Broadband Project Management, and the Office of the Chief Information Security Officer (CISO). Services provided include Help Desk and workstation support, endpoint management, custom software development, commercial off-the-shelf (COTS) software support and maintenance, Division specific IT support, Website support (internal and external), Microsoft 365 (email/Outlook, Teams, SharePoint) support, Geographic Information Services (GIS) support, Public Safety system support, network engineering, telecommunications and voice services, data center support, cloud integration, personnel badging services, surveillance camera support, information security, Chief Information Security Officer (CISO), and Enterprise and Broadband Project Management.



IIT provides on-site and remote delivery of information processing services to all government agencies funded by the County. The Division also establishes and operates a wide area network (WAN) and central services facility that designs, implements, and supports data, video conferencing, and wireless technology projects (except for police, fire, or rescue radio communications).

IIT also serves some of the IT needs of: Frederick County Public Schools, Frederick Community College, Frederick County Public Libraries, all Divisions of County Government and various independent agencies and 12 municipalities within Frederick County.

The IIT GIS team provides mapping support for the County Enterprise Asset Management system, and various citizen services including emergency response, roadway maintenance, environmental sustainability, public works, health initiatives, public schools, and parks and recreation. In collaboration with its municipal partners, the GIS team provides geospatial data, mapping and addressing support, as well as cost sharing for GIS data acquisition and development. Access is provided via internet map applications for property information, County schools, voting information, broadband expansion, and crime statistics which allows Frederick County to leverage its GIS into a valued public service.

The IIT Public Safety team provides technical support for multiple county divisions including, Division of Fire and Rescue Services, Department of Emergency Management, Frederick County Sheriff's Office, Park Rangers and Animal Control. Through MOU agreements, the IIT Public Safety team also assists the Frederick Police Department, Thurmont Police, Brunswick Police, and Ft. Detrick Police and Fire. Critical Public Safety systems, such as the County's 9-1-1 CAD system, Law Enforcement Records, and endpoint ruggedized laptops are supported by this team.

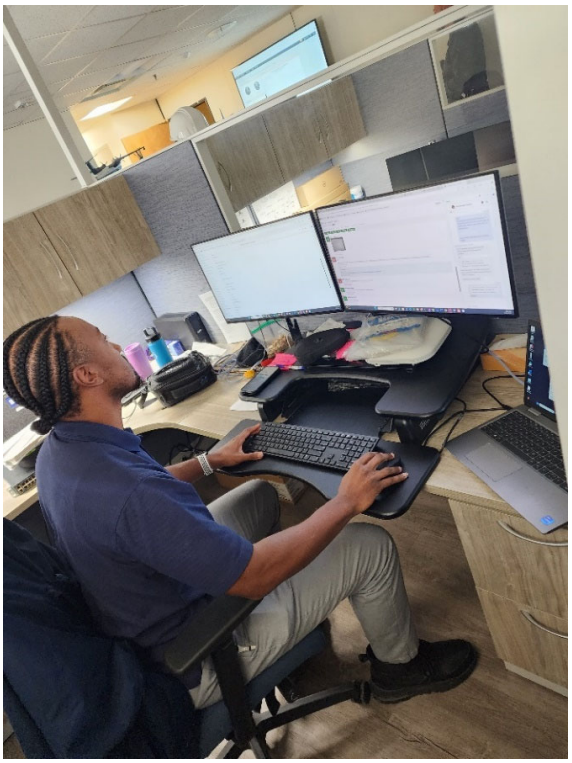
The IIT Rural Broadband Team along with the Project Management Office (PMO) works with the county residents and franchised providers to ensure the commitment to providing broadband services are accessible to all. They do this by identifying funding opportunities such as grants to expand coverage in the county. The team also acts as a liaison with the

community to the Internet Service Provider (ISP) to address any concerns raised. Additionally, the PMO is being developed to support ongoing IIT projects to help ensure they are delivered on time, on budget, and within scope.

Voice Services is an Internal Service Fund that manages, monitors, analyzes, procures, implements and upgrades the entire telecommunications network embracing multiple jurisdictions: Frederick County Government, Frederick City Government, State of Maryland agencies located within Frederick County, and all fire and rescue companies. The telecommunications network is also integrated with the Frederick County Public Schools telecommunications network. Examples of services include dial tone, voice mail, video, paging, on-demand call centers, and emergency calling services.

Information Security (InfoSec) is responsible for securing systems and data across the enterprise, whether cloud, mobile applications, or internally hosted systems and data within Frederick County. The InfoSec Team use sophisticated technologies that form a "layer of defense" to keep information safe and protected. InfoSec subscribe to best practice standards and conduct external penetration tests and internal vulnerabilities with independent third parties to ensure compliance and safety of information within Frederick County.

The Department of IIT Operations is dedicated to enhancing the digital employee experience with teams specializing in Services Management and Digital Workplace Services. These teams ensure that all county partners are supported daily with reliable, secure, and accessible devices and services for a wide range of enterprise uses. Through management of device provisioning and deployment, endpoint hardware support, enterprise software and OS troubleshooting, account support, and more. The Operations portfolio of products and tools empowers the county workforce through technology, enabling them to make a significant impact in their missions to our community. Operations continues the expansion of Microsoft 365 (Teams and SharePoint) to fully support a hybrid work environment, hoteling, and hybrid meeting spaces. This effort is combined with continued collaboration with the county records and risk programs to ensure compliance while strengthening disaster recovery and continuity of operations efforts for county digital resilience.



Enterprise Applications and Divisional Support ensures the effective administration of commercial off-the-shelf (COTS) solutions by managing their operational aspects, while overseeing the full software lifecycle of custom solutions to maximize value and align with business needs. Enterprise Resource Planning (Finance/HR/Asset Management) upgrades and planned moves to multi-tenant will continue into FY25 and FY26. The Enterprise Asset Management (EAM) solution to measure/analyze division outcomes continues to expand and will provide meaningful insight for long-range fiscal planning. When fully deployed the EAM solution will increase the impact of the services delivered to our citizens and improve operational efficiencies within the County.

IIT's plans for expansion are focused on current and projected County growth. IIT must accurately project capacity and service demand to adequately prepare to support the varied projects and initiatives designed to serve citizens.

Strategic Goals

Enterprise IT Planning & Tool Rationalization

County Strategic Goal Alignment: ***Government Innovation***

Achieve enterprise-wide IT alignment by rationalizing and standardizing tools across agencies, improving project management, and enhancing application governance to drive cohesion, efficiency, and reduced tool sprawl.

		FY 2023	FY 2024	FY 2025	FY 2026
Increase the adoption of standardized IT tools across agencies (New for FY2026)	Target	--	--	--	70%
	Actual	--	--	--	--
Achieve compliance with application governance policies to ensure better control of IT tools (New for FY2026)	Target	--	--	--	75%
	Actual	--	--	--	--

Cybersecurity & Tool Rationalization

County Strategic Goal Alignment: ***Public Safety***

Enhance cybersecurity resilience by strengthening Center for Internet Security (CIS) Critical Controls, implementing Multi-Factor Authentication (MFA), conducting phishing training, and improving penetration test performance. Streamline and consolidate cybersecurity tools to optimize efficiency, reduce redundancy, and minimize security risks.

		FY 2023	FY 2024	FY 2025	FY 2026
Achieve pass rate for penetration tests to reduce security risks and strengthen the security posture (New for FY2026)	Target	--	--	--	100%
	Actual	--	--	100%	--
Reach MFA adoption to optimize the cybersecurity toolset and enhance resilience (New for FY2026)	Target	--	--	--	100%
	Actual	--	--	80%	--
Participation in phishing training to optimize the cybersecurity toolset and enhance resilience (New for FY2026)	Target	--	--	--	90%
	Actual	--	--	90%	--

AI and Innovation

County Strategic Goal Alignment: ***Government Innovation***

Drive Artificial Intelligence (AI) innovation in the IIT Department by piloting AI tools, optimizing workflows, and establishing AI governance policies that align with risk management standards to ensure secure AI productivity and streamlined processes.

		FY 2023	FY 2024	FY 2025	FY 2026
Implement AI in key workflows to drive secure AI productivity and streamline processes (New for FY2026)	Target	--	--	--	4
	Actual	--	--	--	--
Achieve improvement in process efficiency through AI-based enhancements (New for FY2026)	Target	--	--	--	90%
	Actual	--	--	--	--

Project & Portfolio Management (PPM)

County Strategic Goal Alignment: ***Government Innovation***

To introduce Project & Portfolio Management (PPM) to ensure mature planning, execution, and value delivery. This will improve via project intake, execution, and resource allocation, leading to repeatable project success.

		FY 2023	FY 2024	FY 2025	FY 2026
Projects managed by the IIT Project Management Office (New for FY2026)	Target	--	--	--	15%
	Actual	--	--	--	--

Long-Term Goal: Digital & Virtual Service Delivery

Enhance Digital & Virtual Service Delivery by expanding self-service capabilities, increasing automation, and improving digital access for both public-facing and internal services to provide a seamless digital workflow and improve the constituent experience.

Performance Metrics:

-Achieve increase in digital self-service transactions to improve the constituent experience and streamline workflows.

-Reach digital government enablement to enhance accessibility and provide seamless, efficient services.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Interagency Information Technology	15,535,080	20,052,362	23,011,592	25,713,014
IIT Voice Services	1,123,890	1,373,309	1,142,366	1,229,642
TOTAL	**16,658,970**	**21,425,671**	**24,153,958**	**26,942,656**
Expenses by Category				
Personnel	9,871,040	12,588,341	13,466,830	13,745,922
Operating	8,045,650	10,234,733	12,570,076	15,351,753
Capital	-	54,677	-	-
Reimbursements	(1,257,720)	(1,452,080)	(1,882,948)	(2,155,019)
TOTAL	**16,658,970**	**21,425,671**	**24,153,958**	**26,942,656**
Expenses by Fund				
General Fund	15,435,705	18,838,846	23,011,592	25,713,014
Grants	99,375	1,213,516	-	-
Voice Services	1,123,890	1,373,309	1,142,366	1,229,642
TOTAL	**16,658,970**	**21,425,671**	**24,153,958**	**26,942,656**
Full-Time Equivalents	**82.00**	**89.00**	**92.00**	**92.00**

Interagency Information Technology Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
PCs, laptops, and mobile device terminals supported	4,300	4,000	4,100	4,200	Count
Leased copiers, multi-function devices, and printers supported	270	290	265	280	Count
Security-Devices being protected	5,200	6,000	6,500	6,500	Count
Virtual servers supported	385	403	410	450	Count
Help Desk user requests	20,000	25,000	33,000	40,000	Count
Facilities connected to County network	200	210	220	225	Count
Surveillance cameras managed	1,120	1,130	1,150	1,150	Count
Supported development applications	60	75	66	65	Count
Wireless devices managed	2,600	2,400	2,340	2,500	Count
GIS addresses assigned and reviewed	5,688	8,000	9,595	8,000	Count

Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Calls processed annually	6,600,000	5,500,000	5,500,000	5,500,000	Count
Extensions supported	3,659	3,560	3,530	3,600	Count

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Division of Planning & Permitting

The Planning & Permitting Division consists of two departments: the Development Review & Planning Department and the Permits & Inspections Department. The Division also includes the Office of Livable Frederick Planning & Design, which focuses on long-term community planning, sustainable growth, and innovative design initiatives to enhance the county's livability

Our Mission

Facilitate good government practice, active citizen participation and a balanced approach to planning and preservation activities, development review responsibilities, and permits and inspections functions in Frederick County.

Services Provided

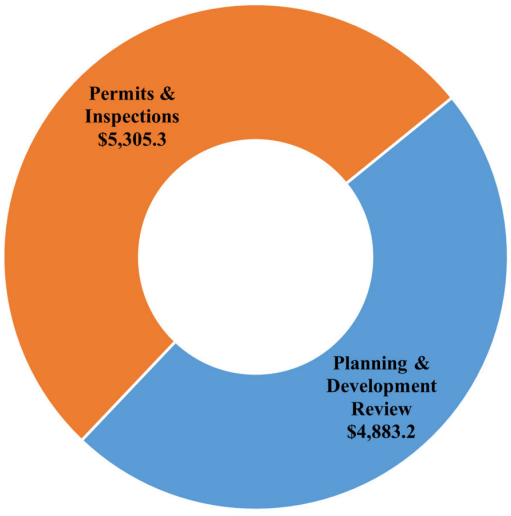
- Comprehensive and Functional Planning
- Historic Preservation programs
- Development Plan Review
- Zoning and Code Enforcement
- Permits and Inspections administration

Budget Highlights

One new position was added in FY26 for the Office of Livable Frederick (Planning). Also, a new vehicle for the Historic Preservation Program was added in FY26.

An independent study of salary and benefits were conducted. As a result, the budget reflects several year phase in to adjust the salaries of certain postions to reflect current market rates, as well as adjustments to salary scales, postition titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit eletions, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$10,188,511

Division of Planning & Permitting

This Division is comprised of two functional departments and one policy-focused planning office. Specifically, the Division includes the Department of Development Review & Planning; the Department of Permits & Inspections; and the Livable Fredrick Planning and Design Office.

Livable Frederick Planning & Design Office

Staff of the Livable Frederick Planning & Design Office develops and advances comprehensive, long-range planning documents through collaborative efforts with the County Executive, the County Council and the County Planning Commission. This Office also bears responsibility for the drafting, presentation, approval and implementation of a number of functional planning and policy related documents, such as the Planning Annual Report; the Water and Sewerage Plan and related cycle amendments; the Land Preservation, Parks and Recreation Plan; and the Historic Preservation Ordinance.

Implementation of the **Livable Frederick Master Plan,** a long-term vision and policy-focused strategic planning document, also falls under the primary jurisdiction of this Office. Unlike prior comprehensive planning efforts, the Livable Frederick Master Plan is policy based, not zoning and land use driven.

The Livable Frederick Planning and Design Office's first substantive planning efforts related to the implementation of the Livable Frederick Master Plan are the *Sugarloaf Treasured Landscape Area Plan,* the *South Frederick Corridors Plan,* and the *Water Resources Element*. The Sugarloaf Plan was adopted in October of 2022. The Plan focuses on the preservation of natural resources and the rural character of the Sugarloaf Mountain area. The South Frederick Corridors Plan focuses on opportunities for economic growth and revitalization within the commercialized MD355 and MD85 corridors, just south of the City of Frederick. The South Frederick Corridors Plan was adopted in April of 2024. The Water Resources Element addresses the County's capacity to provide potable water and manage wastewater associated with future growth, as well as management of stormwater. The Water Resources Element was adopted in January of 2025.

Plans to be initiated in 2025, include the Green Infrastructure Plan and the Housing Element and an economic opportunity plan – Investing in Workers and Workplaces.

In addition to the Planning Commission, the Livable Frederick Planning & Design Office provides staff support to the Historic Preservation Commission, the Rustic Roads Commission, and the Sustainable Monocacy Commission. The staff also works closely with advisory groups appointed for the individual plans.

Development Review & Planning

The Development Review & Planning Department performs multiple functions, serving primarily as the clearinghouse for private and public land development proposals subject to review by the Frederick County Planning Commission, pursuant to their authority under the State's Land Use Article. All applications for development and land use activities are submitted to and processed by the Department using our online application portal. We coordinate the review of those applications with appropriate County and State agencies and facilitate the approval process. Staff are responsible for the timely preparation of Planning Commission meeting agendas, staff report and legal advertisements and notifications, including the preparation of public presentations and meeting minutes on all land development proposals. The

Development Review section also administers the Forest Resource Ordinance and coordinates Adequate Public Facilities reviews.

The Transportation Engineering section of the Department is responsible for the review of development plans for adequacy of transportation networks, circulation patterns, and compliance with the Adequate Public Facilities Ordinance road adequacy provisions. They manage and administer the Frederick County Bicycle and Pedestrian Advisory Commission and region transportation initiatives.

Zoning administration functions are also the responsibility of the Development Review and Planning Department. Duties of staff in the zoning office include processing of zoning certificates, review of building permits, zoning inspections and the issuance of violations, and administering/interpreting the Zoning Ordinance. Zoning Staff also administer the Board of Appeals, which include the processing of special exceptions, variances, and appeals.

Permits & Inspections

Permits & Inspections staff administer permit application and plan review, inspection and code enforcement services to protect the health, safety, and welfare of the citizens of Frederick County. The Department is responsible for the issuance of Building Permits, Life Safety, Electrical and Plumbing Permits, Use and Occupancy Permits, Gaming Permits, and other related permits throughout Frederick County (excluding the City of Frederick and the Town of Mt. Airy). The Department also provides stormwater management permitting and plan review and storm water management/sediment erosion control inspection services.

The Department also processes and reviews development applications and permit applications in a fully electronic format via our applicant portal. We continue to implement enhancements and upgrades to the paperless plan review, permits, and inspection processing tool that was implemented several years ago. We do this by working with stakeholders, the County's IIT Division and the vendors to better assist our customers.

Strategic Goals

Continue to work in partnership with the County Executive, the County Council, the Planning Commission and other governmental and non-governmental agencies on the successful implementation of the Livable Frederick Master Plan via the adoption of area and functional plans. By the close of calendar year 2024, facilitate the adoption of the *South Frederick Corridors Plan, the Water Resources Element,* and the *Triennial Update of the Water and Sewerage Plan.*

Implement the Livable Frederick Master Plan

County Strategic Goal Alignment: ***Government Innovation***

Manage plans that would follow the Livable Frederick Master Plan

		FY 2023	FY 2024	FY 2025	FY 2026
Expand the number of historic properties on the County Register of Historic Places	Target	--	--	4	4
	Actual	11	6	4	--
Initiate comprehensive area or functional plans (i.e., corridor revitalization, transportation, etc.)	Target	7	7	3	2
	Actual	2	3	3	--

Ensure the regulatory framework for achieving community goals is current

County Strategic Goal Alignment: ***Government Innovation/Housing and Quality of Life/Sustainability, Infrastructure & Transportation***

Maintain a regular cycle of code updates that fosters the implementation of Livable Frederick goals and objectives.

		FY 2023	FY 2024	FY 2025	FY 2026
Evaluate land use regulations	Target	--	--	3	6
	Actual	8	5	10	--

Foster a customer friendly environment

County Strategic Goal Alignment: ***Good Governance***

Maintain and continually improve the online and in-person customer experience for permit intake/review and interaction during the inspection process.

		FY 2023	FY 2024	FY 2025	FY 2026
Perform requested inspections including Building, Plumbing, Electric, Fire, Sediment Erosion Control, Land Use, and Home Occupation.	Target	80,000	46,000	35,000	35,000
	Actual	43,853	34,274	34,283	--

Division Initiatives

Continually Improve the County's Public Processes for Which We Are Responsible

Periodically review and initiate changes to notification procedures, web pages, social media and signage requirements to improve transparency and visibility. Promote good public process through the timely provision of location specific information on projects of importance to local communities, neighborhoods, and citizens.

Continue to work with the Communications Manager position within the Division to assist with expanded virtual and in-person public interactions on matters related to implementation of the Livable Frederick Master Plan; economic development project advancement; and other initiatives of the Division. Additionally, promote equity and inclusion efforts and the engagement of the Divisions initiatives across all communities in the County.

Utilize the Small Business Navigator and Planning & Permitting Ombudsman positions within the Division to provide a point of contact for business and agricultural interests and to analyze processes both within the Division and with agencies involved in the permitting process.

Periodic Review and Adjustment of Fees and Fee Structure

Perform and implement periodic fee adjustments in a timely manner in concert with Consumer Price Index (CPI) increases. Ensure fees collected are sufficient to cover the operating budget required to pay for the plan review, permitting and inspection functions within the Division.

Improve Quality Control and Oversight of Fee Collection Procedures

Periodically review fee collection policies and procedures, including best management practices regarding requests to reduce and waive fees, to achieve a timely and consistent collection as required by statute.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Planning & Development Review	3,550,620	4,713,056	4,573,153	4,883,199
Permits & Inspections	4,131,188	4,574,146	5,475,181	5,305,312
Agricultural Preservation	21,419,157	19,037,973	-	-
TOTAL	**29,100,965**	**28,325,175**	**10,048,334**	**10,188,511**
Expenses by Category				
Personnel	7,405,103	8,248,707	9,200,279	9,343,953
Operating	9,215,030	7,794,824	848,055	844,558
Capital	12,481,574	12,287,255	-	-
Reimbursements	(742)	(5,611)	-	-
TOTAL	**29,100,965**	**28,325,175**	**10,048,334**	**10,188,511**
Expenses by Fund				
General Fund	7,680,798	8,563,649	10,048,334	10,188,511
Agricultural Preservation	21,422,307	19,037,973	-	-
Grants	(2,140)	723,553	-	-
TOTAL	**29,100,965**	**28,325,175**	**10,048,334**	**10,188,511**
Full-Time Equivalents	**75.50**	**78.00**	**78.00**	**79.00**

In FY24, a new Office of Agriculture was formed to include Agriculturual Preservation. Please see the County Administration table for prior year's financial data.

Planning & Development Review Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Water and Sewer Plan Amendments	19	17	19	20	Count
Zoning Map Amendments	2	2	2	2	Count
Zoning Violation cases	247	242	191	240	Count
Board of Zoning appeals	30	26	28	30	Count
Family Farm Impact Fee exemption	0	0	1	1	Count
APFO	74	81	63	72	Count
Development Review plans	398	432	385	400	Count
FRO	169	172	163	160	Count
Area or Functional Plans Initiated	1	2	3	3	Count

Permits & Inspections Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Plan Review: Building, Land Use, and ECS	5,627	4,441	4,869	4,900	Count
Plan Review: Life Safety and Fire	1,769	1,361	1,530	1,550	Count
Plan Review: Site and Development plans	276	274	213	250	Count
Inspections: Building, Land Use, and ECS	15,044	15,234	14,780	15,000	Count
Inspections: Trade Permits (Life Safety, Electric, and Plumbing)	26,375	20,310	19,418	19,500	Count
Inspections: Sites	132	158	165	150	Count
Processing: Building and Driveway Permits, Grading, and FRO	4,255	3,704	3,791	3,750	Count
Processing: Trade Permits (Electric, Plumbing, Fire)	7,599	6,544	6,663	6,500	Count
Processing: Use Permits (Gaming, Land Use, and Home Occ)	406	407	450	400	Count
Processing: Licenses	841	1,164	1,170	1,100	Count

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Division of Emergency Management

The Division of Emergency Management coordinates the emergency mitigation, preparedness, response, and recovery efforts of Frederick County Government with our municipal, county, state, federal, and private-sector partners to benefit our community residents, businesses, and visitors. The Division is comprised of an administrative office and two departments: Emergency Communications and Emergency Preparedness.

Our Mission

Building a resilient community by bridging the gap between problems and solutions.

Collaboration – Innovation – Integrity – Service – Respect

Services Provided

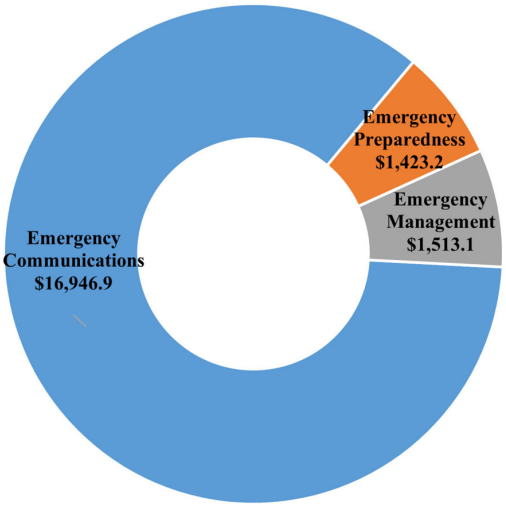
- Management planning in accordance with local, state, and federal law
- Operate the County's 911 Center which serves as the public safety answering point for emergencies in the County
- Provide radio dispatch services for County agencies and mission partners
- Administer County 911 and computer aided dispatch infrastructure
- Manage County digital, trunked, integrated voice and data radio system
- Serve as the County Alerting Authority and provide trusted and timely alert and warning to all residents and visitors

Budget Highlights

The FY26 budget includes funding for Identity & Access Management Service (IAMS) and one full size SUV vehicle. Additional funding was also provided for contracts.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$19,883,191

Division of Emergency Management

The Division of Emergency Management is comprised of an administrative office and two operational departments. The departments operate in accordance with policies established by the County Executive and Division Director, under the supervision of the Division Director. Each department is led by a Director who is responsible for managing the operational and administrative activities of the department.

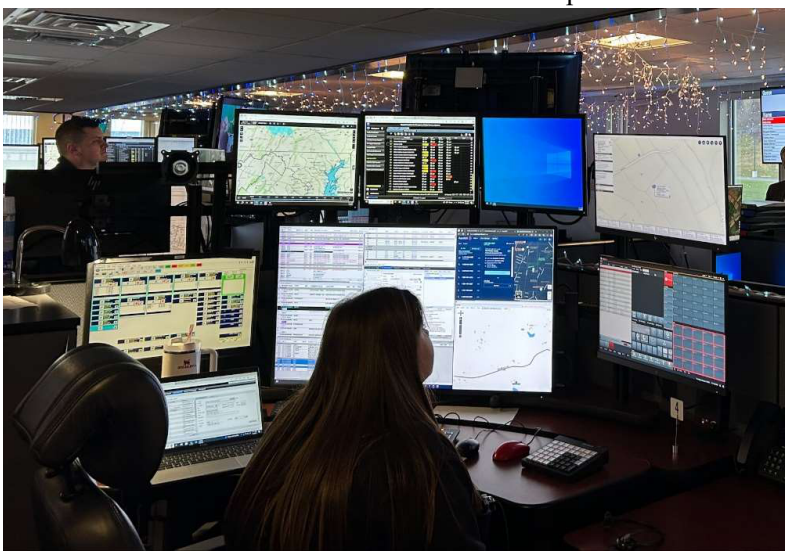
Administration

Provides guidance, coordination, and support for development, maintenance and operations of the County's shared public safety systems including: public safety/public service trunked radio system; 9-1-1 telephony system and related addressing/mapping efforts; fixed and mobile computer aided dispatch system; digital logging solutions; public warning and agency notification systems. Point of contact for developing, modifying and enacting of mutual aid agreements, and emergency action plans. Staff works regularly with the Maryland Department of Emergency Management; Maryland 9-1-1 Board; Maryland Emergency Medical Services Advisory Council; Metropolitan Washington Council of Governments; Maryland Association of Counties; Federal Communications Commission Region 20 Planning Committee; and the Federal Emergency Management Agency (FEMA) Region 3 Emergency Communications and Coordination Working Group to ensure County concerns and interests are addressed in relevant efforts.

County disaster operations are coordinated by the Division Director as a part of the emergency management function as defined in Title 14 of the Annotated Code of Maryland. Direction and control for this process is provided by the Division Director or designee in support of the County Executive and Chief Administrative Officer through the Maryland Department of Emergency Management (MDEM) and Governor to the Federal Emergency Management Agency. Certain communication items and other expenses are funded by FEMA via state pass-through grants. Application for disaster relief is made through the local Emergency Management office via MDEM to FEMA. The County's various planning documents are continuously updated to reflect changes in local condition as well as to conform to changing State and Federal regulations.

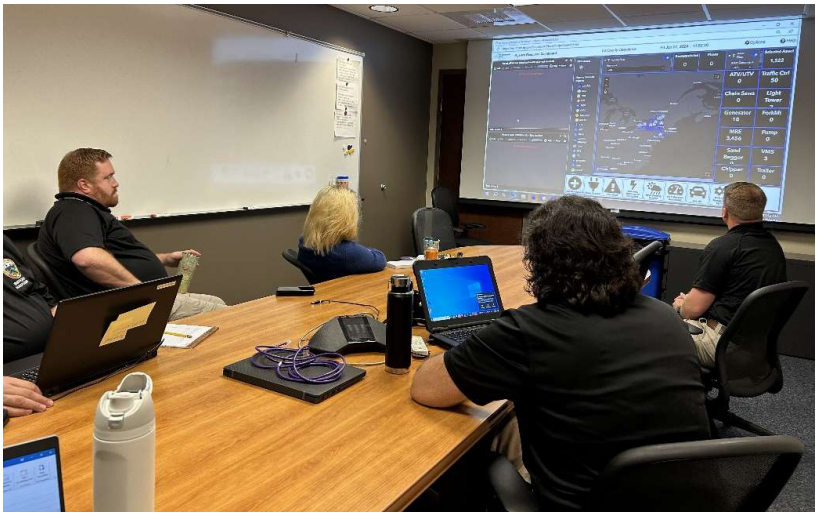
Emergency Communications

The Department of Emergency Communications operates the County's Public Safety Answering Point, more commonly referred to as the 9-1-1 Center. The 9-1-1 Center provides around the clock service to the community for emergency and non-emergency requests for assistance for all public safety first responders county-wide. Primary 9-1-1 answering and dispatching is conducted by County staff for all of the county's fire, rescue, and ambulance services, Frederick County Animal Control, and the Frederick County Sheriff's Office, Brunswick City Police, and Thurmont Police Department. The Frederick Police Department, Fort Detrick Police Department, Maryland State Police Barrack B, and the Maryland State Highway Administration's District 7 Traffic Operations Center provide their own agency staff to dispatch their agency resources and partner with the County in our facilities and/or public safety systems.



Emergency Preparedness

The Department of Emergency Preparedness coordinates the emergency planning, mitigation, and recovery efforts of Frederick County Government with appropriate public and private partners to reduce the adverse impacts of hazardous events on the county. These partners include county agencies, community and business organizations, the county's municipalities, adjacent counties, the State of Maryland, and federal government installations and agencies with interests in Frederick County.



Strategic Goals

Maintain and Enhance Service Delivery Capacity and Quality

County Strategic Goal Alignment: ***Public Safety***

Achieve staffing levels to ensure service at or above State of Maryland and National Emergency Number Association standards for emergency call processing; Reduce redundant 9-1-1 and non-emergency sessions through timely and efficient processing; Maintain adequate radio system capacity to serve community service provider needs

		FY 2023	FY 2024	FY 2025	FY 2026
Percent of 9-1-1 sessions answered in less than 10 seconds	Target	90.0%	90.0%	90.0%	90.0%
	Actual	98.7%	98.8%	99.1%	--
Percent of non-emergency sessions answered in less than 10 seconds	Target	90.0%	90.0%	90.0%	90.0%
	Actual	96.3%	97.7%	98.0%	--
9-1-1 sessions handled	Target	115,000	115,000	115,000	115,000
	Actual	120,000	96,348	107,000	--
Non-emergency sessions handled	Target	300,000	300,000	300,000	300,000
	Actual	252,300	218,404	345,000	--
County digital radio system push to talk transactions	Target	4,750,000	5,000,000	5,000,000	5,000,000
	Actual	4,207,397	4,226,907	4,825,160	--

Increase Community Communication Capabilities

County Strategic Goal Alignment: ***Public Safety***

Increase the community's capability to contact the public to provide community and emergency information; Increase interagency communication capabilities to enhance teamwork and situational awareness; Increase value of radio system investment by increasing local participation and ensuring interoperable programming of regional partners to support mutual aid activities

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Alert Frederick County public contacts	Target	273,359	301,000	305,000	350,000
	Actual	295,707	335,356	343,812	--
Number of Alert Frederick County organization contacts	Target	15,000	16,000	16,000	11,000
	Actual	12,226	6,929	8,305	--
Number of County digital radio system users supported	Target	23,000	25,000	25,000	25,000
	Actual	22,192	24,136	24,684	--
Number of agencies supported on the digital radio system (New for FY2026)	Target	--	--	--	20
	Actual			20	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Emergency Communications	11,577,191	8,859,300	16,181,362	16,946,908
Emergency Preparedness	1,393,592	1,563,511	1,361,274	1,423,159
Emergency Management	830,722	1,306,793	1,474,624	1,513,124
TOTAL	**13,801,505**	**11,729,604**	**19,017,260**	**19,883,191**
Expenses by Category				
Personnel	8,556,210	11,048,565	13,360,951	13,783,600
Operating	5,275,653	581,606	5,609,914	6,053,196
Capital	(30,358)	99,433	46,395	46,395
TOTAL	**13,801,505**	**11,729,604**	**19,017,260**	**19,883,191**
Expenses by Fund				
General Fund	12,556,032	14,261,204	18,568,167	19,182,580
Grants	1,245,473	(2,531,600)	449,093	700,611
TOTAL	**13,801,505**	**11,729,604**	**19,017,260**	**19,883,191**
Full-Time Equivalents	**103.00**	**127.00**	**129.00**	**130.00**

FY23 expenses have been updated to reflect adjusted encumbrance amounts.

Emergency Communications Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Total Phone calls	460,958	443,163	345,000	352,000	Count
Total 911 calls	115,743	117,508	107,000	110,000	Count
Total incidents input by EC personnel	365,532	372,633	381,000	387,000	Count

Emergency Preparedness Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Mass public notifications	413	347	555	400	Count
Preparedness projects and activities	30	30	31	30	Count
New plan development	1	1	1	1	Count
Exercises, drills, and trainings	24	20	22	27	Count
Preparedness events and presentations	18	20	20	18	Count

Emergency Management Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Operational plans managed	61	61	61	61	Count
Mutual aid agreements	57	57	57	57	Count
Radio system transactions	6,650,000	6,368,181	5,677,049	6,000,000	Count
Communications sites managed	14	14	14	14	Count

Division of Fire & Rescue Services

The Division of Fire & Rescue Services is structured to report through the chain of command to the Chief along two primary areas of responsibility, each led by a Deputy Chief: Emergency Services and Administrative Services. The Division is further divided into six departments: the Office of the Fire Chief, Fire/Rescue Operations, Administrative Services, Training, the Fire Marshal, and Ambulance Billing.

Our Mission

The mission of the Frederick County Division of Fire & Rescue Services is to safely provide Fire, Rescue, and Emergency Medical Services while educating, reducing risk, and protecting our community in a professional, efficient manner with a well-trained, healthy workforce.

Services Provided

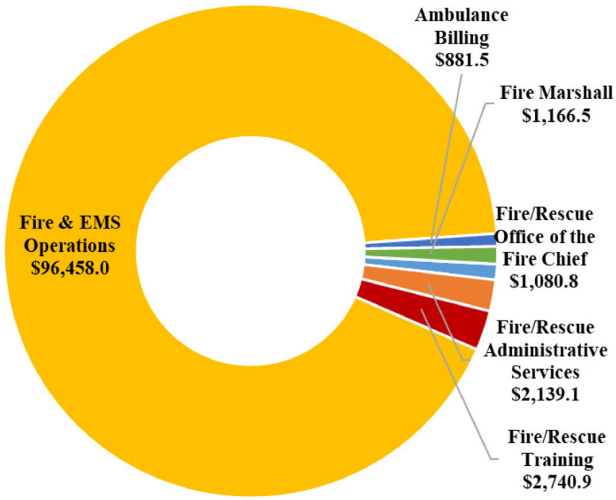
- Emergency Response
  - Fire Suppression
  - Emergency Medical Services
  - Hazardous MaterialsSearch and Rescue
- Community Outreach and Prevention
- Fire Cause and Origin Investigation
- Fire Code Compliance
- Public Safety Training

Budget Highlights

The FY26 budget includes one-time funding to replace 45 gas meters. A Behavioral Health Supervisor position will be primarily funded by the Emergency Service Transporter Supplemental Payment Program (ESPP) grant, with operational costs covered by the General Fund. Additionally, with a portion of the SAFER grant expiring in spring FY26, the General Fund will increase to cover 32 positions.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$104,466,814

Division of Fire & Rescue Services

The Division of Fire & Rescue Services is a combination department comprised of career employees and volunteer personnel affiliated with 24 volunteer fire and rescue corporations. Services are provided throughout Frederick County, which is the largest county in Maryland covering 664 square miles.

The work of this Division is to provide fire suppression, emergency medical service, rescue, hazardous materials containment and special response operations to approximately 300,000 residents in Frederick County. Our 620 uniformed career, 368 operational volunteers and civilian personnel work to the highest standards of moral and ethical character to protect life and property professionally, enthusiastically, and to their utmost ability to answer more than 40,000 calls for service annually. The Division of Fire & Rescue Services operates under Federal and State regulations and guidelines and the adopted County Code.

The Division is organized to report through the chain of command to the Chief along two primary areas of responsibility, each with a Deputy Chief: Emergency Services and Administrative Services.

Emergency Services Section *(Fire & EMS Operations)* is responsible for all field services including: Fire Suppression, Emergency Medical Services (EMS), Special Operations, Research and Planning, and Safety. The ***Training*** **Office** includes management and oversight of the Training Academy which provides initial and recertification training to all response personnel as well as members of the public. All EMS, fire and rescue training, driver training, and safety and management courses are conducted by in-house staff to ensure the highest level of quality and consistency in training standards. The Health and Safety Office supports the physical well-being of the firefighters.

Administrative Services **Section** provides fiscal management, budget preparation and management as well as support services to the agency. The Administrative Services Section also includes the Fire Marshal's Office, Ambulance Insurance Billing Office and the Logistics Office. The ***Fire Marshal's Office*** enforces State and County fire codes and laws, performs on-site inspections at construction sites, responds to and investigates complaints and fire code violations, and performs fire cause and origin investigations. The ***Ambulance Insurance Billing Office*** collects reimbursement for services rendered for ambulance transport. In many cases insurance policies and government support programs reimburse a portion for ambulance charges. The Logistics Office supports all fire stations through the acquisition and distribution of equipment and supplies, fleet management including the specification and acquisition of vehicles and apparatus, maintenance of the reserve fleet and fuel management.

Strategic Goals

Decrease the response time of Advanced Life Support Providers to critical medical emergencies

County Strategic Goal Alignment: Public Safety

Ensure fire, rescue and emergency medical services evolve to meet the needs of our growing and diverse community.

		FY 2023	FY 2024	FY 2025	FY 2026
Average arrival time of advanced life support providers to critical medical emergencies. (New for FY2026)	Target	8:00	7:50	7:40	7:30
	Actual	8:03	7:42	7:49	--

This metric is the average time it takes an ALS unit to arrive at a dispatched advanced life support emergency. The time displayed, (mins:secs) is the difference between the time of dispatch and time of arrival.

Improve the reliability of fire and emergency medical response services

County Strategic Goal Alignment: Public Safety

Monitor growth and response trends to ensure citizens receive timely and effective emergency services

		FY 2023	FY 2024	FY 2025	FY 2026
Fire/Rescue's Response Time Success by unit response	Target	98.50%	98.75%	98.75%	98.75%
	Actual	98.23%	98.39%	98.87%	--

This metric looks at the fire department's ability to respond within acceptable time frames. The county is broken into areas by population density and response times tracked. Those geographic areas are defined as; urban with a response within 4 minutes, suburban with a response within 6 minutes, and rural with a response within 8 minutes.

Reduce emergency medical response to chronic health conditions

County Strategic Goal Alignment: Public Safety, Public Health & Human Services

Continue to build partnerships with Maryland Access Point (MAP), Public Health, Social Services, and Frederick Health Hospital to deliver "community-based", person-catered care to people experiencing barriers to improved self-management by addressing deficiencies in the social determinates of health

		FY 2023	FY 2024	FY 2025	FY 2026
Connections made with community based organizations for patients referred to the Mobile Community Health	Target	80.00%	80.00%	80.00%	80.00%
	Actual	71.00%	72.00%	78.00%	--
Connections made with community based organizations for patients referred to the COAST Program[1]	Target	75.00%	75.00%	80.00%	80.00%
	Actual	55.00%	76.62%	79.71%	--

This metric looks at two of the Division of Fire and Rescue Services' Mobile Community Healthcare programs and their ability to connect those patients with services that they need to thrive.

[1] Community Outreach and Support Team (COAST) Program is a partnership with Division of Fire and Rescue and the Frederick County Health Department. This program links individuals experiencing a substance use disorder, or addiction, to available treatment and recovery resources within the community.

Figures shown in FY2025 Actuals are as of April 30, 2025

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Fire/Rescue Office of the Fire Chief	875,958	1,095,421	1,063,694	1,080,813
Fire/Rescue Administrative Services	1,329,243	1,934,267	2,094,440	2,139,127
Fire/Rescue Training	2,269,852	2,734,424	3,792,979	2,740,910
Fire & EMS Operations	74,987,316	91,898,042	92,442,406	96,458,007
Ambulance Billing	3,254,582	2,540,854	714,718	881,458
Fire Marshall	784,088	840,798	1,224,399	1,166,499
TOTAL	**83,501,039**	**101,043,806**	**101,332,636**	**104,466,814**
Expenses by Category				
Personnel	75,599,986	92,960,413	93,400,099	97,001,572
Operating	5,808,184	7,062,692	7,942,537	7,475,242
Capital	2,103,271	1,078,164	-	-
Reimbursements	(10,402)	(57,463)	(10,000)	(10,000)
TOTAL	**83,501,039**	**101,043,806**	**101,332,636**	**104,466,814**
Expenses by Fund				
General Fund	75,807,871	94,472,577	101,302,056	104,440,314
Grants	7,693,168	6,571,229	30,580	26,500
TOTAL	**83,501,039**	**101,043,806**	**101,332,636**	**104,466,814**
Full-Time Equivalents	**555.00**	**596.00**	**640.00**	**642.00**

FY23 expenses have been updated to reflect adjusted encumbrance amounts.

Volunteer Fire & Rescue Services

The Division oversees administration & training for 24 Volunteer Fire and Rescue corporations, which maintain facilities, apparatus, and operational members supporting emergency response. Many also have active administrative members who fundraise for maintenance needs; financially, and is divided into four departments: Volunteer Fire Companies, Fire Teams, Volunteer Fire & Rescue, and Amoss Fire Funds.

Our Mission

The mission of the Division of Volunteer Fire & Rescue Service is to safely provide Fire, Rescue, and Emergency Medical Services while educating, reducing risk, and protecting our community in a professional, efficient manner with a well-trained, healthy workforce.

Services Provided

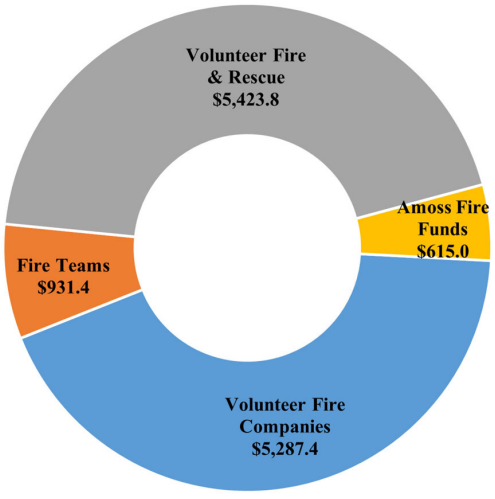
- Emergency Reponse:
  - Fire Suppression
  - Emergency Medical Services
  - Heavy Rescue
- Community Outreach and Prevention
- Public Safety Training

Budget Highlights

The FY26 budget includes an increase in funding the increased cost of insurance premiums and deductibles.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$12,257,595

Division of Volunteer Fire & Rescue Services

The Division of Volunteer Fire and Rescue Services (DVFRS) serves as liaison to the Volunteer Fire and Rescue Services community. The Frederick County Volunteer Fire and Rescue Association is an organization of 24 volunteer fire, rescue, and emergency medical service companies throughout the County.

The volunteer companies provide fire department facilities, apparatus and over 500 active operational members who support emergency response on various types of incidents. In addition, many of these companies have extremely active administrative members who participate in fundraising activities, which help in maintaining facilities and apparatus to serve the residents and visitors of Frederick County.

The DVFRS consists of five full time employees who work on initiatives in support of over 1800 administrative and operational volunteers. The positions included within this Division are a Director/Deputy Chief, Assistant Chief, Administrative Specialist, Volunteer Training Coordinator and Volunteer Recruiter.

Funding within this budget is used to support all the above listed entities for services such as staff salaries and fringe benefits, volunteer firefighter medical physicals, recruitment, volunteer incentive initiatives and Length of Service Awards Program.

Volunteer fire/rescue services receives operational financial support from County government to fund maintenance, equipment, utilities, and various additional expenses. A matrix system is the current method of allocation, which is dependent on call load, facility size, types of services and equipment in determination of amount. The matrix system is in its seventh year of existence and due for revaluation.

The Division is an operational component within the Division of Fire and Rescue Services chain of command. The DVFRS plays an important role in each volunteer member's progression within the Frederick County Fire and Rescue Service, from their initial orientation through their participation as an incentive recipient in the Length of Service Awards Program.

Strategic Goals

Improve retention and recruitment of volunteer personnel

County Strategic Goal Alignment: Government Innovation

Ensure effective leadership development through training and mentoring of new volunteer members; Develop participation incentives tailored to the next generation; Enhance use of technology for required training

		FY 2023	FY 2024	FY 2025	FY 2026
Retention and Recruitment of Volunteer personnel	Target	100	100	100	100
	Actual	141	75	111	--

Enhance the personnel management database module to include training certifications & compliance standards

		FY 2023	FY 2024	FY 2025	FY 2026
Training certifications & compliance standards database module[1]	Target	500	500	600	600
	Actual	488	602	664	--

[1] Contains number of Annual Compliance Training Certificatoins Obtained in accordance with National & State mandates. To include: Compliance/Code of Conduct, EEO, Haz/Com, HIPAA, Infectious Diseases, SCBA, Structural Collapse, Trench, Water Rescue.

Improve cost effectiveness of volunteer fire service

County Strategic Goal Alignment: Government Innovation, Public Safety

Maintain facilities, tools, equipment, new technologies; Improve internal processes; Adjust matrix system of funding as necessary

		FY 2023	FY 2024	FY 2025	FY 2026
Operating Cost	Target[1]	1,702,632	2,111,069	2,627,987	TBD
	Actual	1,710,534	2,014,837	2,156,849	--

[1] Fiscal Year Adopted Budget Figures

Improve/increase training opportunities for members of the volunteer fire/rescue services

County Strategic Goal Alignment: Government Innovation, Public Safety

DVFRS will ensure training opportunities and delivery of effective and efficient emergency service training programs to increase high quality training for its' members.

		FY 2023	FY 2024	FY 2025	FY 2026
High School Work Learning Internship[1]	Target	25	25	20	20
	Actual	14	5	12	--

[1] Data received through the Volunteer Database when Internship program began in 2021

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Volunteer Fire Companies	4,830,037	4,863,977	5,409,844	5,287,353
Fire Teams	551,544	515,760	1,315,826	931,426
Volunteer Fire & Rescue	3,897,241	4,244,139	5,027,502	5,423,816
Amoss Fire Funds	607,826	607,218	610,000	615,000
TOTAL	**9,886,648**	**10,231,094**	**12,363,172**	**12,257,595**
Expenses by Category				
Personnel	1,703,339	1,842,809	2,233,390	2,276,440
Operating	8,252,887	8,472,313	10,129,782	9,981,155
Capital	13,191	13,115	-	-
Reimbursements	(82,769)	(97,143)	-	-
TOTAL	**9,886,648**	**10,231,094**	**12,363,172**	**12,257,595**
Expenses by Fund				
General Fund	9,506,753	9,888,770	11,913,172	11,807,595
Risk Management Insurance	379,895	342,324	450,000	450,000
TOTAL	**9,886,648**	**10,231,094**	**12,363,172**	**12,257,595**
Full-Time Equivalents	**4.00**	**5.00**	**5.00**	**5.00**

Division of Animal Control

The Division of Animal Control offers shelter and care for stray and homeless animals, delivers educational programs to schools and organizations, runs community outreach initiatives, helps pet owners locate lost pets, and enforces domestic animal laws. Additionally, the Division investigates citizen complaints, animal bites, and cases of animal cruelty for legal action.

Our Mission

To prevent cruelty, abuse and neglect of animals in Frederick County by enforcing all state, county and city ordinances to the fullest extent possible. We will shelter homeless animals and attempt to place them in safe and loving home environments. We will educate the public on all animal issues, to foster a more aware and caring community.

Services Provided

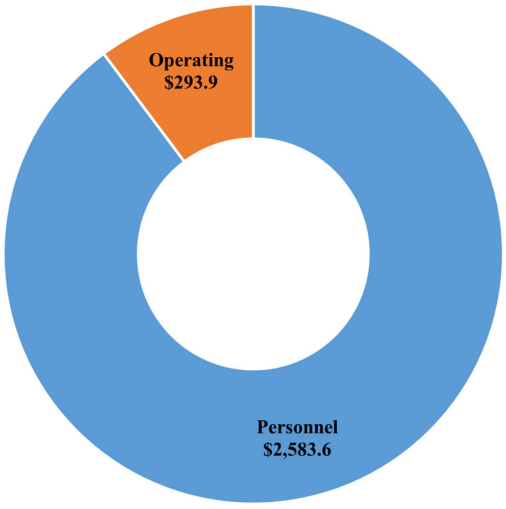
- Provide shelter for homeless, unwanted, and stray animals
- Reunite stray animals with their owners
- Execute investigations on animal-related situations ranging from general nuisance to felony/misdemeanor cases and animal bites
- Perform pet adoptions
- Coordinate in-house spay/neuter clinics for adoptable shelter pets
- Hold routine, low-cost pet microchip clinics
- Organize humane education events and presentations
- Maintains a Pet Food Bank for residents to provide nutritious food to pet owners in need of temporary assistance.

Budget Highlights

The FY26 budget is consistent with the FY25 Adopted budget with only minor changes.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc. are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$2,877,462

Division of Animal Control

The Frederick County Division of Animal Control provides shelter and care for stray and homeless animals, presents educational programs to schools and organizations, maintains community outreach programs, assists pet owners in finding lost pets, and enforces laws pertaining to domestic animals. The Division investigates citizen complaints, animal bites, and animal cruelty cases for prosecution.

The Frederick County Animal Control Division serves a unique role in the community. Animal Control Officers ensure public health and safety through enforcement of laws and ordinances. They not only respond to calls for service but serve in a capacity of educating the public on animal care, appropriate food and shelter, and provide resources and outreach for County residents in need. Additionally, they perform investigations; their findings are crucial in legal proceedings.

In addition to the more "public facing" positions of Animal Control Officers, support staff at the shelter consistently work to be responsive to public need in a timely manner. Shelter staff coordinate pet adoptions, animal care, and ensure that associated administrative tasks are performed to meet or exceed public expectations.

The Division's statistics consistently reflect a move in the right direction. Our live release rate (successful placement) is increasing, and animal euthanasia is declining over time. The Division, in a coordinated effort with local animal advocate groups and rescue organizations continue to partner on positive animal outcomes.

While the overall number of animal intakes has declined over the past few years, there is still a need to provide a shelter environment for unwanted or stray animals. The Frederick County Animal Control Division maintains a high standard of care for shelter animals by providing preventative vaccines and parasite treatments, enrichment and a clean, safe environment, and ensure that all adopted pets are spayed or neutered before leaving the shelter. Additionally, the Division holds routine, low-cost microchip clinics.

Educating the public on all things animal-related is incumbent on all Division positions. Education is a first "go to" to ensure community awareness of the appropriate treatment of animals. For families in need of the basics to maintain a family pet, the Division maintains a pet food bank.

We strive every day to provide outstanding customer service. Animal Control staff continue to provide excellent care to the stray and homeless pets currently housed at the Frederick County Animal Control Pet and Adoption Center. Those interested in adopting a pet, please schedule a visit to the Pet and Adoption Center. We will be happy to help you with the adoption process.

Livable Frederick guides our vision. Animal Control strives to help make Frederick County a vibrant and unique community where people live, work, and thrive while enjoying a strong sense of place and belonging.

Strategic Goals

Promote public health & safety through enforcement of all state, county, and city laws & ordinances

County Strategic Goal Alignment: ***Government Innovation, Public Safety***

Provide essential field response for priority calls for service requiring expertise, training, and compassion.

		FY 2023	FY 2024	FY 2025	FY 2026
Total Calls for Service	Target	8,500	8,500	8,800	8,800
	Actual	8,086	8,695	8,700	--
Cruelty cases	Target	325	325	300	325
	Actual	246	298	300	--
Bite cases	Target	750	750	700	725
	Actual	639	664	700	--
Complaints: At Large, Patrol, Barking, Locked in Vehicle	Target	2,300	2,300	2,100	2,200
	Actual	1,980	2,226	2,100	--
Wildlife	Target	750	750	750	700
	Actual	673	586	750	--
Assist Other Agencies	Target	100	100	100	100
	Actual	92	103	97	--

Shelter homeless animals and attempt to place them in safe and loving home environments

County Strategic Goal Alignment: ***Government Innovation, Public Health & Human Services***

Place animals into responsible homes, increase live release rate, positive outcomes, and decrease euthanasia.

		FY 2023	FY 2024	FY 2025	FY 2026
Total Animal Intake	Target	3,100	3,100	3,100	2,700
	Actual	2,783	2,651	2,750	--
Successful Placement %	Target	70%	70%	75%	75%
	Actual	72%	75%	75%	--
Pets Licensed	Target	3,200	3,200	3,200	3,000
	Actual	2,717	2,640	3,200	--
Transfer to Rescue Organization or Wildlife Release	Target	350	350	300	410
	Actual	385	426	330	--

Prevent the abuse and neglect of animals through education and be a greater community resource

County Strategic Goal Alignment: ***Government Innovation, Public Health & Human Services***

Have a presence in the community to promote pet health, responsible pet ownership, and humane education.

		FY 2023	FY 2024	FY 2025	FY 2026
Staff Trainings	Target	35	35	35	40
	Actual	50	40	38	--
Humane Education Presentations	Target	180	180	180	180
	Actual	185	180	175	--
Volunteer Orientations/Trainings	Target	27	27	30	18
	Actual	35	37	38	--
Adoption Events / Microchip Clinics	Target	60	60	63	55
	Actual	63	60	65	--

Continuity of operations is an important component of the Animal Control Division. In FY2025, the Pet and Adoption Center will begin an extensive renovation project. Animal adoptions will continue without interruption as will our core functions. Our new animal shelter will be a tremendous benefit to the homeless and stray animals we house and a resource to the Frederick County community. Please be patient and work with us while we experience our growing pains.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Animal Control	2,407,200	2,727,053	2,824,224	2,877,462
TOTAL	**2,407,200**	**2,727,053**	**2,824,224**	**2,877,462**
Expenses by Category				
Personnel	2,105,439	2,412,871	2,538,227	2,583,565
Operating	353,562	316,801	385,997	393,897
Capital	-	46,272	-	-
Reimbursements	(51,801)	(48,891)	(100,000)	(100,000)
TOTAL	**2,407,200**	**2,727,053**	**2,824,224**	**2,877,462**
Expenses by Fund				
General Fund	2,407,200	2,725,353	2,824,224	2,877,462
Grants	-	1,700	-	-
TOTAL	**2,407,200**	**2,727,053**	**2,824,224**	**2,877,462**
Full-Time Equivalents	**28.50**	**28.50**	**29.50**	**29.50**

Animal Control Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Dogs-Average number of days length of stay	15	16	28	30	Count
Cats-Average number of days length of stay	29	21	21	21	Count

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Division of Family Services

The Division of Family Services consists of the Family Services Administration, Family Partnership, and the Child Advocacy Center dedicated to supporting individuals and families in need. As the primary resource for human services, the Division provides assistance, education, and advocacy to promote family stability, child welfare, and overall community well-being.

Our Mission

The Division of Family Services is dedicated to bringing connections and resources to promote an inclusive community in Frederick County where families are strong, resilient, and empowered to thrive.

Services Provided

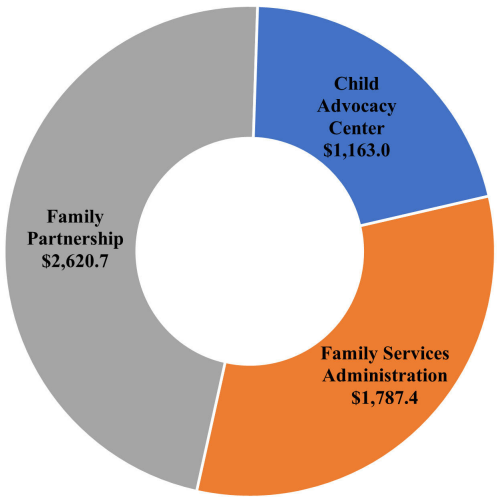
- Family Support Center with in-person services for children, youth, and families
- Comprehensive on-site trauma informed services to victims of child maltreatment and non-offending caregivers
- Community planning and collaboration to assess service gaps and develop strategies to meet identified needs for children, youth, and families
- Development of and building on community partnerships and collaborations to bring additional resources to our community and leverage existing program funding
- Inclusive and individualized family connection to essential resources
- Coordination of emergency sheltering for weather and mass care emergencies

Budget Highlights

The FY26 budget remains consistent with the FY25 budget. Existing funds were reprogrammed to offset slight reductions in grant funding for some programs.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$5,571,134

Division of Family Services

Building a Better Community Together

The Division of Family Services is dedicated to bridging connections and resources to promote an inclusive community in Frederick County where families are strong, resilient and empowered to thrive. Through director programming, resource connection, and human services system planning, the Division supports the children, youth and families in Frederick County. The Division includes the **Family Partnership**, the **Child Advocacy Center**, and an **Administration Office**. The Administration office is also the home of the County's Local Management Board.

Local Management Board and Administration

The Division, through its Administration office and the Local Management Board (LMB), develops and builds on community partnerships and collaborations to bring additional resources to the Frederick County community and leverages existing funding that supports programs to increase child and family resiliency and improve wellbeing. Through this collaborative approach, the Division promotes a more efficient, effective, and integrated system of care that enhances the quality of life for all.

Taking a client-centered and family-focused approach, and using a health and racial equity focus, the Division of Family Services and the LMB align program priorities with local community data and reports to inform decision making. Using evidence-based and research-informed practices, the Division delivers and coordinates programming that prioritizes historically disinvested and vulnerable populations. By maintaining a robust monitoring and evaluation process, the Division ensures quality programs and service delivery and provides data to determine cost and client outcomes.

Local Management Boards (LMBs) have provided vital civic infrastructure for managing State and local collaboration to improve the well-being of Maryland's children, youth, and families for over three decades. LMBs were created in the mid 1990's to promote coordinated, local decision-making that focuses on results and accountability. LMBs serve as "backbones" to engage and center local stakeholders to set local priorities and collaboratively address community needs. There is an LMB in each county of Maryland and in Baltimore City. Each LMB develops and implements a local Community Partnership Agreement to integrate and leverage public and private assets across systems of local government, faith-based and civic organizations, anchor institutions, entrepreneurs and employers, families, youth, and community members in response to local needs and priorities. To strengthen the reach, impact, and sustainability of these local efforts, LMBs funded by the State through this Children's Cabinet Interagency Fund (CCIF) opportunity must demonstrate alignment with Governor Wes Moore's ENOUGH Initiative, an all-of-government approach to ending child poverty in Maryland.

Signed into law by Governor Wes Moore on May 9, 2024, the Engaging Neighborhoods, Organizations, Unions, Governments and Households (ENOUGH) Initiative reflects the Moore-Miller Administration's commitment to ending child poverty and ensuring that all Marylanders have what they need to live healthy and successful lives. The ENOUGH Initiative invests resources in urban, rural and suburban communities through the competitive ENOUGH Grant Program, Local Management Board (LMB) Capacity Building Grant and robust, tailored technical assistance support.

The ENOUGH Initiative envisions a Maryland where:

- All residents feel welcomed, valued, and have a role in the growth of their community
- All children have access to high quality education and care while ensuring smooth transitions from birth until working in a career
- All families have access to affordable, high-quality health care, including maternal, mental, and behavioral health care. All families can meet their needs, work with dignity, and build wealth for the future
- All residents of a community feel safe and have access to high-quality, affordable housing, a thriving commercial core, recreational spaces, nutritious food, and transportation

Following this model, the Division and the LMB's coordination around the systems and structures in the four (4) ENOUGH Result Areas will help address the root causes of poverty at the community level:

1. **Cradle to Career Education** - Unlocking children's potential through early care and education from birth until working in a career, including ensuring smooth transitions to and through kindergarten, middle school, and high school graduation with a pathway to college and/or career.
2. **Healthy Families** - Ensuring community member and family access to high-quality, comprehensive healthcare with goals of decreasing infant mortality, increasing life expectancy, and improving behavioral health, which includes mental health.
3. **Economically Secure Families** - Ensuring higher employment and entrepreneurship resulting in livable and family-sustaining wages, and stable, thriving households where families can provide for necessities, weather hard times, and build wealth.
4. **Safe and Thriving Communities** - Creating communities where residents feel safe and where the built environment supports their ability to thrive, including high-quality, affordable housing; a thriving commercial core; and access to recreational spaces, nutritious food, and transportation.

The Frederick County LMB includes private and public members, including parents, business leaders, private providers, and other citizen representatives. The Division is committed to ensuring that community members with firsthand experience play an active role in decision-making regarding LMB funded programs.

The Division supports two subcommittees of the LMB:

The **Local Care Team** (**LCT**) is an interagency forum for parents and service providers to seek assistance with problem solving for individual children and families, as well as addressing the systemic community needs. The LCT strives to ensure that children and their families receive the necessary supports and resources to live in the community successfully. Through discussion, the team provides recommendations of potential resources to meet the expressed needs of the child and parents from a cultural and whole person approach.

In 2025 the County approved an appeal to increase the Division's capacity to provide families with support with the addition of a Family Support Specialist. The Family Support Specialist serves as a vital link for families seeking assistance, providing service referrals and direct support to those who contact the Division of Family Services or are referred by the Local Care Team Coordinator. This role is designed to ensure that families in need are quickly connected to essential resources such as housing assistance, food security programs, behavioral health services, childcare options, and employment opportunities.

As the state-designated local early childhood advisory council, the **Interagency Early Childhood Committee** (**IECC**) promotes the healthy development and well-being of young children and their families through community collaboration. With involvement from a wide variety of child and family serving organizations, the IECC

- Reviews Maryland Kindergarten Assessment data for Frederick County
- Conducts and/or reviews local needs assessment(s) concerning the quality and availability of early childhood education and development programs and services
- Identifies opportunities for, and barriers to, collaboration and coordination among federally funded and state-funded child development, child care, and early childhood education programs and services, including collaboration and coordination among local agencies responsible for administering such programs.

Frederick County ENOUGH Initiative Grant

In 2025, the Frederick County Local Management Board was awarded the Frederick County ENOUGH Initiative grant, a significant investment aimed at helping families break the cycle of poverty, particularly along the Golden Mile. This place-based initiative is designed to conclude with full implementation of a Neighborhood Action Plan to provide targeted support for families experiencing economic hardship by improving access to essential services, education, job training, and other critical resources as defined by the community.

Through the initial funding, the LMB, community members, and an Advisory Council of partnering agencies will develop a plan that uses a data-driven approach develop and inform strategies for achieving long-term poverty reduction outcomes and strengthens community partnerships on the Golden Mile to connect families with comprehensive support services. This will allow us to apply for additional funding to implement the Neighborhood Action Plan.

By leveraging the ENOUGH Initiative, the LMB will create sustainable pathways for families to achieve financial independence, improve their well-being, and contribute to a thriving community.

Family Partnership

Mission Statement

To support and empower children, youth and families with the knowledge and skills needed to meet basic needs, to successfully navigate life's challenges and to advance their hopes and dreams.

The future success of Frederick County depends on our commitment to fostering the health and well-being of youth and families. At Family Partnership, we lay strong foundations for children, youth, and families by integrating research-based

practices with protective factors. Through our prevention programs, we empower and support Frederick County Families, ensuring a brighter and more resilient future for our community.

The Maryland Family Network Family Partnership Support Center is a one-stop shop providing multi-generational education programs and supportive services. We provide a wide range of comprehensive services designed to maximize learning potential for youth, parents and their children. Our integrated approach ensures meaningful, literacy-based activities that support participants in achieving their individual goals.

Expanding Access and Opportunities

To meet the evolving needs of the community, Family Partnership continues to expand its services and introduce new initiatives to increase accessibility and impact. These efforts ensure that families receive holistic and equitable support, empowering them to break cycles of poverty, achieve educational success, and build stable futures.

One of our most exciting new initiatives is the **Evening GED Program**, designed to support adult learners who are balancing work, childcare, or other responsibilities. Understanding that traditional daytime education models may not be accessible to all, Family Partnership has launched this program to offer flexible scheduling, individualized tutoring, and wraparound support services to help participants achieve high school completion. The program not only focuses on academics but also integrates career readiness and life skills, ensuring that graduates leave with both a diploma and a clear plan for the future. With additional resources such as on-site childcare, transportation assistance, and case management, we remove barriers that have historically prevented many from completing their education.

In addition to adult education, Family Partnership has a **Youth Development Program**, aimed at adolescents and young adults. This initiative provides structured programs that promote personal growth, leadership development, and workforce readiness. Through mentorship opportunities, hands-on job training, and interactive workshops, participants gain valuable skills that prepare them for independence and career success. Family Partnership collaborates with local businesses and workforce development organizations to create internship and employment pathways, ensuring that young people can transition from education to meaningful careers.

To further address family stability and economic mobility, we have expanded access to financial literacy and life skills training. Through workshops and individualized coaching, participants learn budgeting, credit management, and workforce development strategies. These skills are critical in ensuring long-term financial security and self-sufficiency for families in Frederick County.

Comprehensive Services

At Family Partnership, we take a multi-generational approach, recognizing that long-term success comes from supporting the entire family unit. Some of our primary program areas include:

- **Education & High School Completion** – GED preparation, tutoring, and academic support for adults and youth.
- **ESL (English as a Second Language) Classes** – Supporting non-native speakers in gaining proficiency in English to enhance employability and daily living skills.
- **On-Site Developmental Childcare** – Providing safe, educational childcare while parents participate in programs.
- **Formal & Informal Parent Education** – Parenting workshops, coaching, and support groups.
- **Health Education** – Access to health-related workshops, maternal wellness programs, and nutrition education.
- **Employability & Career Development** – Job readiness training, resume workshops, and career coaching.
- **Parent-Child Activities** – Strengthening family bonds through structured learning and play.
- **Case Management** – Personalized support to help families navigate social services and resources.
- **Community-Based Workshops & Events** – Providing opportunities for social connection and learning.
- **Mental Health Services** – Counseling, support groups, and wellness programs to address emotional well-being.
- **Transportation Assistance** – Helping families access education and services without the barrier of transportation.
- **In-Home Intervention Services** – Providing hands-on support for families facing challenges in their home environments.

Looking Ahead

As Family Partnership continues to grow and evolve, we remain committed to meeting the needs of our community through innovation, collaboration, and a dedication to service. By expanding educational opportunities, increasing access to vital family services, and equipping individuals with essential life skills, we empower families to create stronger, healthier, and more stable futures.

Through our strategic investments in education, workforce development, childcare, and family support, we are not only transforming individual lives but also strengthening the overall fabric of Frederick County.

Together, we are building pathways to success, stability, and empowerment for all families in our community.

Child Advocacy Center

Mission Statement

The Child Advocacy Center (CAC) is dedicated to protecting the well-being of children by providing a compassionate, child-centered response to reports of maltreatment. Through a collaborative, multidisciplinary approach, we strive to minimize trauma and support children and their families at every stage of investigation, prosecution, advocacy, and treatment – ensuring a seamless child-first process. From the first report to the path of healing, we provide unwavering support, protection, and hope, empowering children and families every step of the way.

Every child holds extraordinary potential, and it is our shared responsibility to protect them from maltreatment and adversity that could hinder their ability to learn, grow, and thrive. As a fully accredited member of the National Children's Alliance, the **Child Advocacy Center** provides a safe, child and family friendly environment where comprehensive and coordinated trauma-informed services help children heal. Our dedicated team offers specialized support, including multi-disciplinary team coordination, child forensic interviews, forensic medical examinations, advocacy, and trauma-focused therapy – ensuring that every child and family receives the care, protection and healing they deserve.

The CAC collaborates with local, state, and national law enforcement agencies, the Frederick County Department of Social Services, the Frederick County State's Attorney's Office, Frederick Health Hospital, Frederick County Public Schools, community service providers, and concerned citizens to support children and families in healing from past traumas, prevent future harm, and fostering lifelong well-being

With the support of the county, the CAC was able to add two new advocate positions to the Child Advocacy Center team, strengthening their ability to support children and families in crisis. These additional advocates will ensure that every child receives the care and resources they need by providing more individualized attention, reducing response times, and expanding outreach efforts to underserved communities. Their expertise will enhance our multidisciplinary approach, fostering collaboration between law enforcement, medical professionals, and social services to create a more comprehensive support system. Additionally, with a larger team, the CAC can place greater focus on a structured approach to their prevention program, allowing them to develop and implement more proactive strategies, conduct targeted educational outreach, and engage the community in efforts to prevent child maltreatment. By growing the team, they reaffirm their commitment to advocating for the rights and well-being of children, offering them a path toward healing and justice.

In 2025, the CAC enthusiastically announced a new partnership between the County and ThorpeWood through a Memorandum of Understanding (MOU) aimed at enhancing the services provided to children and families. This collaboration introduces a nature-based environment as a valuable complement to existing support programs, offering children and caregivers a therapeutic space for healing and resilience-building. Through meaningful interactions with the outdoors, families will have new opportunities for emotional growth, stress relief, and positive engagement. By integrating nature and a serene, peaceful setting into the healing process, this partnership strengthens the commitment to holistic trauma-informed care, helping children and families find comfort, strength, and a renewed sense of well-being.

By working in collaboration with partners in the community the CAC's focus on prevention strategies can more effectively prevent and mitigate the long-term consequences of childhood maltreatment.

Strategic Goals

Empower Families to be Safe, Stable, and Healthy

County Strategic Goal Alignment: Public Health & Human Services

Empower children, youth, and families to be safe, stable, and healthy

		FY 2023	FY 2024	FY 2025	FY 2026
Percentage of programs exceeding expectations [1]	Target	80%	85%	90%	95%
	Actual	98%	95%	91%	--
Percentage of children, youth, or families sucessfully receiving servcies	Target	80%	85%	90%	90%
	Actual	79%	79%	69%	--

[1] Measured as programs meeting over 75% of their performance measures or receiving strong parent agreement stating their needs were met

Invest in the Community to Build a Stronger Frederick

County Strategic Goal Alignment: Public Health & Human Services

Serve the community as a central hub for culturally responsive and relevant family resource connections

		FY 2023	FY 2024	FY 2025	FY 2026
Number of new client touchpoints	Target	750	775	800	825
	Actual	778	789	662	--

Increase community engagement, knowledge, and awareness of Division programs, services, and resources

		FY 2023	FY 2024	FY 2025	FY 2026
Number of community-based trainings or community outreach events	Target	5	10	40	50
	Actual	37	61	42	--
Survey respondents indicating increased knowledge	Target	80%	85%	90%	95%
	Actual	100%	89%	100%	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Family Services Administration	-	366,710	1,907,349	1,787,426
Family Partnership	-	2,449,635	2,503,218	2,620,704
Office of Children & Families	-	1,490,793	-	-
Child Advocacy Center	-	861,306	1,095,353	1,163,004
TOTAL	**-**	**5,168,444**	**5,505,920**	**5,571,134**
Expenses by Category				
Personnel	-	3,722,425	4,089,136	4,198,393
Operating	-	1,518,789	1,459,162	1,415,119
Capital	-	49,728	-	-
Reimbursements	-	(122,498)	(42,378)	(42,378)
TOTAL	**-**	**5,168,444**	**5,505,920**	**5,571,134**
Expenses by Fund				
General Fund	-	1,661,826	2,393,384	2,447,889
Grants	-	3,506,618	3,112,536	3,123,245
TOTAL	**-**	**5,168,444**	**5,505,920**	**5,571,134**
Full-Time Equivalents	**-**	**37.83**	**39.63**	**39.63**

The Office for Children and Families was absorbed into the Family Services Adminstration Department in FY25. The Family Services Division was created in FY24 to include Administration, Family Partnership, Office for Children and Families and the Child Advocacy Center. Prior financial information for these departments can be found in the Citizens Services Division table at the end of this section.

Family Services Administration Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
People served by LMB programs	551	508	328	365	Count
Local Care Team cases reviewed	50	54	52	52	Count
LMB programs or strategies funded	6	6	8	5	Count
New and ongoing programs/strategies funded by meeting or exceeding standards	83	83	80	100	Percentage
Views for website, online resources & tools, and educational videos	8,427	16,044	14,022	15,000	Count

Family Partnership Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Parents who completed formal parent education	42	59	45	45	Count
Participants referred to community services	76	83	72	80	Percentage
Children who have up to date immunization	97	97	98	98	Percentage
Children on track or exceeding developmental domains	90	88	97	95	Percentage
Participants demonstrating measurable progress in education	78	81	80	80	Percentage
Participants obtaining a job or internship	44	30	40	35	Count

Child Advocacy Center Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Children served	314	319	325	330	Count
Trauma-focused therapy hours provided	1,032	530	900	1,100	Count
Supportive advocacy encounters	1,102	1,203	1,350	1,375	Count
Youth Survey Respondents indicating staff helped them feel safe	95	94	95	95	Percentage
Youth Survey Respondents indicating staff were good at listening to them	99	98	95	95	Percentage
Caregiver Survey Respondents indicating feeling informed about the situation facing them & their child	100	96	95	95	Percentage
Caregiver Survey Respondents indicating questions were answered to their satisfaction	100	99	95	95	Percentage

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Division of Aging & Independence

The Division consists of five core initiatives: Area Agency on Aging (Operations), Home & Community Connections, (Community Resources), Resource & Service Navigation (Client Services), the Scott Key Center (training & employment opportunities for individuals with disabilities), and Service Coordination for Seniors (community based, person centered services) in order to empower, engage and equip adults to live their best life.

Our Mission

The Division of Aging & Independence enriches lives of older adults and those with a disability through community connections to services, programs, employment and resources.

Services Provided

- Senior Centers
- Resource & Service Navigation
- Information & Assistance
- Insurance counseling
- Home Delivered Meals
- Caregiver support
- Long term Care Ombudsman
- Case Management
- In-Home Aides
- Public Guardianship
- Volunteer Engagement
- Workforce Development
- Meaningful Community Activities
- Support, Advocacy and Referrals for Frederick County's 17,000+ veterans
- Service Coordination for Seniors

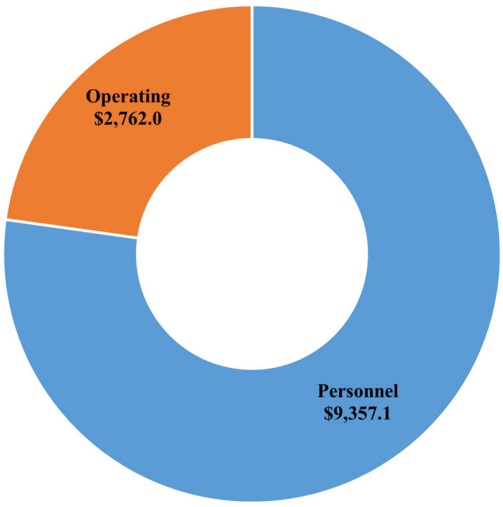
Older adults, individuals with disabilities, caregivers, and veterans can contact the Division to enhance their quality of life through socialization opportunities, nutrition support, in-home support, information & assistance, subsidy programs, connections to employment and community service.

Budget Highlights

In FY26, two new positions, Service Navigator and Senior Center Assistant, were added to the division, one vacant Service Navigator position was reprogrammed into a Senior Center Supervisor position, and one position was eliminated with the elimination of a grant. Funding was also reprogrammed to support Scott Key Center meaningful program activities.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$12,119,092

Division of Aging & Independence

The Division of Aging & Independence is Frederick County's "one-stop shop" for programs and services that assist older adults, individuals with disabilities, caregivers and veterans to age in place with dignity and independence. The Division has five core initiatives: Area Agency on Aging (Operations), Home and Community Connections (Community Services), Resource and Service Navigation (Client Services), Scott Key Center ("Employment First" focus, providing training, employment opportunities, and community involvement for adults with disabilities), and Service Coordination for Seniors (Community Based, Person Centered Services).

The Division is positioned to champion the needs of Frederick County's growing senior population, as well as serve those with disabilities, caregivers and veterans. Staff work together to fulfill the Livable Frederick vision of a unique and vibrant community where everyone can live, work and thrive while feeling a strong sense of place and belonging.

The Division's five core initiatives share a common principal to meet individuals where they are. In FY25, the Division furthered its efforts to meet this principal through: implementation of the Service Coordination for Seniors program; the opening of the Middletown 50+ Community Center; resourcing veterans at the annual Veterans Appreciation Day; implementing an education and resource web-based platform for caregivers; converting a decommissioned ambulance into an outreach "move mobile;" visiting a variety of locations including medical offices, community rooms, and partner agency offices during Medicare Part D Open Enrollment; celebrating seniors and Scott Key Center participants during "Seniors in the Park" day at a Frederick Keys game, hosting an employ-ABILITY event at the Scott Key Center, and creating a "Stop the Scam" educational awareness campaign. The Division strives to identify innovative ways to serve all Frederick County residents.

Vision Statement

That all Frederick County residents are empowered, engaged, and equipped to live their best life.

As the designated local Area Agency on Aging (AAA), the Division's primary purpose is to help older adults and people with disabilities live safely in their homes and communities with independence and dignity. The Division helps plan, develop, coordinate and deliver a wide range of long-term services and supports which promote the dignity and enrichment of life for persons over 50 years old, individuals with disabilities, caregivers and veterans.

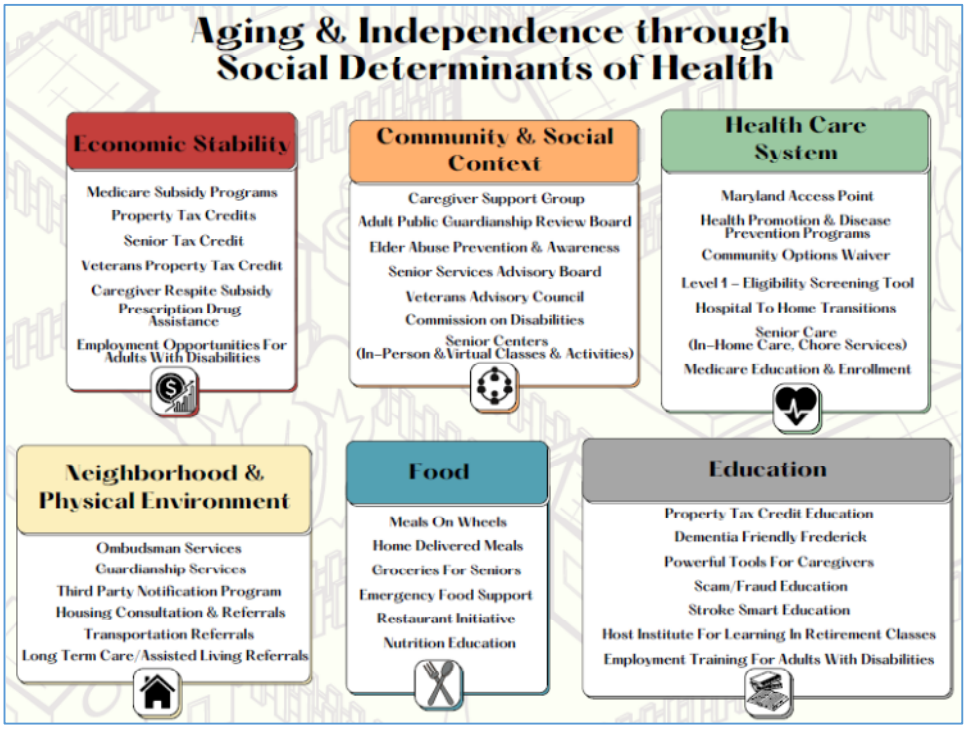
The Division is designated as the Maryland Access Point (MAP) for Frederick County. MAP is a trusted source of information and assistance for Frederick County residents who need or want to plan for their immediate and future needs. MAP serves adults 50 years and older, individuals with disabilities, veterans, family members and other caregivers, and health or business professionals.

MARYLAND ACCESS POINT
YOUR LINK TO HEALTH & SUPPORT SERVICES
www.marylandaccesspoint.info

The Division of Aging & Independence continues to expand offerings at all five bricks and mortar senior centers, including the newly opened Middletown 50+ Community Center. In addition to educational, health and fitness, personal enrichment, and arts classes, congregate meals are served one day per week at each of the senior centers. The virtual senior center continues to increase its on-line and hybrid classes that mirrors programming offered in-person. Home delivered nutrition programs are in high demand and recipients appreciate the on-going services and well checks offered by the Division's staff. Maryland Access Point, Service Coordination for Seniors, health insurance counseling, caregiver and case management assistance provide services that support the desire of older adults to live in the community.

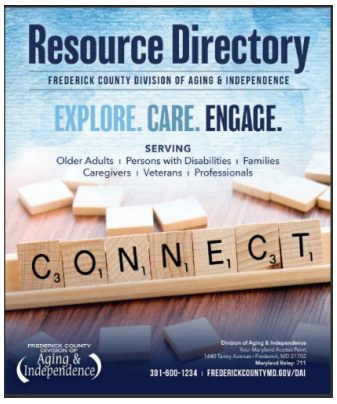
The Division utilizes the framework of social determinants of health to quantify its programs and services. Social determinants of health are the non-medical factors that influence quality of life and fall into six broad groups: Access to healthcare, Economic stability, Education, Social and community life, Housing/neighborhood, Nutrition. A study by the National Academy of Medicine "…found that medical care itself accounted for only 10–20% of the factors that contribute to an individual's health outcomes/quality of life. By contrast, the social determinants of health play a much larger role in influencing a person's health and overall quality of life, making up 80–90% of the contributing factors."

Below is a visualization of the social determinants of health and how the Division's programs and services speak to each identified area:



Services available include:

- Service Coordination for Seniors provides community based, person centered services to support individuals as they safely "age in place".
- Caregiver Support for families and others who provide care, support and supervision of older adults with chronic health conditions.
- Support, advocacy and referrals for Frederick County's 17,000+ veterans.
- A virtual senior center, which enables participatory interaction with classes and activities that occur (real time) in the senior centers so people can participate from home. Educational videos are also available for people to watch on their own time.
- Five full service senior centers provide a variety of opportunities for education, personal enrichment, socialization, and health and fitness for adults age 50+.
- Education and outreach campaigns to vulnerable populations highlighting scams, fraud, waste, and abuse.
- Health and Wellness programs that include nursing assessment, health education and screenings, and evidence-based fitness/wellness classes.
- Home Delivered Meals (Meals on Wheels) to qualified homebound individuals.



- Congregate meals are served one day/week at each senior center.
- Long Term Care Ombudsman who helps to investigate and resolve concerns a resident may have who live at a nursing or assisted living care facility in Frederick County.

- Coordinate and/or provide in-home and community-based services that enable eligible people to return to their home/community or provide needed services so they can remain in their homes.
- Medicare/Medicaid and other insurance counseling, as well as information, assistance and referral to other services in the County that can assist older adults and their families. Information about health care fraud and abuse is also provided.
- Care Management Services for individuals who live in the community and for those who have been declared incompetent by the Circuit Court.
- Volunteer and civic engagement opportunities.
- Employment training for adults with disabilities
- Employment opportunities for individuals with intellectual and developmental disabilities

Departmental Strategic Goals

Incorporate Technology

County Strategic Goal Alignment: ***Government Innovation***

Incorporate technology enhancements in all areas of the Division

		FY 2023	FY 2024	FY 2025	FY 2026
Release DAI focused interactive data dashboard on website (New for FY2026)	Target	--	--	--	50%
	Actual			25%	--
Annual number of social media engagements (New for FY2026)	Target	--	--	--	1,000
	Actual			400	--

Provide Education

County Strategic Goal Alignment: ***Government Innovation***

Create innovative services and programs that empower, engage and equip older adults, veterans, and individuals with disabilities to lead their best life

		FY 2023	FY 2024	FY 2025	FY 2026
Distribute Blue Book in English & Spanish (New for FY2026)	Target	--	--	--	7,500
	Actual			6,000	--
Virtual Senior Center hours (New for FY2026)	Target	--	--	--	1,600
	Actual			1,000	--
Number of volunteers supporting programs and services (New for FY2026)	Target	--	--	--	40
	Actual			100	--
Train staff to become Veteran Service Officer Certified (New for FY2026)	Target	--	--	--	1
	Actual			1	--

Program & Service Data

County Strategic Goal Alignment: ***Government Innovation***

Increase number of services provided and outreach events

		FY 2023	FY 2024	FY 2025	FY 2026
Outreach events, including via move-mobile (New for FY2026)	Target	--	--	--	40
	Actual			35	--
Aging in place support appointments countywide (New for FY2026)	Target	--	--	--	5,700
	Actual			5,200	--
Aging in place support appointments at Taney Ave. location (New for FY2026)	Target	--	--	--	3,700
	Actual			3,400	--
Through use of volunteers and staff, increase number of meals delivered (New for FY2026)	Target	--	--	--	4,000
	Actual			3,000	--

Scott Key Center

Mission Statement

Scott Key Center's program mission is to foster a broad range of person-centered, integrated employment opportunities and community involvement for individuals with intellectual and developmental disabilities in Frederick County, Maryland.

As a Department within the Division of Aging and Independence, the Scott Key Center provides non-employment and employment opportunities for people with developmental and intellectual disabilities. By implementing a person-centered approach, the Scott Key Center focuses on the unique needs and goals of the individuals to provide tailored programs and support. Scott Key Center continues to create a safe and enriching environment that empowers individuals to enhance their life skills and engage actively in their communities.

Scott Key Center's Community Access program which aims to help participants lead fulfilling lives through integration into community settings, skill development in communication and social interactions, and career exploration with local businesses.

The Day Habilitation Services offer various activities, including nutrition education, arts appreciation, and fitness programs, while fostering personal growth and community integration.

Community Integrated Employment provides innovative and creative approaches to customized employment through utilizing the discovery process, job development, and on-going supports for individuals in competitive jobs. The entire process focuses on the individual's likes, desires, strengths, weaknesses, talents, skills, experience, and education. Through facilitating collaboration with family members, staff, community partners, and other stakeholders, the Scott Key Center customizes the services and supports it provides to the person. Overall, Scott Key Center is dedicated to enhancing the quality of life for individuals and promoting their independence and community involvement.

Departmental Strategic Goals

Improve Employment Outcomes

County Strategic Goal Alignment: ***Education & Workforce Development***

As an Employment First organization, SKC participants will utilize employment services for support toward obtaining competitive employment.

		FY 2023	FY 2024	FY 2025	FY 2026
Percent of participants who are enrolled in employment services	Target	51%	60%	60%	40%
	Actual	40%	41%	36%	--
Percent of participants in employment services who have obtained competitive integrated employment	Target	30%	30%	30%	70%
	Actual	33%	27%	66%	--
Percent of participants transitioned from facility based to community based employment services	Target	10%	10%	6%	5%
	Actual	8%	4%	10%	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Aging & Independence	4,924,506	5,863,019	8,036,123	7,886,567
Scott Key Center	3,261,370	3,833,343	4,084,146	4,232,525
TOTAL	**8,185,876**	**9,696,362**	**12,120,269**	**12,119,092**
Expenses by Category				
Personnel	3,496,624	7,710,592	9,144,637	9,357,108
Operating	4,889,138	5,966,352	7,226,240	7,212,532
Capital	8,955	3,999	-	-
Reimbursements	(208,841)	(3,984,581)	(4,250,608)	(4,450,548)
TOTAL	**8,185,876**	**9,696,362**	**12,120,269**	**12,119,092**
Expenses by Fund				
General Fund	5,462,409	6,671,707	8,268,622	8,813,882
Grants	2,723,467	3,024,655	3,851,647	3,305,210
TOTAL	**8,185,876**	**9,696,362**	**12,120,269**	**12,119,092**
Full-Time Equivalents	**40.40**	**88.70**	**98.20**	**99.20**

FY23 expenses have been updated to reflect adjusted encumbrance amounts.

Aging & Independence Performance Statistics	**Actual 2023**	**Actual 2024**	**Estimate 2025**	**Estimate 2026**	**Unit of Measure**
Guardianship Clients	28	25	30	32	Count
Ombudsman cases opened	65	86	75	80	Count
Ombudsman cases closed	65	96	75	80	Count
State Health Insurance Program client contracts	4,633	4,776	4,650	4,800	Count
Meals on Wheels and Home Delivered meals provided	110,724	119,150	120,000	125,000	Count
Congregate meals served	2,062	3,780	3,800	4,500	Count
In-home personal care/chore services performed by aides	6,144	6,328	6,200	6,500	Count

Scott Key Center Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Individuals involved in the job development process	3	15	18	5	Count
Individuals participating in community integrated activities	31	100	100	100	Percentage
Individuals competitively employed	10	29	66	70	Percentage

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Division of Health Services

The Division of Health Services has 6 departments that receive County Funding: Health Administration, FCHD-Golden Mile Facility, School Health Services, Mental Health Services, Behavioral Health Services, Opioid Abatement and the Developmental Center (Infants and Toddlers Program, School-Based Therapy, Children's Dental Clinic). County Core funding also supports Public Health Core Services.

Our Mission

Prevent–Promote–Protect
Improve the health and well-being of residents of Frederick County through programs that prevent disease and illness, promote wellness and safety, and protect public health.

Services Provided

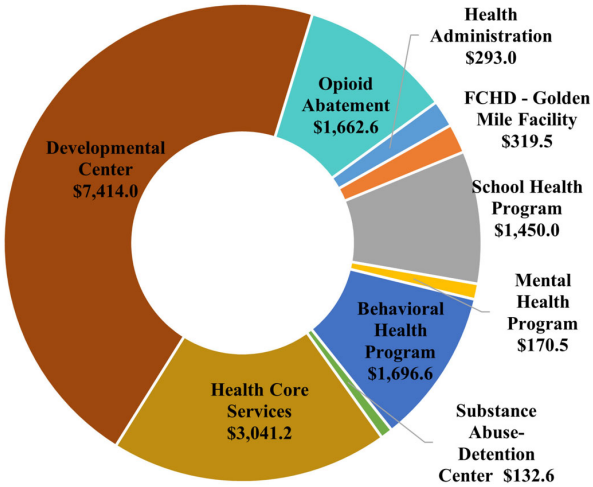
- Administration and Communication Services
- Adult Health and Geriatric Services
- Communicable Disease Control Services
- Environmental Health Services
- Family Planning Services
- Infectious Disease Control Services
- Maternal and Child Health Services
- Wellness Promotion Services

Budget Highlights

In mid-year FY25, a part-time position was increased to full-time (0.50 FTE) in the Developmental Center and four positions (0.917 each) were added in School Health due to increases and changes in grant funding. The FY26 budget includes two additional positions, a true up of partial FTE counts and an increase in a part-time to full-time position for the Developmental Center and seven additional positions for School Health (4 full year, 3 half year, 0.875 FTE each). Additional funding was included for increased contract expenses.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$16,179,916

Division of Health Services

The Health Department functions at both a State and County level by implementing State and County laws and regulations. The Director / Health Officer reports to the State Health Department and to the County Executive on public health issues in the County and the region.

The Health Department performs all mandated functions as outlined in the Code of Maryland Regulations (COMAR) and also implements numerous Federal and State grant programs to address identified health needs in the community. Community partnerships are an essential component of the Health Department's success. The Health Department is proud to be an accredited organization, a status they achieved in 2014 and successfully reaccredited in 2021.

Core Services

Core Public Health funding supports the following state designated core areas: Administration and Communication Services; Adult Health and Geriatric Services; Communicable Disease Control Services; Environmental Health Services Family Planning Services; Infectious Disease Control Services; Maternal and Child Health Services; Wellness Promotion Services. The funding is shared by the State and the County.

FCHD – Golden Mile Location

The FCHD-Golden Mile location, managed by the Health Department Equity Office, represents a high value investment in the future of our community's health and wellbeing. This site was strategically selected after proving its effectiveness as a COVID-19 testing location and is situated in a CDC identified opportunity zone, based on the Social Vulnerability Index. This designation reflects the resilience of communities when faced with external health challenges and underscores the importance of this location in supporting vulnerable populations.

By prioritizing a place-based approach to health equity, FCHD-Golden Mile continues to forge valuable partnerships with trusted organizations, with an emphasis on addressing barriers to serving historically marginalized communities. These collaborations enable the delivery of public services to individuals and families who have faced both social and structural barriers. In addition, this location has strategically integrated services from multiple health department programs and other partners from Frederick County and City, including Aging and Independence, Energy and Environment, Frederick County Public Libraries, Family Services, Department of Social Services, and the City of Frederick Department of Housing and Human Services, creating a one-stop health and social services hub. This accessibility makes it easier for residents to get the help they need in a convenient, walkable location.

Feedback from community members and partners about the FCHD Golden Mile location has been overwhelmingly positive. As one partner shared, having this public health hub has "empowered our families, providing them with greater independence and security." This speaks to the vital role the location plays in supporting the health and stability of the community. This also aligns with the charge of Public Health 3.0 for the local health department to serve as the population health strategist. This is the only model in the state that provides this type of cross agency colocation. Moreover, FCHD-Golden Mile fosters community involvement by offering local grants to businesses and non-profits, further strengthening community ties and addressing the social determinants of health. These efforts demonstrate a clear commitment to both building the capacity of our local organizations and addressing the root causes of health disparities.

Investing in the FCHD Golden Mile location is an investment in building stronger, healthier communities, with lasting positive impact. The proven success of this public health hub shows that it is not just a service, it's a transformative resource for improving the quality of life for our residents, especially those most in need.

Behavioral Health Mobile Crisis Services and Management of Crisis Services

Mobile Crisis Services (MCS) operates 24 hours a day, 7 days a week to support children, youth, families, and adults in Frederick County. The contractor, Sheppard Pratt/Way Station, Inc., responds to calls from the Mental Health Association of Frederick County's call center dispatch, the community at large, and law enforcement agencies. Staff provide in-person, face-to-face crisis intervention services for individuals and families and collaboratively determine the appropriate next steps. This may include admission to a residential crisis program as appropriate and available. MCS provides these services to individuals who self-identify as being in crisis and, if not for MCS, would access 911 and Emergency Department services. The Local Behavioral Health Authority (LBHA), housed within the Behavioral Health Services Division of the Health Department, provides oversight and management of MCS funding and other county behavioral health crisis services.

The Opioid Abatement fund accounts for proceeds related to the opioid settlement with the nation's major pharmaceutical distributors. The purpose of the fund will be to support programs associated with the prevention, treatment and recovery of those with behavioral health issues, including the Crisis Stabilization Center.

Detention Center Substance Abuse Treatment Program

The substance use disorder treatment services currently available in FCADC through the Frederick County Health Department (FCHD) are structured as a Level 1 outpatient level of care, comprised of group and individual services. Peer Recovery Support Services are also available through weekly group sessions and individual support sessions as needed. Additionally, community treatment referrals, transition and re-entry planning is provided to all people screened as requested and appropriate, regardless of their status in the available treatment/support services within FCADC. All services are available to all people incarcerated within FCADC, with some exceptions based on restriction by FCADC due to safety considerations/concerns. Clinical treatment staff serve an average of 29 men and up to 10 women at any point in time.

Developmental Center

The Frederick County Developmental Center (FCDC) is a multidisciplinary agency within the Division of Health Services of the Frederick County Government that provides specialized health and education related services that positively impact children, their families, and eligible adults in their daily lives.

Frederick County Health Department (FCHD) is the lead agency for the Frederick County Infants and Toddlers Program (FCITP). FCITP is a federally mandated, grant funded program through the State of Maryland as well as locally funded through the Frederick County Government. The program works collaboratively with Frederick County Public Schools, Maryland School for the Deaf and Frederick County Department of Social Services to support families. Efforts target

helping families and caregivers meet the educational, social, emotional, and physical needs of young children with developmental needs.

The School-Based program provides Occupational Therapy (OT) and Physical Therapy (PT) services to eligible children enrolled in Frederick County Public Schools. Both OT and PT are related services under the Individuals with Disabilities Education Act. These services help children with an educational disability receive their education in the least restrictive environment.

The Audiology program provides audiology services for uninsured and underinsured children for Frederick County Infants and Toddlers program, Frederick County Public Schools, and YMCA of Frederick County Head Start and for adults with developmental disabilities.

The Dental Clinic provides pediatric dental services for patients 18 years of age and under. Services include emergency care, examinations, cleaning, x rays, fluoride treatments, sealants, fillings, uncomplicated extractions, and oral health education. The clinic provides treatment for children with Maryland Medical Assistance or are uninsured.

School Health Services

Frederick County Health Department School Health Services delivers health services in more than 70 public schools through a collaborative effort with the Frederick County Public School (FCPS) System. The program aims to prevent and identify student health-related problems and intervene to remediate these problems. This comprehensive School Health Program includes delivering health services and education that directly contribute to students' educational success and the health of families and the community.

Mental Health Services Program

The Mental Health Services Program (MHS) provides mental health treatment services to Frederick County adults with mild to severe mental illness. MHS pursues the provision of services to those in our community who have traditionally been underserved. Services include psychosocial evaluations and mental health therapy performed by licensed mental health clinicians, as well as medication evaluations and medication management conducted by licensed psychiatric medical professionals. MHS practitioners actively collaborate with other Frederick County service agencies on behalf of clients. Linking clients and their family members to ancillary community services, in addition to their mental health treatment, is critical to their mental health recovery. The Program is proud to have been accredited for three years by the Commission on Accreditation of Rehabilitation Facilities (CARF). MHS is supported through fee for service revenue, Frederick County Government, and a grant from the Local Behavioral Health Authority.

Strategic Goals

Improve Population Health

County Strategic Goal Alignment: ***Public Health & Human Services***

Long-term Goal: sufficient school health staffing is critical to the mission of preventing, identifying, intervening and remediating health problems that occur in our public schools. It is particularly critical that the permanent staff be present at the start of the school year to establish the care plans that will be followed throughout the school year.

		FY 2023	FY 2024	FY 2025	FY 2026
Budgeted positions for FCPS Health Rooms that are filled at the beginning of the school year (New for FY2026)	Target	--	--	--	90%
	Actual	--	--	--	--

County Strategic Goal Alignment: ***Public Health & Human Services***

Early identification of hearing/vision deficits and appropriate management can reduce the impact these disorders have on a student's development and learning. School Health staff provide the critical first step in this process for Frederick County Public School (FCPS) students.

		FY 2023	FY 2024	FY 2025	FY 2026
FCPS students that receive hearing and vision screenings within the first 5 months of school year (New for FY2026)	Target	--	--	--	95%
	Actual	44%	79%	99%	--

County Strategic Goal Alignment: ***Public Health & Human Services***

Ensure that children in Frederick County who require services such as occupational or physical therapy, assistance from the Infants & Toddlers Program, or dental care receive what they need. These services are mandated by state law. Failure to provide services could result in legal action.

		FY 2023	FY 2024	FY 2025	FY 2026
FCPS Students who receive all services committed on their IEPs (New for FY2026)	Target	--	--	--	100%
	Actual	98%	100%	95%	--
Children ages 0-1 enrolled in Infants and Toddlers Program	Target	1.53%	1.56%	1.58%	1.60%
	Actual	1.40%	1.86%	1.57%	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Health Administration	299,970	899,188	288,967	292,951
FCHD - Golden Mile Facility	227,501	240,452	319,466	319,466
School Health Program	348,649	642,799	810,000	1,450,000
Mental Health Program	421,533	421,533	421,533	170,542
Behavioral Health Program	985,364	1,477,927	1,676,023	1,696,597
Substance Abuse-Detention Center	132,572	132,572	132,572	132,572
Health Core Services	2,339,106	3,082,599	3,041,218	3,041,218
Developmental Center	6,182,410	6,695,402	7,231,742	7,413,955
Opioid Abatement	-	727,542	1,662,615	1,662,615
TOTAL	**10,937,105**	**14,320,014**	**15,584,136**	**16,179,916**
Expenses by Category				
Personnel	16,751,125	20,626,864	22,898,328	24,537,176
Operating	5,896,782	7,862,399	8,294,275	8,157,813
Capital	83,447	57,244	-	-
Reimbursements	(11,794,249)	(14,226,493)	(15,608,467)	(16,515,073)
TOTAL	**10,937,105**	**14,320,014**	**15,584,136**	**16,179,916**
Expenses by Fund				
General Fund	8,612,911	10,462,074	11,301,552	11,122,892
Grants	2,324,194	3,130,398	2,619,969	3,394,409
Opioid Abatement	-	727,542	1,662,615	1,662,615
TOTAL	**10,937,105**	**14,320,014**	**15,584,136**	**16,179,916**
Full-Time Equivalents	**181.02**	**192.68**	**195.59**	**208.28**

School Health Program Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Students served	33,162	33,631	38,000	38,000	Count
Medication Management visits	107,316	106,482	114,000	114,000	Count
90% return to class rate	79	88	89	89	Percentage
Health Room visits	288,277	295,000	295,106	295,000	Count

Substance Abuse-Detention Center Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Detention Center individuals served by clinicians via screening, re-entry, and/or treatment services	306	94	125	125	Count

Health Core Services Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Issue 20,000 vital records	19,285	22,382	26,500	27,000	Count
Food permits and licenses processed	2,261	2,517	2,650	2,650	Count
Food inspections and investigations	2,797	2,193	2,100	2,100	Count
Well and septic permits and licenses processed	1,982	1,833	2,100	2,100	Count
Well and septic inspections and investigations	2,650	2,424	2,510	2,300	Count
Community services permits and licenses processed	1,966	3,448	3,200	3,200	Count
Community services inspections and investigations	1,371	1,355	1,250	1,250	Count
Educate 95% of new enrollments in the Medicaid and Health Choice programs	100	100	100	100	Percentage
Evaluate 90% of eligible Detention Center inmates for Medicaid within 60 days of release	95	100	95	95	Percentage
Complete 900 TB clinic visits	962	1,407	1,763	1,000	Count

Developmental Center Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Children ages 1-18 served in Dental program	3,472	4,171	4,108	4,100	Count
Children ages 0-5 served in Infant and Toddlers program	942	990	1,000	1,015	Count
Referrals to Infants & Toddlers program	1,031	997	900	985	Count
Services provided to Frederick County Public School (FCPS) students	22,788	23,657	24,283	24,500	Count
Assessments completed FCPS services	379	364	386	400	Count

Division of Housing

The Division of Housing manages Rental Housing and Community Development programs, supporting affordable housing development, first-time homeownership, and safe housing. It administers federal assistance and ensures access to market-rate housing countywide.

Our Mission

Assist in the provision of affordable housing for Frederick County residents with an emphasis on special needs populations, senior citizens, persons with disabilities, and low to moderate income workforce households.

Services Provided

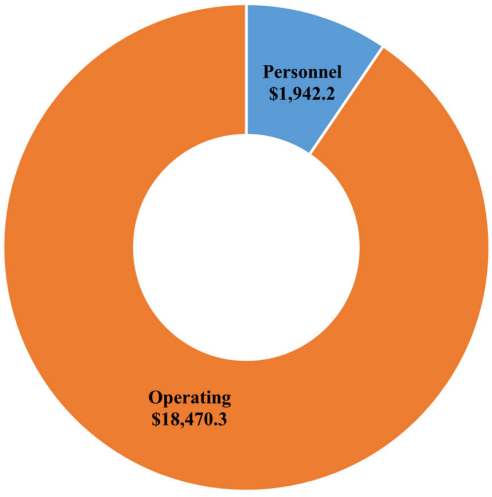
- Homebuyer Assistance Deferred Loans
- Housing Rehabilitation Loans and Grants
- Affordable Housing Development Incentives
- Administration of Housing Choice Voucher Programs
- Management of Bell Court Senior Apartments located in Woodsboro
- Funding support of homelessness prevention and rapid rehousing programs, and emergency rental assistance
- Enforcement of the Minimum Livability Code for Renters
- Administration of the Community Development Block Grant programs as Urban County

Budget Highlights

The FY26 budget includes an increase in grant funding to support housing in Frederick County. Two additional FTES were added to manage the increasing number of grants and complex real estate transactions of the Division.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$20,412,543

Division of Housing

Mission Statement

Assist in the development and preservation of affordable housing for Frederick County residents with an emphasis on special needs populations, senior citizens, persons with disabilities, and low to moderate income workforce households.

Housing Programs

Direct assistance is provided to County residents through subsidized housing units and housing repair loans and grants for homeowners. A State-mandated property maintenance code for renters is enforced to protect public health, safety and welfare in residential structures.

Rental Assistance Programs

The Division of Housing operates three rental assistance programs. The tenant based Housing Choice Voucher Programs provide rental assistance for nearly 550 very low income eligible households. The Moderate Rehabilitation Voucher Program provides unit-based rental assistance to very low income families at a 20-unit property in Emmitsburg. Bell Court Senior Apartments is a County-owned facility, comprised of 28 one bedroom, cottage style, one level townhomes with a community center for very low income seniors. (The development is named for the family of William Bell in thanks for his generous donation of land.)

Homeowner Repair and Rehabilitation Programs

The Emergency Housing Rehabilitation Program provides low income homeowners in the county with a zero percent deferred loan for emergency home repair and accessibility needs. The Senior Housing Rehabilitation Grant Program provides very low income homeowners, with a household member who is 55 years of age or older, with grant funds for emergency home repair and accessibility needs. The Maryland Housing Rehabilitation Program is administered on behalf of the State of Maryland and provides amortizing and deferred loans and grants to homeowners of low to moderate incomes. It is designed to bring properties up to applicable building codes and standards, fund accessibility modifications to allow senior homeowners to remain in their homes, abate lead paint and provide well and septic improvements to assist with indoor plumbing needs.

Livability Code Enforcement
The Livability Code protects the health, safety and welfare in rental residential structures and premises by establishing minimum property maintenance standards; minimum requirements for egress, fire protection systems, and other fire safety devices; and enforcing property owner's and tenant's responsibilities.

Community Development

Initiatives are focused on the provision of affordable housing through the administration of grants, loans and programs that incentivize development, support service providers in homelessness prevention, and foster relationships with the County's municipalities. The County's *Housing Initiative Fund* is a centralized resource pool created to encourage the overall development of affordable housing. Paired with other state and federal funding sources, the *Housing Initiative Fund* assists in fulfilling a critical housing need in Frederick County.

Homebuyer Programs
The Homebuyer Assistance Program provides down payment and closing cost assistance in the form of zero percent interest deferred loans to low income first-time homebuyers who live or work in Frederick County.

Moderately Priced Dwelling Unit Program (MPDU)
The Moderately Priced Dwelling Unit Program supports affordable housing in the County by requiring every new development of 25 or more units on public water and sewer to build 12.5% of the units as affordable or make a Payment in Lieu (PIL) of $2.00 per square foot for each dwelling unit in the development. This change was adopted by the County Council in 2022. The PIL rate is based on the "affordability gap" calculation as outlined in the MPDU Ordinance and is updated triennially.

Development Incentive Programs
The Impact Fee Deferral Program provides non-profit and other developers of affordable housing units with exemptions from impact fees. The Deferred Loan Program (DLP) provides zero percent interest, deferred, and gap loans so developers can leverage other funding to create and preserve affordable housing in the county. The Payment in Lieu of Taxes Program (PILOT) provides a real property tax waiver of $520 per affordable unit for affordable housing developments.

Homeless and Transitional Housing Grants
Two Memorandums of Understanding contribute funding to Beyond Shelter Frederick, toward the operation of a year-round shelter and provision of homelessness prevention and rapid rehousing assistance to those experiencing or at risk of homelessness.

The Homeless Solutions Program administers grant funding to the community agencies providing rental and utility assistance and housing stability services to vulnerable households in the County. These state and federal funds are administered as the lead agency of the local homelessness coalition.

Community Development Block Grant (CDBG)
As a new Urban County working with eight participating municipalities, this federal funding will develop viable communities, provide decent housing and suitable living environments, and expand economic opportunities, principally for low and moderate income residents.

Strategic Goals

In FY26, the Housing Division restructured their goals to better align with the Division's mission.

Increase the Employment and Earnings of Housing Program Participants

County Strategic Goal Alignment: Housing & Quality of Life

Family Self Sufficiency - Provide resources and promote opportunities within the community related to participant households' goals and needs through case management interactions to increase housing and economic stability among housing program participants.

		FY 2023	FY 2024	FY 2025	FY 2026
Referral of households to community partners according to needs and goals (New Measure for FY2026)	Target	--	--	--	150
	Actual				--

Build the Community Development Capacity of Nonprofit and Municipal Partners

County Strategic Goal Alignment: Housing & Quality of Life

Enhance Community Partnerships - Support the work of community nonprofits and County municipalities in their efforts to increase attainable housing and develop communities throughout the County. Provide federal and state funds, along with technical assistance and community education, to partners to build their capacity.

		FY 2023	FY 2024	FY 2025	FY 2026
% of annual CDBG grant obligated to CDBG municipal partners for local community development projects (New Measure for FY2026)	Target	--	--	--	20 [1]
	Actual				--

[1] It is anticipated receipt of funding for this three-year grant will be delayed and slow initial program

Produce and Preserve Affordable Housing

County Strategic Goal Alignment: Housing & Quality of Life

Optimize Land Resources - Promote the creation of new affordable housing through construction on County-owned surplus property, support of outside entities in affordable housing capacity building strategies, and analyze policies in place to support preservation of existing affordable housing.

		FY 2023	FY 2024	FY 2025	FY 2026
Assess County-owned property, or support use of third-party property for project feasability/optimal use of land (New Measure for FY2026)	Target	--	--	--	3
	Actual				--

Promote and Preserve Homeownership Stabilization - Expand and retain citizen access to affordable and safe housing through homebuyer assistance loans and housing rehabilitation loans and grants. Promote the creation and preservation of additional affordable housing options through community partnerships.

		FY 2023	FY 2024	FY 2025	FY 2026
Assist first time homebuyers in taking advantage of homebuyer assistance programs	Target	83	70	45	40
	Actual	33	28	33	--
Coordinate home repair projects each year through housing rehabilitation programs	Target	21	28	31	42
	Actual	27	35	34	--

Close the Affordable Housing Gap by Implementing Strategies in the Housing Strategic Plan

County Strategic Goal Alignment: Housing & Quality of Life

Affordable Housing Strategic Planning - Using the framework identified in Frederick County's first Affordable Housing Strategic Plan, build community support for the Plan and implement strategies, using reasonable timeframes, to close the affordable housing gap

		FY 2023	FY 2024	FY 2025	FY 2026
Initiate, and as is feasible based on the Plan framework, complete strategies identified in the Strategic Plan (New Measure for FY2026)	Target	Due to the release of the completed Strategic Plan mid-budget year, it is anticipated no strategies will be initiated in FY2026.			
	Actual				

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Housing	-	13,892,001	21,100,914	20,412,543
TOTAL	**-**	**13,892,001**	**21,100,914**	**20,412,543**
Expenses by Category				
Personnel	-	1,372,461	1,659,360	1,942,243
Operating	-	12,546,070	19,443,054	18,545,483
Reimbursements	-	(26,530)	(1,500)	(75,183)
TOTAL	**-**	**13,892,001**	**21,100,914**	**20,412,543**
Expenses by Fund				
General Fund	-	1,046,556	1,293,702	1,506,104
Grants	-	9,926,021	10,919,090	13,025,511
Housing Initiatives	-	2,653,953	8,653,438	5,639,729
Bell Court	-	265,471	234,684	241,199
TOTAL	**-**	**13,892,001**	**21,100,914**	**20,412,543**
Full-Time Equivalents	**-**	**14.00**	**15.00**	**17.00**

The Division of Housing was created in FY24. Prior to FY24, Housing was a department in Citizens Services. Please see that table at the end of this section for FY23 financial information for this department.

Housing Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Clients served	1,377	2,124	2,069	1,944	Count
Affordable rental & ownership occupancies	668	1,116	987	895	Count
Units rehabilitated	22	50	84	72	Count
Clients looking to department for help with future housing needs	1,935	1,917	1,580	1,749	Count
Housing developers moving forward with projects	3	4	2	3	Count
Clients who remain in affordable, stable housing for one year or more after placement	583	612	647	591	Count
Clients who remain in affordable, stable housing for one year or more after placement	95	95	96	95	Percentage

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Division of Parks & Recreation

The Division of Parks & Recreation consists of three departments: Parks and Recreation, Custodial Services, and Building Security. County citizens continue to seek out Frederick County community parks and recreation facilities to get active, explore nature, and connect with friends and neighbors

Our Mission

The Frederick County Division of Parks & Recreation is committed to the highest level of care for our natural and historic resources while making the park facilities and the recreational programs available to all. We believe that the benefits of parks and of recreation are far reaching and vital to each and every individual, family, and community in Frederick County

Services Provided

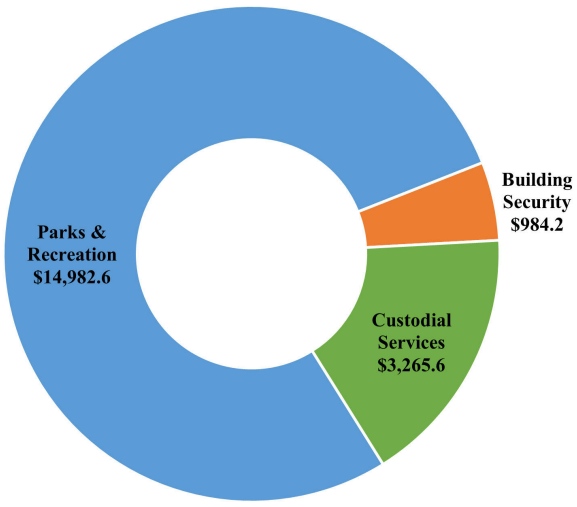
- Advance community health and well being
- Provide recreational sports and community based activities
- Advance environmental conservation efforts within our parks
- Improve quality of life through maintained and updated park facilities
- Provide educational nature and history programs
- Develop partnerships to enhance recreation opportunities
- Provide clean and attractive facilities with a safe environment for citizens and employees

Budget Highlights

The FY26 budget includes funding for one additional FTE and part-time funding to support teen and youth programs. Funding for the replacement of equipment, additional door monitoring for Park Schools, and increases to contracts were also added. Five FTES were added to Custodial Services in mid-year FY25 and four were added in FY26, as a result of restructuring custodial contracts.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$19,232,359

Parks & Recreation Division

PARKS & RECREATION

Recreational Services
Vision Statement
The Department of Recreational Services will enhance the quality of life by providing innovative activities and programs to meet the recreational needs of our community. We will encourage participation in a variety of recreational opportunities that will foster enjoyment and lifelong learning.

Park Operations
Vision Statement
The Department of Parks Operations is dedicated to the highest level of care for our natural and historic resources while making the park facilities available to all to safely enjoy. The Parks department prioritizes maintenance with strategic capital resources to ensure the park infrastructure remains operational.

Frederick County Division of Parks & Recreation (FCPR) operates 23 developed parks which include features such as athletic facilities, picnic shelters, hiking trails, fishing areas, key water trail access points, tennis and basketball courts, historic sites, two rentable buildings, playgrounds, and more. County citizens continue to seek out Frederick County Parks & Recreation facilities to get active, explore nature, and connect with friends and neighbors. Parks & Recreation is committed to maintaining and expanding the county's recreational areas, parks, bike and walking trails, and other recreational infrastructure that contribute toward improving county residents' physical and mental health. Parks & Recreation provides powerful benefits that create healthier people, protect our natural resources, and contribute to environmental sustainability.

The park system offers some unique amenities such as: a disc golf course and marble rings in Middletown Park, two of the County's three historic covered bridges in Loy's Station Park and Roddy Road Park, a skate park at Urbana Community Park and skate spot at Middletown Park, an equestrian trail in Othello Regional Park, seven sand volleyball courts at Utica District Park, Middletown Park, Libertytown Park, and Urbana District Park, a soccer court, four synthetic turf fields, two nature centers (Catoctin Creek and Fountain Rock Parks), and a manor house and children's museum at Rose Hill Manor Park.

Recreational activities include but are not limited to the following types of programming: nature, history, sports clinics and leagues, community events, summer camps, health & wellness classes, cooking classes, teen programs, social programs for developmentally challenged individuals, adaptive recreation, and arts & enrichment-based programs.

Many visitors (in county/out of county) have used FCPR facilities and/or programs in the past year. In FY23, County parks received 3.55 million visits. The Division facilitated over 1,980 recreation programs, for participants of all ages, that had almost 33,000 enrollments. In FY24 our pool of volunteers contributed 14,916 hours of their time to assist with youth sports league programs and nature center activities.

Office of Facility Services
Vision Statement
The Frederick County Office of Facility Services is committed to providing the highest level of facility management in an effort to maintain a clean, safe, and sanitary environment for all stakeholders who live, work, and conduct business in Frederick County Government facilities.

The Division of Parks & Recreations handles custodial services to 44 County facilities. In-house custodial staff provides custodial services in facilities that are considered to have high-security requirements. All in-house staff is required to go through extensive background checks and uphold their clearance requirements in accordance with the custodial employment policy. In-House Custodial staff provides custodial services in an effort to support the goal of clean, safe, and attractive buildings that are ready for use by building occupants.

Office of Security Services
Vision Statement

The Frederick County Office of Security Services provides a protected environment ensuring the safety of employees, visitors, and physical assets at designated County buildings. Our presence is meant to support and enhance the quality of operations and provide services in a professional and courteous manner, ensuring all we encounter are provided excellent customer service. This will be achieved through collaboration with other divisions and departments and by providing effective policies and procedures, training, and professional development opportunities to our Security Staff.

The Office of Security Services provides security for Winchester Hall, 30 North Market Street, and the Prospect Center.

Strategic Goals

Provide Quality Services

County Strategic Goal Alignment: ***Government Innovation, Housing & Quality of Life***

Increase the Number of Registrations for Parks and Recreation Programs

		FY 2023	FY 2024	FY 2025	FY 2026
Annual Number of County Residents Registered For Parks Programs	Target	18,000	20,000	25,000	25,000
	Actual	29,064	32,814	29,592	--

Increase Park Visitation

		FY 2023	FY 2024	FY 2025	FY 2026
Annual Number of Parks Visitors	Target	3,500,000	3,100,000	3,100,000	3,100,000
	Actual	3,546,988	3,549,117	3,200,000	--

Enhance Facilities

County Strategic Goal Alignment: ***Government Innovation, Housing & Quality of Life***

Enhance and rehabilitate aging park facilities and park components that have reached the end of their useful life cycle to provide a more safe and enjoyable experience for visitors

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Improved Park Projects	Target	21	25	27	25
	Actual	24	26	34	--

Expand Programs For Preschool and Special Needs Children

County Strategic Goal Alignment: ***Government Innovation, Housing & Quality of Life***

Expand services to the preschool children living in Frederick County

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Preschool Programs	Target	300	300	400	500
	Actual	372	524	539	--
Number of Preschool Enrollment	Target	2,500	2,500	3,500	4,000
	Actual	3,212	4,285	4,505	--

Expand services to children with special needs living in Frederick County

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Adaptive & Inclusive Programs	Target	30	40	60	50
	Actual	54	68	63	--
Number of Adaptive & Inclusive Programs Enrollment	Target	250	250	400	500
	Actual	365	590	778	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Parks & Recreation	10,836,469	12,623,369	14,052,076	14,982,573
Building Security	599,041	517,816	960,861	984,210
Custodial Services	2,166,606	2,565,527	3,010,445	3,265,576
TOTAL	**13,602,116**	**15,706,712**	**18,023,382**	**19,232,359**
Expenses by Category				
Personnel	9,330,597	11,373,465	12,386,422	13,533,810
Operating	4,559,755	4,672,915	6,060,815	6,117,051
Reimbursements	(288,236)	(339,668)	(423,855)	(418,502)
TOTAL	**13,602,116**	**15,706,712**	**18,023,382**	**19,232,359**
Expenses by Fund				
General Fund	13,602,116	15,706,712	18,023,382	19,232,359
TOTAL	**13,602,116**	**15,706,712**	**18,023,382**	**19,232,359**
Full-Time Equivalents	**120.00**	**120.00**	**121.00**	**131.00**

Parks & Recreation Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Building and shelter reservations	2,195	2,342	2,128	2,000	Count
Recreation Center reservations	1,210	1,500	1,375	1,200	Count
Registered in summer day camps	6,224	7,473	7,850	7,500	Count
Developed parks	23	23	23	23	Count
Total park and open space acres	2,444	2,444	2,444	2,444	Count
Annual in-house and contracted acres mowed	681	722	743	743	Count
Participants attending special events	7,020	5,090	4,270	4,000	Count
Annual attendance at nature centers tours & activities	21,635	21,064	25,000	25,000	Count
Participants attending museum tours & activities	15,932	15,160	16,457	16,000	Count
Youth participants in recreational sports leagues	2,593	2,600	2,900	3,000	Count

Building Security Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Visitors to Winchester Hall	1,319	1,626	1,600	1,600	Count

Custodial Services Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
In-House: Buildings cleaned	22	21	32	32	Count
In-House: Gross square footage cleaned	590,684	587,747	704,789	705,889	Count
Private Contractor: Buildings cleaned	6	8	12	12	Count
Private Contractor: Gross square footage cleaned	12,535	27,535	132,858	132,858	Count

Division of Public Works

The Division consists of Public Works Administration and 6 departments: Engineering & Construction Management, Facility Maintenance, Fiscal Services, Fleet Services, Highway Operations, and Professional Services. From managing construction projects and maintaining facilities to overseeing budgets, vehicle fleets, and roadways, the division is committed to enhancing the quality of life for residents and businesses.

Our Mission

To provide the Frederick County community with exemplary service, mindful always of our responsibility to be good stewards of taxpayer dollars and operate with efficiency, integrity, transparency, and environmental sensitivity.

Services Provided

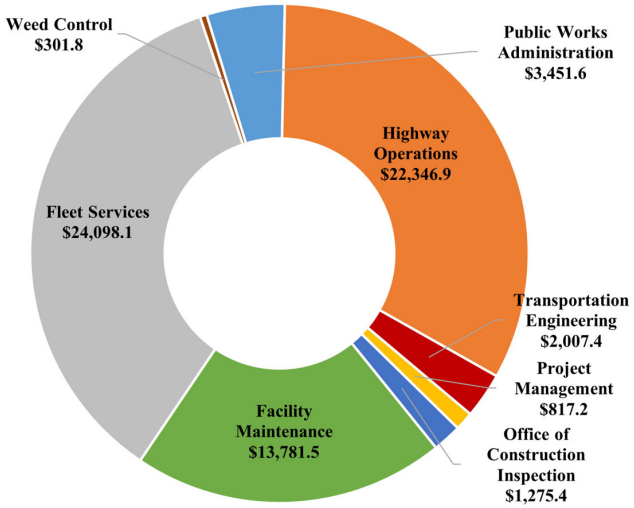
- Project Management
- Construction Inspection
- Property Management
- Building Maintenance
- Roadway and Bridge Maintenance
- Transportation Safety
- Fleet Maintenance
- Fuel Management
- Fiscal Management Services to support DPW responsibilities
- Development infrastructure regulation and compliance
- Implementation of energy conservation and other sustainability initiatives
- Weather-related emergency planning and response
- Weed Control Program

Budget Highlights

The FY26 budget includes the addition of a Property & Lease Management Coordinator position and a telematics system for use on vehicles. Increases in contractual obligations, utilities, and rent is also included in the budget along with a $1.3M reduction in operating expenses.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$68,079,921

Division of Public Works

The Division of Public Works Division (DPW) provides services to the County through the Departments of **Engineering & Construction Management, Highway Operations, Facility Maintenance**, **Fleet Services**, **Professional Services, and Fiscal Services**. Each has a unique focus, mission, and resources, but their shared goals ensure the physical assets of the County are well managed and maintained.

DPW Division-wide Goals for FY2026:

Right-sizing DPW: As the County grows in population and the number of service requests voiced by residents increase, we should position ourselves and plan for the future to meet the public expectation on the County's level of services. Right-sizing Organization is a process to review existing conditions to optimize organization size, structure, and workforce to provide essential functions to the community in an efficient and effective way, while maintaining the flexibility for later modifications/expansion to address future service needs.

Asset Management: Asset Management is a program that inventories what the County has and implements maintenance activities at the right time to preserve the life span of these assets, along with proper planning for future replacement through life-cycle costing and funding needs analysis. The County adopted and implemented Cartegraph in May, 2022, for the management of County assets. DPW continues to collect and populate data into the system to build up its database. The next frontier is to fully utilize the software embedded functionality for fiscal forecasting and project planning.

Facility Space Planning: In-house Implementation of Space Planning is a strategic goal that involves review of the utilization of existing facilities to identify inefficient use of available facility space. Better space utilization with proper planning can lead to cost savings and accommodate future growth needs. This function, which has been performed by consultants in the past, can be brought in-house if resources are provided. The space planning team will be responsible for the management of space allocations for staff, understanding our existing spaces, and future planning for growth.

Department of Engineering & Construction Management

The Department of Engineering & Construction Management consists of the Office of Transportation Engineering, the Office of Project Management, the Office of Construction Inspection, and the Traffic & Permit Section. These offices and section have unique missions and goals, specifically for the execution of Capital Improvement Program Projects, developer-related projects, and traffic and safety improvements.

Office of Transportation Engineering
Mission Statement
The Office of Transportation Engineering (OTE) administers system-wide programs to maintain and improve the County's transportation network.

OTE is currently managing 40 Capital Improvements Program (CIP) projects for various County agencies. The Traffic and Permit Section (TPS) within OTE's operating budget also manages permits for work in County rights-of-way and various traffic/safety initiatives and projects. As part of the FY2026-2031 CIP, OTE will be responsible for the management of projects/programs within the Roads, Bridges, and Highways sections totaling approximately $208,000,000.

Office of Project Management
Mission Statement
The Office of Project Management (OPM) provides the project management services for Frederick County's capital building, park, and watershed restoration projects.

OPM is currently managing 65 CIP projects for various County agencies. OPM works with these agencies to complete projects on time, within budget, and per user expectations and strategic goals. For the FY2026-2031 CIP, OPM will manage General Government, Parks & Recreation, Watershed Restoration, and Highways projects totaling approximately $480,000,000.

In conjunction with the Department of Facility Maintenance, OPM also mitigates identified deficiencies through projects performed under the Maintenance Systemic Program, comprised of six categories: Mechanical, Building Exterior, Building Interior, Grounds, Life Safety, and ADA. For the FY2026-2031 Maintenance Systemic Program, it is projected that OPM will manage projects totaling approximately $37,000,000. Facility occupant satisfaction has continued to improve under this program and complaints have steadily declined.

Office of Construction Inspection
Mission Statement
The Office of Construction Inspection (OCI) provides construction inspection services for the various Capital Improvements Program projects managed by OTE and OPM. Inspection services are also provided for developer funded projects.

OCI is currently providing inspection services for 105 CIP projects.

Departmental Strategic Goals

Right-sizing DECM: In an effort to right-size DECM, we leverage our workforce with programmed CIP workload, targeting one Project Manager for 5-7 active projects and one inspector for 1-2 construction projects depending on the scope and complexity of each project. This balance will ensure that projects are completed in a timely and cost-effective manner based on the expectations of County residents.

Transportation Mobility and Safety

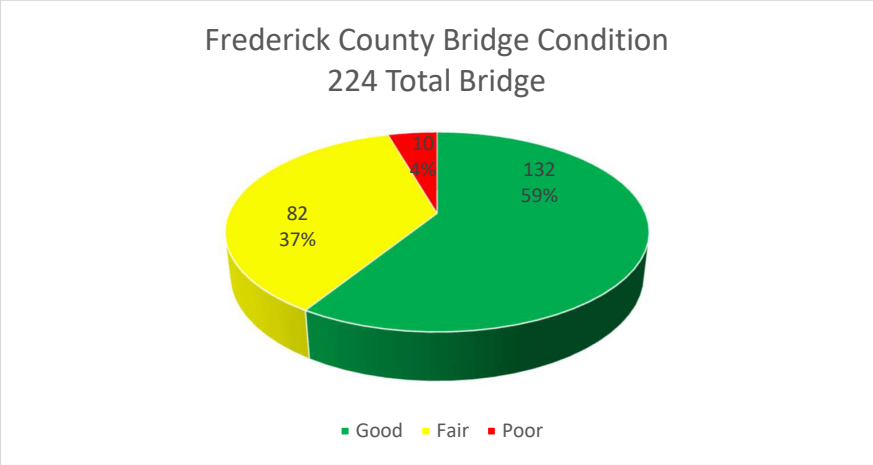
County Strategic Goal Alignment: ***Government Innovation, Infrastructure & Transportation***

Monitor road, bridge, and traffic conditions to optimize mobility and safety for motorists, bicyclists, and pedestrians.

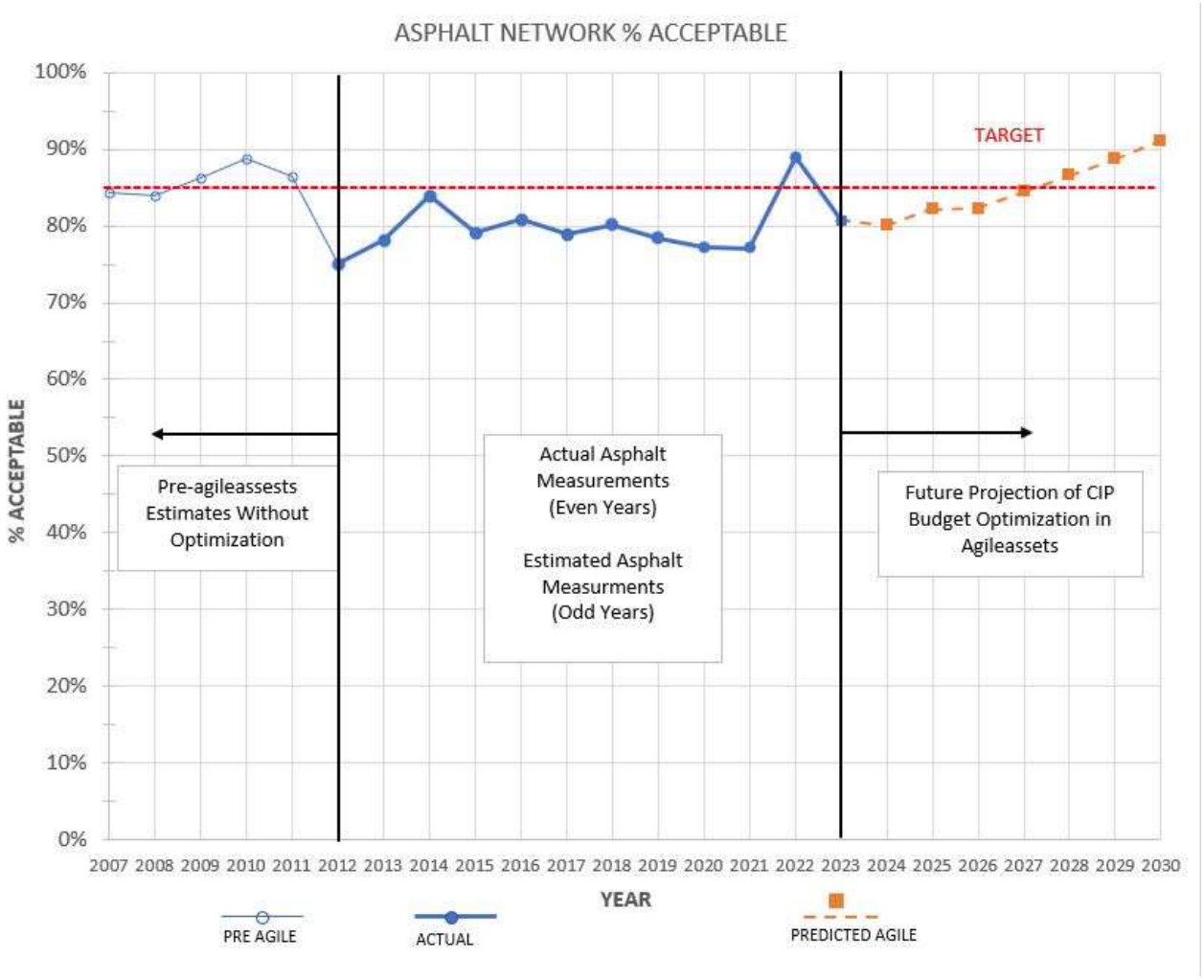
		FY 2023	FY 2024	FY 2025	FY 2026
Bridge Inventory in Fair or Good Condition	Target	96%	96%	96%	96%
	Actual	96%	96%	97%	--
Roadway Network % Acceptable Pavement Condition Index	Target	85%	85%	85%	85%
	Actual	83%	83%	84%	--

Maintaining the roadway network in sound condition is essential to transportation mobility and safety. Roads and bridges are two major components of transportation infrastructure. The County owns and maintains 224 bridges, which are defined as crossings with a total span length of 20 feet or greater. OTE also conducts biennial safety inspections on two bridges that are maintained by the Division of Parks and Recreation.

Categories of bridge condition or health are good, fair, and poor. A bridge in the poor category may be safe but require repair or replacement in the near future. The chart to the right illustrates the overall health of the County's bridges.



The County is responsible for over 1,300 centerline miles of roadway. The Pavement Condition Index (PCI) represents the general pavement condition of a road. A road segment with a PCI of 70 or higher is in acceptable condition. The goal of the County's Pavement Management Program (PMP) is 85% of the roadway segments rated at a PCI of 70 or higher and no more than 10% of the network with PCI less than 60, however we are evaluating the goal to better align with desired outcomes.



Project Management Efficiency

County Strategic Goal Alignment: Government Innovation, Infrastructure & Transportation

Coordinate project-related activities with user agencies, design consultants, contractors, regulatory agencies, and other stakeholders. Establish and maintain standard specifications and design guidelines. Manage space allocation in County facilities and the use of County facilities by non-County organizations.

		FY 2023	FY 2024	FY 2025	FY 2026
Total CIP projects managed	Target	74	74	100	105
	Actual	105	103	98	--
Total CIP projects completed	Target	40	35	35	18
	Actual	38	18	21	--

Enhancements for Vulnerable Road Users

County Strategic Goal Alignment: Government Innovation, Infrastructure & Transportation

Identify and implement public right-of-way improvements for vulnerable road users, such as pedestrians and cyclists, not already addressed by Developer funded projects, CIP project, or regular highway maintenance efforts.

		FY 2023	FY 2024	FY 2025	FY 2026
Total number of spot improvements completed	Target	3	3	3	3
	Actual	3	3	3	--

Department of Highway Operations

Mission Statement

Maintain and improve the County's road network, which includes over 1,300 miles of roadway, 224 bridges, thousands of culverts, 29 signalized intersections, and traffic control systems. Additionally, we are committed to enhancing safety through training programs, including a new agreement with the MVA that allows inhouse testing for County staff to obtain their Commercial Driver's License.

Proactively repair and replace bridges and culverts prior to failure to minimize disruption to the traveling public. Clear and maintain roadside drainage systems to ensure safe conveyance of runoff during storm events, to minimize flooding and road closures. Coordinate with the Utility Coordinator to oversee road crossings or borings that would impede traffic flow. Work closely with other first responders and Frederick County agencies to address inclement-weather events and accidents and ensure safe travel on all County-maintained roadways.

The Frederick County Weed Control program is charged with aiding the Maryland Department of Agriculture (MDA) in enforcing the Maryland Noxious Weed Laws. Weed Control has been relocated from the Independent Agencies section to the Division of Public Works, Department of Highway Operations. This move will help provide additional oversight and managerial support to this important program.

The Weed Control Program assists farmers, land managers and local, county, state and federal government agencies in the battle against the designated noxious weeds; Johnsongrass, Shattercane, Palmer Amaranth, Common Waterhemp, Bull Thistle, Plumeless Thistle, Musk Thistle, and Canada Thistle. The law requires landowners to manage noxious weeds on all types of land. Johnsongrass and thistles are considered two of the more persistent and destructive weeds in Maryland since they are very difficult to eradicate. Both the seed and the root system of these weeds must be managed for effective control. Control methods include cultural, physical, mechanical, biological or chemical. MDA enters into an agreement with each of the sixteen participating counties to provide technical assistance to landowners for initiating noxious weed control programs.

Departmental Strategic Goals

A primary goal of DHO is to right-size its staffing, targeting one FTE for every 9.5 mile of roadway maintained. Achieving this would reduce the current reliance on contracted trucks for snow removal, decreasing the percentage of contracted snow routes from 50% to 25%.

Additionally, DHO plans to initiate a sixth satellite yard, likely in the Point of Rocks area, to alleviate the maintenance burden on existing crews, especially in the areas south of I-70 that have seen significant growth over the past 20 years. This new yard would help facilitate more frequent roadside mowing, reducing the need for chemical treatments to control noxious weeds.

DHO will also continue collaborating with the Rustic Road Commission to establish maintenance standards that consider input from the commission while maintaining the mobility and safety standards required for the road network. Furthermore, DHO will continue providing weed control services for SHA and Fort Detrick, which generates revenue for the program.

Finally, DHO is aiming to convert part-time positions in Weed Control to full time FTE's. This would enable staff to assist with critical DHO functions, including snow removal, emergency response, tree trimming, drainage work, and gravel road maintenance.

Reliable Roadways

County Strategic Goal Alignment: ***Government Innovation, Infrastructure & Transportation***

Improve mobility by developing and performing effective ongoing maintenance for the County's road and bridge network, including rural transportation and multi-modal systems.

		FY 2023	FY 2024	FY 2025	FY 2026
Total Culvert Replacements - Linear feet	Target	3,500	3,000	5,000	4,000
	Actual	3,824	6,500	3,250	--
Roadside Mowing - miles	Target	4,500	5,000	4,500	6,000
	Actual	4,123	4,000	6,100	--
Signs installed/repaired	Target	2,500	2,400	1,700	1,800
	Actual	1,314	2,000	1,200	--
Trees removed (dead or hazard)	Target	1,200	1,500	1,500	1,000
	Actual	1,032	1,200	1,750	--
Street Sweeping - Miles Covered (New for FY2026)	Target	--	--	--	800
	Actual				--
Street Sweeping - Tons Collected (New for FY2026)	Target	--	--	--	120
	Actual				--
Tons of Salt used for Deicing	Target	17,400	30,000	20,000	20,000
	Actual	4,960	12,561	15,500	--
Brine Application: Gallons	Target	100,000	100,000	150,000	220,000
	Actual	29,219	119,885	170,400	--
Work Orders completed within 20 business days (New for FY2026)	Target	--	--	--	80%
	Actual				--
Number of Work Orders Processed Highway Operations	Target	3,500	2,000	2,500	2,500
	Actual	2,190	2,300	2,125	--

Reduce Noxious Weeds

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Eradicate and/or reduce regulated noxious weeds by treating areas requested within the optimum time frame.

		FY 2023	FY 2024	FY 2025	FY 2026
Percent of Areas Treated of those Requested	Target	100%	100%	100%	100%
	Actual	90%	90%	80%	--
Turn Around Time For Answering Phone Messages (in business days)	Target	1	1	1	1
	Actual	1	1	1.5	--

Right-Sizing Highway Operations

County Strategic Goal Alignment: ***Government Innovation***

Provide one FTE for every 9.5 mile of roadway maintained. Achieving this would reduce the curent reliance on contracted trucks for snow removal, decreasing the percentage of contracted snow routes from 50% to 25%.

		FY 2023	FY 2024	FY 2025	FY 2026
DHO FTE per mile of roadway maintained - Target is 9.5 FTE per mile (New for FY2026)	Target	--	--	--	138
	Actual			105	--

Department of Facility Maintenance

Mission Statement

To ensure the safety, functionality, and sustainability of 253 buildings, located on 76 sites, with a total footprint exceeding 2 million square feet. We are committed to delivering efficient, cost-effective services that support the needs of fellow County Divisions and enhancing public spaces to extend the lifespan of County infrastructure.

Departmental Strategic Goals

Prioritize Critical Infrastructure

County Strategic Goal Alignment: ***Government Innovation***

Provide effective preventive maintenance for installed equipment in all buildings and respond to work orders from building managers for plumbing, electrical, HVAC, carpentry, and painting requests.

		FY 2023	FY 2024	FY 2025	FY 2026
Preventative maintenance/inspections completed	Target	480	525	525	2,356
	Actual	564	574	2,110	--
Mechanical Assets replaced/new install (units)	Target	100	80	75	75
	Actual	110	80	101	--
Construction Crew-Carpentry Building Space Renovated (Sq.Ft.)	Target	10,000	12,000	10,000	10,000
	Actual	50,000	68,300	45,000	--

Using a team approach, target critical infrastructure and systems to maintain the health of buildings, utilities, and technology, while minimizing total systemic costs. Reevaluate, identify, and fund in-house systemic needs at required levels. Examine systemic needs, priorities, and funding with a holistic lens focused on sustainability. Evaluate emerging technologies on a continuing basis, with pilot projects and studies implemented when metrics are promising.
Preventive maintenance/inspections completed on time:

- HVAC – inspection, filter changes, coil cleaning, testing, ice machine cleaning
- Electrical – electrical panel IR study
- Plumbing – backflow preventers, faucets, toilets, flushing water heaters, change UV lights and water filters, cleaning water fountains and changing filters, checking water pressure and pumps
- Emergency systems – emergency lights test, exit signs, fire alarm, sprinkler system
- Carpentry – elevators, door hardware, ADA closures, roofs
- Out source specialty services and commodities through 36 managed contracts

Utilizing the Enterprise Asset Management system, evaluate and monitor major building components via life cycle cost analysis, preventive maintenance reports, and maintenance records. Schedule replacement at the most cost-effective time, with minimal downtime. Manage work requests and maintenance contracts; maintain building key inventory; purchase and manage utility contracts.

Enterprise Asset Management

County Strategic Goal Alignment: ***Government Innovation***

Implement the Enterprise Asset Management (EAM) software system (Cartegraph) that tracks and manages County assets by inputting buildings, systems, and system components.

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Work Orders Processed - Facility Maintenance	Target	3,400	4,000	4,300	4,300
	Actual	3,443	4,000	3,813	--
Number of Assets Maintained-tracked in Cartegraph software	Target	3000	3,000	3,000	4,000
	Actual	3919	4,016	5,246	--

Right-Sizing Facility Maintenance

County Strategic Goal Alignment: ***Government Innovation***

Provide one Maintenance Technician for every 50,000 Sq.Ft. of maintained space. Additional Renovation Crew personnel provided to handle construction projects.

		FY 2023	FY 2024	FY 2025	FY 2026
Ratio of Maintenance employees to 50k sqft of maintained space (New for FY2026)	Target	--	--	--	40.8
	Actual			33	--
Construction Crew Employees (New for FY2026)	Target	--	--	--	14
	Actual			12	--

Department of Fleet Services

Mission Statement

To maintain and dispatch safe, reliable, and appropriate vehicles and equipment for County departments in the most cost-efficient manner possible; by focusing on the customer's needs for equipment necessary to provide services critical to the safety of the community and maintenance and improvement of County assets. Fleet Services operates a combined Light Truck and Car Shop, Heavy Equipment and Truck Shop, Fire Apparatus Shop, Law Enforcement Light Vehicle Shop, and a Transit Bus Maintenance Facility.

Departmental Strategic Goals

Deliver Professional Services

County Strategic Goal Alignment: ***Government Innovation, Infrastructure & Transportation***

Manage the maintenance, repair and replacement of the County's motor resources.

		FY 2023	FY 2024	FY 2025	FY 2026
Percentage of repairs outsourced (New for FY2026)	Target	--	--	--	20%
	Actual			19%	--
Percentage of fleet availability (up-time)	Target	95%	95%	95%	95%
	Actual	91%	92%	92%	--
Number of alternative fuel vehicles (AFV's) in fleet	Target	35	40	45	55
	Actual	30	36	52	--

The Department of Fleet Services (DFS) manages and maintains the County’s fleet of 1,365 vehicles and equipment. Its staff consists of 14 vehicle technicians, 4 Vehicle Technician Coordinators, 3 Service Managers, 2 Inventory Specialists, 2 Utility people, and one part-time Utility person. Their extensive professional certifications include Automotive Service Excellence (ASE) Master Certification, Emergency Vehicle Technician (EVT) Master Certification, and ASE Auto Parts Specialist Certification.

As vehicle and equipment technology evolves, so do repair and maintenance methods. DFS supports ASE and EVT certification programs and other training to keep pace with these advancements and encourages technicians to obtain the specialized training needed to maintain modern vehicles and equipment effectively.

DFS collaborates with the Division of Energy and Environment to transition the County's fleet to alternative fuel vehicles, emphasizing sustainability, emission reduction, and energy efficiency. The initiative focuses on integrating electric, hybrid, and low-emission vehicles to lower operational costs, improve air quality, and support environmental goals for a greener future.

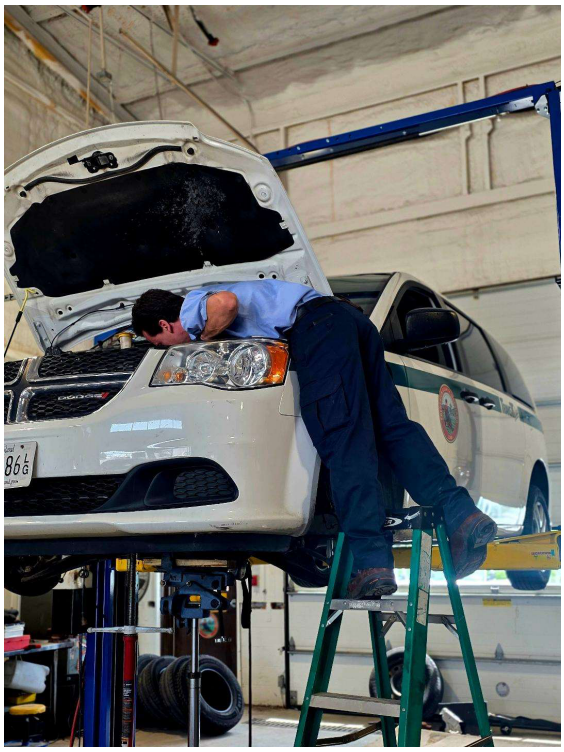
Life Cycle Management

County Strategic Goal Alignment: ***Government Innovation, Infrastructure & Transportation***

Rebuild the Replacement Fund and maintain appropriate life cycles for all fleet components.

		FY 2023	FY 2024	FY 2025	FY 2026
Total replaced fleet vehicles per year	Target	75	51	105	78
	Actual	70	90	101	--
Average life cycle of fleet (years)	Target	9	9	9	9
	Actual	9	9	9	--
Total number of fleet removed	Target	75	51	80	70
	Actual	49	67	85	--

DFS manages a thorough replacement model for agency and fleet-owned equipment. DFS classifies vehicles and equipment according to staff expertise and industry-standard life cycles, assigning unique identification codes. DFS establishes standard life cycles for each class by analyzing usage patterns and maintenance costs. Equipment condition and mileage are subsequently monitored during preventive maintenance intervals.



As equipment approaches the end of its life cycle, DFS assesses whether the asset should be retired or if it can continue to operate cost-effectively. Equipment retained beyond its original life cycle may remain within its current department, be reassigned to another department, or be designated for reserve status. Fleet Services annually conducts reviews and adjustments to the life cycle and rate model to ensure accuracy and efficiency. This proactive strategy maintains a balanced replacement fund, maximizing equipment utilization while minimizing overall operational costs.

Integrating Telematics into County Fleet

In response to growing demands for operational efficiency, cost reduction, and sustainability, DFS launched a strategic initiative to integrate telematics across the County's fleet. This project aimed to enhance vehicle utilization, improve maintenance practices, and promote driver safety while reducing environmental impact.

DFS researched various telematic vendors and selected Samsara Telematics to implement a three-month pilot program involving up to 20 vehicles from various departments and divisions. Based on feedback from the pilot program, DFS implemented the telematic system in phases. In Fiscal Year 2025, DFS requested and obtained approval to purchase and install the telematic system in all Division of Public Works vehicles. For Fiscal Year 2026, DFS has requested to renew the telematic system subscription installed on the DPW vehicles. DFS will request funding to install telematics in half of the County's fleet in Fiscal Year 2027 and will continue to request funding for the remainder of the County's fleet in Fiscal Year 2028.

Integrating Telematics into County Fleet

County Strategic Goal Alignment: ***Government Innovation, Infrastructure & Transportation***

Install telematic systems into the County's various vehicles and equipment

		FY 2023	FY 2024	FY 2025	FY 2026
Total Fleet Size (New for FY2026)	Target	--	--	--	840 [1]
	Actual			142 [2]	--
Percentage of devices installed (New for FY2026)	Target	--	--	--	100%
	Actual			93%	--

[1] Eligible fleet vehicles approved for telematics installation

[2] DPW and pilot program vehicles

Future and Ongoing Initiatives:

Right-sizing staff to meet current and future needs

As the County continues to grow, it is essential that the departments supporting its infrastructure effectively serve both County operations and the community. DFS plays a central role in supporting front-line divisions. DFS implemented strategic actions to address the growing demand by establishing the Vehicle Technician Coordinator (VTC) role, which fosters development and creates opportunities for staff advancement. Furthermore, DFS requested and obtained approval for three additional Vehicle Equipment Technician (VET) positions. DFS is dedicated to evaluating and adjusting staffing levels to optimize vehicle and equipment maintenance.

Asset Management

DFS will continue to support using Cartegraph as a vital tool for operational efficiency Automated communications have been established between Cartegraph and DFS's fleet management system, Faster Asset Solutions (Faster), which offers accounting and billing processes, enables detailed analytics and reporting, and optimizes maintenance management. Any new assets entered in Faster will automatically upload into Cartegraph. Additionally, DFS is exploring other fleet management systems to stay ahead in technology and find advanced solutions for changing operational needs.

Facility Needs

Currently, the primary repair facility at 331 Montevue is shared with Highway Operations. However, with plans for Highway Operations to relocate, repurposing and expanding the Montevue facility for DFS' utilization will enhance operational efficiency and improve workplace safety and morale by creating a more functional and user-friendly environment. DFS is proposing to reevaluate the scheduled renovation plans for the Montevue campus, which are set to begin in FY2029, to better align with current and future requirements.

In addition to right-sizing staff, DFS aims to establish an in-house upfitting shop to equip all County vehicles with the necessary equipment and accessories. Presently, DFS outsources most of this service. Bringing this capability in-house will result in cost savings, faster turnaround times, and greater control over the upfitting process.

Right-Sizing Staff to meet demand

County Strategic Goal Alignment: ***Government Innovation, Infrastructure & Transportation***

Provide one Vehicle Technician for every fifty-one pieces of equipment.

		FY 2023	FY 2024	FY 2025	FY 2026
Vehicle Technicians (New for FY2026)	Target	--	--	--	20
	Actual			15	--

Department of Professional Services

Mission Statement

Manage the division's software and emerging technology efforts; manage emergency management procedures; oversee facility operations; implement staff training initiatives; and support the County's real property acquisitions, leases, and disposal of capital assets.

The Department of Professional Services (DPS) is responsible for the management of Division wide real estate, special projects, training, asset management, and technology. DPS is also responsible for property management and facility management through the Building Manager Program.

The Office of Real Estate

The Office of Real Estate (ORE) is responsible for DPW's real property needs. ORE works directly with DPW's Project Managers and various County stakeholders to acquire easements required for project approval. Examples include obtaining easements from property owners where stream and road projects encroach on private property. ORE is also responsible for acquiring new property and disposing of property that has served its useful life for Frederick County. Additionally, ORE oversees the Frederick County Building Manager Program and its staff responsible for the daily operations of Frederick County's facilities.

Special Projects Management

The enormity of the Prospect Center, formally known as Oak St. and Himes Ave., requires a dedicated Special Projects Manager to oversee and manage the complexity of this project. The design of the 210,000 square foot facility is nearly finished.

A second dedicated Special Projects Manager is responsible for the Division's critical, unique, and time sensitive initiatives. This position is responsible for policy development, emergency operations, and resource management priorities of the Division.

Office of Asset Management
Development of the Office of Asset Management began in FY25 with the addition of one Asset Management Specialist, who specializes in Facility Maintenance assets. This position maintains facility asset data and is developing predictive budgetary forecasting models for CIP planning. A team supervisor and a dedicated Asset Management Specialist for Highway assets will be requested in future years.

Division Wide Training
DPW has recently identified the need for a Division wide training position to provide employees with the recourses required to advance their career potential. This position coordinates with Human Resources to implement the training needs and developmental growth of the Division. The position is responsible for developing career growth paths through certifications and education opportunities.

DPW Technology Management through IIT Liaison
DPW's technology management is driven through its IIT liaison. Responsibilities include daily helpdesk operations, new technology implementation, a DPW dashboard, and onboarding of new employees through technology.

Property Management
Property Management manages Frederick County's facilities from the exterior walls of the facility to the curb line. Property Management also provides support to DPW through AutoCAD services, code review, construction estimating, and moving services.

Space Planning for Efficiency of Space
Space Planning efforts have typically been performed by third party contracts. DPS plans to move this effort in house utilizing existing staff as a temporary measure with the goal of recruiting a Space Planning Specialist in the future to focus on right sizing our facilities for efficiency.

Departmental Strategic Goals

Deliver Professional Services

County Strategic Goal Alignment: ***Government Innovation***

Manage properties, facilities, and technology within the division.

		FY 2023	FY 2024	FY 2025	FY 2026
Total number of properties/easements acquired	Target	50	20	35	30
	Actual	51	16	25	--
Total number of facilities accounts *does not include auxiliary campus facilities	Target	71	75	67	66
	Actual	73	66	65	--
Maintenance Asset Data Collected (New for FY2026)	Target	--	--	--	100%
	Actual			98%	--
Maintenance Asset Data Verified (New for FY2026)	Target	--	--	--	95%
	Actual			90%	--
Highways Asset Data Collected (New for FY2026)	Target	--	--	--	70%
	Actual			65%	--
Highways Asset Data Vefified (New for FY2026)	Target	--	--	--	77%
	Actual			75%	--

Department of Fiscal Services

Mission Statement

To promote financial integrity and operational efficiency by managing accounting, budgeting, and financial activities, as well as provides administrative support throughout DPW.

Fiscal Services plays a pivotal role in supporting the operations of the Division of Public Works (DPW), managing a $73 million budget and provides support in overseeing the $688 million Capital Improvements Program budget for Fiscal Year 2026-2031. Our dedicated team ensures efficient financial, budgetary, and administrative processes across DPW.

As the central point of contact for all financial and administrative matters, we collaborate with departments to support daily operations, manage communications, coordinate meetings, process procurement requests, and ensure compliance with policies and regulations. We deliver timely financial reports, respond to citizen inquiries, and prioritize responsible fund management.

Committed to high-quality service, we consistently deliver transparent financial reports and address concerns efficiently, with a focus on the responsible management of constituent funds.

To achieve fiscal excellence, we are introducing an initiative to maintain DPW's operating budget within a 5% variance threshold, with monthly monitoring and proactive adjustments to ensure financial stability.

Fiscal Services enhances DPW's operational efficiency by streamlining financial processes, monitoring expenditures, and ensuring compliance with regulations and best practices. We support budgeting, forecasting, and financial reporting, equipping all departments with the resources needed to achieve their objectives. Our expertise is essential to DPW's success, contributing to both short-term efficiency and long-term growth.

Departmental Strategic Goals

Right-sizing Fiscal Services: In coordination with right-sizing DPW to prepare for future growth, it is essential to assess the need for additional administrative staff to manage the increasing workload. As DPW expands, it's important to continually evaluate staffing levels to ensure we have the right resources in place to effectively handle the additional financial and admistrative responsibilites. Fiscal Services will need to grow and adapt alongside other departments within DPW, ensuring that we maintain strong financial oversight as DPW expands. By aligning staffing and resources accordingly, we can ensure that Fiscal Services continues to provide the necessary support for DPW's expanding scope of work.

Deliver Financial Efficiency

County Strategic Goal Alignment: ***Government Innovation***

Achieve a variance of less than 5% between budgeted and actual operating expenses for the year

		FY 2023	FY 2024	FY 2025	FY 2026
Public Works - Operating (New for FY2026)	Target	--	--	--	5.00%
	Actual				--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Public Works Administration	2,224,309	2,997,611	3,332,800	3,451,629
Highway Operations	18,076,686	19,381,918	22,613,046	22,346,914
Transportation Engineering	1,230,636	1,392,524	2,001,707	2,007,426
Project Management	594,531	696,142	829,755	817,197
Office of Construction Inspection	786,478	826,820	1,321,436	1,275,357
Facility Maintenance	9,969,317	11,612,742	13,689,001	13,781,467
Weed Control	-	-	297,621	301,828
Fleet Services	15,521,771	17,030,321	30,296,887	24,098,103
TOTAL	**48,403,728**	**53,938,078**	**74,382,253**	**68,079,921**
Expenses by Category				
Personnel	19,254,435	22,293,422	24,957,511	25,194,187
Operating	29,798,231	32,819,450	39,821,655	39,168,644
Capital	7,028,978	6,199,267	10,954,370	5,154,747
Reimbursements	(7,677,916)	(7,374,061)	(1,351,283)	(1,437,657)
TOTAL	**48,403,728**	**53,938,078**	**74,382,253**	**68,079,921**
Expenses by Fund				
General Fund	32,881,957	36,907,757	44,085,366	43,981,818
Fleet Services	15,521,771	17,030,321	30,296,887	24,098,103
TOTAL	**48,403,728**	**53,938,078**	**74,382,253**	**68,079,921**
Full-Time Equivalents	**241.00**	**245.00**	**258.00**	**259.00**

In FY25, Weed Control moved to the Division of Public Works. Please see the Independent Agencies table for prior year information.

Highway Operations Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Street Sweeping lane miles	826	836	731	800	Count
Trees - Hand Trimming (miles)	85	104	86	105	Count
Contracted Maintenance Work Requests Received	2,190	2,461	2,200	2,500	Count

Transportation Engineering Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Bridges with span length over 20'	222	225	224	224	Count
Bridges Repaired/Painted	6	6	2	6	Count
Bridges Inspected	141	165	150	165	Count
Centerline Miles in County Road system	1,301	1,302	1,308	1,313	Count
Miles of roadway improved	15	15	14	15	Percentage
Total Length of Guardrails Installed/Repaired	2,975	2,500	13,120	7,500	Count
Work Requests Received	332	359	200	250	Count
Active CIP Projects in Design or Construction	41	38	33	32	Count
Service/goods contracts in place	11	11	10	11	Count

Project Management Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Occupied Facilities Managed	73	66	65	66	Count
Leases Managed	33	33	33	33	Count
Buildings Inventoried	184	183	252	253	Count
Square Foot Inventoried	1,692,336	1,757,526	2,010,206	2,015,726	Count
Active CIP Projects in Design or Construction	64	65	65	57	Count
Service/goods contracts in place	6	7	4	5	Count

Office of Construction Inspection Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Active CIP Projects inspected for OPM	41	38	33	32	Count
Active CIP Projects inspected for Professional Services	1	1	2	2	Count
Project warranties managed	23	32	33	33	Count
Service/goods contracts in place	2	2	2	2	Count

Facility Maintenance Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Air Samples Performed	16	187	171	170	Count
Service/goods contracts in place	30	33	32	33	Count

Weed Control Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Properties assisted with a weed management plan	340	340	340	340	Count
Noxious weed control advisory notices sent	60	60	60	60	Count

Fleet Services Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Repairs outsourced	21	25	22	20	Percentage
Fleet availability (up-time)	91	92	91	95	Percentage
Alternative fuel vehicles (AFV)	30	36	73	55	Count
Total vehicles purchased per year	70	90	104	78	Count
Average life cycle	9	9	9	9	Count
Vehicles removed from fleet	49	67	75	78	Count
Telematic devices installed	0	0	76	100	Percentage
Vehicle Technician to Equipment	17	13	14	18	Count

Division of Transit Services

The Division includes Public Transit, Paratransit, the Taxi Access Program, Commuter Resources, and Employer Outreach, all working to provide safe, reliable, and accessible transportation. Through bus services, specialized transit for individuals with disabilities, and sustainable commuting programs, the division enhances mobility and connectivity in the community.

Our Mission

Transit Services of Frederick County provides public transit, paratransit, and employer outreach/commuter assistance Countywide. An award-winning organization, Transit provides an essential service and enhances the quality of life for all County residents, employees, and visitors by connecting people to life's opportunities.

Services Provided

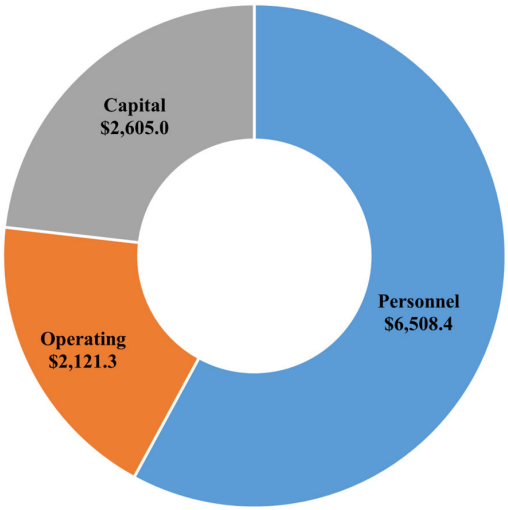
- Fare-free public transit, including ten Connector routes in City of Frederick and urbanized areas of Frederick County and seven Shuttle routes to connect residents and visitors from the more rural parts of the County into Frederick City, MARC train services, and business corridors
- Paratransit and Taxi Access Program (TAP)
- Commuter Resources and Employer Outreach
- Vanpool Incentive Program (VIP) and Guaranteed Ride Home (GRH)

Budget Highlights

The FY26 budget includes the replacement of several transit vehicles, including heavy-duty buses, minibuses, a pickup truck, a sedan or small SUV, and a minivan, as many have reached the end of their useful life. Federal and state funding will cover 90% of the cost, with the County responsible for a 10% local share.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$11,234,696

Division of Transit Services

Transit Services provides a critical service to residents, employees, and visitors of Frederick County, with approximately 925,000 fare-free trips provided in FY25. Scheduled service is offered on ten Connector Routes, operating in the City of Frederick, Frederick County, and Walkersville, and seven Shuttles operating throughout the County and connecting to rural communities. Transit-plus provides demand-response paratransit service for older adults and people with disabilities countywide.

Connector Routes operate Monday-Friday 5:30 AM until approximately 9:45 PM and seven provide additional service on Saturdays from 7:30 AM - 9:45 PM. Connector routes operate on a regular schedule, and most can deviate within a 3/4 mile range for passengers who are unable to board at the stop location because of a disability. Shuttle routes operate weekdays with select service on Saturday between Frederick and Emmitsburg/Thurmont, Brunswick/Jefferson, the Point of Rocks MARC station, East Frederick, North Frederick, downtown MARC station, and the Route 85 business corridor.

Strategic Goals

Improve transit access and ridership through progressive increases in service, span, and frequency to make transit an attractive and usable alternative to driving alone, culminating in an essential public service that provides connections to life's opportunities throughout the County. Have a continued focus on community outreach and promote Travel Training to increase Transit awareness and ridership numbers.

Build Ridership and Improve Service

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Build ridership on Fixed-Route Service, Increase Paratransit Efficiency, and increase community awareness of alternative travel methods

		FY 2023	FY 2024	FY 2025	FY 2026
Fixed-Route Ridership	Target	415,000	515,000	750,000	825,000
	Actual	645,280	790,146	--	--
Transit-Plus Ridership	Target	32,500	35,000	35,000	35,000
	Actual	36,628	36,881	--	--
Attend/sponsor local events for outreach	Target	40	40	45	60
	Actual	84	105	--	--

Meet the Needs of Frederick County Residents

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Make Transit-plus more accessible with additional drivers and more efficient scheduling

		FY 2023	FY 2024	FY 2025	FY 2026
Reduce trip request denial rate [1]	Target	<5%	<10%	<40%	<40%
	Actual	13%	28%	--	--
Increase Taxi Access Program Ridership	Target	7,500	7,500	8,250	8,250
	Actual	7,179	8,357	--	--

[1] Denial Rate refers to the percentage of Transit-Plus ride requests that were unable to honor due to vehicles, staffing, or other reasons. A lower denial rate indicates Transit-Plus is serving more riders, while a higher denial rate indicates that Transit-Plus were unable to service more riders.

Support Public Health Initiatives

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Explore and implement methods of reducing Transit's carbon footprint and local emissions

		FY 2023	FY 2024	FY 2025	FY 2026
Expand Alternative-fuel vehicle fleet	Target	9	9	9	9
	Actual	9	6	--	--
Expand ridesharing - Increase new vanpools	Target	3	3	3	3
	Actual	1	2	--	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Transit	8,508,426	10,339,610	13,660,857	11,234,696
TOTAL	**8,508,426**	**10,339,610**	**13,660,857**	**11,234,696**
Expenses by Category				
Personnel	6,540,820	7,234,604	6,401,292	6,508,438
Operating	2,079,964	1,947,232	3,246,742	5,178,907
Capital	-	1,235,696	4,235,000	2,605,000
Reimbursements	(112,358)	(77,922)	(222,177)	(3,057,649)
TOTAL	**8,508,426**	**10,339,610**	**13,660,857**	**11,234,696**
Expenses by Fund				
General Fund	1,117	3,266	6,000	6,000
Grants	8,507,309	10,336,344	13,654,857	11,228,696
TOTAL	**8,508,426**	**10,339,610**	**13,660,857**	**11,234,696**
Full-Time Equivalents	**68.75**	**68.75**	**70.00**	**70.00**

FY23 expenses have been updated to reflect adjusted encumbrance amounts.

Transit Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Revenue Vehicle Miles	1,025,613	1,046,853	1,065,980	1,055,000	Count
Revenue Vehicle Hours	77,237	79,236	80,480	81,000	Count
Passenger Trips	655,907	827,027	913,773	1,000,000	Count
Passengers per day	2,121	2,705	3,133	3,420	Count
Passengers per hour	141	179	212	231	Count
Vanpools Formed	1	2	2	2	Count
Website hits	80,000	80,000	82,500	82,500	Count
Community events	65	75	110	100	Count
Taxi Access Passenger trips	7,179	8,357	9,100	9,250	Count

Division of Energy & Environment

The Division of Energy and Environment (DEE) was established at the start of FY'23 to lead FCG's climate emergency mobilization while integrating existing sustainability and stormwater regulatory functions. Its work is centered on three key pillars: Climate and Energy, Stormwater, and Environmental Equity.

Our Mission

Empowering Frederick County with resilient, equitable solutions to environmental challenges, the Division of Energy and Environment partners with our community to mitigate climate risks, enhance watershed quality, modernize energy systems, and ensure that sustainability is for everyone.

Services Provided

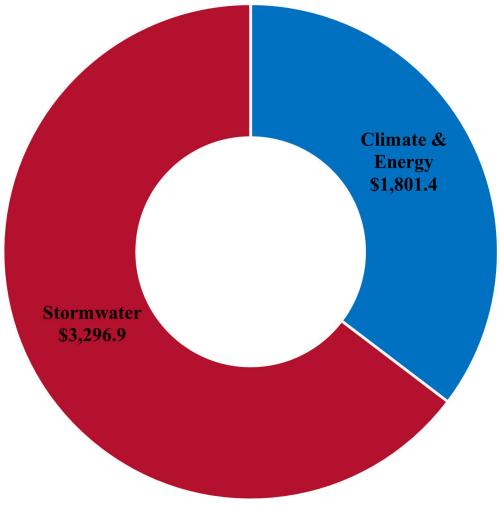
- Climate & Energy Action Plans (CEAP)
- Clean fleet and electric vehicle infrastructure
- Building energy performance
- Clean energy procurement
- Permit administration including NPDES MS4 and 20-SW Industrial Stormwater Permits
- Watershed restoration and reforestation
- Hazard mitigation and resilience planning
- Pollution reduction
- Water quality assessments and monitoring
- Sustainability and equity
- Community engagement and outreach
- Grants

Budget Highlights

The FY26 budget includes reallocated funds adding an Environmental Inspector. Additional funding is also included for the operation, maintenance, and monitoring of CIP projects, as required by the County's MS4 permit

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$5,098,328

Division of Energy & Environment

The Division of Energy and Environment (DEE) was created at the beginning of FY23 to implement Frederick County Government's (FCG) climate emergency mobilization efforts in synergy with existing sustainability and regulatory stormwater functions.

At the start of Fiscal Year 2025, the National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Permit was 1.5 years into a five-year term. DEE's Climate and Energy Action Plan for Internal Operations and its supporting Electric Vehicle Readiness Plan (EVRP) and Alternative Fuel Vehicle Fleet Conversion Plan (AFVP) were in implementation. The Division had successfully applied for and received close to ten million dollars in grants and utility rebates.

DEE's successes in the past year include the completion of a cumulative 295 acres of watershed restoration under the NPDES MS4 permit, including over 11 acres in FY24, implementation of new projects to align with key strategic assessments including EV infrastructure and fleet conversion, Building Energy Performance, and Clean Energy-powered Microgrids; securing grants for a growing environmental justice and equity program (one now terminated); and an expanded coordination role with Divisions and the public.

The Division is broken into two budgetary units managed by the Division Director Shannon Moore, the Department of Stormwater and the Department of Climate and Energy. Staff in the Department of Stormwater are managed by Don Dorsey, the Stormwater Department Head. The rest of the Division falls under the Department of Climate and Energy. This includes the Manager of Climate and Energy, Rayla Bellis, and her five staff. In addition to managing the management staff, the Division Director manages the Communications Manager, Grants Manager, and a Department Admin.

The Department of Climate & Energy

This Department includes all functions of the Division except regulatory stormwater functions:

- Climate and Energy Management
- Grants
- Communications
- Sustainability and Equity

Communications, Grants, and Sustainability & Equity Programs cut across the Division.

As of early FY25, DEE had been awarded nearly $10 million in **Grants**, as well as more than $200,000 in utility rebates. Unprecedented federal funding from the Inflation Reduction and Infrastructure & Jobs Acts allowed DEE to accelerate implementation of Climate and Energy programs. In calendar year 2025 several of DEE's grants have been frozen or terminated by the new presidential administration.

DEE Sustainability Snapshot

Year at a Glance based on data from FY24

125 acres reforested

Planted with native tree species in one year as part of our Creek ReLeaf reforestation program. **125 acres could sequester approximately 325 metric tons of CO_2 annually, equivalent to the emissions from about 70 passenger vehicles per year.**

61 Stream Sites Monitored

Biological and water quality sampling and habitat assessments were conducted at 61 stream sites**. Well-informed watershed management helps us: protect aquatic habitats, maintain drinking water quality, ensure safe recreational areas, manage stormwater flow, reduce the risk of floods, and decrease soil erosion and pollutant runoff.**

667 septic tank pump-outs

Our rebate program encourages periodic emptying of septic tanks. **This prevents groundwater contamination, decreases aquatic pollution in our watershed, and can reduce the potential for harmful greenhouse gas (methane) leakage.**

60 homes improved

Our Power Saver Retrofits program uses grant funding to provide energy-efficiency renovations for low- to moderate-income homes. **These households save an average of $780 annually in energy costs while helping decrease greenhouse gas emissions.**

588,000 kW hours of electricity saved

That's the amount of energy our Building Energy Performance setbacks and grant-funded lighting upgrades save Frederick County Government. **This decreases our costs, reduces demand on the electric grid, and prevents about 58 tons of coal combustion.**

4,372 gallons of fuel conserved

Our collaboration with Fleet Services to retire nine vehicles and replace them with EVs, using grant assistance, provides annual fuel savings. **This can remove 2,600 pounds of carbon monoxide and 250 pounds of nitrogen oxides from the atmosphere, reducing smog and improving air and water quality.**

16,633 citizens engaged

That's the number of people who receive our newsletter, follow us on social media, or are part of the Green Homes Program. To connect with our community, **DEE staff participated in more than 70 community events, classes, public meetings, and sustainability programs.**

The **Sustainability & Equity** program is built around the understanding that sustainability requires active engagement with residents, especially those who face the greatest challenges. Our commitment is to address these challenges directly, ensuring all our programs are transparent, equitable, and impactful in making a difference in the lives of vulnerable populations. In 2022, Frederick County Executive Jessica Fitzwater introduced three core values to guide her administration: inclusion, sustainability, and accountability. Climate and Energy's Sustainability and Equity program embodies these values and intersects with all of our work.

In FY24, Climate and Energy made significant progress in our Sustainability and Equity work, including:

- Helping 75 Frederick County residents "navigate" to beneficial sustainability programs through the Green Compass program
- Helping 12 residents access rebates in the new Energy-Star appliance program
- Forming or growing 50 Partnerships with individuals and organizations to support sustainability initiatives
- DEE staff participated in 70 community events, classes, sustainability programs, and public meetings

In FY25, we are continuing to sustain and build these programs in the face of federal funding losses, including through a significant public engagement program as part of the community-wide Climate and Energy Action Plan.

The **Climate and Energy Management** program commits Frederick County to doing our part to save money and address the Climate Crisis. In 2020, the Frederick County Council adopted a Climate Emergency Resolution that resolved to cut greenhouse gas emissions to half of 2010 levels no later than 2030, reduce levels 100% by 2050, equitably address impacts from climate change, and draw down carbon from the atmosphere. To guide the work, the Council established an independent volunteer-based Climate Emergency Mobilization Work Group. The workgroup's *Climate Response and Resilience Report* (CRRR) offers recommendations based on the work of over 70 volunteers, who together invested 18,500 hours over the course of a year.

The Department of Climate & Energy works in support of the County Executive and County Council's agenda to address climate change and to reduce greenhouse gas (GHG) emissions in accordance with local, state, and federal targets. This work also increases Frederick County's energy independence, provides economic opportunity and technological advancement, improves the resiliency of County operations, and attracts federal and state funding. Our climate resilience and operational preparedness are a factor in the County's bond ratings. To achieve its goals, DEE structures Climate & Energy efforts around the following initiatives:

- Climate and Energy Action Plans (CEAP)
- Clean Fleet and Electric Vehicle Infrastructure
- Building Energy Performance
- Clean Energy Procurement

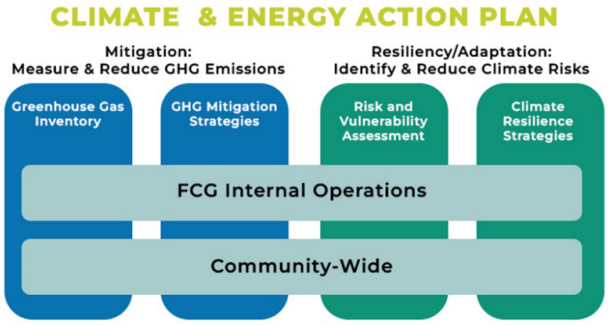


Figure 1: Climate and Energy Action Plan elements

Climate and Energy Action Plans (CEAP) are designed to meet the County Council's Climate Emergency Resolution goal. These goals are consistent with the State and Metropolitan Washington Region targets. Phase one, the *Climate and Energy Action Plan for Internal Government Operations,* was completed in partnership with the Metropolitan Washington Council of Governments (MWCOG) in March 2023. An equity-focused community-wide CEAP is underway in collaboration with MWCOG and the City of Frederick and will be completed in September of 2025. The CEAP includes greenhouse gas emissions inventory baselines and business-as-usual projections, a plan to mitigate these emissions, a Climate Risk and Vulnerability Assessment, and a Resilience Plan. DEE has requested $575k in the CIP to implement elements of the CEAP in FY'26.

The **Clean Fleet and EV Infrastructure** program evaluates the County-owned fleet for electric vehicle and clean fuel conversion opportunities, as well as community-wide needs for electric vehicle infrastructure. The transportation sector produces 41% of the greenhouse gas emissions from Frederick County Government Operations. Yearlong coordination efforts took place in FY'23 that led to the publication of the *Frederick County Alternative Fuel Vehicle Fleet Transition Plan* (AFVP) in November 2023. A companion plan, the Frederick County Community-wide Electric Vehicle Readiness Plan (EVRP), was completed in partnership with MWCOG in December 2023. The Climate and Energy Department is coordinating with DPW Fleet and Professional Services, as well as the Division of Fire and Rescue Services (DFRS), on fleet conversion to electric vehicles, installation of EV infrastructure, and biofuels.

In FY25, the Department of Climate and Energy has been working with DPW to prioritize locations for charging infrastructure. Site assessments are underway to evaluate the electrical capacity at locations identified for County vehicle-only charging stations and additional locations for potential public chargers. Three County charging stations have been installed so far at the landfill, Winchester hall and the Bourne Building in FY'25; several additional County-use and public charging stations are planned for the end of FY25 and early FY26. The Department of Climate and Energy also applied for and was awarded more than $3 million in grant funding for EV vehicles and charging infrastructure in partnership with other divisions, though some of these grants have been frozen by the new presidential administration.

In FY26, Climate and Energy anticipates purchasing and installing multiple dual-port Level 2 EV charging stations across several County properties. This program will also support the purchase and installation of one direct current fast charger at the Northgate fire station for an electric fire truck. DEE has requested $480k in FY26, $425k in FY27, and $475k each year for FY28-FY31 in the CIP to support this program.

The **Building Energy Performance** program focuses on reducing the energy consumption of County-owned and community-wide buildings. In FY'24, DEE worked with DPW Facilities Maintenance on regulatory compliance with Maryland's nascent Building Energy Performance Standards for buildings over 35,000 sf, Tier II building audits, installation of Building Automation Systems to track and manage energy performance, building energy baseline tracking in the Environmental Protection Agency's (EPA's) Portfolio Manager database, automation of Utility Bill Management (UBM), implementation of energy efficiency projects, and cost share of more than $200,000 in Maryland Energy Administration (MEA) grants and utility rebates.

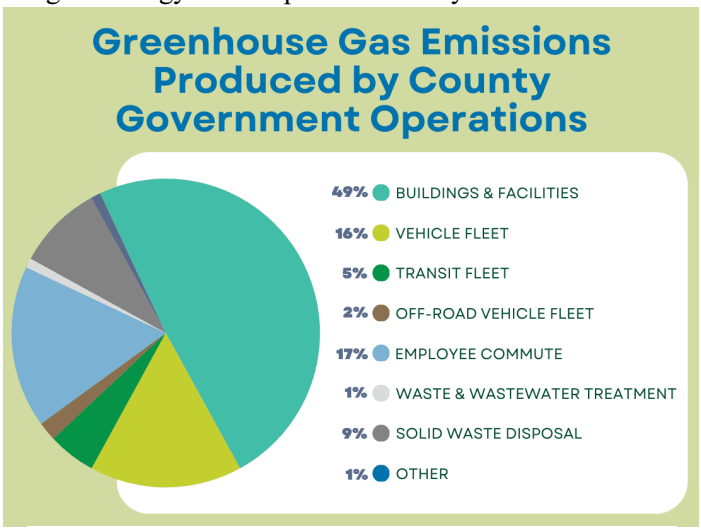


Figure 2: Greenhouse Gas Emissions Produced by County Operations by Percent

So far in FY25, the Department of Climate and Energy has partnered with other Divisions to replace oil furnaces with a heat pumps at Pine Cliff Park and Ballenger Creek Park; provided cost share to replace boilers at CCRC; installed power meters at Tilco Warehouse, Urbana Library, the Law Enforcement Center, the Health Department, and the Public Safety Training Facility; replaced the fireplace at Brunswick Library with an electric fireplace, installed Variable Frequency Drives to reduce energy use at the Courthouse and 30 North Market, and replaced VAV boxes to better control energy use at Urbana Library.

In FY26, DEE anticipates partnering with other divisions to evaluate building energy savings through building energy audits, installing power meters and other controls, helping to cover the cost of LED lighting upgrades, including at County parks, and electrifying county buildings. These funds may also be used as a cash match to leverage grant funding for building energy efficiency projects, as applicable. DEE has requested $400k each year for FY26-FY31 to support this program.

Clean Energy Procurement Program:

This program aims to ensure that the County's electricity portfolio meets CEAP goals for procurement and production of 100% renewable energy, which could generate 62% of the emission reductions needed to meet the County's 2030 target. Currently this includes the sale of Solar Renewable Energy Credits (SRECs) from the County's solar facilities at the landfill and on the Bourne Building to the Frederick Area Cooperative Team (FACT) that includes FCG, FCPS and FCC; as well as the purchase of Tier I RECs to comply with state Renewable Performance Standards in state law, which require that a specific share of FCG's energy use come from renewable sources.
In FY'25, DEE offset 100% of the County's Building Electricity portfolio with low-cost national Green-e certified wind RECs. DEE continued work on the microgrid at the Prospect Center designed to protect critical 911 Emergency Operations and IT functions during grid outages, while providing a resilience hub for community members to charge medical equipment.

DEE is conducting a Solar Siting Study to identify potential locations for community solar development throughout the County. DEE is also participating in a feasibility study for an additional microgrid project at CCRC/Montevue Assisted Living Facility.

Priorities in FY26 will include implementation of the results of the Solar Siting Study, constructing portions of the microgrid at the Prospect Center, advancing the microgrid project at CCRC, and investigating Power Purchase Agreements to increase the share of the County's energy use coming from renewable sources.

The Department of Stormwater
The Department of Stormwater's purpose is to provide clean, well-managed waterways and flood-safe communities. We protect, monitor, enhance, and restore Frederick County's portion of the Chesapeake Bay watershed. This work is structured by the requirements of the National Pollution Discharge Elimination System (NPDES) and Maryland's Municipal Separate Storm Sewer System (MS4) Permit; as well as the General Permit for Discharges from Stormwater Associated with Industrial Activities (20-SW).

The following key programs help meet the stormwater requirements:

- Permit Administration
- Watershed Restoration
- Hazard Mitigation and Resilience Planning
- Pollution Reduction
- Water Quality Assessments and Monitoring
- Community Engagement and Outreach

Permit Administration covers compliance with stormwater-related Clean Water Act permits. On December 30, 2022, the Maryland Department of the Environment (MDE) issued Frederick County's fifth NPDES MS4 Permit. Along with the previous requirements of the last permit cycle, this new Permit now includes more stringent housekeeping plans, requirement of salt management plans, sustaining or replacement of annual practices used for crediting in the last permit (this includes trades as well as several other practices), yearly restoration implementation benchmarks, increased stream monitoring requirements, and additional requirements for monitoring of restoration practices after they are implemented. The level of effort required for impervious surface restoration is 1,027 acres, in addition to the original 1,981 from previous permit, to be implemented in accordance with the 2021 Accounting Guidance by end of the 5-year Permit term. In addition to that requirement, MDE is requiring additional climate resiliency and environmental justice parameters to be designed into any future projects. These parameters have the potential to increase the cost and time needed for Permit implementation in a way that cannot yet be predicted.

Frederick County submitted our Maximum Extent Practicable (MEP) analysis to MDE in October 2021. This analysis considers the financial capabilities, project availability, typical implementation timelines and other factors to help ascertain what level of implementation is actually feasible to set for the next permit goal. This analysis of our program was conducted through conversation between Frederick County and MDE in conjunction with MDE's spreadsheet tool they developed for this exercise. These efforts and communications helped MDE to understand the practicalities of Frederick County's stormwater efforts and correctly size the restoration requirements of the next permit. MDE set the County's impervious restoration goal at 1,027 acres in the new permit. By the end of FY24 we had accomplished 295.05 acres of restoration towards that requirement and have adapted our CIP implementation plan, and subsequent requests, to meet the full requirement by permit expiration.

On February 1, 2023, MDE issued the new 20-SW General Permit for Stormwater Industrial Discharges which was challenged in the Circuit Court for Baltimore County. As a result, the MDE agreed to a limited remand of the permit to receive comments. At the start of FY'24, DEE applied for coverage under this new 20-SW General Permit for Stormwater Industrial Discharges. The modified permit, now the 20-SW-A, has been issued effective February 7, 2025.

As the year progressed, we received an evaluation from MDE citing Frederick County as 100% compliant with its stormwater permits. The County submitted its FY'24 Annual Report to MDE in December 2024 and awaits a full review of this submission; initial comments from MDE suggest overall satisfaction in our submittal. Permit compliance efforts will continue in FY'26.

Watershed Restoration and Reforestation

Restoration includes identification, design, and construction of a variety of projects, such as septic pump-outs, stream restoration, stormwater pond/facility retrofits, new stormwater facilities, reforestation, and stormwater wetlands. These projects are framed by the County's Restoration Plan, which meets regulations for water body impairments known as Total Maximum Daily Loads and reduces untreated urban impervious surfaces draining to waterways. In FY'24, we received $1,050,717 in grant funding from the Chesapeake and Coastal Grants Gateway for our award-winning Creek ReLeaf reforestation program. By the end of FY'25 we had completed 295 acres of watershed restoration towards our goal of 1,027 acres for the five-year permit. In FY'25 we plan to have 479 acres completed. The request for the FY'26 Watershed CIP is $8,603,000. Monitoring and Maintenance impacts to the operating budget in FY'25 are $234,484.

MDE issued *Accounting for Stormwater Wasteload Allocations and Impervious Acres Treated* (November 2021) in November 2021 that changed crediting for some restoration practices like stream restorations and reforestation efforts. Through State interactions, DEE had forecasted these changes and adjusted our strategy early to streamline our implementation. Given streams and trees increased crediting values, they will continue to play a role in our portfolio moving forward. This goes hand in hand with our feasibility studies under the Watershed Assessments CIP Project and given the new requirements as stated above, there continues to be a need for updated watershed assessments.

Stream restorations have become a focal point in the restoration world recently due to the increased crediting towards MS4 permits and the subsequent increase in planned implementation. Stream restorations are a very effective tool not only for water quality treatment and biohabitat creation/protection, but also in the control of quantity and flood routing. While upland stormwater practices like ponds, bioretentions and stormwater swales are very effective at providing water quality and quantity control, they cannot address all issues present in a watershed. This is especially true in areas like Frederick County where land use is mixed, and many waterways are present that drain to the local rivers. In many circumstances stream restoration is the best practice available to address observed impacts and solve local issues. Due to increased workload, a Assistant Department Head Stormwater position is requested in FY'26 to manage all Watershed Restoration CIP efforts.

Hazard Mitigation and Resilience Planning efforts include the development of feasibility and watershed studies for climate-related flooding, in coordination with Emergency Management's Hazard Mitigation and Climate Adaption Plan. In FY'24 we received $817,200 in Congressionally Directed Funds to remove a high-risk dam above the Point of Rocks MARC Train Station. DEE has integrated hazard planning into its Watershed Restoration CIP and looks for ways to address community flood risks in its projects, including climate risks.

The **Pollution Reduction** program conducts inspections and trainings of County-owned facilities under 11 Industrial Permits. Staff also responds to citizen reports of spills, dumping, and pollutants in waterways, investigating and resolving potential pollution "hotspots" and illicit connections to the storm sewer system. In FY'25, this program expanded to include a new regulatory requirement for good housekeeping plans for County facilities not covered by an industrial permit. A new Environmental Inspector Position is requested in FY'26 to fulfill additional pollution reduction requirements in FY'26.

The **Water Quality Assessments and Monitoring** program collects physical, chemical, and biological monitoring data to evaluate urban impacts to the health of waterways. The Frederick County Stream Survey follows Maryland State Biological Stream Survey protocols to monitor the condition of local waterways, using inventories of plant and aquatic insect populations, *in-situ* water samples, and habitat assessments to determine to ecological health and to identify potential problem areas. Watershed Assessments are completed to evaluate how to correct impacts to waterways through Watershed Restoration.

Permit-required **Community Engagement and Outreach** is conducted by Department staff, as required by the MS4 permit to increase community knowledge and reduce human impact on our watersheds. DEE's Watershed Restoration CIP includes the public on issues involving their watersheds, exhibits transparency of operations, data availability and ensures decisions are guided through a climate lens. Our Watershed Assessments identify projects to assist residents with problem facilities/issues; DEE works closely with HOAs/residents in the design of our projects to alleviate these situations. All our work is publicly accessible, and we freely share ideas and coordinate with local municipalities in their stormwater efforts.

Figure 4: Sam Hills Regenerative Stormwater Conveyance Outfall

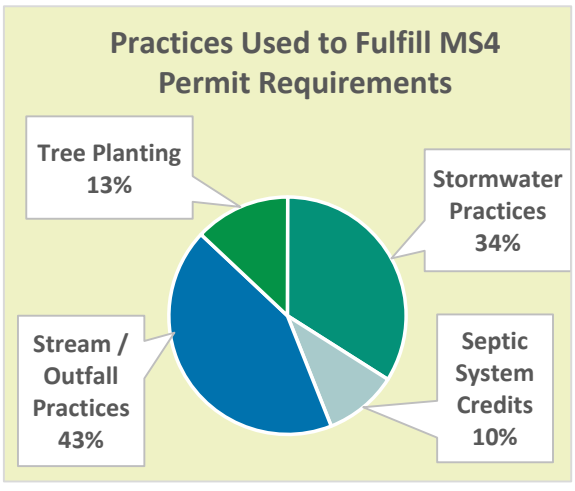


Figure 3: Practices used to fulfil MS4 permit by percent

Strategic Goals

Offer a high quality of life, safety and well-being for all citizens

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Invest in healthy living opportunities, renewable energy, and climate change mitigation

		FY 2023	FY 2024	FY 2025	FY 2026
Execute 100% of capital project to meet impervious acre restoration goal in MS4 permit and replace nutrient	Target	8	6	10	10
	Actual	8	9	10	--

Increase opportunities to benefit from renewable energy

		FY 2023	FY 2024	FY 2025	FY 2026
Develop Climate and Energy Plans to reduce GHG emissions 50% from baseline by 2030 and 100% by 2050	Target	50%	50%	100%	100%
	Actual	50%	75%	90%	--

Preserve valuable resources while investing in communities and infrastructure

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Maintain physical infrastructure with economically efficient investments and increase opportunities to benefit from renewable energy

		FY 2023	FY 2024	FY 2025	FY 2026
Compliance with NPDES MS4 permit & Industrial Discharge	Target	100%	100%	100%	100%
	Actual	100%	100%	100%	--
Execute projects that include alternative fuel vehicles and microgrids	Target	0.25	2.00	4.00	5.00
	Actual	0.00	2.00	5.00	--
County building compliance with state Energy Performance Standards (New for FY2026)	Target	--	--	--	20%
	Actual				--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Climate & Energy	2,060,440	2,084,443	1,772,650	1,801,427
Stormwater	2,614,771	2,876,869	2,932,248	3,296,901
TOTAL	**4,675,211**	**4,961,312**	**4,704,898**	**5,098,328**
Expenses by Category				
Personnel	1,948,784	2,374,459	2,616,339	2,778,699
Operating	2,726,427	2,586,853	2,088,559	2,319,629
TOTAL	**4,675,211**	**4,961,312**	**4,704,898**	**5,098,328**
Expenses by Fund				
General Fund	3,975,515	4,347,268	4,704,898	5,098,328
Grants	699,696	614,044	-	-
TOTAL	**4,675,211**	**4,961,312**	**4,704,898**	**5,098,328**
Full-Time Equivalents	**18.50**	**18.50**	**20.50**	**21.50**

FY23 expenses have been updated to reflect adjusted encumbrance amounts.

Comprehensive Care Facilities

As the premier skilled nursing facility in Frederick, MD, Citizens Care and Rehabilitation Center of Frederick provides compassionate and personal skilled care 24 hours a day. Specializing in providing rehabilitation services onsite to help residents regain their independence and return to their homes.

Our Mission

The County's Comprehensive Care Facilities include The Citizens Care and Rehabilitation Center; Frederick County's premier skilled nursing center.

At Citizens Care and Rehabilitation Center of Frederick, caring is our main concern. Our organization is built on the premise that the most effective way to provide compassionate care is to:

Maintain high medical integrity
Foster a team spirit among staff
Create friendly, beautiful surroundings for our residents and their visitors

Services Provided

- Provide skilled nursing care for the elderly of the County
- Long-Term Care
- Short-Term Care
  - Phyiscal Therapy
  - Occupational Therapy
  - Speech Therapy
- Memory Care Unit
- Ventilator Unit

Budget Highlights

The FY26 budget reflects higher private pay rates, offset by a slight decrease in Medicaid rates as well as a 2% decrease in occupancy. The budget includes salary increases and an increase in operating costs due to inflationary factors.

Total FY26 Budgeted Expenditures
$26,095,529

Comprehensive Care Facility

The Citizens Care and Rehabilitation Center is Frederick County's premier skilled nursing center.

Citizens Care and Rehabilitation Center is a 172 bed skilled nursing facility offering state of the art rehabilitative services. Its guiding principle is to provide outstanding and innovative healthcare in an environment that remembers the importance of the individual and family. The Center maintains a high rating on the Maryland Health Care Commission's resident/family survey and is one of the top 10 facilities in the state of Maryland for resident outcomes, staff stability, and overall satisfaction ratings.

Strategic Goals

Provide Healthcare Services

County Strategic Goal Alignment: Housing & Quality of Life

Occupancy rate based on the budgeted revenue

		FY 2023	FY 2024	FY 2025	FY 2026
CCRC - Occupancy Rate	Target	90%	92%	93%	91%
	Actual	93%	94%	--	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Citizens Care and Rehabilitation	24,351,503	24,050,180	25,853,711	25,608,529
Montevue Assisted Living	5,019,682	3,595,146	-	487,000
TOTAL	**29,371,185**	**27,645,326**	**25,853,711**	**26,095,529**
Expenses by Category				
Operating	29,371,185	27,645,326	26,008,711	26,319,533
Capital	83,779	90,713	-	-
Reimbursements	(83,779)	(90,713)	(155,000)	(224,004)
TOTAL	**29,371,185**	**27,645,326**	**25,853,711**	**26,095,529**
Expenses by Fund				
Comprehensive Care Facilities	29,371,185	27,645,326	25,853,711	26,095,529
TOTAL	**29,371,185**	**27,645,326**	**25,853,711**	**26,095,529**

Montevue Assisted Living was transitioned to an evidence based community-wide aging in place model where more of Frederick County's vulnerable low-income seniors can be supported where they are.

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Division of Water & Sewer Utilities

The Division of Water & Sewer Utilities consists of five departments and one support office: Office of Accounting and Finance, Departments of Regulatory Compliance, Water and Wastewater Maintenance, Engineering and Planning, Water Purification and Distribution, and Wastewater Treatment and Disposal

Our Mission

Through responsible management of the county's water and wastewater, the Division strives to provide our customers with safe drinking water and treat wastewater to levels that protect the environment.

Services Provided

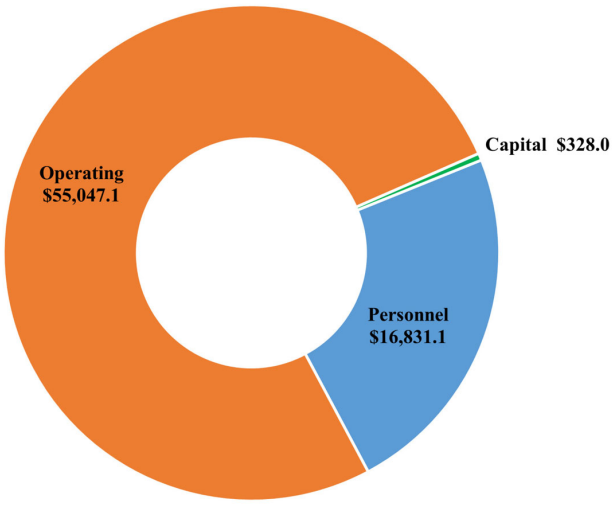
- Drinking Water Production
- Water Quality Testing
- Wastewater Treatment
- Engineering and Construction
- Water and Wastewater Maintenance

Budget Highlights

In FY26, water and sewer service charges will be adjusted annually based on the Consumer Price Index (CPI). Nine positions were approved in FY26, as well as capital equipment and additional vehicles totaling $593,000. Additionally, a partial position was reallocated from the Division of Solid Waste & Recycling to better align with current workload.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$72,206,172

Division of Water & Sewer Utilities

The Division provides for the planning, construction and operation of the county's water supply and wastewater disposal infrastructure. The Water and Sewer Fund operates as a separate, self-supporting Enterprise Fund to ensure financial sustainability of this critical public service.

Specialized Departments within this Division provide unique services to both residential and non-residential customers.

Department of Wastewater Treatment and Disposal

The Department of Wastewater Treatment and Disposal is responsible for the operation of the County's wastewater treatment plants. The Ballenger-McKinney Wastewater Treatment Plant is the County's largest wastewater treatment facility and is staffed 24 hours per day, 7 days per week.

This Department's state-certified operators operate all treatment plants to comply with Federal Clean Water Act requirements and Enhanced Nutrient Removal (ENR) goals established by the State of Maryland.

Department of Water Purification and Distribution

The Department of Water Purification and Distribution is responsible for the operation of the County's water treatment plants and water distribution systems. The water source for most County customers is the Potomac River or with some receiving their water from ground water sources in various aquifers throughout the County.

The County's primary water treatment facility, the New Design Water Treatment Plant is staffed 24 hours per day, 7 days per week. The Department's state-certified operators provide routine daily operation of the County's water supply infrastructure to ensure that customers receive water that continually complies with Federal Safe Drinking Water Act requirements.

Department of Engineering and Planning

The Department of Engineering and Planning performs numerous important functions related to the planning, design and construction of all County-owned water and sanitary sewer infrastructure. Water infrastructure includes water treatment plants, water booster pumping stations, transmission mains, water storage tanks, and distribution mains. Wastewater infrastructure includes wastewater treatment plants, wastewater pumping stations, interceptors, collection systems and treated effluent outfall sewers.

Department of Regulatory Compliance

The Department of Regulatory Compliance plans and coordinates the enforcement of state and local regulations regarding the compliance, monitoring and prevention of contamination and pollution of the public water supply and environment. Additionally, the department staffs a Maryland State-certified water quality laboratory, which supports operations personnel by annually performing over 25,000 analyses used for both compliance and treatment process control.

Department of Water and Wastewater Maintenance

The Department of Water and Wastewater Maintenance performs preventative and recurring maintenance on the County's water and sewer lines, treatment works, buildings and other related infrastructure. These activities include leak detection, line locations ("Miss Utility") and related repair of more than 381 miles of water mains and over 3,532 fire hydrants; the periodic cleaning, preventative maintenance and repair of more than 451 miles of sanitary sewer mains; recurring maintenance of electrical and mechanical equipment, maintenance of water and wastewater treatment facilities, and the installation, repair and quarterly reads of residential and commercial water meters.

Accounting and Finance Support

The Department of Accounting and Finance Support provides services to the various departments of the Division of Water and Sewer Utilities. The primary responsibilities of this office include customer service, billing, collection of fees, capacity fee calculations, and contract administration.

Strategic Goals

Provide a Safe Environment

County Strategic Goal Alignment: Sustainability, Infrastructure & Transportation

Optimize operation of wastewater treatment facilities to discharge high quality effluent to protect regional water sources and minimize sanitary sewer overflows to the environment; Minimize the amount of nitrogen and phosphorus in treated wastewater effluent to help improve water quality in the Chesapeake Bay (figures shown below are based on calendar year)

		FY 2023	FY 2024	FY 2025	FY 2026
Pounds of Nitrogen Discharged - Ballenger-McKinney WWTP	Target	70,000	60,000	50,000	50,000
	Actual	48,330	44,639	45,500	--
Pounds of Phosphorus Discharged - Ballenger-McKinney WWTP	Target	7,000	6,000	5,000	5,000
	Actual	1,457	710	800	--
Number of Sanitary Sewer Overflows [1]	Target	0	0	0	0
	Actual	5	7	4	--
Number of NPDES Discharge Permit Violations [1]	Target	0	0	0	0
	Actual	6	9	7	--

[1] The Division has established a goal of zero sanitary sewer overflows and permit violations each year. However, factors beyond their control, such as weather, mechanical failure, or vandalism do not always make this an achievable goal.

Maintain Compliance

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Operate and maintain public water systems to comply with Federal Safe Drinking Water Act requirements to protect the health and safety of the public; Perform regular analysis of drinking water to verify compliance (figures shown below are based on calendar year)

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Drinking Water System Violations Identified in Annual Water Quality Report	Target	0	0	0	0
	Actual	0	0	0	--
Number of Water Quality Samples Collected and Analyzed by Environmental Laboratory	Target	8,000	8,000	8,000	8,000
	Actual	7,636	8,136	8,168	--

Ensure the safety and longevity of the County's Water and Sewer Utilities by planning, designing, and constructing infrastructure to maximize reliability and ensure that Water and Sewer funds are managed appropriately (figures shown below are based on calendar year)

		FY 2023	FY 2024	FY 2025	FY 2026
Annual Water Loss Percentage (New Design System) - Indicator of system leaks and unmetered water usage	Target	10%	10%	10%	10%
	Actual	9%	6%	6%	--

Provide Excellent Customer Service

County Strategic Goal Alignment: ***Government Innovation***

Ensure that customers are able to view their accounts and make payments securely and conveniently

		FY 2023	FY 2024	FY 2025	FY 2026
Percentage of Accounts Enrolled in Paperless Billing	Target	9%	11%	13%	14%
	Actual	9%	11%	14%	--
Percentage of Accounts Enrolled in Automatic Payments	Target	18%	18%	19%	20%
	Actual	17%	18%	19%	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Water & Sewer Plant Operations	49,421,211	54,333,943	68,353,966	72,206,172
Water & Sewer Non Capital Activities	(41,294)	416,193	-	-
TOTAL	**49,379,917**	**54,750,136**	**68,353,966**	**72,206,172**
Expenses by Category				
Personnel	11,991,397	14,073,956	15,525,739	16,831,118
Operating	37,453,321	40,966,748	52,088,523	56,547,054
Capital	119,849	89,874	1,189,704	328,000
Reimbursements	(184,650)	(380,442)	(450,000)	(1,500,000)
TOTAL	**49,379,917**	**54,750,136**	**68,353,966**	**72,206,172**
Expenses by Fund				
Water & Sewer	49,379,917	54,750,136	68,353,966	72,206,172
TOTAL	**49,379,917**	**54,750,136**	**68,353,966**	**72,206,172**
Full-Time Equivalents	**146.10**	**148.30**	**154.30**	**163.90**

Water & Sewer Utilties Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Customers set up on REFT (automatic payments)	17	18	19	20	Percentage
Customers set up on paperless billing	9	11	14	16	Percentage
Total Wastewater volume treated (million gallons)	2,590	2,966	2,734	3,130	Count
Total Water production (million gallons)	2,370	2,292	2,400	2,500	Count
Unaccounted Water loss (New Design only)	9	5	6	6	Percentage
Miles of sewer lines	381	381	383	385	Count
Bacteriological samples collected	952	1,045	1,097	1,099	Count
Samples present for total Coliform	0	1	0	0	Count

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Division of Solid Waste & Recycling

The Division consists of two departments: Solid Waste Operations & Solid Waste Closure. Solid Waste Operations is responsible for the collection, transportation, and disposal of waste, ensuring efficient and environmentally responsible waste management. Solid Waste Closure focuses on the proper closure, monitoring, and maintenance of landfills to protect public health and the environment.

Our Mission

Through responsible management of the county's solid waste infrastructure, the Division strives to provide our customers with reliable solid waste disposal services.

Services Provided

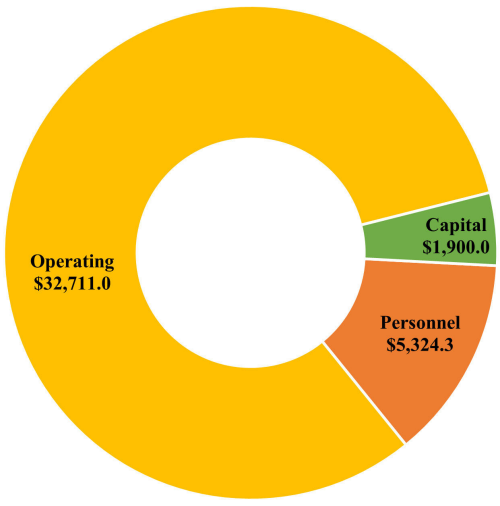
- Solid Waste Disposal
- Recycling Services
- Yard Waste Disposal
- Mulch & Compost Sales
- Educational Outreach

Budget Highlights

The FY26 budget reflects an increase in contract pricing for recycling as well as an adjustment to investment earnings. A partial FTE (.6) was reallocated to the Division of Water & Sewer Utilities to better align with current workload. Replacement capital equipment in the amount of $1,900,000 was approved for FY26.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc., are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$39,935,366

Division of Solid Waste & Recycling

The Division of Solid Waste & Recycling is responsible for the planning, design and management of the County's solid waste management system and programs. The Solid Waste facilities are open to County residents and accept all solid waste except hazardous materials, pathological (medical) wastes, and scrap vehicles. The County's primary disposal facilities are located at its 529-acre Reichs Ford Road Landfill property, which includes the Site A landfill, Site B landfill, yard waste collection and processing sites, the Processing and Transfer Station, and the Recycling drop-off center. The Site A landfill ceased operations in 1997 and its closure was completed in 1998.

The Division provides a solid waste disposal infrastructure and its allied waste reduction and recycling programs. A Solid Waste Fund operates as a separate, self-supporting Enterprise Fund to ensure financial sustainability of this fundamental public service.

Management of the County's Solid Waste & Recycling services include: monitoring the original, closed Site A Landfill and management of the current operating Site B Landfill, operation of the County's Processing and Transfer station, oversight of the curbside recycling program, operation of a recycling drop-off center, operation of the yard waste processing site, coordination of numerous waste-oil recycling centers, management of the Frederick County Government Office Recycling Program, and provision of other waste management programs and services, including twice-yearly household hazardous waste drop-off events.

Private contractors collect solid waste in all the County's election districts and local municipalities except in Frederick City, which employs their own collection crews. The County's residential Recycling Program includes curbside recycling collection for all individual single family residential properties, one drop-off center location at the Reich's Ford Road landfill and two-yard waste drop-off sites with mulching/composting operations.

Strategic Goals

Provide a Safe Environment

County Strategic Goal Alignment: Community Needs; Good Governance

Monitor/Manage Landfill Sites

		FY 2023	FY 2024	FY 2025	FY 2026
Site B - Annual Waste Tonnage Landfilled	Target	8,000	8,000	8,000	8,000
	Actual	9,204	8,203	13,554	--
Site B - Average Annual Compaction Density (pounds per cubic yard)	Target	≥1,100	≥1,100	≥1,100	≥1,100
	Actual	1,453	1,600	--	--

Provide Recycling Programs and Maintain Recycling Facilities

		FY 2023	FY 2024	FY 2025	FY 2026
Annual Tonnage Recycled	Target	20,000	20,000	20,000	20,000
	Actual	23,773	23,290	--	--
Tons Recycled Within Previous 10-yr Average	Target	±1%	±1%	±1%	±1%
	Actual	1%	1%	--	--

Maintain Compliance

County Strategic Goal Alignment: Community Needs; Good Governance

		FY 2023	FY 2024	FY 2025	FY 2026
Submission of Solid Waste Mgt Plan Update or Progress Report to MDE	Target	Yes	Yes	Yes	Yes
	Actual	Yes	In Progress	--	--
Number of MDE Violation Notices or Consent Orders	Target	0	0	0	0
	Actual	0	0	--	--

Ensure Reliabilty

County Strategic Goal Alignment: Good Governance

Ensure the safety and longevity of the County's Solid Waste Management System by planning, designing, and constructing infrastructure to maximize reliabiltiy and ensure that Solid Waste funds are managed appropriately.

		FY 2023	FY 2024	FY 2025	FY 2026
Ensure Revenue Sufficiency meets PRAG Consultant Models	Target	Yes	Yes	Yes	Yes
	Actual	Yes	Yes	--	
Ensure RCRA Standards Are Met For Annual Post Closure Set Aside Funding	Target	Yes	Yes	Yes	Yes
	Actual	Yes	Yes	--	

Provide Excellent Customer Service

County Strategic Goal Alignment: ***Good Governance***

		FY 2023	FY 2024	FY 2025	FY 2026
Calls Responded To Within 24 hrs	Target	100%	100%	100%	100%
	Actual	100%	100%	--	--
Maintain Participation in Recycling App	Target	±5%	±5%	±5%	±5%
Compared to Previous FY	Actual	19%	10%	--	--
Recycling Outreach Events and	Target	25	25	25	25
Presentations	Actual	45	36	--	--
Business Outreach Contacts	Target	15	15	15	15
	Actual	18	19	--	--

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Solid Waste Operations	31,060,607	32,675,328	36,632,527	39,935,366
Solid Waste Closure	1	1	-	-
TOTAL	**31,060,608**	**32,675,329**	**36,632,527**	**39,935,366**
Expenses by Category				
Personnel	4,145,508	4,975,522	5,260,551	5,324,327
Operating	27,224,259	28,084,232	30,975,788	33,081,022
Capital	892,624	1,857,038	725,000	1,900,000
Reimbursements	(1,201,783)	(2,241,463)	(328,812)	(369,983)
TOTAL	**31,060,608**	**32,675,329**	**36,632,527**	**39,935,366**
Expenses by Fund				
Solid Waste Management	31,060,608	32,675,329	36,632,527	39,935,366
TOTAL	**31,060,608**	**32,675,329**	**36,632,527**	**39,935,366**
Full-Time Equivalents	**52.90**	**55.70**	**55.70**	**55.10**

Solid Waste & Recycling Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
MRA Recycling Points (5 Max)	5	5	5	5	Count
Tons - Recycling	23,773	23,290	24,000	24,000	Count
Tons - Waste	212,487	216,344	226,000	229,000	Count
Tons - Compost/Mulch	9,907	10,446	10,500	10,500	Count
Solid Waste Payments Processed	1,302	1,266	1,277	1,280	Count

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Independent Agencies

Independent agencies are government entities that operate separately from the County Government but receive its funding. They provide specialized services, regulatory oversight, and community support in key areas such as elections, public welfare, taxation, environmental conservation, and regulatory compliance, enhancing governance and public service delivery

About the Division

The Independent Agency Divisional Unit consists of eight agencies: Social Services, Board of Elections, Liquor Commission, Interagency Internal Audit, Cooperative Extension Services, Soil Conservation, Maryland Department of Assessment & Taxation, and Community Partnership Grants.

Services Provided

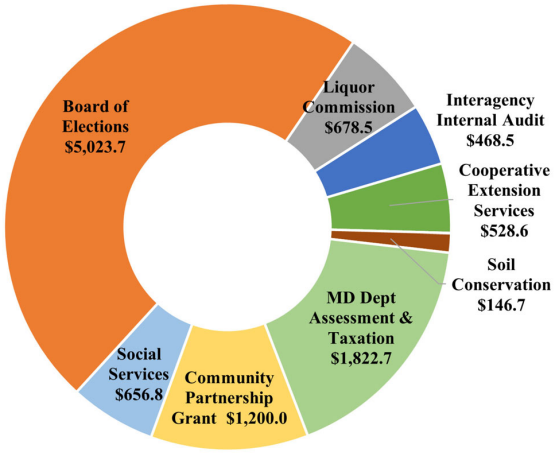
- Voter Services
- Alcohol Awareness/Education programs/Assist licensees with application process/Issue one day special event liquor licenses
- Create transparency through engagement reporting/Investigate fraud, waste and abuse/Perform internal control risk assessments
- Provide education to the problems of American families, agriculture, business, and industry
- Promote and implement programs that contribute to soil conservation principles
- Provide funding for non-profits

Budget Highlights

The FY26 budget is consistent with FY25 adopted budget with only minor changes except for: **Board of Elections** - funding for security enhancements, early voting operations, increased postage and printing costs. Additional funding for expenses related to changes in voting requirements, increased mail-in voting. **Extension Services** - additional funds for state mandated county contribution of FY25 pay increases. **Liquor Commision** - a FY25 one-time expenditure was removed for FY26. **MD Dept. Assessments & Taxation** - State legislation increased the percentage the County is required to reimburse the State for the department's expenditures.

An independent study of salary and benefits was conducted. As a result, the budget reflects a several year phase in to adjust the salaries of certain positions to reflect current market rates, as well as adjustments to salary scales, position titles, and classifications. Changes in salaries and benefits based on contracts, individual benefit elections, tax laws, etc. are also included.

Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$10,525,530

Social Services

Mission Statement

We will aggressively pursue opportunities to assist people in economic need, provide prevention services, and protect vulnerable children and adults.

The Frederick County Department of Social Services (FCDSS) is a State agency operating as one of twenty-four local Departments of Social Services within the Maryland Department of Human Services (DHS). The State of Maryland manages and funds its operations. The federal and local governments also support FCDSS to implement certain human service programs. FCDSS has four divisions: Child Support Administration (CSA); Family Investment Administration (FIA); Administrative Operations; and Child, Family and Adult Services (SSA).

FCDSS is most known for child welfare services through the Services Division, such as child protective services, family preservation, foster care, and adoption. This Division also provides protective and ongoing case management services to vulnerable adults, such as investigating allegations of abuse, neglect, and exploitation, as well as in-home personal care services and guardianship.

Through the Family Investment Administration, FCDSS administers a wide range of public assistance, such as food supplement, medical assistance, and temporary cash assistance. This Division also implements a variety of workforce development and two-generation support programs to ensure whole family self-sufficiency.

Through the Child Support Division, FCDSS collects and distributes child support payments. This Division also enables, encourages, and enforces parental responsibility through innovative programs, partnerships and technology that promote child and family well-being, such as the Noncustodial Parent Employment Program.

FCDSS services reach well beyond these mandated programs. For instance, FCDSS helps teens in foster care develop important life skills, recruit mentors, and members of the faith community partnership to come alongside those served to offer social, emotional, and concrete supports.

FCDSS brings in over $50M to Frederick County through its programs and grants and contracts with community human service agencies. FCDSS is part of a large network of local partners whose mission is to meet Frederick County citizens' needs. As such, the leadership and management teams represent the agency on multiple community organizations advisory boards and multi-disciplinary teams to integrate our service delivery responsibilities with others.

Purpose Statement

At FCDSS, everything we do is to enhance our internal and external customers' experience and to improve the outcomes for children, families, and adults in being safe and stable.

Vision Statement
We envision a Maryland where people independently support themselves and their families and where individuals are safe from abuse and neglect.

Strategic Goals:

Goal 1: The community will be aware of our services and how we can help.
Goal 2: FCDSS will provide high quality customer service.
Goal 3: FCDSS will use data drive indicators to guide change for strong service delivery outcomes.
Goal 4: FCDSS will be a great place to work and will retain the right employees.

Deliver Quality Service

County Strategic Goal Alignment: ***Government Innovation, Housing & Quality of Life***

Provide community based family support services (Family Partnership) to keep children safe in their homes and prevent out-of-home (OOH) placement

		FY 2023	FY 2024	FY 2025	FY 2026
% of participants that have not had an indicated abuse/neglect charge within 6 and 12 mos post closure	Target	90%	90%	90%	90%
	Actual	100%	94%	100%	--
% of participants remaining in home with no out of home placement within 6 and 12 mos post closure	Target	90%	90%	90%	90%
	Actual	100%	100%	100%	--

Deliver education, job training and placement and other services to assist Temporary Assistance to Needy Families (TANF) customers to overcome barriers to obtaining employment

		FY 2023	FY 2024	FY 2025	FY 2026
Total job placements for TANF customers	Target	190	190	190	190
	Actual	95	97	108	--

Board of Elections

Mission Statement

The Frederick County Board of Elections is committed to providing all eligible citizens of the County convenient access to voter registration; to provide all registered voters accessible locations in which they may exercise their right to vote; to promote fair and equitable elections; and to maintain registration records and other election-related data accurately and in a form that is accessible to the public.

The Board of Elections conducts county, state, and federal elections. It is responsible for maintaining voter registration; selecting early voting locations and polling places; hiring and training election judges; administration of the nursing home and correctional programs; and receiving candidate filings and petitions.

Our agency is committed to ensuring electoral integrity and fostering democratic participation through a multi-faceted strategy aimed at increasing election security, expanding voter outreach and community engagement and enhancing the mail-in voting experience. There are 209,000 active registered voters in Frederick County.

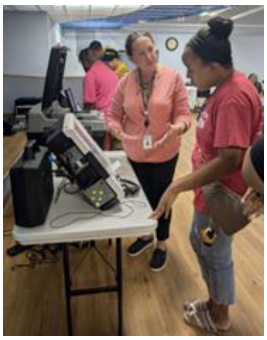
Voter Registration 2020-2024	
2020	186,356
2022	195,785
2024	201,528

Agency Goals

Election Security

Our election security goals focus on ensuring the safety and integrity of the voting process. We are committed to implementing comprehensive safety plans at early voting centers and polling places to provide a secure environment for all voters. Additionally, we are dedicated to maintaining stringent security measures for mail-in ballots to guarantee integrity. By building strong relationships with our county and city emergency management teams, as well as local law enforcement partners, we aim to enhance collaborative efforts that ensure a safe and trustworthy election experience.

Extending Voter Outreach and Community Engagement



We aim to reach a broader spectrum of voters through targeted outreach initiatives that educate communities about the significance of electoral participation. As the County's voter rolls expand, these outreach and education efforts will gain momentum throughout the region. New partnerships with organizations like the Girl Scouts, the Hood College Intern Program and FCPS High School programs are helping us bring diverse communities into our offices. Our successful reboot of the quarterly newsletter supplies election judges with valuable information year-round. Additionally, we will continue to attend public events across the county to educate and register voters, reinforcing our commitment to an informed electorate.

Enhancing Mail-in Voting

Mail-in voting has increased significantly. To enhance the mail in voting experience, we are installing two additional drop boxes, providing more accessible options to voters to submit their ballots safely and conveniently. These efforts reflect our dedication to inclusive and secure voting processes that strengthen the democratic fabric of our community.

Board of License Commissioners

Mission Statement

The Frederick County Board of License Commissioners pledges to provide constituents, businesses, customers and stakeholders with services in a friendly and courteous manner.

The Board of License Commissioners (Liquor Board) regulates and controls the sales of alcoholic beverages within Frederick County with respect and obedience to law and to foster and promote temperance. Alcoholic Beverage licenses are issued and denied according to the laws and regulations stipulated in the Alcoholic Beverages Article, Annotated Code of Maryland and Regulations set forth by the licensed Commissioners. The Board of License Commissioners are appointed by the Governor and serve a term of five years.

Strategic Goals

Educate Establishments

County Strategic Goal Alignment: ***Government Innovation, Public Safety***

Focus on awareness and educating establishments instead of citing violations

		FY 2023	FY 2024	FY 2025	FY 2026
Alcohol Awareness Training/Education	Target	875	1,300	2,200	1,500
	Actual	2,242	1,579	1,485	--
Annual Alcohol Forum	Target	1	1	2	1
	Actual	1	1	2	--
Regular and Special inspections	Target	4,500	4,500	4,000	2,500
	Actual	3,200	2,315	1,724	--
Violation Hearings	Target	4	4	20	25
	Actual	12	54	62	--
Sales to Minors Compliance Program	Target	--	100	200	358
inspections (new for FY2024-mid year)	Actual	--	82	215	--

Internal Audit

Mission Statement

The Internal Audit Division seeks to assist Frederick County Government, Frederick County Public Schools and Frederick Community College, citizens and management in establishing accountability, transparency, efficiency of processes, programs and services, and continuous improvement in operations by making recommendations through independent internal audit, attest and non-attest services.

- *To develop and implement a comprehensive audit program for the examination and evaluation of operations within Frederick County Government, Frederick County Public Schools, and Frederick Community College*
- *To make recommendations to management to assist them in achieving adequate internal controls, improved services and cost savings*
- *To determine the adequacy of actions taken by management to implement audit recommendations*

The Internal Audit Division performs independent audit, attest, non-attest and special projects on a performance and financial basis of departments and functions within Frederick County Government (FCG), Frederick County Public Schools (FCPS) and Frederick Community College (FCC). To assure that the Internal Audit staff maintains independence, the Division reports to the Interagency Internal Audit Authority (IIAA) which is comprised of a representative of each of the above three entities and four members of the public having expertise in accounting, auditing, finance and/or internal controls. Currently two out of four public members are active Certified Public Accountants (CPAs). The Internal Audit Division is codified under County code Bill 18-12. Annually, FCG, FCPS and FCC divisions and departments are evaluated relative to certain risk criteria and those determined to possess the highest risk are selected for audit. Consideration is given to audit and special project requests received from management and the external auditors.

The Internal Audit Division performs several critical functions including, among other responsibilities, authorizing the distribution of audit, attest and special project reports including findings and recommendations; appraising the adequacy of actions proposed or taken by management; approving the strategic and annual work plans; and reviewing special requests for audit, attest or special project services for inclusion in the Division's strategic or annual work plans. The Division is also responsible for the internal investigative hotline to report fraud, waste and abuse within the county.

Strategic Goals

Implement a Comprehensive Audit Program

County Strategic Goal Alignment: ***Government Innovation***

Internal Audit will implement an audit and project plan to accomplish completed reporting for improved efficiencies

		FY 2023	FY 2024	FY 2025	FY 2026
Number of audits, attest & special projects conducted from Audit Plan *	Target	10	10	10	10
	Actual	6	12	8	--

* Does not include follow up projects

Make Recommendations and Monitor for Compliance

County Strategic Goal Alignment: ***Government Innovation***

Internal Audit will make and monitor recommendations to achieve a higher level of internal controls, improved services and cost savings

		FY 2023	FY 2024	FY 2025	FY 2026
Number of audit, attest & special project recommendations made	Target	>40	>50	>40	>40
	Actual	120	64	58	--
Number of audit, attest & special project recommendations cleared	Target	>30	>30	>50	>50
	Actual	124	116	68	--

Extension Services

UME Mission & Vision

***MISSION**: Enhancing the quality of life for people and communities by disseminating unbiased research-based educational information.*

***VISION**: The University of Maryland Extension (UME) will be the preeminent Extension organization in the nation by providing Maryland residents with the highest quality of public service, distinguished educational programming, and cutting-edge research that addresses their needs.*

UME has field offices in all twenty-three Maryland counties and Baltimore City. UME is financially supported by federal, state, and local governments.

Our UME faculty and staff are subject matter experts engaged in non-formal educational programs that address economic, environmental, technical, and social challenges that youth, adults and families may face. Teaching, training, and learning are supported by a multitude of dedicated volunteers. Our programs respond to identified needs through engagement with community stakeholders, human service agencies, and community member feedback. Our Extension Advisory Committee members lend insights to inform priorities and program goals, unique to the Frederick Community. Educational programs tailored to the unique challenges of their area and use a variety of educational methods such as public and virtual presentations, demonstrations, publications, videos, newspapers, radio, and television spots to reach their audiences related to the following topics:

- 4-H & Youth
- Agriculture
- Environment & Natural Resources
- Food & Nutrition
- Emotional & Physical Health and Wellness
- Home Gardening
- Personal and Family Finance

Master Gardener Annual Plant Sale to fund programs for the year.

Lincoln Elementary students attend "The Wonderful World of Grains" Field Trip 2024

Agriculture Teaching during Mobilize Frederick's 1st Regenerative Farm tour.

Strategic Goals

Provide research-based practical education to families, agriculture, business, and industry

County Strategic Goal Alignment: ***Education; Sustainability, Infrastructure & Transportation***

Engage in education programs that address economic, environmental, technical, & social concerns of all citizens

		FY 2023	FY 2024	FY 2025	FY 2026
4-H Youth Development Educational contacts	Target	10,000	10,000	6,500	7,000
	Actual	7,000	10,000	6,500	--
4-H Youth Development New Volunteers Trained/Certified	Target	30	35	20	20
	Actual	20	35	20	--
4-H Youth Development Volunteer Hours Supported	Target	15,000	15,000	13,000	10,000
	Actual	10,000	15,000	10,000	--
Agriculture & Natural Resources Acres with nutrient management plans	Target	21,000	21,000	21,000	18,000 [1]
	Actual	19,000	21,000	16,000	--
Agriculture & Natural Resources Educational/Technical Assistance	Target	2,350	2,350	2,350	2,400
	Actual	2,300	2,350	1,218	--
Family & Consumer Sciences Educators Trained	Target	425	575	800	900
	Actual	788	575	823	--
Family & Consumer Sciences Educational Contacts	Target	9,300	9,800	40,650	91,100 [2]
	Actual	41,504	46,733	85,789	--
Home Horticulture & Master Gardener Educational/Technical Assistance	Target	700	1,500	1,000	1,000
	Actual	525	1,500	955	--
Home Horticulture & Master Gardener Volunteer Hours Supported	Target	4,500	5,700	7,000	7,000
	Actual	7,261	5,700	7,210	--

[1]Nutrient Management Advisor position was vacant & producers went to private companies to have their plans written. Some producers are expected to return when previous private written plans expire.

[2]SNAP-Ed hired another Nutrition Educator to meet the growing needs of Frederick County.

Ag Olympics 2024-Family & Consumer Science, 4-H & Master Gardeners at the Welcome Table

Making cheese by Family & Consumer Science during Cheese Day at Utica Park

4-H Teaching STEM with City Youth Matrix 4-H Club

Soil Conservation

Mission Statement

Our mission is to oversee soil & water conservation in agricultural sectors & urban areas in Frederick County, Maryland by developing soil conservation and water quality plans and providing assistance to landowners to install best management practices.

The Frederick County Soil Conservation District (FCSCD) provides conservation planning and technical assistance to landowners and farmers to address existing resource concerns on farms through the implementation of Best Management Practices (BMPs). The FCSCD also facilitates Federal and State programs that provide financial assistance to support the installation of these BMPs. Federal programs include the United States Department of Agriculture Natural Resource Conservation Service (USDA-NRCS) Conservation Reserve Enhancement Program (CREP), Environmental Quality Incentive Program (EQIP), and Conservation Stewardship Program (CSP). State Programs include the Maryland Agricultural Water Quality Cost-Share Program (MACS), the Maryland Cover Crop program, Ecosystem Incentive grants incentivizing buffer establishment and tree planting, and conservation grants to assist small scale and urban farms. The Maryland Cover Crop program helps to offset the seed, labor and equipment costs associated with planting fall crops to control erosion, recycle unused plant nutrients, build soil health and protect water quality. Frederick County farmers planted 35,807 acres of cover crop in FY24. Additionally, the FCSCD develops conservation plans that are utilized as part of State and County assessments of applications for land preservation programs including the Maryland Agricultural Land Preservation Foundation, the Frederick County Land Preservation Program and the Rural Legacy Program.

The FCSCD reviews erosion and sediment control plans for all construction projects in Frederick County. The FCSCD is also responsible for the review and approval of small ponds which include sediment control and stormwater ponds. The review of stormwater ponds supports the County's efforts toward meeting its National Pollution Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS-4) permit goals. The FCSCD strives to host outreach events and bring new technology to Frederick County farmers. Recent activities include hosting a Soil Smart Farm Tour in cooperation with the Frederick County Farm Bureau and Farm Credit to introduce local and state legislators to the methods farmers are implementing toward improving soil health; hosting the fourth annual Digging Deeper into Soil Health, featuring Luke Jones of Understanding Ag who spoke to a crowd of 135 farmers and agency personnel about utilizing livestock to build soil health and techniques to improve productivity of hay ground; and introducing the importance of and concepts for building soil health to county youth through outreach efforts at the Great Frederick Fair and participation in educational events at the Sabillasville Environmental School.

The Frederick County Soil Conservation District works diligently to protect water quality by ensuring adequate protections in erosion and

sediment control plans and by working with landowners and farmers to address resource concerns on farms. Our efforts help to ensure the sustainability of farms in Frederick County and also help the State and County meet their Watershed Implementation Plan and MS-4 goals for reducing nitrogen, phosphorus and sediment entering the Chesapeake Bay.

Strategic Goals

Provide Education

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Hold trainings for farmers and landowners to educate on conservation practices for reducing soil erosion and improving water qualtiy. Attend meetings to learn about new initiatives and share information with State and Federal partners and other Soil Conservation Districts about Frederick County conservation activities.

		FY 2023	FY 2024	FY 2025	FY 2026
Number of Trainings Held	Target	1	1	1	1
	Actual	1	1	1	--
Numer of Meetings Attended	Target	6	6	6	6
	Actual	6	6	6	--

Implement Best Practices in Soil Conservation

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Locally administer State programs that provide assistance to landowners to install best management practices.

		FY 2023	FY 2024	FY 2025	FY 2026
Projects Completed	Target	350	350	350	350
	Actual	366	320	276	--

Urban Erosion and Sediment Control Review

County Strategic Goal Alignment: ***Sustainability, Infrastructure & Transportation***

Ensure appropriate sediment control practices are planned on development sites.

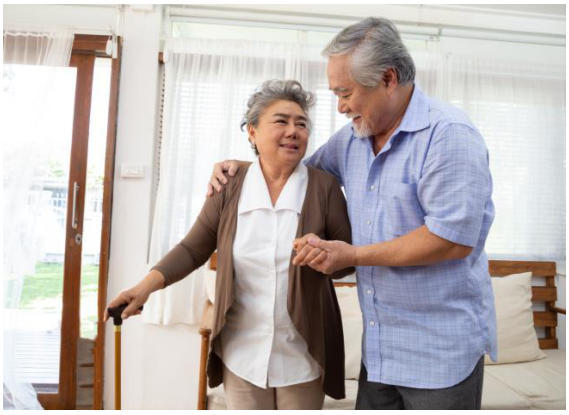
		FY 2023	FY 2024	FY 2025	FY 2026
Erosion and Sediment Plans Reviewed	Target	500	500	500	500
	Actual	712	723	540	--

State Department of Assessment & Taxation

The Budget Reconciliation & Financing Act of 2011, House Bill 72, legislated that counties would reimbuse the State for 50 percent of the costs to run the State Department of Assessments & Taxation. This percentage was increase to 90 percent in the Budget Reconciliation & Financing Act of 2025, House Bill 352. The amount for each county is based on the number of real property accounts in the county. The State also invoices the County for support in administing certain property tax credits.

Community Partnership Grants

The Community Partnership Grants program partners Frederick County Government with community agencies and organizations to fund identified human needs within the county. The goal is to coordinate & align public and non-profit sector resources to create & enhance support services to positively impact children, youth, seniors, and families.



	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Social Services	703,689	728,638	675,257	656,833
Board of Elections	3,277,589	3,167,247	4,395,558	5,023,688
Liquor Commission	583,004	650,606	793,799	678,503
Interagency Internal Audit	311,812	430,225	463,758	468,462
Cooperative Extension Services	423,054	449,131	490,925	528,554
Soil Conservation	132,077	141,281	143,469	146,747
Weed Control	293,992	277,493	-	-
MD Dept Assessment & Taxation	900,618	1,000,124	1,027,743	1,822,743
Non County Agencies	541,000	240,772	-	-
Community Partnership Grant	999,950	1,309,592	1,200,000	1,200,000
TOTAL	**8,166,785**	**8,395,109**	**9,190,509**	**10,525,530**
Expenses by Category				
Personnel	5,120,096	5,278,178	6,185,269	6,355,395
Operating	4,409,748	4,331,871	4,766,744	6,048,588
Capital	-	40,000	-	-
Reimbursements	(1,363,059)	(1,254,940)	(1,761,504)	(1,878,453)
TOTAL	**8,166,785**	**8,395,109**	**9,190,509**	**10,525,530**
Expenses by Fund				
General Fund	8,166,785	8,305,109	9,190,509	10,525,530
Grants	-	90,000	-	-
TOTAL	**8,166,785**	**8,395,109**	**9,190,509**	**10,525,530**
Full-Time Equivalents	**32.00**	**33.00**	**32.00**	**32.00**

In FY25, Weed Control moved to the Division of Public Works. Please see that table for FY25 and FY26 budget information.

Social Services Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Items mailed	23,000	19,306	18,421	18,250	Count
Participating foster homes and residential centers	52	53	55	55	Count
Children maintained in own home	97	95	95	95	Percentage
Child Support Paternity established	102	105	100	100	Percentage
Child Support Court orders established	86	86	87	87	Percentage
Child Support Distributed	69	72	72	72	Percentage
Child Support Paying on arrears	72	73	73	73	Percentage
Adults served through litigation	11	11	10	10	Count
Children served through litigation	101	95	100	100	Count

Board of Elections Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Total registered voters	198,212	202,616	207,128	208,574	Count
New voters	7,868	8,043	12,423	15,207	Count
Confirmation mailings	11,752	12,011	5,789	5,461	Count
Cancelled voters	2,150	2,200	2,591	10,577	Count
Petitions processed	4	1	3	3	Count
Election judges per election	792	790	835	891	Count
Polling place ballots processed	178,500	45,000	116,500	115,465	Count
Specimen ballots mailed	255,850	220,000	174,126	178,733	Count
Precincts	96	83	66	66	Count
Polling places	67	67	56	56	Count

Liquor Commission Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Regular licenses issued	359	360	358	365	Count
Applications and Hearings	57	41	51	50	Count
Special one day licenses	342	532	512	525	Count
Regular inspections	2,600	2,315	1,724	2,300	Count
Special inspections	213	200	125	200	Count
Violation hearings	8	56	62	45	Count
No Contest Violations	8	52	31	35	Count
Alcohol Awareness Training/Education	2,242	1,579	1,485	1,600	Count

Interagency Internal Audit Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
Contractor audits	3	7	6	8	Count
Full compliance with Government Auditing Standards for contractor audits	100	100	100	100	Percentage
Special project reports	3	5	3	4	Count
Recommendations Made/Accepted	118	64	58	100	Count

Cooperative Extension Services Performance Statistics	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Unit of Measure
4-H Youth Development educational contacts	5,455	5,960	6,500	7,000	Count
4-H Youth Development new volunteers trained and certified	20	18	20	20	Count
Acres with nutrient management plans	19,000	21,000	16,000	18,000	Count
Ag and Natural Resources educational and technical assistance contacts	2,300	2,350	1,218	2,400	Count
Frederick News Post print and digital consumers	53,000	53,000	53,000	53,000	Count
Family and Consumer Sciences educators trained	788	575	823	900	Count
Family and Consumer Sciences educational contacts	41,504	46,733	85,789	91,100	Count
New Master Gardeners trained	20	21	10	25	Count
Home Horticulture educational and technical assistance contacts	525	1,500	955	1,000	Count
Volunteer hours supported	17,111	15,275	17,210	17,000	Count

Non-Departmental

The Non-Departmental Divisional Unit exists only within the General Fund, Grant Fund, and Fiduciary Funds and serves as a financial and administrative category for expenses that do not fall under a specific department or division.

About The Division

The Non-Departmental Divisional Unit is composed of the following 12 departments:

1. Non-Departmental-County
2. Non-Departmental-Personnel
3. Non-Departmental-Finance
4. Non-Departmental-Risk Management
5. Non-Department-Debt Service Contingencies
6. Transfer to Other Funds
7. Transfer to Grant Funds
8. Transfer to Other Governments
9. Grants-CARES CRF
10. Pension Trust
11. OPEB Trust
12. LOSAP Trust.

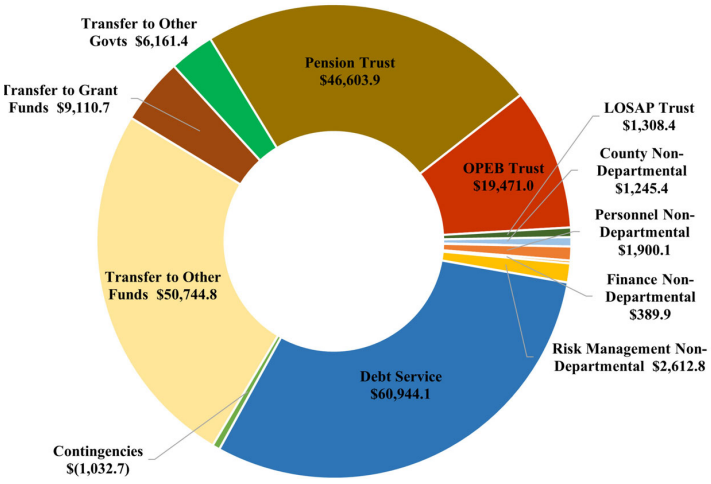
Non-departmental funds are part of the General Fund, Grant Fund, and fiduciary funds. They are overseen by County Administration, the Finance Division and the Office of Budget. They are used to pay for countywide costs that are not directly related to agency services.

Other terms for non-departmental funds: Non-Departmental budget, Non-Departmental accounts, and Non-Departmental grant.

Budget Highlights

The FY26 budget includes:
County Non-Departmental - increases in various membership dues offset by several one-time grants removed. **Personnel Non-Departmental** - funding set aside in FY25 to address results from the compensation and classification study was distributed to individual departments. **Risk Non-Departmental** - increase in insurance premiums. **Debt service** - increase related to the early 2025 bond issue. **Transfer to Grant Funds** - overall decrease related to re-alignment of various grant match requirements. **Transfer to Other funds** - increase to Capital Fund including the dedication of additional property tax rate revenues. Fiduciary funds (**Trust** departments) have been updated based on the actuarial determined contribution or financial policy.

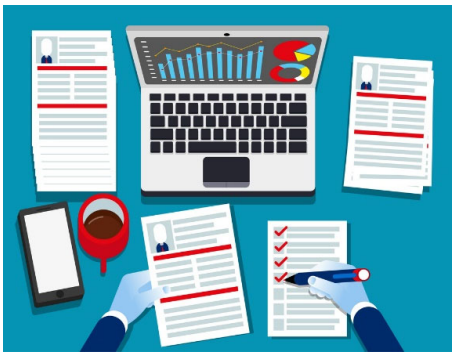
Expenditures by Department
(in thousands)



Total FY26 Budgeted Expenditures
$199,459,764

Non-Departmental

Non-Departmental - County
This includes County dues for the Maryland Association of Counties, the National Association of Counties, and the Metropolitan Washington Council of Governments and other county initiatives. This department also reflects several grants that are not assigned to a particular division.



Non-Departmental - Personnel
This includes the County's portion of funding for employee assistance, employee training, funding for employee drug testing, medical testing, investigations, position advertising, etc.

Non-Departmental - Finance
This includes licensing fees to the American Society of Composers, Authors, and Publishers, bond administration fees, and audit expenses.

Non-Departmental – Risk Management
This includes property and liability insurance for the General Fund and county-wide records retention contract. In FY25, the overall accounting for the County's property and liability insurance was reallocated to an internal service fund. This will help reduce the volatility within individual funds from rising premium and deductible rates.

Debt Service
This is the transfer of general fund monies to the Debt Service Fund, which pays the principal and interest for bonds and other long-term debt that is used to purchase, build, rehab, etc. capital projects and equipment.

Contingencies
Several sources of funds are budgeted to address unanticipated expenditures. Contingencies include the county contingency fund, unanticipated expense, fuel cost reserve, severe weather contingency, and revenue stabilization.

The County Contingency Fund is used at the direction of the County Executive and/or the County Council to fund unexpected needs that arise during the fiscal year.

An equal amount of unanticipated revenue and expenditure is budgeted in order to recognize and expend additional revenues that may be received during the year. Also under this category is the budget that accounts for indirect costs recovered from the enterprise funds and grant funds.

Transfer to Other Funds
This includes transfers of general fund monies to other funds including transfers to the Capital Projects Fund, the Agricultural Preservation Fund, the Fleet Fund, and the Housing Initiatives Fund.

Transfer to Grant Funds
Included are transfers of general fund monies to the Grants Fund. These funds are used to meet grant matching requirements and to supplement the program if needed.

Transfer to Other Governments
Tax Equity
The Tax Equity Program enables county governments to compensate municipalities for services or programs that they provide in lieu of similar county services or programs. Currently, four services are identified: highway maintenance, police service, parks/recreation services, and planning. It is meant to compensate for double taxation of municipal taxpayers occurring when both municipal and county property taxes are levied to fund similar services. These set-offs can take the form of a tax rebate directly paid to the municipality for providing the services or programs, or a tax differential that results in a lower county property tax rate for the municipal taxpayers.

Two municipalities, City of Frederick & Town of Myersville, elect to receive their distribution in the form of a tax differential to its residents and is budgeted/recorded as a decrease to property tax revenue.

Pension Trust
A trust fund established by the County to collect and invest funds for the purposes of meeting the obligations set forth in the Frederick County Employees Retirement plan for eligible County personnel.

OPEB Trust
A trust fund established by the County to collect and invest funds for the purposes of meeting the obligations set forth in the Other Post Employment Benefit (OPEB) plan for eligible County personnel.

LOSAP Trust
A trust fund established by the County to collect and invest funds for the purposes of meeting the obligations set forth in the Length of Service Awards Program (LOSAP) for volunteer Fire and Rescue personnel in Frederick County.

Grant - CARES CRF
This tracks the actual expenditures related to the federal/state pandemic grants.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
CARES Funding	12,646,444	8,517,984	-	-
County Non-Departmental	1,360,165	523,767	3,482,200	1,245,350
Personnel Non-Departmental	310,539	812,353	3,068,048	1,900,131
Finance Non-Departmental	269,612	318,140	389,890	389,890
Risk Management Non-Departmental	1,811,305	2,107,948	2,375,215	2,612,849
Debt Service	49,599,362	52,327,730	54,944,117	60,944,117
Contingencies	(2,658,617)	(3,334,147)	136,879	(1,032,681)
Transfer to Other Funds	24,060,690	22,757,503	52,704,022	50,744,768
Transfer to Grant Funds	10,342,807	9,032,057	9,566,743	9,110,656
Transfer to Other Govts	5,296,079	5,292,528	5,620,100	6,161,429
Pension Trust	38,022,929	42,433,263	44,604,208	46,603,905
OPEB Trust	12,253,305	15,414,356	15,833,500	19,471,000
LOSAP Trust	853,610	935,777	1,046,700	1,308,350
TOTAL	**154,168,230**	**157,139,259**	**193,771,622**	**199,459,764**
Expenses by Category				
Personnel	49,214,335	56,009,908	60,739,456	65,161,217
Operating	110,038,812	105,490,357	137,109,092	138,571,854
Capital	(102,136)	1,159,662	-	-
Reimbursements	(4,673,175)	(5,500,323)	(4,076,926)	(4,273,307)
TOTAL	**154,477,836**	**157,159,604**	**193,771,622**	**199,459,764**
Expenses by Fund				
General Fund	90,101,266	89,794,501	129,287,214	131,176,509
Grants	13,246,726	8,581,707	3,000,000	900,000
Pension Trust - Employees Plan	24,069,586	26,373,699	28,109,686	28,598,281
Pension Trust - Uniformed Plan	13,953,343	16,059,564	16,494,522	18,005,624
Other Post Employment Benefits Trust	12,253,305	15,414,356	15,833,500	19,471,000
Length of Service Award Program Trust	853,610	935,777	1,046,700	1,308,350
TOTAL	**154,477,836**	**157,159,604**	**193,771,622**	**199,459,764**
Full-Time Equivalents	**0.95**	**0.89**	**0.89**	**0.89**

Unassigned

The Unassigned Divisional Unit comprises various departments spanning multiple funds that are not designated under a specific division. This unit serves as a financial and administrative category for departments and expenditures that do not fall within the structure of an established division.

About Unassigned:

The Unassigned Divisional Unit ensures proper allocation and management of resources for countywide functions, special projects, and financial obligations that support overall government operations. By encompassing multiple funds, including those related to grants, infrastructure development, debt service, and insurance, the unit provides flexibility in addressing diverse funding needs while maintaining fiscal accountability.

Budget Highlights

This divisional unit is a combination of many departments across several different funds. In FY25, the Risk Management Insurance fund was renamed (previously Worker's Compensation). While still an internal service fund, it now includes property, liability, and various other insurance policies. Several of the Special Revenue Funds - Capital (as they relate to the Unassigned divisional unit) have decreases related to transfers to the Capital Fund and specific phases of capital projects.

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Fund				
Grants	-	175,771	-	-
Hotel Room Rental Tax	2,961,424	3,021,931	2,876,784	2,979,250
Electric Lighting Districts	14,152	16,555	16,668	17,136
Debt Service - General Government	79,556,188	68,061,560	70,964,669	77,351,900
Parks Acquisition/Development	11,661,822	5,333,769	2,163,515	6,885,656
Impact Fees/School Mitigation	8,176,739	29,358,210	7,381,843	40,104,757
School Construction	6,362,534	17,897,870	5,556,350	8,862,000
Risk Management Insurance	3,763,612	4,009,703	8,889,037	9,881,539
Health Insurance	19,187,176	41,529,368	41,218,483	50,915,786
TOTAL	**131,683,647**	**169,404,737**	**139,067,349**	**196,998,024**
Full-Time Equivalents	**1.00**	**1.00**	**1.00**	**1.00**

Total FY26 Budgeted Expenditures
$196,998,024

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	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
Expenses by Department				
Citizens Services Administration	588,332	-	-	-
Scott Key Center	(1)	-	-	-
Family Partnership	2,171,709	-	-	-
Housing	20,172,599	-	-	-
Office of Children & Families	1,483,975	(28,104)	-	-
Child Advocacy Center	862,514	-	-	-
TOTAL	**25,279,128**	**(28,104)**	**-**	**-**
Expenses by Category				
Personnel	7,614,281	-	-	-
Operating	20,970,454	(28,104)	-	-
Capital	5,440	-	-	-
Reimbursements	(3,311,047)	-	-	-
TOTAL	**25,279,128**	**(28,104)**	**-**	**-**
Expenses by Fund				
General Fund	2,718,330	-	-	-
Grants	16,464,602	(28,104)	-	-
Housing Initiatives	5,478,691	-	-	-
Bell Court	617,505	-	-	-
TOTAL	**25,279,128**	**(28,104)**	**-**	**-**
Full-Time Equivalents	**95.33**	**-**	**-**	**-**

This Division was eliminated in FY24. Human Relations and the Human Relations Commission moved to the County Administration Division. Citizens Services Administration, Family Partnership, Office of Children and Families, and the Child Advocacy Center are included in the new Family Services Division. The Housing Department is shown in the new Division of Housing. The Scott Key Center is now reported as a component unit. Please see those tables for FY25 and FY26 budget information.

FY23 expenses have been updated to reflect adjusted encumbrance amounts.

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BUDGETED POSITIONS & FULL-TIME EQUIVALENTS (FTEs)

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Introduction

Presented on the following pages is a listing of all budgeted position and their full-time equivalent count.

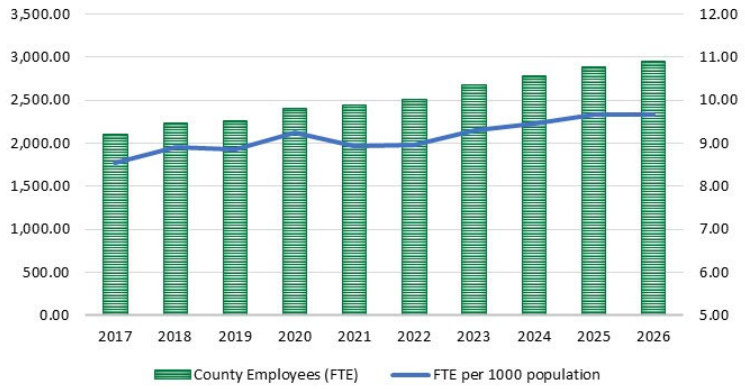
A full-time equivalent is based on the budgeted hours divided by the number of base hours. Any position at or above a calculated 0.5 FTE is uniquely budgeted and presented on the following pages. Positions that are below the 0.5 FTE calculation are considered part-time non-benefited, are budgeted in a collective group, and are not included in the report. Some positions may be allocated to more than one department, therefore the FTE amount may appear to be less than 0.5 FTE. Elected positions are not shown in this table. The County currently has 13 elected positions and several boards that receive stipends.

Year to Year Comparison

- When a department is created or moved and existing positions are moved along with it, the historical positions are shown in the division that was applicable for that fiscal year.
- More detail on position/FTE changes can be found on the fund narrative pages and the division narrative pages.

Position Count History

The charts provide a historical view of the number of budgeted FTEs per 1,000 of the population. In general, as the population grows, services provided by the County need to expand to meet the needs. This would indicate that more staffing is needed, although some services need a minimum number of employees regardless of the number of users/population. The ratio is currently at 9.66 FTEs per 1,000 in population. This number has increased slightly in recent years as demand and expansion of services continue to increase.



Fiscal Year	County Employees (FTE)	% Change from Prior Year	County Population	FTE per 1000 population
2017	2,111.89	6.8%	247,269	8.54
2018	2,235.63	5.9%	251,037	8.91
2019	2,265.63	1.3%	255,698	8.86
2020	2,411.58	6.4%	260,609	9.25
2021	2,440.71	1.2%	272,787 *	8.95
2022	2,516.48	3.1%	280,666 *	8.97
2023	2,679.18	6.5%	288,316 *	9.29
2024	2,786.02	4.0%	294,154 *	9.47
2025	2,894.23	3.9%	299,317 *	9.67
2026	2,951.32	2.0%	305,363 *	9.66

Data Source (county population):

- FY2016-2020 – Census co-est2020-alldata
- FY2021 – FY2025 – Census co-est2024-POP (* these figures were updated since last year's estimate)
- FY2026 –growth factor of 2.0% per year (based on 7/1/2024 census growth)
- Fiscal Year represents the 1st day of the fiscal year (FY2017 represents July 1, 2016)

FY2026 Adopted Budget
Budgeted Positions and Full Time Equivalents (FTEs)

	Adopted 2023	Adopted 2024	Adopted 2025	Adopted 2026
COUNTY ADMINISTRATION				
County Executive	6.00	7.00	8.00	9.00
County Administration	5.00	5.00	5.00	6.00
Office of Budget	7.00	7.00	7.00	7.00
Office of Equity & Inclusion	2.00	2.00	3.00	3.80
Workforce Services	24.00	-	-	-
Office of Economic Development	11.00	-	-	-
Office of Communications & Public Engagement	9.00	9.00	11.00	11.00
Risk Management	6.50	6.50	7.50	8.50
Procurement & Contracting	13.00	13.00	13.00	15.00
Human Relations	-	2.00	2.00	2.00
Office of Agriculture	-	-	6.00	6.00
TOTAL COUNTY ADMINISTRATION	**83.50**	**51.50**	**62.50**	**68.30**
COUNTY COUNCIL	**6.00**	**6.00**	**6.00**	**6.00**
SHERIFF'S OFFICE				
Administration	12.00	12.00	13.00	13.00
Court House Security	25.00	20.00	21.00	22.00
Law Enforcement	215.00	212.00	210.60	211.00
Community Deputy Program	6.00	6.00	5.00	5.00
Detention Center	128.00	128.00	128.00	155.00
Work Release Center	39.00	39.00	39.00	16.00
TOTAL SHERIFF'S OFFICE	**425.00**	**417.00**	**416.60**	**422.00**
STATE'S ATTORNEY'S OFFICE	**83.00**	**85.00**	**87.00**	**87.00**
COURTS				
Circuit Court	21.00	22.00	25.00	28.00
Circuit Court Magistrate	1.00	1.00	-	-
Family Law	4.00	5.00	5.00	6.00
TOTAL COURTS	**26.00**	**28.00**	**30.00**	**34.00**

FY2026 Adopted Budget
Budgeted Positions and Full Time Equivalents (FTEs)

	Adopted 2023	Adopted 2024	Adopted 2025	Adopted 2026
COUNTY ATTORNEY'S OFFICE				
County Attorney	10.00	10.00	11.00	10.20
Police Accountability Board	1.00	1.00	-	-
TOTAL COUNTY ATTORNEY'S OFFICE	**11.00**	**11.00**	**11.00**	**10.20**
DIVISION OF ECONOMIC OPPORTUNITY				
Workforce Services	-	24.00	25.00	25.00
Office of Economic Development	-	12.00	11.00	11.00
TOTAL DIVISION OF ECONOMIC OPPORTUNITY	**-**	**36.00**	**36.00**	**36.00**
DIVISION OF FINANCE				
Finance Administration	3.00	3.00	3.00	3.00
Debt & Benefit Trust Management	2.00	2.00	2.00	2.00
Treasury	9.56	9.56	9.56	9.56
Accounting	19.00	19.00	19.00	19.00
Grants Management	-	-	2.00	2.00
TOTAL DIVISION OF FINANCE	**33.56**	**33.56**	**35.56**	**35.56**
DIVISION OF HUMAN RESOURCES	**15.68**	**18.76**	**21.76**	**22.76**
DIVISION OF INTERAGENCY INFORMATION TECHNOLOGIES				
Interagency Information Technology	77.88	84.94	88.81	88.81
IIT Voice Services	4.12	4.06	3.19	3.19
TOTAL DIVISION OF INTERAGENCY INFORMATION TECHNOLOGIES	**82.00**	**89.00**	**92.00**	**92.00**
DIVISION OF PLANNING & PERMITTING				
Planning & Development Review	28.00	31.00	34.00	35.00
Permits & Inspections	44.50	44.00	44.00	44.00
Agricultural Preservation	3.00	3.00	-	-
TOTAL DIVISION OF PLANNING & PERMITTING	**75.50**	**78.00**	**78.00**	**79.00**

FY2026 Adopted Budget
Budgeted Positions and Full Time Equivalents (FTEs)

	Adopted 2023	Adopted 2024	Adopted 2025	Adopted 2026
DIVISION OF EMERGENCY MANAGEMENT				
Emergency Communications	93.00	112.00	114.00	115.00
Emergency Preparedness	6.00	6.00	6.00	6.00
Emergency Management	4.00	9.00	9.00	9.00
TOTAL DIVISION OF EMERGENCY MANAGEMENT	**103.00**	**127.00**	**129.00**	**130.00**
DIVISION OF FIRE & RESCUE SERVICES				
Fire/Rescue Office of the Fire Chief	5.00	6.00	9.00	9.00
Fire/Rescue Administrative Services	8.00	8.00	8.00	8.00
Fire/Rescue Training	9.00	10.00	10.00	9.00
Fire & EMS Operations	526.00	565.00	604.00	600.00
Ambulance Billing	3.00	3.00	3.00	10.00
Fire Marshall	4.00	4.00	6.00	6.00
TOTAL DIVISION OF FIRE & RESCUE SERVICES	**555.00**	**596.00**	**640.00**	**642.00**
VOLUNTEER FIRE & RESCUE SERVICES	**4.00**	**5.00**	**5.00**	**5.00**
DIVISION OF ANIMAL CONTROL	**28.50**	**28.50**	**29.50**	**29.50**
DIVISION OF FAMILY SERVICES				
Family Services Administration	-	4.00	6.80	6.80
Family Partnership	-	24.83	24.83	24.83
Office of Children & Families	-	3.00	-	-
Child Advocacy Center	-	6.00	8.00	8.00
TOTAL DIVISION OF FAMILY SERVICES	**-**	**37.83**	**39.63**	**39.63**
CITIZENS SERVICES				
Scott Key Center	43.00	-	-	-
Citizens Services Administration	4.00	-	-	-
Family Partnership	24.83	-	-	-
Housing	14.00	-	-	-
Office of Children & Families	2.50	-	-	-
Child Advocacy Center	5.00	-	-	-
Human Relations	2.00	-	-	-
TOTAL CITIZENS SERVICES	**95.33**	**-**	**-**	**-**

FY2026 Adopted Budget
Budgeted Positions and Full Time Equivalents (FTEs)

	Adopted 2023	Adopted 2024	Adopted 2025	Adopted 2026
DIVISION OF AGING & INDEPENDENCE				
Aging & Independence	40.40	45.70	55.20	56.20
Scott Key Center	-	43.00	43.00	43.00
TOTAL DIVISION OF AGING & INDEPENDENCE	**40.40**	**88.70**	**98.20**	**99.20**
DIVISION OF HEALTH SERVICES				
Health Administration	1.00	1.00	1.00	1.00
School Health Program	107.87	114.03	114.95	124.74
Developmental Center	72.15	77.64	79.64	82.54
TOTAL DIVISION OF HEALTH SERVICES	**181.02**	**192.68**	**195.59**	**208.28**
DIVISION OF HOUSING	**-**	**14.00**	**15.00**	**17.00**
DIVISION OF PARKS & RECREATION				
Parks & Recreation	79.00	80.00	82.00	83.00
Building Security	6.00	5.00	5.00	5.00
Custodial Services	35.00	35.00	34.00	43.00
TOTAL DIVISION OF PARKS & RECREATION	**120.00**	**120.00**	**121.00**	**131.00**
DIVISION OF PUBLIC WORKS				
Public Works Administration	28.00	28.00	27.00	28.00
Highway Operations	100.00	100.00	105.00	105.00
Transportation Engineering	12.00	13.00	16.00	16.00
Project Management	9.00	9.00	9.00	9.00
Office of Construction Inspection	17.00	17.00	16.00	16.00
Facility Maintenance	48.00	48.00	52.00	52.00
Weed Control	-	-	1.00	1.00
Fleet Services	27.00	30.00	32.00	32.00
TOTAL DIVISION OF PUBLIC WORKS	**241.00**	**245.00**	**258.00**	**259.00**
DIVISION OF TRANSIT SERVICES	**68.75**	**68.75**	**70.00**	**70.00**

FY2026 Adopted Budget
Budgeted Positions and Full Time Equivalents (FTEs)

	Adopted 2023	Adopted 2024	Adopted 2025	Adopted 2026
DIVISION OF ENERGY & ENVIRONMENT				
Climate & Energy	8.50	8.50	10.50	10.50
Stormwater	10.00	10.00	10.00	11.00
TOTAL DIVISION OF ENERGY & ENVIRONMENT	**18.50**	**18.50**	**20.50**	**21.50**
DIVISION OF WATER & SEWER UTILITIES				
W&S Administration	15.00	15.00	15.00	15.00
W&S Operations	57.00	57.00	58.00	60.00
W&S Engineering	17.00	17.00	18.00	19.00
W&S Maintenance	45.00	47.00	51.00	55.00
W&S Regulatory Compliance	12.10	12.30	12.30	14.90
TOTAL DIVISION OF WATER & SEWER UTILITIES	**146.10**	**148.30**	**154.30**	**163.90**
DIVISION OF SOLID WASTE & RECYCLING	**52.90**	**55.70**	**55.70**	**55.10**
LIBRARY OPERATIONS	**149.50**	**151.35**	**152.50**	**153.50**
INDEPENDENT AGENCIES				
Social Services	15.00	15.00	15.00	15.00
Liquor Commission	6.00	7.00	7.00	7.00
Interagency Internal Audit	2.00	2.00	2.00	2.00
Weed Control	1.00	1.00	-	-
Soil Conservation	8.00	8.00	8.00	8.00
TOTAL INDEPENDENT AGENCIES	**32.00**	**33.00**	**32.00**	**32.00**
NON-DEPARTMENTAL - PENSION TRUST	**0.95**	**0.89**	**0.89**	**0.89**
UNASSIGNED - WORKERS' COMPENSATION	**1.00**	**1.00**	**1.00**	**1.00**
GRAND TOTAL	**2,679.18**	**2,786.02**	**2,894.23**	**2,951.32**

CAPITAL IMPROVEMENT PROGRAM (CIP)

FY2026-2031

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Criteria

Projects that meet the definition of a capital improvement are included in the Capital Improvement Program (CIP). Capital improvements are defined as:

- will add to the government's public infrastructure OR
- will result in a major repair of a fixed asset that significantly adds to or preserves the life of the original asset OR
- will establish or enhance internal computer/program systems. This excludes routine expenses such as maintenance, license renewals, etc.

The project will also have an individual project cost totaling $100,000 or more. Projects of less than $100,000 will only be permitted when required for State or Federal funding; and multiple projects in a single category, totaling $100,000 or more, will also be considered if they meet all other characteristics.

Acquisition of land for future projects (land banking) will be eligible when it has been identified as a need in the six-year CIP, in the County Comprehensive Plan, or when it can be shown as necessary and based on recent growth trends.

Municipal projects will be considered if the project is not exclusively for municipal residents or if the project is a cooperative effort by municipal, county and/or state agencies.

Operating costs that are associated with the capital projects are located in the Capital Budget Fund section of the Operating Budget. These costs will impact the Operating Budget once a project has been completed.

CIP Adopted Book

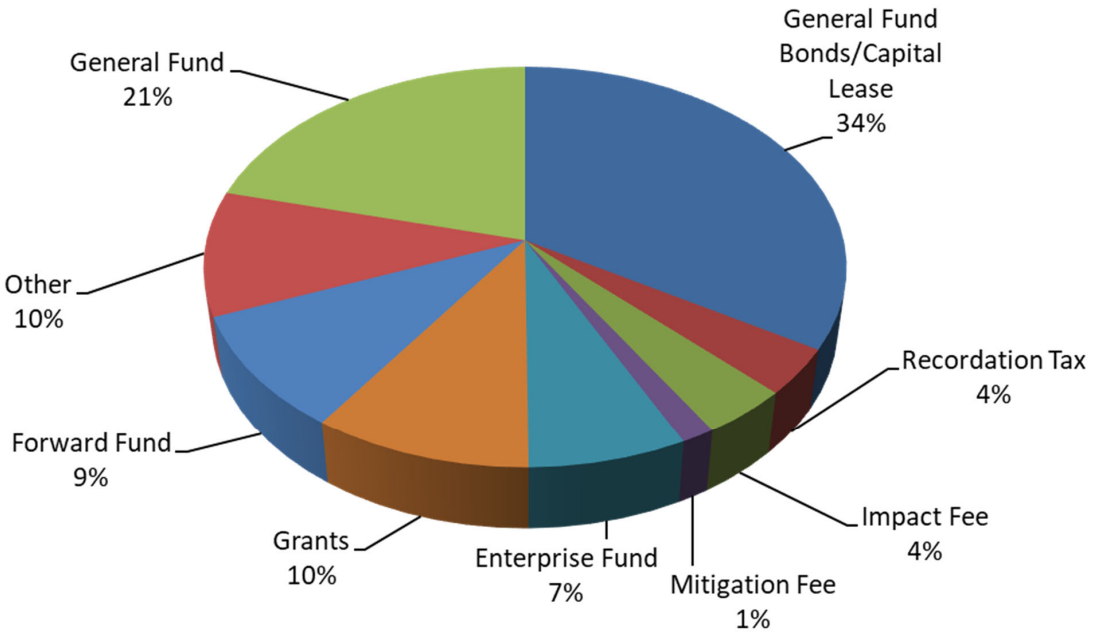
The approved six year Capital Improvement Program (CIP) for fiscal years 2026 – 2031 is provided in detail in a separate publication. The following pages show an overview of the CIP and the detail information for all the projects can be found in the separate publication.

The adopted CIP was able to identify full or partial funding for 176 projects that totaled $1,717,168,530.

REVENUE SOURCES

Funding for the Capital Improvement Program comes from many sources, primarily pay-go (general fund, recordation tax, and impact fee), bonds (general fund, recordation tax, and impact fee), enterprise user fees, state & federal grants and developer participation. Revenue sources are increasing, however balancing requests with available cash and "affordable" debt will continue to impact the CIP.

	Adopted
General Fund	360,667,979
General Fund Bonds/Lease	577,843,058
Recordation Taxes - Parks	23,320,344
Recordation Tax Bonds - Parks	10,006,670
Recordation Taxes - Schools	17,750,000
Recordation Tax Bonds - Schools	13,000,000
Impact Fees - Library	8,395,185
Impact Fees Bonds -Library	8,000,000
Impact Fees -Schools	50,884,680
Mitigation Fees Schools	25,768,322
Enterprise Fund Pay go	56,513,904
Enterprise Fund Bonds	64,474,493
Grants - State	139,202,101
Grants - Federal	28,034,705
Cash - Forward Fund State	160,773,461
Other	172,533,628
TOTAL	**1,717,168,530**



REVENUE SOURCES

A special revenue source was established in 2025 with an additional $.05 added to the property tax rate. This funding is for the Dedicated Reserve for Future Years for School Construction which will be applied toward school construction projects that will not increase new student capacity. Funding is budgeted to be utilized in the FY2026-FY2028 CIP budgets.

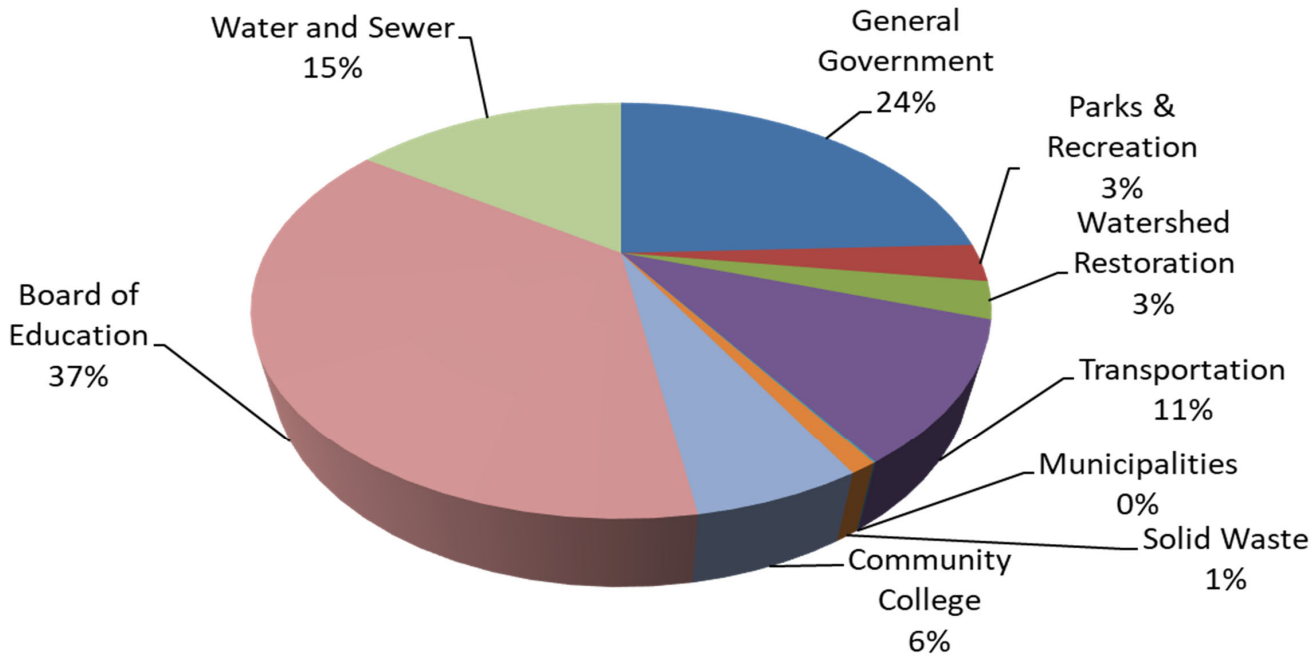
Dedicated Reserve for Future Years School Construction

	Estimated Revenue	Funds Utilized	Balance
FY2025 Adopted Budget	21,346,438		**21,346,438**
FY2026 Adopted Budget	23,247,569		
FY2026 Middletown Co Located ES/MS		11,263,053	
FY2026 Brunswick High School		2,579,282	
FY2026 Twin Ridge ES Limited Renovations		20,752,658	
FY2026 Hillcrest ES Limited Renovations		5,000,000	**4,999,014**
FY2027 Proposed Budget	24,701,207		
FY2027 Brunswick High School		14,950,942	
FY2027 Hillcrest ES Limited Renvoation		14,191,500	**557,779**
FY2028 Proposed Budget	26,010,371		
FY2028 Brunswick High School		26,549,513	**18,637**
FY2029 Proposed Budget	27,388,921		**27,407,558**
FY2030 Proposed Budget	28,840,534		**56,248,092**
FY2031 Proposed Budget	30,369,082		**86,617,174**

EXPENDITURES

These expenditures include categories such as surveys/studies, architect/engineering, site improvement, construction, project management, inspectors, capital furniture, capital IIT hardware, noncapital furniture, etc. The expenditure uses by department indicates what CIP projects are programmed for County departments for FY2026-FY2031.

	Adopted
General Government	$ 417,634,916
Parks & Recreation	50,426,506
Watershed Restoration	49,130,900
Roads	53,102,000
Bridges	24,511,800
Highways	105,201,000
Water and Sewer	266,296,827
Solid Waste	16,310,720
Community College	97,960,183
Board of Education	635,318,678
Municipalities	1,275,000
TOTAL	**$ 1,717,168,530**



FY2026 - 2031 Adopted Capital Improvement Program
Summary - All Projects

Asset Category	6-year **	Total Project	Prior	2026	2027
General Government	417,634,916	660,160,757	153,619,554	89,254,067	50,668,766
Parks & Recreation	50,426,506	123,424,764	23,783,358	8,398,806	16,553,750
Watershed Restoration & Retrofit	49,130,900	106,766,017	57,635,117	8,603,000	8,901,600
Roads	53,102,000	101,443,433	12,332,233	5,468,100	5,889,700
Bridges	24,511,800	30,562,288	4,972,688	6,822,000	4,473,700
Highways	105,201,000	133,241,218	27,836,218	7,200,000	11,334,300
Water & Sewer	266,296,827	653,238,564	198,006,237	51,189,022	83,702,340
Solid Waste	16,310,720	21,578,120	5,267,400	4,518,720	9,344,000
Community College	97,960,183	184,688,811	16,946,628	10,318,550	25,809,038
Board of Education	635,318,678	832,380,051	125,234,012	158,765,666	88,292,149
Municipalities	1,275,000	2,492,590	1,217,590	250,000	200,000
Total Expense	**1,717,168,530**	**2,849,976,613**	**626,851,035**	**350,787,931**	**305,169,343**
Funding					
General Fund	360,667,979	502,962,506	127,395,304	64,053,224	59,330,612
General Fund Bonds & Capital Leases	577,843,058	932,176,370	180,375,993	98,199,048	76,112,676
Recordation Tax & Bonds	64,077,014	121,264,242	8,390,528	20,567,826	14,708,471
Impact Fees & Bonds	67,279,865	77,389,232	10,109,367	19,203,185	1,445,185
School Mitigation Fee	25,768,322	28,768,322	3,000,000	18,768,322	0
Enterprise Fees & Bonds	120,988,397	323,444,217	45,639,355	30,566,812	58,414,508
Grants	167,236,806	267,479,850	57,667,330	24,595,995	32,594,028
Other	333,307,089	596,491,874	194,273,158	74,833,519	62,563,863
Total Funding Sources	**1,717,168,530**	**2,849,976,613**	**626,851,035**	**350,787,931**	**305,169,343**

** The 6-year is the sum of FY 2026 through FY 2031.

FY2026 - 2031 Adopted Capital Improvement Program
Summary - All Projects - Continued

Asset Category	2028	2029	2030	2031	Costs After
General Government	78,976,439	47,931,693	75,082,282	75,721,669	88,906,287
Parks & Recreation	11,597,050	3,991,750	6,864,150	3,021,000	49,214,900
Watershed Restoration & Retrofit	8,166,000	6,998,300	8,262,000	8,200,000	0
Roads	6,982,500	11,026,100	13,221,600	10,514,000	36,009,200
Bridges	2,576,500	5,867,000	1,453,600	3,319,000	1,077,800
Highways	25,033,000	17,753,000	17,547,800	26,332,900	204,000
Water & Sewer	40,162,040	29,421,140	34,848,645	26,973,640	188,935,500
Solid Waste	2,448,000	0	0	0	0
Community College	13,660,153	16,403,862	24,412,783	7,355,797	69,782,000
Board of Education	90,460,858	82,320,911	117,598,129	97,880,965	71,827,361
Municipalities	275,000	250,000	200,000	100,000	0
Total Expense	**280,337,540**	**221,963,756**	**299,490,989**	**259,418,971**	**505,957,048**
Funding					
General Fund	58,670,678	54,674,823	64,088,449	59,850,193	14,899,223
General Fund Bonds & Capital Leases	97,315,580	89,716,962	121,130,671	95,368,121	173,957,319
Recordation Tax & Bonds	10,012,479	6,289,238	8,199,000	4,300,000	48,796,700
Impact Fees & Bonds	4,500,000	7,359,873	16,031,113	18,740,509	0
School Mitigation Fee	0	0	3,000,000	4,000,000	0
Enterprise Fees & Bonds	17,619,110	4,430,210	7,975,047	1,982,710	156,816,465
Grants	30,406,706	31,090,441	25,194,711	23,354,925	42,575,714
Other	61,812,987	28,402,209	53,871,998	51,822,513	68,911,627
Total Funding Sources	**280,337,540**	**221,963,756**	**299,490,989**	**259,418,971**	**505,957,048**

APPENDIX

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A

ACCRUAL - The method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

APPROPRIATION - The County's legal authorization to spend a specific amount of money for a particular purpose during a fiscal period.

ASSESSABLE BASE - The total valuation placed upon real and personal property, minus certain exemptions, by the State Department of Assessments and Taxation for the purposes of levying property taxes. The County Council determines the tax rate to be applied against the tax base to generate tax revenues to support the annual budget. Tax-exempt property is excluded from the assessable base.

ASSESSED VALUATION - The valuation established for individual real estate or other property by the State for purposes of taxation.

AUDIT - An independent review of financial results. This can take many forms and be subject to a wide array of professional standards and practices.

B

BALANCED BUDGET - A budget in which total expenditures equal total revenues. Per the County Charter, the County's budget must be balanced.

BASE BUDGET – the start of the budget process, which begins with last year's adopted budget, subtracts out all of the one-time items, and adds mandated and legally obligated expenses, contracted increases and capital budget operating costs for the upcoming fiscal year.

BOND - An investment grade interest-bearing certificate of indebtedness sold by the County to generate funds. The bond guarantees payment to the bond holder the original investment plus interest by a specified date or dates in the future. Bonds typically involve long-term indebtedness to pay for Capital Projects.

BOND RATING - Evaluation of the credit quality of bonds usually made by independent rating services. Ratings generally measure the probability of the timely repayment of principal and interest on municipal bonds. The rating agencies review information on County demographics, debt burden, economic base, finances and management structure in comparison to peer Counties. The information is evaluated and the bond issue is assigned a letter rating which reflects the credit worthiness of the bonds. The higher the credit rating, the more favorable the effect on the marketability of the bond and lower interest expense to the County.

BUDGET - the package of materials consisting of the Operating Budget, the Capital Budget, the Capital Improvement Program, and the Budget Message.

BUDGETARY BASIS – the basis on which governmental funds are budgeted which combines the cash method and full accrual method of accounting, with a focus on current year obligations and to confirm that current revenues are sufficient to cover the obligations.

C

CAPITAL (Expense Category) – A classification in the budget software that groups similar accounts. Capital expense includes all accounts associated with capital expenses (see definition below).

CAPITAL ASSET/EXPENSE – An asset that is purchased with an individual cost of $10,000 or more, and an estimated useful life in excess of one year. These assets can be budgeted and expensed in both Operating and Capital budgets.

CAPITAL BUDGET - The plan to receive and expend funds for Capital Projects during the next fiscal year.

CAPITAL IMPROVEMENT PROGRAM (CIP) - The plan to receive and expend funds for Capital Projects during the next fiscal year and the next succeeding five fiscal years.

CAPITAL PROJECT - Any physical betterment or improvement; any preliminary studies and surveys related to a physical betterment and improvement; and the acquisition, renovation, remodeling and construction of any property for public use of a long-term or permanent nature.

COMPONENT UNIT - Legally separate organizations for which the elected officials of the agency are financially accountable.

CONTINGENCY – An amount set aside for a future condition/need that is not known in the present.

CUSTODIAL FUND – A fund established for "party A" to collect funds from "party B" that must be paid or remitted to another third party. Therefore, the funds collected are not considered revenue nor the funds remitted considered as expenses.

D

DEBT SERVICE - The annual payment of principal and interest on the County's bonded debt.

DEFICIT – An excess of expenditures over revenue.

DEPRECIATION - The expiration of the useful life of a capital asset over a determined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Also, the portion of the cost of a capital asset that is expensed during a particular period.

DIVISION - The major organizational unit in Frederick County Government. Departments, Offices and other named organizational units report up to a Division.

E

ENCUMBRANCES - Obligations in the form of purchase requisitions or other commitments for which a portion of the budget is set aside for spending.

ENTERPRISE FUND - A fund established to account for the financing of certain self-supporting services provided by the County government. The services generate their own revenues from fees, charges and other receipts.

EQUATED ENROLLMENT – Assign a value of less than one to students enrolled in partial day programs.

EXPENDITURE - The cost of goods delivered or services rendered.

F

FIDUCIARY FUND - A special fund, administered by the County as trustee, consisting of resources to be expended or invested under the terms and conditions of the established purpose.

FISCAL YEAR (FY) - A twelve month period of time to which the annual operating and capital budgets apply. Frederick County's fiscal year begins July 1 and ends the following June 30th.

FRINGE BENEFITS - Contributions made by the County government to meet its commitments or obligations for Social Security, and the various retirement, medical and insurance plans for employees.

FULL TIME EQUIVALENT (FTE) - A Position converted to a decimal equivalent based on 35 or 40 hours per week. For example, a part–time employee working 20 hours per week would be equivalent to 0.5 of a full-time position and a person working 40 hours a week would be counted as 1.0 FTE.

FUND - A separate budget/accounting grouping with its own revenues and appropriations. The general fund, for example, covers most of the daily operations of the County Divisions and is funded by a variety of taxes and other revenues.

FUND BALANCE – The difference between a fund's assets and liabilities.

G

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - A common set of accounting conventions, standards and procedures followed when preparing financial statements.

GENERAL FUND - The primary fund which supports most general government functions in Frederick County.

GENERAL GOVERNMENT - The function of government comprised of the central administrative offices such as: Finance, Human Resources, Citizens Services, Public Works, etc.

GOVERNMENTAL FUND - These funds account for the near-term inflows and outflows of spendable resources. The largest of these is the General Fund.

GRANT - A revenue source, generally awarded based on some established criteria, funding the County Government to provide a specific service or acquire a specific tangible asset.

I

IMPACT FEES - A one-time fee imposed on property developers to recover a portion of the capital cost of new infrastructure such as schools and libraries.

INTERNAL SERVICES FUND - A fund, administered by the County to achieve economy of scale and operating efficiencies by grouping like projects and costs.

M

MAINTENANCE OF EFFORT - The state law that requires that county governments demonstrate that local funding remains relatively constant from year to year.

MAJOR GOVERNMENTAL FUND – Fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds, and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

N

NON-MAJOR GOVERNMENTAL FUND - Fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental or enterprise funds or are less than 5 percent of the aggregate amount for all governmental and enterprise funds.

O

OPERATING (Expense Category) – A classification in the budget software that groups similar accounts. Operating includes all accounts not otherwise categorized as personnel, capital, or recoveries.

OPERATING BUDGET - The annual budget that supports the daily operations of county agencies.

OTHER FINANCING SOURCES – Other sources of revenue, including transfers from other funds, sales of capital assets, insurance proceeds, and bond issue proceeds.

P

PAYMENT IN LIEU OF TAXES (PILOT) – A payment made to the county to compensate for property tax otherwise "lost" due to owner exemption or other negotiated arrangements.

PAY-GO - A fiscal policy in which capital projects are funded with current revenue (cash) rather than bonds or other long-term financial instruments.

PERFORMANCE INDICATOR - A type of performance measurement that evaluates the success of an organization or a particular activity.

PERSONNEL (Expense Category) – A classification in the budget software that groups similar accounts. Personnel includes all salary and benefit accounts

POSITION - The budgetary accounting of an employee of County Government included in the adopted or amended budget. Measured in Full Time Equivalents (FTE).

PROPERTY TAX - A tax on the value of real or personal property levied by a government, which is paid by the owner of the property.

PROPRIETARY FUND - A fund established to account for business-like activities provided by the County government. These types of funds are usually self-supporting and generate their own revenues from fees, charges and other receipts.

R

RECORDATION TAX - A tax calculated on the value of recorded mortgages, deeds and other documents which transfer title or create liens on real or personal property.

RECOVERIES (Expense Category) – A classification in the budget software that groups similar accounts. Recoveries typically reduce expenses since the county "recovers" the cost of another expense category.

RESERVE - An account established for a particular purpose and is therefore not available for further appropriation or expenditure.

REVENUES - Monies received by the County to support its budget and enable the employees to provide services desired by the public. Property taxes, building permits and receipts from State and Federal sources are examples.

S

SPECIAL REVENUE FUND - A fund, administered by the County to collect revenues enacted for a specific purpose. Examples include: Electric Lighting Districts, Impact Fees/School Mitigation, etc.

ACFR	Annual Comprehensive Financial Report
ADC	Adult Detention Center (see also FCADC)
ALICE	Asset Limited Income Constrained Employed
ALS	Advanced Life Safety
AOC	Administrative Office of the Courts
AP	Accounts Payable
APFO	Adequate Public Facilities Ordinance
BLS	Basic Life Safety
BOE	Board of Education
CAC	Child Advocacy Center
CARF	Commission on Accreditation of Rehabilitation Facilities
CBA	C. Burr Artz Library
CCIF	Children's Cabinet Interagency Fund
CCRC	Citizens Care and Rehabilitation Center
CDA	Community Development Authority
CDBG	Community Development Block Grant
CE	County Executive
CFO	Chief Financial Officer
CIO	Chief Information Officer
CIP	Capital Improvement Program
CIS	Computer Information Services Technician
COMAR	Code of Maryland Regulations
CP	Community Park
CREP	Conservation Reserve Enhancement Program
DEE	Division of Energy & Environment
DEIB	Diversity, Equity, Inclusion and Belonging
DFRS	Division of Fire and Rescue Services
DHS	Department of Human Services
DLP	Deferred Loan Program
DP	District Park
DPW	Division of Public Works
DROP	Deferred Retirement Option Plan
DVFRS	Division of Volunteer Fire & Rescue Services
DWSU	Division of Water & Sewer Utilities
EAM	Enterprise Asset Management
ECS	Environmental Compliance Section
EEO	Equal Employment Opportunity
EMS	Emergency Medical Services
ENR	Enhanced Nutrient Removal
EP&M	Emergency Preparedness and Management
ERP	Enterprise Resource Planning
ES	Elementary School
ESL	English as a Second Language
F&R	Fire and Rescue
FARM	Food and Agricultural Regional Member
FC	Frederick County
FCADC	Frederick County Adult Detention Center (see also ADC)
FCC	Frederick Community College
FCDC	Frederick County Developmental Center
FCDSS	Frederick County Department of Social Services
FCG	Frederick County Government
FCHD	Frederick County Health Department
FCITP	Frederick County Infants and Toddlers Program
FCPL	Frederick County Public Libraries
FCPR	Frederick County Parks & Recreation
FCPS	Frederick County Public Schools

FCSO	Frederick County Sheriff's Office
FCVFRA	Frederick County Volunteer Fire and Rescue Association
FCWS	Frederick County Workforce Services
FEMA	Federal Emergency Management Agency
FCOED	Frederick County Office of Economic Development
FSA	Flexible Spending Account
FTA	Federal Transit Administration
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GHG	Green House Gasses
GIS	Geographical Information Systems
GO	General Obligation
HIDTA	High Intensity Drug Trafficking Area
HIS	Homeland Security Investigations
HR	Human Resources
HRC	Human Relations Commission
HS	High School
HSA	Health Savings Account
I&T	Infants & Toddlers
ICAC	Internet Crimes Against Children
ICE	Immigration and Customs Enforcement
IECC	Interagency Early Childhood Committee
IFSP	Individualized Family Service Plan
IGSA	Inter Governmental Service Agreement
IIT	Interagency Information Technology
IP	Internet Protocol
JEDI	Juvenile Police Diversion Program
LCT	Local Care Team
LEAPS	Law Enforcement and Public Safety
LEED	Leadership in Energy and Environmental Design
LMB	Local Management Board
LOSAP	Length of Service Awards Program
MACS	Maryland Agricultural Water Quality Cost-Share Program
MALPF	Maryland Agricultural Land Preservation Foundation
MARC	Maryland Rail Commuter
MASCD	Maryland Association of Soil Conservation Districts
MCH	Mobile Community Healthcare
MDE	Maryland Department of the Environment
MDM	Mobile Device Management
MEMA	Maryland Emergency Management Agency
MOU	Memorandum of Understanding
MPDU	Moderately Priced Dwelling Unit
MRT	Moral Reconation Therapy
MS	Middle School
MS4 Permit	Municipal Separate Storm Sewer System permit
MWCOG	Metropolitan Washington Council of Governments
NFPA	National Fire Protection Association
NPDES	National Pollutant Discharge Elimination System
NSF	Non-Sufficient Funds
OED	Office of Economic Development
OEI	Office of Equity & Inclusion
OLS	Office of Life Safety
OPEB	Other Post-Employment Benefits

OPM	Office of Project Management
OTE	Office of Transportation Engineering
PAB	Police Accountability Board
PACE	Property Assessed Clean Energy
PADDD	Positive Alternatives to Dangerous and Destructive Decisions
PIL	Payment in Lieu
PILOT	Payment In Lieu of Taxes
PPD	Planning & Permitting Division
PRAG	Public Resource Advisory Group
PSTF	Public Safety Training Facility
RCRA	Resource Conservation & Recovery Act
RMS	Records Management System
RP	Regional Park
SAO	State's Attorney Office
SCBA	Self-Contained Breathing Apparatus
SDAT	State Department of Assessments and Taxation
SKC	Scott Key Center
SNAP	Supplemental Nutrition Assistance Program
SPS	Sewage Pump Station
SWM	Solid Waste Management
SWM	Storm Water Management
TIF	Tax Incremental Financing
TMDL	Total Maximum Daily Load
TRIPP	Tourism Reinvestment in Promotion & Product
UMCP	University of Maryland College Park
UME	University of Maryland Extension
UMES	University of Maryland Eastern Shore
USDA-NRCS	United States Department of Agriculture Natural Resources Conservation Service
W/S or W&S	Water and Sewer
WAN	Wide Area Network
WTP	Water Treatment Plant
WW	Wastewater
WWTP	Wastewater Treatment Plant
YPSB	Youth With Problematic Sexual Behaviors

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ORDINANCES

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THE EFFECTIVE DATE OF THIS ORDINANCE IS July 1, 2025

ORDINANCE NO. 25-03-003

RE: Annual Budget and Appropriations Ordinance of Frederick County, Matyland

The County Council of Frederick, County, Matyland, has determined to adopt the Budget for the Fiscal Year (FY) 2026 beginning July 1, 2025, and ending June 30, 2026, as provided in the Frederick County Charter and Frederick County Code, Sections 2-7-46 through 2-7-49. The Budget consists of the FY2026 Operating Budget, the FY2026 Capital Budget, the FY2026-203 l Capital Improvement Program, and the budget message (as these terms are defined in Section 104 of the County Charter).

A duly advertised public hearing on the proposed FY2026 Budget was held on April 22, 2025. The public had an opportunity to comment on the proposed FY2026 Budget at the public hearing.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF FREDERICK COUNTY, MARYLAND:

I. FY 2026 Budget Adopted. The Budget for FY2026 as shown on the attached Exhibit A is hereby adopted. The County Council made no decreases or deletions to the FY2026 County Executive Proposed Budget.

2. Fund Allocations Authorized. This Ordinance authorizes the Budget Director to make the allocation of adopted budget appropriations specifically to provide funding to the:

- Trust Fund for Employee Pensions
- Trust Fund for Other Post-Employment Benefits
- Trust Fund for Length of Service Awards Program; and,

- Debt Service Fund.

3. Allocations to Internal Service Funds Authorized. This Ordinance hereby authorizes the Budget Director to make an allocation of an appropriation from a Capital Project or a Department to an appropriation for an Internal Services Fund to allow for mass purchasing and administrative efficiency of those goods and services the Internal Service Funds are created to achieve. The Internal Services Funds are: Fleet Services, Voice Services, Risk Management Insurance, and FCG Health Insurance.

4. Appropriations from Specific Contingencies to Departments or Agencies Authorized. This Ordinance hereby authorizes the Budget Director to make an allocation from specific contingencies to depaiiment and agencies to facilitate improved control and reporting. The specific contingencies are Severe Weather and Fuel.

5. Appropriations from Capital Projects to Sub-Projects Authorized. This Ordinance hereby authorizes the Budget Director to make an allocation of appropriations from Capital Projects to Sub-Projects to facilitate improved control, reporting and project management.

6. Certain Gnmt Appropriation Increases Authorized. Appropriations for expenditures are made contingent on the award of grant funds. In the event that actually awarded grant, other County sub-grants, or third-party funds are up to $35,000 greater than the appropriation, then the Budget Director is authorized to automatically increase the appropriation based on the actual award and if matching funds are required the Budget Director is authorized to transfer funds from other approved appropriations. Grants not specified and included in the adopted Operating or Capital Budget or previously approved by the Council in the form of a Budget Journal shall continue to be considered Supplemental Appropriations subject to County Executive and County Council approval

as provided in the Charter. In the event that a grant crosses fiscal years and does not have the necessaiy appropriations for approved salary and benefit increases, the Budget Director is authorized to automatically increase the appropriation from other unspent general fund match contributions.

7. FY2025 Budget Encumbered But Unexpended Appropriations Rolled Over. This Ordinance hereby re-appropriates (rolls over) the encumbered but unexpended appropriations from the FY2025 Budget to the FY2026 Budget. The encumbrance must be recorded in the County's financial system of record by June 30, 2025, and must be expended by June 30, 2026.

8. Appropriation ofFY2025 General Fund Unaudited Fund Balance. This Ordinance hereby reserves $7,620,533 of the FY2025 General Fund unaudited fund balance and appropriates this sum in FY2026 for the one-time expenditures listed below:

   a. Funding to the Fleet Fund for replacement of certain Sheriff vehicles, $166,476
   b. Funding to the Fleet Fund for replacement of bookmobile vehicle for Frederick County Libraries, $184,000
   c. Funding to the Housing Initiatives Fund, $1,500,000
   d. Funding to the Health Insurance Fund, $1,870,057
   e. Funding to the Capital Improvement Fund for technology in the classroom (Board of Education), $400,000
   f. Funding to the Capital Improvement Fund for property due diligence, $2,500,000
   g. Contribution to the Other Post Employment Benefit Trust Fund for the Board of Education, $1,000,000

9. Accounting Changes and Technical Corrections Authorized. The Budget Director is authorized to change the adopted budget to reflect accounting changes and to make technical corrections to the budget so long as the total impact of any such alteration does not change the total appropriated operating budget and total capital budget, identified in Exhibit A.

10. Effective Date. This A1rnual Budget and Appropriations Ordinance of Frederick County, Maryland shall be effective for Fiscal Year 2026 begiirning on July 1, 2025, and ending on June 30, 2026.

The undersigned certifies that this Amrnal Budget and Appropriations Ordinance of Frederick County, Maiyland was approved and adopted on the 20th day of May, 2025.

ATTEST

Ragen Cherney
Chief of Staff

COUNTY COUNCIL OF
FREDERICK COUNTY, MARYLAND

By: Brad W. Young
Brad W. Young, President

THE EFFECTIVE DATE OF THIS RESOLUTION IS JULY 1, 2025

RESOLUTION NO. 25-16

RE: TAX LEVY FOR JULY 1, 2025 - JUNE 30, 2026

Pursuant to the authority vested in the County Council of Frederick County, Maryland ("Council") by State law, including the Annotated Code of Maryland, Tax-Property Article, Section 6-302, and the public and general local laws for Frederick County, Maryland, such as Section 2-7-1 of the Frederick County Code, the Council is required to levy and impose property tax on the assessment of property subject to Frederick County's property tax; and

The Council's authority and responsibility in setting, levying and imposing property tax extends to real property within Frederick County, to operating property of public utilities located within Frederick County assessed under Section 8-109 of the Tax-Property Article of the Annotated Code of Maryland, and to personal property subject to Frederick County's Limited Business Personal Property Tax imposed at Section 1-8-9 of the Frederick County Code; and

The Council has determined that its general real property tax levy for fiscal year 2026 (July 1, 2025, through June 30, 2026) should be established at $1.1100 on each one hundred dollars ($100) worth of assessed taxable real property in Frederick County, except that the general real property tax levy for assessed taxable property within the City of Frederick shall be the sum of $1.0079 and the general real property tax levy for assessed taxable real property within the incorporated municipality of Myersville shall be the sum of $0.9967; and

The Council has determined that $0.0500 on each one hundred dollars ($100) worth of net assessed taxable real property in Frederick County will be dedicated to the exclusive use for the Dedicated Reserve for Future Years for School Construction project in Frederick County's Capital Improvement Program budget; and

As the Annotated Code of Maryland, Tax-Property Article, Section 6-305, provides for tax setoff by the Council to incorporated municipalities, either in the form of direct payments or through differing County general real property tax rates ("tax differential property tax rates"), to compensate municipalities for providing services that would otherwise have been provided by Frederick County Government; and

As the incorporated municipalities of the City of Frederick and Myersville requested that they receive their fiscal year 2026 tax setoff compensation through tax differential real property tax rates rather than receiving direct payments from the County, the Frederick County general real property tax levies on assessed taxable real property within these municipalities are slightly lower than on real property located elsewhere within Frederick County, as stated above; all other incorporated municipalities within Frederick County elected to receive tax setoff payments from the County rather than receive tax differential real property tax rates and, thus, real property located within these municipalities is subject to the same general real property tax rate as is real property located in unincorporated areas of Frederick County; and

As the Annotated Code of Maryland, Tax-Property Article, Section 6-302(b)(1)(ii) provides that the County's tax rate applicable to personal property and to a public utility's operating property shall be no more than 2.5 times the County's general real property tax rate.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF FREDERICK COUNTY, MARYLAND, that for the period of July 1, 2025, through June 30, 2026, ("tax year 2026"), the Frederick County general real property tax levy shall be the sum of $1.1100 on each one hundred dollars ($100) worth of assessed taxable real property in Frederick County, Maryland, except that the general real property tax levy for assessed taxable property within the City of Frederick shall be the sum of $1.0079 and the general real property tax levy for

assessed taxable real property within the incorporated municipality of Myersville shall be the sum of $0.9967; and

BE IT FURTHER RESOLVED that $0.0500 on each one hundred dollars ($100) worth of net assessed taxable real property in Frederick County will be dedicated to the exclusive use for the Dedicated Reserve for Future Years for School Construction project in Frederick County's Capital Improvement Program budget; and

BE IT FURTHER RESOLVED that the tax year 2026 tax rate on the operating personal and real property owned by a public utility within Frederick County, assessed under Tax-Property Section 8-109 of the Annotated Code of Maryland, and on Tax-Property Section 8-101(c)(6) personal property, imposed at Section 1-8-9 of the Frederick County Code, shall be $2.775 on each one hundred dollars ($100) of assessed valuation of such property; and

BE IT FURTHER RESOLVED that the Council hereby authorizes and empowers the County Treasurer of Frederick County to collect from the taxpayers of Frederick County, for the said period, the above specified levied sums on assessed taxable property in Frederick County in accordance with the tax list duly compiled and placed in her hands for the use of Frederick County, and to pay all such money over to the respective persons entitled to receive the sum upon the order of the County.

The undersigned certifies that this Resolution was approved and adopted on the 20th day of May, 2025.

ATTEST:

COUNTY COUNCIL OF
FREDERICK COUNTY, MARYLAND

Ragen Cherney
Council Chief of Staff

By: Brad W. Young
Brad W. Young, President

Received by the County Executive on 5/27/25

COUNTY EXECUTIVE ACTION: ✓ Approved _____ Vetoed _____ No Action

Jessica Fitzwater

Jessica Fitzwater, County Executive
Frederick County, Maryland

5/29/25
Date