

THE EFFECTIVE DATE OF THIS ORDINANCE IS July 1, 2023

ORDINANCE NO. 23-06-006

RE: Annual Budget and Appropriations Ordinance of Frederick County, Maryland

The County Council of Frederick, County, Maryland, has determined to adopt the Budget for the Fiscal Year (FY) 2024 beginning July 1, 2023, and ending June 30, 2024, as provided in the Frederick County Charter and Frederick County Code, Sections 2-7-46 through 2-7-49. The Budget consists of the FY2024 Operating Budget, the FY2024 Capital Budget, the FY2024-2029 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 FY2024 Budget was held on April 25, 2023. The public had an opportunity to comment on the proposed FY2024 Budget at the public hearing.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF FREDERICK COUNTY, MARYLAND:

1. FY 2024 Budget Adopted. The Budget for FY2024 as shown on the attached Exhibit A is hereby adopted. Exhibit B identifies the decreases or deletions the County Council made to the FY2024 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, and Workers Compensation.

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 department 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 Grant 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 \$30,000 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

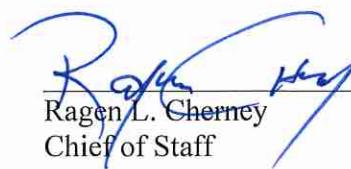
as provided in the Charter. In the event that a grant crosses fiscal years and does not have the necessary appropriations for approved salary and benefit increases, the Budget Director is authorized to automatically increase the appropriation from other unspent general fund match contributions.

7. FY2023 Budget Encumbered But Unexpended Appropriations Rolled Over. This Ordinance hereby re-appropriates (rolls over) the encumbered but unexpended appropriations from the FY2023 Budget to the FY2024 Budget. The encumbrance must be recorded in the County's financial system of record by June 30, 2023, and must be expended by June 30, 2024.
8. Appropriation of FY2023 General Fund Unaudited Fund Balance. This Ordinance hereby reserves \$9,076,061 of the FY2023 General Fund unaudited fund balance and \$5,000,000 of the assigned revenue stabilization fund balance and appropriates the sum in FY2024 to the Board of Education General Fund appropriation.
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 Annual Budget and Appropriations Ordinance of Frederick County, Maryland shall be effective for Fiscal Year 2024 beginning on July 1, 2023, and ending on June 30, 2024.

The undersigned certifies that this Annual Budget and Appropriations Ordinance of Frederick County, Maryland was approved and adopted on the 30th day of May, 2023.

ATTEST

COUNTY COUNCIL OF
FREDERICK COUNTY, MARYLAND


Ragen L. Cherney
Chief of Staff

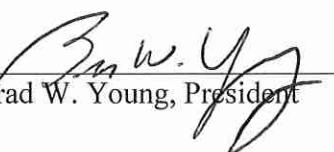
By: 
Brad W. Young, President

Exhibit A

Fiscal 2024 Adopted Budget
Frederick County, Maryland

I. OPERATING BUDGET APPROPRIATION

A. General Fund Appropriation:	\$ 892,058,171
B. Special Revenue Fund Appropriations:	
B-1. Agricultural Preservation Fund	\$ 33,008,648
B-2. Grants Fund	39,480,072
B-3. Hotel Rental Tax Fund	2,677,570
B-4. Electric Lighting Tax Fund	14,280
B-5. Housing Initiatives Fund	7,151,912
B-6. Opioid Abatement Fund	1,662,615
B-7. Debt Service Fund	72,937,476
Special Revenue Fund Total	\$ 156,932,573
C. Enterprise Fund Appropriations:	
C-1. Comprehensive Care Facilities Fund	\$ 29,402,111
C-2. Bell Court Housing Fund	227,684
C-3. Solid Waste Management Fund	36,242,650
C-4. Water and Sewer Management Fund	<u>66,897,568</u>
Enterprise Fund Total	\$ 132,770,013
FY2023 TOTAL OPERATING BUDGET (A + B + C)	<u>\$ 1,181,760,757</u>

II. CAPITAL BUDGET APPROPRIATION

D. FY2024 Capital Projects Funds	\$ 314,423,154
E. Special Revenue Fund Appropriations:	
E-1. Parks Acquisition and Development Fund	\$ 5,383,282
E-2. Impact Fee/School Mitigation Fund	29,228,047
E-3. School Construction Fund	<u>18,366,000</u>
Special Revenue Fund Total	\$ 52,977,329
FY2023 TOTAL CAPITAL BUDGET (D + E)	<u>\$ 367,400,483</u>

III. CAPITAL IMPROVEMENT PROGRAM

Approved for Planning Purposes Only

F. FY2024- FY2029 Capital Improvement Program	\$ 1,441,070,251
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Exhibit B

Decreases or Deletions to the Fiscal 2024 Proposed Budget Frederick County, Maryland

OPERATING BUDGET

Amendment 2 - Deputy CAO	\$ (250,881)
Amendment 6 - Deputy [Sheriff] positions	(890,188)
Amendment 7 - Human Resources Training and Development (1 position)	(71,208)
Amendment 8 - Human Resource Specialist	(57,722)
Amendment 13 - Deputy Director for Aging & Independence	(167,036)
Amendment 14 - Housing Director	(181,000)
Amendment 15 - Additional Funding for the Housing Initiatives Fund	(600,000)
Amendment 17 - Project Manager III position for bikeway/trails program	(115,964)
Amendment 20 - HR Analyst	(89,384)
Amendment 26 - Additional Funding for events and staffing	(112,781)
Amendment 28 - Various Studies	(400,000)
Amendment 38 - Part Time Social Media Specialist	(72,795)
Amendment 42 - Software Integrator	(100,408)
Amendment 44 - Two Vans (funding for 1)	(47,092)
Amendment 56 - Maryland Ensemble Theater	(5,000)
Amendment 57 - Pavement Management Program (Trnsf to Capital Projects)	(2,000,000)
Amendment 58 - Conference Room Expansion Supplies	(14,000)
	\$ (5,175,459)

CAPITAL BUDGET

In accordance with State Code §10-106 the Council has passed income tax rates different than proposed by the County Executive. Therefore \$1,602,140 of these decreases and deletions, offset the lower income resulting from these rates.

The County Council unanimously approved transferring \$3,573,319, which represents decreases and deletions in the budget to Revenue Stabilization Reserve. In accordance with Charter Sections 506(a) and 514(c) any remainder, after all other legislation actions, resulting from these decreases or deletions have been set aside in a FY 2024 revenue stabilization reserve.