

# FREDERICK COUNTY, MARYLAND ADOPTED

## FISCAL YEAR 2018 OPERATING AND CAPITAL BUDGETS



Jan H. Gardner, County Executive

**FREDERICK COUNTY, MARYLAND  
FISCAL YEAR 2018  
COUNTY EXECUTIVE ADOPTED BUDGET**

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**FREDERICK COUNTY, MARYLAND  
FISCAL YEAR 2018  
COUNTY EXECUTIVE ADOPTED BUDGET**

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# FREDERICK COUNTY GOVERNMENT

## OFFICE OF THE COUNTY EXECUTIVE

Jan H. Gardner  
County Executive

W. Paul Dial, Chief Administrative Officer

April 13, 2017

### Fiscal Year 2018 Budget Message

Dear Frederick County Citizens:

I am pleased to present the annual FY18 operating and capital budgets for Frederick County.

With the input of thousands of citizens, I have shaped a fiscally responsible budget that reflects our community values and priorities. The budget provides record funding to ensure top-notch education for our children; an investment in police, fire, corrections and 9-1-1 communications to keep our community safe; and services that create an enviable quality of life in which to live and grow our businesses. The proposed budget plans for our growing senior population, supports a strong and vibrant economy and job creation, and invests wisely and strategically in our future prosperity. The budget ensures that we live within our means, protects taxpayers, and demonstrates good stewardship of limited county dollars.

Open, transparent, and participatory government is fundamental to good government and has been an important part of my administration's approach to governing. This year, to engage the public in defining budget priorities, I conducted an online survey. Over 2,000 participants weighed in with a consistent message that education and public safety were the top two priorities.

The proposed budgets are fiscally responsible and provide a blueprint for moving Frederick County forward in a sustainable manner. County revenues continue to grow, reflecting modest steady growth and a stronger economy. In the past two years, our businesses have added almost 4,400 new jobs, topping 100,000 jobs in the county for the first time; unemployment has fallen below 4%; and economic output or Gross Domestic Product has exceeded \$11 billion.

The county continues to follow conservative budget and debt affordability models. Coupled with our AAA bond rating, we are in excellent financial shape. The budget considers the uncertainty in the federal budget and regional economy. The result is a proposed budget with a modest increase over the current year. Thoughtful choices and fiscal prudence puts us on a path to prosperity.

### **FINANCIAL HIGHLIGHTS**

- The General Fund budget is based on existing tax rates for both property taxes and income taxes. There are no tax rate increases.
- The overall General Fund budget reflects a modest increase of 3.9%. This is in line with surrounding jurisdictions, including the City of Frederick (3.8%).

- Pension and Other Post-Employment Benefits (OPEB) obligations are fully funded at the annual required contribution levels. Frederick County's pension plan is 93% funded (market value of assets) and OPEB is 65% funded (actuarial value). Our pension and retiree health benefits are among the best funded in the state of Maryland.
- The upcoming budget makes progress to restore reserves that were tapped by the prior administration, fulfilling our commitment to the bond rating agencies.
- Tax equity is provided as cash payments to 10 municipalities and as a county property tax reduction in two municipalities. (City of Frederick and Myersville). All the municipalities were provided an increase in formula funding for a total of about \$450,000. The City of Frederick is the largest beneficiary of tax equity and in FY18 the city's equity share will be almost \$8.9 million which is an increase of about \$200,000. Tax equity payments ensure municipal residents that they are not being double taxed or paying for duplicative services.

The budget invests strategically and wisely in education, public safety, people, and services. It affords a high quality of life for Frederick County residents through the provision of services of our libraries, parks, health department, transit, and other county agencies.

## **BUDGET PRIORITIES**

### **Educational Excellence**

Public education must continue to provide the path to opportunity for all students. We know that exceptional public education lifts our students, their families, and our property values, and ensures our long-term economic prosperity. Great schools allow our students to become productive citizens who can compete in a rapidly changing economy.

#### **Frederick County Public Schools**

I am very proud to keep my promise and my commitment to public education. Exceptional public education is important to our students and their families, and ensures our long-term economic prosperity by providing a well-trained pipeline of workers.

The budget provides a record amount of funding to education at \$272.3 million including \$3.8 million for mandated Maintenance of Effort (MOE) for enrollment growth and \$10 million above MOE for an almost \$14.0 million increase over the prior year. In working closely with the Board of Education, I am confident that this funding commitment is adequate to achieve the second year phase-in to implement a new sustainable pay scale for all FCPS teachers and staff. It is my intention that this investment in public education will be used to provide the best teachers and staff in our classrooms and to make sure all our children have access to programs, materials, and curriculum they need to be prepared for work or higher education. The elected Board of Education will ultimately determine if this priority remains their top funding choice.

The capital budget provides funding for the school system's requested priority FY18 projects – the construction of Butterfly Ridge Elementary and Sugarloaf Elementary, the design of Rock Creek School and a feasibility study for Waverley Elementary School.

### **Frederick Community College**

Frederick Community College (FCC) plays an important role in lifelong learning and training adults of all ages for the workplace. The proposed budget provides \$700,000 for a 2% salary improvement for all employees. These additional dollars help to keep college affordable by minimizing the need to increase tuition to students.

The capital budget provides for the completion of the renovation and reconfiguration of the Advanced Technology Center at the Monroe Center Campus and the co-location of Frederick County Workforce Services. This project is expected to open in the fall. The budget also funds the renovation of Jefferson Hall in FY18.

### **Frederick County Public Libraries**

I am very proud of our public libraries, our great staff, and all they add to our community's quality of life. The proposed budget provides increased staff to support the larger Walkersville Branch Library, which is expected to open in January of 2018. The budget also provides a small amount of increased funding for materials and expanded hours at the Middletown branch.

The new Myersville branch library is programmed at the time frame requested by town officials with design in FY18 and construction in FY19. The town has donated the site and pledged additional funding to this project since it is a town and community priority.

## **Safe Communities**

One of the fundamental responsibilities of local government is to ensure the safety of its citizens. Frederick County is fortunate to have safe communities as a result of the hard work and dedication of our public safety employees in the Frederick County Sheriff's Office, Frederick County Division of Fire and Rescue Services, 9-1-1 Communications and Emergency Management. The proposed budget reflects the community's value for a safe community.

### **Sheriff's Office**

The proposed budget provides for eight new Correctional Officer positions, reflecting the Sheriff's top budget request. These positions are needed to restore correction officer positions eliminated during the recession, to address mandated staffing levels, and to allow staff to take earned time off. An internal audit staffing review recommended at least six new Correctional Officer positions to meet staffing needs. The budget also includes four new sworn deputy positions to respond to an increase in calls for service, and to ensure effective law enforcement services and citizen protection. These new deputies are needed as the Sheriff's Office picks up more responsibilities from the Maryland State Police and to combat the growing drug (heroin) problem in Frederick County.

The capital budget includes enhanced security at the Law Enforcement Complex and begins to plan for an expanded medical unit at the detention center.

### **Fire and Rescue Service**

The number one priority in the Division of Fire and Rescue is to address and improve staffing levels to meet growing call demand and to provide leave or earned time off for career staff. An internal audit staffing review recommended adding 19 positions to provide for leave/time off and to address overtime. The proposed budget adds 12 positions, which will make progress toward full staffing and should result in overtime savings beginning in FY19. These 12 new positions are in addition to 41 positions added through the federal SAFER grant to restore the 38 firefighter positions eliminated by the prior administration.

The budget also supports an increase in the square footage component of the formula in the volunteer matrix to support our volunteer fire and rescue corporations. The base budget also provides for replacement and additional personal protective equipment, funding for mandated medical screening for career staff (\$65,000), advanced life support supplies including Narcan, and overtime to allow for mandated hazmat training.

The upcoming fiscal year will see the groundbreaking for a new Middletown Fire Station.

### **Emergency Management**

The proposed budget adds eight new positions in 9-1-1 Emergency Communications. An internal audit staffing review recommended 24 new positions. This is the beginning of a three-year solution to increase current capabilities and to staff closer to industry standards. In comparison to other jurisdictions of the same size, like Harford County, we are operating with significantly fewer positions. This speaks to the hard work and dedication of our current staff. The budget makes progress to move us forward toward industry standards and to allow staff working in a high-stress environment the ability to take earned time off. The budget also provides for communications training officer pay and network connectivity to provide integrated text to 9-1-1.

### **Animal Control**

Animal Control's mission is to prevent cruelty, abuse, and neglect of animals in Frederick County. The budget provides for an Assistant Animal Care Supervisor position to assist the Kennel Supervisor in overseeing the existing staff and to help ensure duties are performed properly. Currently, there is one supervisor who oversees all full time employees, well above the National Animal Care & Control Association recommended staffing standards. One person cannot be scheduled or expected to work and supervise staff seven days per week. The budget also adds a Kennel Technician position to provide basic care to all animals that arrive at the shelter. Animal Control also responds to thousands of calls a year for animals at large, bites, and other animal related issues.

## **Valuing Employees**

As the County Executive, I am constantly impressed by our employees' commitment, skill and love for their jobs. I regularly hear good things about our county employees whether they are out on a road crew, working at the landfill, maintaining one of our beautiful parks, or assisting a customer at the library. Customer service is first and foremost.

In this year's budget, I have included a 2% cost-of-living adjustment for all employees. While I would have liked to have provided a greater salary increase, I balanced salary improvements with the need to add staff to reduce overtime, job stress, and allow employees to take earned time off. We will continue to value employees through service awards, the county picnic and the tuition reimbursement program.

In addition, the budget reclassifies about 350 positions affecting employees who work out in the field in front-line critical service positions, primarily in Public Works, Parks & Recreation, Animal Control, Citizens Services, water/sewer, the landfill and some other positions. These employees will see an additional salary improvement.

Education, public safety, and employee salary improvements account for 90% of the new expenditures in the proposed budget.

## **Supporting Our Seniors**

Services for senior citizens were identified as a high priority on the citizen budget survey, ranking right after education and public safety. The senior population in Frederick County, defined as people over the age of 65, is expected to grow twice as fast as the State of Maryland and twice as fast as the country over the next decade. We need to take advantage of the opportunities and life experiences of our active seniors while planning for the "silver tsunami" and the needs of the frail elderly.

The proposed budget makes significant progress to advance key recommendations of our Seniors First plan. This includes continued support for our Meals on Wheels program. A recent survey demonstrated the success of Meals on Wheels, with the vast majority of respondents indicating that the program helped them to be healthier and to stay in their homes.

The budget adds two in-home health aides to allow more seniors to age in place and stay in their homes. Expanded support is also provided to help connect seniors to needed resources and services. It is often difficult for seniors to navigate the complexities of Medicare and Medicaid and find the resources they need.

To keep up with the changing needs of this fast-growing population, and to implement the Seniors First plan, the budget provides mid-year funding to restructure and rethink how we provide services for seniors through the creation of a division created solely to focus on the opportunities and challenges of our growing senior population.

I am proud to report that Frederick County is once again honoring our longstanding mission to take care of our own and keep our promise to seniors. On September 1, 2016, Frederick County settled with Aurora Holdings and retained ownership of Citizens Care and Rehabilitation Center and Montevue Assisted Living facilities. We have successfully transitioned to county ownership, retained Aurora as the operating manager, began admitting new subsidized residents for assisted living at Montevue and delivered quality care in a fiscally sound and sustainable manner. Medicare & Medicaid Services recently awarded Citizens Care & Rehabilitation Center with a five-star rating reflecting a high quality of care.

The financial model that has been put in place for Citizens and Montevue is working. Revenues from the operation of Citizens help to subsidize the care of the indigent elderly at Montevue. So far, with five months of financial data, this model is delivering positive financial balances while providing subsidized care for 29 individuals at Montevue. No general fund monies are being used or budgeted to subsidize the operation of Citizens and Montevue.

### **Providing Excellent Services**

Serving people is what Frederick County does best! The county provides a wide array of services through the Health Department, TransIT, Parks & Recreation and in many other areas. Our county employees do an exceptional job of providing nationally recognized services to the citizens of the county.

#### **Citizens Services**

Fulfilling a campaign promise to restore the county's longstanding productive partnership with our non-profit human service agencies, the budget provides a modest increase of \$250,000 to Community Partnership Grants with an additional \$75,000 in one-time funding. This program provides grants to over 20 human service non-profit agencies in the county to provide for basic human needs – like food, housing, medical care, and car repair so people can get to work. A small amount of money has demonstrated a big impact and ultimately saves taxpayers money since more people can be fully productive.

The budget provides a fiscal manager position to Family Partnership to provide support for obtaining and compliance with grants. Family Partnership provides family support, education, and job training primarily to young families to make sure they can break the cycle of poverty and be successful adults, raise healthy children, and gain long-term independence and success.

#### **TransIT**

TransIT provides a critical service to get people to their jobs and to take seniors to medical appointments including dialysis. TransIT drivers are dedicated to meeting the needs of riders. A recent customer service survey reflects overall satisfaction with TransIT services at over 94%, with 96% saying drivers are courteous and helpful.

Frederick County TransIT is one area where we get a lot of bang for our local tax dollar. Most of our capital equipment or busses and some of our services are matched with federal or state dollars at 90%. For \$159,000, we can replace four small buses, two minibuses, two hybrid paratransit

vehicles, and three large diesel busses. And even better, for zero county dollars, we are applying for three all-electric busses through a Smart Energy Grant.

Thanks to available state funds, we are adding a new North Frederick Shuttle to provide service to the relocated Department of Social Services building on North Market Street and to the shopping areas on MD 26 from downtown Frederick at no cost to the county.

### **Parks & Recreation**

After a hiatus in park construction, new park development is scheduled to advance utilizing dedicated recordation tax revenue, as restored by the County Council. Our parks are beautifully maintained, connect people to nature and the outdoors, and welcome about 2 million visitors annually.

The capital budget advances the development of the New Othello Regional Park located north of Brunswick, Phase II of the Utica District Park, and the Point of Rocks Commons Park, a passive park located along the Potomac River with an access point to the C & O Canal.

The FY18 operating budget includes \$200,000 to help buy equipment and materials to support maintaining our parks.

### **Behind the Scenes**

Behind the scenes, Interagency Information Technologies, Finance, Human Resources, Planning and Permitting, and other county agencies are working hard to support county services and ensure the day to day operation of county government. We all depend on technology to do our jobs and communicate.

The proposed budget supports our technology network, provides customer service in Planning and Permitting as the county grows, and plans for the future.

## **Ensuring Our Future**

### **Sustainability**

The proposed budget reflects a plan to elevate the Office of Sustainability to go green and save green. By adding a small amount of money to expand grant-funded positions, the Office of Sustainability can return to its mission of implementing the county's Sustainable Action plan, accelerate the implementation of the countywide energy conservation program, and work to implement environmental goals included in Livable Frederick.

### **Economic Development**

It's all about jobs, jobs, jobs! Our Office of Economic Development works to retain existing businesses, helps businesses expand, and aggressively markets Frederick County to prospective businesses that are looking for a new place to grow and prosper. We know that having a job is fundamental to having a high quality of life, and job growth ensures Frederick County's bright future.

To ensure our long-term economic prosperity and leverage our opportunity for job creation, the budget adds a Business Development Technology Specialist and a Business Attraction Specialist to position Frederick County as a destination for new businesses.

The upcoming year will be full of energy at the Cultivation Center as the second business incubator, focused on technology and IT industry sectors, opens at the beginning of 2018. Leveraging technology transfer through a partnership with U.S. Army Medical Research and Materiel Command at Fort Detrick should help grow big ideas into new businesses and more jobs.

## **Investing in Infrastructure**

The infrastructure that we collectively own in Frederick County includes roads, bridges, the solid waste transfer station, libraries, the public safety training facility, senior centers, and water and sewer systems among many others. We often take this infrastructure for granted but we depend on it every day for water from our faucets, to drive to work and to school. Infrastructure plays an important role in our daily lives. A portion of our budget invests in the repair, replacement and maintenance of our infrastructure while at the same time building new schools, roads, libraries and parks to keep up with the population growth in the county.

### **Public Works**

The Division of Public Works maintains approximately 1,300 miles of county roads and over 400 bridges and pipe structures, manages vertical construction, handles County building maintenance, and manages fleet services. This year's operating budget includes \$345,000 funding for basic materials to maintain our roads including road markings, pipes and drainage supplies, imbricated rip-rap to stabilize stream banks and other materials. This expense is largely covered by a modest increase in highway user revenues approved by the state – essentially a slight increase our share of the gas tax.

The capital budget includes funding for the Pavement Management Program for preventive maintenance and pavement reconstruction of some asphalt roads and tar and chip of some of our rural roads. The capital budget also includes the replacement of the bridge on Gas House Pike, several federally funded bridge deck replacements, the completion of the northern section of Boyers Mill Road and the completion of Ijamsville Road Phase II project. Design funds are also included for Gas House Pike from the city limit to Boyers Mill Road.

### **Utilities and Solid Waste Management**

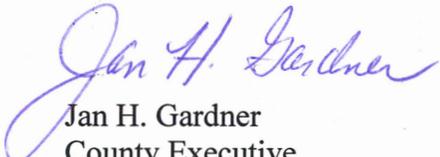
It is important that we maintain our solid waste and water and sewer infrastructure. Repair and replacement of equipment and infrastructure is well-planned and ongoing. These areas operate as self-supporting enterprise funds and are very well managed. The budget provides for capital equipment replacement and major maintenance. One new staff position is proposed for a recycling collections inspector to monitor and oversee the work of our recycling contractor to maintain good customer service.

**FISCAL RESPONSIBILITY AND ECONOMIC PROSPERITY**

The budget is lean, sensible, balanced and fiscally responsible. The budget shapes our future as defined by community priorities and values. It delivers results – exceptional schools, a safe community, a vibrant economy, and a high quality of life.

Working together, county government provides effective and efficient services and ensures Frederick County remains the best place in the country to live, work, and raise a family. The proposed FY18 budget establishes a blueprint for the future of Frederick County, acknowledging our rich history and ensuring our bright future.

Sincerely,



Jan H. Gardner  
County Executive

## Budget Process and Calendar

With input from the Chief Administrative Officer, The Budget Director and Budget staff, after meetings with County departments, the Board of Education, Frederick Community College, and Frederick County Libraries, the County Executive proposes an annual budget to the County Council no later than April 15. The County Council shall adopt the “Annual Budget and Appropriations Ordinance of Frederick County”, no later than May 31.

**September** - Budget instructions for the Operating and Capital Improvements Program are released to County departments and Agencies

**October** - Preliminary Operating Budgets and Base Budget requests are due to the Budget Office  
CIP submissions are due to the Budget Office

**December** - County Executive holds a public hearing to receive proposals to be included in the Budget

**January** - Additional Budget requests are due from all County departments  
CIP Committee meets with County departments and Agencies to discuss requests

**February** - The County Executive and the Budget Committee begin meeting to review Operating and CIP budget requests  
BOE, FCC and Library submit Operating Budget requests

**March** - The County Executive and Budget Committee meet with County departments and Agencies to Review Budget Requests  
The County Executive releases the Draft Budget and holds a public hearing to receive Comments on the Budget requests

**April** - The County Executive shall publicly submit a Proposed Budget to the Council, along with a Budget message, supporting tables and a financial plan that explains the Proposed Operating Budget, the Capital Budget and the Capital Improvement Program

**May** - The Council shall hold at least one public hearing on the Budget  
The Council shall adopt the “Annual Budget and Appropriations Ordinance of Frederick County”

**FREDERICK COUNTY, MARYLAND  
TAX RATES  
(Per \$100 of Assessed Value)  
FISCAL YEAR 2018**

	<b>FY2018 ADOPTED</b>	<b>FY2017 ADOPTED</b>
<b>General Real Property Tax</b>	<b>\$1.0600</b>	<b>\$1.0600</b>
City of Frederick (differential)	\$0.9399	\$0.9374
Town of Myersville (differential)	\$0.9391	\$0.9351
<b>Special Taxing Districts</b>		
Braddock Heights Electric Lighting District	0.0150	0.0150
Libertytown Electric Lighting District	0.0130	0.0130
New Addition Electric Lighting District	0.0170	0.0170
<b>Public Utility Tax</b>	\$2.650	\$2.650
<b>Railroad Public Utility Tax</b>	\$1.0600	\$1.0600
<b>Recordation Tax</b>	\$6.00/\$500 of consideration	\$6.00/\$500 of consideration
General Fund	58.33%	68.33%
School Construction Fund	16.67%	16.67%
Agricultural Preservation Fund	12.50%	10.00%
Parks Acquisition & Development Fund	12.50%	5.00%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>
<b>911 Fees</b>	\$0.75/line	\$0.75/line
<b>Income Tax</b>	2.96%	2.96%

# FY2018 OPERATING BUDGETS

# GENERAL FUND



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
GENERAL FUND SUMMARY  
FISCAL YEAR 2018**

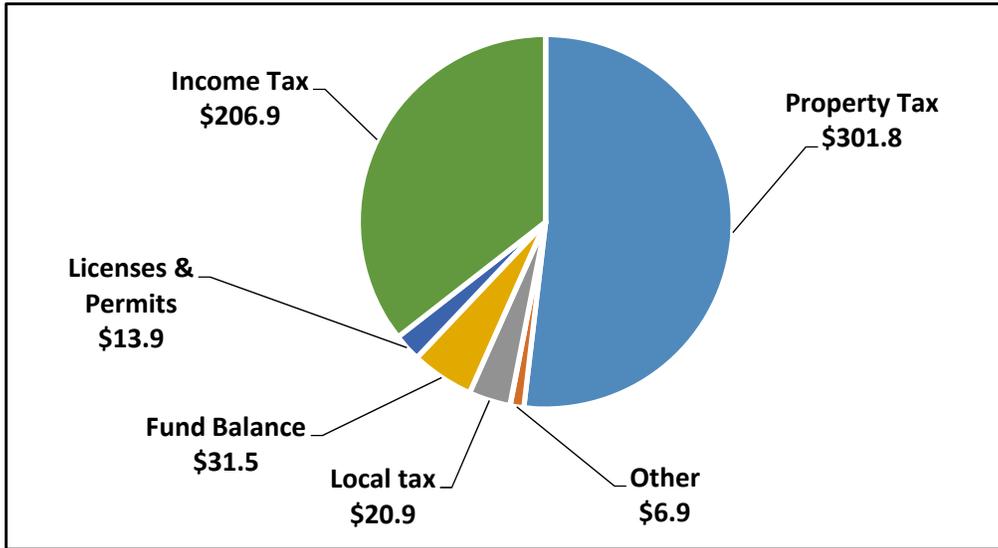
	<u>FY 2018 ADOPTED</u>	<u>FY 2017 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Property Taxes	301,848,738	290,568,514	11,280,224	3.88%
Local Income Tax	206,895,978	205,212,335	1,683,643	0.82%
Other Local Taxes	20,944,177	19,263,552	1,680,625	8.72%
Licenses & Permits	4,673,900	3,887,800	786,100	20.22%
Federal Grants	350,520	1,139,512	(788,992)	-69.24%
State Grants	3,714,251	3,078,369	635,882	20.66%
Service Charges	9,137,339	8,988,574	148,765	1.66%
Fines & Forfeitures	68,000	52,400	15,600	29.77%
Investment Earnings	300,011	300,022	(11)	0.00%
Miscellaneous	2,562,652	2,767,547	(204,895)	-7.40%
<b>TOTAL OPERATING REVENUE</b>	<u>550,495,566</u>	<u>535,258,625</u>	<u>15,236,941</u>	<u>2.85%</u>
<b>BUDGETED USE OF FUND BALANCE</b>	<u>31,468,693</u>	<u>25,007,730</u>	<u>6,460,963</u>	<u>25.84%</u>
<b>TOTAL ALL SOURCES</b>	<u>581,964,259</u>	<u>560,266,355</u>	<u>21,697,904</u>	<u>3.87%</u>
<b>APPROPRIATIONS</b>				
County Departments	215,796,098	206,693,329	9,102,769	4.40%
Board of Education	272,256,736	258,282,797	13,973,939	5.41%
Frederick Community College	16,560,897	15,851,025	709,872	4.48%
Frederick County Library	11,404,689	10,541,428	863,261	8.19%
Other Independent Agencies	4,776,550	4,657,641	118,909	2.55%
Municipalities (Tax Equity)	4,480,157	4,232,919	247,238	5.84%
Debt Service	40,533,525	42,573,124	(2,039,599)	-4.79%
Transfer to Capital Projects	14,954,639	13,055,192	1,899,447	14.55%
Transfer to Other Funds	1,150,968	4,198,900	(3,047,932)	-72.59%
Permanent Public Improvement	50,000	180,000	(130,000)	-72.22%
<b>TOTAL APPROPRIATIONS</b>	<u>581,964,259</u>	<u>560,266,355</u>	<u>21,697,904</u>	<u>3.87%</u>

# FY2018 General Fund Summary Charts

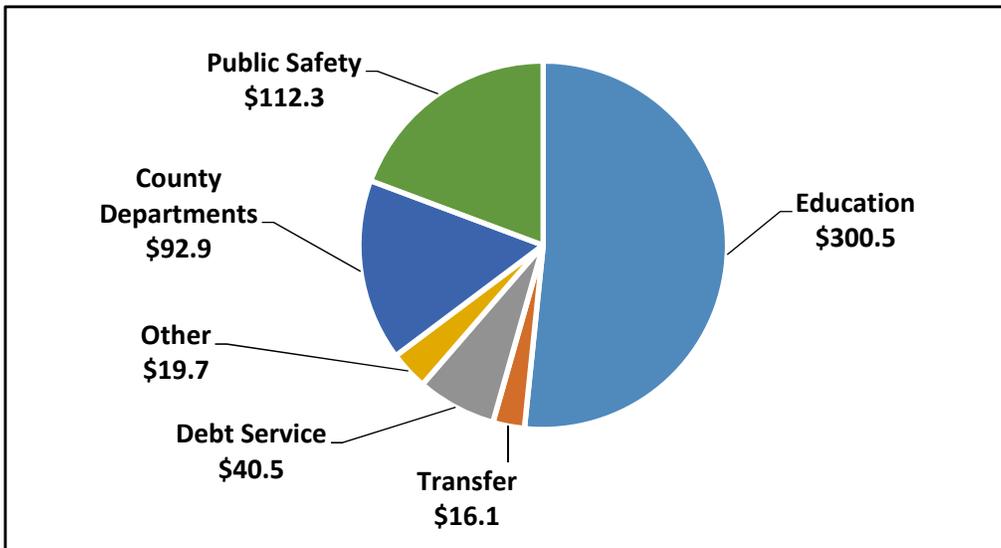
## \$582 Million Adopted Budget

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**Source of Funds**  
(\$ Millions)



**Use of Funds**  
(\$ Millions)





**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
GENERAL FUND EXPENSES  
FISCAL YEAR 2018**

		FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Expenses:</b>					
<b>County Executive</b>	Budget Office	799,273	542,336	256,937	47.38%
	Communications	782,098	767,112	14,986	1.95%
	County Executive	1,396,703	1,317,757	78,946	5.99%
	Environmental Sustainability *	219,410	163,751	55,659	33.99%
	NPDES *	1,539,543	1,377,386	162,157	11.77%
	Office of Economic Development	1,512,153	1,218,999	293,154	24.05%
	Workforce Services	614,593	587,841	26,752	4.55%
	<b>County Executive Total:</b>	<b>\$6,863,773</b>	<b>\$5,975,182</b>	<b>\$888,591</b>	<b>14.87%</b>
<b>County Council</b>	County Council	775,104	815,143	(40,039)	-4.91%
	<b>County Council Total:</b>	<b>\$775,104</b>	<b>\$815,143</b>	<b>(\$40,039)</b>	<b>-4.91%</b>
<b>Human Resources</b>	Human Resources	1,275,024	1,236,987	38,037	3.07%
	<b>Human Resources Total:</b>	<b>\$1,275,024</b>	<b>\$1,236,987</b>	<b>\$38,037</b>	<b>3.07%</b>
<b>County Attorney</b>	County Attorney	1,448,610	1,430,091	18,519	1.29%
	Ethics Commission	10,419	10,419	0	0.00%
	<b>County Attorney Total:</b>	<b>\$1,459,029</b>	<b>\$1,440,510</b>	<b>\$18,519</b>	<b>1.29%</b>
<b>Circuit Court</b>	Circuit Court	1,581,860	1,403,935	177,925	12.67%
	Circuit Court Magistrate	19,585	29,737	(10,152)	-34.14%
	Jury	97,395	97,395	0	0.00%
	<b>Circuit Court Total:</b>	<b>\$1,698,840</b>	<b>\$1,531,067</b>	<b>\$167,773</b>	<b>10.96%</b>
<b>Orphan's Court</b>	Orphan's Court	39,687	39,714	(27)	-0.07%
	<b>Orphan's Court Total:</b>	<b>\$39,687</b>	<b>\$39,714</b>	<b>(\$27)</b>	<b>-0.07%</b>
<b>State's Attorney</b>	State's Attorney	6,302,573	6,158,845	143,728	2.33%
	<b>State's Attorney Total:</b>	<b>\$6,302,573</b>	<b>\$6,158,845</b>	<b>\$143,728</b>	<b>2.33%</b>
<b>IIT</b>	Interagency Inform. Technolog	9,344,404	8,579,776	764,628	8.91%
	<b>IIT Total:</b>	<b>\$9,344,404</b>	<b>\$8,579,776</b>	<b>\$764,628</b>	<b>8.91%</b>
<b>Finance Division</b>	Accounting	2,564,392	2,506,937	57,455	2.29%
	Procurement & Contracting	1,261,422	1,240,662	20,760	1.67%
	Risk Management	386,020	378,413	7,607	2.01%
	Treasurer	1,241,681	1,202,297	39,384	3.28%
	<b>Finance Division Total:</b>	<b>\$5,453,515</b>	<b>\$5,328,309</b>	<b>\$125,206</b>	<b>2.35%</b>
<b>Planning &amp; Permitting</b>	Permit & Inspections	3,806,519	3,461,328	345,191	9.97%
	Planning & Development Review (10F)	2,603,694	2,433,916	169,778	6.98%
	<b>Planning &amp; Permitting Total:</b>	<b>\$6,410,213</b>	<b>\$5,895,244</b>	<b>\$514,969</b>	<b>8.74%</b>
<b>Public Works Division</b>	Construction Management	1,266,951	1,753,732	(486,781)	-27.76%
	Highway Operations	15,970,400	15,521,599	448,801	2.89%
	Maintenance	8,603,728	8,676,812	(73,084)	-0.84%
	Public Works Administration	1,063,621	231,470	832,151	359.51%
	Transportation Engineering	1,900,614	2,134,162	(233,548)	-10.94%
	<b>Public Works Division Total:</b>	<b>\$28,805,314</b>	<b>\$28,317,775</b>	<b>\$487,539</b>	<b>1.72%</b>

\* For fiscal year 2017, these departments were adopted under the Planning and Permitting Division. For comparison purposes, they are shown with the fiscal year 2018 division.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
GENERAL FUND EXPENSES  
FISCAL YEAR 2018**

		FY 2018	FY 2017	\$	%
		ADOPTED	ADOPTED	CHANGE	CHANGE
<b>Parks &amp; Recreation</b>	Building Security	257,019	253,457	3,562	1.41%
	Custodial Services	2,011,578	1,963,169	48,409	2.47%
	Parks & Recreation Division	7,123,384	6,780,328	343,056	5.06%
	<b>Parks &amp; Recreation Total:</b>	<b>\$9,391,981</b>	<b>\$8,996,954</b>	<b>\$395,027</b>	<b>4.39%</b>
<b>Health Services Div</b>	Detention Cntr-Substance Abuse	132,572	132,572	0	0.00%
	Developmental Center	3,536,383	3,452,065	84,318	2.44%
	Health Administration	128,184	136,658	(8,474)	-6.20%
	Health Targeted Funds- County	2,156,297	2,173,797	(17,500)	-0.81%
	Mental Health Program	421,533	421,533	0	0.00%
	School Health Program	10,000	10,000	0	0.00%
	<b>Health Services Div Total:</b>	<b>\$6,384,969</b>	<b>\$6,326,625</b>	<b>\$58,344</b>	<b>0.92%</b>
	Deinstitutionalization	\$11,514	\$11,514	0	0.00%
	<b>Health Services Other Total:</b>	<b>\$11,514</b>	<b>\$11,514</b>	<b>\$0</b>	<b>0.00%</b>
<b>Citizens Services Div</b>	Child Advocacy Center	346,346	325,639	20,707	6.36%
	Citizens Services Admin.	493,121	401,602	91,519	22.79%
	Department on Aging	1,322,364	865,521	456,843	52.78%
	Family Partnership	408,300	296,368	111,932	37.77%
	Housing	611,770	522,609	89,161	17.06%
	Human Relation Commission	4,770	4,770	0	0.00%
	Human Relations	145,333	142,574	2,759	1.94%
	Office for Children & Family	221,959	97,180	124,779	128.40%
	SKC Day Program	1,703,614	1,717,866	(14,252)	-0.83%
	SKC Supported Employment	1,517,054	1,446,775	70,279	4.86%
	<b>Citizens Services Div Total:</b>	<b>\$6,774,631</b>	<b>\$5,820,904</b>	<b>\$953,727</b>	<b>16.38%</b>
<b>Transit</b>	Transit	104,014	104,865	(851)	-0.81%
	<b>Transit Total:</b>	<b>\$104,014</b>	<b>\$104,865</b>	<b>(\$851)</b>	<b>-0.81%</b>
<b>Animal Control</b>	Division of Animal Control	2,054,606	1,993,365	61,241	3.07%
	<b>Animal Control Total:</b>	<b>\$2,054,606</b>	<b>\$1,993,365</b>	<b>\$61,241</b>	<b>3.07%</b>
<b>Sheriff</b>	Community Deputy Program	0	0	0	N/A
	Court House Security	2,591,392	2,305,784	285,608	12.39%
	Detention Center	14,961,385	14,317,886	643,499	4.49%
	School Crossing Guard	0	0	0	N/A
	Sheriff-Administration	1,218,616	1,196,402	22,214	1.86%
	Sheriff-Law Enforcement	24,571,968	24,104,967	467,001	1.94%
	Work Release Center	4,032,205	4,042,633	(10,428)	-0.26%
	<b>Sheriff Total:</b>	<b>\$47,375,566</b>	<b>\$45,967,672</b>	<b>\$1,407,894</b>	<b>3.06%</b>
<b>Fire/Rescue Services</b>	Ambulance Billing	699,590	706,189	(6,599)	-0.93%
	Fire & EMS Operations	43,622,740	41,779,189	1,843,551	4.41%
	Fire & Rescue Ser. Division	700,408	690,409	9,999	1.45%
	Fire Marshall	596,428	556,482	39,946	7.18%
	Professional Services	934,674	1,159,671	(224,997)	-19.40%
	Technical Services	1,368,513	1,319,602	48,911	3.71%
	Volunteer Fire & Rescue	8,273,813	7,821,414	452,399	5.78%
	<b>Fire/Rescue Services Total:</b>	<b>\$56,196,166</b>	<b>\$54,032,956</b>	<b>\$2,163,210</b>	<b>4.00%</b>
<b>Emergency Management</b>	Div of Emergency Management	292,900	316,320	(23,420)	-7.40%
	Emergency Communications	7,878,919	6,968,475	910,444	13.07%
	Emergency Preparedness	506,601	508,044	(1,443)	-0.28%
	<b>Emergency Management Total:</b>	<b>\$8,678,420</b>	<b>\$7,792,839</b>	<b>\$885,581</b>	<b>11.36%</b>



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
GENERAL FUND EXPENSES  
FISCAL YEAR 2018**

		FY 2018	FY 2017	\$	%
		ADOPTED	ADOPTED	CHANGE	CHANGE
<b>Board of Education</b>	Board of Education	272,256,736	258,282,797	13,973,939	5.41%
	<b>Board of Education Total:</b>	<b>\$272,256,736</b>	<b>\$258,282,797</b>	<b>\$13,973,939</b>	<b>5.41%</b>
<b>Frederick Comm College</b>	Frederick Community College	16,560,897	15,851,025	709,872	4.48%
	<b>Frederick Comm College Total:</b>	<b>\$16,560,897</b>	<b>\$15,851,025</b>	<b>\$709,872</b>	<b>4.48%</b>
<b>Public Libraries</b>	Library Operations	11,404,689	10,541,428	863,261	8.19%
	<b>Public Libraries Total:</b>	<b>\$11,404,689</b>	<b>\$10,541,428</b>	<b>\$863,261</b>	<b>8.19%</b>
<b>Independent Agencies</b>	Board of Elections	1,796,706	1,758,025	38,681	2.20%
	Cooperative Ext. Service	389,826	368,850	20,976	5.69%
	Interagency Internal Audit	316,669	310,117	6,552	2.11%
	Liquor Commission	503,051	479,845	23,206	4.84%
	SDAT	876,118	876,118	0	0.00%
	Social Services- County	493,464	464,850	28,614	6.16%
	Social Services- State Reimbur	41,443	44,815	(3,372)	-7.52%
	Soil Conservation	109,335	109,335	0	0.00%
	Weed Control	247,938	243,686	4,252	1.74%
	Maryland School For The Blind	2,000	2,000	0	0.00%
	<b>Independent Agencies Total:</b>	<b>\$4,776,550</b>	<b>\$4,657,641</b>	<b>\$118,909</b>	<b>2.55%</b>
<b>Nondepartmentals</b>	<b>Contingencies:</b>				
	County Contingency Fund	300,000	300,000	0	0.00%
	Revenue Stabilization	1,000,000	1,079,688	(79,688)	-7.38%
	Unanticipated Expenditures	500,000	500,000	0	0.00%
	Fuel Cost Reserve	549,420	549,420	0	0.00%
	Severe Weather Contingency	1,200,000	1,200,000	0	0.00%
	Permanent Public Improvement	50,000	180,000	(130,000)	-72.22%
	Indirect Cost Recovery	(2,628,559)	(2,512,884)	(115,675)	4.60%
	Component Unit Depreciation	(772,000)	(765,000)	(7,000)	0.92%
	County - Non-Department	159,092	156,511	2,581	1.65%
	Finance - Non-Department	450,850	448,950	1,900	0.42%
	Personnel - Non-Department	646,500	996,500	(350,000)	-35.12%
	Risk Mgmt - Non-Department	1,569,289	1,569,289	0	0.00%
	Debt Service	40,533,525	42,573,124	(2,039,599)	-4.79%
	Transfer to Capital Projects	14,954,639	13,055,192	1,899,447	14.55%
	Transfer to Grant Funds	6,485,967	6,202,481	283,486	4.57%
	Transfer to Other Funds	1,150,968	4,198,900	(3,047,932)	-72.59%
	Transfer to Other Govts	4,480,157	4,232,919	247,238	5.84%
	<b>Nondepartmentals Total:</b>	<b>\$70,629,848</b>	<b>\$73,965,090</b>	<b>(\$3,335,242)</b>	<b>-4.51%</b>
<b>Grant in Aid/Non County</b>	Community Partnership Grants	825,000	500,000	325,000	65.00%
	Commission for Women **	9,196	6,128	3,068	50.07%
	Non County Agencies	102,000	96,000	6,000	6.25%
	<b>Grant in Aid/Non County Total:</b>	<b>\$936,196</b>	<b>\$602,128</b>	<b>\$334,068</b>	<b>55.48%</b>
	<b>Total Expenses:</b>	<b>\$581,964,259</b>	<b>\$560,266,355</b>	<b>\$21,697,904</b>	<b>3.87%</b>

\*\* For fiscal year 2018, additional funding for the Commission for Women is included in Non County Agencies.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2018**

**APPROPRIATION TO THE BOARD OF EDUCATION**

	<u>FY 2018 ADOPTED</u>	<u>FY 2017 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
Cash				
Current Expenses	260,826,623	247,066,477	13,760,146	5.57%
In-Kind				
Internal Audit Services	123,395	133,267	(9,872)	-7.41%
Insurance Appraisals	3,000	3,000	0	0.00%
School Health Program	6,885,916	6,809,134	76,782	1.13%
Frederick Developmental Center	2,522,154	2,413,471	108,683	4.50%
School Crossing Guards	238,008	226,930	11,078	4.88%
School Resource Officers	<u>1,657,640</u>	<u>1,630,518</u>	<u>27,122</u>	<u>1.66%</u>
Subtotal In-Kind	11,430,113	11,216,320	213,793	1.91%
<b>Total</b>	<u><u>272,256,736</u></u>	<u><u>258,282,797</u></u>	<u><u>13,973,939</u></u>	<u><u>5.41%</u></u>

**APPROPRIATION TO FREDERICK COMMUNITY COLLEGE**

	<u>FY 2018 ADOPTED</u>	<u>FY 2017 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
Cash				
Current Expenses	16,076,502	15,376,502	700,000	4.55%
In-Kind				
IIT Computer Services	360,000	360,000	0	0.00%
Internal Audit Services	123,395	113,523	9,872	8.70%
Insurance Appraisals	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.00%</u>
Subtotal In-Kind	484,395	474,523	9,872	2.08%
<b>Total</b>	<u><u>16,560,897</u></u>	<u><u>15,851,025</u></u>	<u><u>709,872</u></u>	<u><u>4.48%</u></u>

**APPROPRIATION TO FREDERICK COUNTY PUBLIC LIBRARY**

	<u>FY 2018 ADOPTED</u>	<u>FY 2017 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
Cash				
Current Expenses	9,269,570	8,493,759	775,811	9.13%
In-Kind				
IIT Computer Services	385,000	385,000	0	0.00%
Insurance	47,000	47,000	0	0.00%
Building Expenses	<u>1,703,119</u>	<u>1,615,669</u>	<u>87,450</u>	<u>5.41%</u>
Subtotal In-Kind	2,135,119	2,047,669	87,450	4.27%
<b>Total</b>	<u><u>11,404,689</u></u>	<u><u>10,541,428</u></u>	<u><u>863,261</u></u>	<u><u>8.19%</u></u>

# OTHER OPERATING FUNDS



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
GRANTS FUND  
FISCAL YEAR 2018**

		FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>					
Federal Grants	Federal Grants - Pass Thru	17,149,442	16,190,901	958,541	5.92%
	Fed Grnts-Pass Thru-other	8,779	53,695	(44,916)	-83.65%
	<b>Federal Grants Total:</b>	<b>\$17,158,221</b>	<b>\$16,244,596</b>	<b>\$913,625</b>	<b>5.62%</b>
State Grants	Department of Aging	389,059	363,693	25,366	6.97%
	Office of Crime Control & Prev	11,904	11,904	0	0.00%
	MD Educ Grants Restricted	570,041	658,415	(88,374)	-13.42%
	MD Educ Grants Unrestricted	57,000	57,000	0	0.00%
	Dpt of Health & Mental Hygiene	1,500	1,500	0	0.00%
	Housing and Community Dev	7,856	7,686	170	2.21%
	MD Dept of Transportation	1,668,790	1,628,261	40,529	2.49%
	Circuit Court	629,857	497,390	132,467	26.63%
	Gov. Office/Children Youth	393,603	393,603	0	0.00%
	Maryland - DLLR	32,832	28,416	4,416	15.54%
	<b>State Grants Total:</b>	<b>\$3,762,442</b>	<b>\$3,647,868</b>	<b>\$114,574</b>	<b>3.14%</b>
Charge for Services	Court Costs, Fees and Charges	12,500	12,500	0	0.00%
	Transit Fares	753,677	753,677	0	0.00%
	Aging Guardianship Income	750	750	0	0.00%
	MITP Med Assistance-State	330,000	230,000	100,000	43.48%
	<b>Charge for Services Total:</b>	<b>\$1,096,927</b>	<b>\$996,927</b>	<b>\$100,000</b>	<b>10.03%</b>
Miscellaneous Revenues	Contributions & Donations	4,200	4,200	0	0.00%
	Misc Grant Revenue	54,140	330,443	(276,303)	-83.62%
	Miscellaneous Revenues	182,000	6,500	175,500	2700.00%
	In-Kind Revenue	12,017	47,844	(35,827)	-74.88%
	<b>Miscellaneous Revenues Total:</b>	<b>\$252,357</b>	<b>\$388,987</b>	<b>(\$136,630)</b>	<b>-35.12%</b>
Budgeted Fund Balance	Budgeted Fund Bal/Net Income	14,480	0	14,480	N/A
	<b>Budgeted Fund Balance Total:</b>	<b>\$14,480</b>	<b>\$0</b>	<b>\$14,480</b>	<b>N/A</b>
Transfer from Other Funds	Transfer From General Fund	6,485,967	6,202,481	283,486	4.57%
	<b>Transfer from Other Funds Total:</b>	<b>\$6,485,967</b>	<b>\$6,202,481</b>	<b>\$283,486</b>	<b>4.57%</b>
	<b>Total Revenues:</b>	<b>\$28,770,394</b>	<b>\$27,480,859</b>	<b>\$1,289,535</b>	<b>4.69%</b>
<b>Expenses:</b>					
<b>County Executive</b>	Workforce Services - Grants	2,309,742	1,877,411	432,331	23.03%
	<b>County Executive Total:</b>	<b>\$2,309,742</b>	<b>\$1,877,411</b>	<b>\$432,331</b>	<b>23.03%</b>
<b>Circuit Court</b>	Circuit Court - Grants	393,978	275,951	118,027	42.77%
	Family Law	366,449	291,317	75,132	25.79%
	<b>Circuit Court Total:</b>	<b>\$760,427</b>	<b>\$567,268</b>	<b>\$193,159</b>	<b>34.05%</b>
<b>State's Attorney</b>	State's Attorney-Grants	1,614,438	1,628,759	(14,321)	-0.88%
	<b>State's Attorney Total:</b>	<b>\$1,614,438</b>	<b>\$1,628,759</b>	<b>(\$14,321)</b>	<b>-0.88%</b>
<b>Health Services Div</b>	Developmental Center - Grants	1,216,483	1,199,440	17,043	1.42%
	<b>Health Services Div Total:</b>	<b>\$1,216,483</b>	<b>\$1,199,440</b>	<b>\$17,043</b>	<b>1.42%</b>
<b>Citizens Services Div</b>	Child Advocacy Center-Grants	11,904	167,154	(155,250)	-92.88%
	Dept. on Aging - Grants	2,300,269	2,108,228	192,041	9.11%
	Family Partnership - Grants	1,417,591	1,401,876	15,715	1.12%
	Housing - Grants	7,485,659	7,335,124	150,535	2.05%
	Office for Children/FamI-Grant	879,700	992,486	(112,786)	-11.36%
	<b>Citizens Services Div Total:</b>	<b>\$12,095,123</b>	<b>\$12,004,868</b>	<b>\$90,255</b>	<b>0.75%</b>
<b>Transit</b>	Transit - Grants	10,725,781	10,154,713	571,068	5.62%
	<b>Transit Total:</b>	<b>\$10,725,781</b>	<b>\$10,154,713</b>	<b>\$571,068</b>	<b>5.62%</b>
<b>Sheriff</b>	Sheriff Administration-Grants	48,400	48,400	0	0.00%
	<b>Sheriff Total:</b>	<b>\$48,400</b>	<b>\$48,400</b>	<b>\$0</b>	<b>0.00%</b>
	<b>Total Expenses:</b>	<b>\$28,770,394</b>	<b>\$27,480,859</b>	<b>\$1,289,535</b>	<b>4.69%</b>



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
AGRICULTURAL PRESERVATION FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Other Local Taxes	5,055,876	3,656,530	1,399,346	38.27%
State Grants	4,258,950	2,000,000	2,258,950	112.95%
Charge for Services	1,927,000	1,927,000	0	0.00%
Investment Earnings	1,270,927	1,270,927	0	0.00%
Budgeted Fund Balance	(495,784)	(159,836)	(335,948)	210.18%
Transfer from Other Funds	504,837	254,312	250,525	98.51%
Miscellaneous Revenues	873,409	5,300,025	(4,426,616)	-83.52%
<b>Total Revenues:</b>	<b>\$13,395,215</b>	<b>\$14,248,958</b>	<b>(\$853,743)</b>	<b>-5.99%</b>
<b>Expenses:</b>				
Agricultural Preservation-Generic Project Code	48,486	48,535	(49)	-0.10%
CREP Easements	3,000,000	2,000,000	1,000,000	50.00%
Critical Farms Program	2,055,281	2,050,135	5,146	0.25%
Installment Purchase Program	5,351,765	8,971,411	(3,619,646)	-40.35%
MALPF - Ag Transfer Tax	921,498	521,344	400,154	76.75%
MALPF General Fund	436,281	334,600	101,681	30.39%
RL Compliance Monitoring	4,027	4,006	21	0.52%
Rural Legacy DNR FY2017 Grant	1,258,950	0	1,258,950	N/A
Rural Legacy IPA	68,927	68,927	0	0.00%
Rural Legacy Program	250,000	250,000	0	0.00%
<b>Total Expenses:</b>	<b>\$13,395,215</b>	<b>\$14,248,958</b>	<b>(\$853,743)</b>	<b>-5.99%</b>

Funding for the Agricultural Preservation Program is derived from multiple sources. County Council Bill number 17-02, enacted March 21, 2017 established that 12.5% of recordation tax revenue be dedicated toward agricultural land preservation in the county. The recordation tax rate is set at \$6 for each \$500 or fraction of \$500 of consideration payable or of the principal amount of the debt secured for an instrument of writing. Additionally, funds come from the Agricultural Transfer Tax the State levies on the sale of certain farmland. Frederick County is able to retain 75% of the tax receipts which are utilized to purchase easements. The County is authorized to retain these revenues for three years. Revenues not expended within the three year period are reverted to the State. The Maryland Department of Natural Resources funds the Conservation Reserve Enhancement Program (CREP) to help land owners plant streamside buffers, establish wetlands, protect highly erodible land, and create wildlife habitat while providing them with a steady, dependable land rental income. The Critical Farms Program assists full time farmers in acquiring farmland purchasing an option to acquire a land preservation easement at the time of the farm sale.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
ELECTRIC LIGHTING SPECIAL TAXING DISTRICTS  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Electric Lighting Tax	9,321	9,321	0	0.00%
Budgeted Fund Bal/Net Income	(321)	(321)	0	0.00%
<b>Braddock Lighting District :</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$0</b>	<b>0.00%</b>
Electric Lighting Tax	3,813	3,813	0	0.00%
Budgeted Fund Bal/Net Income	187	187	0	0.00%
<b>Libertytown Lighting District :</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>
Electric Lighting Tax	2,364	2,364	0	0.00%
Budgeted Fund Bal/Net Income	(164)	(164)	0	0.00%
<b>New Addition Lighting District :</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Revenues:</b>	<b>\$15,200</b>	<b>\$15,200</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenses:</b>				
Braddock Lighting District	9,000	9,000	0	0.00%
Libertytown Lighting District	4,000	4,000	0	0.00%
New Addition Lighting District	2,200	2,200	0	0.00%
<b>Total Expenses:</b>	<b>\$15,200</b>	<b>\$15,200</b>	<b>\$0</b>	<b>0.00%</b>

This fund accounts for property taxes restricted to providing street lighting within designated areas of the County.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
ECONOMIC DEVELOPMENT LOAN FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Budgeted Fund Balance	200	200	0	0.00%
Transfer from Other Funds	0	228,937	(228,937)	-100.00%
<b>Total Revenues:</b>	<b>\$200</b>	<b>\$229,137</b>	<b>(\$228,937)</b>	<b>-99.91%</b>
<b>Expenses:</b>				
Professional/Tech Services	100	100	0	0.00%
Operating Expenses	50	50	0	0.00%
Debt Service Expenses	0	228,937	(228,937)	-100.00%
Supplies	50	50	0	0.00%
<b>Total Expenses:</b>	<b>\$200</b>	<b>\$229,137</b>	<b>(\$228,937)</b>	<b>-99.91%</b>

This fund accounts for the receipt of loan proceeds from other governments and subsequent reloaning of these proceeds to certain private users for economic development purposes. This fund received loans from the State of Maryland under the Maryland Industrial Land Act Program.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
HOTEL RENTAL TAX FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Other Local Taxes	2,346,000	1,331,506	1,014,494	76.19%
Investment Earnings	200	200	0	0.00%
Miscellaneous Revenues	163,562	182,263	(18,701)	-10.26%
<b>Total Revenues:</b>	<b>\$2,509,762</b>	<b>\$1,513,969</b>	<b>\$995,793</b>	<b>65.77%</b>
<b>Expenses:</b>				
Professional/Tech Services	35,100	34,753	347	1.00%
Debt Service Expenses	0	178,425	(178,425)	-100.00%
Appropriations	2,474,662	1,300,791	1,173,871	90.24%
<b>Total Expenses:</b>	<b>\$2,509,762</b>	<b>\$1,513,969</b>	<b>\$995,793</b>	<b>65.77%</b>

Frederick County's hotel rental tax rate increased from 3% to 5% effective October 29, 2016.

Hotel Rental Tax was implemented in FY2005, providing additional funding for the Tourism Council. A Memorandum of Understanding was agreed to that requires the Tourism Council to provide funding to the following agencies in amounts similar to that previously provided by Frederick County. These agencies include: City of Brunswick, Civil War Medicine Museum, Delaplaine Visual Arts, Frederick County Farm Museum, Frederick Festival of the Arts, Frederick Arts Council, Frederick County Historical Society, Frederick County Landmarks Foundation, Great Frederick Fair, Weinberg Center for the Arts, and Frederick Downtown Partnership.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
HOUSING INITIATIVES FUND  
FISCAL YEAR 2018**

		FY 2018	FY 2017	\$	%
		ADOPTED	ADOPTED	CHANGE	CHANGE
<b>Revenues:</b>	Local Property Taxes	1,574,000	574,000	1,000,000	174.22%
	Investment Earnings	5,450	1,260	4,190	332.54%
	Budgeted Fund Balance	1,027,500	655,600	371,900	56.73%
	<b>Total Revenues:</b>	<b>\$2,606,950</b>	<b>\$1,230,860</b>	<b>\$1,376,090</b>	<b>111.80%</b>
<b>Expenses:</b>	Cold Weather Shelter Extension	0	0	0	N/A
	Deferred Loan Program	1,000	52,100	(51,100)	-98.08%
	Emergency Rehab Loans	165,150	110	165,040	150036.36%
	Emergency Shelter Program	0	0	0	N/A
	Family Emergency Shelter	0	0	0	N/A
	FC Homeless Prevention Program	0	0	0	N/A
	Homebuyer Assistance Program	500,300	76,150	424,150	556.99%
	MPDU PIL	1,940,500	1,102,500	838,000	76.01%
	Rebuilding Together	0	0	0	N/A
	<b>Total Expenses:</b>	<b>\$2,606,950</b>	<b>\$1,230,860</b>	<b>\$1,376,090</b>	<b>111.80%</b>

The Housing Initiatives Fund was approved by the Board of County Commissioners 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.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
DEBT SERVICE FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Federal Grants	1,270,599	0	1,270,599	N/A
Budgeted Fund Balance	(1,321,677)	0	(1,321,677)	N/A
Transfer from Other Funds	54,821,932	0	54,821,932	N/A
<b>Total Revenues:</b>	<b>\$54,770,854</b>	<b>\$0</b>	<b>\$54,770,854</b>	<b>N/A</b>
<b>Expenses:</b>				
Debt Service Expenses	54,770,854	0	54,770,854	N/A
<b>Total Expenses:</b>	<b>\$54,770,854</b>	<b>\$0</b>	<b>\$54,770,854</b>	<b>N/A</b>

The purpose of the debt service fund is to account for accumulations of resources for the payment of general long-term debt principal and interest for governmental funds.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
CITIZENS CARE AND REHABILITATION  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Revenue	20,838,196	23,914,500	(3,076,304)	-12.86%
Fund Balance	(1,430,736)	0	(1,430,736)	N/A
<b>Total Revenues:</b>	<b>\$19,407,460</b>	<b>\$23,914,500</b>	<b>(\$4,507,040)</b>	<b>-18.85%</b>
<b>Expenses:</b>				
Expenses	19,407,460	23,914,500	(4,507,040)	-18.85%
<b>Total Expenses:</b>	<b>\$19,407,460</b>	<b>\$23,914,500</b>	<b>(\$4,507,040)</b>	<b>-18.85%</b>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
MONTEVUE ASSISTED LIVING  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Revenue	4,373,984	3,931,700	442,284	11.25%
Fund Balance	288,948	0	288,948	N/A
<b>Total Revenues:</b>	<b>\$4,662,932</b>	<b>\$3,931,700</b>	<b>\$731,232</b>	<b>18.60%</b>
<b>Expenses:</b>				
Expenses	4,662,932	3,931,700	731,232	18.60%
<b>Total Expenses:</b>	<b>\$4,662,932</b>	<b>\$3,931,700</b>	<b>\$731,232</b>	<b>18.60%</b>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
COMPREHENSIVE CARE FACILITIES FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Revenue	25,212,180	27,846,200	(2,634,020)	-9.46%
Fund Balance	(1,141,788)	0	(1,141,788)	N/A
<b>Total Revenues:</b>	<b>\$24,070,392</b>	<b>\$27,846,200</b>	<b>(\$3,775,808)</b>	<b>-13.56%</b>
<b>Expenses:</b>				
Expenses	24,070,392	27,846,200	(3,775,808)	-13.56%
<b>Total Expenses:</b>	<b>\$24,070,392</b>	<b>\$27,846,200</b>	<b>(\$3,775,808)</b>	<b>-13.56%</b>



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
BELL COURT HOUSING FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Miscellaneous Revenues	129,400	129,400	0	0.00%
<b>Total Revenues:</b>	<b>\$129,400</b>	<b>\$129,400</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenses:</b>				
Personnel Services	37,588	36,040	1,548	4.30%
Professional/Tech Services	9,000	8,600	400	4.65%
Property Services	47,362	50,510	(3,148)	-6.23%
Operating Expenses	86,806	84,606	2,200	2.60%
Supplies	358	358	0	0.00%
Appropriations	19,632	20,632	(1,000)	-4.85%
Reimbursements	(71,346)	(71,346)	0	0.00%
<b>Total Expenses:</b>	<b>\$129,400</b>	<b>\$129,400</b>	<b>\$0</b>	<b>0.00%</b>

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.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
SOLID WASTE FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
System Benefit Charge	10,190,000	10,079,000	111,000	1.10%
Federal Grants	9,284	9,284	0	0.00%
Charge for Services	14,206,000	14,449,250	(243,250)	-1.68%
Investment Earnings	150,000	100,000	50,000	50.00%
Miscellaneous Revenues	13,440	0	13,440	N/A
Budgeted Fund Balance	35,119	(50,958)	86,077	-168.92%
<b>Total Revenues:</b>	<b>\$24,603,843</b>	<b>\$24,586,576</b>	<b>\$17,267</b>	<b>0.07%</b>
<b>Expenses:</b>				
Personnel Services	3,545,359	3,217,072	328,287	10.20%
Professional/Tech Services	8,491,935	8,652,800	(160,865)	-1.86%
Property Services	1,246,080	1,034,820	211,260	20.42%
Operating Expenses	9,002,139	7,357,965	1,644,174	22.35%
Debt Service Expenses	2,689,000	2,787,200	(98,200)	-3.52%
Supplies	48,350	44,750	3,600	8.04%
Non-Capital Equip	23,800	0	23,800	N/A
Property, Capital Rollup	886,000	657,000	229,000	34.86%
Appropriations	0	2,000,000	(2,000,000)	-100.00%
Reimbursements	(1,328,820)	(1,165,031)	(163,789)	14.06%
<b>Total Expenses:</b>	<b>\$24,603,843</b>	<b>\$24,586,576</b>	<b>\$17,267</b>	<b>0.07%</b>

The Solid Waste Fund accounts for a variety of solid waste activities and services for both commercial and residential customers within Frederick County. The two primary services provided are solid waste facilities and a County-wide recycling program.

With the exception of agricultural wastes, some privately-recycled wastes and wastes which require special handling, most of the refuse originating in the County is collected for disposal at the County-owned and operated Reich's Ford Landfill. The site covers 475 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.

Solid Waste Management within the Division of Utilities and Solid Waste Management operates the landfill. It 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. The County is required to adopt and submit to the State a Solid Waste Management Plan and to review the Plan bi-annually.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
WATER AND SEWER FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Federal Grants	328,958	328,958	0	0.00%
State Grants	300,000	0	300,000	N/A
Charge for Services	32,870,806	32,048,910	821,896	2.56%
Investment Earnings	200,000	100,000	100,000	100.00%
Miscellaneous Revenues	10,396,425	10,484,832	(88,407)	-0.84%
Budgeted Fund Balance	(92,831)	(1,094,462)	1,001,631	-91.52%
Budgeted Trans_ Sys Dev Resrv	133,979	421,089	(287,110)	-68.18%
<b>Total Revenues:</b>	<b>\$44,137,337</b>	<b>\$42,289,327</b>	<b>\$1,848,010</b>	<b>4.37%</b>
<b>Expenses:</b>				
Personnel Services	10,309,629	9,850,116	459,513	4.67%
Professional/Tech Services	1,718,905	1,759,424	(40,519)	-2.30%
Property Services	11,008,168	9,561,383	1,446,785	15.13%
Operating Expenses	15,123,495	13,989,160	1,134,335	8.11%
Debt Service Expenses	16,595,357	16,567,010	28,347	0.17%
Supplies	2,575,479	2,311,749	263,730	11.41%
Non-Capital Equip	248,862	120,550	128,312	106.44%
Property, Capital Rollup	1,336,761	2,012,908	(676,147)	-33.59%
Appropriations	259,005	0	259,005	N/A
Reimbursements	(15,038,324)	(13,882,973)	(1,155,351)	8.32%
<b>Total Expenses:</b>	<b>\$44,137,337</b>	<b>\$42,289,327</b>	<b>\$1,848,010</b>	<b>4.37%</b>

The Water and Sewer operations, under the Division of Utilities and Solid Waste Management, develops, constructs, operates, and maintains the County's controlled 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.

The Water and 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, Lake Linganore, or a ground water source from deep wells in various aquifers throughout the County.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
FLEET SERVICES FUND  
FISCAL YEAR 2018**

	FY 2018	FY 2017	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Charge for Services	13,101,958	13,851,938	(749,980)	-5.41%
Investment Earnings	27,500	15,000	12,500	83.33%
Miscellaneous Revenues	384,000	188,700	195,300	103.50%
Budgeted Fund Balance	179,268	181,778	(2,510)	-1.38%
Transfer from Other Funds	3,961,577	426,281	3,535,296	829.33%
<b>Total Revenues:</b>	<b>\$17,654,303</b>	<b>\$14,663,697</b>	<b>\$2,990,606</b>	<b>20.39%</b>
<b>Expenses:</b>				
Personnel Services	2,649,090	2,517,919	131,171	5.21%
Professional/Tech Services	10,845	10,828	17	0.16%
Property Services	6,162,613	7,299,321	(1,136,708)	-15.57%
Operating Expenses	2,081,893	1,745,953	335,940	19.24%
Supplies	109,178	91,149	18,029	19.78%
Non-Capital Equip	20,000	20,000	0	0.00%
Property, Capital Rollup	7,849,805	3,933,000	3,916,805	99.59%
Reimbursements	(1,229,121)	(954,473)	(274,648)	28.77%
<b>Total Expenses:</b>	<b>\$17,654,303</b>	<b>\$14,663,697</b>	<b>\$2,990,606</b>	<b>20.39%</b>

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

Fleet Services is an Internal Service Fund 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.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
VOICE SERVICES FUND  
FISCAL YEAR 2018**

	FY 2018	FY 2017	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Charge for Services	1,140,000	1,151,000	(11,000)	-0.96%
Investment Earnings	2,000	4,000	(2,000)	-50.00%
Budgeted Fund Balance	(64,741)	47,725	(112,466)	-235.65%
<b>Total Revenues:</b>	<b>\$1,077,259</b>	<b>\$1,202,725</b>	<b>(\$125,466)</b>	<b>-10.43%</b>
<b>Expenses:</b>				
Personnel Services	418,258	569,734	(151,476)	-26.59%
Professional/Tech Services	30,100	25,100	5,000	19.92%
Property Services	227,690	222,749	4,941	2.22%
Operating Expenses	412,595	424,361	(11,766)	-2.77%
Supplies	3,700	1,800	1,900	105.56%
Non-Capital Equip	2,000	1,500	500	33.33%
Reimbursements	(17,084)	(42,519)	25,435	-59.82%
<b>Total Expenses:</b>	<b>\$1,077,259</b>	<b>\$1,202,725</b>	<b>(\$125,466)</b>	<b>-10.43%</b>

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

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 FCPS telecommunications network. Examples of services include: dial tone, voice mail, video, paging, cell phones, switchboard and pay telephones.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2018**

	FY 2018	FY 2017	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Charge for Services	3,307,278	4,329,108	(1,021,830)	-23.60%
Budgeted Fund Balance	(210,778)	14,850	(225,628)	-1519.38%
<b>Total Revenues:</b>	<b>\$3,096,500</b>	<b>\$4,343,958</b>	<b>(\$1,247,458)</b>	<b>-28.72%</b>
<b>Expenses:</b>				
Professional/Tech Services	200,000	218,518	(18,518)	-8.47%
Operating Expenses	2,896,500	4,125,440	(1,228,940)	-29.79%
<b>Total Expenses:</b>	<b>\$3,096,500</b>	<b>\$4,343,958</b>	<b>(\$1,247,458)</b>	<b>-28.72%</b>

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

The Worker's Compensation Fund is for premiums collected within county departments by worker class. These funds are redistributed to the worker's compensation fund for eventual premium and deductible payments.



**FREDERICK COUNTY, MARYLAND  
FREDERICK COUNTY LIBRARY  
FISCAL YEAR 2018**

	FY 2018	FY 2017	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
State Grants	2,292,311	2,119,436	172,875	8.16%
Charge for Services	2,140,119	2,051,669	88,450	4.31%
Fines & Forfeitures	250,000	245,000	5,000	2.04%
Miscellaneous Revenues	329,000	266,600	62,400	23.41%
Budgeted Fund Balance	860,979	880,419	(19,440)	-2.21%
Transfer from Other Funds	9,269,570	8,493,759	775,811	9.13%
<b>Total Revenues:</b>	<b>\$15,141,979</b>	<b>\$14,056,883</b>	<b>\$1,085,096</b>	<b>7.72%</b>
<b>Expenses:</b>				
Personnel Services	10,075,945	9,347,813	728,132	7.79%
Professional/Tech Services	151,200	152,070	(870)	-0.57%
Property Services	434,946	404,592	30,354	7.50%
Operating Expenses	467,660	335,150	132,510	39.54%
Supplies	1,568,078	1,500,705	67,373	4.49%
Non-Capital Equip	380,031	341,884	38,147	11.16%
Other	2,088,119	2,000,669	87,450	4.37%
Reimbursements	(24,000)	(26,000)	2,000	-7.69%
<b>Total Expenses:</b>	<b>\$15,141,979</b>	<b>\$14,056,883</b>	<b>\$1,085,096</b>	<b>7.72%</b>

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

The Frederick County Public Library (FCPL) system includes the C. Burr Artz Central Library in Frederick City; Branch Libraries in Brunswick, Emmitsburg, Middletown, Thurmont, Walkersville, Urbana, and Point of Rocks; a library facility in the Detention Center; and two mobile libraries providing regularly scheduled service to neighborhoods and childcare facilities throughout the County.

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 appointed by the County Executive and confirmed by the County Council. 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 and management responsibility.



**FREDERICK COUNTY, MARYLAND  
EMPLOYEES PENSION FUND  
FISCAL YEAR 2018**

	FY 2018	FY 2017	\$ CHANGE	% CHANGE
<b>ADDITIONS</b>				
Employees Contribution	8,034,000	7,172,221	861,779	12.02%
Employer Contribution	20,850,800	18,657,324	2,193,476	11.76%
Investment Earnings	11,000,000	11,000,000	0	0.00%
<b>TOTAL ADDITIONS</b>	<b>\$39,884,800</b>	<b>\$36,829,545</b>	<b>\$3,055,255</b>	<b>8.30%</b>
<b>DEDUCTIONS</b>				
Personnel	153,242	125,817	27,425	21.80%
Benefit Payments	19,020,000	17,832,500	1,187,500	6.66%
Refunds	900,000	900,000	0	0.00%
Consultant-Legal/Actuarial/Medical	54,000	54,000	0	0.00%
Investment Expenses	2,900,000	1,900,000	1,000,000	52.63%
Administration Expenses	220,600	495,600	(275,000)	-55.49%
<b>TOTAL DEDUCTIONS</b>	<b>\$23,247,842</b>	<b>\$21,307,917</b>	<b>\$1,939,925</b>	<b>9.10%</b>
<b>NET INCREASE</b>	<b>16,636,958</b>	<b>15,521,628</b>	<b>1,115,330</b>	<b>7.19%</b>

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



**FREDERICK COUNTY, MARYLAND  
OTHER POST EMPLOYMENT BENEFITS FUND  
FISCAL YEAR 2018**

	FY2018	FY2017	\$ CHANGE	% CHANGE
<b>ADDITIONS</b>				
Retiree Contribution	1,200,000	1,000,000	200,000	20.00%
Employer Contribution	10,428,000	9,770,000	658,000	6.73%
Investment Earnings	1,200,000	900,000	300,000	33.33%
<b>TOTAL ADDITIONS</b>	<b>\$12,828,000</b>	<b>\$11,670,000</b>	<b>\$1,158,000</b>	<b>9.92%</b>
<b>DEDUCTIONS</b>				
Insurance Premiums	7,600,000	7,012,000	588,000	8.39%
Administration Expenses	108,500	108,500	0	0.00%
<b>TOTAL DEDUCTIONS</b>	<b>\$7,708,500</b>	<b>\$7,120,500</b>	<b>\$588,000</b>	<b>8.26%</b>
<b>NET INCREASE</b>	<b>5,119,500</b>	<b>4,549,500</b>	<b>570,000</b>	<b>12.53%</b>

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

# FY2018 CAPITAL BUDGETS



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
CAPITAL PROJECTS FUNDS  
FISCAL YEAR 2018**

	<b>TOTAL BUDGET</b>
<b>GENERAL GOVERNMENT</b>	
<b>NEW/EXPANDED FACILITIES &amp; MAINTENANCE/UPGRADES</b>	
PSTF Master Plan	130,000
Hayward Road Fire Station	1,288,800
Fire Rescue portable radio replacement and enhancement	1,640,000
DFRS Records Management System	624,000
Fire Apparatus and Vehicle Replacement	572,000
Sheriff's Office In-Car Video Cameras	254,697
Surveillance Van	103,000
LEC Security Project	251,000
300 Scholl's Lane Renovation	1,094,820
Work Force Services to Alternate Location	275,000
Sagner Ave Renovations	120,816
Health Department Parking Expansion	792,800
Transit Facility Expansion	4,183,877
331 Montevue Expansion	100,000
Building and Space Utilization	45,000
Walkersville Library	682,529
Myersville Library	313,040
Maintenance Systemics - General	3,000,000
<b>EQUIPMENT / TECHNOLOGY</b>	
IIT Systemics - General	1,722,298
LEAPS	175,000
Enterprise GIS FY09 ongoing	125,000
ERP System - Software	1,000,000
Financial System FY09 ongoing	200,000
Land Management	1,700,000
Treasury System	100,000
Video Services On-Going Replacement/Upgrade	13,000
<b>UNALLOCATED</b>	
Unallocated Project	(209,174)
<b>Total General Government</b>	<b>20,297,503</b>
 <b>WATER &amp; SEWER</b>	
Developer-Funded Infrastructure	15,000,000
Ballenger Elevated Water Tank Painting	551,250
Lewistown Wastewater Treatment Plant Improvements	96,000
Lewistown Wastewater Collection System	735,000



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
CAPITAL PROJECTS FUNDS  
FISCAL YEAR 2018**

	<b>TOTAL BUDGET</b>
Grease Receiving Station at Ballenger-McKinney WWTP	187,500
Route 355 Water Main Relocations	518,000
Raw Water Intake and Pump Station Improvements	1,218,000
Crestview Sewer Replacement	470,000
Route 180 Sewer Relocation (Jefferson)	430,000
SHA Utility Relocations	325,000
Summerfield SPS elimination & sewer extension	472,000
<b>Total Water &amp; Sewer</b>	<b>20,002,750</b>
 <b>PARKS AND RECREATION</b>	
Acquisition	100,000
Parks Systemic	546,324
Park Schools	1,312,000
<b>Total Parks and Recreation</b>	<b>1,958,324</b>
 <b>WATERSHED RESTORATION AND RETROFIT</b>	
County-Owned Stormwater Facility Retrofits	1,641,116
Point of Rocks Stream Restoration	3,087,816
Little Hunting Creek Stream Restoration Phase 1	1,155,810
Reforestation Program	1,554,653
Point of Rocks Bioswales & Bioretention	392,556
Englandtowne Bioswale (Upper Reach)	80,000
Open Section Road Field Verification	500,000
<b>Total Watershed Restoration and Retrofit</b>	<b>8,411,951</b>



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
CAPITAL PROJECTS FUNDS  
FISCAL YEAR 2018**

	<b>TOTAL BUDGET</b>
<b>ROADS</b>	
Boyers Mill Road	1,191,484
<b>Total Roads</b>	<b>1,191,484</b>
<b>BRIDGES</b>	
Gas House Pike Bridge	586,400
Hoovers Mill Road Bridge (No. 15-11)	229,500
<b>Total Bridges</b>	<b>815,900</b>
<b>HIGHWAYS</b>	
Pavement Management Program	14,995,700
Highway Network Systemic - General	1,000,000
Sidewalk Retrofit Program	1,130,100
Road Signalization	326,800
Roads Satellite Facilities #3	4,218,186
Urbana Satellite Yard	260,000
MD 85 Improvements	1,100,000
<b>Total Highways</b>	<b>23,030,786</b>
<b>FREDERICK COMMUNITY COLLEGE</b>	
Science/Tech Hall Renov-FCC	(350,000)
Building B Renovation	(1,000,000)
Jefferson Hall (Bldg J) Reconfiguration	1,804,925
Building E - Renovation/Addition	507,500
Technology Upgrade	300,000
Classroom Technology Upgrades	250,000
FCC Systemics	3,370,000
<b>Total Frederick Community College</b>	<b>4,882,425</b>



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
CAPITAL PROJECTS FUNDS  
FISCAL YEAR 2018**

	<b>TOTAL BUDGET</b>
<b>BOARD OF EDUCATION</b>	
Contingency	1,817,778
Waverley ES: Addition	200,000
Sugarloaf ES: New	32,790,911
Urbana ES: Replacemetn	4,011,000
Butterfly Ridge ES: New	37,799,194
Rock Creek School: Replacement	3,517,500
Systemics - Generic	5,355,000
Portable Classrooms	500,000
<b>Total Board of Education</b>	<b>85,991,383</b>
<b>MUNICIPALITIES</b>	
<b>CITY OF FREDERICK</b>	
Monocacy Blvd	3,200,000
<b>TOWN OF THURMONT</b>	
Moser Rd Sidewalk	100,000
<b>Total Municipalities</b>	<b>3,300,000</b>
<b>GRAND TOTAL</b>	<b>169,882,506</b>



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
CAPITAL PROJECTS FUNDS  
FISCAL YEAR 2018**

<b>FUNDING SOURCES</b>	<b>TOTAL BUDGET</b>
General Fund	16,558,069
General Obligation Bonds/Leases	65,428,354
Recordation Tax	1,342,500
Recordation Tax Bonds	695,333
Impact Fees	13,434,069
Impact Fee Bonds	5,000,000
School Construction Fees	12,866,000
Water & Sewer Fees	3,155,750
Enterprise Fund Bonds	1,616,000
Grants	15,184,431
Developer Contribution	15,000,000
Cash - Forward Fund State	19,252,000
Other	350,000
<b>Total Revenue</b>	<b>169,882,506</b>

The Capital Projects Fund is the first year of the Capital Improvements Program and includes appropriated funds for new and previously approved long-term projects. These projects include construction of new facilities and renovation of existing facilities. The funds in a specific capital budget year usually consist of segments in a project such as land acquisition, design, site improvements or construction and inspection. Larger projects take two to three years to complete and are consolidated into the six year CIP. The main sources of funding include general fund dollars, general obligation bonds, developer impact fees and enterprise funds.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
PARKS ACQUISITION & DEVELOPMENT FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Other Local Taxes	4,155,876	2,454,948	1,700,928	69.29%
Investment Earnings	45,000	15,000	30,000	200.00%
Budgeted Fund Balance	(4,120,826)	245,137	(4,365,963)	-1781.03%
<b>Total Revenues:</b>	<b>\$80,050</b>	<b>\$2,715,085</b>	<b>(\$2,635,035)</b>	<b>-97.05%</b>
<b>Expenses:</b>				
Professional/Tech Services	50	0	50	N/A
Debt Service Expenses	0	123,525	(123,525)	-100.00%
Appropriations	80,000	2,591,560	(2,511,560)	-96.91%
<b>Total Expenses:</b>	<b>\$80,050</b>	<b>\$2,715,085</b>	<b>(\$2,635,035)</b>	<b>-97.05%</b>

Dedicated recordation tax offers a funding source to help meet capital expenditure requirements. This is done by either transferring pay-go to the Capital Project Fund or by paying for debt service costs associated with bond funding. County Council Bill number 17-02, enacted March 21, 2017 established that 12.5% of recordation tax revenue be dedicated toward park acquisition and development in the county. The recordation tax rate is set at \$6 for each \$500 or fraction of \$500 of consideration payable or of the principal amount of the debt secured for an instrument of writing. The consideration includes the amount of any mortgage or deed of trust assumed by the grantee(s).



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
IMPACT FEE FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
Impact Fees	712,400	581,400	131,000	22.53%
Investment Earnings	3,239	500	2,739	547.80%
Budgeted Fund Balance	(33,110)	2,418,100	(2,451,210)	-101.37%
<b>Library Impact Fees</b>	<b>682,529</b>	<b>3,000,000</b>	<b>(2,317,471)</b>	<b>-77.25%</b>
School Constr. Fee all types	3,500,000	3,500,000	-	0.00%
Investment Earnings	42,612	6,584	36,028	547.21%
Budgeted Fund Balance	9,323,388	(3,506,584)	12,829,972	-365.88%
<b>School APFO Mitigation</b>	<b>12,866,000</b>	<b>-</b>	<b>12,866,000</b>	<b>N/A</b>
Impact Fees	13,120,488	11,146,550	1,973,938	17.71%
Impact Fee Offset	(439,232)	(332,864)	(106,368)	31.96%
Build America Bond Subsidy	-	3,978	(3,978)	-100.00%
Investment Earnings	107,632	13,990	93,642	669.35%
Budgeted Fund Balance	7,626,522	(804,654)	8,431,176	-1047.80%
<b>School Impact Fees</b>	<b>20,415,410</b>	<b>10,027,000</b>	<b>10,388,410</b>	<b>103.60%</b>
<b>Total Revenues:</b>	<b>33,963,939</b>	<b>13,027,000</b>	<b>20,936,939</b>	<b>160.72%</b>

**Expenses:**

*School- Impact Fees	20,415,410	10,027,000	10,388,410	103.60%
*School APFO - Mitigation Fee	12,866,000	0	12,866,000	N/A
*Library- Impact Fees	682,529	3,000,000	(2,317,471)	-77.25%
<b>Total Expenses:</b>	<b>\$33,963,939</b>	<b>\$13,027,000</b>	<b>\$20,936,939</b>	<b>160.72%</b>

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. Impact fees have been validated by a variety of court decisions beginning in 1976. The formulation and implementation of impact fees are guided by the "rational nexus" test. The three elements of the rational nexus test are: need, benefit, and proportionality.

\*June 2014, the Board of County Commissioners approved an update/revision to the calculation of Impact Fees. Mobile Home is now combined with Single-Family Detached.



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
SCHOOL CONSTRUCTION FUND  
FISCAL YEAR 2018**

	FY 2018 ADOPTED	FY 2017 ADOPTED	\$ CHANGE	% CHANGE
<b>Revenues:</b>				
Other Local Taxes	5,541,278	4,676,184	865,094	18.50%
Federal Grants	0	480,996	(480,996)	-100.00%
Investment Earnings	32,000	12,000	20,000	166.67%
Budgeted Fund Balance	(224,978)	2,434,410	(2,659,388)	-109.24%
<b>Total Revenues:</b>	<b>\$5,348,300</b>	<b>\$7,603,590</b>	<b>(\$2,255,290)</b>	<b>-29.66%</b>
<b>Expenses:</b>				
Professional/Tech Services	800	0	800	N/A
Debt Service Expenses	0	4,603,590	(4,603,590)	-100.00%
Appropriations	5,347,500	3,000,000	2,347,500	78.25%
<b>Total Expenses:</b>	<b>\$5,348,300</b>	<b>\$7,603,590</b>	<b>(\$2,255,290)</b>	<b>-29.66%</b>

Dedicated recordation tax offers a funding source to help meet capital expenditure requirements. This is done by either transferring pay-go to the Capital Project Fund or by paying for debt service costs associated with bond funding. 16.667% of recordation taxes is dedicated to support school construction. The recordation tax rate is set at \$6 for each \$500 or fraction of \$500 of consideration payable or of the principal amount of the debt secured for an instrument of writing. The consideration includes the amount of any mortgage or deed of trust assumed by the grantee(s).