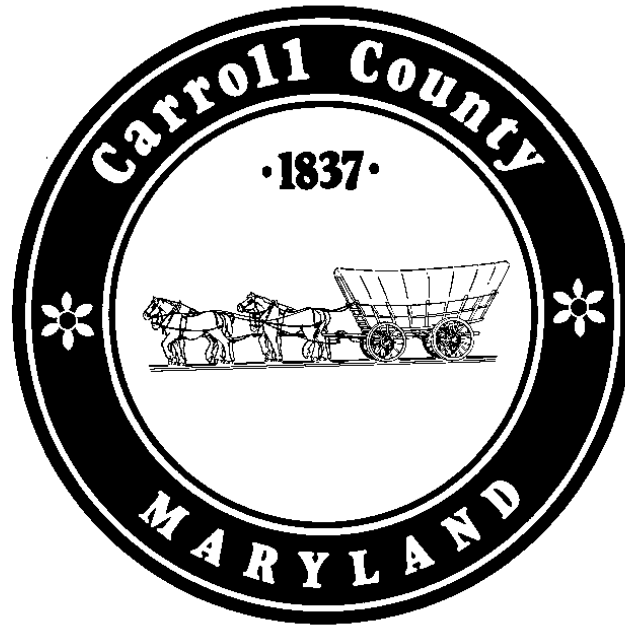


# Carroll County Maryland



## Adopted Budget Summary

Operating Budget Fiscal Year 2022  
Operating Plan Fiscal Years 2022-2027  
And  
Capital Budget Fiscal Years 2022-2027

**Available online at:**

<https://www.carrollcountymd.gov/government/directory/management-budget/bureau-of-budget/budget-documents/>



**PRODUCED BY**

Department of Management and Budget

Ted Zaleski..... Director  
Deborah Effingham..... Chief, Bureau of Budget  
Heidi Pepin..... Management and Budget Project Coordinator  
Taylor Hockensmith..... Senior Management and Budget Analyst  
Stephanie Krome..... Senior Management and Budget Analyst  
Chizuko Godwin..... Management and Budget Analyst  
Ashleigh Smith..... Management and Budget Analyst  
Jordan Karr .....Office Technician

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# FY 22 Adopted Budget Summary

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*Board of County Commissioners*

*Board of County Commissioners*



*Stephen A. Wantz  
District 1*



*C. Richard Weaver  
Vice President  
District 2*



*Dennis E. Frazier  
District 3*



*C. Eric Bouchat  
District 4*



*Edward C. Rothstein  
President  
District 5*

## *Appointed Officials*

*Roberta Windham  
County Administrator*

*Robert M. Burk  
Comptroller*

*Timothy C. Burke  
County Attorney*

*Scott R. Campbell  
Director of Public Safety*

*Jeffrey D. Castonguay  
Director of Public Works*

*Jeff R. Degitz  
Director of Recreation and Parks*

*Lynda D. Eisenberg  
Director of Comprehensive Planning*

*Kimberly L. Frock  
Director of Human Resources*

*Christopher Heyn  
Acting Director of Land and Resource Management*

*John T. Lyburn, Jr.  
Director of Economic Development*

*Mark E. Ripper  
Director of Technology Services*

*Celene E. Steckel  
Director of Citizen Services*

*Vacant  
Director of Fire/EMS*

*Ted Zaleski, III  
Director of Management and Budget*



# *Budget Message*

# Fiscal Year 2022 Adopted Budget

Every budget comes with challenges, but the Commissioners arguably faced a particularly interesting set while building their FY 22 Adopted Budget, FY 22 – 27 Operating Plan and FY 22 – 27 Community Investment Plan.

Before we talk about the FY 22 Budget, we need to look at how we got where we are today.

The long-lingering effects of the Great Recession and a decade worth of modest recovery have stressed the County's ability to maintain services, and to provide and renew facilities and infrastructure. The impact of COVID on an already challenging situation was a worry, but while COVID changed our lives in far-reaching ways, it didn't have the impact we feared on the County's fiscal health, and even played a part in creating an unusual opportunity.

## Impact of COVID

COVID had one easy to identify and easy to quantify impact on our plans: Interest rates plummeted in reaction to turmoil in the economy. Because of the impact on our investment income, we reduced revenue projections by millions of dollars. That seems likely to remain unchanged in the near future.

We feared that the shutdown of businesses and loss of jobs could lead to revenue losses in FY 21 of as much as 10% of the budget. Revenue losses of that size would have a significant impact on County services. Fortunately, those concerns weren't realized. Though business activity slowed dramatically, and jobs were lost, we didn't experience the expected impact because of stimulus actions by the federal government. Locally, actions had the desired result, limiting fiscal impacts. There are valid concerns about the long-term impact of these actions on the federal budget, but for our budget, it was a game-changer.

Preparing for the possibility of a significant revenue downturn, the Commissioners made two important choices in the FY 21 Budget. First, they made limited use of existing Unassigned Fund Balance, or what people think of as surplus, leaving a strong reserve. Second, they adopted an FY 21 Budget that was slightly smaller than the FY 20 Budget to avoid increasing our ongoing expenditure commitments in the face of uncertainty.

These two actions, combined with a better than expected outcome in FY 21, leave approximately \$50 million of funding available for one-time purposes. If the County has ever had a similar opportunity, it was many years ago.

## Changing Challenges for FY 22

So, the good news for FY 22 is that we avoided much of the feared impact of COVID on the budget and we have a strong reserve available for one-time uses. That doesn't mean that all is good. The County still faces uncertainty and challenges.

What can we expect as we transition to life after COVID?

- How many businesses have been lost?
- How long will it take other businesses to replace them?
- How many businesses have been badly damaged?
- Will they recover and how long will it take?
- How many jobs have been lost?
- How long will it take people who lost jobs to find new ones?
- How long will it take for them to be replaced?
- Will they find jobs with comparable pay?
- What lasting impacts have there been on our economy that we don't yet understand?

It is important that we acknowledge that we can't answer these questions and uncertainty remains. Another big concern is our existing ongoing expenditure commitments. This last decade has left us overcommitted. The projected cost of services exceeds projected revenues in future years. Of course, these are projections. Not only will these projections change, but with what we know today there is little reason to think that this is a problem that will resolve itself.

Given that we are still working our way through COVID and that uncertainty remains, this budget process wasn't the time to fix this issue but failing an unanticipated surge in revenue it will need to be dealt with.

### **The Total Budget**

The General Fund, or what people often think of as the Operating Budget, gets most of the attention, but the County Budget includes thirteen funds. The All Funds budget is \$681.6M, an increase of \$110.4M, or 19.3%, from FY 21. There are changes to every fund, but the most notable changes include:

- The General Fund increases \$57.0M from FY 21 to FY 22 primarily due to:
  - an increase of \$32.2M of one-time funds transferred to the Enterprise Funds (Solid Waste, Airport, and Fiber) primarily for future landfill development
  - \$7.2M to Carroll County Public Schools which includes one-time funding of \$1.0M for bonuses
  - \$2.5M for transitioning Emergency Medical Services personnel to the County from two of the thirteen fire stations
  - \$1.2M in the LOSAP Fund to improve the position of the fund
- Capital Fund increases \$19.8M from FY 21 due to new road projects and the 2<sup>nd</sup> year of construction for East Middle School.

General Fund transfers to other funds, such as Enterprise, Capital, and LOSAP, are counted twice in the All Funds Budget and are the driving factor for the large change in the All Funds budget from FY 21 to FY 22. For example, the transfer to Solid Waste Enterprise Fund is increasing by \$27.0M from FY 21 to FY 22. It is reflected in the General Fund as an increase of \$27.0M in the transfer to the Solid Waste Enterprise Fund and is reflected in the Solid Waste Enterprise Fund as an increase of \$27.0M from the General Fund. This FY 22 increase of \$27.0M in FY 22 is reflected in the All Funds budget as \$54.0M.

## The Operating Budget

The FY 22 Adopted Operating Budget is \$474.2M, a \$57.0M, or 13.7%, increase from FY 21. Of the \$57.0M increase, \$44.9M is the use of surplus funds for one-time expenditures. Annual revenues increase \$16.6M, or 4.1%, from FY 21 and are driven primarily from growth in Income Tax, Property Tax, and an increase in 911 Service fees.

Commissioner actions during Proposed Budget deliberations include:

- General Fund (Operating Budget)
  - Did not increase taxes
  - Increased the 911 Fee from \$0.75 per line to \$1.50 per line, generating an estimated \$1.65M in additional annual revenue
  - An additional \$2.0M to the Carroll County Sheriff's Office for salary increases
  - Included \$0.8M to fund a 2% salary increment to Commissioner employees in FY 22, with additional 2% increments in FY 23-27
  - Provided an additional \$0.3M in annual funding to the Carroll County Public Library
  - Added \$0.4M for 6 new 911 Emergency Communication Technician positions in FY 22
  - Added 2 additional positions to the State's Attorney's Office for the Body-Worn Camera program
  - Moved the start of the Body-Worn camera program from FY 25 to FY 22, contingent on receipt of an FY 22 grant for the equipment purchase
  - Added \$0.13M for two new Board of Elections positions in FY 22
  - Added \$25,000 annually to fund Shock Trauma
  - Added \$15,000 to increase per diem or salary to the following commission members:
    - Planning and Zoning Commission – per diem increases from \$90 to \$125
    - Board of Zoning Appeals – per diem increases from \$90 to \$125
    - Board of License Commissioners:
      - Chair position increases from an annual salary of \$2,500 to \$2,750
      - Board member annual salaries increase from \$1,875 to \$2,000
      - Per diem for alternate member increases from \$50 to \$100
  - Converted a Correctional Deputy position to a Correctional Specialist position in the Carroll County Sheriff's Office
  - Used surplus funding to fund the following one-time costs:
    - \$25.1M transfer to the Solid Waste Enterprise Fund for future development of the landfill
    - \$8.1M for new road construction, including:
      - \$4.3M to pave gravel roads
      - \$1.4M to extend Ridenour Way

- \$2.4M to construct a roundabout on and extension to Georgetown Boulevard
  - \$2.0M to Land Bank for future land purchases
  - \$7.0M for a Sheriff's Headquarters building in FY 25. Total cost of the project is estimated at \$30.1M, with \$23.1M in bond funding in FY 26
  - \$1.5M for a 10-year lease and \$0.1M for renovation of space at the former North Carroll High School for use by the Sheriff's Office
  - \$1.0M to the Carroll Community College for technology funding over three years
  - \$1.0M to Carroll County Public Schools for bonuses
  - \$0.5M for Farm Museum pavilion replacement in FY 23
  - \$0.4M for Self-Contained Breathing Apparatus (SCBA) for Westminster Fire Company
- Eliminated \$7.2M for the Sheriff's Office - Eldersburg Precinct project in the FY 23/24 CIP and removed the operating impacts associated with the project
- Reduced the Transfer to Solid Waste by approximately \$2.0M per year beginning in FY 23 by:
  - Increasing the amount of municipal solid waste (MSW) to be landfilled at Northern while simultaneously reducing the tonnage of MSW being transferred to a private landfill located in Pennsylvania
  - Increasing the commercial recycling fee from \$30/ton to \$55/ton

### Multi-year Operating Plan

Since the 1990s, Carroll has, in addition to adopting the budget, adopted a multi-year Operating Plan. The Plan makes it more difficult to make unsustainable budget decisions. Unfortunately, our modest recovery from the Great Recession and the uncertainty about our recovery from COVID leave us with an unbalanced Plan. In the coming years we will face the additional challenge of figuring out how we move to a balanced position again.

We will show the Operating Plan, with its negative balances, to be clear about our position and what needs to be fixed in the future. Below are the bottom lines of the FY 22 - 27 Operating Plan.

Millions	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Revenues	\$474.2	\$454.7	\$466.5	\$490.5	\$495.6	\$511.2
Expenditures	474.2	451.4	468.9	496.7	508.4	529.6
<b>Balance</b>	<b>\$0.0</b>	<b>\$3.3</b>	<b>(\$2.4)</b>	<b>(\$6.2)</b>	<b>(\$12.8)</b>	<b>(\$18.4)</b>
Balance as a % of Budget	0.0%	0.7%	(0.5%)	(1.3%)	(2.6%)	(3.6%)

### County Highlights

Even after numerous years of troubled economic conditions and modest revenue growth, the County has many good things to talk about:

- Carroll County Public Schools continues to be among the most highly ranked systems in the highly ranked State of Maryland.
- Carroll County Public Library continues to have one of the highest circulation rates per capita in the State.
- Significant business and employment developments are progressing, creating the potential for high-quality job opportunities.
- Approximately 75,000 acres are under permanent easement in our Agricultural Land Preservation programs, supporting agribusiness and maintaining our rural heritage while avoiding the costs of services and infrastructure to serve residential development.
- Carroll continues to be highly rated by the credit rating agencies with three AAAs. We continue to see strong demand for our bonds.

### **Stay Informed**

The Commissioners continue to make their actions available for review and participation by the public. You can follow the budget, and other actions and discussions, through:

- Cable Channel 24 broadcasts
- Carroll County's YouTube channel
- The County website with links to live and on demand video
- Carroll Connect, the County's email subscription service
- Facebook, Twitter, and Instagram
- A video archive of public meetings on the County website
- A Commissioner radio report broadcast live on WTTR on Sunday mornings and available on the County website

All the FY 22 budget sessions, from the first Budget Overview to the budget adoption, were open to the public and appeared on the local government channel. These videos remain available on the County website. Thank you for your interest in the Commissioners' budget.

Ted Zaleski, Director  
Management and Budget

# *Debt Management*

# Debt Management

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## **Capital Expenditures vs. Current Expenditures**

Local government expenditures can be broadly categorized as either current or capital. Generally, current expenditures are related to ongoing operations or purchases that are relatively inexpensive or short lived. Capital expenditures tend to be for one-time, relatively high costs, or for long-lived assets. There is not a clear line separating current and capital expenditures, but current expenditures should be funded with current sources of revenue and it may be appropriate to fund capital expenditures with current revenue and/or debt financing. When debt financing is used, it is important that the useful life of the asset exceed the time necessary to pay for the asset. Carroll County's operating expenditures are entirely funded by current revenue. A mix of sources, such as bonds, grants, and paygo funding, is used to fund capital projects.

## **Paying for Capital Assets**

There are two general approaches to paying for capital assets: paygo, or using current resources to pay as the expenditure occurs, and debt financing, paying over time as the asset is used. Paygo funding creates no long-term obligation, but may require years of saving, which delays addressing a need. Paygo funding places the entire burden on the existing taxpayer, even though a long-lived asset may benefit taxpayers in future years. Debt financing commits the County to a long-term obligation and increases the cost of the funding but allows timely filling of needs and spreads the cost of an asset over a larger number of taxpayers who will benefit from its use. To benefit from the advantages of each of these approaches, Carroll County uses a mix of paygo and debt funding in the Capital Budget.

## **Bonds**

For local governments, financing with long-term debt usually means issuing bonds. A bond is like a mortgage; it is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

General obligation bonds are used when the capital project is beneficial to the community. Examples would be expenditures for law enforcement, fire protection, education, community facilities, or roads and bridges. The payments are financed by the taxpayers of the issuing government because general obligation bonds are secured unconditionally by the full faith, credit, and taxing powers of the issuing government. These bonds typically carry high credit ratings with correspondingly low risk.

Serial bonds are a package of individual bonds with each bond potentially having a different maturity than the rest. Typically, a municipal serial bond issue has maturities ranging from one year to more than twenty years. General obligation bond issues are usually entirely in serial form.



### Debt Retirement

As of June 30, 2020, 73.3% of long-term debt owed by the County will be retired within ten years and 49.7% will be retired within five years. New Public Improvement Bonds issued in November 2020 have an aggregate principal amount of \$20.0 million.

### Rating Agencies

There are currently three credit rating agencies used by Carroll County: Moody's, Fitch, and Standard & Poor's. These agencies tackle the difficult task of evaluating municipal bond issues for demographic, economic, financial, and debt factors. The result of the evaluation process is a "rating" that is assigned to the bond issue. Ratings generally measure the probability of the timely repayment of principal and interest on municipal bonds. The higher the credit rating assigned to the issue, the lower the interest rate the County will need to attract investors.

The following table displays the various rating categories used by the rating agencies:

Moody's <sup>1</sup>	Standard & Poor's <sup>2</sup>	Fitch	Description
Aaa	AAA	AAA	Highest quality, extremely strong capacity to pay
Aa	AA	AA	High quality, very strong capacity to pay
A	A	A	Upper medium quality, strong capacity to pay
Baa	BBB	BBB	Medium quality, adequate capacity to pay
Ba	BB	BB	Questionable quality, low capacity to pay

<sup>1</sup>Relative ranking within a range may be designated by a 1, 2, or 3.

<sup>2</sup>Relative ranking within a range may be designated by a + or -.

Credit evaluation, to some extent, is subjective which may result in different analysts looking at different data or assigning different weight to the same data. The rating agencies do not necessarily give the same credit ratings to the same bond issues.

Ratings are initially made before issuance and are continuously reviewed and amended as necessary to reflect change in the issuer's credit position. According to the rating agencies, Carroll County demonstrates very strong credit worthiness. Moody's has assigned Carroll County a rating of **Aaa**, Standard & Poor's **AAA**, and Fitch **AAA**. These high ratings allow Carroll County to benefit from lower interest rates for capital projects financed with long-term debt issues. The County's goal is to maintain our current bond ratings to minimize borrowing costs.

### **Sale of Bonds**

Bonds are sold to investors through the services of an underwriter. Underwriters buy the entire bond issue from the issuer and then resell the individual bonds to investors. Since they assume the responsibility of distributing the bonds, they risk having to sell the bonds at a price below the purchase price.

The financial advisor helps the issuer design the bond issue in terms of maturity dates, maturity amounts, and call provisions; prepares the official statement; selects an appropriate time to mark the issue; and complies with legal requirements.

Carroll County historically uses a competitive bid process to sell its bonds. This means that at a specified date and time, bids are accepted from various underwriters. The underwriter submitting the lowest bid (interest rate) is selected to purchase the bonds. Within a few days of the bond purchase, the underwriter sells the bonds to investors.

### **Debt Affordability**

Carroll County does not have a legal debt limit. The County uses a debt affordability model to evaluate the County's ability to support debt. The model establishes guidelines for the amount of debt the County can initiate each year, and projects the effects of that financing through six years of the CIP.

Debt affordability measures a number of criteria, such as total debt to assessable base and debt service to General Fund revenue, and compares the projected ratios to guideline ratios. The model accounts for potential changes in revenue and interest. The model distinguishes between direct debt (i.e., debt to be paid with General Fund revenue) and indirect debt (i.e., debt that is backed by the government but with an associated revenue stream separate from the General Fund).

**Schedule of Debt Service Requirements on Direct County Debt**

The following table sets forth the schedule of debt service requirements for the County's direct general obligation bonded debt, State of Maryland Loans, Promissory Notes, Capital Leases, and Enterprise Fund bonded debt, projected as of the year ended June 30, 2021.

**Schedule of Debt Service Requirements (1)**

Fiscal Years Ending June 30	<u>G.O. Bonds (2)</u>		<u>Watershed Bonds</u>		<u>Notes, Capital Leases, and Other Debt</u>		<u>General Obligation Debt</u>		<u>Total Governmental Funds</u>			<u>Enterprise Funds</u>			Grand Total Debt Service (1)
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total Debt Service	Principal	Interest	Total Debt Service	
2022	19,751,617	7,423,541	1,113,627	583,793	344,966	91,064	246,000	1,971,653	21,456,210	10,070,051	31,526,261	1,417,467	301,796	1,719,263	33,245,524
2023	18,854,865	6,568,341	1,117,704	535,381	391,972	82,329	680,930	1,940,208	21,045,471	9,126,259	30,171,730	1,307,630	264,184	1,571,814	31,743,544
2024	18,077,892	5,747,538	1,119,594	484,600	401,975	73,025	1,006,624	1,919,894	20,606,085	8,225,057	28,831,142	5,483,270	221,085	5,704,355	34,535,497
2025	16,169,820	4,998,941	1,085,690	435,474	411,505	63,496	2,179,934	1,809,927	19,846,949	7,307,838	27,154,787	495,265	92,133	587,398	27,742,185
2026	16,517,141	4,349,425	1,086,498	391,432	421,261	53,740	1,346,000	1,741,702	19,370,900	6,536,299	25,907,199	520,347	71,031	591,378	26,498,577
2027	16,778,690	3,739,903	1,087,896	350,020	431,248	43,752	2,584,000	1,694,815	20,881,834	5,828,490	26,710,324	543,276	53,182	596,458	27,306,782
2028	17,106,198	3,124,408	1,088,356	309,156	441,472	33,528	-	1,557,835	18,636,026	5,024,927	23,660,953	566,215	34,540	600,755	24,261,708
2029	17,467,260	2,487,749	1,088,728	267,162	451,938	23,062	107,290	1,557,835	19,115,216	4,335,808	23,451,024	590,720	15,077	605,797	24,056,821
2030	13,654,539	1,897,031	1,089,882	225,040	462,653	12,347	4,662,430	1,476,707	19,869,504	3,611,125	23,480,629	113,262	2,504	115,766	23,596,395
2031	10,271,295	1,451,885	1,039,540	185,257	235,424	2,077	13,115,500	1,103,726	24,661,759	2,742,945	27,404,704	2,429	49	2,478	27,407,182
2032	9,070,532	1,159,139	1,029,468	152,562	-	-	-	520,766	10,100,000	1,832,467	11,932,467	-	-	-	11,932,467
2033	7,797,750	947,795	997,250	126,871	-	-	445,320	509,076	9,240,320	1,583,742	10,824,062	-	-	-	10,824,062
2034	6,788,474	761,693	946,526	103,633	-	-	3,475,344	497,387	11,210,344	1,362,713	12,573,057	-	-	-	12,573,057
2035	5,700,713	589,110	854,287	81,090	-	-	-	314,931	6,555,000	985,131	7,540,131	-	-	-	7,540,131
2036	5,057,678	432,374	747,322	60,495	-	-	473,924	302,490	6,278,924	795,359	7,074,283	-	-	-	7,074,283
2037	3,869,397	303,316	580,603	44,059	-	-	1,303,000	257,475	5,753,000	604,850	6,357,850	-	-	-	6,357,850
2038	3,247,818	202,346	502,182	31,403	-	-	-	224,900	3,750,000	458,649	4,208,649	-	-	-	4,208,649
2039	3,247,818	109,404	502,182	19,659	-	-	887,000	202,725	4,637,000	331,788	4,968,788	-	-	-	4,968,788
2040	2,075,300	37,602	424,700	9,273	-	-	1,024,000	180,550	3,524,000	227,425	3,751,425	-	-	-	3,751,425
2041	725,300	6,346	274,700	2,404	-	-	2,587,000	100,625	3,587,000	109,375	3,696,375	-	-	-	3,696,375
<b>Total</b>	<b>\$ 212,230,097</b>	<b>\$ 46,337,887</b>	<b>\$ 17,776,735</b>	<b>\$ 4,398,764</b>	<b>\$ 3,994,414</b>	<b>\$ 478,420</b>	<b>\$ 36,124,296</b>	<b>\$ 19,885,227</b>	<b>\$ 270,125,542</b>	<b>\$ 71,100,298</b>	<b>\$ 341,225,840</b>	<b>\$ 11,039,881</b>	<b>\$ 1,055,581</b>	<b>\$ 12,095,462</b>	<b>\$ 353,321,302</b>

(1) Totals may not add due to rounding.

(2) Loans paid from revenues or by repayments by others:

(a) Promissory Notes \$0

(b) Capital Lease Agreements of \$3,994,414

Source: Carroll County Department of the Comptroller.

**Projected Statement of Direct and Enterprise  
Fund Bonded  
Debt Issued and Outstanding  
As of June 30, 2021 (1)(2)(3)**

	<b>Principal Date of Issue</b>	<b>Issued</b>	<b>Outstanding (4)</b>
<b><u>Direct Bonded Debt</u></b>			
Volunteer Fire Dept Project Bonds	12/01/05	2,900,000	-
Consolidated Public Improvement Refunding Bonds	11/13/07	6,670,000	-
Consolidated Public Improvement Series D Bonds	10/21/10	19,649,128	-
Consolidated Public Improvement Bonds	11/10/11	18,750,000	875,000
Consolidated Public Improvement Refunding Bonds	11/08/12	16,220,345	1,330,358
Consolidated Public Improvement Bonds	11/08/12	21,460,000	2,150,000
Consolidated Public Improvement Bonds	11/14/13	26,000,000	4,005,000
Consolidated Public Improvement Bonds	11/13/14	15,000,000	10,500,000
Consolidated Public Improvement Refunding Bonds	11/13/14	52,576,682	33,908,439
Consolidated Public Improvement Bonds	11/19/15	28,000,000	20,785,000
Consolidated Public Improvement Refunding Bonds	11/19/15	6,015,081	2,527,840
Consolidate Public Improvement Bonds	11/10/16	14,000,000	11,200,000
Consolidated Public Improvement Refunding Bonds	11/10/16	6,138,285	-
Consolidated Public Improvement Bonds	11/01/18	25,000,000	22,500,000
Consolidated Public Improvement Bonds	11/05/19	30,000,000	28,500,000
Consolidated Public Improvement Refunding Bonds	11/05/19	39,797,184	37,405,524
Consolidated Public Improvement Bonds	12/03/20	20,000,000	20,000,000
Consolidated Public Improvement Refunding Bonds	12/03/20	33,989,958	33,989,959
<b>Installment Purchase Agreements:</b>			
Installment Purchase Agreements	7/1/01-6/30/02	396,000	396,000
Installment Purchase Agreements	7/1/02-6/30/03	530,930	530,930
Installment Purchase Agreements	7/1/03-6/30/04	100,000	100,000
Installment Purchase Agreements	7/1/04-6/30/05	2,179,934	2,179,934
Installment Purchase Agreements	7/1/05-6/30/06	1,346,000	1,346,000
Installment Purchase Agreements	7/1/06-6/30/07	2,584,000	2,584,000
Installment Purchase Agreements	7/1/08-6/30/09	2,215,126	1,013,914
Installment Purchase Agreements	7/1/09-6/30/10	4,662,430	4,662,430
Installment Purchase Agreements	7/1/10-6/30/11	13,115,500	13,115,500
Installment Purchase Agreements	7/1/12-6/30/13	445,320	445,320
Installment Purchase Agreements	7/1/14-6/30/15	3,475,344	3,475,344
Installment Purchase Agreements	7/1/15-6/30/16	473,924	473,924
Installment Purchase Agreements	7/1/16-6/30/17	1,303,000	1,303,000
Installment Purchase Agreements	7/1/18-6/30/19	887,000	887,000
Installment Purchase Agreements	7/1/19-6/30/20	1,024,000	1,024,000

Installment Purchase Agreements	7/1/20-6/30/21	2,587,000	2,587,000
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**Farmers Home Administration:**

Watershed Bond — 1972	06/01/72	769,700	43,921
Watershed Bond — 1974	07/01/74	253,000	40,727
Watershed Bond — 1979	09/02/80	<u>678,800</u>	<u>245,064</u>
		<u>\$ 421,193,671</u>	<u>\$ 266,131,128</u>

**Enterprise Fund Bonded Debt**

Consolidated Public Improvement Bonds Series D	10/21/10	13,742	-
Consolidated Public Improvement Refunding Bonds	11/08/12	198,549	21,428
Consolidated Public Improvement Refunding Bonds	11/13/14	5,446,058	3,848,458
Consolidated Public Improvement Refunding Bonds	11/19/15	2,978,549	1,251,736
Consolidated Public Improvement Refunding Bonds	11/10/16	56,307	-
Consolidated Public Improvement Refunding Bonds	11/05/19	902,816	829,476
Consolidated Public Improvement Refunding Bonds	12/03/20	6,738	6,738
Water Quality Loan — MD Dept. of the Environment	03/22/00	532,680	-
Solid Waste	11/13/14	406,860	63,104
Solid Waste	11/19/15	191,370	80,423
Solid Waste	11/10/16	91,589	-
Septage	11/08/12	62,391	13,214
Airport	11/13/01	2,200,000	110,000
Airport	10/21/10	27,130	-
Airport	11/08/12	18,715	-
Airport	11/10/16	63,819	-
Airport - Draw Down Bond	05/01/19	4,802,001	4,802,001
Airport	12/03/20	13,303	13,303
		<u>\$ 18,012,617</u>	<u>\$ 11,039,881</u>
		<u>\$ 439,206,288</u>	<u>\$ 277,171,009</u>

(1) This table reflects indebtedness of the County exclusive of the following obligations:

(a) Capital Lease Agreements of \$3,994,414

(2) This subtotal reflects the direct bonded indebtedness of the County exclusive of those items in Note (1) of this table and Enterprise Fund Bonded Debt and is exclusive of any related bond premiums/discounts or other unamortized charges.

(3) Does not include Bonds offered herein and the refunding of the Refunded Bonds.

(4) Outstanding 2020 projected from beginning balance of principle payments in NTE-6-21 workbook

Source: Carroll County Department of the Comptroller.

**Projected County Debt  
Exclusive of Enterprise Fund Debt  
(1)**

	<u>Bonded Debt</u>	<u>Estimated Population</u>	<u>Assessed Value</u>	<u>Bonded Debt Per Capita</u>	<u>Bonded Debt to Assessed Value</u>
2021 (4)	\$266,131,128	168,104	\$21,203,694,000	1,583.13	1.26%
2020	267,977,820	168,063	20,578,536,000	1,594.51	1.30
2019	267,213,151	168,015	20,125,090,540	1,590.41	1.33
2018	268,176,804	167,997	19,595,053,827	1,596.32	1.37
2017	295,668,445	167,924	19,098,609,701	1,708.92	1.55
2016	309,180,614	167,887	18,733,020,866	1,790.24	1.65

**Projected County Debt  
Inclusive of Enterprise Fund Debt  
(1)**

	<u>Bonded Debt (2) (3)</u>	<u>Estimated Population</u>	<u>Assessed Value</u>	<u>Bonded Debt Per Capita</u>	<u>Bonded Debt to Assessed Value</u>
2021 (4)	\$277,171,009	168,104	\$21,203,694,000	1,648.81	1.31%
2020	280,497,954	168,063	20,578,536,000	1,669.00	1.36
2019	281,687,535	168,015	20,125,090,540	1,676.56	1.40
2018	279,595,362	167,997	19,595,053,827	1,664.29	1.43
2017	309,048,384	167,924	19,098,609,701	1,786.25	1.62
2016	324,624,173	167,887	18,733,020,866	1,879.67	1.73

(1) These tables reflect indebtedness of the County exclusive of the State's Industrial Land Act and the State's Industrial Commercial Redevelopment Fund Loans, Promissory Notes, Capital Lease Agreements, and any related bond premiums/discounts or other unamortized charges.

(2) Does not include Bonds offered herein or the refunding of the Refunded Bonds.

(3) This chart includes, among other things, the bonded indebtedness originally incurred by the Carroll County Sanitary Commission, which indebtedness is to be paid first from various charges which the County is authorized to levy together with State and federal monies received, but which indebtedness is ultimately secured by the full faith and credit of the County.

(4) Unaudited.

Source: Carroll County Department of the Comptroller.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**

**Computation of the Projected Legal Debt Margin**  
**As of June 30, 2021**

Net assessed value- Real Property	\$ 20,545,594,000	
Debt limit - 6% of net total assessed value (1)		\$ 1,232,735,640
Assessed Value-Personal Property	<u>658,100,000</u>	
Debt limit- 15% of net assessed value (1)		<u>98,715,000</u>
Debt Limit- (6%/15%) of net assessed value		1,331,450,640
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 277,171,009	
Less- Agricultural Preservation Program Self Supporting Debt	36,124,296	
Less- Fire Company Loans- Self Supporting Debt	0	
Less - Bureau of Utilities bonds	5,957,836	
Less - Septage bonds	13,214	
Total amount of debt applicable to debt limit		<u>235,075,663</u>
Legal debt margin		<u><u>\$ 1,096,374,977</u></u>

Note: (1) Recommended limit - Carroll County does not have a legal debt limit.  
Source: Carroll County Department of the Comptroller.

Schedule of Legal Debt Margin  
2012-2021

Fiscal Year	Assessed Value	Legal Debt Limitation	Legal Borrowing Limitation	Debt Subject to Limitation	Legal Debt Margin	Ratio of Debt Subject to Limitation To Legal Borrowing Limitation
2012	19,813,576,019	6%/15%	1,248,709,194	292,937,714	955,771,480	23.46%
2013	18,789,765,921	6%/15%	1,175,305,137	287,113,093	888,192,044	24.43%
2014	18,514,343,538	6%/15%	1,158,193,261	286,486,025	871,707,236	24.74%
2015	18,495,548,665	6%/15%	1,159,503,407	273,161,300	886,342,107	23.56%
2016	18,733,020,866	6%/15%	1,174,512,828	272,857,221	901,655,607	23.23%
2017	19,098,609,701	6%/15%	1,199,599,196	258,522,314	941,076,882	21.55%
2018	19,595,053,527	6%/15%	1,232,388,106	231,870,818	1,000,517,288	18.81%
2019	20,125,090,540	6%/15%	1,254,193,231	235,052,602	1,019,140,629	18.74%
2020	20,681,485,860	6%/15%	1,300,249,667	236,498,333	1,063,751,334	18.19%
2021	21,203,694,000	6%/15%	1,331,450,640	235,075,663	1,096,374,977	17.66%

***Fund Balance***



# Explanation of Fund Balance

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Governmental funds report the difference between their assets and liabilities as fund balance. In February 2009, The Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, requiring implementation by June 30, 2011. This GASB standard does not affect the calculation of fund balance, but fundamentally alters the various components used to report it. Fund balance is now divided as follows:

1. Nonspendable
2. Restricted
3. Committed
4. Assigned
5. Unassigned

*Nonspendable* funds are not in a spendable form or must be maintained intact. Examples are inventories, prepaid expenses, and loans to various agencies.

*Restricted* funds can be used only for the specific purposes as stipulated by external creditors, grantors, or laws of other governments; constitutionally; or through enabling legislation.

*Committed* funds are those constrained by limitations that the government imposes on itself at the highest level of decision-making authority. Commitments may be changed or lifted only by the same formal action that imposed the original constraint.

*Assigned* funds are intended to be used by the government for a specific purpose. This intention can be expressed by the governing body, an official, or a body to which the governing body delegates the authority.

*Unassigned* funds are technically available for any purpose. Carroll's consists of anticipated current year unassigned funds.

## Schedule of Changes in Fund Balance General Fund

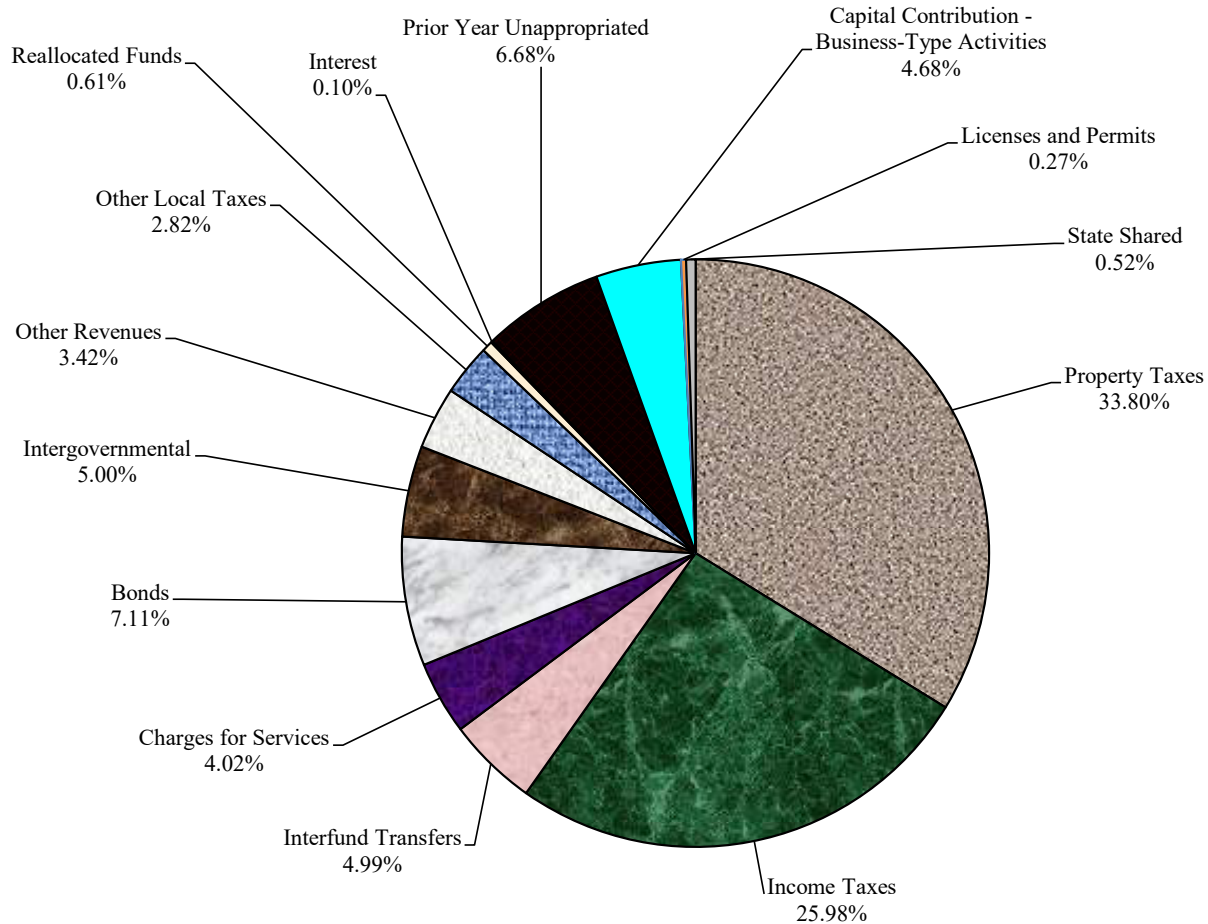
	Actual for 6/30/20 Audited - CAFR	Projected for 6/30/21 as of 5/26/21	Projected for 6/30/22
<b><u>Beginning Fund Balance</u></b>	<b>\$117,550,515</b>	<b>\$127,588,310</b>	<b>\$156,510,103</b>
Revenues	416,715,259	432,861,793	429,290,170
Expenditures	-407,992,339	-403,940,000	-474,184,330
GO Bond Proceeds, Premium, and Redemption	1,314,875	0	0
<b>Projected Ending Fund Balance</b>	<b>\$127,588,310</b>	<b>\$156,510,103</b>	<b>\$111,615,943</b>
<b><u>Nonspendable</u></b>			
Inventory	1,663,235	1,663,235	1,663,235
Prepaid Expenses	7,540,582	7,652,631	7,652,631
Loans for Economic Development	4,355,917	4,321,781	4,321,781
Loans to Volunteer Fire Companies	7,957,704	7,694,213	7,694,213
Loans to Municipalities	149,037	149,037	149,037
Loans to CCPL	0	500,000	500,000
Advances to Industrial Development Authority	612,910	612,910	612,910
Due from other Governmental Funds	4,921,289	4,704,624	2,483,718
<b>Total Nonspendable</b>	<b>27,200,674</b>	<b>27,298,431</b>	<b>25,077,525</b>
<b><u>Restricted</u></b>			
Weed Control Future Equipment Purchases	196,306	196,306	196,306
Agricultural Preservation Payables	33,459,133	32,839,854	32,839,854
Loans Collectible Within One Year	1,050,013	0	0
Farmers & Merchants - Collateral	230,000	230,000	230,000
<b>Total Restricted</b>	<b>34,935,452</b>	<b>33,266,160</b>	<b>33,266,160</b>
<b><u>Committed</u></b>			
Stabilization Fund	20,940,467	23,709,217	23,709,217
<b>Total Committed</b>	<b>20,940,467</b>	<b>23,709,217</b>	<b>23,709,217</b>
<b><u>Assigned</u></b>			
Appropriation of Prior Year Unassigned Fund Balance	9,239,647	61,118,640	23,946,552
Community Media Center/CCPL	2,203,308	1,703,308	637,308
Encumbrances	2,709,794	1,459,112	1,459,112
<b>Total Assigned</b>	<b>14,152,749</b>	<b>64,281,059</b>	<b>26,042,971</b>
<b><u>Unassigned</u></b>			
Unassigned	30,358,968	7,955,236	3,520,070
<b>Total Unassigned</b>	<b>30,358,968</b>	<b>7,955,236</b>	<b>3,520,070</b>
<b><u>Summary</u></b>			
<b>Ending Fund Balance</b>	<b>127,588,310</b>	<b>156,510,103</b>	<b>111,615,943</b>
Less: Nonspendable	(27,200,674)	(27,298,431)	(25,077,525)
Less: Restricted	(34,935,452)	(33,266,160)	(33,266,160)
Less: Committed	(20,940,467)	(23,709,217)	(23,709,217)
Less: Assigned	(14,152,749)	(64,281,059)	(26,042,971)
<b>Current Year Unassigned</b>	<b>\$30,358,968</b>	<b>\$7,955,236</b>	<b>\$3,520,070</b>

***Total Budget Summary***

# All Funds Sources - By Category

Fiscal Year 2022 Budget

\$681,635,278

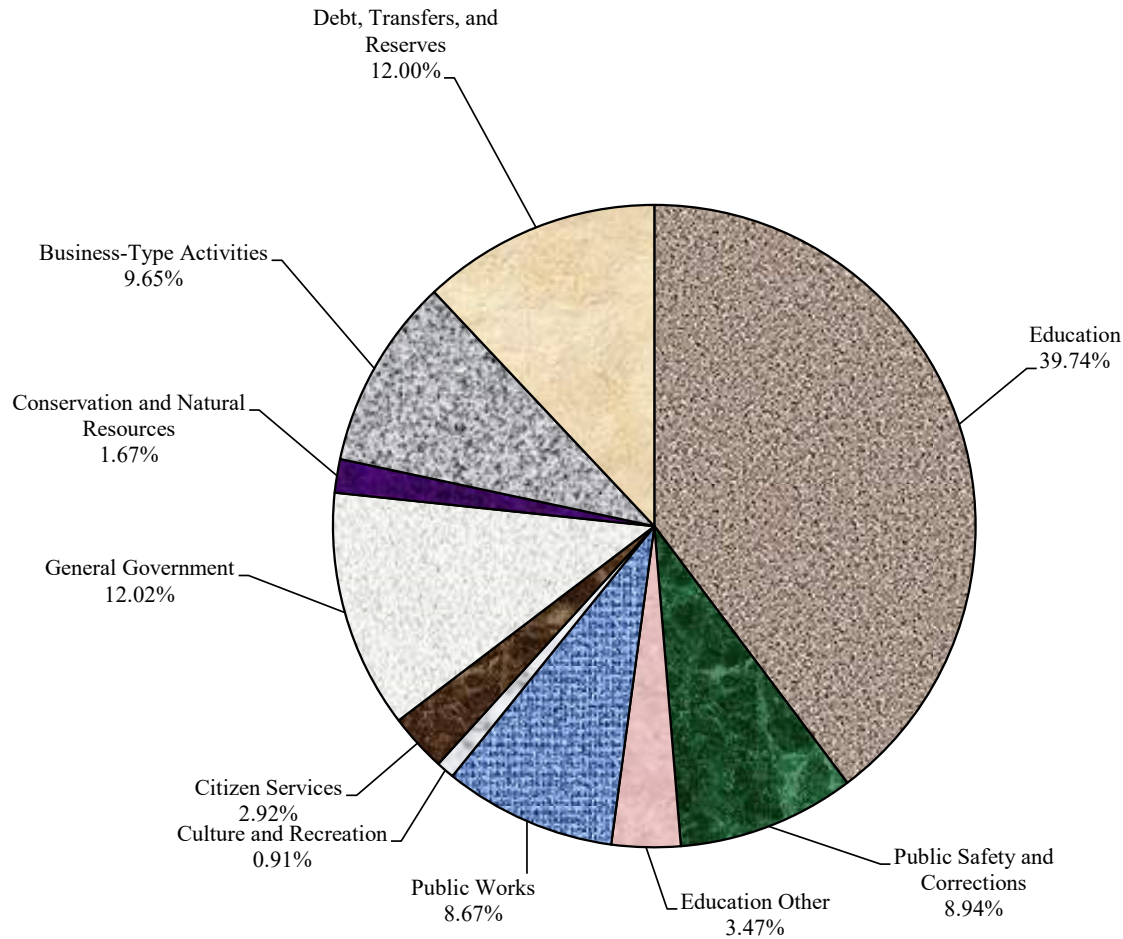


Category	FY 20 Actuals	FY 21 Budget	Change from FY 20	FY 22 Budget	Change from FY 21
Property Taxes	\$218,894,050	\$225,175,733	2.9%	\$230,421,265	2.3%
Income Taxes	172,211,973	166,994,009	-3.0%	177,118,700	6.1%
Interfund Transfers	47,020,910	19,973,215	-57.5%	34,030,287	70.4%
Charges for Services	24,422,759	29,565,010	21.1%	27,397,760	-7.3%
Bonds	0	43,525,891	100.0%	48,448,990	11.3%
Intergovernmental	24,354,074	28,501,666	17.0%	34,072,332	19.5%
Other Revenues	21,209,778	20,703,738	-2.4%	23,333,521	12.7%
Other Local Taxes	23,605,885	17,385,000	-26.4%	19,215,000	10.5%
Reallocated Funds	4,654,150	2,421,464	-48.0%	4,138,643	70.9%
Interest	9,184,518	872,210	-90.5%	648,390	-25.7%
Prior Year Unappropriated	11,198,439	4,211,947	-62.4%	45,525,010	980.9%
Capital Contribution - Business-Type Activities	6,693,643	4,796,000	-28.3%	31,907,680	565.3%
Licenses and Permits	5,055,365	1,986,650	-60.7%	1,823,700	-8.2%
State Shared	912,146	5,156,700	465.3%	3,554,000	-31.1%
<b>Total</b>	<b>\$569,417,691</b>	<b>\$571,269,234</b>	<b>0.3%</b>	<b>\$681,635,278</b>	<b>19.3%</b>

# All Funds Uses - By Category

**Fiscal Year 2022 Budget**

**\$681,635,278**

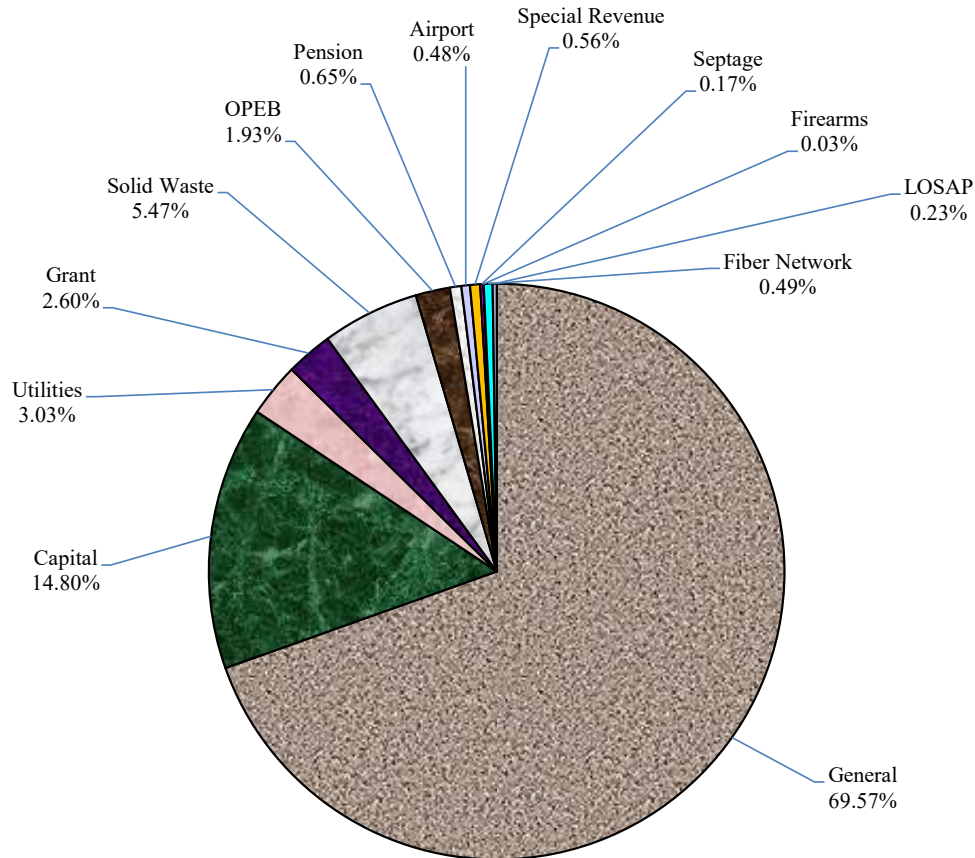


<u>Category</u>	FY 20 Actual	FY 21 Budget	Change from FY 20	FY 22 Budget	Change from FY 21
Education	\$225,084,567	\$257,218,592	14.3%	\$270,876,366	5.3%
Public Safety and Corrections	66,228,123	53,520,280	-19.2%	60,928,850	13.8%
Education Other	28,233,678	21,110,380	-25.2%	23,628,730	11.9%
Public Works	40,752,113	48,699,240	19.5%	59,098,330	21.4%
Culture and Recreation	6,666,257	5,030,270	-24.5%	6,229,930	23.8%
Citizen Services	20,911,337	19,599,680	-6.3%	19,922,022	1.6%
General Government	47,095,017	79,625,334	69.1%	81,908,447	2.9%
Conservation and Natural Resources	15,341,433	9,188,750	-40.1%	11,402,687	24.1%
Business-Type Activities	26,439,185	34,260,020	29.6%	65,811,336	92.1%
Debt, Transfers, and Reserves	40,570,849	43,016,688	6.0%	81,828,580	90.2%
<b>Total</b>	<b>\$517,322,559</b>	<b>\$571,269,235</b>	<b>10.4%</b>	<b>\$681,635,278</b>	<b>19.3%</b>

# All Funds Uses - By Fund

Fiscal Year 2022 Budget

\$681,635,278



<u>Fund</u>	FY 20 Actual	FY 21 Budget	Change from FY 20	FY 22 Budget	Change from FY 21
General	\$405,289,255	\$417,140,000	2.9%	\$474,184,330	13.7%
Capital	52,169,777	81,102,035	55.5%	100,893,583	24.4%
Utilities	14,496,857	21,626,710	49.2%	20,625,316	-4.6%
Grant	19,785,251	17,654,760	-10.8%	17,732,519	0.4%
Solid Waste	9,260,302	9,575,810	3.4%	37,266,570	289.2%
OPEB	6,863,878	13,216,510	92.6%	13,159,840	-0.4%
Pension	3,106,305	4,313,550	38.9%	4,422,320	2.5%
Airport	951,760	1,228,650	29.1%	3,291,840	167.9%
Special Revenue	2,724,773	3,184,360	16.9%	3,846,350	20.8%
Septage	1,152,877	1,090,400	-5.4%	1,137,500	4.3%
Firearms	137,399	314,140	128.6%	177,530	-43.5%
Fiber Network	439,990	424,310	-3.6%	3,312,580	680.7%
LOSAP	944,135	398,000	-57.8%	1,585,000	298.2%
<b>Total</b>	<b>\$517,322,559</b>	<b>\$571,269,235</b>	<b>10.4%</b>	<b>\$681,635,278</b>	<b>19.3%</b>

# All Funds Revenue Summary

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All Funds revenue is projected to be \$681.6M in FY 22 with 59.8% of this amount coming from Property Taxes and Income Tax. Total revenue is \$110.4M, or 19.3%, above FY 21. The total budget is increasing primarily due to the use of prior year unappropriated reserve for one-time capital improvements to County infrastructure.

Revenue In Millions	FY 20 Budget	Percent of Total	FY 21 Budget	Percent of Total	FY 22 Budget	Percent of Total
Property Taxes	\$218.9	39.9%	\$225.2	35.9%	\$230.4	33.8%
Income Taxes	163.9	29.9%	167.0	27.5%	177.1	26.0%
Bonds	28.1	5.1%	43.5	5.0%	48.4	7.1%
Charges for Services	25.7	4.7%	29.6	4.3%	27.4	4.0%
Intergovernmental	25.3	4.6%	28.5	4.7%	34.1	5.0%
Interfund Transfers	19.2	3.5%	20.0	4.0%	34.0	5.0%
Other Revenues	21.4	3.9%	20.7	3.7%	23.3	3.4%
Other Local Taxes	19.5	3.6%	17.4	3.1%	19.2	2.8%
Prior Year Unappropriated	9.5	1.7%	4.2	2.0%	45.5	6.7%
Capital Contribution - Business-Type Activities	2.1	0.4%	4.8	7.3%	31.9	4.7%
State Shared	5.2	1.0%	5.2	0.5%	3.6	0.5%
Reallocated Funds	3.4	0.6%	2.4	1.2%	4.1	0.6%
Licenses and Permits	1.7	0.3%	2.0	0.3%	1.8	0.3%
Interest	4.1	0.8%	0.9	0.5%	0.6	0.1%
<b>Total Revenue</b>	<b>\$548.1</b>	<b>100.0%</b>	<b>\$571.4</b>	<b>100.0%</b>	<b>\$681.6</b>	<b>100.0%</b>

Percentages may not add to 100% due to rounding

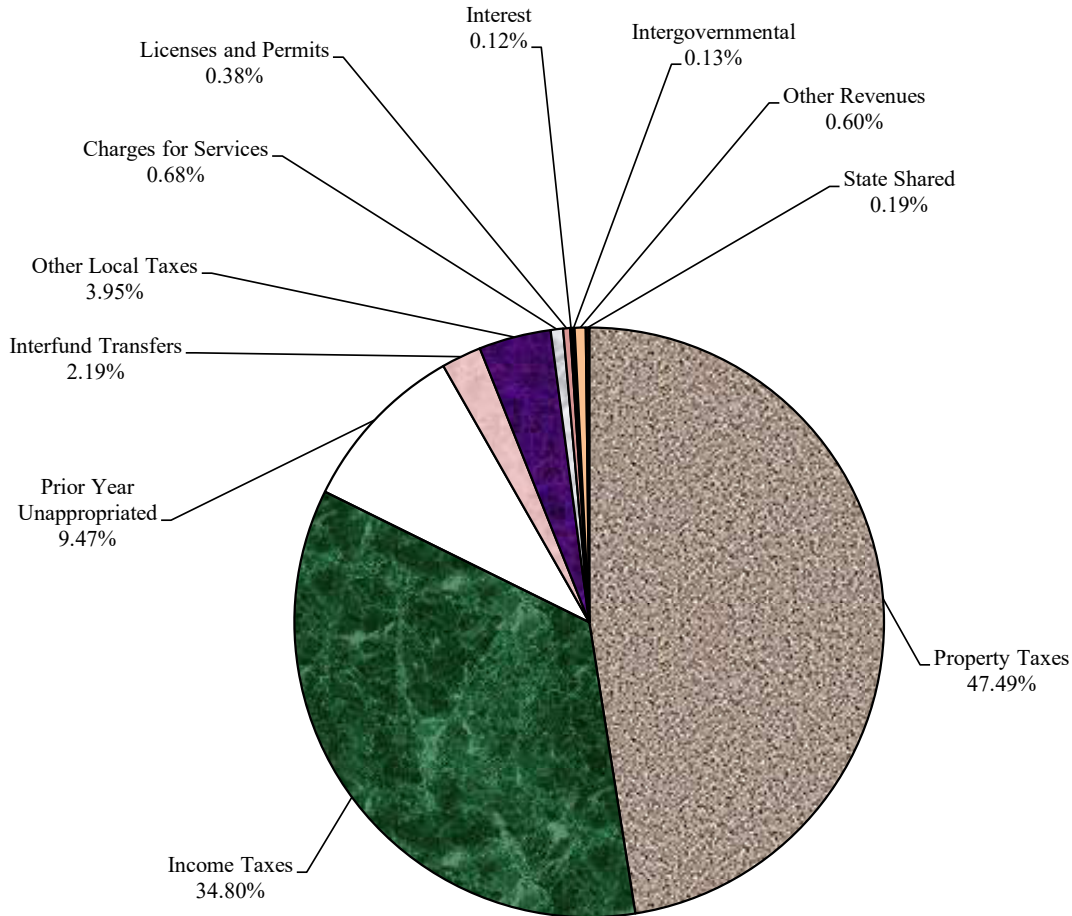
# *General Fund Summary*



# General Fund Sources - By Category

**Fiscal Year 2022 Budget**

**\$474,184,330**

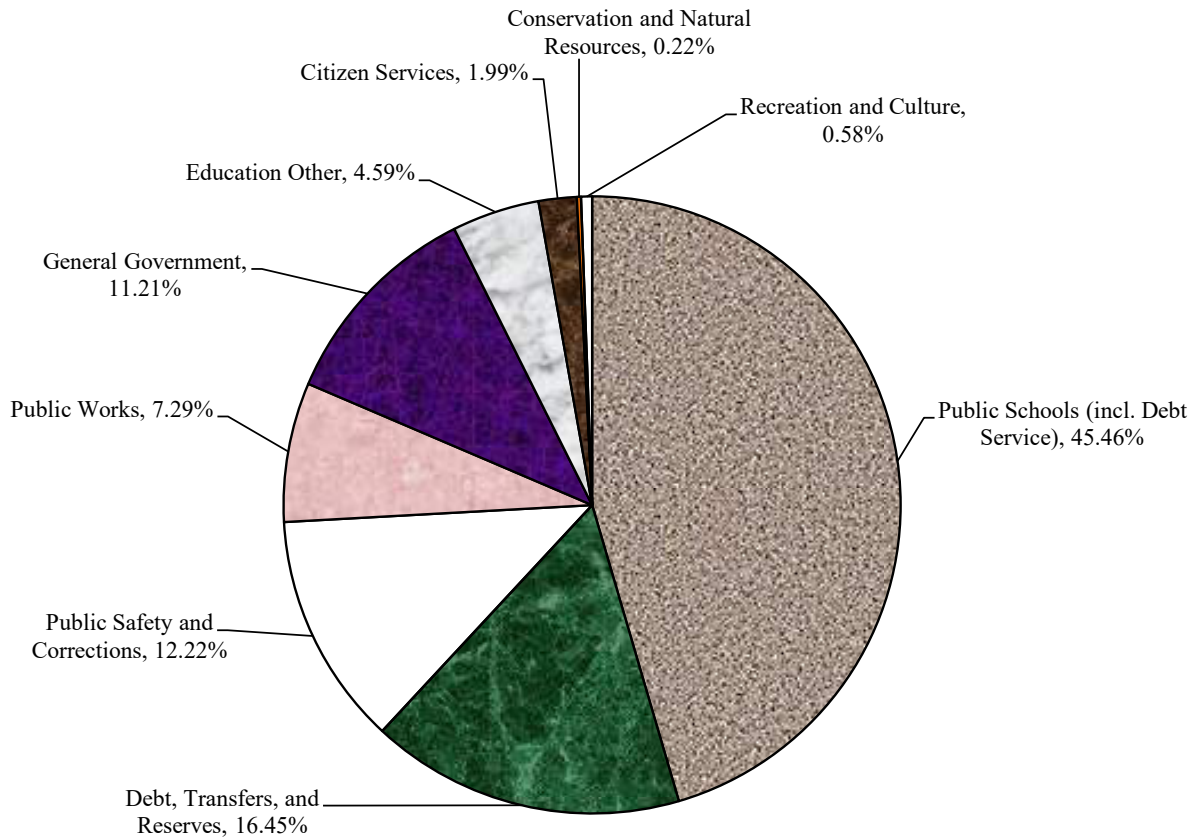


<u>Category</u>	FY 20 Actuals	FY 21 Budget	Change from FY 20	FY 22 Budget	Change from FY 21
Property Taxes	\$213,532,690	\$220,266,083	3.2%	\$225,213,820	2.2%
Income Taxes	156,556,339	154,622,849	-1.2%	165,000,000	6.7%
Prior Year Unappropriated	9,281,447	3,978,208	-57.1%	44,894,160	1028.5%
Interfund Transfers	10,538,255	10,873,160	3.2%	10,373,720	-4.6%
Other Local Taxes	18,521,290	16,765,000	-9.5%	18,740,000	11.8%
Charges for Services	3,280,298	4,407,842	34.4%	3,209,290	-27.2%
Licenses and Permits	1,641,925	1,986,645	21.0%	1,823,700	-8.2%
Interest	3,022,461	577,700	-80.9%	575,090	-0.5%
Intergovernmental	1,080,221	803,362	-25.6%	598,600	-25.5%
Other Revenues	7,399,135	1,989,151	-73.1%	2,855,950	43.6%
State Shared	912,146	870,000	-4.6%	900,000	3.4%
<b>Total</b>	<b>\$425,766,207</b>	<b>\$417,140,000</b>	<b>-2.0%</b>	<b>\$474,184,330</b>	<b>13.7%</b>

# General Fund Uses - By Category

Fiscal Year 2022 Budget

\$474,184,330



<u>Category</u>	FY 20 Actuals	FY 21 Budget	Change from FY 20	FY 22 Budget	Change from FY 21
Public Schools (incl. Debt Service)	\$207,933,891	\$208,611,732	0.3%	\$215,581,560	3.3%
Debt, Transfers, and Reserves	37,846,076	39,832,328	5.2%	77,982,230	95.8%
Public Safety and Corrections	62,520,959	50,300,840	-19.5%	57,927,370	15.2%
Public Works	29,112,441	33,051,240	13.5%	34,568,480	4.6%
General Government	25,414,606	51,109,840	101.1%	53,150,350	4.0%
Education Other	28,233,678	21,110,380	-25.2%	21,762,730	3.1%
Citizen Services	10,003,225	9,461,420	-5.4%	9,450,870	-0.1%
Conservation and Natural Resources	1,173,181	1,030,750	-12.1%	1,023,260	-0.7%
Recreation and Culture	3,051,198	2,631,470	-13.8%	2,737,480	4.0%
<b>Total</b>	<b>\$405,289,255</b>	<b>\$417,140,000</b>	<b>2.9%</b>	<b>\$474,184,330</b>	<b>13.7%</b>

*General Fund Revenues*

# General Fund Revenue Analysis

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Carroll County's General Fund receives revenues from over 120 sources including taxes, permit fees, State aid, user fees, and investment income. Typically, 90% of revenue comes from Total Property and Income Taxes, however, due to the use of prior year unappropriated reserve, the percentage falls to 82.3% in FY 22.

Revenue In Millions	FY 21 Budget	Percent of Total	FY 21 Revised Forecast	Percent of Total	FY 22 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$204.0	48.9%	\$204.0	46.7%	\$209.7	44.2%	44.2%
Railroad and Public Utilities	8.0	1.9%	8.0	1.8%	8.0	1.7%	45.9%
Total Business	8.2	2.0%	8.2	1.9%	7.5	1.6%	47.5%
<b>Total Property</b>	<b>220.3</b>	<b>52.8%</b>	<b>220.3</b>	<b>50.4%</b>	<b>225.2</b>	<b>47.5%</b>	<b>47.5%</b>
Income Tax	154.6	37.1%	170.2	39.0%	165.0	34.8%	82.3%
Recordation Tax	13.0	3.1%	19.0	4.3%	13.5	2.8%	85.1%
Investment Income	0.2	0.0%	0.4	0.1%	0.2	0.0%	85.2%
Cable Franchise Fee	1.7	0.4%	1.7	0.4%	1.7	0.4%	85.5%
911 Service Fee	1.8	0.4%	1.8	0.4%	3.4	0.7%	86.2%
Building Permits	0.8	0.2%	0.8	0.2%	0.8	0.2%	86.4%
<b>Total Major Revenues</b>	<b>392.3</b>	<b>94.0%</b>	<b>414.1</b>	<b>94.8%</b>	<b>409.8</b>	<b>86.4%</b>	<b>86.4%</b>
Other Annual Revenues	10.0	2.4%	7.8	1.8%	9.2	1.9%	88.3%
<b>Total Annual Revenues</b>	<b>402.3</b>	<b>96.4%</b>	<b>421.9</b>	<b>96.6%</b>	<b>418.9</b>	<b>88.3%</b>	<b>88.3%</b>
Other Revenues	14.9	3.6%	14.9	3.4%	55.3	11.7%	100.0%
<b>Total Revenue</b>	<b>\$417.1</b>	<b>100.0%</b>	<b>\$436.8</b>	<b>100.0%</b>	<b>\$474.2</b>	<b>100.0%</b>	<b>100.0%</b>

Percentages may not add to 100% due to rounding

# General Fund Operating Revenues

Revenue	FY 20 Actuals	FY 21 Budget	FY 22 Budget	Increase (Decrease)	% Change
Real Property Tax	\$197,170,596	\$204,294,797	\$210,131,180	\$5,836,383	2.86%
Homestead Tax Credit	(474,932)	(598,800)	(722,060)	(123,260)	20.58%
Property Tax Rebate	(118)	0	0	0	0.00%
Senior Tax Credit	0	(20,000)	(10,000)	10,000	-50.00%
Taxes - Discounts	(868,291)	(860,000)	(880,000)	(20,000)	2.33%
Penalty and Interest	744,095	800,000	600,000	(200,000)	-25.00%
Semi-Annual Service Charges	385,820	120,000	200,000	80,000	66.67%
Prior Years Taxes Deferred	904,904	300,000	400,000	100,000	33.33%
Real Property Tax - Prior Year	(35,209)	0	0	0	0.00%
Collections Office - Over/Under	(100)	0	0	0	0.00%
Railroad and Public Utility	8,034,252	8,000,000	8,000,000	0	0.00%
Personal Property Tax	318,260	350,000	350,000	0	0.00%
Ordinary Business Tax	7,353,414	7,880,086	7,144,700	(735,386)	-9.33%
<b>Total Local Property Taxes</b>	<b>\$213,532,690</b>	<b>\$220,266,083</b>	<b>\$225,213,820</b>	<b>\$4,947,737</b>	<b>2.25%</b>
<b>Income Tax</b>	<b>\$156,556,339</b>	<b>\$154,622,849</b>	<b>\$165,000,000</b>	<b>\$10,377,151</b>	<b>6.71%</b>
Recordation Fee	\$14,840,846	\$13,000,000	\$13,500,000	\$500,000	3.85%
Cable Franchise Fee	1,663,153	1,665,000	1,665,000	0	0.00%
911 Service Fee	1,766,038	1,750,000	3,400,000	1,650,000	94.29%
Admissions	251,253	350,000	175,000	(175,000)	-50.00%
<b>Other Local Taxes</b>	<b>\$18,521,290</b>	<b>\$16,765,000</b>	<b>\$18,740,000</b>	<b>\$1,975,000</b>	<b>11.78%</b>
State Aid - Police Protection	\$912,146	\$870,000	\$900,000	\$30,000	3.45%
<b>Total State Shared Taxes</b>	<b>\$912,146</b>	<b>\$870,000</b>	<b>\$900,000</b>	<b>\$30,000</b>	<b>3.45%</b>
Heavy Equipment Tax	\$157,947	\$125,000	\$80,000	(\$45,000)	-36.00%
Beer, Wine, Liquor Licenses	153,023	210,000	160,000	(50,000)	-23.81%
Amusements	0	0	0	0	0.00%
Traders Licenses	116,710	135,000	68,000	(67,000)	-49.63%
Mobile Home Licenses	71,861	62,000	62,000	0	0.00%
Animal Licenses	44,084	50,000	45,000	(5,000)	-10.00%
Building Permits	521,948	787,000	799,600	12,600	1.60%
Plumbing Licenses	25,920	35,000	26,000	(9,000)	-25.71%
Marriage Licenses	26,540	21,670	31,000	9,330	43.05%
Electrical Licenses	30,340	40,000	31,000	(9,000)	-22.50%
Utility Construction Permits	32,970	34,000	34,000	0	0.00%
Electrical Permits	208,906	223,000	223,000	0	0.00%
Grading Permits	21,831	25,000	25,000	0	0.00%
Use and Occupancy Certificates	23,965	28,000	28,000	0	0.00%
Zoning Certificates/Ordinances	1,600	2,100	2,100	0	0.00%
Plumbing Permits	183,955	188,000	188,000	0	0.00%
Reinspection Fees	3,125	2,875	3,000	125	4.35%
Kennel Licenses	17,200	18,000	18,000	0	0.00%
<b>Total Licenses and Permits</b>	<b>\$1,641,925</b>	<b>\$1,986,645</b>	<b>\$1,823,700</b>	<b>(\$162,945)</b>	<b>-8.20%</b>

# General Fund Operating Revenues

Revenue	FY 20 Actuals	FY 21 Budget	FY 22 Budget	Increase (Decrease)	% Change
State Aid - Fire Protection	\$388,287	\$388,600	\$388,600	\$0	0.00%
Bond Interest Subsidy	469,305	172,635	0	(172,635)	-100.00%
Grand and Petit Jury Reimbursements	38,040	52,000	20,000	(32,000)	-61.54%
Circuit Court Master Reimbursement	184,589	190,127	190,000	(127)	-0.07%
<b>Total Intergovernmental</b>	<b>\$1,080,221</b>	<b>\$803,362</b>	<b>\$598,600</b>	<b>(\$204,762)</b>	<b>-25.49%</b>
Lien Certification	\$198,875	\$190,000	\$190,000	\$0	0.00%
Data Processing Services	2,195	2,000	2,200	200	10.00%
Hearing Fees - Board of Zoning Appeals	16,735	15,000	15,000	0	0.00%
Copy Fees	11,258	15,695	10,000	(5,695)	-36.29%
Health Department	43,705	44,000	44,000	0	0.00%
Hearing Fees - Zoning Administration	4,675	11,000	11,000	0	0.00%
<b>Total General Government</b>	<b>\$277,444</b>	<b>\$277,695</b>	<b>\$272,200</b>	<b>(\$5,495)</b>	<b>-1.98%</b>
Sheriff Salary Recovery	\$66,062	\$33,710	\$33,710	\$0	0.00%
Sheriff Fees	102,729	111,000	107,620	(3,380)	-3.05%
Detention Center	168,233	203,000	185,140	(17,860)	-8.80%
Inspection Fees - Roads	4,118	65,000	50,000	(15,000)	-23.08%
Inspection Fees - Development Review	1,556	10,000	6,000	(4,000)	-40.00%
Detention Center - Commissary	54,372	45,000	31,600	(13,400)	-29.78%
Detention Center - Work Release	29,179	45,000	23,075	(21,925)	-48.72%
Detention Center - Home Detention	10,807	16,500	14,650	(1,850)	-11.21%
Citations	13,520	8,000	8,000	0	0.00%
Inspection Fees - Fire Safety	33,352	98,000	72,000	(26,000)	-26.53%
Detention Center - Juvenile Transport	17,551	20,000	11,700	(8,300)	-41.50%
Sex Offender Registry	28,000	28,000	17,000	(11,000)	-39.29%
Sheriff Training Academy	61,525	91,500	60,000	(31,500)	-34.43%
Sheriff Academy Recovery (Housing)	16,705	0	22,000	22,000	100.00%
Circuit Court Annex - Rent and Heat	12,994	12,995	12,995	0	0.00%
<b>Total Public Safety</b>	<b>\$620,704</b>	<b>\$787,705</b>	<b>\$655,490</b>	<b>(\$132,215)</b>	<b>-16.78%</b>
Vehicle Maintenance	\$378,080	\$415,000	\$275,000	(\$140,000)	-33.73%
Road Maintenance	33,485	110,000	59,000	(51,000)	-46.36%
Development Review Fees	154,152	492,000	492,000	0	0.00%
Fuel Recovery	479,103	600,000	365,000	(235,000)	-39.17%
Stormwater/Environmental Review Fees	52,582	36,000	66,000	30,000	83.33%
Engineering Review Fees	18,360	18,000	45,000	27,000	150.00%
Flood Plain Review Fees	1,000	2,000	2,000	0	0.00%
Forest Conservation Review Fees	8,875	18,000	12,000	(6,000)	-33.33%
Weed Control	68,780	71,580	71,580	0	0.00%
<b>Total Public Works</b>	<b>\$1,194,416</b>	<b>\$1,762,580</b>	<b>\$1,387,580</b>	<b>(\$375,000)</b>	<b>-21.28%</b>

# General Fund Operating Revenues

Revenue	FY 20 Actuals	FY 21 Budget	FY 22 Budget	Increase (Decrease)	% Change
Bear Branch Programs	\$18,341	\$18,000	\$9,000	(\$9,000)	-50.00%
Dog Park Memberships	10,590	8,000	11,500	3,500	43.75%
Farm Museum Admissions	9,823	15,300	9,800	(5,500)	-35.95%
Farm Museum Concessions	14,499	40,000	15,000	(25,000)	-62.50%
Farm Museum Special Events	25,556	55,000	25,000	(30,000)	-54.55%
Farm Museum Sponsors	29,750	35,000	30,000	(5,000)	-14.29%
Farm Museum Weddings	31,170	40,000	34,000	(6,000)	-15.00%
Farm Museum Wine Festival	277,079	285,000	0	(285,000)	-100.00%
Hashawha Concessions	1,801	1,500	1,500	0	0.00%
Hashawha Fees	197,946	250,000	125,000	(125,000)	-50.00%
Hashawha General Public Programs	12,020	12,020	12,020	0	0.00%
Hashawha Outdoor School Meals	104,548	170,000	85,000	(85,000)	-50.00%
Hashawha School Programs	4,669	15,000	7,500	(7,500)	-50.00%
Park Facility Rental	810	5,600	5,600	0	0.00%
Pavilion and Facility Rentals	25,476	60,000	60,000	0	0.00%
Piney Run Admissions	209,370	180,000	200,000	20,000	11.11%
Piney Run Boat Rentals	90,080	70,000	100,000	30,000	42.86%
Piney Run Concessions	8,071	9,200	9,200	0	0.00%
Piney Run Council Sponsorship	(575)	0	0	0	0.00%
Piney Run Nature Camp	10,259	75,000	50,000	(25,000)	-33.33%
Piney Run Nature Center Concessions	1,112	2,300	800	(1,500)	-65.22%
Piney Run Nature Center Facility Rental	1,691	2,000	1,000	(1,000)	-50.00%
Piney Run Nature Center Programs	1,221	5,500	3,500	(2,000)	-36.36%
Piney Run Programs	(624)	6,000	2,500	(3,500)	-58.33%
Piney Run School Groups	2,033	5,300	2,500	(2,800)	-52.83%
Recreation and Parks Program Fees	184	18,000	18,000	0	0.00%
Sports Complex Advertisement	0	1,000	5,000	4,000	400.00%
Sports Complex Concessions	204	204	1,600	1,396	684.31%
Sports Complex Rent/Lighting	18,088	58,000	30,000	(28,000)	-48.28%
Sports Complex Tournament Fees	0	25,000	27,000	2,000	8.00%
<b>Total Recreation</b>	<b>\$1,105,191</b>	<b>\$1,467,924</b>	<b>\$882,020</b>	<b>(\$585,904)</b>	<b>-39.91%</b>
Westminster Senior Center Classes	\$6,609	\$10,000	\$0	(\$10,000)	-100.00%
North Carroll Senior Center Classes	19,262	26,900	0	(26,900)	-100.00%
South Carroll Senior Center Classes	23,850	36,650	0	(36,650)	-100.00%
Taneytown Senior Center Classes	815	2,900	0	(2,900)	-100.00%
Mt. Airy Senior Center Classes	9,678	14,000	0	(14,000)	-100.00%
Senior Center Bus Trips	22,329	21,488	12,000	(9,488)	-44.15%
<b>Total Aging</b>	<b>\$82,542</b>	<b>\$111,938</b>	<b>\$12,000</b>	<b>(\$99,938)</b>	<b>-89.28%</b>
Circuit Court Fines	\$22,690	\$30,000	\$25,000	(\$5,000)	-16.67%
Liquor License Fines	11,200	7,200	7,200	0	0.00%
Animal Violation Fines	8,625	10,000	8,000	(2,000)	-20.00%
Humane Society Impound Fees	19,674	19,500	19,500	0	0.00%
Parking Violations	348	348	0	(348)	-100.00%
<b>Total Fines and Forfeits</b>	<b>\$62,536</b>	<b>\$67,048</b>	<b>\$59,700</b>	<b>(\$7,348)</b>	<b>-10.96%</b>

# General Fund Operating Revenues

Revenue	FY 20 Actuals	FY 21 Budget	FY 22 Budget	Increase (Decrease)	% Change
Interest - Miscellaneous Loans	\$17,045	\$10,000	\$10,000	\$0	0.00%
Interest - Fire Company Loans	248,774	105,700	104,190	(1,510)	-1.43%
Investment Income	1,765,288	177,388	184,250	6,862	3.87%
Investment Income - IPA	462,566	462,000	460,900	(1,100)	-0.24%
Unrealized Gains/Losses	528,787	0	0	0	0.00%
Rents and Royalties	6,138,779	335,550	339,050	3,500	1.04%
Cell Tower Rent	47,951	44,007	44,000	(7)	-0.02%
Rent - Family Law	6,600	4,950	4,950	0	0.00%
Advertising - Liquor Licenses	9,000	7,000	7,000	0	0.00%
Jury Duty	242	0	0	0	0.00%
Postage	20,561	28,000	26,000	(2,000)	-7.14%
Equipment Sales	161,546	160,000	160,000	0	0.00%
Purchasing Card Rebate	60,584	60,584	60,000	(584)	-0.96%
Recovery Support Services Provider	8,344	8,344	0	(8,344)	-100.00%
Miscellaneous	113,916	213,280	225,000	11,720	5.50%
Land Sales	0	0	1,000,000	1,000,000	100.00%
<b>Total Other</b>	<b>\$9,589,983</b>	<b>\$1,616,803</b>	<b>\$2,625,340</b>	<b>\$1,008,537</b>	<b>62.38%</b>
Pension Recovery - Enterprise and Grants	\$315,519	\$367,000	\$295,000	(\$72,000)	-19.62%
OPEB Recovery - Enterprise and Grants	420,635	483,000	420,000	(63,000)	-13.04%
State Retirement Recovery - Enterprise and Grants	5,895	6,000	4,000	(2,000)	-33.33%
Health Department Water/Sewer	4,102	5,000	5,000	0	0.00%
Westminster Motorola Revenue Recovery	22,925	22,000	22,000	0	0.00%
<b>Total Cost Recovery</b>	<b>\$769,076</b>	<b>\$883,000</b>	<b>\$746,000</b>	<b>(\$137,000)</b>	<b>-15.52%</b>
<b>Total Annual Revenue</b>	<b>\$405,946,504</b>	<b>\$402,288,632</b>	<b>\$418,916,450</b>	<b>\$16,627,818</b>	<b>4.13%</b>
Prior Year Unappropriated Reserve	\$9,279,947	\$3,950,707	\$41,361,254	\$37,410,547	946.93%
Current Year Surplus	1,500	27,500	3,532,906	3,505,406	12746.72%
Special Revenue Fund: Hotel Rental Tax	312,535	412,000	410,020	(1,980)	-0.48%
Transfer from Capital Fund	10,225,720	10,461,160	9,963,700	(497,460)	-4.76%
<b>Total Operating Revenue</b>	<b>\$425,766,206</b>	<b>\$417,140,000</b>	<b>\$474,184,330</b>	<b>\$57,044,330</b>	<b>13.68%</b>

Prior Year Unappropriated Reserve      Consists of revenues in excess of budget and unspent appropriated dollars. These funds are carried over to the next budget following the completion of an independent audit.

Special Revenue Fund: Hotel Rental Tax      Dedicated Hotel Tax revenue transferred into the General Fund for tourism and promotion of the County.

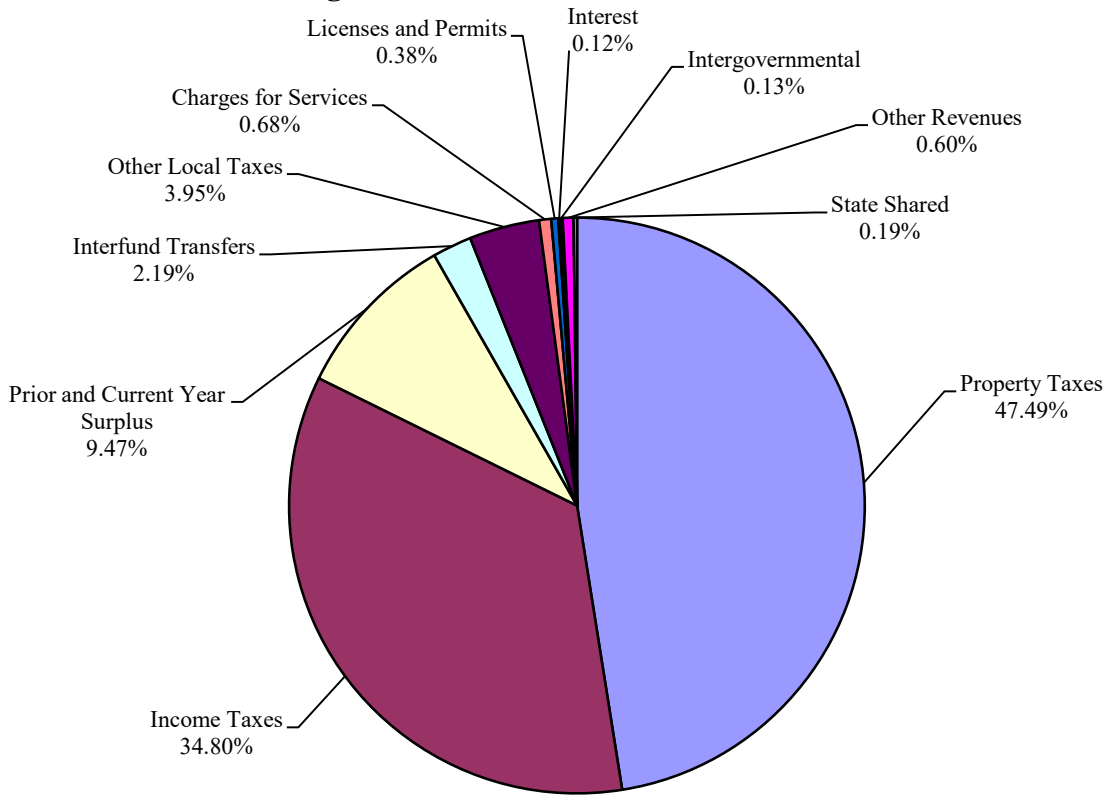
Transfer from Capital Fund      Dedicated Local Income Tax revenue for Public School construction transferred into the General Fund to pay debt service on school construction.



# Operating Budget Revenues

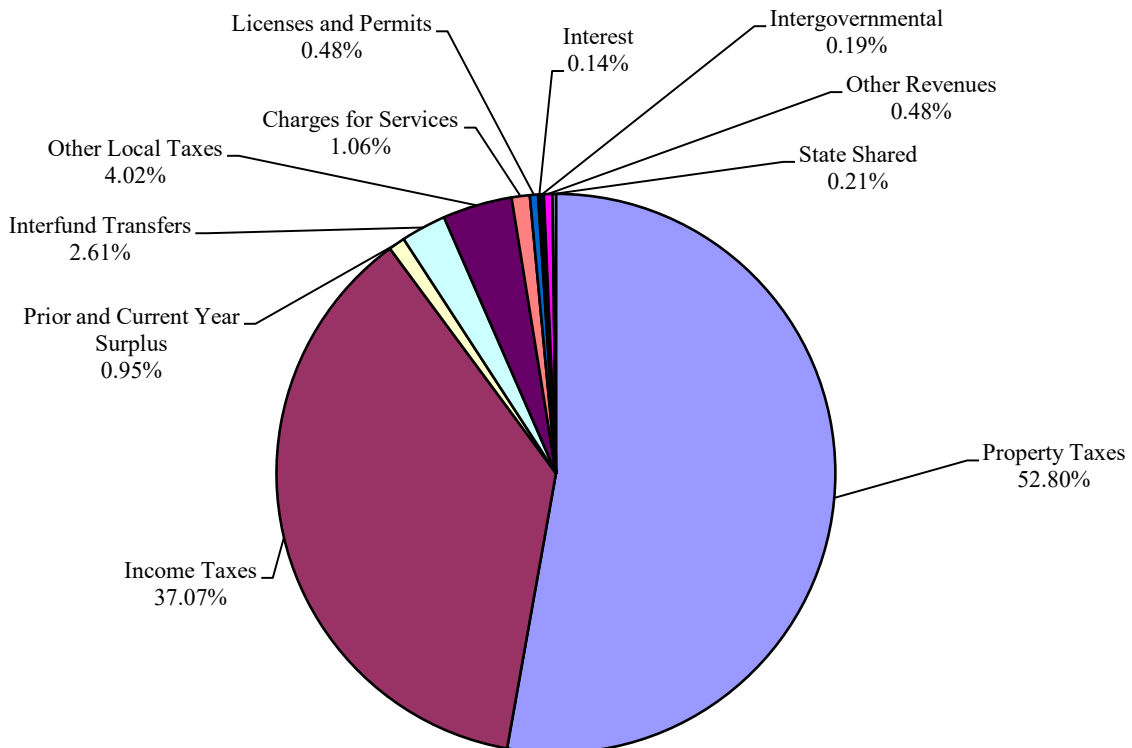
**Fiscal Year 2022 Budget**

**\$474,184,330**



**Fiscal Year 2021 Budget**

**\$417,140,000**



# *Operating Plan*

## Six-Year Operating Revenue

	FY 22 Budget	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned
<b>Real Property Tax</b>	\$214,926,570	\$221,212,954	\$227,595,266	\$233,816,112	\$240,066,883	\$246,402,271
% Change	2.86%	2.92%	2.89%	2.73%	2.67%	2.64%
<b>Property Tax directly to Capital Fund</b>	(2,539,900)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
<b>Property Tax directly to Stormwater Fund</b>	(2,667,550)	(3,785,957)	(4,240,974)	(4,648,217)	(5,085,366)	(5,520,282)
<b>Railroad and Public Utility</b>	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total Business Tax</b>	7,494,700	7,569,647	7,645,343	7,721,797	7,799,015	7,877,005
% Change	-8.94%	1.00%	1.00%	1.00%	1.00%	1.00%
<b>Total Property Tax</b>	<b>\$225,213,820</b>	<b>\$230,496,644</b>	<b>\$236,499,635</b>	<b>\$242,389,692</b>	<b>\$248,280,531</b>	<b>\$254,258,994</b>
% Change	2.25%	2.35%	2.60%	2.49%	2.43%	2.41%
<b>Income Tax</b>	\$165,000,000	\$171,901,488	\$179,103,211	\$186,621,004	\$194,468,970	\$202,661,844
% Change	6.71%	4.18%	4.19%	4.20%	4.21%	4.21%
<b>Recordation</b>	13,500,000	14,000,000	14,200,000	14,400,000	14,600,000	14,600,000
% Change	3.85%	3.70%	1.43%	1.41%	1.39%	0.00%
<b>Cable Franchise Fee</b>	1,665,000	1,665,000	1,665,000	1,665,000	1,665,000	1,665,000
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Building Permits</b>	799,600	810,168	821,053	832,264	843,812	855,360
% Change	1.60%	1.32%	1.34%	1.37%	1.39%	1.37%
<b>911 Service Fee</b>	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
% Change	94.29%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Investment Income</b>	184,250	187,940	191,699	195,533	199,443	203,432
% Change	3.87%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Total Major Revenues</b>	<b>\$409,762,670</b>	<b>\$422,461,240</b>	<b>\$435,880,598</b>	<b>\$449,503,493</b>	<b>\$463,457,756</b>	<b>\$477,644,630</b>
% Change	4.46%	3.10%	3.18%	3.13%	3.10%	3.06%
<b>Other Revenues ***</b>	565,090	521,053	487,381	420,077	341,776	286,748
% Change	-23.67%	-7.79%	-6.46%	-13.81%	-18.64%	-16.10%
<b>Tier 2 Revenues *</b>	4,310,790	5,712,567	5,903,944	6,101,062	6,284,094	6,472,617
% Change	-21.41%	32.52%	3.35%	3.34%	3.00%	3.00%
<b>Tier 3 Revenues **</b>	4,277,900	3,840,576	3,898,184	3,956,657	4,016,007	4,076,247
% Change	12.73%	-10.22%	1.50%	1.50%	1.50%	1.50%
<b>Annual Revenues</b>	<b>\$418,916,450</b>	<b>\$432,535,435</b>	<b>\$446,170,107</b>	<b>\$459,981,289</b>	<b>\$474,099,633</b>	<b>\$488,480,242</b>
% Change	4.13%	3.25%	3.15%	3.10%	3.07%	3.03%
<b>Prior Year Unappropriated Reserve</b>	\$41,361,254	\$9,054,886	\$5,068,165	\$13,148,854	\$4,461,701	\$4,599,813
% Change	946.93%	-78.11%	-44.03%	159.44%	-66.07%	3.10%
<b>Current Year Surplus</b>	3,532,906	680,930	1,006,624	2,179,934	1,346,000	2,584,000
% Change	12746.93%	-80.73%	47.83%	116.56%	-38.26%	91.98%
<b>Transfer from Special Revenue Fund</b>	410,020	419,530	432,170	445,370	459,650	489,930
% Change	-0.48%	2.32%	3.01%	3.05%	3.21%	6.59%
<b>Transfer from Capital Fund - Income Tax For Debt Service</b>	9,963,700	12,007,642	13,837,171	14,716,655	15,293,467	15,076,628
% Change	-4.76%	20.51%	15.24%	6.36%	3.92%	-1.42%
<b>Total Revenues</b>	<b>\$474,184,330</b>	<b>\$454,698,424</b>	<b>\$466,514,236</b>	<b>\$490,472,103</b>	<b>\$495,660,452</b>	<b>\$511,230,613</b>
% Change	13.68%	-4.11%	2.60%	5.14%	1.06%	3.14%

\* There are approximately 15 Tier 2 revenues. They generally fall between \$200,000 and \$800,000 on an annual basis.

\*\* There are approximately 80 Tier 3 revenues. They generally are below \$200,000 on an annual basis.

\*\*\* Other Revenues include Fire Co Loan Interest and IPA Interest.

# Operating Plan

## Fiscal Years 2022 - 2027

Department/Agency	FY 22 Budget	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned
<b>Public Schools</b>						
Carroll County Public Schools	205,617,860	211,022,400	217,627,400	224,439,140	231,172,320	238,107,480
Carroll County Public Schools Debt Service	9,963,700	12,007,640	13,837,170	14,716,660	15,293,470	15,076,630
<b>Total Public Schools</b>	<b>215,581,560</b>	<b>223,030,040</b>	<b>231,464,570</b>	<b>239,155,800</b>	<b>246,465,790</b>	<b>253,184,110</b>
<b>Education Other</b>						
Cable Regulatory Commission	172,830	181,470	190,550	200,070	210,080	220,580
Carroll Community College	10,698,750	11,019,710	11,350,300	11,690,810	12,041,540	12,402,780
Carroll Community College - Adult Basic Education	284,040	284,040	284,040	284,040	284,040	284,040
Carroll Community College - Entrepreneurship Program	113,300	116,700	120,200	123,810	127,520	131,350
Carroll County Public Library	9,843,810	10,140,700	10,446,550	10,761,640	11,084,490	11,417,020
Community Media Center	650,000	650,000	650,000	650,000	650,000	650,000
<b>Total Education Other</b>	<b>21,762,730</b>	<b>22,392,620</b>	<b>23,041,640</b>	<b>23,710,370</b>	<b>24,397,670</b>	<b>25,105,770</b>
<b>Public Safety and Corrections</b>						
Circuit Court	2,337,880	2,459,470	2,590,610	2,731,360	2,863,180	3,004,100
Circuit Court Magistrates	407,440	430,050	453,740	478,720	502,500	527,460
Orphans Court	61,540	61,600	61,660	61,720	61,960	62,220
Volunteer Community Service Program	194,510	205,060	216,190	227,940	239,130	250,870
<b>Total Courts</b>	<b>3,001,370</b>	<b>3,156,180</b>	<b>3,322,200</b>	<b>3,499,740</b>	<b>3,666,770</b>	<b>3,844,650</b>
Public Safety 911	6,348,930	6,657,980	6,947,190	7,249,480	7,545,720	7,854,720
<b>Total Public Safety 911</b>	<b>6,348,930</b>	<b>6,657,980</b>	<b>6,947,190</b>	<b>7,249,480</b>	<b>7,545,720</b>	<b>7,854,720</b>
Administrative Services	3,440,320	3,571,400	3,711,060	4,455,160	4,610,550	4,788,070
Advocacy and Investigation Center	20,370	20,980	21,610	22,260	26,430	23,720
Corrections	9,117,240	9,472,340	9,850,510	10,276,020	10,655,170	11,080,090
Law Enforcement	13,128,070	13,647,500	14,203,070	14,771,150	15,406,090	15,964,730
Training Academy	71,710	73,860	76,080	78,360	80,710	83,130
<b>Total Sheriff's Office</b>	<b>25,777,710</b>	<b>26,786,080</b>	<b>27,862,330</b>	<b>29,602,950</b>	<b>30,778,950</b>	<b>31,939,740</b>
State's Attorney's Office	4,188,870	4,398,630	4,637,700	4,889,940	5,130,150	5,382,320
<b>Total State's Attorney's Office</b>	<b>4,188,870</b>	<b>4,398,630</b>	<b>4,637,700</b>	<b>4,889,940</b>	<b>5,130,150</b>	<b>5,382,320</b>
Animal Control	964,100	993,020	980,380	1,054,790	1,086,480	1,091,290
EMS 24/7 Services	4,796,900	4,940,810	5,089,030	5,241,700	5,398,950	5,560,920
Fire/EMS Administration	1,906,430	1,967,880	2,031,420	2,097,120	2,163,960	2,233,010
Length of Service Award Program	1,585,000	680,000	730,000	780,000	830,000	880,000
Net New Funding for Fire and EMS	1,970,700	4,139,480	5,899,690	8,194,600	10,720,000	11,285,580
Volunteer Emergency Services Association	7,387,360	7,244,460	7,461,800	7,685,650	7,916,220	8,153,710
<b>Total Public Safety and Corrections Other</b>	<b>18,610,490</b>	<b>19,965,650</b>	<b>22,192,320</b>	<b>25,053,860</b>	<b>28,115,610</b>	<b>29,204,510</b>
<b>Total Public Safety and Corrections</b>	<b>57,927,370</b>	<b>60,964,520</b>	<b>64,961,740</b>	<b>70,295,970</b>	<b>75,237,200</b>	<b>78,225,940</b>
<b>Public Works</b>						
Public Works Administration	603,440	636,090	670,620	706,850	747,470	778,130
Building Construction	329,350	347,400	365,410	384,920	403,530	423,070
Engineering Administration	527,140	553,600	579,390	648,510	675,860	706,480
Engineering - Construction Inspection	408,720	431,150	454,810	480,650	503,550	528,500
Engineering - Design	334,410	352,780	372,170	392,630	412,100	432,540
Engineering - Survey	250,850	264,440	278,950	294,090	332,680	323,810
Facilities	12,499,960	11,442,070	12,133,250	12,634,080	13,155,370	13,683,630
Fleet Management	7,885,910	8,571,360	8,550,170	8,642,390	8,934,190	9,235,900
Permits and Inspections	1,441,130	1,512,530	1,595,560	1,692,990	1,767,150	1,855,000
Roads Operations	7,569,090	7,924,600	8,301,680	8,697,830	9,080,540	9,480,820
Storm Emergencies	2,201,160	2,313,630	2,432,190	2,556,840	2,684,470	2,818,480
Traffic Control	350,320	360,840	371,660	382,810	394,290	406,120
Transit Administration	33,220	35,060	37,010	159,450	166,290	173,430
Veteran Transit Services	133,780	139,190	146,150	153,460	161,130	169,190
<b>Total Public Works</b>	<b>34,568,480</b>	<b>34,884,740</b>	<b>36,289,020</b>	<b>37,827,500</b>	<b>39,418,620</b>	<b>41,015,100</b>

# Operating Plan

## Fiscal Years 2022 - 2027

Department/Agency	FY 22 Budget	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned
<b>Citizen Services</b>						
Citizen Services Administration	339,870	358,090	377,300	397,550	416,880	437,150
Aging and Disabilities	1,272,370	1,340,750	1,413,890	1,483,630	1,557,470	1,627,350
Recovery Support Services	115,280	452,590	581,630	599,070	617,050	635,560
<b>Total Citizen Services</b>	<b>1,727,520</b>	<b>2,151,430</b>	<b>2,372,820</b>	<b>2,480,250</b>	<b>2,591,400</b>	<b>2,700,060</b>
Access Carroll	20,000	20,000	20,000	20,000	20,000	20,000
The Arc Carroll County	276,220	281,740	287,380	293,130	298,990	304,970
Penn-Mar Human Services	270,850	276,270	281,790	287,430	293,180	299,040
Springboard Community Services	403,830	415,940	428,420	441,280	454,510	468,150
Flying Colors of Success	48,970	51,420	53,990	56,690	59,520	62,500
Human Services of Program	1,241,660	1,266,490	1,291,820	1,317,660	1,344,010	1,370,890
Sheppard Pratt	111,960	114,200	116,480	118,810	121,190	123,610
Rape Crisis Intervention Service	177,060	185,910	195,210	204,970	215,220	225,980
Target Community and Educational Services	276,220	281,740	287,380	293,130	298,990	304,970
Youth Services Bureau	1,166,800	1,190,140	1,213,940	1,238,220	1,262,980	1,288,240
<b>Citizen Services Non - Profits</b>	<b>3,993,570</b>	<b>4,083,850</b>	<b>4,176,410</b>	<b>4,271,320</b>	<b>4,368,590</b>	<b>4,468,350</b>
Health Department	3,709,780	3,821,070	3,935,710	4,053,780	4,175,370	4,300,650
Social Services	20,000	20,000	20,000	20,000	20,000	20,000
<b>Citizen Services State</b>	<b>3,729,780</b>	<b>3,841,070</b>	<b>3,955,710</b>	<b>4,073,780</b>	<b>4,195,390</b>	<b>4,320,650</b>
<b>Total Citizen Services</b>	<b>9,450,870</b>	<b>10,076,350</b>	<b>10,504,940</b>	<b>10,825,350</b>	<b>11,155,380</b>	<b>11,489,060</b>
<b>Recreation and Culture</b>						
Recreation and Parks Administration	461,410	485,180	511,470	536,660	566,930	589,920
Hashawha	833,530	872,210	918,500	953,990	991,610	1,032,900
Piney Run Park	690,550	724,710	768,980	824,110	862,410	902,560
Recreation	440,720	464,110	488,580	514,950	538,140	564,580
Sports Complex	211,270	220,960	231,120	241,930	251,790	262,080
<b>Total Recreation and Parks</b>	<b>2,637,480</b>	<b>2,767,170</b>	<b>2,918,650</b>	<b>3,071,640</b>	<b>3,210,880</b>	<b>3,352,040</b>
Historical Society of Carroll County	80,000	60,000	60,000	60,000	60,000	60,000
Union Mills Homestead	20,000	20,000	20,000	20,000	20,000	20,000
<b>Total Culture</b>	<b>100,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>Total Recreation and Culture</b>	<b>2,737,480</b>	<b>2,847,170</b>	<b>2,998,650</b>	<b>3,151,640</b>	<b>3,290,880</b>	<b>3,432,040</b>
<b>General Government</b>						
Comprehensive Planning	831,390	874,340	919,570	967,220	1,012,840	1,060,670
<b>Total Comprehensive Planning</b>	<b>831,390</b>	<b>874,340</b>	<b>919,570</b>	<b>967,220</b>	<b>1,012,840</b>	<b>1,060,670</b>
Comptroller Administration	341,730	358,040	376,710	396,510	412,700	435,100
Accounting	1,144,260	1,200,510	1,264,300	1,330,700	1,391,490	1,460,690
Bond Issuance Expense	271,330	311,330	308,950	276,710	212,690	205,650
Collections Office	1,202,460	1,257,750	1,316,310	1,378,350	1,439,410	1,503,960
Independent Post Audit	58,500	60,260	63,270	65,170	67,120	69,130
Office of Procurement	378,600	398,970	418,590	441,370	460,900	476,100
<b>Total Comptroller</b>	<b>3,396,880</b>	<b>3,586,860</b>	<b>3,748,130</b>	<b>3,888,810</b>	<b>3,984,310</b>	<b>4,150,630</b>
County Attorney	625,350	656,760	689,820	724,610	758,020	793,010
<b>Total County Attorney</b>	<b>625,350</b>	<b>656,760</b>	<b>689,820</b>	<b>724,610</b>	<b>758,020</b>	<b>793,010</b>
Economic Development Administration	878,060	917,700	959,260	1,002,860	1,045,200	1,089,440
Business Employment and Resource Center	192,410	202,690	213,540	224,970	235,880	247,330
Economic Dev. Infrastructure and Investments	850,000	850,000	850,000	850,000	850,000	850,000
Farm Museum	953,720	997,310	1,041,380	1,087,850	1,132,270	1,178,410
Tourism	376,610	390,890	406,310	422,400	438,300	454,840
<b>Total Economic Development</b>	<b>3,250,800</b>	<b>3,358,590</b>	<b>3,470,490</b>	<b>3,588,080</b>	<b>3,701,650</b>	<b>3,820,020</b>
Human Resources Administration	1,046,370	1,096,350	1,155,720	1,214,750	1,274,550	1,333,720
Health and Fringe Benefits	29,357,050	29,010,120	29,756,760	30,728,530	32,131,710	33,803,170
Personnel Services	154,550	163,130	172,180	181,740	190,820	200,360
<b>Total Human Resources</b>	<b>30,557,970</b>	<b>30,269,600</b>	<b>31,084,660</b>	<b>32,125,020</b>	<b>33,597,080</b>	<b>35,337,250</b>

# Operating Plan

## Fiscal Years 2022 - 2027

Department/Agency	FY 22 Budget	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned
Land and Resource Management Administration	697,280	735,330	775,470	817,820	858,160	900,490
Development Review	469,720	495,430	522,560	551,180	578,440	607,040
Resource Management	806,850	852,640	898,770	948,320	993,830	1,042,500
Zoning Administration	239,000	252,430	265,940	280,530	294,770	309,000
<b>Total Land and Resource Management</b>	<b>2,212,850</b>	<b>2,335,830</b>	<b>2,462,740</b>	<b>2,597,850</b>	<b>2,725,200</b>	<b>2,859,030</b>
Management and Budget Administration	249,830	263,330	277,580	292,600	306,920	321,950
Budget	609,320	641,790	677,110	714,380	749,850	787,090
Grants Office	155,210	162,830	171,680	181,020	189,920	199,250
Risk Management	2,409,400	2,531,050	2,663,790	2,799,300	2,939,200	3,086,090
<b>Total Management and Budget</b>	<b>3,423,760</b>	<b>3,599,000</b>	<b>3,790,160</b>	<b>3,987,300</b>	<b>4,185,890</b>	<b>4,394,380</b>
Technology Services	5,105,770	5,178,120	5,616,980	5,887,400	6,093,640	6,514,790
Production and Distribution Services	416,430	432,180	448,580	465,670	482,640	500,280
<b>Total Technology Services</b>	<b>5,522,200</b>	<b>5,610,300</b>	<b>6,065,560</b>	<b>6,353,070</b>	<b>6,576,280</b>	<b>7,015,070</b>
Administrative Hearings	87,090	91,210	95,530	100,080	104,470	109,060
Audio Video Production	180,100	200,070	210,580	221,660	232,240	243,350
Board of Elections	1,763,500	1,844,070	1,936,480	2,033,520	2,133,980	2,238,480
Board of License Commissioners	88,110	92,720	97,580	102,700	107,590	112,730
County Commissioners	910,350	968,390	1,010,700	1,065,390	1,116,670	1,179,960
Not in Carroll	300,000	300,000	300,000	300,000	300,000	300,000
<b>Total General Government Other</b>	<b>3,329,150</b>	<b>3,496,460</b>	<b>3,650,870</b>	<b>3,823,350</b>	<b>3,994,950</b>	<b>4,183,580</b>
<b>Total General Government</b>	<b>53,150,350</b>	<b>53,787,740</b>	<b>55,882,000</b>	<b>58,055,310</b>	<b>60,536,220</b>	<b>63,613,640</b>
<b>Conservation and Natural Resources</b>						
Extension Office of Carroll County	515,080	530,530	546,450	562,840	579,730	597,120
Gypsy Moth	30,000	30,000	30,000	30,000	30,000	30,000
Soil Conservation District	404,600	426,210	449,000	473,030	495,960	520,020
Weed Control	73,580	75,790	78,060	80,400	82,810	85,300
<b>Total Conservation and Natural Resources</b>	<b>1,023,260</b>	<b>1,062,530</b>	<b>1,103,510</b>	<b>1,146,270</b>	<b>1,188,500</b>	<b>1,232,440</b>
<b>Debt and Transfers</b>						
Debt Service	18,621,600	18,917,580	20,117,160	20,907,290	23,506,690	26,920,290
Debt Service - Ag Pres.	2,261,060	2,731,490	3,083,150	4,192,170	3,336,080	4,574,150
Intergovernmental Transfers	3,247,150	3,320,210	3,394,920	3,471,300	3,549,410	3,629,270
<b>Total Debt and Transfers</b>	<b>24,129,810</b>	<b>24,969,280</b>	<b>26,595,230</b>	<b>28,570,760</b>	<b>30,392,180</b>	<b>35,123,710</b>
<b>Reserves</b>						
Reserve for Contingencies	4,819,640	4,646,980	4,665,140	4,904,720	4,956,600	5,112,310
<b>Total Reserves</b>	<b>4,819,640</b>	<b>4,646,980</b>	<b>4,665,140</b>	<b>4,904,720</b>	<b>4,956,600</b>	<b>5,112,310</b>

# Operating Plan

## Fiscal Years 2022 - 2027

Department/Agency	FY 22 Budget	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned	FY 27 Planned
<b>Interfund Transfers</b>						
Transfer to Capital Fund	13,458,690	8,729,400	7,370,800	13,336,700	4,715,400	4,838,000
Transfer to Grant Fund - Aging and Disabilities	355,670	375,230	396,620	419,430	442,280	466,170
Transfer to Grant Fund - Circuit Court	59,470	63,040	66,820	70,830	75,080	79,580
Transfer to Grant Fund - Comprehensive Planning	10,000	10,450	10,920	11,410	11,930	12,460
Transfer to Grant Fund - Health Department	4,000	4,000	4,000	4,000	4,000	4,000
Transfer to Grant Fund - Housing & Community Dev.	35,180	36,940	38,790	40,730	42,760	44,900
Transfer to Grant Fund - Local Management Board	50,620	53,350	56,340	59,550	62,770	66,220
Transfer to Grant Fund - Public Safety	108,390	108,390	108,390	108,390	108,390	108,390
Transfer to Grant Fund - Recreation	8,100	8,100	8,100	8,100	8,100	8,100
Transfer to Grant Fund - Sheriff's Office	86,560	90,890	95,430	100,200	105,210	110,470
Transfer to Grant Fund - State's Attorney's Office	108,100	113,510	119,180	125,140	131,400	137,970
Transfer to Grant Fund - Transit	87,880	400,880	405,630	2,062,830	2,227,190	2,398,870
Transfer to Airport Enterprise Fund	2,236,490	16,000	16,000	16,000	16,000	16,000
Transfer to Fiber Network Enterprise Fund	3,090,970	212,540	220,680	229,210	293,150	247,510
Transfer to Solid Waste Enterprise Fund	28,562,890	1,945,900	2,212,090	2,224,680	2,880,700	3,242,320
Transfer to Utilities Enterprise Fund	769,770	535,970	247,860	257,120	266,340	275,910
<b>Total Interfund Transfers</b>	<b>49,032,780</b>	<b>12,704,590</b>	<b>11,377,650</b>	<b>19,074,320</b>	<b>11,390,700</b>	<b>12,056,870</b>
Projected Revenue	474,184,330	454,698,424	466,514,236	490,472,103	495,660,452	511,230,613
Projected Expenditures	474,184,330	451,366,560	468,884,090	496,718,010	508,429,740	529,590,990
<b>Balance</b>	<b>0</b>	<b>3,331,864</b>	<b>-2,369,854</b>	<b>-6,245,907</b>	<b>-12,769,288</b>	<b>-18,360,377</b>
	0.00%	0.73%	-0.51%	-1.27%	-2.58%	-3.59%

***General Fund Appropriations***



# Carroll County Public Schools Summary

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	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Carroll County Public Schools	\$197,959,421	\$198,407,702	\$198,407,700	\$205,617,860	3.63%	3.63%
Carroll County Public Schools Debt Service	9,974,470	10,204,030	10,204,030	9,963,700	-2.36%	-2.36%
<b>Total Public Schools</b>	<b>\$207,933,891</b>	<b>\$208,611,732</b>	<b>\$208,611,730</b>	<b>\$215,581,560</b>	<b>3.34%</b>	<b>3.34%</b>

# Education Other Summary

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	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Cable Regulatory Commission	\$156,760	\$164,600	\$164,600	\$172,830	5.00%	5.00%
Carroll Community College	15,653,162	10,607,100	10,607,100	10,698,750	0.86%	0.86%
Carroll Community College - Adult Basic Education	284,040	284,040	284,040	284,040	0.00%	0.00%
Carroll Community College - Entrepreneurship	110,000	110,000	110,000	113,300	3.00%	3.00%
Carroll County Public Library	15,389,873	9,279,640	9,279,640	9,843,810	6.08%	6.08%
Community Media Center	670,000	665,000	665,000	650,000	-2.26%	-2.26%
<b>Total Education Other</b>	<b>\$32,263,835</b>	<b>\$21,110,380</b>	<b>\$21,110,380</b>	<b>\$21,762,730</b>	<b>3.09%</b>	<b>3.09%</b>
<b>Total Without Benefits</b>	<b>\$28,233,678</b>	<b>\$21,110,380</b>	<b>\$21,110,380</b>	<b>\$21,762,730</b>	<b>3.09%</b>	<b>3.09%</b>

# Public Safety and Corrections Summary

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Circuit Court	\$2,712,073	\$2,216,710	\$2,231,670	\$2,337,880	5.47%	4.76%
Circuit Court Magistrates	553,500	412,870	397,900	407,440	-1.32%	2.40%
Orphan's Court	58,506	61,640	61,640	61,540	-0.16%	-0.16%
Volunteer Community Service Program	261,263	186,420	186,420	194,510	4.34%	4.34%
<b>Total Courts</b>	<b>\$3,585,341</b>	<b>\$2,877,640</b>	<b>\$2,877,630</b>	<b>\$3,001,370</b>	<b>4.30%</b>	<b>4.30%</b>
<b>Total Without Benefits</b>	<b>\$2,499,623</b>	<b>\$2,554,930</b>	<b>\$2,554,920</b>	<b>\$2,695,650</b>	<b>5.51%</b>	<b>5.51%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Public Safety	\$5,822,127	\$5,656,760	\$5,741,280	\$6,348,930	12.24%	10.58%
<b>Total Public Safety 911</b>	<b>\$5,822,127</b>	<b>\$5,656,760</b>	<b>\$5,741,280</b>	<b>\$6,348,930</b>	<b>12.24%</b>	<b>10.58%</b>
<b>Total Without Benefits</b>	<b>\$4,432,589</b>	<b>\$5,317,770</b>	<b>\$5,396,280</b>	<b>\$5,989,480</b>	<b>12.63%</b>	<b>10.99%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Administrative Services	\$3,782,581	\$3,147,120	\$2,917,440	\$3,440,320	9.32%	17.92%
Advocacy and Investigation Center	43,790	23,370	23,370	20,370	-12.84%	-12.84%
Corrections	11,877,010	8,808,980	8,612,940	9,117,240	3.50%	5.86%
Law Enforcement	17,776,457	11,428,940	11,420,470	13,128,070	14.87%	14.95%
Training Academy	66,106	71,850	71,850	71,710	-0.19%	-0.19%
<b>Total Sheriff's Office</b>	<b>\$33,545,945</b>	<b>\$23,480,260</b>	<b>\$23,046,070</b>	<b>\$25,777,710</b>	<b>9.78%</b>	<b>11.85%</b>
<b>Total Without Benefits</b>	<b>\$22,546,782</b>	<b>\$19,990,020</b>	<b>\$19,590,100</b>	<b>\$21,982,530</b>	<b>9.97%</b>	<b>12.21%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
State's Attorney's Office	\$4,717,256	\$3,591,330	\$3,591,840	\$4,188,870	16.64%	16.62%
<b>Total State's Attorney's Office</b>	<b>\$4,717,256</b>	<b>\$3,591,330</b>	<b>\$3,591,840</b>	<b>\$4,188,870</b>	<b>16.64%</b>	<b>16.62%</b>
<b>Total Without Benefits</b>	<b>\$3,098,437</b>	<b>\$3,109,090</b>	<b>\$3,109,560</b>	<b>\$3,688,740</b>	<b>18.64%</b>	<b>18.63%</b>

# Public Safety and Corrections Summary

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Animal Control	\$1,256,135	\$897,180	\$897,180	\$964,100	7.46%	7.46%
EMS 24/7 Services	4,657,180	4,657,180	4,657,180	4,796,900	3.00%	3.00%
Fire/EMS Administration	0	234,790	175,380	1,906,430	711.97%	987.03%
Length of Service Award Program	0	398,000	398,000	1,585,000	298.24%	298.24%
Net New Funding For Fire and EMS	0	0	0	1,970,700	100.00%	100.00%
Volunteer Emergency Services Association	8,943,670	8,507,700	8,507,700	7,387,360	-13.17%	-13.17%
<b>Total Public Safety and Corrections Other</b>	<b>\$14,856,985</b>	<b>\$14,694,850</b>	<b>\$14,635,440</b>	<b>\$18,610,490</b>	<b>26.65%</b>	<b>27.16%</b>
<b>Total Without Benefits</b>	<b>\$13,532,140</b>	<b>\$13,989,820</b>	<b>\$13,930,410</b>	<b>\$16,543,620</b>	<b>18.25%</b>	<b>18.76%</b>
<b>Total Public Safety and Corrections</b>	<b>\$62,527,655</b>	<b>\$50,300,840</b>	<b>\$49,892,260</b>	<b>\$57,927,370</b>	<b>15.16%</b>	<b>16.10%</b>
<b>Total Without Benefits</b>	<b>\$46,109,570</b>	<b>\$44,961,630</b>	<b>\$44,581,270</b>	<b>\$50,900,020</b>	<b>13.21%</b>	<b>14.17%</b>

# Public Works Summary

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Public Works Administration	\$1,077,348	\$542,020	\$598,680	\$603,440	11.33%	0.80%
Building Construction	333,300	334,550	319,520	329,350	-1.55%	3.08%
Engineering Administration	586,661	545,680	512,120	527,140	-3.40%	2.93%
Engineering - Construction Inspection	694,441	392,940	392,940	408,720	4.02%	4.02%
Engineering - Design	451,156	330,590	323,010	334,410	1.16%	3.53%
Engineering - Survey	303,250	258,190	255,950	250,850	-2.84%	-1.99%
Facilities	9,182,580	11,540,260	11,492,350	12,499,960	8.32%	8.77%
Fleet Management	2,819,956	7,703,160	7,656,000	7,885,910	2.37%	3.00%
Permits and Inspections	2,030,205	1,407,170	1,388,810	1,441,130	2.41%	3.77%
Roads Operations	10,424,221	7,205,650	7,141,030	7,569,090	5.04%	5.99%
Storm Emergencies	637,578	2,167,160	2,167,160	2,201,160	1.57%	1.57%
Traffic Control	249,955	356,000	356,000	350,320	-1.60%	-1.60%
Transit Administration	226,960	141,670	141,670	33,220	-76.55%	-76.55%
Veteran Transit Services	94,831	125,300	125,300	133,780	6.77%	6.77%
<b>Total Public Works</b>	<b>\$29,112,441</b>	<b>\$33,050,340</b>	<b>\$32,870,540</b>	<b>\$34,568,480</b>	<b>4.59%</b>	<b>5.17%</b>
<b>Total Without Benefits</b>	<b>\$21,067,958</b>	<b>\$31,584,520</b>	<b>\$31,418,510</b>	<b>\$32,920,769</b>	<b>4.23%</b>	<b>4.78%</b>

# Citizen Services Summary

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Citizen Services Administration	\$459,944	\$346,130	\$328,200	\$339,870	-1.81%	3.56%
Aging and Disabilities	1,683,714	1,249,680	1,242,590	1,272,370	1.82%	2.40%
Recovery Support Services	405,897	411,940	411,940	115,280	-72.02%	-72.02%
<b>Total Citizen Services</b>	<b>\$2,549,555</b>	<b>\$2,007,750</b>	<b>\$1,982,730</b>	<b>\$1,727,520</b>	<b>-13.96%</b>	<b>-12.87%</b>

<b>Total Without Benefits</b>	<b>\$1,761,930</b>	<b>\$1,823,910</b>	<b>\$1,808,750</b>	<b>\$1,562,620</b>	<b>-14.33%</b>	<b>-13.61%</b>
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	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Access Carroll	\$20,000	\$20,000	\$20,000	\$20,000	0.00%	0.00%
The Arc Carroll County	270,800	270,800	270,800	276,220	2.00%	2.00%
Penn-Mar Human Services	265,540	265,540	265,540	270,850	2.00%	2.00%
Springboard Community Services	392,070	392,070	392,070	403,830	3.00%	3.00%
Flying Colors of Success	46,640	46,640	46,640	48,970	5.00%	5.00%
Human Services Program	1,217,310	1,217,310	1,217,310	1,241,660	2.00%	2.00%
Sheppard Pratt	109,760	109,760	109,760	111,960	2.00%	2.00%
Rape Crisis Intervention Services	168,630	168,630	168,630	177,060	5.00%	5.00%
Target Community and Educational Services	270,800	270,800	270,800	276,220	2.00%	2.00%
Youth Service Bureau	1,070,390	1,070,390	1,070,390	1,166,800	9.01%	9.01%
<b>Total Citizen Services Non-Profits</b>	<b>\$3,831,940</b>	<b>\$3,831,940</b>	<b>\$3,831,940</b>	<b>\$3,993,570</b>	<b>4.22%</b>	<b>4.22%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Health Department	\$3,601,730	\$3,601,730	\$3,601,730	\$3,709,780	3.00%	3.00%
Social Services	20,000	20,000	20,000	20,000	0.00%	0.00%
<b>Total Citizen Services State</b>	<b>\$3,621,730</b>	<b>\$3,621,730</b>	<b>\$3,621,730</b>	<b>\$3,729,780</b>	<b>2.98%</b>	<b>2.98%</b>

<b>Total Citizen Services</b>	<b>\$10,003,225</b>	<b>\$9,461,420</b>	<b>\$9,436,400</b>	<b>\$9,450,870</b>	<b>-0.11%</b>	<b>0.15%</b>
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<b>Total Without Benefits</b>	<b>\$9,215,600</b>	<b>\$9,277,580</b>	<b>\$9,262,420</b>	<b>\$9,285,970</b>	<b>0.09%</b>	<b>0.25%</b>
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# Recreation and Culture Summary

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Recreation and Parks Administration	\$518,485	\$419,180	\$412,200	\$461,410	10.07%	11.94%
Hashawha	894,303	826,150	823,300	833,530	0.89%	1.24%
Piney Run Park	753,567	663,310	659,660	690,550	4.11%	4.68%
Recreation	589,975	438,530	428,050	440,720	0.50%	2.96%
Sports Complex	207,367	204,300	204,350	211,270	3.41%	3.39%
<b>Total Recreation and Parks</b>	<b>\$2,963,698</b>	<b>\$2,551,470</b>	<b>\$2,527,560</b>	<b>\$2,637,480</b>	<b>3.37%</b>	<b>4.35%</b>

<b>Total Without Benefits</b>	<b>\$2,033,610</b>	<b>\$2,330,040</b>	<b>\$2,307,820</b>	<b>\$2,434,120</b>	<b>4.47%</b>	<b>5.47%</b>
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	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Historical Society of Carroll County	\$62,500	\$60,000	\$60,000	\$80,000	33.33%	33.33%
Union Mills Homestead	25,000	20,000	20,000	20,000	0.00%	0.00%
<b>Total Culture</b>	<b>\$87,500</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$100,000</b>	<b>25.00%</b>	<b>25.00%</b>

<b>Total Recreation and Culture</b>	<b>\$3,051,198</b>	<b>\$2,631,470</b>	<b>\$2,607,560</b>	<b>\$2,737,480</b>	<b>4.03%</b>	<b>4.98%</b>
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<b>Total Without Benefits</b>	<b>\$2,121,110</b>	<b>\$2,410,040</b>	<b>\$2,387,820</b>	<b>\$2,534,120</b>	<b>5.15%</b>	<b>6.13%</b>
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# General Government Summary

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Comprehensive Planning	\$964,597	\$798,090	\$795,610	\$831,390	4.17%	4.50%
<b>Comprehensive Planning</b>	<b>\$964,597</b>	<b>\$798,090</b>	<b>\$795,610</b>	<b>\$831,390</b>	<b>4.17%</b>	<b>4.50%</b>
<b>Total Without Benefits</b>	<b>\$630,489</b>	<b>\$705,170</b>	<b>\$702,870</b>	<b>\$746,370</b>	<b>5.84%</b>	<b>6.19%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Comptroller Administration	\$408,823	\$329,170	\$329,170	\$341,730	3.82%	3.82%
Accounting	1,316,712	1,081,040	1,060,020	1,144,260	5.85%	7.95%
Bond Issuance Expense	219,334	218,460	218,460	271,330	24.20%	24.20%
Collections Office	1,347,052	1,221,890	1,209,270	1,202,460	-1.59%	-0.56%
Independent Post Audit	50,760	51,770	51,770	58,500	13.00%	13.00%
Office of Procurement	477,495	390,620	390,620	378,600	-3.08%	-3.08%
<b>Total Comptroller</b>	<b>\$3,820,176</b>	<b>\$3,292,950</b>	<b>\$3,259,310</b>	<b>\$3,396,880</b>	<b>3.16%</b>	<b>4.22%</b>
<b>Total Without Benefits</b>	<b>\$2,800,023</b>	<b>\$3,016,370</b>	<b>\$2,985,120</b>	<b>\$3,140,320</b>	<b>4.11%</b>	<b>5.20%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
County Attorney	\$853,449	\$716,270	\$628,390	\$625,350	-12.69%	-0.48%
<b>Total County Attorney</b>	<b>\$853,449</b>	<b>\$716,270</b>	<b>\$628,390</b>	<b>\$625,350</b>	<b>-12.69%</b>	<b>-0.48%</b>
<b>Total Without Benefits</b>	<b>\$610,617</b>	<b>\$638,580</b>	<b>\$556,950</b>	<b>\$565,010</b>	<b>-11.52%</b>	<b>1.45%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Economic Development Administration	\$959,315	\$859,950	\$859,940	\$878,060	2.11%	2.11%
Business and Employment Resource Center	156,014	197,240	180,560	192,410	-2.45%	6.56%
Econ. Dev. Infrastructure and Investments	587,376	850,000	850,000	850,000	0.00%	0.00%
Farm Museum	989,684	942,810	934,860	953,720	1.16%	2.02%
Tourism	311,936	374,220	371,060	376,610	0.64%	1.50%
<b>Total Economic Development</b>	<b>\$3,004,325</b>	<b>\$3,224,220</b>	<b>\$3,196,420</b>	<b>\$3,250,800</b>	<b>0.82%</b>	<b>1.70%</b>
<b>Total Without Benefits</b>	<b>\$2,380,574</b>	<b>\$3,057,230</b>	<b>\$3,031,400</b>	<b>\$3,099,760</b>	<b>1.39%</b>	<b>2.26%</b>



# General Government Summary

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Human Resources Administration	\$1,108,299	\$882,180	\$855,220	\$1,046,370	18.61%	22.35%
Health and Fringe Benefits	1,328,034	28,409,510	28,409,510	29,357,050	3.34%	3.34%
Personnel Services	217,586	149,180	148,870	154,550	3.60%	3.82%
<b>Total Human Resources</b>	<b>\$2,653,919</b>	<b>\$29,440,870</b>	<b>\$29,413,600</b>	<b>\$30,557,970</b>	<b>3.79%</b>	<b>3.89%</b>
<b>Total Without Benefits</b>	<b>\$951,527</b>	<b>\$16,754,400</b>	<b>\$16,729,360</b>	<b>\$17,857,830</b>	<b>6.59%</b>	<b>6.75%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Land and Resource Management Adm.	\$981,388	\$741,580	\$680,230	\$697,280	-5.97%	2.51%
Development Review	664,754	493,450	455,850	469,720	-4.81%	3.04%
Resource Management	989,548	703,270	773,910	806,850	14.73%	4.26%
Zoning Administration	340,650	231,070	231,070	239,000	3.43%	3.43%
<b>Total Land and Resource Management</b>	<b>\$2,976,340</b>	<b>\$2,169,370</b>	<b>\$2,141,060</b>	<b>\$2,212,850</b>	<b>2.00%</b>	<b>3.35%</b>
<b>Total Without Benefits</b>	<b>\$1,857,770</b>	<b>\$1,886,590</b>	<b>\$1,860,270</b>	<b>\$1,956,670</b>	<b>3.71%</b>	<b>5.18%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Management and Budget Administration	\$278,056	\$247,530	\$241,660	\$249,830	0.93%	3.38%
Budget	722,202	546,860	539,790	609,320	11.42%	12.88%
Grants Office	165,827	163,470	156,120	155,210	-5.05%	-0.58%
Risk Management	1,594,332	2,302,620	2,302,620	2,409,400	4.64%	4.64%
<b>Total Management and Budget</b>	<b>\$2,760,417</b>	<b>\$3,260,480</b>	<b>\$3,240,190</b>	<b>\$3,423,760</b>	<b>5.01%</b>	<b>5.67%</b>
<b>Total Without Benefits</b>	<b>\$1,574,850</b>	<b>\$3,067,700</b>	<b>\$3,048,850</b>	<b>\$3,235,060</b>	<b>5.46%</b>	<b>6.11%</b>

	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Technology Services	\$5,095,886	\$4,631,260	\$4,631,260	\$5,105,770	10.25%	10.25%
Production and Distribution Services	391,268	434,120	419,390	416,430	-4.07%	-0.71%
<b>Total Technology Services</b>	<b>\$5,487,154</b>	<b>\$5,065,380</b>	<b>\$5,050,650</b>	<b>\$5,522,200</b>	<b>9.02%</b>	<b>9.34%</b>
<b>Total Without Benefits</b>	<b>\$4,129,530</b>	<b>\$4,780,480</b>	<b>\$4,748,690</b>	<b>\$4,711,890</b>	<b>-1.43%</b>	<b>-0.77%</b>

# General Government Summary

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	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Administrative Hearings	\$99,974	\$78,400	\$78,400	\$87,090	11.08%	11.08%
Audio Video Production	267,438	184,240	184,240	180,100	-2.25%	-2.25%
Board of Elections	1,044,325	1,505,150	1,505,150	1,763,500	17.16%	17.16%
Board of License Commissioners	79,116	86,340	85,590	88,110	2.05%	2.94%
County Commissioners	1,172,362	988,080	879,480	910,350	-7.87%	3.51%
Not in Carroll	231,014	300,000	300,000	300,000	0.00%	0.00%
<b>Total General Government Other</b>	<b>\$2,894,229</b>	<b>\$3,142,210</b>	<b>\$3,032,860</b>	<b>\$3,329,150</b>	<b>5.95%</b>	<b>9.77%</b>
<b>Total Without Benefits</b>	<b>\$2,349,506</b>	<b>\$2,675,740</b>	<b>\$2,600,300</b>	<b>\$3,196,430</b>	<b>19.46%</b>	<b>22.93%</b>
<b>Total General Government</b>	<b>\$25,414,606</b>	<b>\$51,109,840</b>	<b>\$50,758,090</b>	<b>\$53,150,350</b>	<b>3.99%</b>	<b>4.71%</b>
<b>Total Without Benefits</b>	<b>\$17,284,886</b>	<b>\$36,582,260</b>	<b>\$36,263,810</b>	<b>\$38,509,340</b>	<b>5.27%</b>	<b>6.19%</b>

# Conservation and Natural Resources Summary

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	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Extension Office of Carroll County	\$502,285	\$515,080	\$515,080	\$515,080	0.00%	0.00%
Gypsy Moth	6,105	30,000	30,000	30,000	0.00%	0.00%
Soil Conservation District	597,245	383,690	383,690	404,600	5.45%	5.45%
Weed Control	67,546	101,980	101,980	73,580	-27.85%	-27.85%
<b>Total Conservation and Natural Resources</b>	<b>\$1,173,181</b>	<b>\$1,030,750</b>	<b>\$1,030,750</b>	<b>\$1,023,260</b>	<b>-0.73%</b>	<b>-0.73%</b>
<b>Total Without Benefits</b>	<b>\$944,920</b>	<b>\$976,560</b>	<b>\$976,560</b>	<b>\$965,980</b>	<b>-1.08%</b>	<b>-1.08%</b>

# Debt, Transfers, and Reserves Summary

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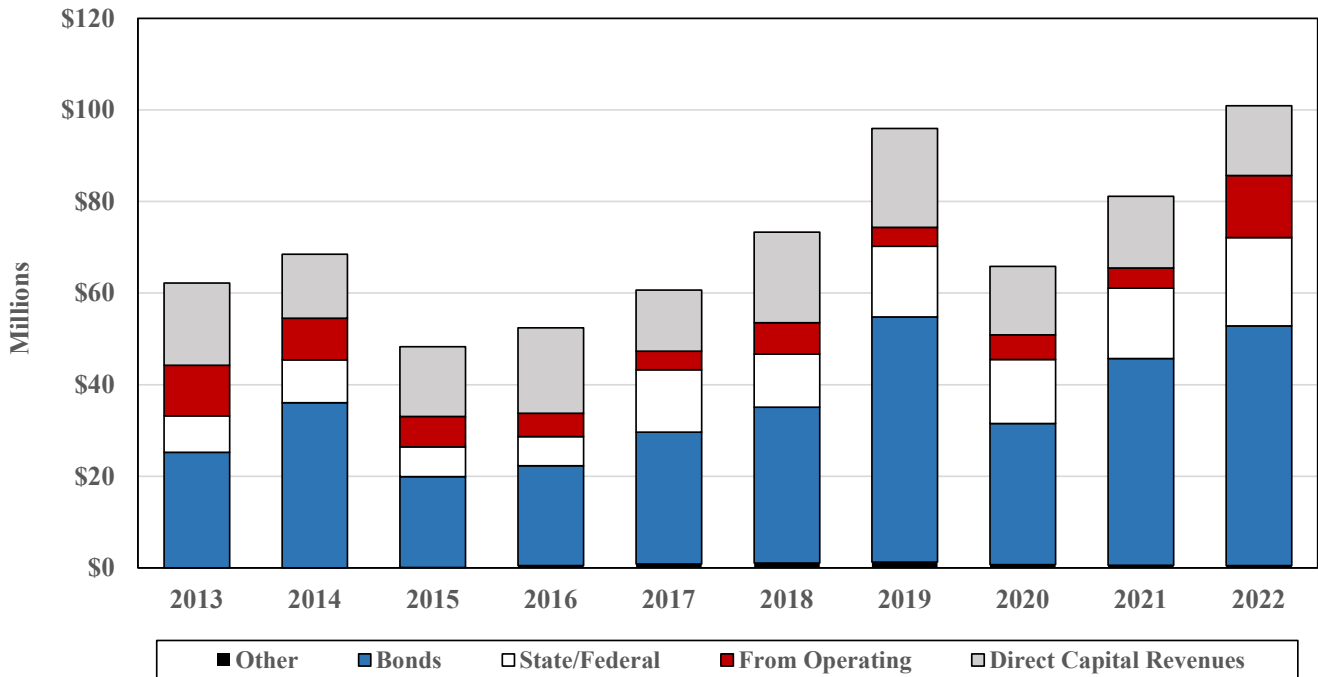
	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Debt Service	\$24,381,296	\$21,884,520	\$21,884,520	\$18,621,600	-14.91%	-14.91%
Debt Service - Agricultural Preservation	1,783,746	1,828,000	1,828,000	2,261,060	23.69%	23.69%
Intergovernmental Transfers	3,183,298	3,210,590	3,210,590	3,247,150	1.14%	1.14%
Interfund Transfers	8,497,735	8,497,735	8,476,435	49,032,780	478.46%	478.46%
Reserve for Contingencies	0	4,411,483	4,411,480	4,819,640	9.25%	9.25%
<b>Total Debt, Transfers, and Reserves</b>	<b>\$37,846,076</b>	<b>\$39,832,328</b>	<b>\$39,811,025</b>	<b>\$77,982,230</b>	<b>95.78%</b>	<b>95.88%</b>

# *Capital Fund Summary*

# FY 20 - FY 22 Capital Fund Revenues

Revenue Source	Fiscal Year			\$ Change FY 21 to FY 22
	2020 Budget	2021 Budget	2022 Budget	
<b>Local</b>				
Transfer from General Fund	\$4,654,146	\$3,924,925	\$13,458,687	\$9,533,762
Reallocated GF Transfer	739,266	470,475	104,533	(365,942)
Local Income Tax	12,080,720	12,371,160	12,118,700	(252,460)
Property Tax	2,680,680	2,500,000	2,539,900	39,900
Bonds	28,074,330	43,525,891	48,448,990	4,923,099
Reallocated Bonds	2,695,384	1,650,989	3,870,210	2,219,221
Impact Fee - Parks	0	470,000	175,000	(295,000)
Reallocated Impact Fee - Parks	0	300,000	163,900	(136,100)
Transfer from Hotel Tax	160,000	0	0	0
Transfer from Special Revenue Fund - WPRF	0	0	252,490	252,490
<b>LOCAL TOTAL</b>	<b>\$51,084,527</b>	<b>\$65,213,440</b>	<b>\$81,132,410</b>	<b>\$15,918,970</b>
<b>State</b>				
State Highway Administration	\$176,000	\$176,000	\$176,000	\$0
Highway User Revenue	2,548,431	2,492,000	1,359,000	(1,133,000)
Program Open Space	1,651,700	1,118,700	1,119,000	300
Ag. Preservation (MALPF)	500,000	500,000	500,000	0
Ag Transfer Tax	150,000	150,000	300,000	150,000
State School Construction	7,603,950	9,482,894	11,397,106	1,914,212
MD Higher Education Commission	227,000	0	0	0
MD Library Development	800,000	0	0	0
State	0	0	1,550,000	1,550,000
State Miscellaneous Grants	0	1,250,000	1,000,000	(250,000)
<b>STATE TOTAL</b>	<b>\$13,657,081</b>	<b>\$15,169,594</b>	<b>\$17,401,106</b>	<b>\$2,231,512</b>
<b>Federal</b>				
Federal Highway/Bridge	\$331,500	\$178,000	\$1,872,150	\$1,694,150
<b>FEDERAL TOTAL</b>	<b>\$331,500</b>	<b>\$178,000</b>	<b>\$1,872,150</b>	<b>\$1,694,150</b>
<b>Other</b>				
Developer Contribution	\$0	\$0	\$172,407	\$172,407
Municipal	223,600	541,000	315,510	(225,490)
Private	496,000	0	0	0
<b>OTHER TOTAL</b>	<b>\$719,600</b>	<b>\$541,000</b>	<b>\$487,917</b>	<b>(\$53,083)</b>
<b>TOTAL REVENUES</b>	<b>\$65,792,708</b>	<b>\$81,102,034</b>	<b>\$100,893,583</b>	<b>\$19,791,549</b>

# Capital Fund Revenues



This chart shows the capital budget by revenue source for FY 13 - 22.

**From Operating** includes current and prior year revenues from local sources transferred to the Capital Fund, including transfers from the General Fund and reallocated General Fund transfers.

**State/Federal** includes funds from sources such as Federal Aid for Bridges, State School Construction Program, Program Open Space, Highway User Revenue, State Agricultural Preservation (MALPF), and State Highway Administration.

**Bonds** includes new and reallocated general obligation bonds.

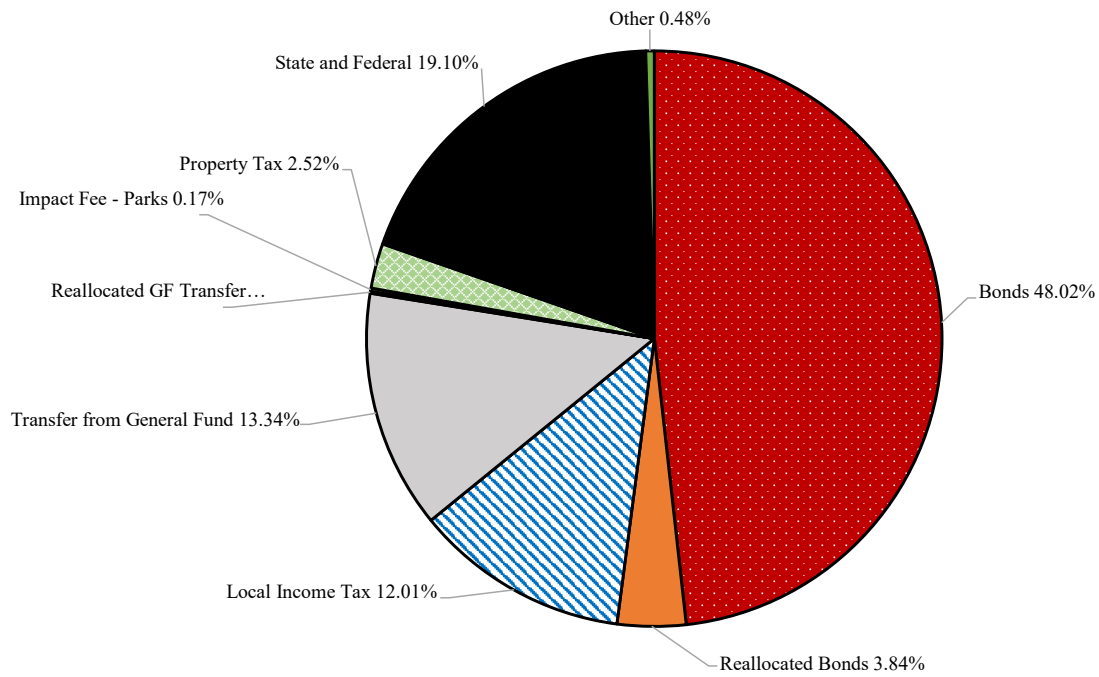
**Direct Capital Revenues** includes funds earmarked by the Commissioners for use in the Capital Fund. These revenues are appropriated directly to the Capital Fund rather than being transferred from the General Fund. 9.09% of Local Income Tax collected is appropriated for school construction. A portion of Real Property Tax is dedicated to agricultural preservation. Park Impact Fees are appropriated for parkland acquisition and development. Hotel Tax, a special revenue, is appropriated to specific tourism projects.

**Other** includes revenues such as grants, developer contributions, private, municipal, and community contributions.

# Capital Fund Revenues

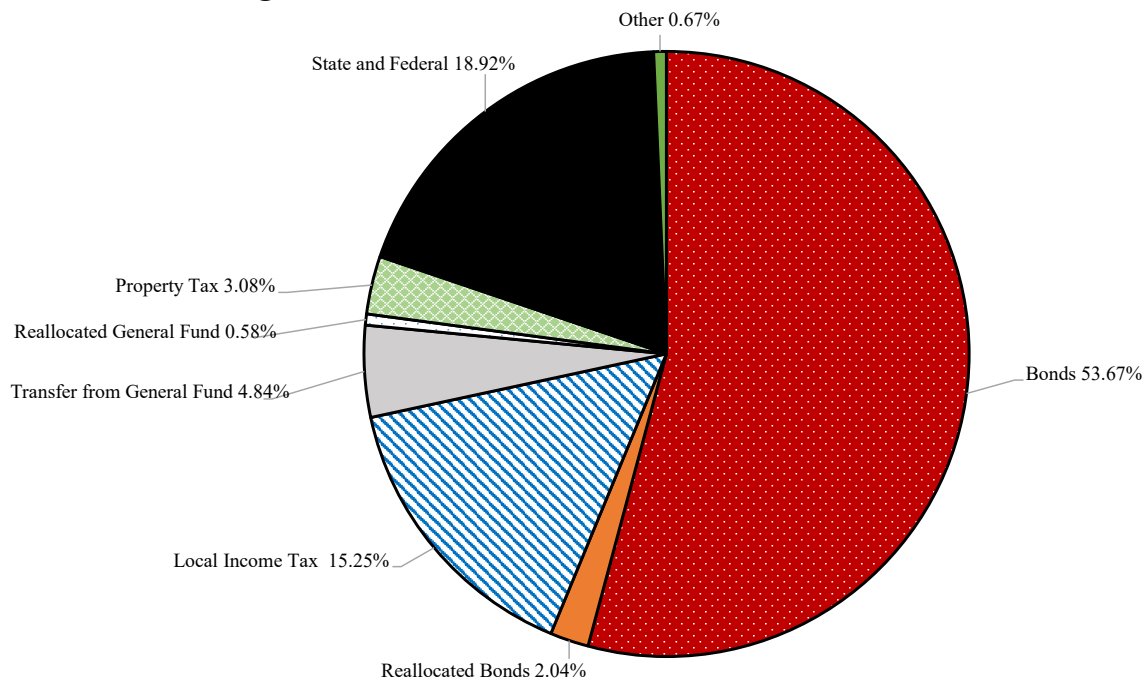
Fiscal Year 2022 Budget

\$100,893,583



Fiscal Year 2021 Budget

\$81,102,034





## **FY 20 - FY 22 Capital Fund Appropriations**

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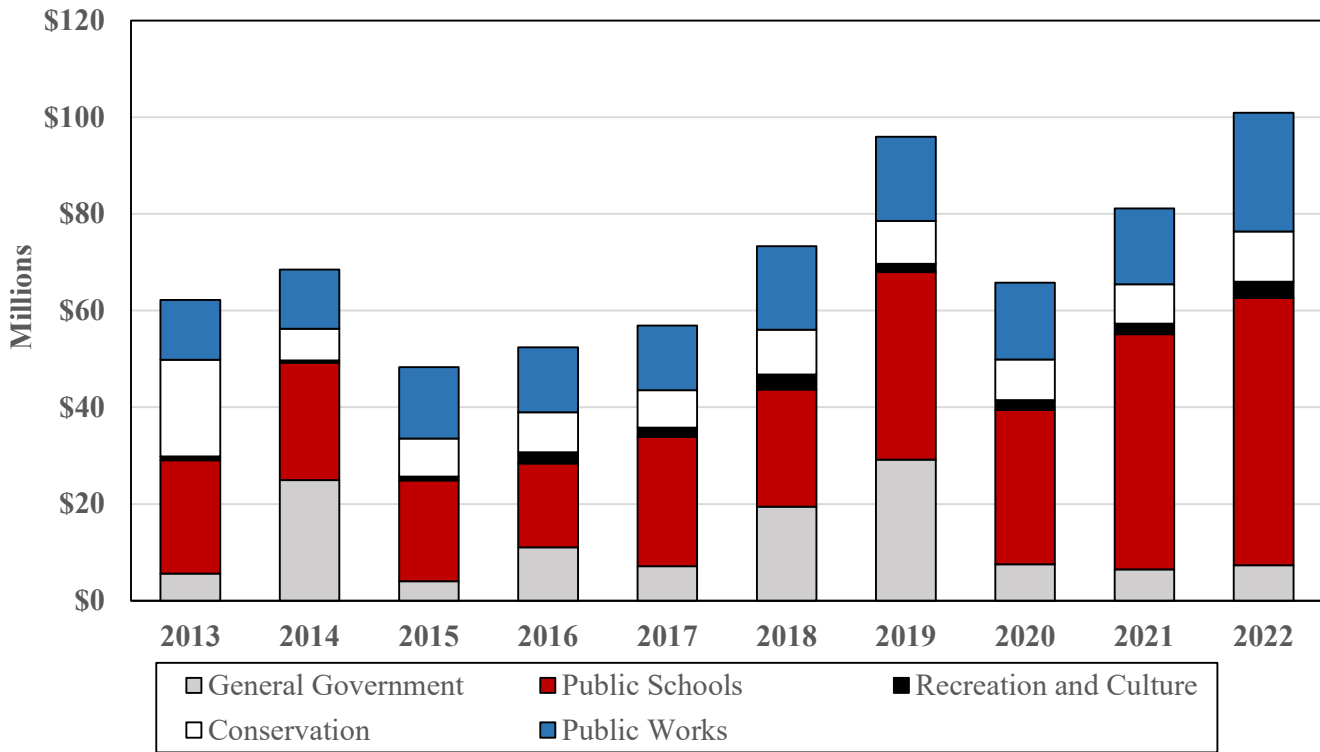
<b>Appropriation Area</b>	<b>Fiscal Year</b>			<b>\$ Change FY 21 to FY 22</b>
	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	
<b>Public Schools</b>	\$31,901,720	\$48,606,860	\$55,294,806	\$6,687,946
<b>Conservation and Open Space</b>	8,433,680	8,158,000	10,379,427	2,221,427
<b>Public Works</b>	15,900,500	15,648,000	24,529,850	8,881,850
<b>Recreation and Culture</b>	2,029,970	2,210,700	3,374,350	1,163,650
<b>General Government</b>	7,526,838	6,478,474	7,315,150	836,676
<b>Total Appropriations</b>	<b>\$65,792,708</b>	<b>\$81,102,034</b>	<b>\$100,893,583</b>	<b>\$19,791,549</b>

# FY 20 - FY 22 Capital Fund Appropriations

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Appropriation Area	Fiscal Year			\$ Change FY 21 to FY 22
	2020 Budget	2021 Budget	2022 Budget	
<b><u>Public Schools</u></b>	<b>\$31,901,720</b>	<b>\$48,606,860</b>	<b>\$55,294,806</b>	<b>\$6,687,946</b>
<b><u>Conservation and Open Space</u></b>	<b>8,433,680</b>	<b>8,158,000</b>	<b>10,379,427</b>	<b>2,221,427</b>
<b><u>Public Works</u></b>				
Roads	15,332,000	15,320,000	21,835,000	6,515,000
Bridges	568,500	328,000	2,694,850	2,366,850
<b>Public Works Total</b>	<b>15,900,500</b>	<b>15,648,000</b>	<b>24,529,850</b>	<b>8,881,850</b>
<b><u>Recreation and Culture</u></b>	<b>2,029,970</b>	<b>2,210,700</b>	<b>3,374,350</b>	<b>1,163,650</b>
<b><u>General Government</u></b>				
County Facilities	2,807,838	3,065,000	1,716,400	(1,348,600)
Criminal Justice/Public Safety	1,926,000	2,358,474	3,732,750	1,374,276
Farm Museum	160,000	0	0	0
Board of Elections	452,000	605,000	0	(605,000)
Carroll Community College	785,000	350,000	700,000	350,000
Libraries/Senior Centers	1,396,000	100,000	1,166,000	1,066,000
<b>General Government Total</b>	<b>7,526,838</b>	<b>6,478,474</b>	<b>7,315,150</b>	<b>836,676</b>
<b>Total Appropriations</b>	<b>\$65,792,708</b>	<b>\$81,102,033</b>	<b>\$100,893,583</b>	<b>\$19,791,550</b>

# Capital Fund Appropriations



This chart shows appropriations to the five principal groupings in the Capital Fund for FY 13 - 22.

**Public Schools** includes Board of Education construction, renovation, and modernization projects.

**Conservation** includes agricultural preservation and easement programs, NPDES compliance projects, water development, and acquisition of property for other County uses, which may include future roadway easements and public facilities.

**Public Works** includes projects for the maintenance and construction of roads and bridges.

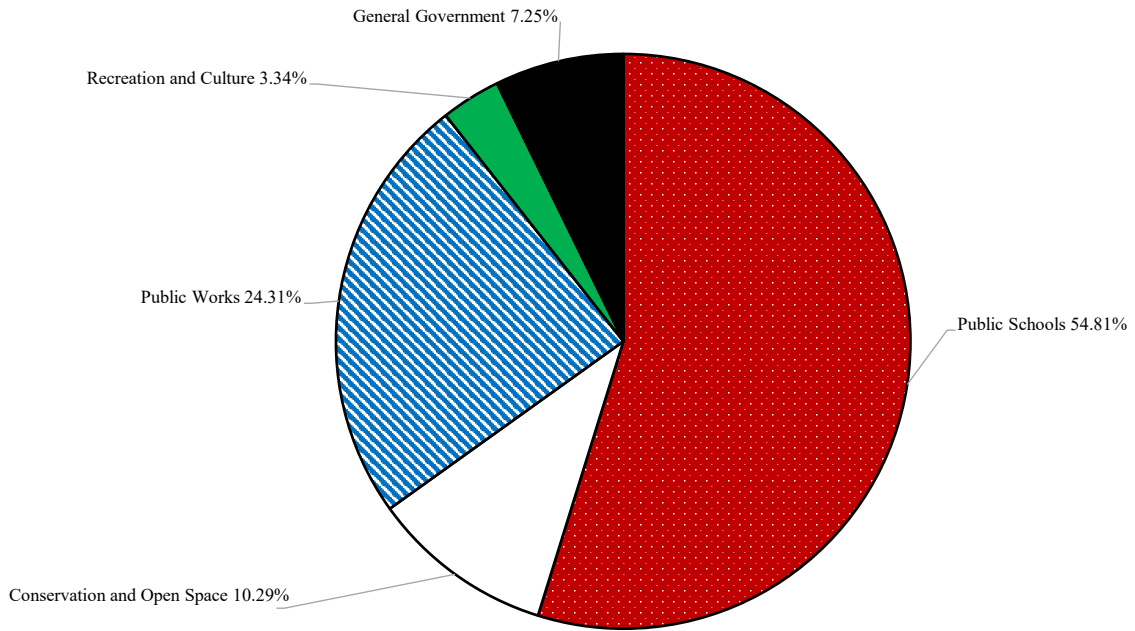
**Recreation and Culture** includes the purchase of land, development and restoration of parks, and preservation of Union Mills Homestead.

**General Government** includes projects for Public Safety, Carroll Community College, Carroll County Public Library, State's Attorney's Office, Technology Services, Senior Centers, Farm Museum, Board of Elections, Sheriff's Office, and other County facilities.

# Capital Fund Appropriations

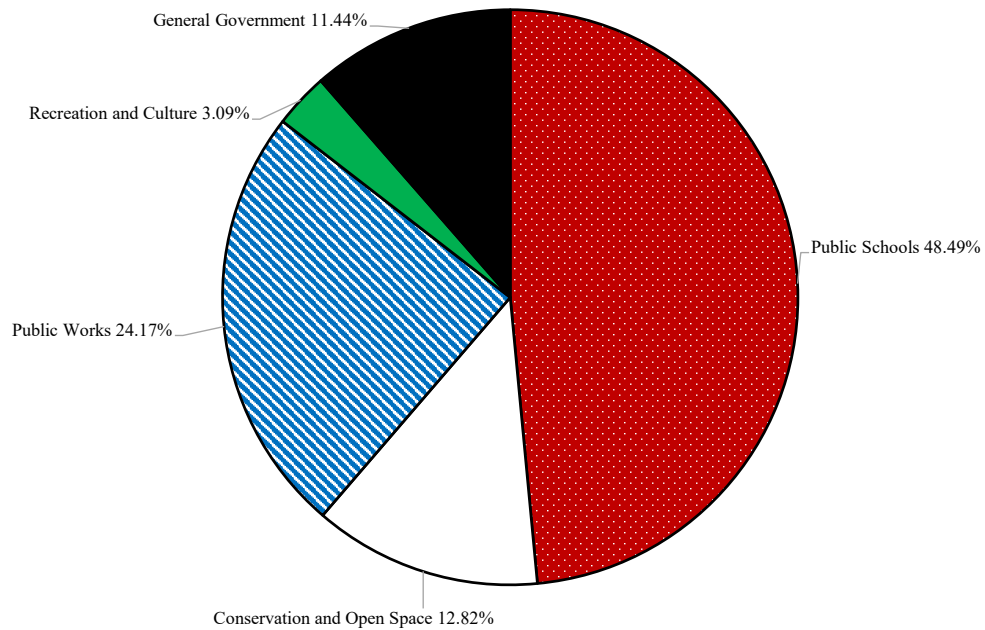
Fiscal Year 2022 Budget

\$100,893,583



Fiscal Year 2021 Budget

\$81,102,034



**Community Investment Plan - Schedule of Reappropriations**  
**Fiscal Year 2022**

Reappropriations are a transfer of funds. They may occur when there are unspent budgeted funds from a completed or cancelled project, or when there is an unallocated project that holds funds for future use.

**Capital Fund**

<b>Project</b>		<b>Source/Amount</b>		
<b>From</b>	<b>To</b>	<b>Current</b>	<b>Bonds</b>	<b>Other</b>
8480 Public Safety Emergency Crisis Management	9920 Watershed Assessment and Improvement (NPDES)	\$66,120.00		
8480 Public Safety Emergency Crisis Management	8819 Public Safety Emergency Communication Radios	35,004.58		
8818 Facilities Asset Management	9921 Parking Lot Overlays	107.52		
8361 Optical Voting Machines	9921 Parking Lot Overlays	3,301.33		
8581 South Carroll High Roof	8852 East Middle School Replacement		\$5,051.58	
8583 Westminster High Roof	8852 East Middle School Replacement		9,542.87	
8621 Friendship Valley Elementary Roof	8852 East Middle School Replacement		500.00	
8622 Piney Ridge Elementary Roof	8852 East Middle School Replacement		273.72	
8714 Robert Moton Elementary Roof	8852 East Middle School Replacement		1,338.88	
8715 Runnymede Elementary Roof	8852 East Middle School Replacement		5,502.88	
9920 Watershed Assessment and Improvement (NPDES)	8886 Pavement Management FY 22		2,500,000.00	
8733 Piney Run Dam Temperature Remediation	8886 Pavement Management FY 22		330,000.00	
8767 Pavement Management FY 19	8888 Brynwood Hills Drainage		650,000.00	
8701 Deer Park Phase II	8175 Westminster Veterans Memorial Park			\$163,900.00
8853 Roof Replacement - Winfield Elementary	8762 HVAC System Replacement- Winfield Elementary		368,000.00	
<b>Total</b>		<b>\$104,533.43</b>	<b>\$3,870,209.93</b>	<b>\$163,900.00</b>

Community Investment Plan For Fiscal Year 2022

	Source of Funding				
	Total FY 22	Local		State	Federal and Other
		Other	Bonds		
<b>PUBLIC SCHOOLS</b>					
Career and Technology Center	\$10,500,000	\$0	\$0	\$10,500,000	\$0
East Middle School Replacement	31,411,000	0	31,411,000	0	0
HVAC System Replacement - Winfield Elementary	368,000	0	368,000	0	0
Paving	965,000	965,000	0	0	0
Roof Repairs	190,000	190,000	0	0	0
Roof Replacement - Winfield Elementary	897,106	0	0	897,106	0
Technology Improvements	1,000,000	1,000,000	0	0	0
Transfer to Operating Budget for BOE Debt Service	9,963,700	9,963,700	0	0	0
<b>PUBLIC SCHOOLS TOTAL</b>	<b>\$55,294,806</b>	<b>\$12,118,700</b>	<b>\$31,779,000</b>	<b>\$11,397,106</b>	<b>\$0</b>
<b>CONSERVATION AND OPEN SPACE</b>					
Agricultural Land Preservation	\$4,672,900	\$2,539,900	\$1,333,000	\$800,000	\$0
Land Bank	2,000,000	2,000,000	0	0	0
Stormwater Facility Renovation	300,000	0	300,000	0	0
Watershed Assessment and Improvement (NPDES)	3,406,527	318,610	2,600,000	0	487,917
<b>CONSERVATION AND OPEN SPACE TOTAL</b>	<b>\$10,379,427</b>	<b>\$4,858,510</b>	<b>\$4,233,000</b>	<b>\$800,000</b>	<b>\$487,917</b>
<b>PUBLIC WORKS</b>					
- ROADS -					
Brynwood Hills Drainage	\$650,000	\$0	\$650,000	\$0	\$0
Gravel Road Improvements	4,336,000	4,336,000	0	0	0
Highway Safety Improvements	33,000	0	0	33,000	0
Pavement Management Program	14,509,000	1,223,000	13,110,000	176,000	0
Pavement Preservation	1,180,000	0	0	1,180,000	0
Ramp and Sidewalk Upgrades	85,000	0	85,000	0	0
Ridenour Way Extension	290,000	290,000	0	0	0
Small Drainage Structures	253,000	0	253,000	0	0
State Road Projects	100,000	100,000	0	0	0
Storm Drain Rehabilitation	253,000	0	253,000	0	0
Storm Drain Video Inspection	146,000	0	0	146,000	0
	<b>\$21,835,000</b>	<b>\$5,949,000</b>	<b>\$14,351,000</b>	<b>\$1,535,000</b>	<b>\$0</b>
- BRIDGES -					
Bridge Inspection and Inventory	\$31,000	\$31,000	\$0	\$0	\$0
Bridge Maintenance and Structural Repair	78,000	78,000	0	0	0
Cleaning and Painting of Bridge Structural Steel	234,000	47,000	0	0	187,000
Gaither Road over South Branch Patapsco	2,096,850	0	411,700	0	1,685,150
Hawks Hill Road over Little Pipe Creek Tributary	255,000	0	255,000	0	0
	<b>\$2,694,850</b>	<b>\$156,000</b>	<b>\$666,700</b>	<b>\$0</b>	<b>\$1,872,150</b>
<b>PUBLIC WORKS TOTAL</b>	<b>\$24,529,850</b>	<b>\$6,105,000</b>	<b>\$15,017,700</b>	<b>\$1,535,000</b>	<b>\$1,872,150</b>
<b>RECREATION AND CULTURE</b>					
Bark Hill Park Trail	\$260,000	\$85,000	\$0	\$175,000	\$0
Bear Branch Nature Center Pavilion Replacement	197,000	0	0	197,000	0
Community Self-Help Projects	84,000	84,000	0	0	0
Deer Park Lighting Replacement	291,000	0	0	291,000	0
Hashawha and Bear Branch Paving	552,000	0	0	552,000	0
Land Acquisition	329,000	0	0	329,000	0
Leister Park Phase II	191,000	110,000	0	81,000	0
Park Restoration	180,000	180,000	0	0	0
Piney Run Pavilion Replacement	180,000	0	0	180,000	0
Piney Run Pavilion Road Paving	213,000	21,300	0	191,700	0
Sports Complex Building Roof	301,000	30,100	0	270,900	0
Tot Lot Replacement	416,000	14,600	0	401,400	0
Town Fund	16,450	16,450	0	0	0
Westminster Veterans Memorial Park Phase I	163,900	163,900	0	0	0
<b>RECREATION AND CULTURE TOTAL</b>	<b>\$3,374,350</b>	<b>\$705,350</b>	<b>\$0</b>	<b>\$2,669,000</b>	<b>\$0</b>
<b>GENERAL GOVERNMENT</b>					
Carroll Community College Technology	\$700,000	\$700,000	\$0	\$0	\$0
County Building Systemics Renovations	1,043,400	254,900	788,500	0	0
County Technology	1,733,750	1,733,750	0	0	0
Fleet Lift Replacements	212,000	0	212,000	0	0
Generator Replacement	139,000	0	139,000	0	0
Library Technology	100,000	100,000	0	0	0
Parking Lot Overlays	322,000	322,000	0	0	0
Public Safety Emergency Communication Radios	849,000	849,000	0	0	0
Public Safety Regional Water Supply	150,000	0	150,000	0	0
Public Safety Training Center	1,000,000	0	0	1,000,000	0
Westminster Library Basement Improvements	1,066,000	1,066,000	0	0	0
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$7,315,150</b>	<b>\$5,025,650</b>	<b>\$1,289,500</b>	<b>\$1,000,000</b>	<b>\$0</b>
<b>GRAND TOTAL</b>	<b>\$100,893,583</b>	<b>\$28,813,210</b>	<b>\$52,319,200</b>	<b>\$17,401,106</b>	<b>\$2,360,067</b>

*Capital Budget Summary*

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 TO 2027

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Prior Allocation	Balance To Complete	Total Project Cost
<b>PUBLIC SCHOOLS</b>									
Career and Technology Center	\$10,500,000	\$10,500,000	\$9,746,000	\$0	\$0	\$0	\$43,100,000	\$0	\$73,846,000
East Middle School Replacement	31,411,000	24,000,000	0	0	0	0	4,547,000	0	59,958,000
HVAC System Replacement - Winfield Elementary	368,000	0	0	0	0	0	9,234,000	0	9,602,000
Paving	965,000	825,000	875,000	1,000,000	1,050,000	1,102,500	0	0	5,817,500
Relocatable Classroom Removal	0	195,000	0	205,000	0	215,500	0	0	615,500
Roof Repairs	190,000	0	200,000	0	210,000	0	0	0	600,000
Roof Replacement - Winfield Elementary	897,106	0	0	0	0	0	1,652,894	0	2,550,000
Technology Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	6,000,000
Transfer to Operating Budget for BOE Debt Service	9,963,700	12,007,642	13,837,171	14,716,655	15,293,467	15,076,628	0	0	80,895,264
<b>PUBLIC SCHOOLS TOTAL</b>	<b>\$55,294,806</b>	<b>\$48,527,642</b>	<b>\$25,658,171</b>	<b>\$16,921,655</b>	<b>\$17,553,467</b>	<b>\$17,394,628</b>	<b>\$58,533,894</b>	<b>\$0</b>	<b>\$239,884,264</b>
<b>SOURCES OF FUNDING:</b>									
Local Income Tax	\$12,118,700	\$14,027,642	\$15,912,171	\$16,921,655	\$17,553,467	\$17,394,628	\$100,000	\$0	\$94,028,264
Bonds	31,388,790	0	0	0	0	0	31,647,898	0	63,036,688
Reallocated Bonds	390,210	0	0	0	0	0	12,403,752	0	12,793,962
State School Construction	11,397,106	34,500,000	9,746,000	0	0	0	14,382,244	0	70,025,350
<b>PUBLIC SCHOOLS TOTAL</b>	<b>\$55,294,806</b>	<b>\$48,527,642</b>	<b>\$25,658,171</b>	<b>\$16,921,655</b>	<b>\$17,553,467</b>	<b>\$17,394,628</b>	<b>\$58,533,894</b>	<b>\$0</b>	<b>\$239,884,264</b>



COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 TO 2027

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Prior Allocation	Balance To Complete	Total Project Cost
<b>CONSERVATION AND OPEN SPACE</b>									
Agricultural Land Preservation	\$4,672,900	\$4,483,000	\$4,483,000	\$4,483,000	\$4,483,000	\$4,483,000	\$0	\$0	\$27,087,900
Land Bank	2,000,000	0	0	0	0	0	0	0	2,000,000
Stormwater Facility Renovation	300,000	300,000	300,000	300,000	300,000	300,000	0	0	1,800,000
Watershed Assessment and Improvement (NPDES)	3,406,527	3,468,407	3,598,407	3,557,010	3,690,010	3,824,500	0	0	21,544,861
<b>CONSERVATION AND OPEN SPACE TOTAL</b>	<b>\$10,379,427</b>	<b>\$8,251,407</b>	<b>\$8,381,407</b>	<b>\$8,340,010</b>	<b>\$8,473,010</b>	<b>\$8,607,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52,432,761</b>
<b>SOURCES OF FUNDING:</b>									
Transfer from General Fund	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Reallocated GF Transfer	66,120	0	0	0	0	0	0	0	66,120
Property Tax	2,539,900	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	15,039,900
Bonds	4,233,000	4,333,000	4,433,000	4,533,000	4,633,000	4,733,000	0	0	26,898,000
Special Revenue Fund Transfer	252,490	264,710	278,150	291,760	306,500	321,820	0	0	1,715,430
Ag. Preservation (MALPF)	500,000	500,000	500,000	500,000	500,000	500,000	0	0	3,000,000
Ag Transfer Tax	300,000	150,000	150,000	150,000	150,000	150,000	0	0	1,050,000
Developer Contribution	172,407	172,407	172,407	0	0	0	0	0	517,221
Municipal	315,510	331,290	347,850	365,250	383,510	402,680	0	0	2,146,090
<b>CONSERVATION AND OPEN SPACE TOTAL</b>	<b>\$10,379,427</b>	<b>\$8,251,407</b>	<b>\$8,381,407</b>	<b>\$8,340,010</b>	<b>\$8,473,010</b>	<b>\$8,607,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52,432,761</b>

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 TO 2027

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Prior Allocation	Balance To Complete	Total Project Cost
<b>ROADS</b>									
Brynwood Hills Drainage	\$650,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$650,000
Georgetown Boulevard Extension	0	0	529,000	1,823,500	0	0	0	0	2,352,500
Gravel Road Improvements	4,336,000	0	0	0	0	0	0	0	4,336,000
Highway Safety Improvements	33,000	35,000	37,000	38,000	40,000	42,000	0	0	225,000
Pavement Management Program	14,509,000	14,815,000	15,525,000	15,878,000	16,673,000	17,510,000	0	0	94,910,000
Pavement Preservation	1,180,000	1,215,000	1,255,000	1,260,000	1,310,000	1,335,000	0	0	7,555,000
Ramp and Sidewalk Upgrades	85,000	88,000	92,000	96,000	103,000	109,000	0	0	573,000
Ridenour Way Extension	290,000	1,160,000	0	0	0	0	0	0	1,450,000
Small Drainage Structures	253,000	283,000	313,000	343,500	360,000	378,000	0	0	1,930,500
State Road Projects	100,000	0	0	0	0	0	834,990	0	934,990
Storm Drain Rehabilitation	253,000	283,000	313,000	343,500	360,000	378,000	0	0	1,930,500
Storm Drain Video Inspection	146,000	153,000	161,000	169,000	177,000	186,000	0	0	992,000
<b>ROADS TOTAL</b>	<b>\$21,835,000</b>	<b>\$18,032,000</b>	<b>\$18,225,000</b>	<b>\$19,951,500</b>	<b>\$19,023,000</b>	<b>\$19,938,000</b>	<b>\$834,990</b>	<b>\$0</b>	<b>\$117,839,490</b>
<b>SOURCES OF FUNDING:</b>									
Transfer from General Fund	\$5,949,000	\$4,682,000	\$690,000	\$3,042,500	\$1,277,000	\$1,311,000	\$834,990	\$0	\$17,786,490
Bonds	10,871,000	11,314,000	15,379,000	15,685,000	16,520,000	17,399,000	0	0	87,168,000
Reallocated Bonds	3,480,000	0	0	0	0	0	0	0	3,480,000
State Highway Administration	176,000	176,000	176,000	176,000	176,000	176,000	0	0	1,056,000
Highway User Revenue	1,359,000	1,860,000	1,980,000	1,048,000	1,050,000	1,052,000	0	0	8,349,000
<b>ROADS TOTAL</b>	<b>\$21,835,000</b>	<b>\$18,032,000</b>	<b>\$18,225,000</b>	<b>\$19,951,500</b>	<b>\$19,023,000</b>	<b>\$19,938,000</b>	<b>\$834,990</b>	<b>\$0</b>	<b>\$117,839,490</b>

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 TO 2027

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Prior Allocation	Balance To Complete	Total Project Cost
<b>BRIDGES</b>									
Bridge Inspection and Inventory	\$31,000	\$32,000	\$33,000	\$34,000	\$35,000	\$36,000	\$0	\$0	\$201,000
Bridge Maintenance and Structural Repair	78,000	82,000	85,000	89,000	94,000	99,000	0	0	527,000
Brown Road over Roaring Run	0	0	270,000	0	1,439,000	0	0	0	1,709,000
Cleaning and Painting of Bridge Structural Steel	234,000	246,000	258,000	271,000	284,000	298,000	0	0	1,591,000
Gaither Road over South Branch PatapSCO	2,096,850	0	0	0	0	0	275,000	0	2,371,850
Hawks Hill Road over Little Pipe Creek Tributary	255,000	0	510,000	0	0	0	0	0	765,000
McKinstry's Mill Road over Little Pipe Creek	0	0	250,000	0	0	1,746,000	0	0	1,996,000
Old Kays Mill Road over Beaver Run	0	0	270,000	0	2,296,000	0	0	0	2,566,000
PatapSCO Road Bridge Deck Replacement	0	0	0	0	170,000	424,000	0	0	594,000
<b>BRIDGES TOTAL</b>	<b>\$2,694,850</b>	<b>\$360,000</b>	<b>\$1,676,000</b>	<b>\$394,000</b>	<b>\$4,318,000</b>	<b>\$2,603,000</b>	<b>\$275,000</b>	<b>\$0</b>	<b>\$12,320,850</b>
<b>SOURCES OF FUNDING:</b>									
Transfer from General Fund	\$156,000	\$163,000	\$170,000	\$177,000	\$186,000	\$198,000	\$0	\$0	\$1,050,000
Bonds	666,700	0	668,000	0	917,000	570,000	59,000	0	2,880,700
Federal Highway/Bridge	1,872,150	197,000	838,000	217,000	3,215,000	1,835,000	216,000	0	8,390,150
<b>BRIDGES TOTAL</b>	<b>\$2,694,850</b>	<b>\$360,000</b>	<b>\$1,676,000</b>	<b>\$394,000</b>	<b>\$4,318,000</b>	<b>\$2,603,000</b>	<b>\$275,000</b>	<b>\$0</b>	<b>\$12,320,850</b>

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 TO 2027

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Prior Allocation	Balance To Complete	Total Project Cost
<b>RECREATION AND CULTURE</b>									
Bark Hill Park Trail	\$260,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260,000
Bear Branch Nature Center Pavilion Replacement	197,000	0	0	0	0	0	0	0	197,000
Cape Horn Park Field Lighting	0	0	0	0	507,000	0	0	0	507,000
Cape Horn Park Waterless Restroom Replacement	0	0	0	0	294,000	0	0	0	294,000
Community Self-Help Projects	84,000	86,000	88,000	90,000	92,000	94,000	0	0	534,000
Deer Park Lighting Replacement	291,000	0	0	0	0	0	0	0	291,000
Gillis Falls Trail Phase II	0	0	0	655,000	0	0	0	0	655,000
Hashawha and Bear Branch Paving	552,000	0	0	0	0	0	0	0	552,000
Land Acquisition	329,000	310,000	315,000	325,000	325,000	330,000	0	0	1,934,000
Leister Park Phase II	191,000	0	0	0	0	0	0	0	191,000
Northwest Area Regional Park Master Plan	0	0	0	305,000	0	0	0	0	305,000
Northwest Trail	0	1,100,000	0	0	0	0	0	0	1,100,000
Park Restoration	180,000	185,000	190,000	195,000	200,000	205,000	0	0	1,155,000
Piney Run Pavilion Replacement	180,000	0	0	0	0	0	0	0	180,000
Piney Run Pavilion Road Paving	213,000	0	0	0	0	0	0	0	213,000
Piney Run Paving	0	0	264,000	0	0	0	0	0	264,000
Piney Run Seawall and Launch Replacement	0	0	277,000	0	0	0	0	0	277,000
Sandymount Park Waterless Restroom	0	0	0	0	0	282,000	0	0	282,000
Sports Complex Building Roof	301,000	0	0	0	0	0	0	0	301,000
Sports Complex Dugout Improvements	0	0	0	0	0	255,000	0	0	255,000
Tot Lot Replacement	416,000	89,000	92,000	97,000	265,000	110,000	0	0	1,069,000
Town Fund	16,450	15,500	15,500	15,500	15,500	15,500	0	0	93,950
Union Mills Flume, Shaft, and Waterwheel Replacement	0	164,000	435,000	0	0	0	291,000	0	890,000
Westminster Veterans Memorial Park Phase I	163,900	0	0	0	0	0	2,603,596	0	2,767,496
<b>RECREATION AND CULTURE TOTAL</b>	<b>\$3,374,350</b>	<b>\$1,949,500</b>	<b>\$1,676,500</b>	<b>\$1,682,500</b>	<b>\$1,698,500</b>	<b>\$1,291,500</b>	<b>\$2,894,596</b>	<b>\$0</b>	<b>\$14,567,446</b>
<b>SOURCES OF FUNDING:</b>									
Transfer from General Fund	\$366,450	\$325,400	\$356,800	\$310,200	\$363,400	\$351,000	\$100	\$0	\$2,073,350
Impact Fee - Parks	175,000	300,000	0	260,000	150,000	304,500	555,000	0	1,744,500
Reallocated Impact Fee - Parks	163,900	0	0	0	0	0	300,000	0	463,900
Program Open Space	1,119,000	1,160,100	884,700	1,112,300	1,185,100	636,000	1,668,328	0	7,765,528
State	1,550,000	0	0	0	0	0	0	0	1,550,000
State Miscellaneous Grants	0	0	0	0	0	0	96,000	0	96,000
<b>RECREATION AND CULTURE TOTAL</b>	<b>\$3,374,350</b>	<b>\$1,949,500</b>	<b>\$1,676,500</b>	<b>\$1,682,500</b>	<b>\$1,698,500</b>	<b>\$1,291,500</b>	<b>\$2,894,596</b>	<b>\$0</b>	<b>\$14,567,446</b>

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 TO 2027

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Prior Allocation	Balance To Complete	Total Project Cost
<b>GENERAL GOVERNMENT</b>									
Carroll Community College Systemic Renovations	\$0	\$2,732,940	\$0	\$0	\$0	\$0	\$5,744,000	\$0	\$8,476,940
Carroll Community College Technology	700,000	350,000	350,000	0	0	0	1,400,000	0	2,800,000
County Building Systemics Renovations	1,043,400	826,500	864,500	912,000	960,000	1,010,000	0	0	5,616,400
County Technology	1,733,750	1,368,000	1,368,000	1,558,000	1,600,000	1,648,000	0	0	9,275,750
Courthouse Annex Renovation	0	0	1,354,000	0	0	0	154,574	0	1,508,574
Farm Museum Pavilion Replacement	0	500,000	0	0	0	0	0	0	500,000
Fleet Lift Replacements	212,000	0	212,000	0	0	217,000	0	0	641,000
Generator Replacement	139,000	146,000	153,000	161,000	170,000	179,000	0	0	948,000
Library Technology	100,000	100,000	100,000	100,000	100,000	100,000	0	0	600,000
Parking Lot Overlays	322,000	367,000	436,000	222,000	233,000	245,000	0	0	1,825,000
Piney Run Dam Rehabilitation	0	800,000	0	0	6,700,000	0	0	0	7,500,000
Public Safety Emergency Communication Radios	849,000	874,000	900,000	927,000	956,000	985,000	0	0	5,491,000
Public Safety Microwave Network Replacement	0	0	3,000,000	0	0	0	0	0	3,000,000
Public Safety Regional Water Supply	150,000	0	157,500	0	165,500	0	0	0	473,000
Public Safety Training Center	1,000,000	0	0	0	0	0	6,300,000	0	7,300,000
Sheriff's Office - Headquarters	0	0	0	8,200,000	21,900,000	0	0	0	30,100,000
Westminster Library Basement Improvements	1,066,000	0	0	0	0	0	3,929,684	0	4,995,684
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$7,315,150</b>	<b>\$8,064,440</b>	<b>\$8,895,000</b>	<b>\$12,080,000</b>	<b>\$32,784,500</b>	<b>\$4,384,000</b>	<b>\$17,528,258</b>	<b>\$0</b>	<b>\$91,051,348</b>
<b>SOURCES OF FUNDING:</b>									
Transfer from General Fund	\$4,987,237	\$3,559,000	\$6,154,000	\$9,807,000	\$2,889,000	\$2,978,000	\$1,400,000	\$0	\$31,774,237
Reallocated GF Transfer	38,413	0	0	0	0	0	0	0	38,413
Bonds	1,289,500	2,281,580	2,741,000	2,273,000	25,540,500	1,406,000	7,166,400	0	42,697,980
Reallocated Bonds	0	0	0	0	0	0	2,174	0	2,174
MD Higher Education Commission	0	1,423,860	0	0	0	0	2,980,000	0	4,403,860
MD Library Development	0	0	0	0	0	0	1,987,000	0	1,987,000
State Miscellaneous Grants	1,000,000	0	0	0	0	0	2,650,000	0	3,650,000
US Department of Agriculture	0	800,000	0	0	4,355,000	0	0	0	5,155,000
Other Miscellaneous Revenue	0	0	0	0	0	0	350,000	0	350,000
Private	0	0	0	0	0	0	992,684	0	992,684
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$7,315,150</b>	<b>\$8,064,440</b>	<b>\$8,895,000</b>	<b>\$12,080,000</b>	<b>\$32,784,500</b>	<b>\$4,384,000</b>	<b>\$17,528,258</b>	<b>\$0</b>	<b>\$91,051,348</b>

**COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 - 2027**

**Capital Fund**

	Fiscal Year						Prior Allocation	Balance To Complete	Total Project Cost
	2022	2023	2024	2025	2026	2027			
<b>GRAND TOTAL USES</b>	<b>\$100,893,583</b>	<b>\$85,184,989</b>	<b>\$64,512,078</b>	<b>\$59,369,665</b>	<b>\$83,850,477</b>	<b>\$54,218,628</b>	<b>\$80,066,738</b>	<b>\$0</b>	<b>\$528,096,159</b>
<b>SOURCES OF FUNDING</b>									
<b>- LOCAL -</b>									
Transfer from General Fund	\$13,458,687	\$8,729,400	\$7,370,800	\$13,336,700	\$4,715,400	\$4,838,000	\$2,235,090	\$0	\$54,684,077
Reallocated GF Transfer	104,533	0	0	0	0	0	0	0	104,533
Local Income Tax	12,118,700	14,027,642	15,912,171	16,921,655	17,553,467	17,394,628	100,000	0	94,028,264
Property Tax	2,539,900	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	15,039,900
Bonds	48,448,990	18,092,580	23,656,000	22,491,000	47,610,500	24,108,000	39,148,466	0	223,555,536
Reallocated Bonds	3,870,210	0	0	0	0	0	12,405,926	0	16,276,136
Impact Fee - Parks	175,000	300,000	0	260,000	150,000	304,500	555,000	0	1,744,500
Reallocated Impact Fee - Parks	163,900	0	0	0	0	0	300,000	0	463,900
Transfer from Special Revenue - WPRF	252,490	264,710	278,150	291,760	306,500	321,820	0	0	1,715,430
<b>LOCAL TOTAL</b>	<b>\$81,132,410</b>	<b>\$43,914,332</b>	<b>\$49,717,121</b>	<b>\$55,801,115</b>	<b>\$72,835,867</b>	<b>\$49,466,948</b>	<b>\$54,744,482</b>	<b>\$0</b>	<b>\$407,612,276</b>
<b>- STATE -</b>									
State Highway Administration	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$0	\$0	\$1,056,000
Highway User Revenue	1,359,000	1,860,000	1,980,000	1,048,000	1,050,000	1,052,000	0	0	8,349,000
Program Open Space	1,119,000	1,160,100	884,700	1,112,300	1,185,100	636,000	1,668,328	0	7,765,528
Ag. Preservation (MALPF)	500,000	500,000	500,000	500,000	500,000	500,000	0	0	3,000,000
Ag Transfer Tax	300,000	150,000	150,000	150,000	150,000	150,000	0	0	1,050,000
State School Construction	11,397,106	34,500,000	9,746,000	0	0	0	14,382,244	0	70,025,350
MD Higher Education Commission	0	1,423,860	0	0	0	0	2,980,000	0	4,403,860
MD Library Development	0	0	0	0	0	0	1,987,000	0	1,987,000
State	1,550,000	0	0	0	0	0	0	0	1,550,000
State Miscellaneous Grants	1,000,000	0	0	0	0	0	2,746,000	0	3,746,000
<b>STATE TOTAL</b>	<b>\$17,401,106</b>	<b>\$39,769,960</b>	<b>\$13,436,700</b>	<b>\$2,986,300</b>	<b>\$3,061,100</b>	<b>\$2,514,000</b>	<b>\$23,763,572</b>	<b>\$0</b>	<b>\$102,932,738</b>
<b>- FEDERAL -</b>									
Federal Highway/Bridge	\$1,872,150	\$197,000	\$838,000	\$217,000	\$3,215,000	\$1,835,000	\$216,000	\$0	\$8,390,150
Department of Agriculture	0	800,000	0	0	4,355,000	0	0	0	5,155,000
<b>FEDERAL TOTAL</b>	<b>\$1,872,150</b>	<b>\$997,000</b>	<b>\$838,000</b>	<b>\$217,000</b>	<b>\$7,570,000</b>	<b>\$1,835,000</b>	<b>\$216,000</b>	<b>\$0</b>	<b>\$13,545,150</b>
<b>- OTHER -</b>									
Developer Contribution	\$172,407	\$172,407	\$172,407	\$0	\$0	\$0	\$0	\$0	\$517,221
Municipal	315,510	331,290	347,850	365,250	383,510	402,680	0	0	2,146,090
Other Miscellaneous Revenue	0	0	0	0	0	0	350,000	0	350,000
Private	0	0	0	0	0	0	992,684	0	992,684
<b>OTHER TOTAL</b>	<b>\$487,917</b>	<b>\$503,697</b>	<b>\$520,257</b>	<b>\$365,250</b>	<b>\$383,510</b>	<b>\$402,680</b>	<b>\$1,342,684</b>	<b>\$0</b>	<b>\$4,005,995</b>
<b>GRAND TOTAL SOURCES</b>	<b>\$100,893,583</b>	<b>\$85,184,989</b>	<b>\$64,512,078</b>	<b>\$59,369,665</b>	<b>\$83,850,477</b>	<b>\$54,218,628</b>	<b>\$80,066,738</b>	<b>\$0</b>	<b>\$528,096,159</b>

# *Enterprise Funds*

*Airport Enterprise Fund*



# Airport Enterprise Fund Operating Summary

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Sources of Funding	Actual	Original Budget	Adjusted Budget	Budget	% Change From	% Change From
	FY 20	FY 21	FY 21	FY 22	Orig. FY 21	Adj. FY 21
Fuel Sales	\$63,459	\$98,000	\$98,000	\$85,000	-13.27%	-13.27%
Rents	201,057	245,200	245,200	218,030	-11.08%	-11.08%
Corporate Hanger Rental	563,896	510,560	510,560	593,510	16.25%	16.25%
Pass-Through Utilities/Taxes	103,092	120,000	120,000	135,400	12.83%	12.83%
Miscellaneous	20,256	2,890	2,890	3,410	17.99%	17.99%
Transfer from the General Fund	0	0	0	2,220,490	100.00%	100.00%
<b>Total Sources of Funding</b>	<b>\$951,760</b>	<b>\$976,650</b>	<b>\$976,650</b>	<b>\$3,255,840</b>	<b>233.37%</b>	<b>233.37%</b>

Uses of Funding	Actual	Original Budget	Adjusted Budget	Budget	% Change From	% Change From
	FY 20	FY 21	FY 21	FY 22	Orig. FY 21	Adj. FY 21
Airport Operations	\$766,282	\$868,280	\$869,620	\$912,520	5.10%	4.93%
Revenue in Excess of Expenses	185,478	108,370	106,680	2,343,320	2062.33%	2096.59%
<b>Total Uses of Funding</b>	<b>\$951,760</b>	<b>\$976,650</b>	<b>\$976,300</b>	<b>\$3,255,840</b>	<b>233.37%</b>	<b>233.49%</b>

Enterprise Fund budgets are presented based on cash expenses, depreciation is not included, and bond principal has been added. To accurately define what is happening in the budget, Revenue in Excess of Expenses is shown separately from the individual budget. This line item captures the annual amount generated by the operating revenue, net of operating cash expenditures. Revenue in Excess of Expenses is available to fund capital projects, vehicles and equipment, and contingency reserves.

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 TO 2027

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Prior Allocation	Balance To Complete	Total Project Cost
<b>AIRPORT ENTERPRISE FUND</b>									
Grounds and Maintenance Equipment	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$216,000
<b>AIRPORT ENTERPRISE FUND TOTAL</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$216,000</b>
SOURCES OF FUNDING:									
Transfer from General Fund	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0	\$96,000
Federal Aviation Administration	20,000	20,000	20,000	20,000	20,000	20,000	0	0	120,000
<b>AIRPORT ENTERPRISE FUND TOTAL</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$216,000</b>

***Fiber Network Enterprise Fund***

# Fiber Network Enterprise Fund Operating Summary

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Sources of Funding	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
General Fund Transfer	\$192,800	\$168,000	\$168,000	\$2,068,250	100.00%	100.00%
Dark Fiber Lease	247,194	256,310	256,310	221,650	-13.52%	-13.52%
<b>Total Sources of Funding</b>	<b>\$439,990</b>	<b>\$424,310</b>	<b>\$424,310</b>	<b>\$2,289,900</b>	<b>439.68%</b>	<b>439.68%</b>

Uses of Funding	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Fiber Network	\$375,370	\$424,310	\$424,310	\$426,400	0.49%	0.49%
Revenue in Excess of Expenses	64,620	0	0	1,863,500	100.00%	100.00%
<b>Total Uses of Funding</b>	<b>\$439,990</b>	<b>\$424,310</b>	<b>\$424,310</b>	<b>\$2,289,900</b>	<b>439.68%</b>	<b>439.68%</b>

Enterprise Fund budgets are presented based on cash expenses, depreciation is not included, and bond principal has been added. To accurately define what is happening in the budget, Revenue in Excess of Expenses is shown separately from the individual budget. This line item captures the annual amount generated by the operating revenue, net of operating cash expenditures. Revenue in Excess of Expenses is available to fund capital projects, vehicles and equipment, and contingency reserves.

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 TO 2027

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Prior Allocation	Balance To Complete	Total Project Cost
<b>FIBER NETWORK ENTERPRISE FUND</b>									
CCPN Equipment Replacement	\$1,022,680	\$0	\$0	\$0	\$55,000	\$0	\$0	\$0	\$1,077,680
<b>FIBER NETWORK ENTERPRISE FUND TOTAL</b>	<b>\$1,022,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,077,680</b>
SOURCES OF FUNDING:									
Transfer from General Fund	\$1,022,680	\$0	\$0	\$0	\$55,000	\$0	\$0	\$0	\$1,077,680
<b>FIBER NETWORK ENTERPRISE FUND TOTAL</b>	<b>\$1,022,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,077,680</b>

*Firearms Enterprise Fund*

# Firearms Enterprise Fund Operating Summary

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Sources of Funding	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
User Fees	\$118,860	\$150,000	\$150,000	\$163,530	9.02%	9.02%
Concession Fees	6,110	2,000	2,000	6,000	200.00%	200.00%
Recycling	4,981	6,000	6,000	6,000	0.00%	0.00%
Interest	7,448	2,000	2,000	2,000	0.00%	0.00%
Transfer from Fund Balance	0	154,140	155,755	0	-100.00%	-100.00%
<b>Total Sources of Funding</b>	<b>\$137,399</b>	<b>\$314,140</b>	<b>\$315,755</b>	<b>\$177,530</b>	<b>-43.49%</b>	<b>-43.78%</b>

Uses of Funding	Actual FY 20	Original Budget FY 21	Adjusted Budget FY 21	Budget FY 22	% Change From Orig. FY 21	% Change From Adj. FY 21
Firearms Facility Operations	\$178,741	\$314,140	\$315,755	\$177,530	-43.49%	-43.78%
Revenue in Excess of Expenses	(41,342)	0	0	0	0.00%	0.00%
<b>Total Uses of Funding</b>	<b>\$137,399</b>	<b>\$314,140</b>	<b>\$315,755</b>	<b>\$177,530</b>	<b>-43.49%</b>	<b>-43.78%</b>

Enterprise Fund budgets are presented based on cash expenses, depreciation is not included, and bond principal has been added. To accurately define what is happening in the budget, Revenue in Excess of Expenses is shown separately from the individual budget. This line item captures the annual amount generated by the operating revenue, net of operating cash expenditures. Revenue in Excess of Expenses is available to fund capital projects, vehicles and equipment, and contingency reserves.

*Septage Enterprise Fund*



# Septage Enterprise Fund Operating Summary

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Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 20	Budget FY 21	Budget FY 21		FY 22	From Orig. FY 21
Septage Processing Fee	\$1,102,810	\$1,040,000	\$1,040,000	\$1,137,500	9.38%	9.38%
Interest Income	47,182	50,400	50,400	0	-100.00%	-100.00%
Miscellaneous	2,885	0	0	0	0.00%	0.00%
<b>Total Sources of Funding</b>	<b>\$1,152,877</b>	<b>\$1,090,400</b>	<b>\$1,090,400</b>	<b>\$1,137,500</b>	<b>4.32%</b>	<b>4.32%</b>

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 20	Budget FY 21	Budget FY 21		FY 22	From Orig. FY 21
Septage Facility Operations	\$651,642	\$796,800	\$796,800	\$802,640	0.73%	0.73%
Capital - Repair, Replace, Rehabilitate	501,235	293,600	293,600	334,860	14.05%	14.05%
<b>Total Uses of Funding</b>	<b>\$1,152,877</b>	<b>\$1,090,400</b>	<b>\$1,090,400</b>	<b>\$1,137,500</b>	<b>4.32%</b>	<b>4.32%</b>

Enterprise Fund budgets are presented based on cash expenses, depreciation is not included, and bond principal has been added. The line item Capital - Repair, Replace, Rehabilitate captures the annual amount generated by the operating revenue available to repair, replace, or rehabilitate capital assets.

***Solid Waste Enterprise Fund***

# Solid Waste Enterprise Fund Operating Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 20	Budget	Budget		From	From
	FY 20	FY 21	FY 21	FY 22	Orig. FY 21	Adj. FY 21
Tipping Fees	\$7,151,443	\$7,496,000	\$7,496,000	\$8,144,500	8.65%	8.65%
County Hauling	5,400	6,080	6,080	6,080	0.00%	0.00%
Interest	130,560	146,200	146,200	30,000	-79.48%	-79.48%
Rents and Royalties	175,596	175,600	175,600	175,600	0.00%	0.00%
Recycling	75,787	160,000	160,000	160,000	0.00%	0.00%
Miscellaneous	6,008	7,500	7,500	7,500	0.00%	0.00%
Transfer from General Fund	615,000	615,000	615,000	3,562,890	479.33%	479.33%
Transfer from Fund Balance	0	399,470	399,470	0	-100.00%	-100.00%
<b>Total Sources of Funding</b>	<b>\$8,159,794</b>	<b>\$9,005,850</b>	<b>\$9,005,850</b>	<b>\$12,086,570</b>	<b>34.21%</b>	<b>34.21%</b>

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 20	Budget	Budget		From	From
	FY 20	FY 21	FY 21	FY 22	Orig. FY 21	Adj. FY 21
Solid Waste Management	\$337,720	\$366,200	\$366,200	\$477,130	30.29%	30.29%
Closed Landfills	177,824	279,440	279,440	283,600	1.49%	1.49%
Northern Landfill	2,982,140	2,241,450	2,251,300	2,537,110	13.19%	12.70%
Recycling Operations	1,560,043	1,739,040	1,739,040	2,509,650	44.31%	44.31%
Solid Waste Accounting Administration	(168,412)	614,700	616,540	563,380	-8.35%	-8.62%
Solid Waste Transfer Station	4,370,988	4,334,980	4,334,980	5,715,700	31.85%	31.85%
<b>Total Uses of Funding</b>	<b>\$9,260,302</b>	<b>\$9,575,810</b>	<b>\$9,587,500</b>	<b>\$12,086,570</b>	<b>26.22%</b>	<b>26.07%</b>

Enterprise Fund budgets are presented based on cash expenses, depreciation is not included, and bond principal has been added. To accurately define what is happening in the budget, Revenue in Excess of Expenses is shown separately from the individual budget. This line item captures the annual amount generated by the operating revenue, net of operating cash expenditures. Revenue in Excess of Expenses is available to fund capital projects, vehicles and equipment, and contingency reserves.



*Utilities Enterprise Fund*

# Utilities Enterprise Fund Operating Summary

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 20	Budget FY 21	Budget FY 21	FY 22	From Orig. FY 21	From Adj. FY 21
MES Reimbursement	\$16,638	\$18,000	\$18,000	\$18,000	0.00%	0.00%
Water Usage	4,880,099	5,267,900	5,267,900	5,740,000	8.96%	8.96%
Sewer Usage	6,056,164	6,209,500	6,209,500	6,324,225	1.85%	1.85%
Interest Income	133,632	77,910	77,910	20,500	-73.69%	-73.69%
Rents	217,590	217,000	217,000	223,150	2.83%	2.83%
Miscellaneous	104,735	88,830	88,830	65,700	-26.04%	-26.04%
Transfer from General Fund	330,230	266,950	266,950	225,770	-15.43%	-15.43%
Transfer from Fund Balance	0	0	378,840	0	-100.00%	-100.00%
<b>Total Sources of Funding</b>	<b>\$11,739,088</b>	<b>\$12,146,090</b>	<b>\$12,524,930</b>	<b>\$12,617,345</b>	<b>3.88%</b>	<b>0.74%</b>

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 20	Budget FY 21	Budget FY 21	FY 22	From Orig. FY 21	From Adj. FY 21
BOU Administration	\$1,925,814	\$1,768,860	\$1,768,860	\$1,621,700	-8.32%	-8.32%
Board of Education Facilities	246,184	266,950	245,650	225,770	-15.43%	-8.09%
Freedom Sewer	3,415,543	2,908,230	2,902,010	2,830,490	-2.67%	-2.46%
Freedom Water	4,850,003	3,605,630	3,591,820	3,764,390	4.40%	4.80%
Hampstead Sewer	1,107,660	1,007,690	1,026,830	1,025,365	1.75%	-0.14%
Other Water and Sewer	251,654	145,450	149,760	169,630	16.62%	13.27%
Capital - Repair, Replace, Rehabilitate	2,700,000	2,443,280	2,840,000	2,980,000	21.97%	4.93%
Revenue in Excess of Expenses	0	0	0	0	100.00%	100.00%
<b>Total Uses of Funding</b>	<b>\$14,496,857</b>	<b>\$12,146,090</b>	<b>\$12,524,930</b>	<b>\$12,617,345</b>	<b>3.88%</b>	<b>0.74%</b>

Enterprise Fund budgets are presented based on cash expenses, depreciation is not included, and bond principal has been added. To accurately define what is happening in the budget, Revenue in Excess of Expenses is shown separately from the individual budget. The line item Capital - Repair, Replace, Rehabilitate captures the annual amount generated by the operating revenue available to repair, replace, or rehabilitate capital assets.

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2022 TO 2027

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Prior Allocation	Balance To Complete	Total Project Cost
<b>UTILITIES ENTERPRISE FUND</b>									
County Sewer Line Rehabilitation and Replacement	\$481,000	\$481,000	\$481,000	\$481,000	\$481,000	\$481,000	\$481,000	\$0	\$3,367,000
County Water Line Rehabilitation and Replacement	798,000	837,000	879,000	923,000	0	0	1,419,000	0	4,856,000
Freedom Water Treatment Plant Equipment Replacement	103,490	0	0	0	0	0	500,000	0	603,490
Freedom Wells and Connections	975,000	0	0	0	0	0	1,423,000	0	2,398,000
Freedom WTP Membrane Replacement	206,000	206,000	206,000	206,000	206,000	206,000	1,493,250	0	2,729,250
Hampstead WWTP ENR Upgrade	400,000	0	0	0	0	0	0	0	400,000
Hampstead WWTP Sludge Press	300,000	2,700,000	0	0	0	0	0	0	3,000,000
Kabik Court Water Supply	100,000	0	0	0	0	0	0	0	100,000
Patapsco Valley Pump Station Upgrade	0	0	300,000	770,000	0	0	0	0	1,070,000
Pump Station Equipment Replacement	214,681	200,000	200,000	200,000	200,000	200,000	0	0	1,214,681
Runnymede Wastewater Treatment Facility Rehabilitation	44,000	297,000	0	0	0	0	28,000	0	369,000
Sewer Manhole Rehabilitation	87,000	91,000	96,000	99,000	102,000	106,000	2,317,200	0	2,898,200
Shiloh Pump Station Expansion	0	220,000	1,455,000	0	0	0	0	0	1,675,000
Standby Generator Replacement	37,000	33,000	0	0	0	0	547,550	0	617,550
Sykesville Pump Station Expansion	0	290,000	2,086,200	0	0	0	0	0	2,376,200
Tank Rehabilitation and Replacement	565,000	565,000	565,000	565,000	565,000	565,000	3,498,032	0	6,888,032
Town of Sykesville Water and Sewer Upgrades	4,495,000	8,045,000	0	0	0	0	6,045,000	0	18,585,000
Water Main Loops	440,000	440,000	440,000	440,000	440,000	440,000	1,777,872	0	4,417,872
Water Main Valve Replacements	360,000	360,000	360,000	360,000	360,000	0	2,039,700	0	3,839,700
Water Meters	671,000	687,500	709,500	731,000	753,000	759,000	6,371,629	0	10,682,629
Water Service Line Replacement	310,800	326,700	342,600	352,000	90,000	0	2,063,400	0	3,485,500
Winfield Pump Station Rehabilitation	400,000	0	0	0	0	0	0	0	400,000
<b>UTILITIES ENTERPRISE FUND</b>	<b>\$10,987,971</b>	<b>\$15,779,200</b>	<b>\$8,120,300</b>	<b>\$5,127,000</b>	<b>\$3,197,000</b>	<b>\$2,757,000</b>	<b>\$30,004,633</b>	<b>\$0</b>	<b>\$75,973,104</b>
<b>SOURCES OF FUNDING:</b>									
Transfer from General Fund	\$544,000	\$297,000	\$0	\$0	\$0	\$0	\$28,000	\$0	\$869,000
Utilities Maintenance Fee	5,669,000	9,297,500	1,274,500	1,296,000	1,318,000	1,324,000	7,431,574	0	27,610,574
Reallocated Utilities Maintenance Fees	62,000	0	0	0	0	0	900,000	0	962,000
Utilities Sewer User Fees	824,000	4,015,000	4,618,200	1,550,000	783,000	787,000	4,034,240	0	16,611,440
Reallocated Utilities Sewer User Fees	695,681	0	0	0	0	0	1,250,000	0	1,945,681
Utilities Water User Fees	3,193,290	2,169,700	2,227,600	2,281,000	1,096,000	646,000	16,252,197	0	27,865,787
Area Connection Charges	0	0	0	0	0	0	108,622	0	108,622
<b>UTILITIES ENTERPRISE FUND</b>	<b>\$10,987,971</b>	<b>\$15,779,200</b>	<b>\$8,120,300</b>	<b>\$5,127,000</b>	<b>\$3,197,000</b>	<b>\$2,757,000</b>	<b>\$30,004,633</b>	<b>\$0</b>	<b>\$75,973,104</b>

**Community Investment Plan - Schedule of Reappropriations**

**Fiscal Year 2022**

Reappropriations are a transfer of funds. They may occur when there are unspent budgeted funds from a completed or cancelled project, or when there is an unallocated project that holds funds for future use.

**Enterprise Funds**

<b>Project</b>		<b>Source/Amount</b>		
<b>From</b>	<b>To</b>	<b>Current</b>	<b>Bonds</b>	<b>Other</b>
6390 Sykesville Water Tank	6332 Tank Rehabilitation and Replacement	\$62,000.00		
6421 Sewer Main Rehabilitation and Replacement	6468 Pump Station Equipment Replacement	95,163.19		
6448 Sewer Pipe Rehabilitation and Replacement	6468 Pump Station Equipment Replacement	119,518.16		
6448 Sewer Pipe Rehabilitation and Replacement	6461 County Sewer Line Rehabilitation and Replacement	481,000.00		
<b>Total</b>		<b>\$757,681.35</b>	<b>\$0.00</b>	<b>\$0.00</b>



*Grant Fund*

# Grant Fund Summary

Sources of Funding	Actual	Original	Adjusted <sup>1</sup>	Budget	% Change
	FY 20	Budget FY 21	Budget FY 21	Budget FY 22	From Adj. FY 21
Federal	\$7,542,217	\$6,428,160	\$6,622,243	\$7,001,061	5.72%
Federal / Pass thru State	6,096,992	4,682,067	6,701,888	6,343,794	-5.34%
State	4,448,160	4,109,213	4,755,682	3,204,574	-32.62%
Endowments	62,546	105,000	105,000	105,000	0.00%
Recreation Program Fees	173,277	180,000	180,000	110,000	-38.89%
Miscellaneous	214,757	0	0	0	100.00%
Donations	172,961	55,710	55,710	54,120	-2.85%
County Match/Contribution	1,885,883	2,094,610	2,116,424	913,970	-56.82%
<b>Total Sources of Funding</b>	<b>\$20,596,794</b>	<b>\$17,654,760</b>	<b>\$20,536,947</b>	<b>\$17,732,519</b>	<b>-13.66%</b>

Uses of Funding	Actual	Original	Adjusted	Budget	% Change
	FY 20	Budget FY 21	Budget FY 21	Budget FY 22	From Adj. FY 21
Aging and Disabilities	\$2,182,110	\$2,212,010	\$2,236,765	\$2,234,140	-0.12%
Board of Elections	0	0	76,536	0	-100.00%
Business Employment Resource Center	2,106,936	1,220,430	1,220,430	1,080,586	-11.46%
Circuit Court	907,345	1,146,500	1,146,500	1,016,900	-11.30%
Citizen Services State	427	4,000	4,000	4,000	0.00%
Comprehensive Planning	91,402	76,230	136,230	50,000	-63.30%
Conservation and Natural Resources	83,226	0	0	0	0.00%
Farm Museum Endowment	24,020	30,000	30,000	30,000	0.00%
Housing and Community Development	6,372,773	6,732,400	6,520,440	7,001,041	7.37%
Local Management Board	1,474,843	1,189,850	1,131,185	1,235,971	9.26%
Non-Profits	877,959	0	760,820	0	-100.00%
Public Safety	495,021	692,950	1,284,927	692,950	-46.07%
Recreation	214,104	188,100	188,100	118,100	-37.21%
Sheriff's Office	824,404	785,850	895,131	814,050	-9.06%
State's Attorney's Office	505,817	544,140	544,140	477,580	-12.23%
Tourism	49,541	50,000	50,000	84,400	68.80%
Transit	2,043,849	2,782,300	2,782,300	2,892,801	3.97%
<b>Total Uses of Funding</b>	<b>\$19,785,251</b>	<b>\$17,654,760</b>	<b>\$20,536,947</b>	<b>\$17,732,519</b>	<b>-13.66%</b>

<sup>1</sup> At the time the FY 21 Budget was adopted, it was still uncertain if the County would continue to receive some grants, get new grants, or the amount of those grants. Because of this uncertainty, the Adjusted Budget column is the most accurate.

# FY 22 Program Summary by Function

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Function	County	Grant	Total
	Match/Contribution	Funding	Program
Aging and Disabilities	\$355,670	\$1,878,470	\$2,234,140
Business and Employment Resource Center	0	1,080,586	1,080,586
Circuit Court	59,470	957,430	1,016,900
Citizen Services State	4,000	0	4,000
Comprehensive Planning	10,000	40,000	50,000
Farm Museum Endowment	0	30,000	30,000
Housing and Community Development	35,180	6,965,861	7,001,041
Local Management Board	50,620	1,185,351	1,235,971
Public Safety	108,390	584,560	692,950
Recreation	8,100	110,000	118,100
Sheriff's Office	86,560	727,490	814,050
State's Attorney's Office	108,100	369,480	477,580
Tourism	0	84,400	84,400
Transit	87,880	2,804,921	2,892,801
<b>Total Grant Fund</b>	<b>\$913,970</b>	<b>\$16,818,549</b>	<b>\$17,732,519</b>

*OPEB,  
Pension Trust,  
and  
Special Revenue Funds*

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# Other Post Employment Benefits Trust Fund

Other Post Employment Benefits (OPEB) includes medical and prescription coverage for retirees, as well as funding to meet future liability. FY 22 Budget decreases due to updated actuarial information. Included in FY 22 are costs associated with additional positions.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actual	Budget	Budget	(Decrease)
OPEB Contribution - Transfer from General Fund	\$12,493,310	\$12,461,510	\$12,309,840	(\$151,670)
Retiree Contributions	815,291	755,000	850,000	95,000
Interest	80,893	0	0	0
Unrealized Gain/(Loss)	2,616,757	0	0	0
<b>Total Sources of Funding</b>	<b>\$16,006,251</b>	<b>\$13,216,510</b>	<b>\$13,159,840</b>	<b>(\$56,670)</b>

Uses of Funding				
Budgeted Employer OPEB Trust Contribution	\$0	\$5,468,350	\$5,686,840	\$218,490
Audit Fees	2,510	0	0	0
Consulting Fees	6,286	0	0	0
Retiree Health Benefit Payments	6,855,083	7,748,160	7,473,000	(275,160)
<b>Total Uses of Funding</b>	<b>\$6,863,878</b>	<b>\$13,216,510</b>	<b>\$13,159,840</b>	<b>(\$56,670)</b>

# Pension Trust Fund

The Carroll County Pension Plan, a defined benefit pension plan, was implemented July 1, 2003. The plan covers regular non-contractual employees hired July 1, 1985 and after, and provides a monthly payment to retirees beginning at age 62 or after 30 years of service. Reduced payments are available to retirees at age 55 when age plus years of County service equals or exceeds 80. In October 2009, the Pension Plan was enhanced, and County contributions to the 401(k) accounts of County Pension Plan participants were discontinued. Beginning FY 18, the Pension Plan for the Correctional Deputies was enhanced by reducing normal retirement from 30 years of service to 25 years, accelerating accrual rates for service, and crediting years of pre-employment military service. The Plan's Administrative Committee, consisting of four individuals and two Plan participants selected by the County Commissioners, has responsibility for the oversight and administrative functions of the Plan. FY 20 included improvements to disability benefits for correctional deputies. FY 22 changes from a blended 8% pension rate to 6.1% for the County Pension - Employer Contribution and 14% for the Correctional Deputies - Employer Contribution.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actuals	Budget	Budget	(Decrease)
County Pension - Employer Contribution	\$2,362,270	\$2,347,310	\$2,272,770	(\$74,540)
Correctional Deputies - Employer Contribution	806,820	632,430	752,530	120,100
Unrealized Gain/(Loss)	2,292,119	0	0	0
Employee Pension Contribution	2,131,420	0	0	0
<b>Total Sources of Funding</b>	<b>\$7,592,629</b>	<b>\$2,979,740</b>	<b>\$3,025,300</b>	<b>\$45,560</b>

Uses of Funding				
Legal Fees	\$7,613	\$0	\$0	\$0
Audit Fees	4,920	0	0	0
Consulting Fees	62,026	0	0	0
Other Professional Services	38,344	0	0	0
Employee Pension Fund Payments	2,637,534	0	0	0
Budgeted Employer Pension Contribution	0	2,979,740	3,025,300	45,560
<b>Total Uses of Funding</b>	<b>\$2,750,437</b>	<b>\$2,979,740</b>	<b>\$3,025,300</b>	<b>\$45,560</b>

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# Certified Law Officers Pension Trust Fund

The Carroll County Certified Law Officers Pension Plan, a defined benefit pension plan, was established October 1, 2009. The Plan covers certified law enforcement officers employed by the Carroll County Sheriff's Office. A monthly benefit is provided for officers who attain 25 years of service or who leave employment after age 55 with at least 15 years of service. Officers with at least 15, but less than 25, years of service who leave employment prior to age 55 are eligible for a monthly pension at age 62. The Plan's Administrative Committee, consisting of four individuals and two Plan participants selected by the County Commissioners, has responsibility for the oversight and administrative functions of the Plan. FY 20 included improvements to disability benefits for law enforcement officers.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actuals	Budget	Budget	(Decrease)
Employer Pension Contribution	\$1,318,260	\$1,333,810	\$1,397,020	\$63,210
Unrealized Gain/(Loss)	635,040	0	0	0
Employee Pension Contribution	584,969	0	0	0
<b>Total Sources of Funding</b>	<b>\$2,538,269</b>	<b>\$1,333,810</b>	<b>\$1,397,020</b>	<b>\$63,210</b>

Uses of Funding				
Audit Fees	\$2,510	\$0	\$0	\$0
Consulting Fees	23,824	0	0	0
Other Professional Services	6,010	0	0	0
Certified Law Officers Pension Fund Payments	323,524	0	0	0
Budgeted Employer Pension Contribution	0	1,333,810	1,397,020	63,210
<b>Total Uses of Funding</b>	<b>\$355,868</b>	<b>\$1,333,810</b>	<b>\$1,397,020</b>	<b>\$63,210</b>

# Length of Service Award Program Trust Fund

Length of Service Award Program (LOSAP) Pension Trust Fund, a defined benefit pension plan, was implemented July 1, 2004. The Plan covers all volunteer firefighters meeting eligibility requirements and provides a monthly payment to retirees beginning at age 60. Beginning FY 18, the Board of Commissioners approved a 5-year plan to increase the base benefit by \$10/month, or from \$125 per month in FY 17 to \$175 per month in FY 22.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actual	Budget	Budget	(Decrease)
Unrealized Gain/(Loss)	\$183,904	\$0	\$0	\$0
Transfer from General Fund	398,000	398,000	1,585,000	1,187,000
<b>Total Sources of Funding</b>	<b>\$581,904</b>	<b>\$398,000</b>	<b>\$1,585,000</b>	<b>\$1,187,000</b>

Uses of Funding				
Audit Fees	\$4,920	\$0	\$0	\$0
Consulting Fees	17,817	0	0	0
Other Professional Services	11,272	0	0	0
LOSAP Pension Fund Payments	910,126	0	0	0
Budgeted LOSAP Contribution	0	398,000	1,585,000	1,187,000
<b>Total Uses of Funding</b>	<b>\$944,135</b>	<b>\$398,000</b>	<b>\$1,585,000</b>	<b>\$1,187,000</b>



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# Special Revenue Fund

A Special Revenue Fund captures dedicated revenues until they are appropriated for use in other funds in a given year. Hotel Rental Tax is applied to the hotel room rate and paid by the hotel guest. Proceeds of this tax are used for tourism and promotion of the County. In FY 19, the Board of Commissioners approved a distribution policy to allow use of Hotel Rental Tax for capital projects related to tourism.

Sources of Funding	FY 20 Actual	FY 21 Budget	FY 22 Budget	Increase (Decrease)
Hotel Rental Tax	\$306,978	\$412,000	\$410,020	(\$1,980)
Unrealized Gain/(Loss)	4,262	0	0	0
<b>Total Sources of Funding</b>	<b>\$311,240</b>	<b>\$412,000</b>	<b>\$410,020</b>	<b>(\$1,980)</b>

Uses of Funding				
Transfer to Operating	\$312,535	\$412,000	\$410,020	(\$1,980)
<b>Total Uses of Funding</b>	<b>\$312,535</b>	<b>\$412,000</b>	<b>\$410,020</b>	<b>(\$1,980)</b>

# Watershed Protection and Restoration Fund

The Watershed Protection and Restoration Special Revenue Fund was established in FY 15 to ensure adequate funding for operating expenses related to the County and Municipalities joint National Pollutant Discharge Elimination System (NPDES) Permit and Watershed Restoration efforts. Property Tax revenue, equal to the projected operating expenses for this purpose, is dedicated to the fund on an annual basis. The Municipalities fund the salaries of two NPDES Compliance Specialist positions and the County funds the benefits.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actual	Budget	Budget	(Decrease)
Dedicated Property Tax	\$2,148,660	\$2,409,650	\$2,667,545	\$257,895
Fund Balance	134,903	233,740	630,855	397,115
Town Contributions	107,870	110,970	117,130	6,160
Interest Revenue	20,805	18,000	20,800	2,800
<b>Total Sources of Funding</b>	<b>\$2,412,238</b>	<b>\$2,772,360</b>	<b>\$3,436,330</b>	<b>\$663,970</b>

Uses of Funding				
Personnel	\$1,119,689	\$1,204,680	\$1,203,710	(\$970)
Operating	151,640	164,100	418,590	254,490
Debt Service	1,140,908	1,403,580	1,814,030	410,450
<b>Total Uses of Funding</b>	<b>\$2,412,238</b>	<b>\$2,772,360</b>	<b>\$3,436,330</b>	<b>\$663,970</b>

*Internal Service Funds*

# Fringe Benefits ISF

This Internal Service Fund (ISF) captures the costs of self-insuring medical coverage and other benefits for County employees. Fringe Benefits Internal Service Fund includes items such as medical, dental, vision, prescription, and life insurance coverage. Included in FY 22 are costs associated with additional positions.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$15,650,746	\$15,698,000	\$16,638,300	\$940,300
Enterprise Funds	1,102,222	1,223,430	1,267,190	43,760
Grant Fund	1,087,795	1,150,970	1,096,370	(54,600)
Watershed Protection and Restoration Fund	190,987	232,600	226,440	(6,160)
Retiree Medicare Part D	272,258	0	0	0
Interest and Gain/(Loss)	320,177	0	0	0
<b>Total Sources of Funding</b>	<b>\$18,624,185</b>	<b>\$18,305,000</b>	<b>\$19,228,300</b>	<b>\$923,300</b>

Uses of Funding				
Employee Fringe Benefits	\$15,574,347	\$18,305,000	\$19,228,300	\$923,300
<b>Total Uses of Funding</b>	<b>\$15,574,347</b>	<b>\$18,305,000</b>	<b>\$19,228,300</b>	<b>\$923,300</b>

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# Risk Management Auto Damage ISF

This Internal Service Fund (ISF) accounts for the cost of repairing County-owned vehicles after they have been damaged as the result of an accident. In FY 22, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$141,446	\$0	\$0	\$0
<b>Total Sources of Funding</b>	<b>\$141,446</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Uses of Funding				
Vehicle Claims	\$65,863	\$0	\$0	\$0
<b>Total Uses of Funding</b>	<b>\$65,863</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# Risk Management Insurance Deductible ISF

This Internal Service Fund (ISF) accounts for deductibles paid by the County from property and liability claims. In FY 22, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$0	\$0	\$0	\$0
<b>Total Sources of Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Uses of Funding				
Deductibles	\$2,910	\$0	\$0	\$0
<b>Total Uses of Funding</b>	<b>\$2,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# Risk Management Liability ISF

This Internal Service Fund (ISF) accounts for and finances the County's uninsured risk. This fund accounts for losses relating to property and liability claims filed against the County. In FY 22, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$3,482	\$0	\$0	\$0
<b>Total Sources of Funding</b>	<b>\$3,482</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Uses of Funding	FY 20	FY 21	FY 22	Increase
Claims	\$56,420	\$0	\$0	\$0
<b>Total Uses of Funding</b>	<b>\$56,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# Risk Management Workers Compensation ISF

This Internal Service Fund (ISF) was established in FY 16 to account for the cost of the County's Workers Compensation claims.

Sources of Funding	FY 20	FY 21	FY 22	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$968,155	\$1,009,000	\$1,009,000	\$0
Grant Fund	80,023	66,300	84,500	18,200
Enterprise Funds	72,866	60,700	77,700	17,000
Watershed Protection and Restoration Fund	34,649	14,000	19,500	5,500
Interest and Gain/(Loss)	169,487	0	0	0
<b>Total Sources of Funding</b>	<b>\$1,325,181</b>	<b>\$1,150,000</b>	<b>\$1,190,700</b>	<b>\$40,700</b>

Uses of Funding				
Claims	\$713,467	\$1,150,000	\$1,190,700	\$40,700
<b>Total Uses of Funding</b>	<b>\$713,467</b>	<b>\$1,150,000</b>	<b>\$1,190,700</b>	<b>\$40,700</b>



## *Position Summary*

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# Position Summary

The following pages include a summary of positions in Carroll County Government. All positions are General Fund positions unless specified as a Grant Fund, Enterprise Fund, or Special Revenue Fund position.

- General Fund positions are supported by taxes, fees, and other general fund revenues.
- Grant Fund positions are supported primarily by State and Federal grants.
- Enterprise Fund positions are supported by revenues generated primarily by specific services; for example, water and sewer charges support Utilities positions.
- Special Revenue Fund positions are supported by funds dedicated to a specific purpose, for example, Property Tax dedicated to Watershed Protection and Restoration.

The categories are arranged by Department and/or Bureau. The summary lists Full-Time Equivalent (FTE) totals of full-time, part-time, or other employees within the department or bureau. In some cases, a position may be more than one of these. For example, Circuit Court bailiffs are part-time and contractual.

- Full-Time (FT) are regular full-time positions with full benefits.
- Part-Time (PT) are positions scheduled for fewer than 30 hours per week with limited or no benefits.
- Other (O) are positions that are either subject to: the provisions of a contract that typically lasts for one year or less and have limited or no benefits (Contractual); hired for temporary, seasonal work and do not have benefits (Seasonal); or required by law with salaries set by law (By-Law).

Some of the positions included in the summary are paid by the County, but do not report to the County Commissioners. They are listed under Board of Elections, Sheriff's Office, Circuit Court, Circuit Court Magistrates, Orphan's Court, Volunteer Community Service Program, State's Attorney's Office, and Soil Conservation.

The overall number of authorized positions for FY 22 is 1,132.83 FTE, an increase of 63.17 FTE from FY 21 Budget.

The following changes are included in the FY 21 Adjusted Budget:

- A part-time Deputy Court Administrator position was converted to a full-time position in Circuit Court.
- Two Emergency Communications Specialists were added to Public Safety 911 to support 911 operations for the City of Westminster.
- A contractual Office Associate was added to Public Safety Grants.
- A Food Services Supervisor, three full-time Cook positions, and a part-time Cook position were eliminated from Administrative Services in the Sheriff's Office.
- A Parts Clerk position was eliminated from Fleet Management.
- An Administrative Assistant position was eliminated, and a part-time Office Associate was converted to a full-time employee in Roads Operations.
- A Legal Assistant position was converted to an Office Associate position and transferred from County Attorney to Public Works Administration.

- A Hydrogeologist position was transferred from Land and Resource Management Administration to Resource Management.
- A Water Resource Technician position was reclassified to a Stormwater Reviewer position, charged 100% to Resource Management.
- An Administrative Coordinator position was eliminated from County Commissioners.
- Additional hours are included for a part-time, grant-funded Drug Court Case Manager in the Circuit Court grants.

For the FY 22 Budget, the following changes are included:

- Six additional Emergency Communications Specialists added to Public Safety 911.
- A Correctional Specialist position added in Sheriff’s Office Administrative Services, offset by a Correctional Deputy position eliminated from Corrections.
- The following positions are included as a Digital Records Unit in FY 22 for the Sheriff’s Office Administrative Services: IT Tech Support, Records Coordinator, and 3 Paralegal/Legal Assistant positions, offset by the reduction of four Correctional Deputies in Corrections and a Court Security Deputy for FY 22 through FY 24. The Digital Records Unit is contingent upon receiving grant funding for cameras.
- A Paralegal II and Specialty Unit Supervisor are included in the State’s Attorney’s Office for a Digital Evidence Unit. An additional 4 Paralegal IIs and a Senior Assistant State’s Attorney are included in FY 22, contingent upon receiving grant funding for cameras.
- The transition to a County staffed Emergency Medical Services (EMS) begins in FY 22 with the addition of 44 station-based personnel, 4 EMS supervisors, an EMS Training Coordinator and a Public Safety Training Center Manager. Also included are 5 contractual EMT/Paramedics. The transition will continue in future years. The hiring plan (in FTE) can be found below.

<b>Fire/EMS Admin.</b>	FY 22	FY 23	FY 24	FY 25	FY 26
EMT/Paramedic	47.13	41.26	37.89	37.89	37.89
EMS Supervisor	4.0				
EMS Training Coordinator	1.0				
Public Safety Training Center Manager	1.0				

- Six additional positions are included for the Fire/EMS transition. This includes a Budget Technician in Budget, Junior Accountant in Accounting, and Risk Specialist in Risk Management. New positions in Human Resources include HR Specialist, HR Technician, and Employee Benefits Coordinator.
- Hours were reduced for a part-time contractual Intern and Project Specialist for Comprehensive Planning.
- Housing and Local Management Board grants changed due to personnel allocations.
- A Transportation Grants Manager position in the General Fund will be allocated to the Transit grants.

# Authorized Position History By Fund

General Fund	FY 20 Adjusted FTE				FY 21 Budget FTE				FY 21 Adjusted FTE				FY 22 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Cable Regulatory Commission	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
<b>Cable Regulatory Commission TOTAL</b>	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
Circuit Court	19.00	0.60	17.50	37.10	19.00	0.60	16.69	36.29	20.00	0.00	16.69	36.69	20.00	0.00	16.69	36.69
Circuit Court Magistrates	4.76	---	---	4.76	4.76	---	---	4.76	4.76	---	---	4.76	4.76	---	---	4.76
Orphan's Court	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00
Volunteer Community Service Program	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
<b>Courts TOTAL</b>	26.76	0.60	20.50	47.86	26.76	0.60	19.69	47.05	27.76	0.00	19.69	47.45	27.76	0.00	19.69	47.45
Public Safety 911	42.00	---	2.45	44.45	42.00	---	2.45	44.45	44.00	---	2.45	46.45	50.00	---	2.45	52.45
<b>Public Safety 911 TOTAL</b>	42.00	0.00	2.45	44.45	42.00	0.00	2.45	44.45	44.00	0.00	2.45	46.45	50.00	0.00	2.45	52.45
Administrative Services	53.25	0.50	2.00	55.75	53.25	0.50	2.00	55.75	49.25	0.00	2.00	51.25	54.25	0.00	2.00	56.25
Corrections	92.00	0.00	---	92.00	92.00	---	---	92.00	92.00	0.00	---	92.00	87.00	---	---	87.00
Law Enforcement	130.00	---	1.00	131.00	130.00	---	1.00	131.00	130.00	---	1.00	131.00	130.00	---	1.00	131.00
<b>Sheriff's Office TOTAL</b>	275.25	0.50	3.00	278.75	275.25	0.50	3.00	278.75	271.25	0.00	3.00	274.25	271.25	0.00	3.00	274.25
State's Attorney's Office	43.80	0.63	1.00	45.43	43.80	0.63	1.00	45.43	43.80	0.63	1.00	45.43	50.80	0.63	1.00	52.43
<b>State's Attorney TOTAL</b>	43.80	0.63	1.00	45.43	43.80	0.63	1.00	45.43	43.80	0.63	1.00	45.43	50.80	0.63	1.00	52.43
Fire/EMS Administration	0.00	---	---	0.00	2.00	---	---	2.00	2.00	---	---	2.00	52.00	---	3.13	55.13
<b>Fire Services TOTAL</b>	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	52.00	0.00	3.13	55.13
Public Works Administration	5.09	0.50	0.00	5.59	5.09	0.50	0.00	5.59	6.10	0.50	0.00	6.60	6.10	0.50	0.00	6.60
Building Construction	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Engineering Administration	4.75	---	---	4.75	4.75	---	---	4.75	4.75	---	---	4.75	4.75	---	---	4.75
Engineering Construction Inspection	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00	6.00	---	---	6.00
Engineering Design	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Engineering Survey	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Facilities	59.00	---	1.00	60.00	59.00	---	1.00	60.00	59.00	---	1.00	60.00	59.00	---	1.00	60.00
Fleet Management	24.00	---	---	24.00	24.00	---	---	24.00	23.00	---	---	23.00	23.00	---	---	23.00
Permits and Inspections	23.00	---	0.60	23.60	23.00	---	0.60	23.60	23.00	---	0.60	23.60	23.00	---	0.60	23.60
Roads Operations	105.00	0.50	2.40	107.90	105.00	0.50	2.40	107.90	105.00	0.00	2.40	107.40	105.00	0.00	2.40	107.40
Transit Administration	1.35	---	---	1.35	1.35	---	---	1.35	0.35	---	---	0.35	0.35	---	---	0.35
<b>Public Works TOTAL</b>	242.19	1.00	4.00	247.19	242.19	1.00	4.00	247.19	241.20	0.50	4.00	245.70	241.20	0.50	4.00	245.70
Citizen Services Administration	4.50	---	---	4.50	4.50	---	---	4.50	4.50	---	---	4.50	4.50	---	---	4.50
Aging and Disabilities	19.44	---	1.88	21.32	19.44	---	1.88	21.32	19.44	---	1.88	21.32	19.24	---	1.88	21.12
<b>Citizen Services TOTAL</b>	23.94	0.00	1.88	25.82	23.94	0.00	1.88	25.82	23.94	0.00	1.88	25.82	23.74	0.00	1.88	25.62
Recreation and Parks Administration	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
Hashawha	8.00	0.63	1.60	10.23	8.00	0.63	1.60	10.23	8.00	0.63	1.60	10.23	8.00	0.63	1.60	10.23
Piney Run	6.00	---	12.27	18.27	6.00	---	12.27	18.27	6.00	---	12.27	18.27	6.00	---	8.78	14.78
Recreation	4.50	---	3.00	7.50	4.50	---	3.00	7.50	4.50	---	3.00	7.50	4.50	---	3.00	7.50
Sports Complex	2.00	---	0.70	2.70	2.00	---	0.70	2.70	2.00	---	0.70	2.70	2.00	---	0.70	2.70
<b>Recreation and Parks TOTAL</b>	25.50	0.63	17.57	43.70	25.50	0.63	17.57	43.70	25.50	0.63	17.57	43.70	25.50	0.63	14.08	40.21
Comprehensive Planning	11.00	---	0.62	11.62	11.00	---	0.62	11.62	11.00	---	0.62	11.62	11.00	---	0.30	11.30
<b>Comprehensive Planning TOTAL</b>	11.00	0.00	0.62	11.62	11.00	0.00	0.62	11.62	11.00	0.00	0.62	11.62	11.00	0.00	0.30	11.30
Comptroller Administration	3.00	---	0.15	3.15	3.00	---	0.15	3.15	3.00	---	0.12	3.12	3.00	---	0.12	3.12
Accounting	14.00	---	---	14.00	14.00	---	---	14.00	14.00	---	---	14.00	15.00	---	---	15.00
Collections Office	10.00	---	0.63	10.63	10.00	---	0.63	10.63	10.00	---	0.63	10.63	10.00	---	0.63	10.63
Purchasing	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00	5.00	---	---	5.00
<b>Comptroller TOTAL</b>	32.00	0.00	0.78	32.78	32.00	0.00	0.78	32.78	32.00	0.00	0.75	32.75	33.00	0.00	0.75	33.75

# Authorized Position History By Fund

	FY 20 Adjusted FTE			FY 21 Budget FTE			FY 21 Adjusted FTE			FY 22 Budget FTE						
County Attorney	7.00	---	---	7.00	7.00	---	---	7.00	6.00	---	---	6.00	6.00	---	---	6.00
<b>County Attorney TOTAL</b>	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
Economic Development Administration	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
BERC	2.85	---	---	2.85	2.85	---	---	2.85	2.85	---	---	2.85	2.85	---	---	2.85
Farm Museum	7.00	0.70	3.40	11.10	7.00	0.70	3.40	11.10	7.00	0.70	3.33	11.03	7.00	0.70	3.33	11.03
Tourism	1.00	---	1.70	2.70	1.00	---	1.70	2.70	1.00	---	1.50	2.50	1.00	---	1.50	2.50
<b>Economic Development TOTAL</b>	16.60	0.70	5.10	22.40	16.60	0.70	5.10	22.40	16.60	0.70	4.83	22.13	16.60	0.70	4.83	22.13
Human Resources	11.00	---	---	11.00	11.00	---	---	11.00	11.00	---	---	11.00	14.00	---	---	14.00
Personnel Services	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
<b>Human Resources TOTAL</b>	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00	18.00	0.00	0.00	18.00
Land and Res. Management Administration	9.20	---	0.23	9.43	9.20	---	0.23	9.43	8.20	---	0.23	8.43	8.20	---	0.23	8.43
Development Review	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00
Resource Management	10.35	---	---	10.35	10.35	---	---	10.35	11.55	---	---	11.55	11.55	---	---	11.55
Zoning Administration	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
<b>Land and Resource Management TOTAL</b>	31.55	0.00	0.23	31.78	31.55	0.00	0.23	31.78	31.75	0.00	0.23	31.98	31.75	0.00	0.23	31.98
Management and Budget Administration	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Budget	7.00	---	0.15	7.15	7.00	---	0.15	7.15	7.00	---	0.15	7.15	8.00	---	0.15	8.15
Grant Management	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00	2.00	---	---	2.00
Risk Management	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	5.00	---	---	5.00
<b>Management and Budget TOTAL</b>	15.00	0.00	0.15	15.15	15.00	0.00	0.15	15.15	15.00	0.00	0.15	15.15	17.00	0.00	0.15	17.15
Technology Services	32.00	---	0.17	32.17	32.00	---	0.17	32.17	32.00	---	0.17	32.17	32.00	---	0.17	32.17
Production and Distribution Services	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
<b>Technology Services TOTAL</b>	35.00	0.00	0.17	35.17	35.00	0.00	0.17	35.17	35.00	0.00	0.17	35.17	35.00	0.00	0.17	35.17
Administrative Hearings	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Audio Video Production	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00	3.00	---	---	3.00
Board of Elections	---	---	0.62	0.62	---	---	0.62	0.62	---	---	0.62	0.62	---	---	0.62	0.62
Board of License Commissioners	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38	1.38	1.00	---	0.38	1.38
County Commissioners	7.00	---	6.65	13.65	7.00	---	6.65	13.65	6.00	---	6.65	12.65	6.00	---	6.65	12.65
<b>Gen Government Other TOTAL</b>	12.00	0.00	7.65	19.65	12.00	0.00	7.65	19.65	11.00	0.00	7.65	18.65	11.00	0.00	7.65	18.65
Soil Conservation	5.00	0.63	---	5.63	5.00	0.63	---	5.63	5.00	0.63	---	5.63	5.00	0.63	---	5.63
<b>Cons. and Natural Resources TOTAL</b>	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63	5.00	0.63	0.00	5.63
<b>TOTAL General Fund</b>	<b>860.59</b>	<b>4.69</b>	<b>65.10</b>	<b>930.38</b>	<b>862.59</b>	<b>4.69</b>	<b>64.29</b>	<b>931.57</b>	<b>858.80</b>	<b>3.09</b>	<b>63.99</b>	<b>925.88</b>	<b>927.60</b>	<b>3.09</b>	<b>63.31</b>	<b>994.00</b>

# Authorized Position History By Fund

Enterprise Funds	FY 20 Adjusted FTE				FY 21 Budget FTE				FY 21 Adjusted FTE				FY 22 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Solid Waste Management	1.68	---	---	1.68	1.68	---	---	1.68	1.68	---	---	1.68	1.68	---	---	1.68
Northern Landfill	11.00	---	---	11.00	11.00	---	---	11.00	11.00	---	---	11.00	11.00	---	---	11.00
Recycling	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00	1.00	---	---	1.00
Solid Waste Accounting	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75	5.75	---	---	5.75
<b>Solid Waste TOTAL</b>	<b>19.43</b>	<b>0.00</b>	<b>0.00</b>	<b>19.43</b>	<b>19.43</b>	<b>0.00</b>	<b>0.00</b>	<b>19.43</b>	<b>19.43</b>	<b>0.00</b>	<b>0.00</b>	<b>19.43</b>	<b>19.43</b>	<b>0.00</b>	<b>0.00</b>	<b>19.43</b>
BOU Accounting Administration	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69	7.69	---	---	7.69
Board of Education Facilities	1.34	---	---	1.34	1.34	---	---	1.34	1.00	---	---	1.00	1.13	---	---	1.13
Freedom Sewer	7.50	---	---	7.50	7.50	---	---	7.50	7.50	---	---	7.50	7.50	---	---	7.50
Freedom Water	14.50	---	0.15	14.65	14.50	---	0.15	14.65	14.50	---	0.15	14.65	14.50	---	0.15	14.65
Hampstead Sewer	4.00	---	0.15	4.15	4.00	---	0.15	4.15	4.50	---	0.15	4.65	4.30	---	0.15	4.45
Other Water/Sewer	0.66	---	---	0.66	0.66	---	---	0.66	0.50	---	---	0.50	0.57	---	---	0.57
<b>Utilities TOTAL</b>	<b>35.69</b>	<b>0.00</b>	<b>0.30</b>	<b>35.99</b>	<b>35.69</b>	<b>0.00</b>	<b>0.30</b>	<b>35.99</b>	<b>35.69</b>	<b>0.00</b>	<b>0.30</b>	<b>35.99</b>	<b>35.69</b>	<b>0.00</b>	<b>0.30</b>	<b>35.99</b>
Airport	3.43	---	0.50	3.93	3.38	---	0.50	3.88	3.38	---	0.50	3.88	3.38	---	0.50	3.88
Firearms Facility	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00	1.00	---	2.00	3.00
<b>Airport/Firearms Facility TOTAL</b>	<b>4.43</b>	<b>0.00</b>	<b>2.50</b>	<b>6.93</b>	<b>4.38</b>	<b>0.00</b>	<b>2.50</b>	<b>6.88</b>	<b>4.38</b>	<b>0.00</b>	<b>2.50</b>	<b>6.88</b>	<b>4.38</b>	<b>0.00</b>	<b>2.50</b>	<b>6.88</b>
<b>TOTAL Enterprise Funds</b>	<b>59.55</b>	<b>0.00</b>	<b>2.80</b>	<b>62.35</b>	<b>59.50</b>	<b>0.00</b>	<b>2.80</b>	<b>62.30</b>	<b>59.50</b>	<b>0.00</b>	<b>2.80</b>	<b>62.30</b>	<b>59.50</b>	<b>0.00</b>	<b>2.80</b>	<b>62.30</b>

Special Revenue Fund	FY 20 Adjusted FTE				FY 21 Budget FTE				FY 21 Adjusted FTE				FY 22 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Watershed Protection and Restoration	12.45	---	---	12.45	12.45	---	---	12.45	12.25	---	---	12.25	12.25	---	---	12.25
<b>TOTAL Special Revenue Fund</b>	<b>12.45</b>	<b>---</b>	<b>---</b>	<b>12.45</b>	<b>12.45</b>	<b>---</b>	<b>---</b>	<b>12.45</b>	<b>12.25</b>	<b>---</b>	<b>---</b>	<b>12.25</b>	<b>12.25</b>	<b>---</b>	<b>---</b>	<b>12.25</b>

Grant Fund	FY 20 Adjusted FTE				FY 21 Budget FTE				FY 21 Adjusted FTE				FY 22 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Aging and Disabilities	16.06	4.35	1.68	22.09	16.06	4.98	1.68	22.72	19.56	0.00	2.46	22.02	19.76	0.00	2.46	22.22
Business Employment Resource Center	9.90	---	---	9.90	9.90	---	---	9.90	9.90	---	---	9.90	9.90	---	---	9.90
Circuit Court	7.95	0.50	2.40	10.85	7.95	0.50	2.40	10.85	7.95	0.80	2.40	11.15	7.95	0.80	2.40	11.15
Housing and Community Development	7.00	0.63	---	7.63	7.00	0.63	---	7.63	7.50	0.63	---	8.13	7.50	0.63	---	8.13
Local Management Board	2.00	---	---	2.00	2.00	---	---	2.00	1.00	---	---	1.00	1.00	---	---	1.00
Public Safety	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	0.63	4.63	4.00	---	0.63	4.63
Recreation	0.50	---	---	0.50	0.50	---	---	0.50	0.50	---	---	0.50	0.50	---	---	0.50
Sheriff's Office	1.75	---	---	1.75	1.75	---	---	1.75	1.75	---	---	1.75	1.75	---	---	1.75
State's Attorney's Office	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Transit	---	---	---	---	---	---	---	---	---	---	---	---	1.00	---	---	1.00
<b>TOTAL Grant Fund</b>	<b>53.16</b>	<b>5.48</b>	<b>4.08</b>	<b>62.72</b>	<b>53.16</b>	<b>6.11</b>	<b>4.08</b>	<b>63.35</b>	<b>56.16</b>	<b>1.43</b>	<b>5.49</b>	<b>63.08</b>	<b>57.36</b>	<b>1.43</b>	<b>5.49</b>	<b>64.28</b>

TOTAL Government	FY 20 Adjusted FTE				FY 21 Budget FTE				FY 21 Adjusted FTE				FY 22 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
TOTAL General Fund	860.59	4.69	65.10	930.38	862.59	4.69	64.29	931.57	858.80	3.09	63.99	925.88	927.60	3.09	63.31	994.00
TOTAL Enterprise Funds	59.55	0.00	2.80	62.35	59.50	0.00	2.80	62.30	59.50	0.00	2.80	62.30	59.50	0.00	2.80	62.30
TOTAL Special Revenue Fund	12.45	---	---	12.45	12.45	---	---	12.45	12.25	---	---	12.25	12.25	---	---	12.25
TOTAL Grant Fund	53.16	5.48	4.08	62.72	53.16	6.11	4.08	63.35	56.16	1.43	5.49	63.08	57.36	1.43	5.49	64.28
<b>TOTAL FTE</b>	<b>985.75</b>	<b>10.17</b>	<b>71.98</b>	<b>1067.90</b>	<b>987.70</b>	<b>10.80</b>	<b>71.17</b>	<b>1069.67</b>	<b>986.71</b>	<b>4.52</b>	<b>72.28</b>	<b>1063.51</b>	<b>1056.71</b>	<b>4.52</b>	<b>71.60</b>	<b>1132.83</b>