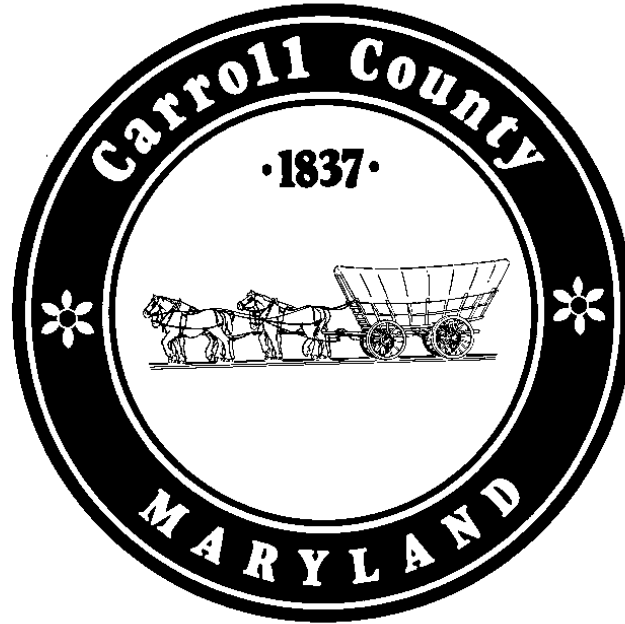


Carroll County Maryland

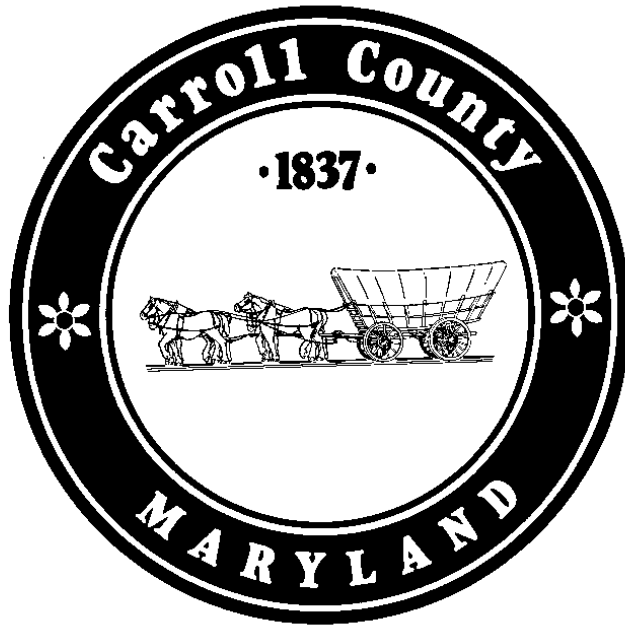


Proposed Budget Summary

Operating Budget Fiscal Year 2021
Operating Plan Fiscal Years 2021-2026
And
Capital Budget Fiscal Years 2021-2026

Available online at:

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



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Special thanks to the staff in Production and Distribution

Accessibility

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FY 21 Proposed Budget Summary

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Board of County Commissioners

Board of County Commissioners



*Stephen A. Wantz
President
District 1*



*Edward C. Rothstein
(COL Ret.),
1st Vice President
District 5*



*C. Richard Weaver
2nd Vice President
District 2*



*Dennis E. Frazier
District 3*



*C. Eric Bouchat
District 4*

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*

*Thomas S. Devilbiss
Director of Land and Resource Management*

*Lynda D. Eisenberg
Director of Comprehensive Planning*

*Kimberly L. Frock
Director of Human Resources*

*John T. Lyburn
Director of Economic Development*

*Mark E. Ripper
Director of Technology Services*

*Celene Steckel
Director of Citizen Services*

*Ted Zaleski, III
Director of Management and Budget*

Budget Message

Fiscal Year 2021 Proposed Budget Summary

A difficult decade, and then COVID-19

Like many local governments, Carroll County has never really recovered from the impact of the Great Recession. Carroll's fiscal health though stabilized, never returned to robust growth. As the demand for and the cost of providing services, facilities and infrastructure have continued to grow revenues haven't kept pace with average annual growth of just 1.5% since FY 10.

Then...

Covid-19 hit and changed everything.

The impact of COVID-19

The most important impact of COVID-19 has, of course, been the spread of sickness and death. The resulting shutdown of businesses, schools and public gatherings has had a sudden and severe impact on Carroll's revenues and expenditures. Preliminary estimates show a possible revenue loss of \$4 million per month for as long as the shutdown continues. If the shutdown continues through the end of the fiscal year, FY 20 revenues could be \$15 million short of budget.

In building this FY 21 Proposed Budget, a huge unknown was the impact of the COVID-19 shutdown on revenues and expenditures on FY 21. No one has that answer. Concerns are great enough that the Commissioners Proposed FY 21 Budget is slightly smaller than the current FY 20 Budget. It could be that events will play out in a way that results in a better outcome than the Budget suggests, but we believe there is more downside risk than there is upside hope.

We will need to proceed cautiously in FY 21. The Commissioners have suggested revisiting the budget in the fall when we have more information. We will hope that we have seen the end of the shutdown, but even if we do it will take time to get important revenue information. We don't get the property tax reassessment until January and we don't get our first big income tax distribution until the end of November. Questions will remain.

Every budget process is filled with uncertainty, but we have never had to deal with the uncertainty we face today.

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 \$565.5M, an increase of \$17.5, or 3.2%, from FY 20. There are changes to every fund, but the increase is driven primarily by an expansion and modernization of Carroll County Public School's Career and Technology facility and water and sewer upgrades in the Town of Sykesville.

The Operating Budget

The FY 21 Proposed Operating Budget is \$417.6M, a \$1.2M, or 0.03%, decrease from FY 20. The lack of growth in ongoing revenue is largely driven by negative impacts to income tax, our second largest revenue, recordation tax, and our investment income.

In the FY 21 Proposed Operating Budget most agencies have flat or declining budgets. The one notable exception is:

- \$1.2M to Carroll County Public Schools to meet State-mandated Maintenance of Effort funding

Commissioner actions during Proposed Budget deliberations include:

- General Fund (Operating Budget)
 - Did not increase tax rates.
 - Reduced the General Fund transfer to the Solid Waste Enterprise Fund by \$467,000 in FY 21 and a planned \$742,000/year in FY 23 and beyond.
 - Increased Development Review fee revenue by \$342,000 per year.
 - Increased Permit fee revenue by \$220,000 per year.
 - Capped property tax to the Agricultural Land Preservation Community Investment Plan (CIP) program at \$2.5 million per year.
 - Reduced Economic Development Infrastructure and Grants to \$850,000 per year.
- Solid Waste Enterprise Fund
 - Eliminated coupons increasing revenue by \$192,000 per year.
 - Increased the tipping fee by \$1 increasing revenue by \$100,000 per year.
 - Established a \$30 per ton recycling tipping fee increasing revenue by \$450,000 per year.

Multi-year balanced 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 current situation and extreme uncertainty will leave us with an unbalanced Plan. Once we get through the immediate and short-term impacts of COVID-19, 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 keep it clear what our position is and what we will need to fix in the future. Below are the bottom lines of the FY 21 - 26 Operating Plan.

Millions	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Revenues	\$417.6	\$433.1	\$446.8	\$461.2	\$476.5	\$490.8
Expenditures	417.6	431.5	444.7	460.0	478.0	495.5
Balance	\$0.0	\$1.6	\$2.1	\$1.2	(\$1.5)	(\$4.6)
Balance as a % of Budget	0.0%	0.4%	0.5%	0.3%	(0.3%)	(0.9%)

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 website
- A Commissioner radio report broadcast live on WTTR on Sunday mornings and available on the County website

All the FY 21 budget sessions, from the first Budget Overview to the release of the Proposed Budget, 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

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 perfectly 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 new 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, 2019, 72.7% of long-term debt owed by the County will be retired within ten years and 41.0% will be retired in five years. New Public Improvement Bonds issued in November 2019 have an aggregate principal amount of \$30.0 million of new bonds.

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 in light of 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 ¹	Standard & Poor's ²	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

¹Relative ranking within a range may be designated by a 1, 2, or 3.

²Relative 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 in order 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 and thus may realize a loss.

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 various 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 takes into account 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, 2020.

Schedule of Debt Service Requirements (1)

Fiscal Years Ending June 30	G.O. Bonds (2)		Watershed Bonds		Notes, Capital Leases, and Other Debt		General Obligation Debt			Total Governmental Funds			Enterprise Funds			Grand Total Debt Service (1)
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	
2021	22,594,090	8,322,575	823,847	483,582	391,245	101,461	-	1,842,303	23,809,182	10,749,921	34,559,103	371,766	1,476,008	1,847,774	36,406,877	
2022	19,083,166	7,400,643	826,589	447,327	344,966	91,064	246,000	1,842,303	20,500,721	9,781,337	30,282,058	302,398	1,417,955	1,720,353	32,002,411	
2023	18,181,458	6,571,866	830,634	410,141	391,971	82,329	680,930	1,810,858	20,084,993	8,875,194	28,960,187	264,773	1,308,107	1,572,880	30,533,067	
2024	17,394,919	5,771,886	832,100	370,335	401,975	73,026	1,006,624	1,790,544	19,635,618	8,005,791	27,641,409	221,660	5,483,737	5,705,397	33,346,806	
2025	15,495,876	5,031,242	799,178	331,181	411,505	63,496	2,179,934	1,680,577	18,886,493	7,106,496	25,992,989	92,692	495,722	588,414	26,581,403	
2026	15,856,330	4,381,285	801,873	296,334	421,261	53,740	1,346,000	1,612,352	18,425,464	6,343,711	24,769,175	71,571	520,783	592,354	25,361,529	
2027	16,131,358	3,768,237	804,802	264,038	431,248	43,752	2,584,000	1,565,465	19,951,408	5,641,492	25,592,900	53,698	543,701	597,399	26,190,299	
2028	16,486,489	3,149,247	807,649	233,387	441,472	33,528	-	1,428,485	17,735,610	4,844,647	22,580,257	35,037	566,630	601,667	23,181,924	
2029	16,865,261	2,510,700	810,343	202,737	451,938	23,062	107,290	1,428,485	18,234,832	4,164,984	22,399,816	15,561	591,105	606,666	23,006,482	
2030	13,065,641	1,917,138	813,427	171,916	462,653	12,347	4,662,430	1,347,357	19,004,151	3,448,758	22,452,909	2,974	113,615	116,589	22,569,498	
2031	9,710,021	1,459,034	765,472	141,976	235,424	2,077	13,115,500	974,376	23,826,417	2,577,463	26,403,880	68	2,771	2,839	26,406,719	
2032	8,387,644	1,141,978	757,356	115,882	-	-	-	391,416	9,145,000	1,649,276	10,794,276	-	-	-	10,794,276	
2033	7,161,427	899,711	728,573	92,802	-	-	445,320	379,726	8,335,320	1,372,239	9,707,559	-	-	-	9,707,559	
2034	6,136,903	686,012	678,098	70,566	-	-	3,475,344	368,037	10,290,345	1,124,615	11,414,960	-	-	-	11,414,960	
2035	4,975,395	509,327	579,605	50,873	-	-	-	185,581	5,555,000	745,781	6,300,781	-	-	-	6,300,781	
2036	4,332,360	363,924	472,640	34,570	-	-	473,924	173,140	5,278,924	571,634	5,850,558	-	-	-	5,850,558	
2037	3,144,080	246,652	305,920	22,598	-	-	1,303,000	128,125	4,753,000	397,375	5,150,375	-	-	-	5,150,375	
2038	2,522,500	157,922	227,500	14,578	-	-	-	95,550	2,750,000	268,050	3,018,050	-	-	-	3,018,050	
2039	2,522,500	77,672	227,500	7,641	-	-	-	887,000	3,637,000	158,688	3,795,688	-	-	-	3,795,688	
2040	1,350,000	18,563	150,000	2,062	-	-	1,024,000	51,200	2,524,000	71,825	2,595,825	-	-	-	2,595,825	
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	\$ 221,397,418	\$ 54,385,614	\$ 13,043,106	\$ 3,764,526	\$ 4,385,658	\$ 579,882	\$ 33,537,296	\$ 19,169,255	\$ 272,363,478	\$ 77,899,277	\$ 350,262,755	\$ 1,432,198	\$ 12,520,134	\$ 13,952,332	\$ 364,215,087	

(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 \$4,385,658

Source: Carroll County Department of the Comptroller.

**Projected Statement of Direct and Enterprise Fund Bonded
Debt Issued and Outstanding
As of June 30, 2020 (1)(2)(3)**

	Principal Date	Issued	Outstanding (4)
<u>Direct Bonded Debt</u>	<u>of Issue</u>		
Volunteer Fire Dept Project Bonds	09/22/04	2,065,000	-
Volunteer Fire Dept Project Bonds	12/01/05	2,900,000	190,000
Consolidated Public Improvement Refunding Bonds	11/13/07	6,670,000	700,000
Consolidated Public Improvement Series A	11/12/09	30,931,089	-
Consolidated Public Improvement Series B Bonds	11/12/09	33,577,761	-
Consolidated Public Improvement Series D Bonds	10/21/10	19,649,128	12,743,492
Consolidated Public Improvement Bonds	11/10/11	18,750,000	1,720,000
Consolidated Public Improvement Refunding Bonds	11/10/11	9,873,957	-
Consolidated Public Improvement Refunding Bonds	11/08/12	16,220,345	4,697,074
Consolidated Public Improvement Bonds	11/08/12	21,460,000	13,935,000
Consolidated Public Improvement Bonds	11/14/13	26,000,000	17,965,000
Refunding of Taxable Pension Bonds	12/23/13	4,524,000	-
Consolidated Public Improvement Bonds	11/13/14	15,000,000	11,250,000
Consolidated Public Improvement Refunding Bonds	11/13/14	52,576,682	38,454,489
Consolidated Public Improvement Bonds	11/19/15	28,000,000	22,225,000
Consolidated Public Improvement Refunding Bonds	11/19/15	6,015,081	3,787,039
Consolidate Public Improvement Bonds	11/10/16	14,000,000	11,900,000
Consolidated Public Improvement Refunding Bonds	11/10/16	6,138,285	927,993
Consolidated Public Improvement Bonds	11/01/18	25,000,000	23,750,000
Consolidated Public Improvement Bonds	11/05/19	30,000,000	30,000,000
Consolidated Public Improvement Refunding Bonds	11/05/19	39,797,184	39,797,184
Installment Purchase Agreements:			
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

<u>Direct Bonded Debt</u>	Principal Date of Issue	Issued	Outstanding (4)
Farmers Home Administration:			
Watershed Bond — 1972	06/01/72	769,700	74,152
Watershed Bond — 1974	07/01/74	253,000	50,990
Watershed Bond — 1979	09/02/80	<u>678,800</u>	<u>265,115</u>
		<u>\$ 445,588,520</u>	<u>\$ 267,969,824</u>

Enterprise Fund Bonded Debt

Consolidated Public Improvement Refunding Bonds Series A	11/12/09	745,461	-
Consolidated Public Improvement Refunding Bonds Series B	11/12/09	1,072,239	-
Consolidated Public Improvement Bonds Series D	10/21/10	13,742	8,912
Consolidated Public Improvement Refunding Bonds	11/10/11	484,429	-
Consolidated Public Improvement Refunding Bonds	11/08/12	198,549	62,742
Consolidated Public Improvement Refunding Bonds	11/13/14	5,446,058	4,328,741
Consolidated Public Improvement Refunding Bonds	11/19/15	2,978,549	1,879,226
Consolidated Public Improvement Refunding Bonds	11/10/16	56,307	8,513
Consolidated Public Improvement Refunding Bonds	11/05/19	902,816	902,816
Water Quality Loan — MD Dept. of the Environment	03/22/00	532,680	33,400
Solid Waste	11/12/09	203,450	-
Solid Waste	11/10/11	789,648	-
Solid Waste	11/13/14	406,860	81,770
Solid Waste	11/19/15	191,370	120,739
Solid Waste	11/10/16	91,589	13,847
Septage	11/08/12	62,391	26,331
Airport	11/13/01	2,200,000	220,000
Airport	10/21/10	27,130	17,595
Airport	11/10/11	286,966	-
Airport	11/08/12	18,715	3,853
Airport	11/13/14	85,400	-
Airport	11/10/16	63,819	9,648
Airport - Draw Down Bond	05/01/19	4,802,001	4,802,001
		<u>\$ 21,660,169</u>	<u>\$ 12,520,134</u>
		<u>\$ 467,248,689</u>	<u>\$ 280,489,958</u>

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

(a) Capital Lease Agreements of \$4,385,658

(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>
2020 (4)	\$ 267,969,824	168,034	\$20,578,536,000	\$1,594.74	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
2015	308,973,068	167,852	18,495,548,665	1,799.47	1.67

**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>
2020 (4)	\$ 280,489,958	168,034	\$20,578,536,000	\$1,669.25	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
2015	326,345,144	167,852	18,495,548,665	1,898.53	1.76

(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, 2020

Net assessed value- Real Property	\$ 19,972,255,000	
Debt limit - 6% of net total assessed value (1)		\$ 1,198,335,300
Assessed Value-Personal Property	606,281,000	
Debt limit- 15% of net assessed value (1)		90,942,150
Debt Limit- (6%/15%) of net assessed value		1,289,277,450
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 280,456,558	
Less- Agricultural Preservation Program Self Supporting Debt	33,537,296	
Less- Fire Company Loans- Self Supporting Debt	190,000	
Less - Bureau of Utilities bonds	7,190,950	
Less - Septage bonds	26,331	
Total amount of debt applicable to debt limit		239,511,981
Legal debt margin		\$ 1,049,765,469

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
2010-2019

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
2011	20,895,165,478	6%/15%	1,302,726,361	301,960,750	1,000,765,611	23.18%
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	20,578,536,000	6%/15%	1,289,277,450	239,511,981	1,049,765,469	18.58%

Fund Balance

Explanation of Fund Balance

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 6/30/19 Audited - CAFR	Projected for 6/30/20 as of 4/22/20	Projected for 6/30/21
<u>Beginning Fund Balance</u>	\$117,740,625	\$117,550,515	\$100,864,568
Revenues	410,767,448	393,979,383	413,189,293
Expenditures	-406,844,558	-410,665,330	-417,611,000
GO Bond Proceeds, Premium, and Redemption	887,000	0	0
Projected Ending Fund Balance	\$117,550,515	\$100,864,568	\$96,442,861
<u>Nonspendable</u>			
Inventory	1,831,223	1,831,223	1,831,223
Prepaid Expenses	7,234,856	7,234,856	7,234,856
Loans for Economic Development	4,373,072	4,373,072	4,373,072
Loans to Volunteer Fire Companies	7,186,625	7,186,625	7,186,625
Loans to Municipalities	149,037	149,037	149,037
Advances to Industrial Development Authority	612,910	612,910	612,910
Due from other Governmental Funds	7,864,134	7,864,134	7,864,134
Total Nonspendable	29,251,857	29,251,857	29,251,857
<u>Restricted</u>			
Weed Control Future Equipment Purchases	179,704	179,704	152,204
Agricultural Preservation Payables	28,791,572	28,791,572	28,791,572
Loans Collectible Within One Year	1,160,347	1,160,347	1,160,347
Farmers & Merchants - Collateral	230,000	230,000	230,000
Total Restricted	30,361,623	30,361,623	30,334,123
<u>Committed</u>			
Stabilization Fund	20,940,467	20,880,550	20,880,550
Total Committed	20,940,467	20,880,550	20,880,550
<u>Assigned</u>			
Appropriation of Prior Year Unassigned Fund Balance	19,193,601	8,710,647	4,288,940
Community Media Center/Gamber Fire Co/CCPL	2,506,478	2,479,718	2,480,000
Encumbrances	1,745,330	2,100,000	2,100,000
Total Assigned	23,445,409	13,290,365	8,868,940
<u>Unassigned</u>			
Unassigned	13,551,159	7,080,173	7,107,392
Total Unassigned	13,551,159	7,080,173	7,107,392
<u>Summary</u>			
Ending Fund Balance	117,550,515	100,864,568	96,442,861
Less: Nonspendable	(29,251,857)	(29,251,857)	(29,251,857)
Less: Restricted	(30,361,623)	(30,361,623)	(30,334,123)
Less: Committed	(20,940,467)	(20,880,550)	(20,880,550)
Less: Assigned	(23,445,409)	(13,290,365)	(8,868,940)
Current Year Unassigned	\$13,551,159	\$7,080,173	\$7,107,392

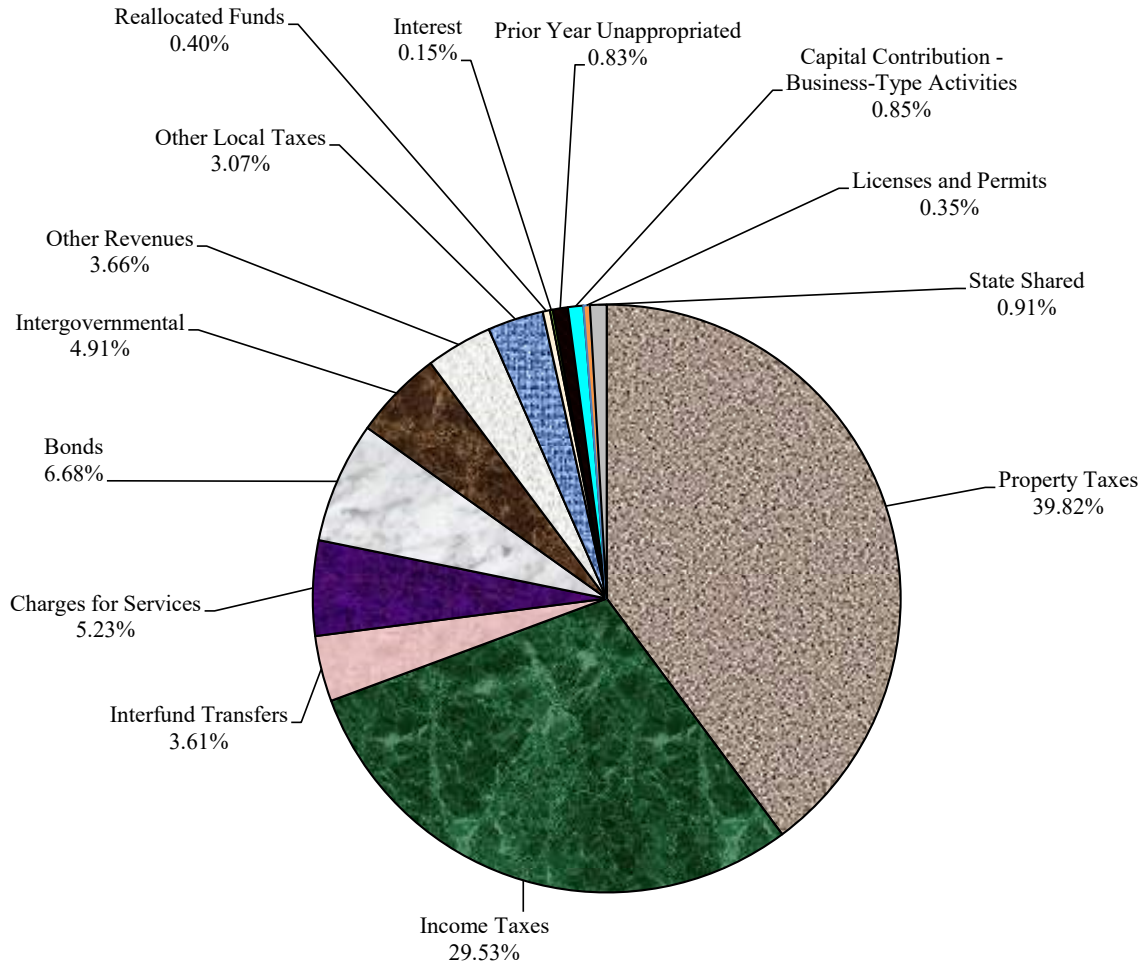
Fund Balance

Total Budget Summary

All Funds Sources - By Category

Fiscal Year 2021 Budget

\$565,540,340

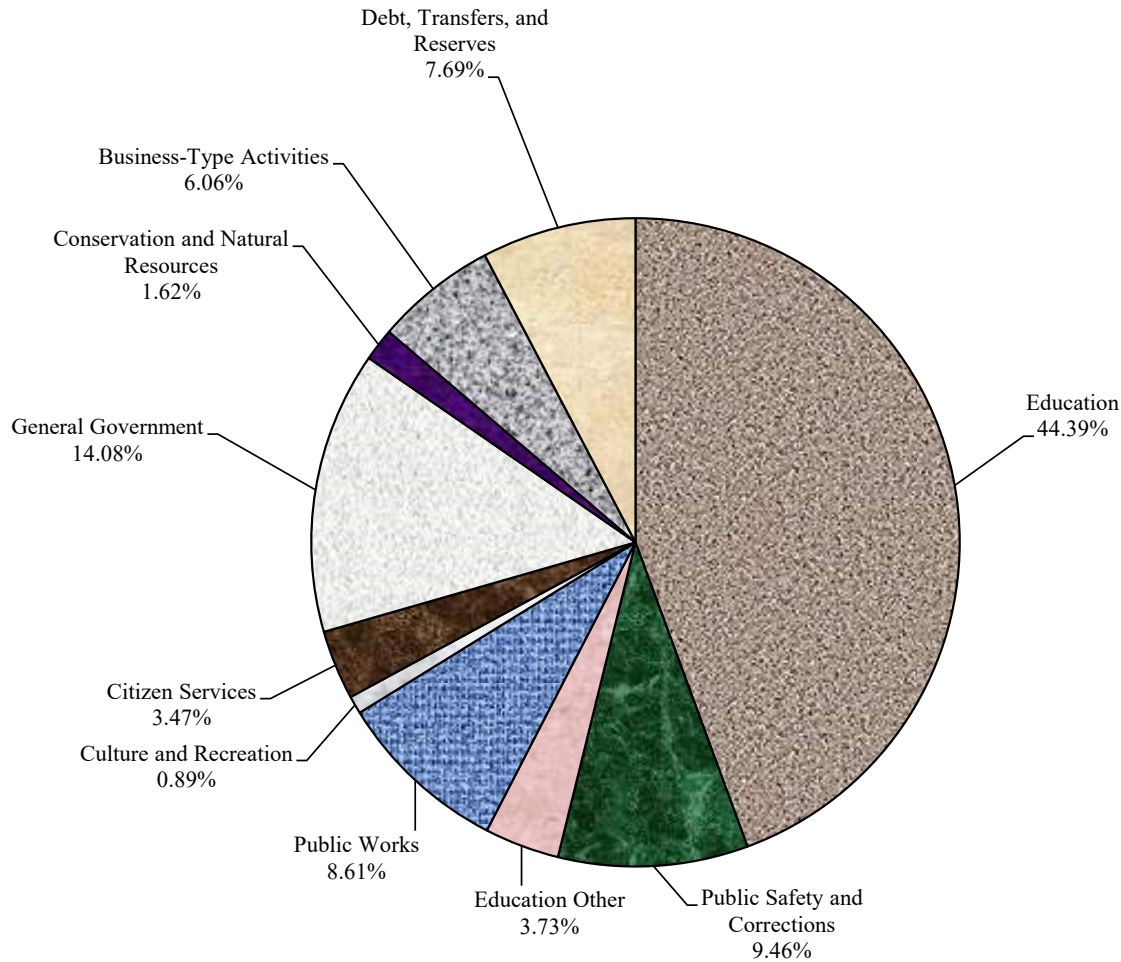


Category	FY 19 Actuals	FY 20 Budget	Change from FY 19	FY 21 Budget	Change from FY 20
Property Taxes	\$213,573,818	\$218,949,100	2.5%	\$225,175,730	2.8%
Income Taxes	169,051,410	163,878,720	-3.1%	166,994,010	1.9%
Interfund Transfers	42,377,249	19,213,960	-54.7%	20,443,690	6.4%
Charges for Services	24,406,349	25,661,490	5.1%	29,569,520	15.2%
Bonds	0	28,074,330	100.0%	37,771,030	34.5%
Intergovernmental	21,163,343	25,282,700	19.5%	27,768,770	9.8%
Other Revenues	30,925,977	21,375,485	-30.9%	20,682,780	-3.2%
Other Local Taxes	19,967,827	19,501,300	-2.3%	17,385,000	-10.9%
Reallocated Funds	3,379,000	3,434,650	1.6%	2,238,850	-34.8%
Interest	19,180,025	4,136,663	-78.4%	872,210	-78.9%
Prior Year Unappropriated	12,967,584	9,518,657	-26.6%	4,682,950	-50.8%
Capital Contribution - Business-Type Activities	4,289,501	2,095,000	-51.2%	4,796,000	128.9%
Licenses and Permits	3,766,429	1,711,000	-54.6%	2,003,100	17.1%
State Shared	890,595	5,236,130	487.9%	5,156,700	-1.5%
Total	\$565,939,108	\$548,069,185	-3.2%	\$565,540,340	3.2%

All Funds Uses - By Category

Fiscal Year 2021 Budget

\$565,540,340

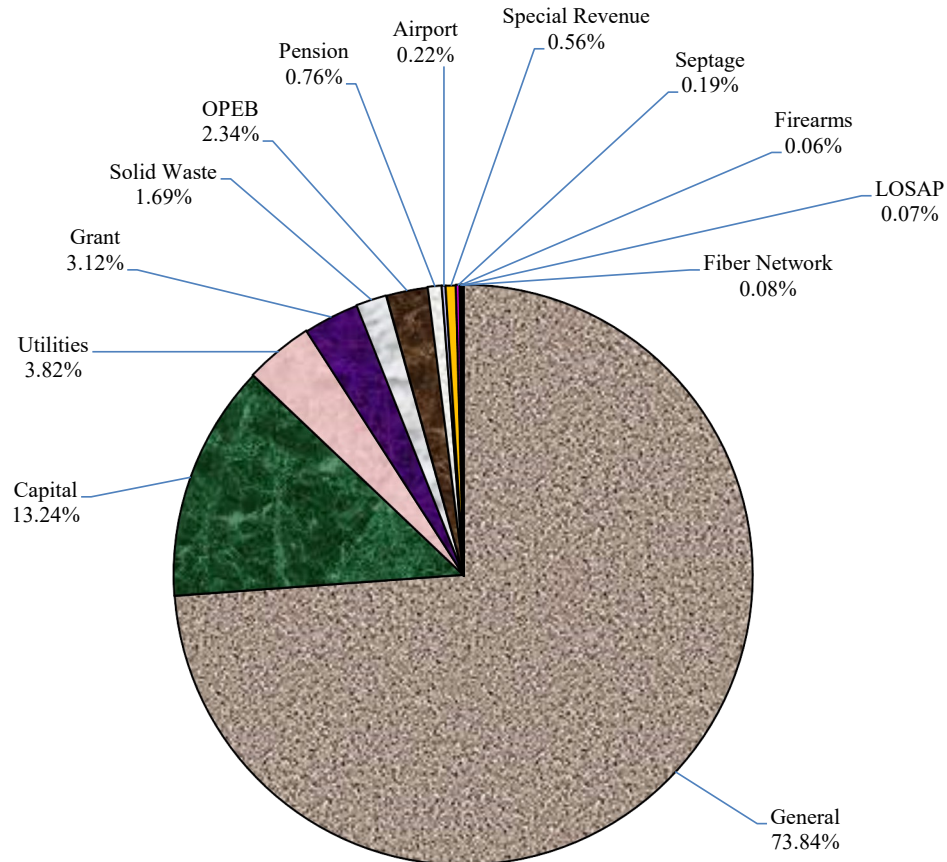


<u>Category</u>	FY 19 Actual	FY 20 Budget	Change from FY 19	FY 21 Budget	Change from FY 20
Education	\$222,871,877	\$239,380,220	7.4%	\$251,018,696	4.9%
Public Safety and Corrections	64,927,017	53,355,477	-17.8%	53,520,280	0.3%
Education Other	31,732,153	21,146,370	-33.4%	21,110,380	-0.2%
Public Works	43,671,721	48,807,100	11.8%	48,699,240	-0.2%
Culture and Recreation	4,310,734	4,823,680	11.9%	5,030,270	4.3%
Citizen Services	20,608,292	19,078,038	-7.4%	19,599,680	2.7%
General Government	41,837,687	81,392,070	94.5%	79,628,964	-2.2%
Conservation and Natural Resources	12,833,446	9,465,430	-26.2%	9,188,750	-2.9%
Business-Type Activities	22,224,301	26,010,730	17.0%	34,260,020	31.7%
Debt, Transfers, and Reserves	41,287,196	44,610,070	8.0%	43,484,060	-2.5%
Total	\$506,304,424	\$548,069,185	8.2%	\$565,540,340	3.2%

All Funds Uses - By Fund

Fiscal Year 2021 Budget

\$565,540,340



<u>Fund</u>	FY 19 Actual	FY 20 Budget	Change from FY 19	FY 21 Budget	Change from FY 20
General	\$406,749,056	\$418,809,330	3.0%	\$417,611,000	-0.3%
Capital	48,669,835	65,792,709	35.2%	74,902,140	13.8%
Utilities	11,194,425	15,077,020	34.7%	21,626,710	43.4%
Grant	16,828,919	16,405,796	-2.5%	17,654,760	7.6%
Solid Waste	8,199,955	8,224,770	0.3%	9,575,810	16.4%
OPEB	5,320,680	13,093,310	146.1%	13,216,510	0.9%
Pension	3,037,839	4,487,350	47.7%	4,313,550	-3.9%
Airport	985,628	1,030,990	4.6%	1,228,650	19.2%
Special Revenue	2,635,907	3,071,960	16.5%	3,184,360	3.7%
Septage	1,264,073	1,073,750	-15.1%	1,090,400	1.6%
Firearms	204,850	159,200	-22.3%	314,140	97.3%
Fiber Network	375,370	445,000	18.5%	424,310	-4.6%
LOSAP	837,887	398,000	-52.5%	398,000	0.0%
Total	\$506,304,424	\$548,069,185	8.2%	\$565,540,340	3.2%

All Funds Revenue Summary

All Funds revenue is projected to be \$565.5M in FY 21 with 69.3% of this amount coming from Property Taxes and Income Tax. Total revenue is \$17.5M, or 3.2%, above FY 20. Increases in property taxes and income taxes are offset by declines in use of prior year unappropriated, interest income, and other local taxes. The total budget is increasing primarily due to the replacement Career and Technology Center and water and sewer upgrades in the Town of Sykesville.

Revenue In Millions	FY 19 Budget	Percent of Total	FY 20 Budget	Percent of Total	FY 21 Budget	Percent of Total
Property Taxes	\$212.8	37.4%	\$218.9	35.9%	\$225.2	39.8%
Income Taxes	161.0	28.3%	163.9	27.5%	167.0	29.5%
Bonds	29.1	5.1%	28.1	5.0%	37.8	6.7%
Charges for Services	25.8	4.5%	25.7	4.3%	29.6	5.2%
Intergovernmental	31.4	5.5%	25.3	4.7%	27.8	4.9%
Interfund Transfers	19.0	3.3%	19.2	4.0%	20.4	3.6%
Other Revenues	20.5	3.6%	21.4	3.7%	20.7	3.7%
Other Local Taxes	18.6	3.3%	19.5	3.1%	17.4	3.1%
Prior Year Unappropriated	13.0	2.3%	9.5	2.0%	4.7	0.8%
Capital Contribution - Business-Type Activities	0.7	0.1%	2.1	7.3%	4.8	0.8%
State Shared	4.4	0.8%	5.2	0.5%	5.2	0.9%
Reallocated Funds	27.5	4.8%	3.4	1.2%	2.2	0.4%
Licenses and Permits	1.6	0.3%	1.7	0.3%	2.0	0.4%
Interest	3.7	0.7%	4.1	0.5%	0.9	0.2%
Total Revenue	\$569.0	100%	\$548.1	100%	\$565.5	100%

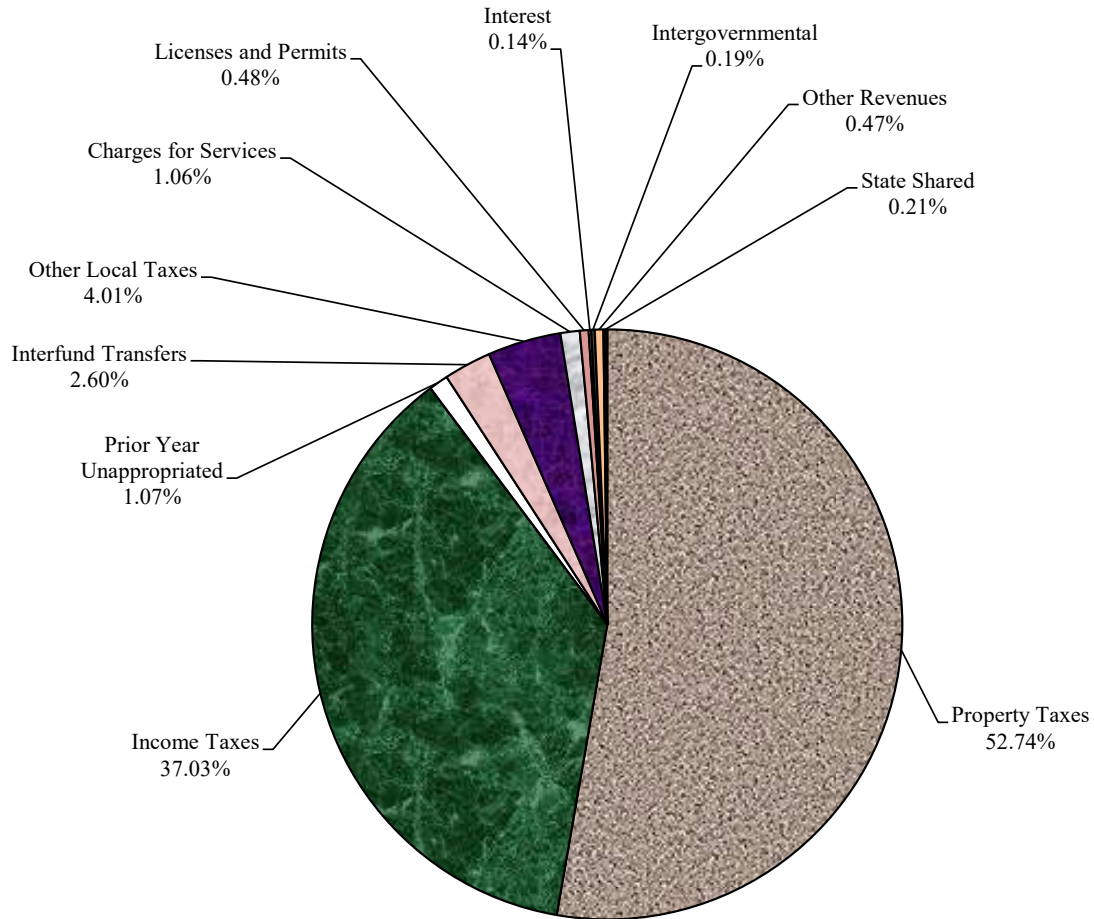
Percentages may not add to 100% due to rounding

General Fund Summary

General Fund Sources - By Category

Fiscal Year 2021 Budget

\$417,611,000

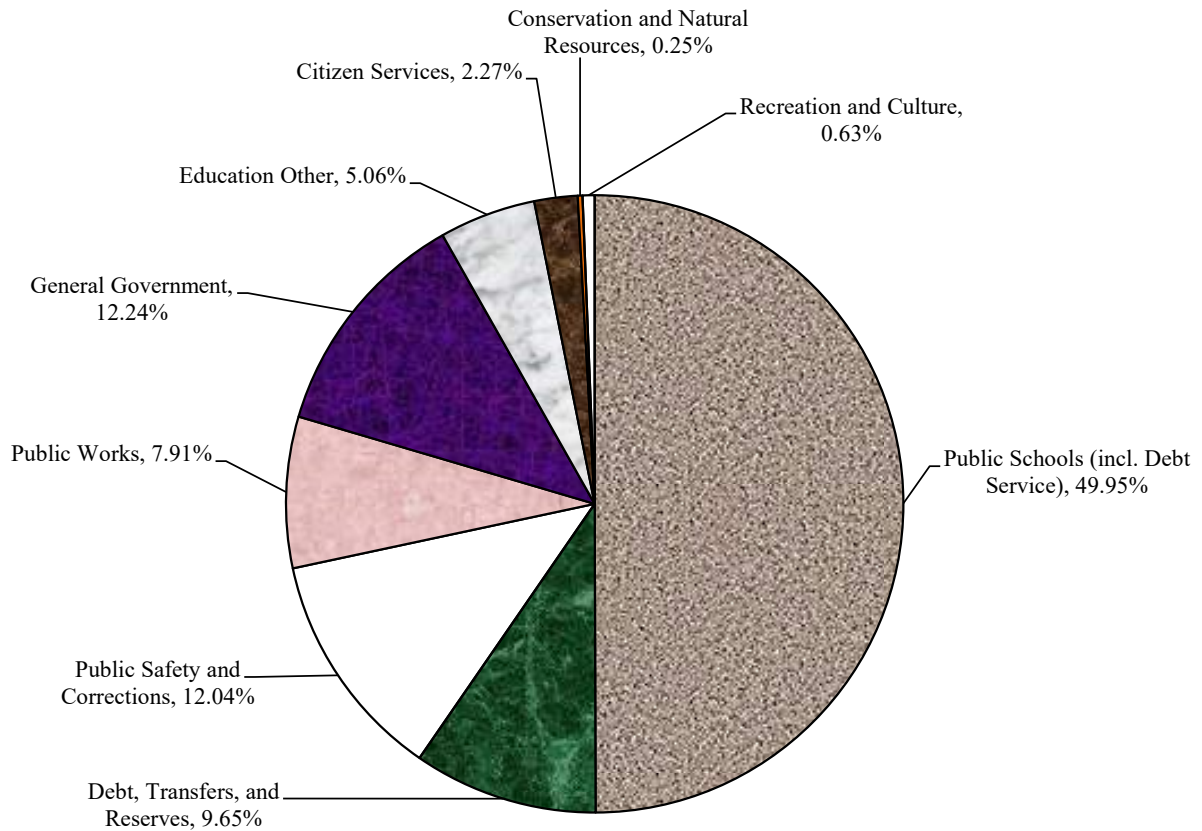


<u>Category</u>	FY 19 Actuals	FY 20 Budget	Change from FY 19	FY 21 Budget	Change from FY 20
Property Taxes	\$208,315,929	\$214,244,760	2.8%	\$220,266,083	2.8%
Income Taxes	155,378,135	151,798,000	-2.3%	154,622,849	1.9%
Prior Year Unappropriated	11,688,400	9,281,447	-20.6%	4,449,207	-52.1%
Interfund Transfers	10,713,719	10,633,930	-0.7%	10,873,160	2.2%
Other Local Taxes	16,824,354	19,351,300	15.0%	16,765,000	-13.4%
Charges for Services	3,812,350	4,229,550	10.9%	4,412,350	4.3%
Licenses and Permits	1,714,842	1,586,000	-7.5%	2,003,100	26.3%
Interest	1,483,033	728,270	-50.9%	577,700	-20.7%
Intergovernmental	1,370,570	1,375,460	0.4%	803,362	-41.6%
Other Revenues	10,263,922	4,720,613	-54.0%	1,968,189	-58.3%
State Shared	890,595	860,000	-3.4%	870,000	1.2%
Total	\$422,455,848	\$418,809,330	-0.9%	\$417,611,000	-0.3%

General Fund Uses - By Category

Fiscal Year 2021 Budget

\$417,611,000



Category	FY 19 Actuals	FY 20 Budget	Change from FY 19	FY 21 Budget	Change from FY 20
Public Schools (incl. Debt Service)	\$203,765,820	\$207,478,500	1.8%	\$208,611,730	0.5%
Debt, Transfers, and Reserves	38,651,289	41,538,110	7.5%	40,299,700	-3.0%
Public Safety and Corrections	60,824,231	50,689,500	-16.7%	50,300,840	-0.8%
Public Works	31,698,332	32,906,600	3.8%	33,051,240	0.4%
General Government	26,003,954	52,002,700	100.0%	51,113,470	-1.7%
Education Other	31,352,376	21,146,370	-32.6%	21,110,380	-0.2%
Citizen Services	10,180,160	9,415,190	-7.5%	9,461,420	0.5%
Conservation and Natural Resources	1,165,582	1,031,750	-11.5%	1,030,750	-0.1%
Recreation and Culture	3,107,312	2,600,610	-16.3%	2,631,470	1.2%
Total	\$406,749,056	\$418,809,330	3.0%	\$417,611,000	-0.3%

General Fund Revenues

General Fund Revenue Analysis

Carroll County's General Fund receives revenues from over 120 sources including taxes, permit fees, State aid, user fees, and investment income. Approximately 90% of revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY 20 Budget	Percent of Total	FY 20 Revised Forecast	Percent of Total	FY 21 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$198.0	47.3%	\$198.8	47.4%	\$204.0	48.9%	48.9%
Railroad and Public Utilities	8.0	1.9%	8.0	1.9%	8.0	1.9%	50.8%
Ordinary Business	8.1	1.9%	7.8	1.9%	8.2	2.0%	52.7%
Total Property	214.1	51.1%	214.6	51.1%	220.3	52.7%	52.7%
Income Tax	151.8	36.2%	155.4	37.0%	154.6	37.0%	89.8%
Recordation Tax	14.3	3.4%	14.7	3.5%	13.0	3.1%	92.9%
Investment Income	3.1	0.7%	1.6	0.4%	0.2	0.0%	92.9%
Cable Franchise Fee	1.8	0.4%	1.7	0.4%	1.7	0.4%	93.3%
911 Service Fee	2.9	0.7%	1.8	0.4%	1.8	0.4%	93.7%
Building Permits	0.6	0.1%	0.6	0.1%	0.8	0.2%	93.9%
Total Major Revenues	388.6	92.8%	390.4	93.0%	392.3	93.9%	93.9%
Other Annual Revenues	10.3	2.5%	9.5	2.3%	10.0	2.4%	96.3%
Total Annual Revenues	398.9	95.2%	399.9	95.3%	402.3	96.3%	96.3%
Other Revenues	19.9	4.8%	19.9	4.7%	15.3	3.7%	100.0%
Total Revenue	\$418.8	100.0%	\$419.8	100.0%	\$417.6	100.0%	100.0%

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

Revenue	FY 19 Actuals	FY 20 Budget	FY 21 Budget	Increase (Decrease)	% Change
Real Property Tax	\$192,132,075	\$198,001,680	\$204,294,797	\$6,293,117	3.18%
Homestead Tax Credit	(365,566)	(370,520)	(598,800)	(228,280)	61.61%
Property Tax Rebate	(26)	0	0	0	0.00%
Senior Tax Credit	(2,369)	(20,000)	(20,000)	0	0.00%
Taxes - Discounts	(836,777)	(860,000)	(860,000)	0	0.00%
Penalty and Interest	755,648	820,000	800,000	(20,000)	-2.44%
Semi-Annual Service Charges	358,283	100,000	120,000	20,000	20.00%
Prior Years Taxes Deferred	448,901	300,000	300,000	0	0.00%
Real Property Tax - Prior Year	11,561	0	0	0	0.00%
Collections Office - Over/Under	72	0	0	0	0.00%
Railroad and Public Utility	7,986,747	8,000,000	8,000,000	0	0.00%
Personal Property Tax	339,363	350,000	350,000	0	0.00%
Ordinary Business Tax	7,488,015	7,798,600	7,880,086	81,486	1.04%
Total Local Property Taxes	\$208,315,929	\$214,119,760	\$220,266,083	\$6,146,323	2.87%
Income Tax	\$155,378,135	\$151,798,000	\$154,622,849	\$2,824,849	1.86%
Recordation Fee	\$13,703,195	\$14,307,500	\$13,000,000	(\$1,307,500)	-9.14%
Cable Franchise Fee	1,682,016	1,827,000	1,665,000	(162,000)	-8.87%
911 Service Fee	1,082,653	2,850,000	1,750,000	(1,100,000)	-38.60%
Admissions	356,490	350,000	350,000	0	0.00%
Payment in Lieu of Taxes (PILOT)	0	16,800	0	(16,800)	-100.00%
Other Local Taxes	\$16,824,354	\$19,351,300	\$16,765,000	(\$2,586,300)	-13.36%
State Aid - Police Protection	\$890,595	\$860,000	\$870,000	\$10,000	1.16%
Total State Shared Taxes	\$890,595	\$860,000	\$870,000	\$10,000	1.16%
Heavy Equipment Tax	\$120,440	\$125,000	\$125,000	\$0	0.00%
Beer, Wine, Liquor Licenses	211,782	210,000	210,000	0	0.00%
Amusements	0	2,000	0	(2,000)	-100.00%
Traders Licenses	141,646	133,900	135,000	1,100	0.82%
Mobile Home Licenses	59,128	62,000	62,000	0	0.00%
Animal Licenses	47,939	65,000	50,000	(15,000)	-23.08%
Building Permits	537,160	565,000	787,000	222,000	39.29%
Plumbing Licenses	30,240	16,000	35,000	19,000	118.75%
Marriage Licenses	31,790	33,000	33,000	0	0.00%
Electrical Licenses	39,120	20,000	40,000	20,000	100.00%
Utility Construction Permits	20,370	36,000	34,000	(2,000)	-5.56%
Electrical Permits	215,044	210,000	223,000	13,000	6.19%
Grading Permits	23,355	22,000	25,000	3,000	13.64%
Use and Occupancy Certificates	25,785	23,000	28,000	5,000	21.74%
Zoning Certificates/Ordinances	1,850	2,100	2,100	0	0.00%
Plumbing Permits	182,873	160,000	188,000	28,000	17.50%
Reinspection Fees	7,825	8,000	8,000	0	0.00%
Kennel Licenses	18,495	18,000	18,000	0	0.00%
Total Licenses and Permits	\$1,714,842	\$1,711,000	\$2,003,100	\$292,100	17.07%

General Fund Operating Revenues

Revenue	FY 19 Actuals	FY 20 Budget	FY 21 Budget	Increase (Decrease)	% Change
State Aid - Fire Protection	\$388,359	\$388,600	\$388,600	\$0	0.00%
Bond Interest Subsidy	763,038	750,270	172,635	(577,635)	-76.99%
State Aid - Various Reimbursements	0	0	0	0	0.00%
Grand and Petit Jury Reimbursements	44,780	52,000	52,000	0	0.00%
Circuit Court Master Reimbursement	174,394	184,590	190,127	5,537	3.00%
Total Intergovernmental	\$1,370,571	\$1,375,460	\$803,362	(\$572,098)	-41.59%
Lien Certification	\$192,036	\$215,000	\$190,000	(\$25,000)	-11.63%
Data Processing Services	2,098	3,100	2,000	(1,100)	-35.48%
Hearing Fees - Board of Zoning Appeals	16,650	14,000	15,000	1,000	7.14%
Copy Fees	18,806	14,900	15,695	795	5.34%
Health Department	39,534	50,000	44,000	(6,000)	-12.00%
Hearing Fees - Zoning Administration	11,100	12,600	11,000	(1,600)	-12.70%
Total General Government	\$280,224	\$309,600	\$277,695	(\$31,905)	-10.31%
Sheriff Salary Recovery	\$13,600	\$14,890	\$33,710	\$18,820	126.39%
Sheriff Fees	115,386	102,790	111,000	8,210	7.99%
Detention Center	198,900	200,000	203,000	3,000	1.50%
Inspection Fees - Roads	4,310	75,000	65,000	(10,000)	-13.33%
Inspection Fees - Development Review	10,358	12,000	10,000	(2,000)	-16.67%
Detention Center - Commissary	49,470	50,000	45,000	(5,000)	-10.00%
Detention Center - Work Release	46,342	70,000	45,000	(25,000)	-35.71%
Detention Center - Home Detention	11,106	21,890	16,500	(5,390)	-24.62%
Citations	10,362	6,380	8,000	1,620	25.39%
Inspection Fees - Fire Safety	83,249	97,000	98,000	1,000	1.03%
Detention Center - Juvenile Transport	19,195	21,530	20,000	(1,530)	-7.11%
State Criminal Alien Asst. Program (SCAAP)	6,720	2,620	0	(2,620)	-100.00%
Sex Offender Registry	26,800	26,000	28,000	2,000	7.69%
Sheriff Training Academy	79,689	100,970	91,500	(9,470)	-9.38%
Circuit Court Annex - Rent and Heat	12,994	13,000	12,995	(5)	-0.04%
Total Public Safety	\$688,481	\$814,070	\$787,705	(\$26,365)	-3.24%
Vehicle Maintenance	\$390,722	\$475,000	\$415,000	(\$60,000)	-12.63%
Road Maintenance	116,726	110,000	110,000	0	0.00%
Development Review Fees	198,916	130,000	492,000	362,000	278.46%
Fuel Recovery	655,139	600,000	600,000	0	0.00%
Stormwater/Environmental Review Fees	38,989	36,000	36,000	0	0.00%
Engineering Review Fees	11,910	20,000	18,000	(2,000)	-10.00%
Flood Plain Review Fees	1,000	2,000	2,000	0	0.00%
Forest Conservation Review Fees	17,874	22,000	18,000	(4,000)	-18.18%
Weed Control	70,793	71,580	71,580	0	0.00%
Total Public Works	\$1,502,069	\$1,466,580	\$1,762,580	\$296,000	20.18%

General Fund Operating Revenues

Revenue	FY 19 Actuals	FY 20 Budget	FY 21 Budget	Increase (Decrease)	% Change
Bear Branch Programs	\$14,831	\$18,000	\$18,000	\$0	0.00%
Dog Park Memberships	4,385	4,000	8,000	4,000	100.00%
Farm Museum Admissions	17,160	16,000	15,300	(700)	-4.38%
Farm Museum Concessions	41,635	50,000	40,000	(10,000)	-20.00%
Farm Museum Special Events	54,461	60,000	55,000	(5,000)	-8.33%
Farm Museum Sponsors	27,450	30,000	35,000	5,000	16.67%
Farm Museum Weddings	41,000	40,000	40,000	0	0.00%
Farm Museum Wine Festival	151,418	350,000	285,000	(65,000)	-18.57%
Hashawha Concessions	1,828	1,000	1,500	500	50.00%
Hashawha Fees	243,512	265,000	250,000	(15,000)	-5.66%
Hashawha General Public Programs	9,185	9,000	12,020	3,020	33.56%
Hashawha Outdoor School Meals	156,761	147,000	170,000	23,000	15.65%
Hashawha School Programs	18,368	13,000	15,000	2,000	15.38%
Park Facility Rental	2,750	7,700	5,600	(2,100)	-27.27%
Pavilion and Facility Rentals	46,745	60,000	60,000	0	0.00%
Piney Run Admissions	172,075	200,000	180,000	(20,000)	-10.00%
Piney Run Boat Rentals	63,750	75,500	70,000	(5,500)	-7.28%
Piney Run Concessions	8,303	12,000	9,200	(2,800)	-23.33%
Piney Run Council Sponsorship	3	1,200	0	(1,200)	-100.00%
Piney Run Nature Camp	82,230	75,000	75,000	0	0.00%
Piney Run Nature Center Concessions	1,603	2,500	2,300	(200)	-8.00%
Piney Run Nature Center Facility Rental	1,803	2,000	2,000	0	0.00%
Piney Run Nature Center Programs	6,767	4,500	5,500	1,000	22.22%
Piney Run Programs	3,243	6,000	6,000	0	0.00%
Piney Run School Groups	3,310	6,500	5,300	(1,200)	-18.46%
Recreation and Parks Program Fees	0	18,000	18,000	0	0.00%
Sports Complex Advertisement	0	300	1,000	700	233.33%
Sports Complex Concessions	111	1,200	1,200	0	0.00%
Sports Complex Rent/Lighting	49,443	41,200	58,000	16,800	40.78%
Sports Complex Tournament Fees	3,625	18,100	25,000	6,900	38.12%
Total Recreation	\$1,227,755	\$1,534,700	\$1,468,920	(\$65,780)	-4.29%
Westminster Senior Center Classes	\$6,466	\$13,000	\$10,000	(\$3,000)	-23.08%
North Carroll Senior Center Classes	25,856	21,000	26,900	5,900	28.10%
South Carroll Senior Center Classes	35,195	28,000	36,650	8,650	30.89%
Taneytown Senior Center Classes	1,725	3,600	2,900	(700)	-19.44%
Mt. Airy Senior Center Classes	16,761	14,000	14,000	0	0.00%
Senior Center Bus Trips	27,817	25,000	25,000	0	0.00%
Total Aging	\$113,820	\$104,600	\$115,450	\$10,850	10.37%
Circuit Court Fines	\$30,218	\$30,000	\$30,000	\$0	0.00%
Liquor License Fines	6,600	7,200	7,200	0	0.00%
Animal Violation Fines	10,041	10,000	10,000	0	0.00%
Humane Society Impound Fees	19,605	20,000	19,500	(500)	-2.50%
Parking Violations	1,110	250	250	0	0.00%
Total Fines and Forfeits	\$67,574	\$67,450	\$66,950	(\$500)	-0.74%

General Fund Operating Revenues

Revenue	FY 19 Actuals	FY 20 Budget	FY 21 Budget	Increase (Decrease)	% Change
Interest - Miscellaneous Loans	\$13,035	\$11,100	\$10,000	(\$1,100)	-9.91%
Interest - Fire Company Loans	283,791	255,170	105,700	(149,470)	-58.58%
Investment Income	1,842,516	3,097,643	177,389	(2,920,254)	-94.27%
Investment Income - IPA	462,000	462,000	462,000	0	0.00%
Unrealized Gains/Losses	724,207	0	0	0	0.00%
Rents and Royalties	6,427,791	322,960	335,550	12,590	3.90%
Cell Tower Rent	49,431	52,000	52,000	0	0.00%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Advertising - Liquor Licenses	8,050	10,000	10,000	0	0.00%
Jury Duty	731	0	0	0	0.00%
Postage	25,727	26,650	28,000	1,350	5.07%
Equipment Sales	181,115	150,000	160,000	10,000	6.67%
Purchasing Card Rebate	86,569	35,000	35,000	0	0.00%
Miscellaneous	876,465	213,660	213,700	40	0.02%
Total Other	\$10,988,028	\$4,642,783	\$1,595,939	(\$3,046,844)	-65.63%
Insurance Recovery	\$301	\$0	\$0	\$0	0.00%
Pension Recovery - Enterprise and Grants	307,857	335,000	367,000	32,000	9.55%
OPEB Recovery - Enterprise and Grants	348,996	370,000	483,000	113,000	30.54%
State Retirement Recovery - Enterprise and Grants	5,960	6,650	6,000	(650)	-9.77%
Health Department Water/Sewer	5,288	5,000	5,000	0	0.00%
Westminster Motorola Revenue Recovery	22,951	22,000	22,000	0	0.00%
Total Cost Recovery	\$691,353	\$738,650	\$883,000	\$144,350	19.54%
Total Annual Revenue	\$400,053,729	\$398,893,953	\$402,288,633	\$3,394,680	0.85%
Prior Year Unappropriated Reserve	\$11,688,400	\$9,279,947	\$4,421,707	(\$4,858,240)	-52.35%
Current Year Surplus	0	1,500	27,500	26,000	1733.33%
Special Revenue Fund: Hotel Rental Tax	358,029	408,210	412,000	3,790	0.93%
Transfer from Capital Fund	10,355,690	10,225,720	10,461,160	235,440	2.30%
Total Operating Revenue	\$422,455,848	\$418,809,330	\$417,611,000	(\$1,198,330)	-0.29%

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.

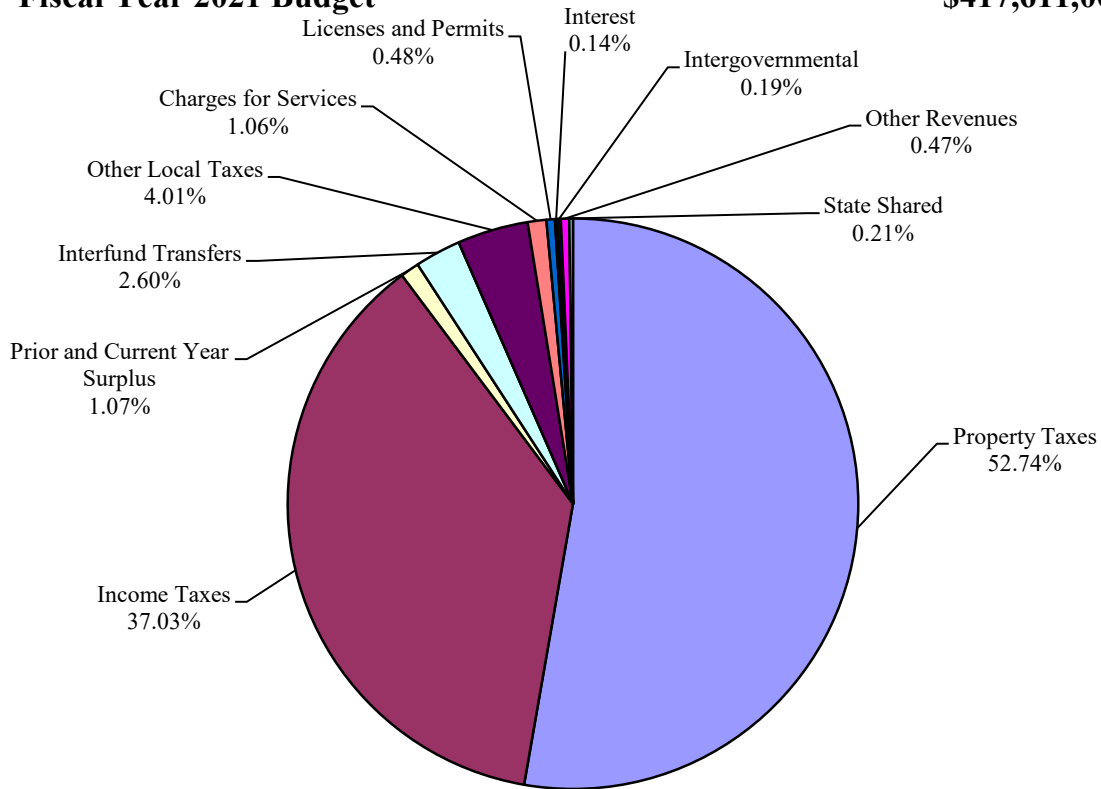
Special Revenue Fund: Hotel Rental Tax Dedicated Hotel Tax revenue transferred into the General Fund for tourism and promotion of the County.

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

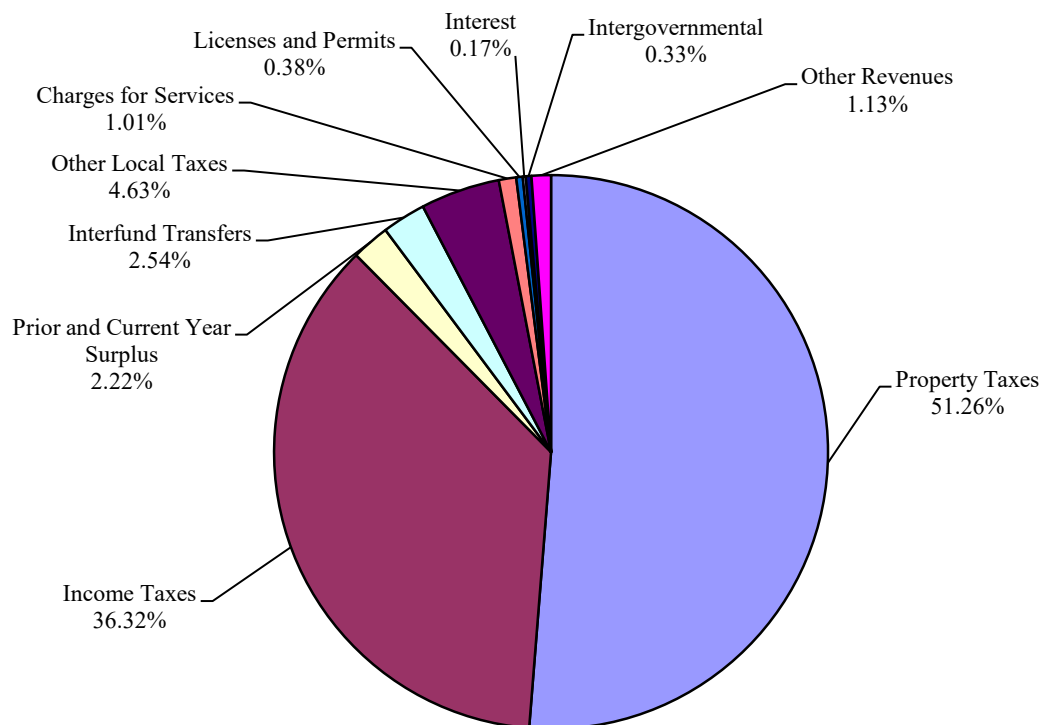
Fiscal Year 2021 Budget

\$417,611,000



Fiscal Year 2020 Budget

\$418,809,330



Operating Plan

Six-Year Operating Revenue

	FY 21 Proposed	FY 22 Planned	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned
Real Property Tax	208,945,650	\$214,688,671	\$220,312,899	\$226,033,050	\$231,878,103	\$237,869,787
% Change	0	2.75%	2.62%	2.60%	2.59%	2.58%
Property Tax directly to Capital Fund	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
Property Tax directly to Stormwater Fund	(2,409,652)	(3,073,414)	(3,510,287)	(3,932,779)	(4,314,241)	(4,728,648)
Railroad and Public Utility	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
% Change	0	0.00%	0.00%	0.00%	0.00%	0.00%
Total Business Tax	8,230,086	8,312,387	8,395,511	8,479,466	8,564,260	8,649,903
% Change	0	1.00%	1.00%	1.00%	1.00%	1.00%
Total Property Tax	220,266,084	\$225,427,644	\$230,698,122	\$236,079,737	\$241,628,123	\$247,291,041
% Change	0	2.34%	2.34%	2.33%	2.35%	2.34%
Income Tax	154,622,849	\$163,667,423	\$170,498,613	\$177,629,198	\$185,072,533	\$192,842,568
% Change	0	5.85%	4.17%	4.18%	4.19%	4.20%
Recordation	13,000,000	13,500,000	14,000,000	14,200,000	14,400,000	14,600,000
% Change	(0)	3.85%	3.70%	1.43%	1.41%	1.39%
Cable Franchise Fee	1,665,000	1,665,000	1,665,000	1,665,000	1,665,000	1,665,000
% Change	(0)	0.00%	0.00%	0.00%	0.00%	0.00%
Building Permits	787,000	797,260	807,828	818,713	829,924	841,472
% Change	0	1.30%	1.33%	1.35%	1.37%	1.39%
911 Service Fee	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
% Change	(0)	0.00%	0.00%	0.00%	0.00%	0.00%
Investment Income	177,388	180,936	184,555	188,246	192,011	195,851
% Change	(1)	2.00%	2.00%	2.00%	2.00%	2.00%
Total Major Revenues	392,268,321	\$406,988,262	\$419,604,117	\$432,330,894	\$445,537,590	\$459,185,931
% Change	0	3.75%	3.10%	3.03%	3.05%	3.06%
Other Revenues ***	740,335	709,142	651,857	605,922	526,265	434,633
% Change	(0)	-4.21%	-8.08%	-7.05%	-13.15%	-17.41%
Tier 2 Revenues *	5,485,277	5,769,835	5,962,930	6,161,818	6,366,673	6,557,673
% Change	0	5.19%	3.35%	3.34%	3.32%	3.00%
Tier 3 Revenues **	3,794,700	3,851,621	3,909,395	3,968,036	4,027,556	4,087,970
% Change	0	1.50%	1.50%	1.50%	1.50%	1.50%
Annual Revenues	402,288,633	\$417,318,860	\$430,128,299	\$443,066,670	\$456,458,084	\$470,266,207
% Change	0	3.74%	3.07%	3.01%	3.02%	3.03%
Prior Year Unappropriated Reserve	4,421,707	\$4,288,940	\$4,022,886	\$4,173,189	\$4,301,283	\$4,430,667
% Change	(1)	-3.00%	-6.20%	3.74%	3.07%	3.01%
Current Year Surplus	27,500	246,000	680,930	1,006,624	2,179,934	1,346,000
% Change	1	794.55%	176.80%	47.83%	116.56%	-38.26%
Transfer from Special Revenue Fund	412,000	466,000	471,000	476,000	480,000	485,000
% Change	0	13.11%	1.07%	1.06%	0.84%	1.04%
Transfer from Capital Fund - Income Tax For Debt Service	10,461,160	10,757,958	11,476,291	12,491,926	13,133,235	14,319,930
% Change	0	2.84%	6.68%	8.85%	5.13%	9.04%
Total Revenues	417,611,000	\$433,077,757	\$446,779,406	\$461,214,409	\$476,552,536	\$490,847,804
% Change	(0)	3.70%	3.16%	3.23%	3.33%	3.00%

* 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 BABS Subsidy and Fire Co Loan Interest and IPA Interest

Operating Plan Fiscal Years 2021 - 2026

Department/Agency	FY 21 Proposed	FY 22 Planned	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned
Public Schools						
Carroll County Public Schools	198,407,700	204,617,860	211,022,400	217,627,400	224,439,140	231,172,310
Carroll County Public Schools Debt Service	10,204,030	10,522,140	11,254,050	12,301,680	12,967,830	14,180,560
Total Public Schools	208,611,730	215,140,000	222,276,450	229,929,080	237,406,970	245,352,870
Education Other						
Cable Regulatory Commission	164,600	172,830	181,470	190,550	200,070	210,080
Carroll Community College	10,607,100	10,925,310	11,253,070	11,590,660	11,938,380	12,296,540
Carroll Community College - Adult Basic Educ	284,040	284,040	284,040	284,040	284,040	284,040
Carroll Community College - Entrepreneurship	110,000	113,300	116,700	120,200	123,810	127,520
Carroll County Public Library	9,279,640	9,558,030	9,844,770	10,140,110	10,444,320	10,757,650
Community Media Center	665,000	665,000	665,000	665,000	665,000	665,000
Total Education Other	21,110,380	21,718,510	22,345,050	22,990,560	23,655,620	24,340,830
Public Safety and Corrections						
Circuit Court	2,216,710	2,285,250	2,354,970	2,424,490	2,498,520	2,572,150
Circuit Court Magistrates	412,870	425,580	438,510	451,680	465,230	479,190
Orphans Court	61,640	61,700	61,760	61,820	61,890	62,060
Volunteer Community Service Program	186,420	192,010	197,770	203,710	209,820	216,110
Total Courts	2,877,640	2,964,540	3,053,010	3,141,700	3,235,460	3,329,510
Public Safety 911	5,656,760	6,212,940	6,155,270	6,348,640	6,811,920	6,763,330
Total Public Safety 911	5,656,760	6,212,940	6,155,270	6,348,640	6,811,920	6,763,330
Administrative Services	3,147,120	3,273,500	3,407,290	3,541,000	3,816,760	3,968,210
Advocacy and Investigation Center	23,370	21,070	21,700	22,350	23,020	27,220
Corrections	8,808,980	9,100,980	9,459,100	9,836,760	10,259,510	10,636,460
Law Enforcement	11,428,940	11,884,390	12,337,600	12,823,430	13,337,410	13,911,700
Training Academy	71,850	74,000	76,210	78,490	80,840	83,250
Total Sheriff's Office	23,480,260	24,353,940	25,301,900	26,302,030	27,517,540	28,626,840
State's Attorney's Office	3,591,330	3,699,410	3,810,590	3,924,920	4,042,660	4,163,950
Total State's Attorney's Office	3,591,330	3,699,410	3,810,590	3,924,920	4,042,660	4,163,950
Animal Control	897,180	966,100	995,080	980,370	1,054,780	1,086,480
EMS 24/7 Services	4,657,180	4,796,900	4,940,800	5,089,030	5,241,700	5,398,950
Fire Services Administration	234,790	239,770	246,970	254,380	262,010	269,870
Length of Service Award Program	398,000	630,000	680,000	730,000	780,000	830,000
Volunteer Emergency Services Association	8,507,700	8,762,930	9,025,820	9,296,590	9,575,490	9,862,760
Total Public Safety and Corrections Other	14,694,850	15,395,700	15,888,670	16,350,370	16,913,980	17,448,060
Total Public Safety and Corrections	50,300,840	52,626,530	54,209,440	56,067,660	58,521,560	60,331,690
Public Works						
Public Works Administration	542,020	548,410	564,860	581,900	599,260	623,240
Building Construction	334,550	344,390	355,220	363,900	374,620	385,860
Engineering Administration	545,680	561,050	577,880	595,220	653,070	672,670
Engineering - Construction Inspection	392,940	404,730	416,870	429,380	443,130	455,530
Engineering - Design	330,590	340,510	350,720	361,240	372,080	383,240
Engineering - Survey	258,190	251,610	259,060	266,930	274,840	307,190
Facilities	11,541,160	11,141,300	11,750,340	12,149,860	12,610,570	12,996,890
Fleet Management	7,703,160	8,248,660	8,315,870	8,565,350	8,822,310	9,086,980
Permits and Inspections	1,407,170	1,455,640	1,491,650	1,536,250	1,592,000	1,630,100
Roads Operations	7,205,650	7,438,640	7,661,800	7,891,640	8,128,380	8,372,240
Storm Emergencies	2,167,160	2,264,480	2,361,360	2,468,320	2,580,290	2,697,520
Traffic Control	356,000	339,800	349,990	360,480	371,290	382,420
Transit Administration	141,670	145,920	150,300	154,810	159,450	164,230
Veteran Transit Services	125,300	134,700	144,800	155,660	167,330	179,880
Total Public Works	33,051,240	33,619,840	34,750,720	35,880,940	37,148,620	38,337,990

Operating Plan Fiscal Years 2021 - 2026

Department/Agency	FY 21 Proposed	FY 22 Planned	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned
Citizen Services						
Citizen Services Administration	346,130	356,510	367,210	378,230	389,570	401,260
Aging and Disabilities	1,249,680	1,293,460	1,328,760	1,372,130	1,409,790	1,455,580
Recovery Support Services	411,940	915,510	942,670	965,650	994,470	1,024,160
Total Citizen Services	2,007,750	2,565,480	2,638,640	2,716,010	2,793,830	2,881,000
Access Carroll	20,000	20,000	20,000	20,000	20,000	20,000
The Arc Carroll County	270,800	276,220	281,740	287,380	293,120	298,990
CHANGE, Inc.	265,540	270,850	276,270	281,790	287,430	293,180
Family and Children's Services	392,070	403,830	415,950	428,430	441,280	454,520
Flying Colors of Success	46,640	48,970	51,420	53,990	56,690	59,530
Human Services of Program	1,217,310	1,241,660	1,266,490	1,291,820	1,317,660	1,344,010
Mosaic Community Services	109,760	111,960	114,190	116,480	118,810	121,180
Rape Crisis Intervention Service	168,630	177,060	185,910	195,210	204,970	215,220
Target Community and Educational Services	270,800	276,220	281,740	287,380	293,120	298,990
Youth Services Bureau	1,070,390	1,166,800	1,190,130	1,213,940	1,238,220	1,262,980
Citizen Services Non - Profits	3,831,940	3,993,570	4,083,840	4,176,420	4,271,300	4,368,600
Health Department	3,601,730	3,709,780	3,821,080	3,935,710	4,053,780	4,175,390
Social Services	20,000	20,000	20,000	20,000	20,000	20,000
Citizen Services State	3,621,730	3,729,780	3,841,080	3,955,710	4,073,780	4,195,390
Total Citizen Services	9,461,420	10,288,830	10,563,560	10,848,140	11,138,910	11,444,990
Recreation and Culture						
Recreation and Parks Administration	419,180	425,620	438,380	452,750	465,090	484,030
Hashawha	826,150	843,890	871,700	906,540	928,390	957,210
Piney Run Park	663,310	687,950	713,110	742,030	780,330	803,730
Recreation	438,530	454,250	470,140	486,390	503,730	519,140
Sports Complex	204,300	211,080	221,110	228,310	235,890	242,970
Total Recreation and Parks	2,551,470	2,622,790	2,714,440	2,816,020	2,913,430	3,007,080
Historical Society of Carroll County	60,000	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
Total Culture	80,000	80,000	80,000	80,000	80,000	80,000
Total Recreation and Culture	2,631,470	2,702,790	2,794,440	2,896,020	2,993,430	3,087,080
General Government						
Comprehensive Planning	798,090	821,210	843,890	869,210	895,290	922,140
Total Comprehensive Planning	798,090	821,210	843,890	869,210	895,290	922,140
Comptroller Administration	329,170	338,970	347,640	358,020	368,830	377,220
Accounting	1,081,040	1,113,470	1,144,270	1,179,330	1,214,710	1,248,460
Bond Issuance Expense	218,460	284,310	269,420	262,410	268,950	261,580
Collections Office	1,221,890	1,266,410	1,311,270	1,358,410	1,407,950	1,457,960
Independent Post Audit	51,770	53,320	54,920	57,670	59,400	61,180
Purchasing	390,620	403,640	416,750	428,450	442,600	454,780
Total Comptroller	3,292,950	3,460,120	3,544,270	3,644,290	3,762,440	3,861,180
County Attorney	716,270	737,760	759,890	782,690	806,170	830,350
Total County Attorney	716,270	737,760	759,890	782,690	806,170	830,350
Economic Development Administration	859,950	885,000	910,800	937,370	964,740	992,940
Business Employment and Resource Center	197,240	203,160	209,250	215,530	222,000	228,660
Economic Dev. Infrastructure and Investments	850,000	850,000	850,000	850,000	850,000	850,000
Farm Museum	942,810	972,210	1,002,630	1,033,860	1,066,330	1,098,960
Tourism	374,220	389,930	401,630	413,680	426,090	438,870
Total Economic Development	3,224,220	3,300,300	3,374,310	3,450,440	3,529,160	3,609,430

Operating Plan Fiscal Years 2021 - 2026

Department/Agency	FY 21 Proposed	FY 22 Planned	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned
Human Resources Administration	882,180	908,650	935,900	963,980	992,900	1,022,690
Health and Fringe Benefits	28,409,510	30,244,550	32,076,440	33,342,950	35,581,300	38,642,490
Personnel Services	149,180	153,660	158,270	163,010	167,900	172,940
Total Human Resources	29,440,870	31,306,860	33,170,610	34,469,940	36,742,100	39,838,120
Land and Resource Management Administration	741,580	763,830	786,740	810,340	834,650	859,690
Development Review	493,450	508,250	523,500	539,210	555,380	572,040
Resource Management	703,270	726,960	748,760	771,220	794,350	818,180
Zoning Administration	231,070	238,000	245,140	252,500	260,070	267,880
Total Land and Resource Management	2,169,370	2,237,040	2,304,140	2,373,270	2,444,450	2,517,790
Management and Budget Administration	247,530	254,960	262,600	270,480	278,600	286,960
Budget	546,860	563,270	580,160	597,570	615,500	633,960
Grants Office	163,470	163,310	173,430	171,730	183,980	182,190
Risk Management	2,302,620	2,419,970	2,535,330	2,656,380	2,784,920	2,918,000
Total Management and Budget	3,260,480	3,401,510	3,551,520	3,696,160	3,863,000	4,021,110
Technology Services	4,631,260	5,032,450	5,334,220	5,494,550	5,706,720	5,837,240
Production and Distribution Services	434,120	447,140	460,560	474,370	488,610	503,260
Total Technology Services	5,065,380	5,479,590	5,794,780	5,968,920	6,195,330	6,340,500
Administrative Hearings	78,400	80,750	83,170	85,670	88,240	90,890
Audio Video Production	184,240	189,770	195,460	201,330	207,370	213,600
Board of Elections	1,505,150	1,569,250	1,635,930	1,728,420	1,802,520	1,903,290
Board of License Commissioners	86,340	88,930	91,600	94,350	97,180	100,090
County Commissioners	991,710	1,020,850	1,057,320	1,084,850	1,118,430	1,151,960
Not in Carroll	300,000	300,000	300,000	300,000	300,000	300,000
Total General Government Other	3,145,840	3,249,550	3,363,480	3,494,620	3,613,740	3,759,830
Total General Government	51,113,470	53,993,940	56,706,890	58,749,540	61,851,680	65,700,450
Conservation and Natural Resources						
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	383,690	395,200	407,060	419,270	431,850	444,800
Weed Control	101,980	76,710	79,020	81,390	83,830	86,340
Total Conservation and Natural Resource	1,030,750	1,032,440	1,062,530	1,093,500	1,125,410	1,158,260
Debt and Transfers						
Debt Service	21,884,520	20,075,630	21,447,090	22,238,120	22,186,110	23,899,030
Debt Service - Ag Pres.	1,828,000	2,168,440	2,626,070	2,986,360	4,103,920	3,256,220
Intergovernmental Transfers	3,210,590	3,282,830	3,356,690	3,432,220	3,509,440	3,588,400
Total Debt and Transfers	26,923,110	25,526,900	27,429,850	28,656,700	29,799,470	30,743,650
Reserves						
Reserve for Contingencies	4,408,380	4,330,780	4,467,790	4,612,140	4,765,530	4,908,480
Reserve for Positions	0	0	0	0	0	0
Total Reserves	4,408,380	4,330,780	4,467,790	4,612,140	4,765,530	4,908,480

Operating Plan

Fiscal Years 2021 - 2026

Department/Agency	FY 21 Proposed	FY 22 Planned	FY 23 Planned	FY 24 Planned	FY 25 Planned	FY 26 Planned
Interfund Transfers						
Transfer to Capital Fund	4,395,400	3,516,280	3,191,000	3,468,800	4,554,600	4,780,000
Transfer to Grant Fund - Aging and Disabilities	257,610	287,200	300,130	313,630	327,750	342,490
Transfer to Grant Fund - Circuit Court	60,450	64,380	68,720	73,540	78,870	84,780
Transfer to Grant Fund - Comprehensive Plann	12,710	13,280	13,880	14,500	15,160	15,840
Transfer to Grant Fund - Health Department	4,000	4,000	4,000	4,000	4,000	4,000
Transfer to Grant Fund - Housing and Commur	33,500	35,180	36,930	38,780	40,720	42,760
Transfer to Grant Fund - Local Management Be	46,530	48,620	50,810	53,100	55,490	57,980
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	57,160	59,730	62,420	65,230	68,160	71,230
Transfer to Grant Fund - State's Attorney's Offi	111,190	116,190	121,420	126,890	132,600	138,560
Transfer to Grant Fund - Transit	1,394,970	1,554,250	1,708,220	1,869,890	2,039,640	2,217,880
Transfer to Airport Enterprise Fund	16,000	16,000	16,000	16,000	16,000	16,000
Transfer to Fiber Network Enterprise Fund	168,000	2,256,010	168,000	176,470	185,330	194,620
Transfer to Solid Waste Enterprise Fund	1,532,250	1,672,250	1,672,250	1,672,250	1,672,250	1,672,250
Transfer to Utilities Enterprise Fund	761,950	729,440	587,550	296,910	305,510	314,380
Total Interfund Transfers	8,968,210	10,489,300	8,117,820	8,306,480	9,612,570	10,069,260
Projected Revenue	417,611,000	433,077,757	446,779,406	461,214,409	476,552,536	490,847,804
Projected Expenditures	417,611,000	431,469,860	444,724,540	460,030,760	478,019,770	495,475,550
Balance	0	1,607,897	2,054,866	1,183,649	-1,467,234	-4,627,746
	0.00%	0.37%	0.46%	0.26%	-0.31%	-0.94%

General Fund Appropriations

Carroll County Public Schools Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Carroll County Public Schools	\$193,440,537	\$197,251,500	\$197,251,500	\$198,407,700	0.59%	0.59%
Carroll County Public Schools Debt Service	10,325,283	10,227,000	10,227,000	10,204,030	-0.22%	-0.22%
Total Public Schools	\$203,765,820	\$207,478,500	\$207,478,500	\$208,611,730	0.55%	0.55%

Education Other Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Cable Regulatory Commission	\$149,290	\$156,760	\$156,760	\$164,600	5.00%	5.00%
Carroll Community College	15,191,421	10,607,100	10,607,100	10,607,100	0.00%	0.00%
Carroll Community College - Adult Basic Education	284,040	284,040	284,040	284,040	0.00%	0.00%
Carroll Community College - Entrepreneurship	215,000	148,830	110,000	110,000	-26.09%	0.00%
Carroll County Public Library	14,771,512	9,279,640	9,279,640	9,279,640	0.00%	0.00%
Community Media Center	740,970	670,000	670,000	665,000	-0.75%	-0.75%
Total Education Other	\$31,352,233	\$21,146,370	\$21,107,540	\$21,110,380	-0.17%	0.01%
Total Without Benefits	\$27,698,140	\$21,146,370	\$21,107,540	\$21,110,380	-0.17%	0.01%

Public Safety and Corrections Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Circuit Court	\$2,585,217	\$2,274,510	\$2,270,990	\$2,216,710	-2.54%	-2.39%
Circuit Court Magistrates	531,992	407,160	407,160	412,870	1.40%	1.40%
Orphan's Court	57,476	61,110	61,110	61,640	0.87%	0.87%
Volunteer Community Service Program	279,448	186,440	186,100	186,420	-0.01%	0.17%
Total Courts	\$3,454,134	\$2,929,220	\$2,925,360	\$2,877,640	-1.76%	-1.63%
Total Without Benefits	\$2,419,816	\$2,606,830	\$2,603,240	\$2,554,930	-1.99%	-1.86%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Public Safety 911	\$6,282,734	\$5,550,230	\$5,513,520	\$5,656,760	1.92%	2.60%
Total Public Safety 911	\$6,282,734	\$5,550,230	\$5,513,520	\$5,656,760	1.92%	2.60%
Total Without Benefits	\$4,931,390	\$5,210,790	\$5,176,690	\$5,317,770	2.05%	2.73%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Administrative Services	\$0	\$3,182,570	\$3,128,510	\$3,147,120	-1.11%	0.59%
Advocacy and Investigation Center	188,228	20,940	20,940	23,370	11.60%	11.60%
Corrections	12,445,619	8,833,240	8,849,940	8,808,980	-0.27%	-0.46%
Law Enforcement	18,130,695	11,607,640	11,455,830	11,428,940	-1.54%	-0.23%
Training Academy	69,077	69,570	69,570	71,850	3.28%	3.28%
Total Sheriff's Office	\$30,833,619	\$23,713,960	\$23,524,790	\$23,480,260	-0.99%	-0.19%
Total Without Benefits	\$21,184,926	\$20,061,320	\$19,885,590	\$19,990,020	-0.36%	0.53%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
State's Attorney's Office	\$4,558,569	\$3,586,800	\$3,578,200	\$3,591,330	0.13%	0.37%
Total State's Attorney's Office	\$4,558,569	\$3,586,800	\$3,578,200	\$3,591,330	0.13%	0.37%
Total Without Benefits	\$3,071,818	\$3,113,280	\$3,105,290	\$3,109,090	-0.13%	0.12%

Public Safety and Corrections Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Animal Control	\$1,151,266	\$937,180	\$937,180	\$897,180	-4.27%	-4.27%
EMS 24/7 Services	4,521,530	4,657,180	4,657,180	4,657,180	0.00%	0.00%
Fire Services Administration	0	371,260	369,330	234,790	-36.76%	-36.43%
Length of Service Award Program	1,282,000	398,000	398,000	398,000	0.00%	0.00%
Volunteer Emergency Services Association	10,021,580	8,545,670	8,545,670	8,507,700	-0.44%	-0.44%
Total Public Safety and Corrections Other	\$16,976,376	\$14,909,290	\$14,907,360	\$14,694,850	-1.44%	-1.43%
Total Without Benefits	\$16,700,866	\$14,869,290	\$14,867,360	\$14,694,850	-1.17%	-1.16%
Total Public Safety and Corrections	\$62,105,430	\$50,689,500	\$50,449,230	\$50,300,840	-0.77%	-0.29%
Total Without Benefits	\$48,308,815	\$45,861,510	\$45,638,170	\$45,666,660	-0.42%	0.06%

Public Works Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Public Works Administration	\$1,058,477	\$584,640	\$525,420	\$542,020	-7.29%	3.16%
Building Construction	332,041	334,970	333,880	334,550	-0.13%	0.20%
Engineering Administration	536,209	404,460	404,450	545,680	34.92%	34.92%
Engineering - Construction Inspection	671,810	418,960	395,850	392,940	-6.21%	-0.74%
Engineering - Design	329,335	323,850	322,650	330,590	2.08%	2.46%
Engineering - Survey	403,646	268,710	243,130	258,190	-3.92%	6.19%
Facilities	8,691,858	11,163,490	11,232,080	11,541,160	3.38%	2.75%
Fleet Management	4,060,525	7,873,160	7,870,640	7,703,160	-2.16%	-2.13%
Permits and Inspections	1,872,473	1,449,890	1,411,110	1,407,170	-2.95%	-0.28%
Roads Operations	10,368,227	7,270,720	7,211,120	7,205,650	-0.89%	-0.08%
Storm Emergencies	2,833,659	2,167,160	2,167,160	2,167,160	0.00%	0.00%
Traffic Control	281,802	335,200	335,200	356,000	6.21%	6.21%
Transit Administration	141,547	144,390	147,510	141,670	-1.88%	-3.96%
Veteran Transit Services	115,724	167,000	167,000	125,300	-24.97%	-24.97%
Total Public Works	\$31,697,333	\$32,906,600	\$32,767,200	\$33,051,240	0.44%	0.87%
Total Without Benefits	\$24,104,550	\$31,288,970	\$31,169,850	\$31,585,420	0.95%	1.33%

Citizen Services Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Citizen Services Administration	\$484,926	\$343,990	\$342,200	\$346,130	0.62%	1.15%
Aging and Disabilities	1,630,665	1,205,590	1,210,930	1,249,680	3.66%	3.20%
Recovery Support Services	847,149	411,940	411,940	411,940	0.00%	0.00%
Total Citizen Services	\$2,962,741	\$1,961,520	\$1,965,070	\$2,007,750	2.36%	2.17%

Total Without Benefits	\$2,216,584	\$1,786,520	\$1,788,540	\$1,823,910	2.09%	1.98%
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	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Access Carroll	\$20,000	\$20,000	\$20,000	\$20,000	0.00%	0.00%
The Arc Carroll County	290,160	270,800	270,800	270,800	0.00%	0.00%
CHANGE, Inc.	260,330	265,540	265,540	265,540	0.00%	0.00%
Family and Children's Services	380,650	392,070	392,070	392,070	0.00%	0.00%
Flying Colors of Success	44,420	46,640	46,640	46,640	0.00%	0.00%
Human Services Program	1,193,440	1,217,310	1,217,310	1,217,310	0.00%	0.00%
Mosaic Community Services	107,610	109,760	109,760	109,760	0.00%	0.00%
Rape Crisis Intervention Services	162,620	168,630	168,630	168,630	0.00%	0.00%
Target Community and Educational Services	265,490	270,800	270,800	270,800	0.00%	0.00%
Youth Service Bureau	975,870	1,070,390	1,070,390	1,070,390	0.00%	0.00%
Total Citizen Services Non-Profits	\$3,700,590	\$3,831,940	\$3,831,940	\$3,831,940	0.00%	0.00%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Health Department	\$3,496,830	\$3,601,730	\$3,601,730	\$3,601,730	0.00%	0.00%
Social Services	20,000	20,000	20,000	20,000	0.00%	0.00%
Total Citizen Services State	\$3,516,830	\$3,621,730	\$3,621,730	\$3,621,730	0.00%	0.00%

Total Citizen Services	\$10,180,161	\$9,415,190	\$9,418,740	\$9,461,420	0.49%	0.45%
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Total Without Benefits	\$9,434,004	\$9,240,190	\$9,242,210	\$9,277,580	0.40%	0.38%
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Recreation and Culture Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Recreation and Parks Administration	\$451,749	\$355,710	\$398,090	\$419,180	17.84%	5.30%
Hashawha	979,865	822,970	809,950	826,150	0.39%	2.00%
Piney Run Park	730,947	638,110	649,440	663,310	3.95%	2.14%
Recreation	603,572	493,020	426,700	438,530	-11.05%	2.77%
Sports Complex	251,180	203,300	203,410	204,300	0.49%	0.44%
Total Recreation and Parks	\$3,017,312	\$2,513,110	\$2,487,590	\$2,551,470	1.53%	2.57%
Total Without Benefits	\$2,133,904	\$2,294,680	\$2,270,970	\$2,330,040	1.54%	2.60%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Historical Society of Carroll County	\$65,000	\$62,500	\$62,500	\$60,000	-4.00%	-4.00%
Union Mills Homestead	25,000	25,000	25,000	20,000	-20.00%	-20.00%
Total Culture	\$90,000	\$87,500	\$87,500	\$80,000	-8.57%	-8.57%

Total Recreation and Culture	\$3,107,312	\$2,600,610	\$2,575,090	\$2,631,470	1.19%	2.19%
Total Without Benefits	\$2,223,904	\$2,382,180	\$2,358,470	\$2,410,040	1.17%	2.19%

General Government Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Comprehensive Planning	\$899,698	\$820,250	\$825,900	\$798,090	-2.70%	-3.37%
Comprehensive Planning	\$899,698	\$820,250	\$825,900	\$798,090	-2.70%	-3.37%
Total Without Benefits	\$588,210	\$731,150	\$736,400	\$705,170	-3.55%	-4.24%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Comptroller Administration	\$462,674	\$401,420	\$333,450	\$329,170	-18.00%	-1.28%
Accounting	1,140,565	1,033,570	1,076,020	1,081,040	4.59%	0.47%
Bond Issuance Expense	183,041	243,220	243,220	218,460	-10.18%	-10.18%
Collections Office	1,267,903	1,221,110	1,221,050	1,221,890	0.06%	0.07%
Independent Post Audit	49,200	51,770	51,770	51,770	0.00%	0.00%
Purchasing	471,556	402,490	412,250	390,620	-2.95%	-5.25%
Total Comptroller	\$3,574,938	\$3,353,580	\$3,337,760	\$3,292,950	-1.81%	-1.34%
Total Without Benefits	\$2,644,286	\$3,078,050	\$3,063,340	\$3,016,370	-2.00%	-1.53%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
County Attorney	\$943,518	\$724,440	\$716,580	\$716,270	-1.13%	-0.04%
Total County Attorney	\$943,518	\$724,440	\$716,580	\$716,270	-1.13%	-0.04%
Total Without Benefits	\$718,388	\$646,780	\$639,480	\$638,580	-1.27%	-0.14%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Economic Development Administration	\$852,531	\$807,610	\$846,410	\$859,950	6.48%	1.60%
Business and Employment Resource Center	81,884	194,560	196,380	197,240	1.38%	0.44%
Econ. Dev. Infrastructure and Investments	1,997,635	1,250,000	1,250,000	850,000	-32.00%	-32.00%
Farm Museum	945,517	960,220	943,080	942,810	-1.81%	-0.03%
Tourism	358,029	408,210	403,240	374,220	-8.33%	-7.20%
Total Economic Development	\$4,235,597	\$3,620,600	\$3,639,110	\$3,224,220	-10.95%	-11.40%
Total Without Benefits	\$3,699,981	\$3,425,830	\$3,445,770	\$3,057,400	-10.75%	-11.27%

General Government Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Human Resources Administration	\$1,085,808	\$1,279,720	\$1,268,270	\$882,180	-31.06%	-30.44%
Health and Fringe Benefits	1,139,946	28,354,510	28,409,510	28,409,510	0.19%	0.00%
Personnel Services	187,311	148,010	148,810	149,180	0.79%	0.25%
Total Human Resources	\$2,413,064	\$29,782,240	\$29,826,590	\$29,440,870	-1.15%	-1.29%
Total Without Benefits	\$893,563	\$17,096,060	\$17,141,160	\$16,754,400	-2.00%	-2.26%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Land and Resource Management Adm.	\$915,906	\$744,770	\$744,770	\$741,580	-0.43%	-0.43%
Development Review	619,302	488,880	489,840	493,450	0.93%	0.74%
Resource Management	996,378	766,230	708,530	703,270	-8.22%	-0.74%
Zoning Administration	309,638	239,230	231,210	231,070	-3.41%	-0.06%
Total Land and Resource Management	\$2,841,225	\$2,239,110	\$2,174,350	\$2,169,370	-3.11%	-0.23%
Total Without Benefits	\$1,819,264	\$1,951,380	\$1,891,240	\$1,886,590	-3.32%	-0.25%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 18	% Change From Adj. FY 18
Management and Budget Administration	\$283,106	\$247,050	\$247,050	\$247,530	0.19%	0.19%
Budget	693,435	552,030	546,460	546,860	-0.94%	0.07%
Grants Office	192,984	157,330	157,330	163,470	3.90%	3.90%
Risk Management	1,673,602	2,302,650	2,302,100	2,302,620	0.00%	0.02%
Total Management and Budget	\$2,843,127	\$3,259,060	\$3,252,940	\$3,260,480	0.04%	0.23%
Total Without Benefits	\$1,581,878	\$3,067,550	\$3,061,870	\$3,067,700	0.00%	0.19%

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Technology Services	\$4,833,694	\$4,685,310	\$4,664,530	\$4,631,260	-1.15%	-0.71%
Production and Distribution Services	447,175	448,270	434,830	434,120	-3.16%	-0.16%
Total Technology Services	\$5,280,869	\$5,133,580	\$5,099,360	\$5,065,380	-1.33%	-0.67%
Total Without Benefits	\$4,129,530	\$4,780,480	\$4,748,690	\$4,711,890	-1.43%	-0.77%

General Government Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 19	% Change From Adj. FY 19
Administrative Hearings	\$95,285	\$78,570	\$78,570	\$78,400	-0.22%	-0.22%
Audio Video Production	243,339	183,910	183,910	184,240	0.18%	0.18%
Board of Elections	1,138,191	1,449,700	1,449,920	1,505,150	3.82%	3.81%
Board of License Commissioners	78,587	78,040	86,000	86,340	10.64%	0.40%
County Commissioners	1,138,517	979,630	987,080	991,710	1.23%	0.47%
Not in Carroll	278,000	300,000	300,000	300,000	0.00%	0.00%
Total General Government Other	\$2,971,919	\$3,069,850	\$3,085,480	\$3,145,840	2.48%	1.96%
Total Without Benefits	\$2,172,399	\$2,606,480	\$2,621,080	\$2,979,150	14.30%	13.66%
Total General Government	\$26,003,954	\$52,002,710	\$51,958,070	\$51,113,470	-1.71%	-1.63%
Total Without Benefits	\$18,247,499	\$37,383,760	\$37,349,030	\$36,817,250	-1.52%	-1.42%

Conservation and Natural Resources Summary

	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Extension Office of Carroll County	\$494,127	\$511,330	\$511,330	\$515,080	0.73%	0.73%
Gypsy Moth	9,105	30,000	30,000	30,000	0.00%	0.00%
Soil Conservation District	589,047	415,940	416,040	383,690	-7.75%	-7.78%
Weed Control	73,303	74,480	74,480	101,980	36.92%	36.92%
Total Conservation and Natural Resources	\$1,165,582	\$1,031,750	\$1,031,850	\$1,030,750	-0.10%	-0.11%
Total Without Benefits	\$958,494	\$981,050	\$981,150	\$976,560	-0.46%	-0.47%

Debt, Transfers, and Reserves Summary

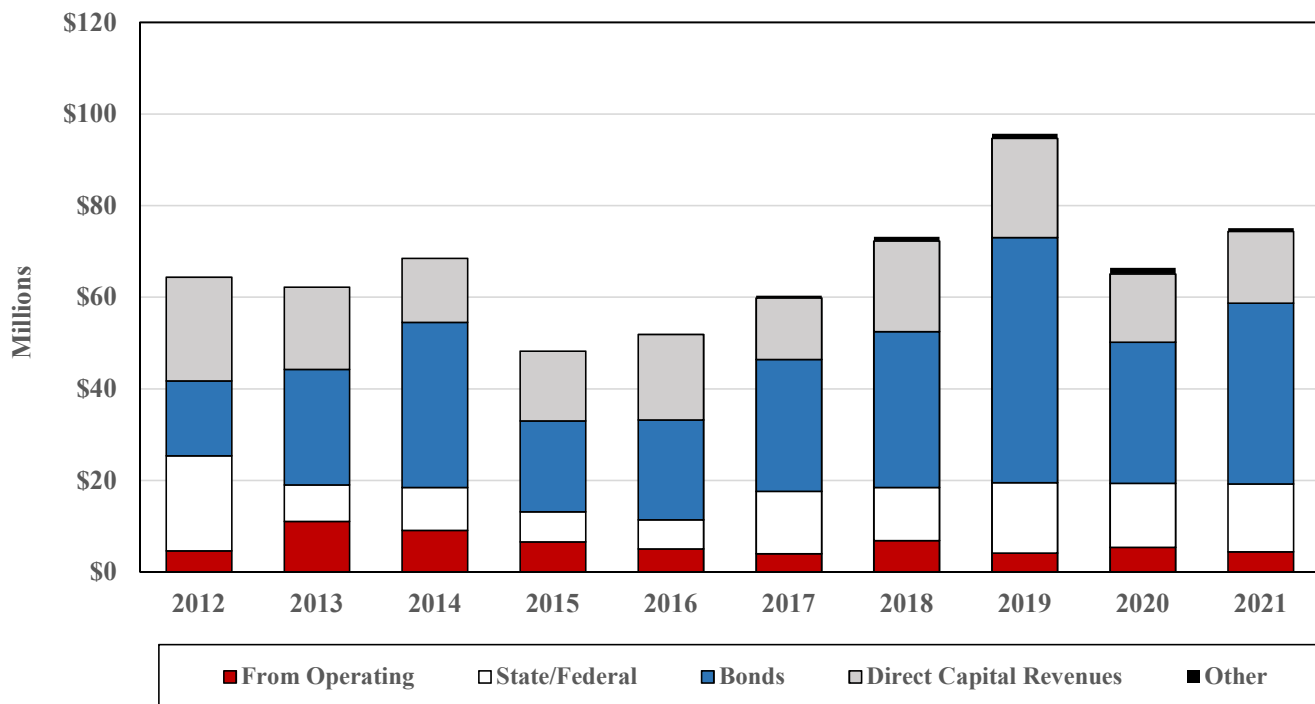
	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Debt Service	\$24,636,735	\$24,671,020	\$24,671,020	\$21,884,520	-11.29%	-11.29%
Debt Service - Agricultural Preservation	3,034,856	1,831,000	1,831,000	1,828,000	-0.16%	-0.16%
Intergovernmental Transfers	3,234,657	3,185,210	3,185,210	3,210,590	0.80%	0.80%
Interfund Transfers	7,642,860	7,642,820	7,642,820	8,968,210	17.34%	17.34%
Reserve for Contingencies	0	4,579,280	4,579,280	4,408,380	-3.73%	-3.73%
Total Debt, Transfers, and Reserves	\$38,549,108	\$41,909,330	\$41,909,330	\$40,299,700	-3.84%	-3.84%

Capital Fund Summary

FY 19 - FY 21 Capital Fund Revenues

Revenue Source	Fiscal Year			\$ Change FY 20 to FY 21
	2019 Budget	2020 Budget	2021 Budget	
Local				
Transfer from General Fund	\$3,253,998	\$4,654,146	\$4,395,400	(\$258,746)
Reallocated GF Transfer	861,200	739,266	0	(739,266)
Local Income Tax	12,155,690	12,080,720	12,371,158	290,438
Reallocated Local Income Tax	265,668	0	0	0
Property Tax	3,114,850	2,680,680	2,500,000	(180,680)
Reallocated Property Tax	1,893,541	0	0	0
Bonds	29,079,240	28,074,330	37,521,028	9,446,698
Reallocated Bonds	24,442,017	2,695,384	1,938,852	(756,532)
Bond Interest	62,158	0	0	0
Impact Fee - Parks	140,000	0	470,000	470,000
Reallocated Impact Fee - Parks	0	0	300,000	300,000
Public School Fund Balance	4,000,000	0	0	0
Transfer from Hotel Tax	0	160,000	0	(160,000)
LOCAL TOTAL	\$79,268,362	\$51,084,527	\$59,496,439	\$8,411,912
State				
State Highway Administration	\$176,000	\$176,000	\$176,000	\$0
Highway User Revenue	2,373,630	2,548,431	2,492,000	(56,431)
Program Open Space	973,100	1,651,700	1,118,700	(533,000)
Ag. Preservation (MALPF)	500,000	500,000	500,000	0
Ag Transfer Tax	300,000	150,000	150,000	0
State School Construction	6,989,000	7,603,950	9,000,000	1,396,050
MD Higher Education Commission	2,753,000	227,000	0	(227,000)
MD Library Development	1,000,000	800,000	0	(800,000)
State Miscellaneous Grants	0	0	1,250,000	1,250,000
STATE TOTAL	\$15,064,730	\$13,657,081	\$14,686,700	\$1,029,619
Federal				
Federal	\$52,000	\$0	\$0	\$0
Federal Highway/Bridge	277,000	331,500	178,000	(153,500)
FEDERAL TOTAL	\$329,000	\$331,500	\$178,000	(\$153,500)
Other				
Municipal	\$458,000	\$223,600	\$541,000	\$317,400
Private	838,950	496,000	0	(496,000)
OTHER TOTAL	\$1,296,950	\$719,600	\$541,000	(\$178,600)
TOTAL REVENUES	\$95,959,042	\$65,792,708	\$74,902,139	\$9,109,431

Capital Fund Revenues



This chart shows the capital budget by revenue source for FY 12 - 21.

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 and 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.

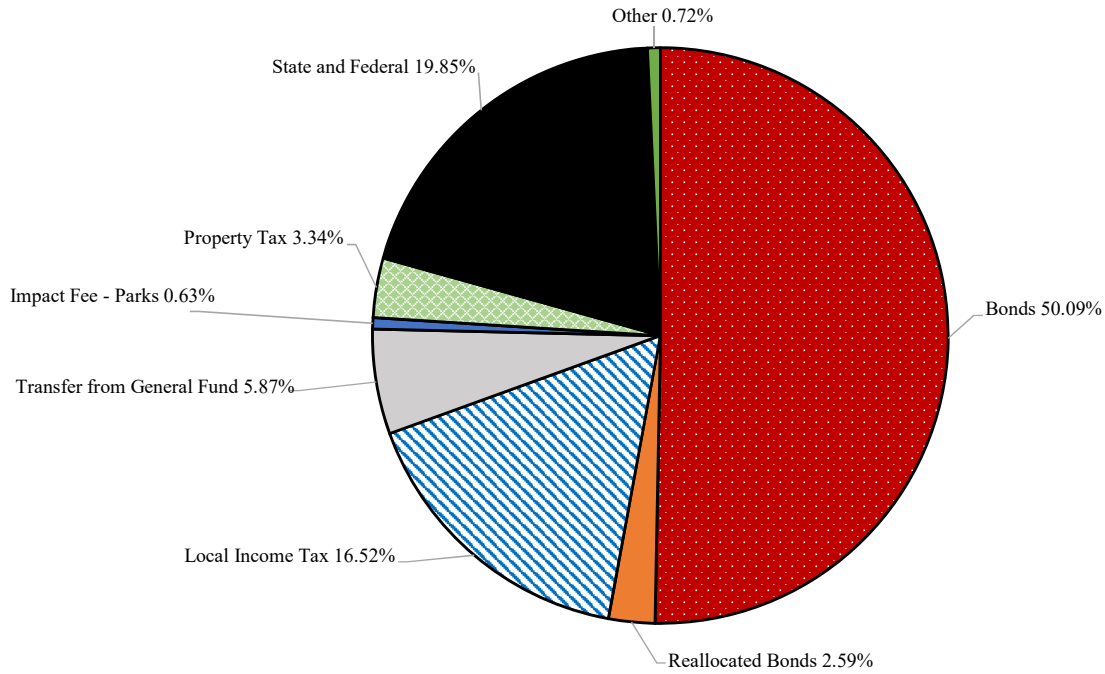
Direct Capital Revenues includes funds earmarked by the Commissioners for use in the Capital Fund. These revenues are appropriated directly to the Capital Fund rather than being transferred from the General Fund. 9.09% of Local Income Tax collected is appropriated for school construction. A portion of 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

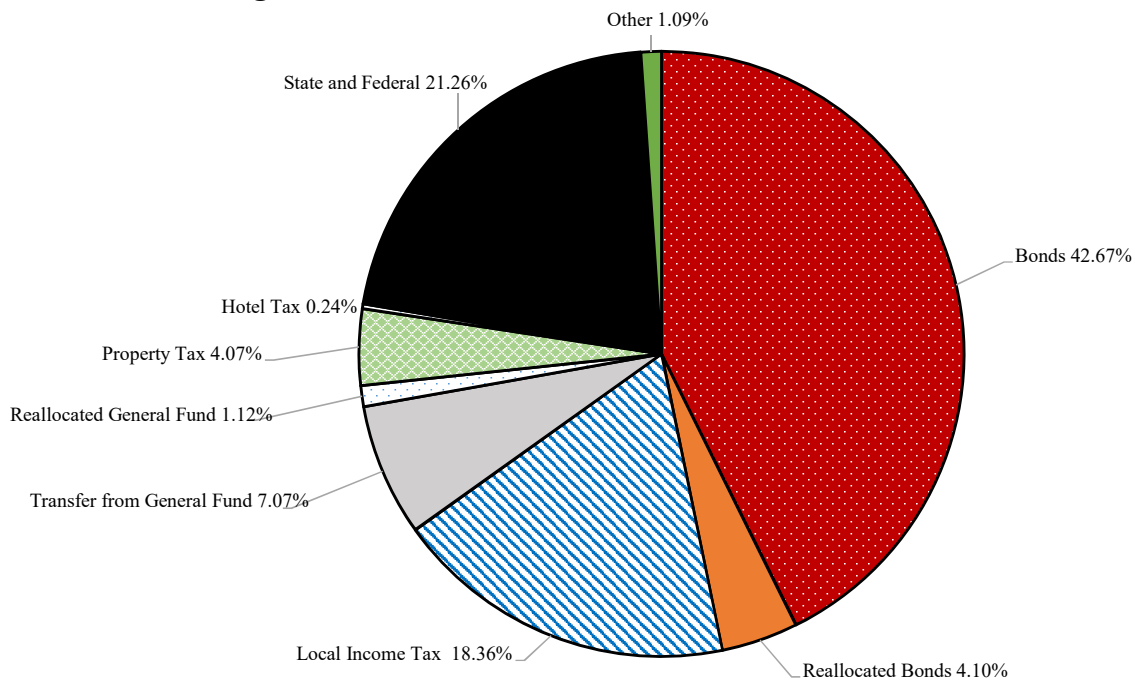
Fiscal Year 2021 Budget

\$74,902,139



Fiscal Year 2020 Budget

\$65,792,708



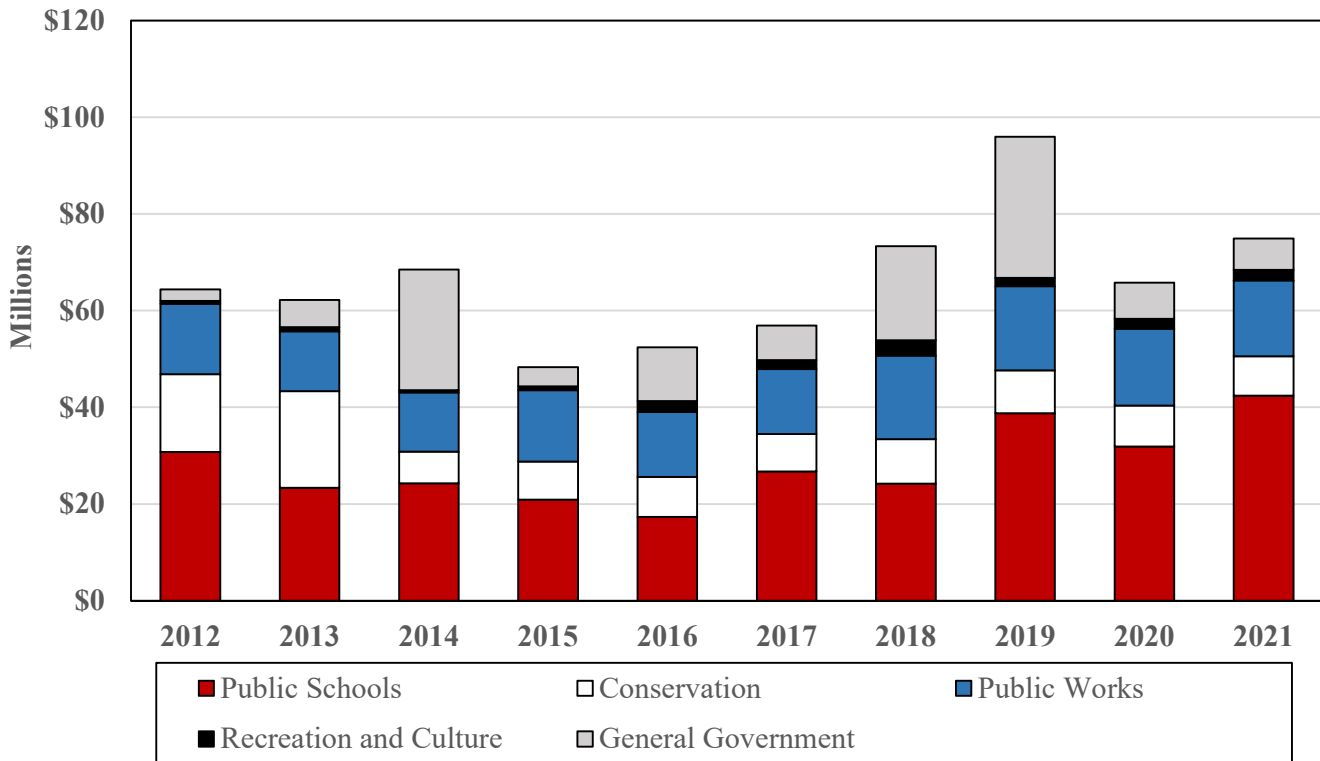
FY 19 - FY 21 Capital Fund Appropriations

Appropriation Area	Fiscal Year			\$ Change FY 20 to FY 21
	2019 Budget	2020 Budget	2021 Budget	
Public Schools	\$38,785,379	\$31,901,720	\$42,406,964	\$10,505,244
Conservation and Open Space	8,842,850	8,433,680	8,158,000	(275,680)
Public Works	17,420,494	15,900,500	15,648,000	(252,500)
Recreation and Culture	1,724,670	2,029,970	2,210,700	180,730
General Government	29,185,650	7,526,838	6,478,474	(1,048,364)
Total Appropriations	\$95,959,043	\$65,792,707	\$74,902,139	\$9,109,432

FY 19 - FY 21 Capital Fund Appropriations

Appropriation Area	Fiscal Year			\$ Change FY 20 to FY 21
	2019 Budget	2020 Budget	2021 Budget	
<u>Public Schools</u>	\$38,785,379	\$31,901,720	\$42,406,964	\$10,505,244
<u>Conservation and Open Space</u>	8,842,850	8,433,680	8,158,000	(275,680)
<u>Public Works</u>				
Roads	15,949,200	15,332,000	15,320,000	(12,000)
Bridges	1,471,294	568,500	328,000	(240,500)
Public Works Total	17,420,494	15,900,500	15,648,000	(252,500)
<u>Recreation and Culture</u>	1,724,670	2,029,970	2,210,700	180,730
<u>General Government</u>				
County Facilities	2,635,000	2,807,838	3,065,000	257,162
Criminal Justice/Public Safety	18,075,000	1,926,000	2,358,474	432,474
Farm Museum	0	160,000	0	(160,000)
Board of Elections	0	452,000	605,000	153,000
Carroll Community College	5,634,000	785,000	350,000	(435,000)
Libraries/Senior Centers	2,841,650	1,396,000	100,000	(1,296,000)
General Government Total	29,185,650	7,526,838	6,478,474	(1,048,364)
Total Appropriations	\$95,959,042	\$65,792,707	\$74,902,139	\$9,109,432

Capital Fund Appropriations



This chart shows appropriations to the five principal groupings in the Capital Fund for FY 12 - 21.

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.

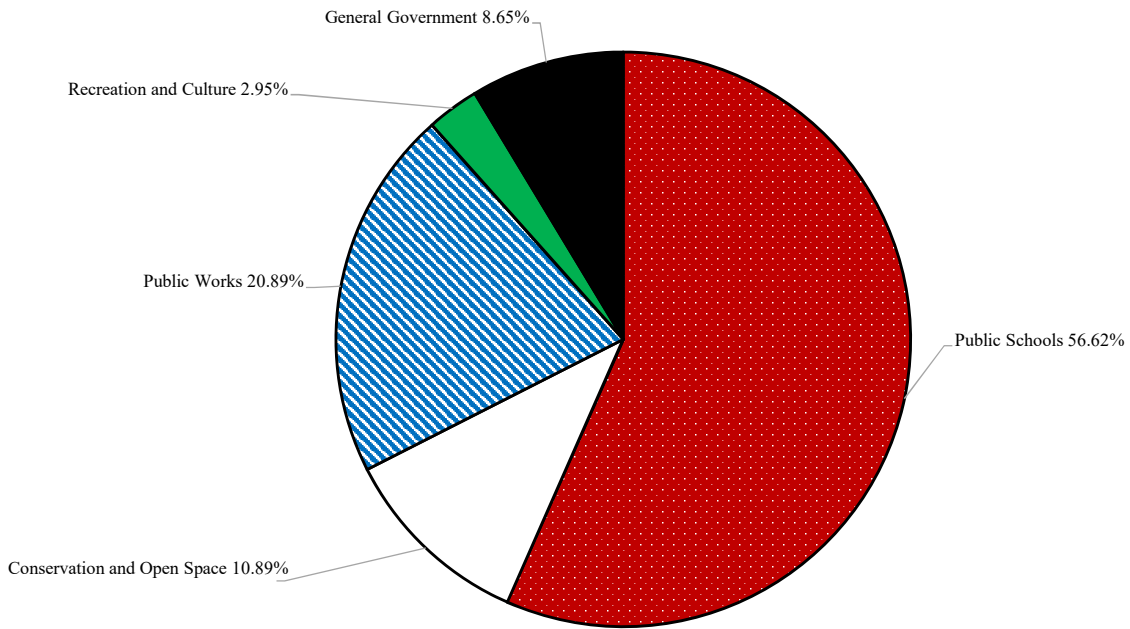
Recreation and Culture includes the purchase of land, development and restoration of parks, and preservation of Union Mills Homestead.

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

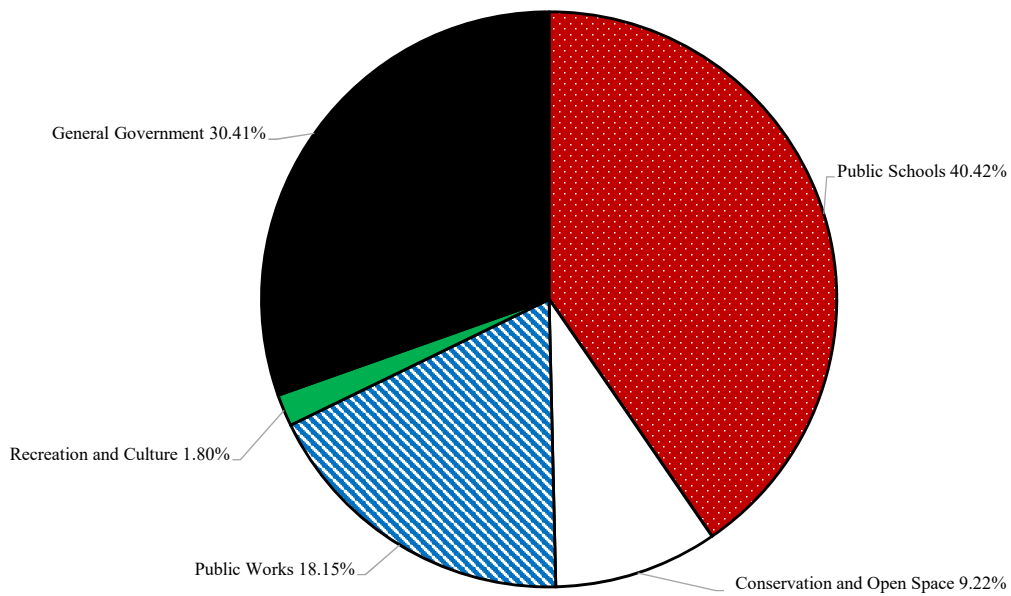
Fiscal Year 2021 Budget

\$74,902,139



Fiscal Year 2020 Budget

\$65,792,707



Community Investment Plan - Schedule of Reappropriations
Fiscal Year 2021

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

Project		Source/Amount		
From	To	Current	Bonds	Other
8476 Rohrbaugh Road	Pavement Management FY 21		\$314,388.51	
8770 Bear Run Road	8626 Ramp and Sidewalk Upgrades		67,300.00	
8729 Courthouse Improvement - MDEC	8778 Generator Replacement		27,000.00	
8765 Stormwater Facility Renovation FY 19	Stormwater Facility Renovation FY 21		3,818.00	
8702 Orphans Court Renovation	8589 Courthouse Annex Renovation		2,174.12	
8581 South Carroll High Roof	8619 Career and Technology Center		45,472.66	
8583 Westminster High Roof	8619 Career and Technology Center		160,550.15	
8620 Francis Scott Key High Roof	8619 Career and Technology Center		239,891.96	
8621 Friendship Valley Elementary Roof	8619 Career and Technology Center		162,563.63	
8622 Piney Ridge Elementary Roof	8619 Career and Technology Center		270,228.16	
8711 Sandymount Elementary HVAC	8619 Career and Technology Center		405,848.31	
8713 Elmer Wolfe Elementary Roof	8619 Career and Technology Center		129,103.60	
8714 Robert Moton Elementary Roof	8619 Career and Technology Center		57,488.94	
8715 Runnymede Elementary Roof	8619 Career and Technology Center		53,023.80	
8701 Deer Park Phase II	8175 Westminster Veterans Memorial Park Phase I			300,000.00
Total		\$0.00	\$1,938,851.84	\$300,000.00

Community Investment Plan For Fiscal Year 2021

	Source of Funding				
	Total FY 21	Local		State	Federal and Other
		Other	Bonds		
PUBLIC SCHOOLS					
Career and Technology Center	\$30,035,806	\$0	\$21,035,806	\$9,000,000	\$0
Paving	725,000	725,000	0	0	0
Relocatable Classroom Removal	185,000	185,000	0	0	0
Technology Improvements	1,000,000	1,000,000	0	0	0
Transfer to Operating Budget for BOE Debt Service	10,461,158	10,461,158	0	0	0
PUBLIC SCHOOLS TOTAL	\$42,406,964	\$12,371,158	\$21,035,806	\$9,000,000	\$0
CONSERVATION AND OPEN SPACE					
Agricultural Land Preservation	\$4,483,000	\$2,500,000	\$1,333,000	\$650,000	\$0
Stormwater Facility Renovation	325,000	0	325,000	0	0
Watershed Assessment and Improvement (NPDES)	3,350,000	0	2,809,000	0	541,000
CONSERVATION AND OPEN SPACE TOTAL	\$8,158,000	\$2,500,000	\$4,467,000	\$650,000	\$541,000
PUBLIC WORKS					
- ROADS -					
Highway Safety Improvements	\$32,000	\$0	\$0	\$32,000	\$0
Pavement Management Program	13,371,000	0	12,024,000	1,347,000	0
Pavement Preservation	1,150,000	0	0	1,150,000	0
Ramp and Sidewalk Upgrades	81,000	0	81,000	0	0
Small Drainage Structures	223,500	0	223,500	0	0
State Road Projects	100,000	100,000	0	0	0
Storm Drain Rehabilitation	223,500	0	223,500	0	0
Storm Drain Video Inspection	139,000	0	0	139,000	0
	\$15,320,000	\$100,000	\$12,552,000	\$2,668,000	\$0
- BRIDGES -					
Bridge Inspection and Inventory	\$30,000	\$30,000	\$0	\$0	\$0
Bridge Maintenance and Structural Repair	75,000	75,000	0	0	0
Cleaning and Painting of Bridge Structural Steel	223,000	45,000	0	0	178,000
	\$328,000	\$150,000	\$0	\$0	\$178,000
PUBLIC WORKS TOTAL	\$15,648,000	\$250,000	\$12,552,000	\$2,668,000	\$178,000
RECREATION AND CULTURE					
Community Self-Help Projects	\$82,000	\$82,000	\$0	\$0	\$0
Deer Park Phase II	100,000	100,000	0	0	0
Gillis Falls Trail	467,000	220,000	0	247,000	0
Krimgold Park Phase II	400,000	100,000	0	300,000	0
Land Acquisition	307,000	0	0	307,000	0
Park Restoration	175,000	175,000	0	0	0
Sports Complex Lighting	280,000	90,000	0	190,000	0
Tot Lot Replacement	83,000	8,300	0	74,700	0
Town Fund	16,700	16,700	0	0	0
Westminster Veterans Memorial Park Phase I	300,000	300,000	0	0	0
RECREATION AND CULTURE TOTAL	\$2,210,700	\$1,092,000	\$0	\$1,118,700	\$0
GENERAL GOVERNMENT					
Carroll Community College Technology	\$350,000	\$350,000	\$0	\$0	\$0
Charles Carroll Gymnasium and Community Center	640,000	0	390,000	250,000	0
County Building Systemic Renovations	748,600	0	748,600	0	0
County Technology	1,265,400	1,265,400	0	0	0
Courthouse Annex Renovation	2,174	0	2,174	0	0
Detention Center Access System Replacement	400,000	400,000	0	0	0
Elections Voting Equipment	605,000	605,000	0	0	0
Generator Replacement	132,000	0	132,000	0	0
Library Technology	100,000	100,000	0	0	0
Parking Lot Overlays	279,000	279,000	0	0	0
Public Safety Emergency Communication Radios	824,000	824,000	0	0	0
Public Safety Regional Water Supply	132,300	0	132,300	0	0
Public Safety Training Center	1,000,000	0	0	1,000,000	0
GENERAL GOVERNMENT TOTAL	\$6,478,474	\$3,823,400	\$1,405,074	\$1,250,000	\$0
GRAND TOTAL	\$74,902,139	\$20,036,558	\$39,459,880	\$14,686,700	\$719,000

Capital Budget Summary

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2021 TO 2026

	2021	2022	2023	2024	2025	2026	Prior Allocation	Balance To Complete	Total Project Cost
PUBLIC SCHOOLS									
Career and Technology Center	\$30,035,806	\$9,000,000	\$9,000,000	\$9,000,000	\$4,614,000	\$0	\$13,064,194	\$0	\$74,714,000
East Middle School Replacement	0	0	0	5,300,000	42,324,000	9,000,000	0	12,526,000	69,150,000
Paving	725,000	965,000	825,000	875,000	1,000,000	1,050,000	0	0	5,440,000
Relocatable Classroom Removal	185,000	0	195,000	0	205,000	0	0	0	585,000
Roof Repairs	0	190,000	0	200,000	0	210,000	0	0	600,000
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	10,461,158	10,757,958	11,476,291	12,491,926	13,133,235	14,319,930	0	0	72,640,498
PUBLIC SCHOOLS TOTAL	\$42,406,964	\$21,912,958	\$22,496,291	\$28,866,926	\$62,276,235	\$25,579,930	\$13,064,194	\$12,526,000	\$229,129,498
SOURCES OF FUNDING:									
Local Income Tax	\$12,371,158	\$12,912,958	\$13,496,291	\$14,566,926	\$15,338,235	\$16,579,930	\$100,000	\$0	\$85,365,498
Bonds	19,511,635	0	0	5,300,000	37,938,000	0	2,493,000	0	65,242,635
Reallocated Bonds	1,524,171	0	0	0	0	0	10,471,194	0	11,995,365
State School Construction	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	0	12,526,000	66,526,000
PUBLIC SCHOOLS TOTAL	\$42,406,964	\$21,912,958	\$22,496,291	\$28,866,926	\$62,276,235	\$25,579,930	\$13,064,194	\$12,526,000	\$229,129,498

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2021 TO 2026

	2021	2022	2023	2024	2025	2026	Prior Allocation	Balance To Complete	Total Project Cost
CONSERVATION AND OPEN SPACE									
Agricultural Land Preservation	\$4,483,000	\$4,483,000	\$4,483,000	\$4,483,000	\$4,483,000	\$4,483,000	\$0	\$0	\$26,898,000
Stormwater Facility Renovation	325,000	300,000	300,000	300,000	300,000	300,000	0	0	1,825,000
Watershed Assessment and Improvement (NPDES)	3,350,000	3,450,000	3,550,000	3,650,000	3,750,000	3,850,000	0	0	21,600,000
CONSERVATION AND OPEN SPACE TOTAL	\$8,158,000	\$8,233,000	\$8,333,000	\$8,433,000	\$8,533,000	\$8,633,000	\$0	\$0	\$50,323,000
SOURCES OF FUNDING:									
Property Tax	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0	\$0	\$15,000,000
Bonds	4,463,182	4,515,000	4,587,000	4,657,000	4,726,000	4,793,000	0	0	27,741,182
Reallocated Bonds	3,818	0	0	0	0	0	0	0	3,818
Ag. Preservation (MALPF)	500,000	500,000	500,000	500,000	500,000	500,000	0	0	3,000,000
Ag Transfer Tax	150,000	150,000	150,000	150,000	150,000	150,000	0	0	900,000
Municipal	541,000	568,000	596,000	626,000	657,000	690,000	0	0	3,678,000
CONSERVATION AND OPEN SPACE TOTAL	\$8,158,000	\$8,233,000	\$8,333,000	\$8,433,000	\$8,533,000	\$8,633,000	\$0	\$0	\$50,323,000

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2021 TO 2026

	2021	2022	2023	2024	2025	2026	Prior Allocation	Balance To Complete	Total Project Cost
ROADS									
Highway Safety Improvements	\$32,000	\$33,000	\$35,000	\$37,000	\$38,000	\$40,000	\$0	\$0	\$215,000
Pavement Management Program	13,371,000	13,286,000	11,293,000	15,525,000	15,878,000	16,673,000	0	0	86,026,000
Pavement Preservation	1,150,000	1,180,000	1,215,000	1,255,000	1,300,000	1,350,000	0	0	7,450,000
Ramp and Sidewalk Upgrades	81,000	85,000	88,000	92,000	96,000	103,000	0	0	545,000
Small Drainage Structures	223,500	253,000	283,000	313,000	343,500	360,000	0	0	1,776,000
State Road Projects	100,000	100,000	0	0	0	0	764,990	0	964,990
Storm Drain Rehabilitation	223,500	253,000	283,000	313,000	343,500	360,000	0	0	1,776,000
Storm Drain Video Inspection	139,000	146,000	153,000	161,000	169,000	177,000	0	0	945,000
ROADS TOTAL	\$15,320,000	\$15,336,000	\$13,350,000	\$17,696,000	\$18,168,000	\$19,063,000	\$764,990	\$0	\$99,697,990
SOURCES OF FUNDING:									
Transfer from General Fund	\$100,000	\$100,000	\$0	\$161,000	\$1,219,000	\$1,277,000	\$764,990	\$0	\$3,621,990
Bonds	12,170,311	12,564,000	10,678,000	14,867,000	15,685,000	16,520,000	0	0	82,484,311
Reallocated Bonds	381,689	0	0	0	0	0	0	0	381,689
State Highway Administration	176,000	176,000	176,000	176,000	176,000	176,000	0	0	1,056,000
Highway User Revenue	2,492,000	2,496,000	2,496,000	2,492,000	1,088,000	1,090,000	0	0	12,154,000
ROADS TOTAL	\$15,320,000	\$15,336,000	\$13,350,000	\$17,696,000	\$18,168,000	\$19,063,000	\$764,990	\$0	\$99,697,990

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2021 TO 2026

	2021	2022	2023	2024	2025	2026	Prior Allocation	Balance To Complete	Total Project Cost
BRIDGES									
Bridge Inspection and Inventory	\$30,000	\$31,000	\$32,000	\$33,000	\$34,000	\$35,000	\$0	\$0	\$195,000
Bridge Maintenance and Structural Repair	75,000	78,000	82,000	85,000	89,000	94,000	0	0	503,000
Brown Road over Roaring Run	0	0	0	270,000	0	1,439,000	0	0	1,709,000
Cleaning and Painting of Bridge Structural Steel	223,000	234,000	246,000	258,000	271,000	284,000	0	0	1,516,000
Gaither Road over South Branch PatapSCO	0	2,096,850	0	0	0	0	275,000	0	2,371,850
Hawks Hill Road over Little Pipe Creek Tributary	0	255,000	0	510,000	0	0	0	0	765,000
McKinstry's Mill Road over Little Pipe Creek	0	0	0	250,000	0	0	0	1,746,000	1,996,000
Old Kays Mill Road over Beaver Run	0	0	0	270,000	0	2,296,000	0	0	2,566,000
PatapSCO Road Bridge Deck Replacement	0	0	0	0	0	170,000	0	424,000	594,000
BRIDGES TOTAL	\$328,000	\$2,694,850	\$360,000	\$1,676,000	\$394,000	\$4,318,000	\$275,000	\$2,170,000	\$12,215,850
SOURCES OF FUNDING:									
Transfer from General Fund	\$150,000	\$156,000	\$163,000	\$170,000	\$177,000	\$186,000	\$0	\$0	\$1,002,000
Bonds	0	666,700	0	668,000	0	917,000	59,000	570,000	2,880,700
Federal Highway/Bridge	178,000	1,872,150	197,000	838,000	217,000	3,215,000	216,000	1,600,000	8,333,150
BRIDGES TOTAL	\$328,000	\$2,694,850	\$360,000	\$1,676,000	\$394,000	\$4,318,000	\$275,000	\$2,170,000	\$12,215,850

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2021 TO 2026

	2021	2022	2023	2024	2025	2026	Prior Allocation	Balance To Complete	Total Project Cost
RECREATION AND CULTURE									
Bark Hill Park Trail	\$0	\$0	\$0	\$0	\$0	\$312,000	\$0	\$0	\$312,000
Bear Branch Nature Center Pavilion Replacement	0	0	0	197,000	0	0	0	0	197,000
Cape Horn Park Waterless Restroom Replacement	0	0	0	0	0	294,000	0	0	294,000
Community Self-Help Projects	82,000	84,000	86,000	88,000	90,000	92,000	0	0	522,000
Deer Park Lighting Replacement	0	0	0	0	291,000	0	0	0	291,000
Deer Park Phase II	100,000	0	0	0	0	0	1,604,000	0	1,704,000
Gillis Falls Trail	467,000	0	0	0	0	0	0	0	467,000
Hashawha and Bear Branch Paving	0	0	552,000	0	0	0	0	0	552,000
Krimgold Park Phase II	400,000	0	0	0	0	0	0	0	400,000
Land Acquisition	307,000	340,000	358,000	365,000	376,000	387,000	0	0	2,133,000
Leister Park Phase II	0	191,000	0	0	0	0	0	0	191,000
Northwest Trail	0	0	0	0	1,100,000	0	0	0	1,100,000
Park Restoration	175,000	180,000	185,000	190,000	195,000	200,000	0	0	1,125,000
Piney Run Pavilion Replacement	0	0	0	181,000	0	0	0	0	181,000
Piney Run Pavilion Road Paving	0	213,000	0	0	0	0	0	0	213,000
Piney Run Paving	0	0	0	0	0	290,000	0	0	290,000
Piney Run Seawall and Launch Replacement	0	0	0	0	0	277,000	0	0	277,000
Sports Complex Building Roof	0	0	301,000	0	0	0	0	0	301,000
Sports Complex Lighting	280,000	0	525,000	0	0	0	683,000	0	1,488,000
Tot Lot Replacement	83,000	86,000	89,000	92,000	97,000	321,000	0	0	768,000
Town Fund	16,700	17,800	17,800	17,800	17,800	17,800	0	0	105,700
Union Mills Flume, Shaft, and Waterwheel Replacement	0	0	164,000	435,000	0	0	291,000	0	890,000
Westminster Veterans Memorial Park Phase I	300,000	0	0	0	0	0	2,303,596	0	2,603,596
RECREATION AND CULTURE TOTAL	\$2,210,700	\$1,111,800	\$2,277,800	\$1,565,800	\$2,166,800	\$2,190,800	\$4,881,596	\$0	\$16,405,296
SOURCES OF FUNDING:									
Transfer from General Fund	\$322,000	\$331,700	\$408,000	\$342,800	\$351,600	\$428,000	\$28,100	\$0	\$2,212,200
Reallocated GF Transfer	0	0	0	0	0	0	65,300	0	65,300
Bonds	0	0	164,000	435,000	0	0	275,168	0	874,168
Impact Fee - Parks	470,000	90,000	325,000	0	750,000	250,000	925,000	0	2,810,000
Reallocated Impact Fee - Parks	300,000	0	0	0	0	0	0	0	300,000
Program Open Space	1,118,700	690,100	1,380,800	788,000	1,065,200	1,512,800	2,438,028	0	8,993,628
Reallocated Program Open Space	0	0	0	0	0	0	1,054,000	0	1,054,000
State Miscellaneous Grants	0	0	0	0	0	0	96,000	0	96,000
RECREATION AND CULTURE	\$2,210,700	\$1,111,800	\$2,277,800	\$1,565,800	\$2,166,800	\$2,190,800	\$4,881,596	\$0	\$16,405,296

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2021 TO 2026

	2021	2022	2023	2024	2025	2026	Prior Allocation	Balance To Complete	Total Project Cost
GENERAL GOVERNMENT									
Carroll Community College Systemic Renovations	\$0	\$0	\$2,473,650	\$0	\$0	\$0	\$5,744,000	\$0	\$8,217,650
Carroll Community College Technology	350,000	350,000	0	0	0	0	1,050,000	0	1,750,000
Charles Carroll Gymnasium and Community Center	640,000	0	0	0	0	0	3,510,000	0	4,150,000
County Building Systemic Renovations	748,600	788,500	826,500	864,500	912,000	960,000	0	0	5,100,100
County Technology	1,265,400	1,307,580	1,368,000	1,368,000	1,558,000	1,600,000	0	0	8,466,980
Courthouse Annex Renovation	2,174	0	897,826	0	0	0	152,400	0	1,052,400
Detention Center Access System Replacement	400,000	0	0	0	0	0	0	0	400,000
Elections Voting Equipment	605,000	0	0	0	0	0	0	0	605,000
Fleet Lift Replacements	0	212,000	0	212,000	0	0	0	0	424,000
Generator Replacement	132,000	139,000	146,000	153,000	161,000	170,000	0	0	901,000
Library Technology	100,000	100,000	100,000	100,000	100,000	100,000	0	0	600,000
Parking Lot Overlays	279,000	322,000	367,000	436,000	222,000	233,000	0	0	1,859,000
Public Safety Emergency Communication Radios	824,000	849,000	785,000	891,000	927,000	956,000	0	0	5,232,000
Public Safety Regional Water Supply	132,300	139,000	146,000	153,000	160,000	168,000	0	0	898,300
Public Safety Training Center	1,000,000	1,000,000	0	0	0	0	5,300,000	0	7,300,000
Sheriff's Office - Eldersburg Precinct	0	0	650,000	6,500,000	0	0	0	0	7,150,000
GENERAL GOVERNMENT TOTAL	\$6,478,474	\$5,207,080	\$7,759,976	\$10,677,500	\$4,040,000	\$4,187,000	\$15,756,400	\$0	\$54,106,430
SOURCES OF FUNDING:									
Transfer from General Fund	\$3,823,400	\$2,928,580	\$2,620,000	\$2,795,000	\$2,807,000	\$2,889,000	\$1,050,000	\$0	\$18,912,980
Bonds	1,375,900	1,278,500	3,851,206	7,882,500	1,233,000	1,298,000	7,676,400	0	24,595,506
Reallocated Bonds	29,174	0	0	0	0	0	2,400,000	0	2,429,174
MD Higher Education Commission	0	0	1,288,770	0	0	0	2,980,000	0	4,268,770
State Miscellaneous Grants	1,250,000	1,000,000	0	0	0	0	1,650,000	0	3,900,000
GENERAL GOVERNMENT TOTAL	\$6,478,474	\$5,207,080	\$7,759,976	\$10,677,500	\$4,040,000	\$4,187,000	\$15,756,400	\$0	\$54,106,430

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2021 - 2026

Capital Fund

	Fiscal Year						Prior Allocation	Balance To Complete	Total Project Cost
	2021	2022	2023	2024	2025	2026			
GRAND TOTAL USES	\$74,902,139	\$54,495,688	\$54,577,067	\$68,915,226	\$95,578,035	\$63,971,730	\$34,742,180	\$14,696,000	\$461,878,064
SOURCE OF FUNDING									
- LOCAL -									
Transfer from General Fund	\$4,395,400	\$3,516,280	\$3,191,000	\$3,468,800	\$4,554,600	\$4,780,000	\$1,843,090	\$0	\$25,749,170
Reallocated GF Transfer	0	0	0	0	0	0	65,300	0	65,300
Local Income Tax	12,371,158	12,912,958	13,496,291	14,566,926	15,338,235	16,579,930	100,000	0	85,365,498
Property Tax	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	15,000,000
Bonds	37,521,028	19,024,200	19,280,206	33,809,500	59,582,000	23,528,000	10,503,568	570,000	203,818,502
Reallocated Bonds	1,938,852	0	0	0	0	0	12,871,194	0	14,810,046
Impact Fee - Parks	470,000	90,000	325,000	0	750,000	250,000	925,000	0	2,810,000
Reallocated Impact Fee - Parks	300,000	0	0	0	0	0	0	0	300,000
LOCAL TOTAL	\$59,496,439	\$38,043,438	\$38,792,497	\$54,345,226	\$82,724,835	\$47,637,930	\$26,308,152	\$570,000	\$347,918,516
- STATE -									
State Highway Administration	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$0	\$0	\$1,056,000
Highway User Revenue	2,492,000	2,496,000	2,496,000	2,492,000	1,088,000	1,090,000	0	0	12,154,000
Program Open Space	1,118,700	690,100	1,380,800	788,000	1,065,200	1,512,800	2,438,028	0	8,993,628
Reallocated Program Open Space	0	0	0	0	0	0	1,054,000	0	1,054,000
Ag. Preservation (MALPF)	500,000	500,000	500,000	500,000	500,000	500,000	0	0	3,000,000
Ag Transfer Tax	150,000	150,000	150,000	150,000	150,000	150,000	0	0	900,000
State School Construction	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	0	12,526,000	66,526,000
MD Higher Education Commission	0	0	1,288,770	0	0	0	2,980,000	0	4,268,770
State Miscellaneous Grants	1,250,000	1,000,000	0	0	0	0	1,746,000	0	3,996,000
STATE TOTAL	\$14,686,700	\$14,012,100	\$14,991,570	\$13,106,000	\$11,979,200	\$12,428,800	\$8,218,028	\$12,526,000	\$101,948,398
- FEDERAL -									
Federal Highway/Bridge	\$178,000	\$1,872,150	\$197,000	\$838,000	\$217,000	\$3,215,000	\$216,000	\$1,600,000	\$8,333,150
FEDERAL TOTAL	\$178,000	\$1,872,150	\$197,000	\$838,000	\$217,000	\$3,215,000	\$216,000	\$1,600,000	\$8,333,150
- OTHER -									
Municipal	\$541,000	\$568,000	\$596,000	\$626,000	\$657,000	\$690,000	\$0	\$0	\$3,678,000
OTHER TOTAL	\$541,000	\$568,000	\$596,000	\$626,000	\$657,000	\$690,000	\$0	\$0	\$3,678,000
GRAND TOTAL SOURCES	\$74,902,139	\$54,495,688	\$54,577,067	\$68,915,226	\$95,578,035	\$63,971,730	\$34,742,180	\$14,696,000	\$461,878,064

Enterprise Funds

Airport Enterprise Fund

Airport Enterprise Fund Operating Summary

Sources of Funding	Actual	Original Budget	Adjusted Budget	Budget	% Change From	% Change From
	FY 19	FY 20	FY 20	FY 21	Orig. FY 20	Adj. FY 20
Fuel Sales	\$87,183	\$98,000	\$98,000	\$98,000	0.00%	0.00%
Rents	175,893	185,580	185,580	245,200	32.13%	32.13%
Corporate Hanger Rental	586,680	618,300	618,300	510,560	-17.43%	-17.43%
Pass-Through Utilities/Taxes	117,023	137,930	137,930	120,000	-13.00%	-13.00%
Miscellaneous	18,849	3,680	3,680	2,890	-21.47%	-21.47%
Total Sources of Funding	\$985,628	\$1,043,490	\$1,043,490	\$976,650	-6.41%	-6.41%

Uses of Funding	Actual	Original Budget	Adjusted Budget	Budget	% Change From	% Change From
	FY 19	FY 20	FY 20	FY 21	Orig. FY 20	Adj. FY 20
Airport Operations	\$566,582	\$864,776	\$829,956	\$870,160	0.62%	4.84%
Revenue in Excess of Expenses	419,046	178,714	213,534	106,490	-40.41%	-50.13%
Total Uses of Funding	\$985,628	\$1,043,490	\$1,043,490	\$976,650	-6.41%	-6.41%

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 2021 TO 2026

	2021	2022	2023	2024	2025	2026	Prior Allocation	Balance To Complete	Total Project Cost
AIRPORT ENTERPRISE FUND									
Airport Runway Extension	\$0	\$0	\$0	\$0	\$0	\$0	\$82,601,525	\$0	\$82,601,525
Automated Weather Observing System (AWOS)	200,000	0	0	0	0	0	0	0	200,000
Grounds and Maintenance Equipment	52,000	36,000	36,000	36,000	36,000	36,000	0	0	232,000
AIRPORT ENTERPRISE FUND TOTAL	\$252,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$82,601,525	\$0	\$83,033,525
SOURCES OF FUNDING:									
Transfer from General Fund	\$32,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$1,720,676	\$0	\$1,832,676
Bonds	0	0	0	0	0	0	2,400,000	0	2,400,000
Enterprise Fund - Airport	446,850	0	0	0	0	0	0	0	446,850
MD Aviation Administration	(246,850)	0	0	0	0	0	4,130,572	0	3,883,722
Federal Aviation Administration	20,000	20,000	20,000	20,000	20,000	20,000	74,350,277	0	74,470,277
AIRPORT ENTERPRISE FUND	\$252,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$82,601,525	\$0	\$83,033,525

Fiber Network Enterprise Fund

Fiber Network Enterprise Fund Operating Summary

Sources of Funding	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
General Fund Transfer	\$45,000	\$0	\$0	\$168,000	100.00%	100.00%
Dark Fiber Lease	246,230	252,200	251,270	256,310	1.63%	2.01%
Transfer from Fund Balance	84,140	192,800	193,730	0	-100.00%	-100.00%
Total Sources of Funding	\$375,370	\$445,000	\$445,000	\$424,310	-4.65%	-4.65%

Uses of Funding	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Fiber Network	\$375,370	\$445,000	\$445,000	\$424,310	-4.65%	-4.65%
Total Uses of Funding	\$375,370	\$445,000	\$445,000	\$424,310	-4.65%	-4.65%

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 2021 TO 2026

	2021	2022	2023	2024	2025	2026	Prior Allocation	Balance To Complete	Total Project Cost
FIBER NETWORK ENTERPRISE FUND									
CCPN Equipment Replacement	\$0	\$1,022,680	\$0	\$0	\$0	\$0	\$0	\$0	\$1,022,680
FIBER NETWORK ENTERPRISE FUND TOTAL	\$0	\$1,022,680	\$0	\$0	\$0	\$0	\$0	\$0	\$1,022,680
SOURCES OF FUNDING:									
Transfer from General Fund	\$0	\$1,022,680	\$0	\$0	\$0	\$0	\$0	\$0	\$1,022,680
FIBER NETWORK ENTERPRISE FUND	\$0	\$1,022,680	\$0	\$0	\$0	\$0	\$0	\$0	\$1,022,680

Firearms Enterprise Fund

Firearms Enterprise Fund Operating Summary

Source of Funding	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
User Fees	\$150,000	\$150,000	\$150,000	\$150,000	0.00%	0.00%
Concession Fees	5,000	1,200	1,200	2,000	66.67%	66.67%
Recycling	0	6,000	6,000	6,000	0.00%	0.00%
Interest Income	2,000	2,000	2,000	2,000	0.00%	0.00%
Transfer from Fund Balance	47,850	0	0	154,140	100.00%	100.00%
Total Sources of Funding	\$204,850	\$159,200	\$159,200	\$314,140	97.32%	97.32%

Uses of Funding	Actual FY 19	Original Budget FY 20	Adjusted Budget FY 20	Budget FY 21	% Change From Orig. FY 20	% Change From Adj. FY 20
Firearms Facility Operations	\$192,083	\$159,200	\$159,200	\$314,140	97.32%	97.24%
Revenue in Excess of Expenses	12,767	0	0	0	0.00%	0.00%
Total Uses of Funding	\$204,850	\$159,200	\$159,200	\$314,140	97.32%	97.32%

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

Sources of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 19	Budget FY 20	Budget FY 20		FY 21	From Orig. FY 20
Septage Processing Fee	\$1,207,602	\$1,040,000	\$1,040,000	\$1,040,000	0.00%	0.00%
Interest Income	51,612	33,750	33,750	50,400	49.33%	49.33%
Miscellaneous	4,859	0	0	0	0.00%	0.00%
Total Sources of Funding	\$1,264,073	\$1,073,750	\$1,073,750	\$1,090,400	1.55%	1.55%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 19	Budget FY 20	Budget FY 20		FY 21	From Orig. FY 20
Septage Facility Operations	\$569,471	\$827,760	\$827,760	\$796,800	-3.74%	-3.74%
Capital - Repair, Replace, Rehabilitate	694,602	245,990	245,990	293,600	19.35%	19.35%
Total Uses of Funding	\$1,264,073	\$1,073,750	\$1,073,750	\$1,090,400	1.55%	1.55%

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 19	Budget FY 20	Budget FY 20	Budget FY 21	From Orig. FY 20	From Adj. FY 20
Tipping Fees	\$6,924,094	\$6,711,700	\$6,711,700	\$7,496,000	11.69%	11.69%
State	83,423	0	0	0	0.00%	0.00%
County Hauling	4,860	5,500	5,500	6,080	10.55%	10.55%
Interest	158,015	150,000	150,000	146,200	-2.53%	-2.53%
Rents and Royalties	170,396	175,600	175,600	175,600	0.00%	0.00%
Recycling	159,234	160,000	160,000	160,000	0.00%	0.00%
Miscellaneous	22,851	7,500	7,500	7,500	0.00%	0.00%
Transfer from General Fund	2,415,000	615,000	615,000	1,532,250	149.15%	149.15%
Transfer from Fund Balance	0	399,470	405,090	52,180	-100.00%	-100.00%
Total Sources of Funding	\$9,937,872	\$8,224,770	\$8,230,390	\$9,575,810	16.43%	16.35%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 19	Budget FY 20	Budget FY 20	Budget FY 21	From Orig. FY 20	From Adj. FY 20
Solid Waste Management	\$299,885	\$367,550	\$364,330	\$366,200	-0.37%	0.51%
Closed Landfills	204,981	229,480	229,480	279,440	21.77%	21.77%
Northern Landfill	3,614,885	2,228,060	2,228,210	2,241,450	0.60%	0.59%
Recycling Operations	1,332,365	1,228,590	1,228,590	1,739,040	41.55%	41.55%
Solid Waste Accounting Administration	(665,171)	860,790	869,480	614,700	-28.59%	-29.30%
Solid Waste Transfer Station	3,413,009	3,310,300	3,310,300	4,334,980	30.95%	30.95%
Revenue in Excess of Expenses	0	0	0	0	100.00%	100.00%
Total Uses of Funding	\$8,199,955	\$8,224,770	\$8,230,390	\$9,575,810	16.43%	16.35%

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 19	Budget FY 20	Budget FY 20		From Orig. FY 20	From Adj. FY 20
MES Reimbursement	\$17,669	\$18,000	\$18,000	\$18,000	0.00%	0.00%
Water Usage	4,498,799	3,634,295	3,634,295	5,267,900	44.95%	44.95%
Sewer Usage	5,749,447	5,218,625	5,218,625	6,209,500	18.99%	18.99%
Lateral/Meter Service	28,451	0	0	0	0.00%	0.00%
Interest Income	182,545	115,000	115,000	77,910	-32.25%	-32.25%
Rents	206,112	213,000	213,000	217,000	1.88%	1.88%
Miscellaneous	141,563	106,570	106,570	88,830	-16.65%	-16.65%
Transfer from General Fund	369,839	330,230	330,230	266,950	-19.16%	-19.16%
Total Sources of Funding	\$11,194,425	\$9,635,720	\$9,635,720	\$12,146,090	26.05%	26.05%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change	% Change
	FY 19	Budget FY 20	Budget FY 20		From Orig. FY 20	From Adj. FY 20
BOU Administration	\$1,049,193	\$1,833,330	\$1,841,080	\$1,768,860	-3.52%	-3.92%
Board of Education Facilities	529,912	245,230	245,230	266,950	8.86%	8.86%
Freedom Sewer	2,701,334	2,785,410	2,781,970	2,908,230	4.41%	4.54%
Freedom Water	2,998,747	3,549,930	3,541,340	3,605,630	1.57%	1.82%
Hampstead Sewer	848,744	981,690	971,840	1,007,690	2.65%	3.69%
Other Water and Sewer	152,032	155,130	155,130	145,450	-6.24%	-6.24%
Capital - Repair, Replace, Rehabilitate	2,914,464	85,000	99,130	2,443,280	2774.45%	2364.72%
Total Uses of Funding	\$11,194,425	\$9,635,720	\$9,635,720	\$12,146,090	26.05%	26.05%

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.

COMMUNITY INVESTMENT PLAN FOR FISCAL YEARS 2021 TO 2026

	2021	2022	2023	2024	2025	2026	Prior Allocation	Balance To Complete	Total Project Cost
UTILITIES ENTERPRISE FUND									
County Sewer Line Rehabilitation and Replacement	\$481,000	\$481,000	\$481,000	\$481,000	\$481,000	\$481,000	\$0	\$0	\$2,886,000
County Water Line Rehabilitation and Replacement	759,000	798,000	837,000	879,000	923,000	0	726,000	0	4,922,000
Freedom Water Treatment Plant Equipment Replacement	500,000	103,490	0	0	0	0	0	0	603,490
Freedom Wells and Connections	344,000	975,000	0	0	0	0	1,079,000	0	2,398,000
Freedom WTP Membrane Replacement	206,000	206,000	206,000	206,000	206,000	206,000	1,287,250	0	2,523,250
Hampstead WWTP Effluent Line	1,000,000	0	0	0	0	0	1,968,000	0	2,968,000
Hydrant Replacements	100,000	0	0	0	0	0	1,952,350	0	2,052,350
North Pump Station	0	0	0	0	0	0	2,340,000	0	2,340,000
Patapsco Valley Pump Station Upgrade	0	0	0	305,000	2,210,000	0	0	0	2,515,000
Pleasant Valley WWTP Rehabilitation	1,000,000	0	0	0	0	0	0	0	1,000,000
Runnymede Wastewater Treatment Facility Rehabilitation	0	44,000	297,000	0	0	0	28,000	0	369,000
Sewer Grinder Installation and Rehabilitation	60,500	0	0	0	0	0	121,000	0	181,500
Sewer Manhole Rehabilitation	83,000	87,000	91,000	96,000	99,000	102,000	2,234,200	0	2,792,200
Shiloh Pump Station Expansion	0	0	220,000	1,455,000	0	0	0	0	1,675,000
South Carroll Wastewater Treatment Facility Rehabilitation	495,000	0	0	0	0	0	163,000	0	658,000
Standby Generator Replacement	144,000	37,000	33,000	0	0	0	403,550	0	617,550
Sykesville Pump Station Expansion	0	0	290,000	2,086,200	0	0	0	0	2,376,200
Tank Rehabilitation and Replacement	565,000	565,000	565,000	565,000	565,000	565,000	2,933,032	0	6,323,032
Town of Sykesville Main Street Water and Sewer Upgrades	3,180,000	3,018,156	0	0	0	0	1,965,000	0	8,163,156
Town of Sykesville Water and Sewer Upgrades	900,000	1,475,000	8,043,902	0	0	0	0	0	10,418,902
Warfield Complex	364,500	0	0	0	0	0	335,500	0	700,000
Water Main Loops	440,000	440,000	440,000	440,000	440,000	440,000	1,337,872	0	3,977,872
Water Main Valve Replacement	357,000	357,000	357,000	357,000	357,000	358,642	1,682,700	0	3,826,342
Water Meters	649,000	671,000	687,500	709,500	731,000	753,000	5,722,629	0	9,923,629
Water Service Line Replacement	295,900	310,800	326,700	342,600	352,000	90,000	1,767,500	0	3,485,500
Winfield Pump Station Rehabilitation	0	400,000	0	0	0	0	0	0	400,000
UTILITIES ENTERPRISE FUND TOTAL	\$11,923,900	\$9,968,446	\$12,875,102	\$7,922,300	\$6,364,000	\$2,995,642	\$28,046,583	\$0	\$80,095,973
SOURCES OF FUNDING:									
Transfer from General Fund	\$495,000	\$444,000	\$297,000	\$0	\$0	\$0	\$191,000	\$0	\$1,427,000
Transfer from IDA	416,000	0	0	0	0	0	300,000	0	716,000
Utilities Maintenance Fee	4,544,000	5,729,156	9,296,402	1,274,500	1,296,000	1,318,000	4,438,334	0	27,896,392
Utilities Sewer User Fees	2,098,240	605,000	1,115,000	4,270,700	1,685,000	583,000	7,602,243	0	17,959,183
Reallocated Utilities Sewer User Fees	0	0	0	0	0	0	17,257	0	17,257
Utilities Water User Fees	3,639,660	3,190,290	2,166,700	2,224,600	2,278,000	1,094,642	15,299,127	0	29,893,019
Reallocated Utilities Water User Fees	231,000	0	0	0	0	0	0	0	231,000
Area Connection Charges	0	0	0	152,500	1,105,000	0	198,622	0	1,456,122
State	500,000	0	0	0	0	0	0	0	500,000
UTILITIES ENTERPRISE FUND	\$11,923,900	\$9,968,446	\$12,875,102	\$7,922,300	\$6,364,000	\$2,995,642	\$28,046,583	\$0	\$80,095,973

Community Investment Plan - Schedule of Reappropriations

Fiscal Year 2021

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

From	Project		Source/Amount		
	To	Current	Bonds	Other	
6453 Raincliffe Water Treatment Plant	Freedom Water Treatment Plant Equipment Replacement	\$231,000.00	\$0.00	\$0.00	
	Total	\$231,000.00	\$0.00	\$0.00	

Grant Fund

Grant Fund Summary

Sources of Funding	Actual	Original	Adjusted ¹	Budget	% Change
	FY 19	Budget FY 20	Budget FY 20	Budget FY 21	From Adj. FY 20
Federal	\$6,942,152	\$5,898,342	\$5,952,656	\$6,428,160	7.99%
Federal / Pass thru State	5,186,917	4,527,011	5,542,779	4,682,067	-15.53%
State	3,437,593	3,687,958	4,391,705	4,109,213	-6.43%
Endowments	60,836	30,000	32,000	105,000	228.13%
Recreation Program Fees	266,694	185,000	185,000	180,000	-2.70%
Miscellaneous	211,068	150,000	0	0	100.00%
Donations	190,913	57,045	65,045	55,710	-14.35%
County Match/Contribution	1,581,223	1,870,440	1,885,878	2,094,610	11.07%
Total Sources of Funding	\$17,877,396	\$16,405,796	\$18,055,063	\$17,654,760	-2.22%

Uses of Funding	Actual	Original	Adjusted	Budget	% Change
	FY 19	Budget FY 20	Budget FY 20	Budget FY 21	From Adj. FY 20
Aging and Disabilities	\$2,352,567	\$2,247,521	\$2,225,043	\$2,212,010	-0.59%
Business Employment Resource Center	1,486,377	1,180,560	1,225,897	1,220,430	-0.45%
Circuit Court	991,481	1,012,462	1,012,462	1,146,500	13.24%
Citizen Services State	423	4,000	4,000	4,000	0.00%
Comprehensive Planning	45,488	117,050	117,050	76,230	-34.87%
Conservation and Natural Resources	110	0	0	0	0.00%
Farm Museum Endowment	50,416	30,000	30,000	30,000	0.00%
Housing and Community Development	6,784,143	6,212,038	6,475,149	6,732,400	3.97%
Local Management Board	1,086,707	1,199,289	1,215,023	1,189,850	-2.07%
Non-Profits	204,292	0	849,708	0	-100.00%
Public Safety	557,331	585,810	728,954	692,950	-4.94%
Recreation	265,152	193,100	193,100	188,100	-2.59%
Sheriff's Office	447,303	421,330	820,545	785,850	-4.23%
State's Attorney's Office	826,664	595,330	600,330	544,140	-9.36%
Tourism	51,045	51,045	49,541	50,000	0.93%
Transit	1,679,420	2,556,261	2,508,261	2,782,300	10.93%
Total Uses of Funding	\$16,828,919	\$16,405,796	\$18,055,063	\$17,654,760	-2.22%

¹At the time the FY 20 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 21 Program Summary by Function

Function	County	Grant	Total
	Match/Contribution	Funding	Program
Aging and Disabilities	\$257,610	\$1,954,400	\$2,212,010
Business and Employment Resource Center	0	1,220,430	1,220,430
Circuit Court	60,450	1,086,050	1,146,500
Citizen Services State	4,000	0	4,000
Comprehensive Planning	12,710	63,520	76,230
Farm Museum Endowment	0	30,000	30,000
Housing and Community Development	33,500	6,698,900	6,732,400
Local Management Board	46,530	1,143,320	1,189,850
Public Safety	108,390	584,560	692,950
Recreation	8,100	180,000	188,100
Sheriff's Office	57,160	728,690	785,850
State's Attorney's Office	111,190	432,950	544,140
Tourism	0	50,000	50,000
Transit	1,394,970	1,387,330	2,782,300
Total Grant Fund	\$2,094,610	\$15,560,150	\$17,654,760

*OPEB,
Pension Trust,
and
Special Revenue Funds*

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.

Sources of Funding	FY 19	FY 20	FY 21	Increase
	Actual	Budget	Budget	(Decrease)
OPEB Contribution - Transfer from General Fund	\$11,430,300	\$12,493,310	\$12,461,510	(\$31,800)
Retiree Contributions	743,864	600,000	755,000	155,000
Interest	180,828	0	0	0
Unrealized Gain/(Loss)	7,703,052	0	0	0
Total Sources of Funding	\$20,058,044	\$13,093,310	\$13,216,510	\$123,200

Uses of Funding				
Budgeted Employer OPEB Trust Contribution	\$0	\$6,077,810	\$5,468,350	(\$609,460)
Audit Fees	2,440	0	0	0
Consulting Fees	21,280	0	0	0
Retiree Health Benefit Payments	5,296,960	7,015,500	7,748,160	732,660
Total Uses of Funding	\$5,320,680	\$13,093,310	\$13,216,510	\$123,200

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 Budget included improvements to disability benefits for correctional deputies.

Sources of Funding	FY 19	FY 20	FY 21	Increase
	Actual	Budget	Budget	(Decrease)
County Pension - Employer Contribution	\$4,089,960	\$2,362,270	\$2,347,310	(\$14,960)
Correctional Deputies - Employer Contribution	0	806,820	632,430	(174,390)
Unrealized Gain/(Loss)	8,588,389	0	0	0
Employee Pension Contribution	2,634,562	0	0	0
Total Sources of Funding	\$15,312,911	\$3,169,090	\$2,979,740	(\$189,350)

Uses of Funding				
Legal Fees	\$9,363	\$0	\$0	\$0
Audit Fees	7,220	0	0	0
Consulting Fees	84,659	0	0	0
Other Professional Services	43,054	0	0	0
Employee Pension Fund Payments	2,560,717	0	0	0
Budgeted Employer Pension Contribution	0	3,169,090	2,979,740	(189,350)
Total Uses of Funding	\$2,705,013	\$3,169,090	\$2,979,740	(\$189,350)

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 Budget included improvements to disability benefits for law enforcement officers.

Sources of Funding	FY 19	FY 20	FY 21	Increase
	Actual	Budget	Budget	(Decrease)
Employer Pension Contribution	\$932,680	\$1,318,260	\$1,333,810	\$15,550
Unrealized Gain/(Loss)	1,274,949	0	0	0
Employee Pension Contribution	543,413	0	0	0
Total Sources of Funding	\$2,751,042	\$1,318,260	\$1,333,810	\$15,550

Uses of Funding				
Audit Fees	\$2,440	\$0	\$0	\$0
Consulting Fees	28,288	0	0	0
Other Miscellaneous Fees	5,496	0	0	0
Certified Law Officers Pension Fund Payments	296,602	0	0	0
Budgeted Employer Pension Contribution	0	1,318,260	1,333,810	15,550
Total Uses of Funding	\$332,826	\$1,318,260	\$1,333,810	\$15,550

Length of Service Award Program Trust Fund

The 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 for each of the next 5 years, or from \$125 per month in FY 17 to \$175 per month in FY 22.

	FY 19	FY 20	FY 21	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
Unrealized Gain/(Loss)	\$748,237	\$0	\$0	\$0
Transfer from General Fund	1,282,000	398,000	398,000	0
Total Sources of Funding	\$2,030,237	\$398,000	\$398,000	\$0

Note: In FY 19, additional funding of \$1.0M was added to reduce the unfunded liability.

Uses of Funding				
Audit Fees	\$4,780	\$0	\$0	\$0
Consulting Fees	6,864	0	0	0
Other Professional Services	10,232	0	0	0
LOSAP Pension Fund Payments	816,011	0	0	0
Budgeted LOSAP Contribution	0	398,000	398,000	0
Total Uses of Funding	\$837,887	\$1,282,000	\$398,000	(\$884,000)

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. The Transfer to Capital decreases due to a one-time project in FY 20 for a playground at the Farm Museum.

Sources of Funding	FY 19	FY 20	FY 21	Increase
	Actual	Budget	Budget	(Decrease)
Hotel Rental Tax	\$366,550	\$568,210	\$412,000	(\$156,210)
Total Sources of Funding	\$366,550	\$568,210	\$412,000	(\$156,210)

Uses of Funding				
Transfer to Capital ¹	\$0	\$160,000	\$0	(\$160,000)
Transfer to Operating	366,550	408,210	412,000	3,790
Total Uses of Funding	\$366,550	\$568,210	\$412,000	(\$156,210)

¹In FY 19, the Board of Commissioners approved a distribution policy to allow use of Hotel Rental Tax for capital projects related to tourism.

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 19	FY 20	FY 21	Increase
	Actual	Budget	Budget	(Decrease)
Dedicated Property Tax	\$2,143,040	\$2,148,660	\$2,409,650	\$260,990
Fund Balance	3,474	237,210	233,740	(3,470)
Town Contributions	104,229	107,880	110,970	3,090
Interest Revenue	18,614	10,000	18,000	8,000
Total Sources of Funding	\$2,269,357	\$2,503,750	\$2,772,360	\$268,610

Uses of Funding				
Personnel	\$1,100,791	\$1,157,810	\$1,204,680	\$46,870
Operating	154,699	164,100	164,100	0
Debt Service	1,013,867	1,181,840	1,403,580	221,740
Total Uses of Funding	\$2,269,357	\$2,503,750	\$2,772,360	\$268,610

Internal Service Funds

Fringe Benefits ISF

This Internal Service Fund (ISF) is used to capture 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.

Sources of Funding	FY 19	FY 20	FY 21	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$13,971,600	\$15,698,000	\$15,698,000	\$0
Enterprise Funds	1,142,314	1,320,820	1,223,430	(97,390)
Grant Fund	1,063,794	1,077,730	1,150,970	73,240
Watershed Protection and Restoration Fund	209,958	221,770	232,600	10,830
Retiree Medicare Part D	237,729	0	0	0
Interest and Gain/(Loss)	374,200	0	0	0
Total Sources of Funding	\$16,999,595	\$18,318,320	\$18,305,000	(\$13,320)

Note: The General Fund transfer to the Fringe Benefits budget was reduced by \$1.0M to rebalance the Internal Service Fund in FY 20.

Uses of Funding				
Employee Fringe Benefits	\$15,031,634	\$18,318,320	\$18,305,000	(\$13,320)
Total Uses of Funding	\$15,031,634	\$18,318,320	\$18,305,000	(\$13,320)

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.

Sources of Funding	FY 19	FY 20	FY 21	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$167,792	\$0	\$0	\$0
Reallocated from Risk Management Liability ISF	200,000	0	0	0
Total Sources of Funding	\$367,792	\$0	\$0	\$0

Note: In FY 19, a portion of fund balance in the Risk Management Liability ISF was reallocated here to align this ISF balance.

Uses of Funding				
Vehicle Claims	\$201,606	\$0	\$0	\$0
Total Uses of Funding	\$201,606	\$0	\$0	\$0

Risk Management Insurance Deductible ISF

This Internal Service Fund (ISF) is used to account for deductibles paid by the County from property and liability claims. In FY 21, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 19 Actual	FY 20 Budget	FY 21 Budget	Increase (Decrease)
General Fund	\$0	\$0	\$0	\$0
Total Sources of Funding	\$0	\$0	\$0	\$0

Uses of Funding	FY 19 Actual	FY 20 Budget	FY 21 Budget	Increase (Decrease)
Deductibles	\$37,146	\$0	\$0	\$0
Total Uses of Funding	\$37,146	\$0	\$0	\$0

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.

Sources of Funding	FY 19	FY 20	FY 21	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$7,396	\$0	\$0	\$0
Total Sources of Funding	\$7,396	\$0	\$0	\$0

Note: In FY 19, a portion of fund balance in this ISF was reallocated to align the Risk Management Auto Damage ISF balance.

Uses of Funding				
Claims	(\$13,728)	\$0	\$0	\$0
Reallocated to Auto Damage ISF	200,000	0	0	0
Total Uses of Funding	\$186,272	\$0	\$0	\$0

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 19 Actual	FY 20 Budget	FY 21 Budget	Increase (Decrease)
General Fund	\$1,070,110	\$968,000	\$1,009,000	\$41,000
Grant Fund	74,402	57,000	66,300	9,300
Enterprise Funds	73,522	61,500	60,700	(800)
Watershed Protection and Restoration Fund	18,332	13,500	14,000	500
Total Sources of Funding	\$1,236,365	\$1,100,000	\$1,150,000	\$50,000

Uses of Funding	FY 19 Actual	FY 20 Budget	FY 21 Budget	Increase (Decrease)
Claims	\$634,485	\$1,100,000	\$1,150,000	\$50,000
Total Uses of Funding	\$634,485	\$1,100,000	\$1,150,000	\$50,000

Position Summary

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 21 is 1,068.85 FTE, a decrease of 0.49 FTE from FY 20 Budget.

For FY 20 Adjusted Budget, the following changes are included:

- Two full-time positions were added to Fire Services Administration, a Director and an Administrative Assistant.
- A full-time contractual Bailiff position was eliminated from Public Works Administration.
- A full-time position was transferred from Recreation to Recreation and Parks Administration.
- A seasonal contractual Assistant Camp Director was added to Piney Run Park.
- A full-time Fiscal Analyst was transferred from Comptroller Administration to Accounting.
- A Legal Administrative Assistant's hours increased for County Attorney.
- A full-time Resource Management Technician is charged 20% to Resource Management and 80% to Watershed Protection and Restoration.
- Aging and Disabilities grant funded positions decrease for a change in salary allocations, offset by an increase to Aging and Disabilities General Fund positions.
- A part-time Local Management Board grant-funded position was eliminated.
- A full-time grant-funded position for State's Attorney's Office was eliminated.

Authorized Position History By Fund

General Fund	FY 19 Adjusted FTE				FY 20 Budget FTE				FY 20 Adjusted FTE				FY 21 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
Cable Regulatory Commission TOTAL	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	17.50	37.10	19.00	0.60	17.50	37.10	19.00	0.60	16.69	36.29
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
Courts TOTAL	26.76	0.60	20.50	47.86	26.76	0.60	20.50	47.86	26.76	0.60	20.50	47.86	26.76	0.60	19.69	47.05
Public Safety 911	42.00	---	2.45	44.45	42.00	---	2.45	44.45	42.00	---	2.45	44.45	42.00	---	2.45	44.45
Public Safety 911 TOTAL	42.00	0.00	2.45	44.45	42.00	0.00	2.45	44.45	42.00	0.00	2.45	44.45	42.00	0.00	2.45	44.45
Administrative Services	---	---	---	0.00	53.25	0.50	2.00	55.75	53.25	0.50	2.00	55.75	53.25	0.50	2.00	55.75
CCAIC	2.00	---	---	2.00	---	---	---	0.00	---	---	---	0.00	---	---	---	0.00
Corrections	109.00	0.50	---	109.50	92.00	---	---	92.00	92.00	0.00	---	92.00	92.00	---	---	92.00
Law Enforcement	159.25	---	3.00	162.25	130.00	---	1.00	131.00	130.00	---	1.00	131.00	130.00	---	1.00	131.00
Sheriff's Office TOTAL	270.25	0.50	3.00	273.75	275.25	0.50	3.00	278.75	275.25	0.50	3.00	278.75	275.25	0.50	3.00	278.75
Fire Services Administration	---	---	---	0.00	---	---	---	0.00	2.00	---	---	2.00	2.00	---	---	2.00
Fire Services TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
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	43.80	0.63	1.00	45.43
State's Attorney TOTAL	43.80	0.63	1.00	45.43	43.80	0.63	1.00	45.43	43.80	0.63	1.00	45.43	43.80	0.63	1.00	45.43
Public Works Administration	5.09	0.50	1.00	6.59	5.09	0.50	1.00	6.59	5.09	0.50	0.00	5.59	5.10	0.50	0.00	5.60
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	24.00	---	---	24.00	24.00	---	---	24.00
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	0.50	2.40	107.90	105.00	0.50	2.40	107.90
Transit Administration	1.35	---	---	1.35	1.35	---	---	1.35	1.35	---	---	1.35	1.35	---	---	1.35
Public Works TOTAL	242.19	1.00	5.00	248.19	242.19	1.00	5.00	248.19	242.19	1.00	4.00	247.19	242.20	1.00	4.00	247.20
Citizen Services Administration	4.50	---	---	4.50	4.50	---	---	4.50	4.50	---	---	4.50	4.50	---	---	4.50
Aging and Disabilities	18.64	---	1.88	20.52	18.64	---	1.88	20.52	19.44	---	1.88	21.32	19.44	---	1.88	21.32
Citizen Services TOTAL	23.14	0.00	1.88	25.02	23.14	0.00	1.88	25.02	23.94	0.00	1.88	25.82	23.94	0.00	1.88	25.82
Recreation and Parks Administration	4.00	---	---	4.00	4.00	---	---	4.00	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	---	12.00	18.00	6.00	---	12.00	18.00	6.00	---	12.27	18.27	6.00	---	12.27	18.27
Recreation	5.50	---	3.00	8.50	5.50	---	3.00	8.50	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
Recreation and Parks TOTAL	25.50	0.63	17.30	43.43	25.50	0.63	17.30	43.43	25.50	0.63	17.57	43.70	25.50	0.63	17.57	43.70
Comprehensive Planning	11.00	---	0.62	11.62	11.00	---	0.62	11.62	11.00	---	0.62	11.62	11.00	---	0.62	11.62
Comprehensive Planning TOTAL	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	0.62	11.62
Comptroller Administration	4.00	---	0.15	4.15	4.00	---	0.15	4.15	3.00	---	0.15	3.15	3.00	---	0.15	3.15
Accounting	13.00	---	---	13.00	13.00	---	---	13.00	14.00	---	---	14.00	14.00	---	---	14.00
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
Comptroller TOTAL	32.00	0.00	0.78	32.78	32.00	0.00	0.78	32.78	32.00	0.00	0.78	32.78	32.00	0.00	0.78	32.78

Authorized Position History By Fund

	FY 19 Adjusted FTE			FY 20 Budget FTE			FY 20 Adjusted FTE			FY 21 Budget FTE						
County Attorney	6.75	---	---	6.75	6.75	---	---	6.75	7.00	---	---	7.00	7.00	---	---	7.00
County Attorney TOTAL	6.75	0.00	0.00	6.75	6.75	0.00	0.00	6.75	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00
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	3.40	11.10	7.00	0.70	3.40	11.10
Tourism	1.00	---	1.90	2.90	1.00	---	1.90	2.90	1.00	---	1.70	2.70	1.00	---	1.70	2.70
Economic Development TOTAL	16.60	0.70	5.30	22.60	16.60	0.70	5.30	22.60	16.60	0.70	5.10	22.40	16.60	0.70	5.10	22.40
Human Resources	10.00	---	---	10.00	11.00	---	---	11.00	11.00	---	---	11.00	11.00	---	---	11.00
Personnel Services	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Human Resources TOTAL	14.00	0.00	0.00	14.00	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00
Land and Res. Management Administration	9.20	---	0.23	9.43	9.20	---	0.23	9.43	9.20	---	0.23	9.43	9.20	---	0.23	9.43
Development Review	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00	8.00	---	---	8.00
Resource Management	10.15	---	---	10.15	10.65	---	---	10.65	10.35	---	---	10.35	10.35	---	---	10.35
Zoning Administration	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
Land and Resource Management TOTAL	31.35	0.00	0.23	31.58	31.85	0.00	0.23	32.08	31.55	0.00	0.23	31.78	31.55	0.00	0.23	31.78
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	7.00	---	0.15	7.15
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	4.00	---	---	4.00
Management and Budget TOTAL	15.00	0.00	0.15	15.15	15.00	0.00	0.15	15.15	15.00	0.00	0.15	15.15	15.00	0.00	0.15	15.15
Technology Services	31.00	---	0.17	31.17	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
Technology Services TOTAL	34.00	0.00	0.17	34.17	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	---	0.18	1.18	1.00	---	0.18	1.18	1.00	---	0.18	1.18	1.00	---	0.18	1.18
County Commissioners	7.00	---	6.65	13.65	7.00	---	6.65	13.65	7.00	---	6.65	13.65	7.00	---	6.65	13.65
Gen Government Other TOTAL	12.00	0.00	7.45	19.45	12.00	0.00	7.45	19.45	12.00	0.00	7.45	19.45	12.00	0.00	7.45	19.45
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
Cons. and Natural Resources TOTAL	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
TOTAL General Fund	852.34	4.69	65.83	922.86	859.84	4.69	65.83	930.36	862.59	4.69	64.90	932.18	862.60	4.69	64.09	931.38

Authorized Position History By Fund

Enterprise Funds	FY 19 Adjusted FTE				FY 20 Budget FTE				FY 20 Adjusted FTE				FY 21 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
Solid Waste TOTAL	19.43	0.00	0.00	19.43	19.43	0.00	0.00	19.43	19.43	0.00	0.00	19.43	19.43	0.00	0.00	19.43
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	1.34	---	---	1.34	1.34	---	---	1.34
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	4.00	---	0.15	4.15	4.00	---	0.15	4.15
Other Water/Sewer	0.66	---	---	0.66	0.66	---	---	0.66	0.66	---	---	0.66	0.66	---	---	0.66
Utilities TOTAL	35.69	0.00	0.30	35.99	35.69	0.00	0.30	35.99	35.69	0.00	0.30	35.99	35.69	0.00	0.30	35.99
Airport	3.43	---	0.50	3.93	3.43	---	0.50	3.93	3.43	---	0.50	3.93	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
Airport/Firearms Facility TOTAL	4.43	0.00	2.50	6.93	4.43	0.00	2.50	6.93	4.43	0.00	2.50	6.93	4.38	0.00	2.50	6.88
TOTAL Enterprise Funds	59.55	0.00	2.80	62.35	59.55	0.00	2.80	62.35	59.55	0.00	2.80	62.35	59.50	0.00	2.80	62.30

Special Revenue Fund	FY 19 Adjusted FTE				FY 20 Budget FTE				FY 20 Adjusted FTE				FY 21 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Watershed Protection and Restoration	11.65	---	---	11.65	12.15	---	---	12.15	12.45	---	---	12.45	12.45	---	---	12.45
TOTAL Special Revenue Fund	11.65	---	---	11.65	12.15	---	---	12.15	12.45	---	---	12.45	12.45	---	---	12.45

Grant Fund	FY 19 Adjusted FTE				FY 20 Budget FTE				FY 20 Adjusted FTE				FY 21 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
Aging and Disabilities	19.96	---	2.43	22.39	19.96	---	2.43	22.39	16.06	4.35	1.68	22.09	16.06	4.35	1.68	22.09
Business Employment Resource Center	10.90	---	---	10.90	9.90	---	---	9.90	9.90	---	---	9.90	9.90	---	---	9.90
Circuit Court	7.95	0.50	2.35	10.80	7.95	0.50	2.35	10.80	7.95	0.50	2.40	10.85	7.95	0.50	2.40	10.85
Housing and Community Development	7.63	---	---	7.63	7.63	---	---	7.63	7.00	0.63	---	7.63	7.00	0.63	---	7.63
Local Management Board	2.00	---	0.50	2.50	2.00	---	0.50	2.50	2.00	---	---	2.00	2.00	---	---	2.00
Public Safety	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00	4.00	---	---	4.00
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	3.00	---	0.50	3.50	4.00	---	1.00	5.00	4.00	---	---	4.00	4.00	---	---	4.00
TOTAL Grant Fund	57.69	0.50	5.78	63.97	57.69	0.50	6.28	64.47	53.16	5.48	4.08	62.72	53.16	5.48	4.08	62.72

TOTAL Government	FY 19 Adjusted FTE				FY 20 Budget FTE				FY 20 Adjusted FTE				FY 21 Budget FTE			
	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total	FT	PT	O	Total
TOTAL General Fund	852.34	4.69	65.83	922.86	859.84	4.69	65.83	930.36	862.59	4.69	64.90	932.18	862.60	4.69	64.09	931.38
TOTAL Enterprise Funds	59.55	0.00	2.80	62.35	59.55	0.00	2.80	62.35	59.55	0.00	2.80	62.35	59.50	0.00	2.80	62.30
TOTAL Special Revenue Fund	11.65	---	---	11.65	12.15	---	---	12.15	12.45	---	---	12.45	12.45	---	---	12.45
TOTAL Grant Fund	57.69	0.50	5.78	63.97	57.69	0.50	6.28	64.47	53.16	5.48	4.08	62.72	53.16	5.48	4.08	62.72
TOTAL FTE	981.23	5.19	74.41	1060.83	989.23	5.19	74.91	1069.33	987.75	10.17	71.78	1069.70	987.71	10.17	70.97	1068.85